



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2024

Volume III

**Additional
information and
analyses**

Canada^{ca}

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Volume III

Public Accounts of Canada

2023–2024

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Introduction to the Public Accounts of Canada

Nature of the Public Accounts of Canada

The Public Accounts of Canada is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts of Canada

The Public Accounts of Canada is produced in three volumes:

Volume I presents the audited consolidated financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

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Section 1

Public Accounts of Canada

2023–2024

Financial statements of revolving funds

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Canadian Grain Commission Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the Receiver General reporting requirements. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To ensure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Departmental Audit Committee. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's *Departmental Results Report* is consistent with these financial statements.

The Canadian Grain Commission's Finance Division develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to ensure maximum objectivity and freedom from bias, these financial statements have been examined by the external auditors who have provided an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2024, and the results of operations and the change in financial position for the year. This opinion has been appended to these financial statements.

Approved by:

Cheryl Blahey
Chief Financial Officer

Winnipeg, Canada
May 28, 2024

Canadian Grain Commission Revolving Fund—continued**Statement of authority (used) provided (unaudited) for the year ended March 31, 2024**

(in thousands of dollars)

	2024		2023	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(7,524)	(16,604)	(10,015)	(15,344)
Items not requiring use of funds	3,988	3,319	3,698	3,892
Operating source (use) of funds	(3,536)	(13,285)	(6,317)	(11,452)
Items requiring use of funds				
Net tangible capital assets acquisitions	(5,287)	(3,675)	(6,893)	(3,237)
Net other assets and liabilities	–	(8,360)	–	(8,399)
Authority provided	(8,823)	(25,320)	(13,210)	(23,088)
Annual voted authority and other statutory items provided (used)	6,199	(6,910)	5,995	(6,945)
Revolving fund legislative authority provided (used)	(2,624)	(18,410)	(7,215)	(16,143)

¹ The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II—Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Debit balance in the accumulated net charge against the Fund's authority	110,136	127,458
Payables charged against the appropriation, at year-end	(3,317)	(2,882)
	106,819	124,576
Receivables credited to the appropriation, at year-end	13	129
Other	3,045	3,582
Net authority provided, end of year	109,877	128,287
Authority limit	2,000	2,000
Unused authority carried forward	111,877	130,287

Canadian Grain Commission Revolving Fund—*continued*

Independent auditor's report

To the Deputy Head and the Departmental Audit Committee of the Canadian Grain Commission Revolving Fund

Our opinion

In our opinion, the accompanying financial statements of the Canadian Grain Commission Revolving Fund (the Fund) as at March 31, 2024 and for the year then ended are prepared, in all material respects, in accordance with the basis of accounting described in note 2 to the financial statements.

What we have audited

The Fund's financial statements comprise:

- the statement of financial position as at March 31, 2024;
- the statement of operations and net assets 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 Fund 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.

Emphasis of matter—basis of accounting and restriction on use

We draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Fund to meet the requirements of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Fund and should not be used by parties other than the Fund, the Treasury Board of Canada, and the Receiver General for Canada. Our opinion is not modified in respect to this matter.

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

Management is responsible for the preparation of the financial statements in accordance with the basis of accounting described in note 2 to the financial statements, and for such internal 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 Fund'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 Fund or to cease operations, or has no realistic alternative but to do so.

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

Canadian Grain Commission Revolving Fund—*continued*

Independent auditor's report—*concluded*

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 Fund'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 Fund'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 Fund to cease to continue as a going concern.

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 4, 2024

Canadian Grain Commission Revolving Fund—continued**Statement of financial position as at March 31, 2024**

(in thousands of dollars)

	2024	2023
Assets		
Financial assets		
Accounts receivable (note 3)	5,642	7,552
Accountable advances	2	1
Total financial assets	5,644	7,553
Non-financial assets		
Prepaid expenses	556	645
Tangible capital assets (note 4).....	11,351	11,049
Total non-financial assets	11,907	11,694
Total assets	17,551	19,247
Liabilities and net assets		
Liabilities		
Accounts payable and accrued liabilities (note 5)	2,791	2,635
Salaries payable.....	3,883	6,208
Vacation, overtime and compensatory leave payable.....	2,797	2,739
Deferred revenue	982	933
Employee severance benefits liability (note 6)	621	973
Total liabilities	11,074	13,488
Net assets (note 8)	6,477	5,759
Total	17,551	19,247

Contractual obligations (note 9)

Contingent liabilities (note 10)

Producer payment security (note 11)

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

Approved by:

David Hunt
Deputy HeadCheryl Blahey
Chief Financial Officer

Canadian Grain Commission Revolving Fund—continued

Statement of operations and net assets for the year ended March 31, 2024

(in thousands of dollars)

	2024						2023
	Grain Regulation		Internal Services		Total		Total
	Planned Results	Actual	Planned Results	Actual	Planned Results	Actual	Actual
Revenues							
Fees and services	58,604	45,787	–	–	58,604	45,787	43,617
Parliamentary appropriations (note 7).....	6,600	6,600	295	295	6,895	6,895	6,912
Licensing and producer cars	2,265	2,043	–	–	2,265	2,043	1,972
Optional services	1,939	1,518	25	24	1,964	1,542	1,910
Other revenues	–	–	–	56	–	56	65
Total revenues	69,408	55,948	320	375	69,728	56,323	54,476
Operating expenses							
Personnel.....	34,659	36,331	17,070	17,015	51,729	53,346	50,499
Rentals	3,978	3,969	1,787	2,241	5,765	6,210	6,055
Amortization of tangible capital assets	–	2,780	–	601	–	3,381	3,875
Professional services	639	591	3,561	2,732	4,200	3,323	3,171
Transport and communication	2,231	1,779	969	897	3,200	2,676	2,509
Materials and supplies	1,704	937	129	143	1,833	1,080	1,152
Repairs and maintenance.....	2,423	1,369	288	282	2,711	1,651	1,079
Machinery and equipment	841	939	188	176	1,029	1,115	953
Loss on disposal of tangible capital assets	–	(8)	–	–	–	(8)	(20)
Information	15	40	199	105	214	145	512
Other expenses	–	2	2,158	6	2,158	8	35
Total expenses	46,490	48,729	26,349	24,198	72,839	72,927	69,820
Net results.....	22,918	7,219	(26,029)	(23,823)	(3,111)	(16,604)	(15,344)
Net assets, beginning of year.....						5,759	4,802
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year						17,322	16,301
Net assets, end of year.....						6,477	5,759

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

Canadian Grain Commission Revolving Fund—continued

Statement of cash flows for the year ended March 31, 2024

(in thousands of dollars)

	2024	2023
Operating activities		
Net results for the year	(16,604)	(15,344)
Items not affecting use of funds		
Amortization of tangible capital assets.....	3,381	3,875
Provision for employee severance benefits	(54)	37
Loss on disposal of tangible capital assets	(8)	(20)
Subtotal	(13,285)	(11,452)
Payments of employee severance benefits	(298)	(173)
Variations in statement of financial position		
Accounts receivable.....	1,910	(3,824)
Accountable advances.....	(1)	8
Prepaid expenses.....	89	62
Accounts payable and accrued liabilities.....	156	(206)
Salaries payable	(2,325)	2,629
Vacation, overtime and compensatory leave payable	58	(86)
Deferred revenue	49	(22)
Net financial resources used by operating activities	(13,647)	(13,064)
Capital investing activities		
Acquisition of tangible capital assets.....	(3,683)	(3,263)
Proceeds from disposal of tangible capital assets.....	8	26
Net financial resources used by capital investing activities	(3,675)	(3,237)
Net financial resources used and change in the accumulated net charge against the		
Fund's authority, during the year	(17,322)	(16,301)
Accumulated net charge against the Fund's authority, beginning of year.....	127,458	143,759
Accumulated net charge against the Fund's authority, end of year	110,136	127,458

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

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024

1. Authority and purpose

The Canadian Grain Commission Revolving Fund (the Fund) derives its authority from the *Canada Grain Act*. The Fund's mandate as set out in the *Canada Grain Act* is to, in the interest of grain producers, establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, in order to ensure a dependable commodity for domestic and export markets.

The Fund's core responsibility is Grain Regulation: to regulate grain handling in Canada and establish and maintain science-based standards for Canadian grain. Internal Services supports this core responsibility.

The Fund was established under *Appropriation Act No. 6, 1994–1995*. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, tangible capital acquisitions and temporary financing of accumulated operating deficits, with a drawdown authority of \$2,000,000. The Fund also receives annual appropriation funding through the Appropriation Acts approved by Parliament.

The Fund fee revenue is largely based on grain volumes, which fluctuate from year to year. In years with higher-than-average grain volumes, revenues may exceed expenses and the Fund could accumulate surplus. In years with lower-than-average grain volumes, revenues could be less than expenses and the Fund would be required to draw on its surplus.

In accordance with the Government's policy on self-insurance, the Fund does not carry its own insurance. The Fund is not subject to income taxes.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements of the Receiver General for Canada for revolving funds. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because:

- the net debt indicator and the statement of change in net debt are not presented in the financial statements;
- the liabilities for employee severance liability are based on management's best estimate rather than actuarial valuations;
- the services received without charge from other government departments and agencies are not reported as expenses; and
- no liability is recorded for sick leave.

The significant accounting policies are as follows.

(a) Use of estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the periods covered by the financial statements. The principal financial statement components subject to measurement uncertainty include the estimated useful life of tangible capital assets, allowance for doubtful accounts, and the liabilities for employee severance benefits. Actual results could differ from those estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

(b) Planned results

Planned results for the fiscal year ended March 31, 2024 disclosed in the statement of operations were based on revenues and expenses as per the Fund's 2023–2024 Departmental Plan and include adjustments subsequent to its preparation.

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024—continued

(c) Revenue recognition

Revenue is recognized when (or as) the performance obligation is satisfied through providing the promised services to a specific payor. Most of the Fund's fees and services are related to inspection and weighing activities that are dependent on grain volumes handled, and this revenue is recognized at a point in time. Licensing fees are recognized as the performance obligation is satisfied over a period of time, typically a 12-month period. Funds from payors received but where the performance obligation is not yet satisfied are presented as deferred revenue.

The Fund's operations are funded primarily from a permanent authority from Parliament (revolving fund) where the Fund is allowed to spend fees collected. Some of the operations of the Grain Research Program and Internal Audit are funded by ongoing Parliamentary appropriations through their annual votes. Parliamentary appropriations are non-exchange transactions that are recognized as revenue in the Fund annually.

(d) Expense recognition

Unless otherwise disclosed, expenses are recorded in the period they are incurred.

(e) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. Allowances are established for all accounts for which interest or principal payments are 180 days past due and deemed uncollectable.

(f) Tangible capital assets

Certain assets previously under the custody of the Department of Agriculture and Agri-Food Canada were assumed by the Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Assets acquired subsequent to April 1, 1995 were recorded at cost. Proceeds from the disposal of capital assets are retained by the Fund.

All capital assets and leasehold improvements with a cost equal to or greater than \$10,000 are capitalized at their acquisition cost.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after they are put into service, as follows:

Scientific equipment	5 years
Office equipment and furniture	5 years
Operational equipment	10 years
Motor vehicles	5 years
Computer equipment and software	3 years
Leasehold improvements	5 years

The costs for assets under construction are capitalized as incurred with amortization commencing in the month after they are put into service.

(g) Vacation, overtime and compensatory leave

Vacation, overtime and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

(h) Employee severance benefits

The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The obligation for employees who did not withdraw benefits is calculated using information derived from management's estimate of the liability.

(i) Pension plan

Employees of the Canadian Grain Commission Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Current legislation does not require the Fund to make contributions for any actuarial deficiencies of the Public Service Superannuation Account.

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024—continued

(j) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. Unused sick leave on employee termination is not payable to the employee. No amount has been accrued in these financial statements, and payments of sick leave benefits are included in current operations as incurred.

3. Accounts receivable

	2024	2023
	(in thousands of dollars)	
Other government departments and agencies	63	169
Outside parties	5,584	7,388
	5,647	7,557
Less: allowance for doubtful accounts from outside parties	(5)	(5)
Total	5,642	7,552

4. Tangible capital assets

	Cost				Accumulated amortization				Net book value		
	Balance beginning of year	Acquisitions	Adjustment	Disposals and transfers	Balance end of year	Balance beginning of year	Amortization	Disposals and transfers	Balance end of year	2024	2023
	(in thousands of dollars)										
Scientific equipment.....	22,636	1,415	–	(418)	23,633	17,658	1,516	(418)	18,756	4,877	4,978
Office equipment and furniture ...	267	–	–	–	267	238	9	–	247	20	29
Operational equipment	3,188	110	–	(153)	3,145	2,459	191	(153)	2,497	648	729
Motor vehicles	457	–	–	(27)	430	380	32	(27)	385	45	77
Computer equipment and software	9,692	729	1,598	–	12,019	8,903	774	–	9,677	2,342	789
Leasehold improvements.....	10,444	–	167	–	10,611	8,587	859	–	9,446	1,165	1,857
Assets under construction.....	2,590	1,429	(1,765)	–	2,254	–	–	–	–	2,254	2,590
Total	49,274	3,683	–	(598)	52,359	38,225	3,381	(598)	41,008	11,351	11,049

Assets under construction consist of leasehold improvements and in-house software development.

5. Accounts payable and accrued liabilities

	2024	2023
	(in thousands of dollars)	
Other government departments and agencies	660	778
Outside parties	2,131	1,857
Total	2,791	2,635

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024—continued

6. Employee severance benefits liability

With Budget 2011, the Government of Canada announced its intention to eliminate the ongoing accumulation of severance benefits. All collective agreements for the Fund have been negotiated and severance benefits have ceased to accumulate. The amounts reported are for employees who did not liquidate their severance and will be paid on their departure from the public service.

	2024	2023
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year.....	973	1,109
Expense for the year.....	(54)	37
Benefits paid, during the year	(298)	(173)
Employee severance benefits liability, end of year	621	973

7. Parliamentary appropriations

The Canadian Grain Commission Revolving Fund is financed by the Government of Canada through a combination of ongoing Parliamentary appropriations, the authority to spend fees collected, accumulated surpluses from prior years and a revolving line of credit of \$2,000,000.

The government funding basis is used to recognize transactions affecting Parliamentary appropriations. The statement of operations and net assets is based on accrual accounting. Consequently, items presented in the statement of operations and net assets are not necessarily the same as those provided through appropriations from Parliament. Items recognized in the statement of operations and net assets in one year may be funded through Parliamentary authorities in prior, current or future years. Accordingly, the Fund has appropriation authorities for the year on a government-funding basis and some on an accrual accounting basis. Details on appropriation authorities provided and used are shown in the following table.

	2024	2023
	(in thousands of dollars)	
Total appropriation funds provided	6,895	7,071
Lapsed	—	(159)
Current year appropriation funds provided and used	6,895	6,912

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024—continued

8. Net assets

Contributed capital represents the value of capital assets financed from capital contributions at the inception of the Fund.

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

	2024	2023
	(in thousands of dollars)	
Contributed capital.....	4,941	4,941
Accumulated surplus		
Opening balance.....	128,276	143,620
Net results.....	(16,604)	(15,344)
Closing balance.....	111,672	128,276
Accumulated net charge against the Fund's authority		
Opening balance.....	(127,458)	(143,759)
Change in net resources used.....	17,322	16,301
Closing balance.....	(110,136)	(127,458)
Total net assets.....	6,477	5,759

9. Contractual obligations

The Fund leases its premises primarily under Lease Out Contracts. A Lease Out Contract is a formal agreement between the Fund and Public Services and Procurement Canada, recording the terms and conditions that govern the provision and occupancy of the accommodation. The Fund has a total of 17 separate Lease Out Contracts (2023—15) with various term lengths up to 10 years. In addition, the Fund has a direct lease agreement with the University of Manitoba for the rental of laboratory and office space.

For the year ended March 31, 2024, the Fund incurred \$4,925,441 in costs associated with its occupancy and lease obligations (2023—\$4,898,557). Expected future payouts by fiscal year are as follows:

	(in thousands of dollars)
2025.....	4,495
2026.....	4,295
2027.....	1,233
2028.....	623
2029 and thereafter.....	1,539
Total.....	12,185

10. Contingent liabilities

In the normal course of its operations, the Fund may become involved in various legal actions and grievances with financial implications. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements.

As at March 31, 2024, there were no accruals for contingent liabilities around various legal actions and grievances with financial implications in the financial statements (2023—nil).

Canadian Grain Commission Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2024—concluded

11. Producer payment security

Through the Fund's Safeguards for Grain Farmers Program, licensed grain companies must provide payment security to the Fund to cover money owed to producers for grain deliveries in the event of a licensing default. When a Canadian Grain Commission Revolving Fund-licensed company fails to pay producers for grain deliveries, the Fund uses the security to pay producers for eligible claims. As at March 31, 2024, no pending claim transactions were remaining (2023—nil).

12. Related party transactions

The Fund is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The Fund enters into transactions with these entities at arm's length in the normal course of business and on normal trade terms.

Services provided by other government departments

During the year ended March 31, 2024, the Fund paid occupancy costs and certain professional services to other government departments or agencies. Employer's health insurance plan contributions and employee benefit plans were also provided by and paid to other government departments. Significant services have been recognized in the Fund's statement of operations and net assets as follows:

	2024	2023
	(in thousands of dollars)	
Revenues	(371)	(483)
Expenses		
Employer's contribution to employee benefit plans.....	10,650	9,072
Occupancy costs.....	4,768	4,763
Leasehold improvements.....	871	442
Professional and special services.....	2,373	2,290
Transportation and communication	224	296
Other	249	366
Total.....	18,764	16,746

Included in accounts receivable, accounts payable and salaries payable at year-end are the following amounts with related parties.

	2024	2023
	(in thousands of dollars)	
Accounts receivable.....	63	169
Accounts payable.....	660	778
Employer's contribution to employee benefit plans payable.....	885	1,386

13. Risk Disclosure

Financial instruments that potentially subject the Fund to concentrations of credit risk consist primarily of accounts receivable. For the year ended March 31, 2024, six large integrated organizations accounted for \$4,418,906 or 79% of the Fund's outside parties receivable balances (2023—six organizations, \$5,766,447 or 78%).

Canadian Intellectual Property Office Revolving Fund

Statement of Management Responsibility

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the Fund) as required by and in accordance with the Receiver General Instructions related to Volume III of the *Public Accounts of Canada*. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's Directorate of Financial Services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2024 and the results of operations and cash flows for the year then ended in accordance with the significant accounting policies as described in note 2 to the financial statements.

Approved by:

Konstantinos Georgaras
Chief Executive Officer
Canadian Intellectual Property Office

Karine Paré
A/Chief Financial Officer
Innovation, Science and Economic Development Canada

June 10, 2024
Gatineau, Canada

Canadian Intellectual Property Office Revolving Fund—continued**Statement of authority used (unaudited) for the year ended March 31, 2024**

(in thousands of dollars)

	2024		2023	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(29,540)	(41,061)	(63,022)	(37,865)
Items not requiring use of funds	10,644	10,820	14,346	15,442
Operating use of funds.....	(18,896)	(30,241)	(48,676)	(22,423)
Items requiring use of funds				
Net tangible capital assets acquisitions	(7,527)	(24,729)	(10,647)	(18,667)
Net other assets and liabilities	15,041	19,102	18,674	26,550
Authority used.....	(11,382)	(35,868)	(40,649)	(14,540)

¹ The amounts in the current and previous year "Estimate" columns result from, when available, the current year's Estimates, Part II—Main Estimates.

Reconciliation of unused authority (unaudited) for the year ended March 31, 2024

(in thousands of dollars)

	2024	2023
Debit balance in the accumulated net charge against the Fund's authority	51,690	88,468
Payables charged against the appropriation at year-end	(14,507)	(16,941)
Receivables credited to the appropriation at year-end	258	126
Other items	(9,397)	(7,741)
Net authority provided, end of year	28,044	63,912
Authority limit	5,000	5,000
Unused authority carried forward.....	33,044	68,912

Canadian Intellectual Property Office Revolving Fund—*continued*

Independent auditor's report

To the Deputy Minister, Innovation, Science and Economic Development Canada

Opinion

We have audited the financial statements of the Canadian Intellectual Property Office Revolving Fund (the Fund), which comprise the statement of financial position as at March 31, 2024, and the statement of operations and net liabilities, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the financial reporting provisions of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*.

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 are independent of the Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of matter—basis of accounting and restriction on distribution and use

We draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Fund in complying with the financial reporting provisions of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for management of the Fund, Innovation, Science and Economic Development Canada, the Treasury Board of Canada, and the Receiver General for Canada, and should not be used by parties other than the Fund, Innovation, Science and Economic Development Canada, the Treasury Board of Canada, and the Receiver General for Canada. Our opinion is not modified in respect of this matter.

Other matter

The financial statements of the Fund for the year ended March 31, 2023, were audited by another auditor who expressed an unmodified opinion on those statements on June 1, 2023.

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

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*, and for such internal 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 Fund'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 Fund or to cease operations, or has no realistic alternative but to do so.

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

Canadian Intellectual Property Office Revolving Fund—*continued*

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 Fund'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 Fund'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 Fund to cease to continue as a going concern.

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.

Ernst & Young LLP
Chartered Professional Accountants
Licensed Public Accountants

Ottawa, Canada
June 10, 2024

Canadian Intellectual Property Office Revolving Fund—*continued*

Statement of financial position as at March 31, 2024

(in thousands of dollars)

	2024	2023
Assets		
Financial assets		
Accounts receivable (note 3)	3,633	2,869
Unbilled revenues	529	766
Total financial assets	4,162	3,635
Non-financial assets		
Prepaid expenses	1,065	1,057
Tangible capital assets (note 4)	67,633	53,774
Total non-financial assets	68,698	54,831
Total assets	72,860	58,466
Liabilities and net liabilities		
Liabilities		
Deposit accounts	3,948	6,915
Accounts payable and accrued liabilities (note 5)	20,340	17,738
Vacation pay	7,591	6,832
Obligation for employee future benefits (note 6)	1,643	2,000
Deferred revenues	182,706	164,066
Total liabilities	216,228	197,551
Net liabilities (note 7)	(143,368)	(139,085)
Total liabilities and net liabilities	72,860	58,466

Contractual obligations (note 8)

Contingent liabilities (note 10)

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

Canadian Intellectual Property Office Revolving Fund—continued

Statement of operations and net liabilities for the year ended March 31, 2024

(in thousands of dollars)

	2024	2023
Revenues	184,494	169,577
Operating expenses		
Salaries and employee benefits.....	154,602	130,602
Employee future benefits.....	(127)	(184)
Professional services.....	46,241	46,276
Amortization of tangible capital assets.....	10,875	12,901
Accommodation.....	6,498	8,045
Information.....	3,703	3,386
Materials and supplies.....	1,307	1,722
Rentals.....	756	627
Training.....	543	406
Travel.....	451	350
Bad debt expense.....	379	213
Repairs and maintenance.....	307	403
Communications.....	29	21
Freight and postage.....	(4)	27
Other adjustments.....	(5)	–
Loss on disposal of tangible capital assets.....	–	2,647
Total operating expenses	225,555	207,442
Net results	(41,061)	(37,865)
Net liabilities, beginning of year.....	(139,085)	(107,967)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year.....	36,778	6,747
Net liabilities, end of year	(143,368)	(139,085)

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

Canadian Intellectual Property Office Revolving Fund—*continued*

Statement of cash flows for the year ended March 31, 2024

(in thousands of dollars)

	2024	2023
Operating activities		
Net results	(41,061)	(37,865)
Items not requiring use of funds		
Amortization of tangible capital assets.....	10,875	12,901
Loss on disposal of tangible capital assets	–	2,651
Other adjustments	(5)	–
Subtotal	(30,191)	(22,313)
Variations in statement of financial position		
Decrease (increase) in accounts receivable	(764)	253
Decrease in unbilled revenues.....	237	884
Decrease (increase) in prepaid expenses	(8)	110
Increase (decrease) in deposit accounts.....	(2,967)	3,056
Increase in accounts payable and accrued liabilities.....	2,602	3,776
Increase (decrease) in vacation pay.....	759	(467)
Decrease in obligation for employee future benefits	(357)	(240)
Increase in deferred revenues	18,640	26,861
Total variations in statement of financial position	18,142	34,233
Net financial resources provided (used) by operating activities	(12,049)	11,920
Capital investing activity		
Acquisitions of tangible capital assets	(24,729)	(18,667)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	(36,778)	(6,747)
Accumulated net charge against the Fund's authority, beginning of year	88,468	95,215
Accumulated net charge against the Fund's authority, end of year (note 7)	51,690	88,468

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

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024

1. Authority and purpose

The Canadian Intellectual Property Office grants or registers exclusive ownership of intellectual property in Canada. In exchange, the Canadian Intellectual Property Office acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance and competitiveness and to stimulate further invention and innovation.

The Canadian Intellectual Property Office is financed through a revolving fund authority (the Fund), which was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994, and had an authorized limit of \$15 million. During the fiscal year ended March 31, 2002, the Fund's authorized limit was reduced from \$15 million to \$5 million. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and the temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

The Fund is not subject to income taxes.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian public accounting standards because:

- the net debt indicator and the statement of change in net debt are not presented in the financial statements;
- expenses are reported by type in the statement of operations and net liabilities and not by function or major program;
- services received without charge from other government departments are not reported as expenses;
- budgeted expenses are not disclosed in the statement of operations and net liabilities;
- no liability is recorded for sick leave; and
- the employee termination benefits liability is based on management's estimates rather than on actuarial valuations.

The significant accounting policies are as follows:

(a) Revenue recognition

Fees received for processing patent, trademark and industrial design applications are recorded as deferred revenues until services are rendered, at which time they are recorded as revenue. Detailed inventory counts of applications are used to determine the amount of deferred revenue taking into account the fee schedule related to the application. Different rates may be charged depending on the size of the entity. Abandonments during the application process are recorded as earned revenue. When work is completed prior to the receipt of the fee, the amount is recorded as unbilled revenue. All other fees are recognized upon receipt. Fees are prescribed by various Orders in Council. Revenues are reflected on the statement of operations and net liabilities, net of remissions of fees as per requirements of the *Service Fees Act*.

(b) Tangible capital assets

Tangible capital assets are recorded at cost and are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

<u>Asset class</u>	<u>Years</u>
Leasehold improvements	Over the term of the lease
Informatics software	3 to 10 years
Hardware	5 to 10 years
Machinery and equipment	10 years
Furniture	10 years

The costs for assets under construction are capitalized as incurred with amortization commencing in the month after they are put into service. The cost of a constructed asset includes direct construction or development costs (such as materials and labour) and overhead costs directly attributable to the construction or development activity. The activities necessary to prepare a tangible capital asset for its intended use encompass more than the physical construction of the tangible capital asset. They include the technical and administrative work prior to the commencement of and during construction.

Canadian Intellectual Property Office Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2024—*continued*

(c) Employee future benefits

Employee severance benefits:

Employees of the Fund are entitled to severance benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. These benefits are accrued as employees render the services necessary to earn them. In Budget 2012, the Government of Canada announced that it was eliminating the accumulation of severance benefits for voluntary resignation and retirement for federal government employees. As part of the implementation of this measure, collective agreements had provided three options to address the balances accumulated to date. These included:

1. a single payment at the rate of pay of the employee's substantive position as of the coming into force of the collective agreement; or
2. a single payment at the time of the employee's termination of employment from the core public administration, based on the rate of pay of the employee's substantive position at the date of termination of employment from the core public administration; or
3. a combination of (1) and (2).

With the introduction of captions (1) and (3), the Fund was required to draw down on the obligation for employee future benefits as the collective agreements came into force. The obligation relating to the benefits earned by employees is calculated using information such as salary and years of service and represents management's best estimate of the liability.

Pension benefits:

Employees of the Fund are covered by the Public Service Superannuation Plan (the Plan) administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

(d) Use of estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Revenues, unbilled revenues, deferred revenues, remissions, the estimated useful lives of tangible capital assets and salary-related liabilities are the most significant items for which estimates are used. Actual results could differ from these estimates. These estimates are reviewed annually, and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(e) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. Payments of sick leave benefits are included in current operations as incurred.

(f) Foreign currency transactions

Foreign currency transactions are translated into Canadian dollars at the exchange rate prevailing at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. Gains and losses resulting from foreign currency transactions are recognized in the statement of operations and net liabilities under each respective financial statement line item.

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024—continued

3. Accounts receivable

	2024	2023
	(in thousands of dollars)	
Government of Canada	258	126
Outside parties	3,967	2,956
Subtotal.....	4,225	3,082
Less: allowance for doubtful accounts from outside parties	(592)	(213)
Total.....	3,633	2,869

4. Tangible capital assets

Cost	Balance at beginning of year	Acquisitions	Other	Disposals	Balance at end of year
Capital asset categories	(in thousands of dollars)				
Leasehold improvements	325	–	–	(303)	22
Informatics software	75,835	–	–	(2,839)	72,996
Hardware	563	449	24	(124)	912
Machinery and equipment.....	158	–	–	–	158
Furniture	116	–	–	(24)	92
Assets under construction	32,217	24,280	–	–	56,497
Total.....	109,214	24,729	24	(3,290)	130,677

Accumulated amortization	Balance at beginning of year	Amortization	Other	Disposals	Balance at end of year
Capital asset categories	(in thousands of dollars)				
Leasehold improvements	325	–	–	(303)	22
Informatics software	54,559	10,780	–	(2,838)	62,501
Hardware	334	77	18	(124)	305
Machinery and equipment.....	110	16	–	–	126
Furniture	112	2	–	(24)	90
Total.....	55,440	10,875	18	(3,289)	63,044

Net book value	2024	2023
	(in thousands of dollars)	
Leasehold improvements	–	–
Informatics software	10,495	21,276
Hardware	607	229
Machinery and equipment.....	32	48
Furniture	2	4
Assets under construction	56,497	32,217
Total.....	67,633	53,774

5. Accounts payable and accrued liabilities

	2024	2023
	(in thousands of dollars)	
Government of Canada	3,601	3,475
Outside parties	16,739	14,263
Total.....	20,340	17,738

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024—continued

6. Obligation for employee future benefits**Pension benefits**

The Fund's employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2% per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans' benefits and they are indexed to inflation. Effective January 2013, the age at which a new employee who began participating in the public service pension plan on or after January 1, 2013 can receive an unreduced pension benefit was raised from age 60 to 65. Both plan members and the Fund contribute to the cost of the Plan. The Fund made contributions of \$11,054,328 in 2024 (2023—\$9,944,066) to the plan.

Employee severance benefits	2024	2023
	(in thousands of dollars)	
Obligation for employee future benefits, beginning of year	2,000	2,240
Benefits paid during the year for retirements and departures from the Public Service.....	(230)	(56)
Expense for the year.....	(127)	(184)
Obligation for employee future benefits, end of year.....	1,643	2,000

7. Net liabilities**Accumulated net charge against the Fund's authority**

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

Accumulated surplus (deficit)

The accumulated surplus (deficit) is an accumulation of the annual net results of operations including the absorption of the opening deficit of \$9,448,000 upon establishment of the Fund.

	2024	2023
	(in thousands of dollars)	
Accumulated surplus (deficit), beginning of year.....	(50,617)	(12,752)
Net results	(41,061)	(37,865)
Accumulated surplus (deficit), end of year.....	(91,678)	(50,617)
Accumulated net charge against the Fund's authority, beginning of year.....	(88,468)	(95,215)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	36,778	6,747
Accumulated net charge against the Fund's authority, end of year.....	(51,690)	(88,468)
Net liabilities, end of year	(143,368)	(139,085)

8. Contractual obligations

The Canadian Intellectual Property Office leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the Canadian Intellectual Property Office and Public Services and Procurement Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. Expected future payouts by fiscal year are as follows:

	(in thousands of dollars)
2025.....	4,764
2026.....	4,093
2027.....	3,893
2028.....	3,893
2029 and thereafter	11,680
Total.....	28,323

Canadian Intellectual Property Office Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2024—concluded

9. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, legal services, compensation and benefits services, mail services, security services and mainframe and computing services are made to related parties in the normal course of operations.

10. Contingent liabilities

In the normal course of its operations, the Canadian Intellectual Property Office may become involved in various legal actions and grievances with financial implications. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements.

As at March 31, 2024, management has not identified legal actions and grievances with financial implications in the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the Treasury Board *Directive on Charging and Special Financial Authorities* and with the Receiver General reporting requirements. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's *Departmental Results Report* is consistent with that in these financial statements.

The Fund's Corporate Services division develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to an external auditing firm, which has audited them and has provided an independent opinion that has been appended to these financial statements.

Approved by:

Lisa Foss
Executive Director
Canadian Pari-Mutuel Agency

Shawn Audette
Director General
Financial Management and Strategic Reporting
Deputy Chief Financial Officer

Marie-Claude Guérard
Assistant Deputy Minister
Corporate Management
Chief Financial Officer

June 11, 2024
Ottawa, Ontario

Canadian Pari-Mutuel Agency Revolving Fund—continued

Statement of authority provided (used) (unaudited) for the year ended March 31, 2024

(in thousands of dollars)

	2024		2023	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(936)	(743)	(800)	80
Items not requiring use of funds	106	106	127	127
Operating source (use) of funds	(830)	(637)	(673)	207
Items requiring use of funds				
Net tangible capital assets acquisitions	(532)	(473)	(344)	(228)
Net other assets and liabilities	–	(157)	–	89
Authority provided (used)	(1,362)	(1,267)	(1,017)	68

¹ The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II—Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Debit balance in the accumulated net charge against the Fund's authority	7,435	8,484
Payables charged against the appropriation at year-end	(753)	(535)
Receivables credited to the appropriation at year-end	4	4
Net authority provided (used), end of year	6,686	7,953
Authority limit	2,000	2,000
Unused authority carried forward	8,686	9,953

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Independent auditor's report

To the Assistant Deputy Minister, Corporate Management (Chief Financial Officer), Agriculture and Agri-Food Canada

Our opinion

In our opinion, the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund (the Fund) as at March 31, 2024 and for the year then ended are prepared, in all material respects, in accordance with the basis of accounting described in note 2 to the financial statements.

What we have audited

The Fund's financial statements comprise:

- the statement of financial position as at March 31, 2024;
- the statement of operations and net assets 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 Fund 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.

Emphasis of matter—basis of accounting and restriction on use

We draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Fund to meet the requirements of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Fund and should not be used by parties other than the Fund, the Treasury Board of Canada and the Receiver General for Canada. Our opinion is not modified in respect to this matter.

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

Management is responsible for the preparation of the financial statements in accordance with the basis of accounting described in note 2 to the financial statements, and for such internal 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 Fund'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 Fund or to cease operations, or has no realistic alternative but to do so.

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

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Independent auditor's report—*concluded*

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 Fund'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 Fund'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 Fund to cease to continue as a going concern.

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,
Licensed Public Accountants

Ottawa, Ontario
June 11, 2024

Canadian Pari-Mutuel Agency Revolving Fund—continued

Statement of financial position as at March 31, 2024

(in thousands of dollars)

	2024	2023
Assets		
Financial assets		
Accounts receivable (note 3)	407	264
Total financial assets	407	264
Non-financial assets		
Tangible capital assets (note 4).....	3,042	2,675
Total assets	3,449	2,939
Liabilities and net assets		
Liabilities		
Accounts payable and accrued liabilities (note 5).....	753	535
Vacation pay	237	251
Obligation for employee future benefits	37	37
Total liabilities	1,027	823
Net assets (note 6)	2,422	2,116
Net financial position of the Fund	3,449	2,939

Contractual obligations (note 7)

Contingent liabilities (note 8)

Economic dependence (note 9)

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

Approved by:

Marie-Claude Guérard
Chief Financial Officer

Canadian Pari-Mutuel Agency Revolving Fund—continued**Statement of operations and net assets for the year ended March 31, 2024**

(in thousands of dollars)

	2024	2023
Revenues		
Pari-mutuel levy	8,472	8,928
Operating expenses		
Salaries and employee benefits	3,667	3,259
Professional and special services		
Drug control	4,060	4,065
Other	549	634
Utilities, materials and supplies	291	264
Rentals	214	134
Transportation and telecommunications	208	184
Repairs and maintenance	120	181
Amortization of tangible capital assets	106	127
Total expenses	9,215	8,848
Net results	(743)	80
Net assets, beginning of year	2,116	2,032
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	1,049	4
Net assets, end of year	2,422	2,116

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

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Statement of cash flows for the year ended March 31, 2024

(in thousands of dollars)

	2024	2023
Operating activities		
Net results	(743)	80
Items not requiring use of funds		
Amortization of tangible capital assets.....	106	127
Subtotal	(637)	207
Variations in statement of financial position		
Decrease (increase) in accounts receivable	(143)	154
Increase (decrease) in accounts payable and accrued liabilities.....	218	(123)
Decrease in vacation pay	(14)	(14)
Net financial resources provided (used) by operating activities	(576)	224
Capital investing activities		
Acquisition of tangible capital assets.....	(473)	(228)
Net financial resources used by capital investing activities	(473)	(228)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	(1,049)	(4)
Accumulated net charge against the Fund's authority, beginning of year	8,484	8,488
Accumulated net charge against the Fund's authority, end of year.....	7,435	8,484

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

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2024

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund (the Fund) was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board of Canada (Treasury Board) for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by Section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from the Parliament of Canada to make payments out of the Consolidated Revenue Fund of the Government of Canada for working capital, tangible capital asset acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

The Fund's mandate is to regulate and supervise pari-mutuel betting at racetracks across Canada, thereby ensuring that pari-mutuel betting is conducted in a way that is fair to the betting public.

The Fund is not subject to income tax under the provisions of the *Income Tax Act*.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements of the Receiver General for Canada for revolving funds. The basis of accounting used in these financial statements differs from Canadian public sector accounting standards because:

- the net debt indicator and the statement of change in net debt are not presented in the financial statements;
- expenses are reported by type in the statement of operations and net assets and not by function or major program;
- budgeted expenses are not disclosed in the statement of operations and net assets;
- the services received without charge from other government departments and agencies are not reported as expenses and;
- no liability is recorded for sick leave.

The significant accounting policies are as follows:

a) Revenue recognition

Pari-mutuel levy revenues are generated through a levy of 0.8% applied to every dollar bet at Canadian racetracks and are recognized as bets are made. Other revenues are recognized in the period in which they are earned.

b) Cash in transit

Cash in transit includes cash and cheques received prior to March 31, but not deposited until the subsequent year.

c) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables when a recovery is considered uncertain.

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024—continued

d) Tangible capital assets

Tangible capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives, as follows:

Furniture and equipment	10 to 15 years
Computer hardware and software	3 to 5 years
Automotive	8 to 10 years
Buildings	20 to 25 years
Assets under construction	Once in service, in accordance with asset class
Leasehold improvements	Lesser of the remaining period of the occupancy instrument or useful life of the improvement

e) Vacation pay

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

f) Employee future benefits

Pension benefits

Eligible employees of the Fund participate in the Public Service Pension Plan (the Plan), a multiemployer pension plan administered by the Government. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the Fund's total obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada as the Plan's sponsor.

Severance benefits

The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The obligation for employees who did not withdraw benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government of Canada as a whole.

g) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. Unused sick leave on employee termination is not payable to the employee. No amount has been accrued in these financial statements, and payments of sick leave benefits are included in current operations as incurred.

h) Use of estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the periods covered by the financial statements. The principal financial statement components, subject to measurement uncertainty, include the obligation for employee future benefits, accrued liabilities, the allowance for doubtful accounts and the estimated useful lives of tangible capital assets. Actual results could differ from those estimates. The estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the year in which they become known.

3. Accounts receivable

	2024	2023
	(in thousands of dollars)	
Government of Canada	44	45
Outside parties	363	219
Total	407	264

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024—continued

4. Tangible capital assets

Cost	Balance at beginning of year	Acquisitions	Write-offs	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment	1,771	–	–	1,771
Computer hardware and software	3,423	221	–	3,644
Automotive	131	22	–	153
Buildings	588	230	–	818
Land	98	–	–	98
Leasehold improvements	816	–	–	816
Total.....	6,827	473	–	7,300

Accumulated amortization	Balance at beginning of year	Amortization	Write-offs	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment	1,441	90	–	1,531
Computer hardware and software	1,259	–	–	1,259
Automotive	104	13	–	117
Buildings	532	3	–	535
Leasehold improvements	816	–	–	816
Total.....	4,152	106	–	4,258

Net book value	2024	2023
	(in thousands of dollars)	
Furniture and equipment	240	330
Computer hardware and software	2,385	2,164
Automotive	36	27
Buildings	283	56
Land	98	98
Leasehold improvements	–	–
Total.....	3,042	2,675

5. Accounts payable and accrued liabilities

	2024	2023
	(in thousands of dollars)	
Government of Canada	375	135
Outside parties	378	400
Total.....	753	535

Canadian Pari-Mutuel Agency Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2024—concluded

6. Net assets

The accumulated surplus is an accumulation of each fiscal year's surplus net of deficits including the absorption of the opening net assets on establishment of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the funds.

	2024	2023
	(in thousands of dollars)	
Accumulated surplus, beginning of year	10,600	10,520
Net results	(743)	80
Accumulated surplus, end of year	9,857	10,600
Accumulated net charge against the Fund's authority, beginning of year	(8,484)	(8,488)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	1,049	4
Accumulated net charge against the Fund's authority, end of year	(7,435)	(8,484)
Net assets, end of year	2,422	2,116

7. Contractual obligations

The Fund has contractual obligations with respect to a supplier contract for services. Expected future payments arising from contractual obligations are as follows:

	(in thousands of dollars)
Fiscal year ending March 31, 2025	2,159

8. Contingent liabilities

In the normal course of its operations, the Fund may become involved in various legal actions and grievances with financial implications. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements.

As at March 31, 2024, there were no accruals for contingent liabilities pertaining to various legal actions and grievances with financial implications in the financial statements (as at March 31, 2023—none).

9. Economic dependence

The Fund is funded solely by a federal levy on pari-mutuel betting in Canada on horse racing, a significant portion of which is generated by the largest racetrack in Canada, The Woodbine Racetrack (Woodbine) located in Toronto, Ontario.

Woodbine generated \$5,910,367 (\$6,206,251 in 2023) or 70% (70% in 2023) of the Fund's total pari-mutuel levy for the year ended March 31, 2024. As at March 31, 2024, \$105,741 (\$56,905 in 2023) or 29% (28% in 2023) of the Fund's accounts receivable—outside parties were owed from Woodbine.

CORCAN Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the Treasury Board of Canada Secretariat *Directive on Charging and Special Financial Authorities* and with the Receiver General reporting requirements. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year; however, some figures for the previous year have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the audit committee of the Department. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the *Departmental Results Reports* is consistent with these financial statements.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Fund's external auditor, Ernst & Young, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

Chris Hill
Chief Executive Officer
CORCAN

Chadi Haddad
Director, CORCAN Financial Services
CORCAN

May 24, 2024
Ottawa, Canada

CORCAN Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31, 2024**

(in thousands of dollars)

	2024		2023	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	1,836	1,417	204	5,346
Items not requiring use of funds	984	968	1,181	1,143
Operating source of funds	2,820	2,385	1,385	6,489
Items requiring use of funds				
Net tangible capital assets acquisitions	–	(346)	–	(342)
Net other assets and liabilities	(550)	99	700	3,160
Authority provided (used)	2,270	2,138	2,085	9,307

¹ The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II—Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Debit (credit) balance in the accumulated net charge against the Fund's authority account	14,140	12,438
Payables charged against the appropriation, at year-end	(15,369)	(12,815)
Receivables credited to the appropriation, at year-end	5,899	2,909
Net authority provided (used), end of year	4,670	2,532
Authority limit	17,000	20,000
Unused authority carried forward	21,670	22,532

CORCAN Revolving Fund—*continued*

Independent auditors' report

To the Commissioner of Correctional Service Canada

Opinion

We have audited the financial statements of the CORCAN Revolving Fund (the Fund), which comprise the statement of financial position as at March 31, 2024, and the statement of operations and net assets, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the financial reporting provisions of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*.

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 are independent of the Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of matter—basis of accounting and restriction on distribution and use

We draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Fund in complying with the financial reporting provisions of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Fund, the Treasury Board of Canada, the Receiver General for Canada, and Correctional Service Canada and should not be used by parties other than the Fund, the Treasury Board of Canada, the Receiver General for Canada, and Correctional Service Canada. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*, and for such internal 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 Fund'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 Fund or to cease operations, or has no realistic alternative but to do so.

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

CORCAN Revolving Fund—continued

Independent auditors' report—concluded

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 Fund'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 Fund'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 Fund to cease to continue as a going concern.

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.

Ernst & Young LLP
Chartered Professional Accountants
Licensed Public Accountants

Ottawa, Canada
May 23, 2024

CORCAN Revolving Fund—continued**Statement of financial position as at March 31, 2024**

(in thousands of dollars)

	2024	2023
Assets		
Financial assets		
Accounts receivable (note 5)	10,653	6,706
Inventories held for resale (note 6)	4,010	4,130
Total financial assets	14,663	10,836
Non-financial assets		
Inventories held for consumption (note 6)	8,208	8,280
Capital assets, net (note 7)	5,834	6,394
Total assets	28,705	25,510
Liabilities		
Accounts payable (note 8)	12,354	9,911
Deferred revenue	1,606	975
Vacation pay and salary accrual	5,840	5,556
Employee termination benefits (note 9)	1,059	1,013
Total liabilities	20,859	17,455
Net assets (note 11)	7,846	8,055
Net financial position of the Fund	28,705	25,510

Commitments (note 10)

Contingent liabilities (note 14)

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

CORCAN Revolving Fund—continued**Statement of operations and net assets for the year ended March 31, 2024**

(in thousands of dollars)

	2024	2023
Revenue		
Revenue (notes 4 and 12).....	86,857	76,824
Cost of goods sold (note 12)	97,745	82,304
Gross margin	(10,888)	(5,480)
Other revenue		
Training, correctional and other fees (note 4)	41,218	35,726
Miscellaneous.....	189	325
Total other revenue	41,407	36,051
Expenses (note 13)		
National/regional headquarters	10,314	10,306
Employment and employability programs	15,160	12,594
Selling and marketing.....	3,628	2,325
Total expenses	29,102	25,225
Net results	1,417	5,346
Net assets, beginning of year	8,055	13,147
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year.....	(1,702)	(10,569)
Other.....	76	131
Net assets, end of year (note 11)	7,846	8,055

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

CORCAN Revolving Fund—continued**Statement of cash flows for the year ended March 31, 2024**

(in thousands of dollars)

	2024	2023
Operating activities		
Net results for the year	1,417	5,346
Add (deduct) items not requiring use of funds		
Termination benefits expense (note 9)	(14)	(74)
Amortization (note 7)	940	1,201
Loss on disposal/write down of capital assets	42	16
Subtotal	2,385	6,489
Variations in statement of financial position		
Accounts receivable	(3,947)	(760)
Inventories held for resale	120	1,661
Inventories held for consumption	72	566
Employee termination benefits (note 9)	60	(71)
Accounts payable	2,443	2,852
Deferred revenue	631	174
Vacation pay and salary accrual	284	–
Net financial resources provided by operating activities	2,048	10,911
Capital investing activities		
Capital asset acquisitions	(346)	(342)
Net financial resources used in investing activities	(346)	(342)
Net financial resources used and change in accumulated net charge against the Fund's authority	1,702	10,569
Accumulated net charge against the Fund's authority, beginning of year	12,438	1,869
Accumulated net charge against the Fund's authority, end of year (note 11)	14,140	12,438

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

CORCAN Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2024

1. Authority and purpose

The CORCAN Revolving Fund (CORCAN or the Fund) is a special operating agency within Correctional Service Canada financed by way of a Revolving Fund. CORCAN was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in accordance with terms and conditions prescribed by the Treasury Board of Canada (Treasury Board). CORCAN's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$17,000,000 at any time (as of April 1, 2024, this amount will be reduced to \$11,000,000). An amount of \$15,218,000 representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992. The Fund is a non-taxable entity.

2. Summary of significant accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the reporting requirements of the Receiver General for Canada for revolving funds. The basis of accounting used in these financial statements differs from Canadian public sector accounting standards because:

- budgeted expenses are not disclosed in the statement of operations;
- the net debt indicator and the statement of change in net debt are not presented in the financial statements;
- termination benefit liability is based on actuarial valuations for the government as a whole provided by the Treasury Board to management;
- no liability is recorded for sick leave;
- funding for capital assets received from the Treasury Board at inception of the Fund is recorded as contributed capital; and
- the services received without charge from other government departments and agencies are not reported as expenses.

The significant accounting policies are as follows:

(a) Recognition of revenue and expenses

Revenue from exchange transaction is recognized when the Fund has satisfied the performance obligation(s). For Manufacturing, Textile, Agriculture and Services revenue the performance obligation is satisfied at a point in time upon delivery of goods to the customer or when the service is rendered.

For Construction contract revenue, the performance obligation is satisfied over time. Construction contract revenues are recognized based on the percentage of completion of the project. The degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated. Expenses are recorded in the period they are incurred.

Unilateral revenues are recognized when the Fund has authority to claim or retain an inflow of economic resources and a past event gives rise to a claim on economic resources. Training and correctional fees are unilateral transactions. Revenue that has been received but not yet earned is recorded as deferred revenue.

(b) Vacation pay and compensatory leave

Vacation pay and compensatory leave are expensed as the benefits are earned by employees under their respective terms of employment.

(c) Net cash provided by government

CORCAN operates within the Consolidated Revenue Fund, which is administered by the Receiver General of Canada. All cash received by CORCAN is deposited to the Consolidated Revenue Fund. The net cash provided by the federal government is the difference between all cash receipts and all cash disbursements, including transactions between departments of the federal government.

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024—continued

(d) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; an allowance is made for receivables where recovery is considered uncertain.

(e) Inventories

Raw materials, finished goods and work in progress inventories are valued at the lower of cost and net realizable value. The Fund makes provisions for obsolete inventory on a site-by-site basis.

(f) Capital assets

Capital assets with an initial cost of \$10,000 or greater are recorded at cost and are amortized on a straight-line basis over their estimated useful lives commencing in the month after they are put into service, as follows:

Buildings	25 years
Equipment	10 years
Leasehold improvements	Term of the lease
Vehicle fleet	5 to 10 years
Other	3 years

(g) Pension plan

Employees of the Fund are covered by the Public Service Retirement Pension Plan (the Plan) administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

(h) Employee termination benefits

Employees of CORCAN were entitled to termination benefits under labour contracts or conditions of employment. These benefits were earned as employees rendered the necessary services. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee termination benefits for the government as a whole.

(i) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

(j) Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable and accounts payable. It is management's opinion that the Fund is not exposed to significant interest rate, currency or credit risks arising from these financial instruments.

(k) Measurement uncertainty

The preparation of these financial statements in accordance with the Treasury Board's accounting policies requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of the financial statements, management believes the estimates and assumptions used to be reasonable. The most significant items where estimates are used are the liability for employee termination benefits, the useful lives of capital assets, the recognition of construction revenue based on the percentage of completion of projects and allowance for doubtful accounts. Actual results could significantly differ from these estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the period they become known.

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024—continued

3. Changes in accounting policies

The Fund adopted a new accounting policy under its special framework to align with the new accounting standards issued by the Public Sector Accounting Board that became effective on April 1, 2023, namely PS 3400 Revenue. The standard proposes a framework that includes two categories of revenue—exchange transactions or unilateral transactions. The adoption of this new accounting policy did not result in any significant changes to the Fund's financial statements.

4. Related party transactions

CORCAN is related as a result of common ownership to all Government of Canada departments, agencies, and Crown corporations. CORCAN enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, Correctional Service Canada, the parent organization of CORCAN, has provided and will continue to provide CORCAN with the use of existing infrastructure including buildings and shops, as well as maintenance of said facilities, financial systems, human resource services and corporate financial services. The cost of these services is not included as an expense in CORCAN's statement of operations and net assets.

The correctional and training fees are provided by Correctional Service Canada to offset vocational training, offender employment services in the institution and community, policy and program management, funding for new initiatives and salary and operating costs that cannot be recovered by CORCAN through the sale of goods and services due to the correctional environment in which it operates.

The Government of Canada has structured some of its administrative activities for efficiency and cost-effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll, information technology, desktop and other telecommunication support and services, cheque issuance services and legal services provided by Public Services and Procurement Canada, Shared Services Canada and Justice Canada, are not included as an expense in CORCAN's statement of operations and net assets.

Transactions entered into with Correctional Service Canada and other government departments which are recognized in CORCAN's financial statements consist of the following:

	2024	2023
	(in thousands of dollars)	
Correctional Service Canada		
Trade revenue.....	29,045	30,039
Training, correctional and other fees	41,218	35,726
Other government departments		
Trade revenue.....	53,565	41,265
Total.....	123,828	107,030

Related party receivables and payables are disclosed in note 5 and note 8, respectively.

5. Accounts receivable

Accounts receivable consist of the following:

	2024	2023
	(in thousands of dollars)	
Government of Canada	5,899	2,909
Outside parties	4,871	3,797
Total.....	10,770	6,706
Allowance for doubtful accounts.....	(117)	–
Total accounts receivable	10,653	6,706

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024—continued

6. Inventories

Inventories consist of the following:

	2024	2023 ¹
	(in thousands of dollars)	
Inventories Held for Consumption		
Raw materials.....	8,816	9,791
Work in progress	199	171
Subtotal	9,015	9,962
Provision for obsolete inventory	(807)	(1,682)
Total Inventories Held for Consumption.....	8,208	8,280
Inventories Held for Resale		
Finished goods	4,723	4,960
Provision for obsolete inventory	(713)	(830)
Total Inventories Held for Resale	4,010	4,130
Total.....	12,218	12,410

¹ Previous year's amounts have been reclassified to conform to the current year's presentation.**7. Capital assets**

Capital assets consist of the following:

Cost	Balance at beginning of year	Acquisitions	Disposals and write-offs	Balance at end of year
	(in thousands of dollars)			
Buildings	542	21	–	563
Equipment.....	29,002	174	(732)	28,444
Leasehold improvements	1,343	–	–	1,343
Vehicle fleet.....	8,020	227	(100)	8,147
Other.....	130	–	–	130
Total.....	39,037	422	(832)	38,627

Accumulated amortization	Balance at beginning of year	Amortization	Disposals and write-offs	Balance at end of year
	(in thousands of dollars)			
Buildings	32	17	–	49
Equipment.....	26,228	368	(693)	25,903
Leasehold improvements	1,342	1	–	1,343
Vehicle fleet.....	4,914	551	(97)	5,368
Other.....	127	3	–	130
Total.....	32,643	940	(790)	32,793

	2024	2023
	(in thousands of dollars)	
Net book value		
Buildings	514	510
Equipment.....	2,541	2,774
Leasehold improvements	–	1
Vehicle fleet.....	2,779	3,106
Other.....	–	3
Total.....	5,834	6,394

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024—continued

8. Accounts payable

Accounts payable consist of the following:

	2024	2023
	(in thousands of dollars)	
Government of Canada	2,380	2,088
Outside parties	9,974	7,823
Total	12,354	9,911

9. Employee future benefits

Pension benefits

CORCAN's employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2% per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans' benefits and they are indexed to inflation.

Both plan members and CORCAN contribute to the cost of the Plan. Effective January 2013, the age at which a new employee who began participating in the Public service pension plan on or after January 1, 2013 can receive an unreduced pension benefit was raised from age 60 to 65.

Termination benefits

Following the ratification of new collective agreements, the unionized employees in the Core Public Administration have accepted the elimination of severance benefits for voluntary separation, namely for retirement or resignation. The Treasury Board had subsequently eliminated severance benefits for voluntary separation for the executive and non-represented employees. As at March 31, 2014, there were no CORCAN employees with collective agreements where severance pay had not been eliminated. The employees were given the option to be immediately paid the full or partial value of the benefits earned to date or to collect the full or remaining value of the benefits in termination from the public service. These changes have been reflected in the calculation of the outstanding accrued benefit obligation.

Information about the termination benefits, measured as at March 31, is as follows:

	2024	2023
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year.....	1,013	1,158
Expense for the year.....	(14)	(74)
Benefits paid during the year	60	(71)
Accrued benefit obligation, end of year	1,059	1,013

10. Contractual obligations

CORCAN is committed to pay under the terms of lease agreements a total amount of \$2,238,445. These commitments are related to the Kingston warehouse, the lease for the Edmonton and Saskatoon Inmate Offender Employment Initiative facilities, and office space.

Future yearly payment amounts on all leases and other commitments are estimated as follows:

	(in thousands of dollars)
2025	2,568
2026	2,271
2027	2,223
2028	1,989
2029	1,945
2030 and thereafter	2,212
Total	13,208

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2024—continued

11. Net assets

Net assets consist of the following:

	2024	2023
	(in thousands of dollars)	
Contributed capital.....	30,542	30,542
Accumulated net charges against the Fund's authority	(14,140)	(12,438)
Accumulated deficit.....	(8,632)	(10,180)
Other.....	76	131
Net assets, end of year.....	7,846	8,055

Contributed capital represents the value of capital assets financed from contributed capital at the inception of the Fund.

Accumulated net charge against the Fund's authority represents the amount of the Fund's non-lapsing authority that has been provided (used) since inception of the Fund.

The accumulated deficit is an accumulation of each year's surpluses (losses).

12. Segmented information

Segmented information consists of the following:

Year ended March 31, 2024	Manufacturing	Construction	Textile	Services	Agriculture	Other	Total
	(in thousands of dollars)						
Revenue.....	39,980	29,914	12,151	4,590	222	–	86,857
Cost of goods sold.....	45,351	32,922	12,793	5,381	1,298	–	97,745
Gross margin.....	(5,371)	(3,008)	(642)	(791)	(1,076)	–	(10,888)
Identifiable assets							
Accounts receivable	1,449	7,396	466	399	35	908	10,653
Inventories.....	8,117	163	3,209	613	116	–	12,218
Capital assets, net.....	1,817	2,255	84	181	1,308	189	5,834
Amortization of capital assets.....	352	359	34	25	116	54	940
Year ended March 31, 2023							
	Manufacturing	Construction	Textile	Services	Agriculture	Other	Total
	(in thousands of dollars)						
Revenue.....	38,469	26,109	8,615	3,286	345	–	76,824
Cost of goods sold.....	41,395	26,647	9,388	3,622	1,252	–	82,304
Gross Margin	(2,926)	(538)	(773)	(336)	(907)	–	(5,480)
Identifiable assets							
Accounts receivable	998	4,029	326	489	22	842	6,706
Inventories.....	8,618	186	2,934	637	35	–	12,410
Capital assets, net.....	2,126	2,372	106	180	1,368	242	6,394
Amortization of capital assets.....	407	453	21	26	180	114	1,201

CORCAN Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2024—concluded

13. Expenses

The following table presents details of national and regional headquarters, employment and employability programs, and selling and marketing expenses by category:

	2024	2023
	(in thousands of dollars)	
Salaries	14,601	12,677
Professional and special services.....	7,408	5,676
Employee benefits.....	3,506	2,988
Rentals	2,611	2,502
Utilities, materials and supplies.....	422	418
Repairs and maintenance.....	171	137
Transportation and communications.....	217	196
Information	15	8
Other expenditures	151	623
Total.....	29,102	25,225

14. Contingent Liabilities

In the normal course of operations, CORCAN is involved in various claims and legal proceedings. Management has not identified any significant claims that exist as at March 31, 2024.

15. Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

Defence Production Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Defence Production Revolving Fund (the Fund) as required by the Treasury Board *Directive on Charging and Special Financial Authorities* in accordance with the Receiver General reporting requirements.

There were no financial transactions in the Fund during the year ended March 31, 2024.

Approved by:

Wojo Zielonka, CPA
Assistant Deputy Minister and Chief Financial Officer
Public Services and Procurement Canada

Simon Page
Assistant Deputy Minister
Defence and Marine Procurement Branch
Public Services and Procurement Canada

June 13, 2024
Gatineau, Canada

Defence Production Revolving Fund

Reconciliation of unused authority (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Joint authority limit (note 1)	100,000	100,000
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

Defence Production Loan Account

Reconciliation of unused authority (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Joint authority limit (note 1).....	100,000	100,000
Authority limit applied to the Defence Production Revolving Fund	(100,000)	(100,000)
Unused authority carried forward	-	-

Defence Production Revolving Fund—*concluded*

Notes to the financial statements (unaudited) for the year ended March 31, 2024

1. Authority and purpose

The Defence Production Revolving Fund (the Fund) was established by Section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a joint continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed \$100 million at any time.

Geomatics Canada Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Geomatics Canada Revolving Fund as required by and in accordance with the Treasury Board *Directive on Charging and Special Financial Authorities* and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. In order to fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and also benefits from the advice of accounting personnel of Corporate Management and Services Sector. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

Corporate Management and Services Sector develops and disseminates financial management and accounting policies and issues specific directives, which maintains standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

Grace Chennette
Director General, Deputy Chief Financial Officer
Finance and Procurement Branch

Francis Brisson
Assistant Deputy Minister and Chief Financial Officer
Corporate Management and Services Sector

June 7, 2024
Ottawa, Canada

Geomatics Canada Revolving Fund—continued**Statement of authority (used) provided (unaudited) for the year ended March 31, 2024**

(in thousands of dollars)

	2024		2023	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	100	7	100	1,517
Items not requiring use of funds	–	159	–	264
Operating source of funds	100	166	100	1,781
Items requiring use of funds				
Net tangible capital assets acquisitions	–	(1,056)	–	(89)
Net other assets (liabilities)	–	52	–	(14)
Authority (used) provided	100	(838)	100	1,678

¹ The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II—Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Debit balance in the accumulated net charge against the Fund's authority account.....	3,990	4,673
Payables at year-end charged against the appropriation account after March 31	(544)	(389)
Net authority provided, end of year	3,446	4,284
Authority limit	5,000	5,000
Unused authority carried forward	8,446	9,284

Geomatics Canada Revolving Fund—continued

Statement of financial position (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Assets		
Financial assets		
Accounts receivable (note 3)	210	190
Inventory	47	48
Total financial assets	257	238
Non-financial assets		
Tangible capital assets (note 4).....	1,609	712
Total assets	1,866	950
Liabilities and net assets		
Accounts payable and accrued liabilities (note 5)	572	370
Vacation pay	145	121
Total liabilities	717	491
Net assets (note 6)	1,149	459
Total	1,866	950

Contractual rights (note 7)
 Contingent liabilities (note 8)
 Contractual obligations (note 9)

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

Approved by:

Frank Des Rosiers
 Assistant Deputy Minister
 Strategic Policy and Innovation Sector

June 7, 2024

Geomatics Canada Revolving Fund—continued**Statement of operations and net assets (unaudited) for the year ended March 31, 2024**

(in thousands of dollars)

	2024	2023
Revenues		
Services	4,817	6,469
Products	420	464
Total revenues	5,237	6,933
Expenses		
Salaries and employee benefits	1,952	1,262
Professional and special services	2,336	3,118
Corporate and sector services	363	362
Amortization of tangible capital assets	159	264
Utilities, materials and supplies	137	41
Rentals	126	286
Repairs and maintenance	101	30
Transportation and telecommunications	36	38
Other expenses	20	15
Total expenses	5,230	5,416
Net results	7	1,517
Net assets, beginning of year	459	146
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	683	(1,204)
Net assets, end of year	1,149	459

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

Statement of cash flows (unaudited) for the year ended March 31, 2024

(in thousands of dollars)

	2024	2023
Operating activities		
Net results for the year	7	1,517
Items not requiring use of funds		
Amortization of tangible capital assets (note 4)	159	264
Subtotal	166	1,781
Variations in the statement of financial position		
Decrease (increase) in accounts receivable (note 3)	(20)	86
Decrease (increase) in inventory	1	86
Increase (decrease) in accounts payable and accrued liabilities (note 5)	202	(543)
Increase (decrease) in vacation pay	24	(31)
Net financial resources provided by operating activities	373	1,379
Capital investing activities		
Acquisition of tangible capital assets (note 4)	(1,056)	(89)
Net financial resources used in capital investing activities	(1,056)	(89)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	(683)	1,204
Accumulated net charge against the Fund's authority, beginning of year	4,673	3,469
Accumulated net charge against the Fund's authority, end of year	3,990	4,673

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

Geomatics Canada Revolving Fund—*continued*

Notes to the financial statements (unaudited) for the year ended March 31, 2024

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3 1993–1994* as the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, on December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met its specified conditions, permanent continuing authority for the Fund was obtained from and registered with the Treasury Board of Canada on February 9, 1995.

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed \$5,000,000.

The Fund's mandate is to produce geomatics products, services and expertise that can be exploited commercially. Revenue-generating activities further build on this work to produce saleable products or services for specific clients in the federal government, Canadian industry, Canadian public, provinces, territories and other countries.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements of the Receiver General for Canada for revolving funds. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because:

- the net debt indicator and the statement of change in net debt are not presented in the financial statements;
- expenses are reported by type in the statement of operations and net assets and not by function or major program;
- budgeted expenses are not reported in the statement of operations and net assets;
- services received without charge from other government departments are not reported as expenses; and
- no liability is recorded for sick leave.

The significant accounting policies are as follows:

(a) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The most significant estimates used in the preparation of the financial statements are the amount of certain accrued liabilities and the estimated useful lives of capital assets. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(b) Revenues

Revenues are recognized when products are sold or services rendered. Revenues on leases are recognized in the period to which the lease or use of property relates.

(c) Expenses

Unless otherwise disclosed, expenses are recorded in the period they are incurred. Internal service costs of Natural Resources Canada incurred on behalf of the Fund are recorded in these financial statements as corporate and sector service costs.

(d) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables when a recovery is considered uncertain.

Geomatics Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024—continued

(e) Inventory

The inventory of maps is valued at the lower of cost or net realizable value, with cost being determined using the weighted average cost of each title.

(f) Tangible capital assets

Tangible capital assets purchased by the Fund are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful lives of these assets are as follows:

Machinery and equipment	5 to 10 years
Informatics hardware	4 to 10 years
Computer software	4 years
Other equipment (including furniture)	10 years
Motor vehicles	5 to 7 years

(g) Pension benefits

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. The Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

(h) Vacation pay

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

(i) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. Payments of sick leave benefits are included in current operations as incurred.

3. Accounts receivable

	2024	2023
	(in thousands of dollars)	
Other government departments and agencies	83	32
Outside parties	131	162
	214	194
Allowance for doubtful accounts on receivables from outside parties	(4)	(4)
Net accounts receivable	210	190

Geomatics Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024—continued

4. Tangible capital assets

Cost	Balance at beginning of year	Acquisitions	Adjustments, Disposals and Write-Offs	Balance at end of year
	(in thousands of dollars)			
Machinery and equipment.....	609	797	–	1,406
Informatics hardware.....	669	259	–	928
Computer software.....	144	–	–	144
Other equipment (including furniture).....	38	–	–	38
Motor vehicle.....	31	–	–	31
Total.....	1,491	1,056	–	2,547

Accumulated amortization	Balance at beginning of year	Amortization	Adjustments, Disposals and Write-Offs	Balance at end of year
	(in thousands of dollars)			
Machinery and equipment.....	135	79	–	214
Informatics hardware.....	461	72	–	533
Computer software.....	144	–	–	144
Other equipment (including furniture).....	19	4	–	23
Motor vehicle.....	20	4	–	24
Total.....	779	159	–	938

Net book value	2024	2023
	(in thousands of dollars)	
Machinery and equipment.....	1,192	474
Informatics hardware.....	395	208
Computer software.....	–	–
Other equipment (including furniture).....	15	19
Motor vehicle.....	7	11
Total.....	1,609	712

5. Accounts payable and accrued liabilities

	2024	2023
	(in thousands of dollars)	
Other government departments and agencies.....	362	261
Outside parties.....	210	109
Total.....	572	370

Geomatics Canada Revolving Fund—concluded

Notes to the financial statements (unaudited) for the year ended March 31, 2024—concluded

6. Net assets

The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

The accumulated surplus is an accumulation of each year's surpluses and deficits including the absorption of the opening net assets upon establishment of the Fund.

Contributed capital represents the value of capital assets financed from capital contributions at the inception of the Fund.

	2024	2023
	(in thousands of dollars)	
Contributed capital.....	1,438	1,438
Accumulated net charge against the Fund's authority.....	(3,990)	(4,673)
Transfer of the transition payments for implementing salary payments in arrears.....	(20)	(20)
Accumulated surplus.....	3,721	3,714
Net assets.....	1,149	459

7. Contractual rights

In some instances, the activities of the Fund involve the negotiation of contracts or agreements with outside parties that result in the Fund having rights to both assets and revenues in the future. They principally involve revenues related to the provision of services. Major contractual rights that will generate revenues in the future years and that can be reasonably estimated are summarized as follows:

	(in thousands of dollars)
2025.....	917
2026.....	356
2027.....	134
2028.....	116
2029 and thereafter.....	343
Total.....	1,866

8. Contingent liabilities

In the normal course of its operations, the Fund may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded in the financial statements. As at March 31, 2024, there were no claims outstanding against the Fund.

9. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments in order to carry out its mandate, or when services are performed or goods received. Significant contractual obligations that can be reasonably estimated by fiscal years ending March 31 are summarized as follows:

	(in thousands of dollars)
2025.....	697
2026.....	216
2027.....	35
2028.....	35
2029 and thereafter.....	795
Total.....	1,778

10. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies and Crown corporations. The Fund enters into transactions with such entities in the normal course of business, and these have been recorded at the exchange amount.

National Film Board

Statement of management responsibility including internal control over financial reporting

The management of the National Film Board (the Board) is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Standards. Management is also responsible for all other information presented in the annual report and its consistency with the financial statements.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Board's financial transactions. Financial information submitted in the preparation of the *Public Accounts of Canada*, and included in the Board's *Departmental Results Report*, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the Board and through conducting an annual risk-based assessment of the effectiveness of the system of internal control over financial reporting.

The system of internal control over financial reporting is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments. The Board is subject to an annual process of self-assessment of core controls by the Office of the Comptroller General which is validated by the latter and the Board uses the results in order to adhere to the Treasury Board Secretariat's Policy on financial management.

A Core Control Audit was performed in 2016–2017 by the Office of the Comptroller General of Canada. The Audit Report and related Management Action Plan are posted on the departmental web site at www.canada.ca.

The board of directors is made up of 8 directors, including the Government Film Commissioner. The latter, through the Finance and Audit Committee, ensures that management fulfills its responsibilities regarding the presentation of financial information and internal control. The Finance and Audit Committee meets with management and the auditors to review how each is carrying out their responsibilities and to discuss auditing, internal controls and other relevant financial matters. The financial statements are reviewed and approved by the board of trustees on the recommendation of the Finance and Audit Committee.

The Auditor General of Canada, the independent auditor for the Government of Canada, has expressed an opinion on the fair presentation of the financial statements of the Board which does not include an audit opinion on the annual assessment of the effectiveness of the Board's internal controls over financial reporting.

Approved by:

Suzanne Guèvremont
Government Film Commissioner

Joanne Heller, CPA, CGA
Director General, Finance and Administration
Chief Financial Officer

Montréal, Canada
July 8, 2024

National Film Board—continued

Statements of authority provided (used) (unaudited) for the year ended March 31, 2024

(in thousands of dollars)

	2024		2023	
	Estimates ¹	Actual	Estimates ¹	Actual
Cost of operation.....	(68,565)	(76,136)	(68,329)	(73,762)
Items not requiring use of funds.....	–	6,539	–	2,258
Operating source (use) of funds	(68,565)	(69,597)	(68,329)	(71,504)
Items requiring use of funds				
Net capital acquisitions	(3,303)	(1,782)	(3,396)	(937)
Net other assets and liabilities	–	(228)	–	(6)
Authority provided (used)	(71,868)	(71,607)	(71,725)	(72,447)
Annual voted authority (used).....	(71,868)	(71,379)	(71,725)	(72,441)
Revolving fund legislative authority provided (used)	–	(228)	–	(6)

¹ The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II—Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Credit balance in the accumulated net charge against the Fund's authority.....	(1 179)	(2,652)
Frozen Allotment.....	593	1,473
Net other assets and liabilities requiring use of revolving fund	(1 169)	(941)
Net legislative revolving fund authority used, end of year	(1,755)	(2,120)
Revolving fund legislative authority limit.....	15 000	15,000
Unused legislative revolving fund authority carried forward	13,245	12,880

National Film Board—*continued*

Independent Auditor's Report

To the Minister of Canadian Heritage

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the National Film Board (the Board), which comprise the statement of financial position as at 31 March 2024, and the statement of operations and departmental net financial position, statement of change in departmental net debt and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at 31 March 2024, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 public sector accounting standards, and for such internal 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 Board'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 Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Board'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 Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

National Film Board—*continued*

Independent Auditor's Report—*concluded*

- 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 Board'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 Board 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.

Report on Compliance with Specified Authorities

Opinion

In conjunction with the audit of the financial statements, we have audited transactions of the National Film Board coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are the *National Film Act* and the by-laws of the National Film Board.

In our opinion, the transactions of the National Film Board that came to our notice during the audit of the financial statements have complied, in all material respects, with the specified authorities referred to above.

Responsibilities of Management for Compliance with Specified Authorities

Management is responsible for the National Film Board's compliance with the specified authorities named above, and for such internal control as management determines is necessary to enable the National Film Board to comply with the specified authorities.

Auditor's Responsibilities for the Audit of Compliance with Specified Authorities

Our audit responsibilities include planning and performing procedures to provide an audit opinion and reporting on whether the transactions coming to our notice during the audit of the financial statements are in compliance with the specified authorities referred to above.

Original signed by:

Chantale Perreault, CPA auditor
Principal
for the Auditor General of Canada

Montréal, Canada
8 July 2024

National Film Board—continued

Statement of financial position as at March 31, 2024

(in thousands of dollars)

	2024	2023
Liabilities		
Accounts payable and accrued liabilities (note 5)	5,653	4,946
Accrued salaries	1,911	1,804
Vacation pay and provision for salary revisions	6,155	3,136
Unearned revenue	327	577
Lease obligation for tangible capital assets (note 6)	42	133
Employee future benefits (note 7)	3,309	3,273
Total net liabilities	17,397	13,869
Financial assets		
Due from Consolidated Revenue Fund	4,052	4,206
Accounts receivable (note 8)	2,051	1,679
Deposits	118	120
Total net financial assets	6,221	6,005
Departmental net debt	11,176	7,864
Non-financial assets		
Prepaid expenses	841	806
Inventory	159	113
Tangible capital assets (note 9)	19,840	21,482
Total non-financial assets	20,840	22,401
Departmental net financial position	9,664	14,537

Contractual obligations (note 10)

Contingent liabilities (note 11)

Contractual rights (note 15)

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

Approved by Board of Trustees:

Suzanne Guèvremont
 Government Film Commissioner and Chairperson,
 National Film Board of Canada

Victoria Chan, CPA, CGA
 Chair, Finance and Audit Committee

July 8, 2024

National Film Board—continued

Statement of operations and departmental net financial position for the year ended March 31, 2024

(in thousands of dollars)

	2024	2024	2023
	Expected results		
Expenses (note 12a)			
Audiovisual production	38,184	40,765	39,845
Accessibility and audience engagement	23,824	28,355	27,217
Internal services	11,192	12,646	10,932
Total expenses	73,200	81,766	77,994
Revenues (note 12b)			
Audiovisual products	2,580	2,898	2,709
Partnerships and pre-sale	1,485	2,304	788
Technical services	498	349	649
Other revenues	72	79	86
Total revenues	4,635	5,630	4,232
Net cost of operations before government funding and transfers	68,565	76,136	73,762
Government funding and transfers			
Net cash provided by Government of Canada	67,562	71,417	71,651
Change in due from Consolidated Revenue Fund	700	(154)	790
Net cost (revenue) from operations after government funding and transfers	303	4,873	1,321
Departmental net financial position, beginning of year	14,537	14,537	15,858
Departmental net financial position, end of year	14,234	9,664	14,537

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

National Film Board—continued

Statement of change in departmental net debt for the year ended March 31, 2024

(in thousands of dollars)

	2024	2024	2023
	Expected results		
Net cost (revenue) from operations after government funding and transfers	303	4,873	1,321
Change due to tangible capital assets			
Acquisition of tangible capital assets	3,303	1,691	848
Amortization of tangible capital assets	(3,818)	(3,333)	(3,336)
Loss on disposal of tangible capital assets	–	–	(4)
Total change due to tangible capital assets	(515)	(1,642)	(2,492)
Change due to inventories	–	46	(53)
Change due to prepaid expenses	–	35	63
Net change in department net debt	(212)	3,312	(1,161)
Department net debt, beginning of year	7,864	7,864	9,025
Department net debt, end of year	7,652	11,176	7,864

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

Statement of cash flows for the year ended March 31, 2024

(in thousands of dollars)

	2024	2023
Operating activities		
Net cost of operations before government funding and transfers	76,136	73,762
Non-cash items:		
Amortization of tangible capital assets	(3,333)	(3,336)
Loss on disposal of tangible capital assets	–	(4)
Change in employee future benefits	(190)	327
Change in provision for salary revisions	(3,272)	276
Recognition of unearned revenues	577	661
Charge for doubtful accounts	37	28
Utilization of prepaid expenses	(637)	(509)
Changes in Statement of Financial Position		
Changes in accrued salaries	(107)	(213)
Change in vacation pay and payable salary revisions	253	178
Cash received related to unearned revenue	(327)	(577)
Cash used related to employee future benefits	154	115
Change in accounts payable and accrued liabilities	(699)	(131)
Change in accounts receivable	335	(627)
Change in deposits	(2)	19
Cash used related to prepaid expenses	672	572
Change in inventory	46	(53)
Cash used in operating activities	69,643	70,488
Capital investing activities		
Cash used to acquire tangible capital assets	1,683	1,074
Cash used in capital investing activities	1,683	1,074
Financing activities		
Lease payments for tangible capital assets	91	89
Cash used in financing activities	91	89
Net cash provided by Government of Canada	71,417	71,651

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

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2024

1. Authority and purposes

The National Film Board was established in 1939 under the *National Film Act* and is the agency responsible for administering the Act.

The National Film Board (the Board) is a cultural agency named in Schedule I.1 of the *Financial Administration Act* reporting to the Minister of Canadian Heritage. It is administered by a Board of Trustees appointed by the Governor in Council and chaired by the Government Film Commissioner.

The Board's legislative mandate is to initiate and promote the production and distribution of films in the national interest and, in particular:

- to produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- to represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- to engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- to advise the Governor in Council in connection with film activities;
- to discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board is not subject to income taxes.

2. Significant accounting policies

These financial statements have been prepared using the Government's accounting policies stated below, which are based on Canadian Public Sector Accounting Standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian Public Sector Accounting Standards.

Unless otherwise specified, the figures presented in the Financial Statements are stated in thousands of Canadian dollars.

Significant accounting policies are as follows:

(a) Parliamentary authorities

Operations are funded through a permanent authority from Parliament (Revolving Fund) and Parliamentary authorities voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital assets acquisitions. Based on a decision by the Treasury Board issued in 2001, this authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$15 million. Amounts used for capital projects are included in current financial year authorities used in note 4b. In 2024, the Board did not use the Revolving Fund for projects (2023—\$0). The use of the year 2020 will be reimbursed according to the directives and terms of the Treasury Board Secretariat, starting in 2022. The amount reimbursed in 2024 is \$593 (2023—\$1,473).

The Board is also financed in part by the Government of Canada through Parliamentary authorities voted annually. Financial reporting of authorities provided to the Board do not parallel financial reporting according to Generally Accepted Accounting Principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 4 provides reconciliation between the two bases of reporting.

The expected results amounts presented in the "Expenses" and "Revenues" sections of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-Oriented Statement of Operations included in the 2023–2024 *Departmental Plan*. The expected results amounts in the "Government funding and transfers" section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Debt were prepared for internal management purposes and have not been previously published.

Every year, the Board presents information on planned expenditures to Parliament through the tabling of Estimates publications. These estimates result in the introduction of supply bills (which once passed into legislation, become appropriation acts) in accordance with the reporting cycle for government expenditures. The Board exercises expenditure initiation processes such that unencumbered balances of budget allotments and appropriations are monitored and reported on a regular basis to help ensure sufficient authority remains for the entire period and appropriations are not exceeded.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2024—continued

Liquidity risk is the risk that the Department will encounter difficulty in meeting its obligations associated with financial liabilities. The Board's objective for managing liquidity risk is to manage operations and cash expenditures within the appropriation authorized by Parliament or allotment limits approved by the Treasury Board.

Consistent with Section 32 of the *Financial Administration Act*, the Board's policy to manage liquidity risk is that no contract or other arrangement providing for a payment shall be entered into with respect to any program for which there is an appropriation by Parliament or an item included in estimates then before the House of Commons to which the payment will be charged, unless there is a sufficient unencumbered balance available out of the appropriation or item to discharge any debt that, under the contract or other arrangement, will be incurred during the fiscal year in which the contract or other arrangement is entered into.

The Board's risk of exposure and its objectives, policies and processes to manage and measure this risk did not change significantly from the prior year.

(b) Net cash provided by Government of Canada

The Board operates within the Consolidated Revenue Fund, which is administered by the Receiver General for Canada. All cash received by the Board is deposited to the Consolidated Revenue Fund and all cash disbursements made by the Board are paid from the Consolidated Revenue Fund. The net cash provided by the Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal government.

(c) Due from or to the Consolidated Revenue Fund

Amounts due from or to the Consolidated Revenue Fund are the result of timing differences between when a transaction affects the Board's authorities and when it is processed through the Consolidated Revenue Fund. Amounts due from the Consolidated Revenue Fund represent the net amount of cash that the Board is entitled to draw from the Consolidated Revenue Fund without further authorities to discharge its liabilities. This amount is not considered to be a financial instrument.

(d) Expense recognition

Expenses are recorded on an accrual basis. Expenses related to Audiovisual Production include the costs of activities for the development and production of audiovisual works of all kinds. Expenses related to Accessibility and Audience Engagement include activities necessary to make the Board's productions accessible, including the preservation and conservation of the collection as well as the promotion and distribution of the works. Internal Services are expenses incurred to meet the Board's programming and other general obligations.

Vacation pay is expensed, as the benefits are earned by employees under their respective terms of employment.

(e) Revenues

Revenues from operations with performance obligations:

Revenue from transactions with performance obligations occurs when an enforceable promise to transfer goods or services is made directly to a payer in exchange for promised consideration. This revenue is recognized when control of the benefits associated with the goods or services has been transferred and there are no unfulfilled performance obligations. When consideration is received from a payer prior to providing the goods or services, these amounts are initially included in unearned revenue, provided they meet the definition of a liability. They are then recognized as revenue as performance obligations are met.

Audiovisual Products and Pre-sales consist of licenses as well as sales of audiovisual products. Licenses include a continuing performance obligation which is satisfied progressively since the Board has a continuing obligation to provide access to a predetermined asset during the term of the agreement. Additionally, the payer simultaneously receives and consumes the benefits provided by the specific asset throughout the term of the license or permit agreement. These revenues are recognized on a straight-line basis over the duration of the agreement. Licenses or permits received in advance are included in unearned revenue and recognized as revenue as the performance obligation is satisfied. Sales of audiovisual products consist of a performance obligation which is satisfied at a specific moment when the product is purchased. This revenue is recognized when the goods are delivered to the customer or over time.

Partnerships and Technical Services are sales of services consisting of multiple performance obligations that span the term of the agreement based on key steps and milestones defined in the agreement. Revenues from these agreements are recognized as each milestone is fulfilled. Revenue received prior to service delivery is included in unearned revenue and recognized as revenue as each step and milestone is completed.

Other Revenues are activities related to operations that consist of a performance obligation that is satisfied at a specific time. This revenue is recognized when the goods and services are delivered to the customer or over time.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2024—continued

Revenues from operations without performance obligations:

Transactions without performance obligations can be voluntary or forced. Forced transaction revenues occur because the right to the economic resource is attributable to legislation based on constitutional authority or delegated constitutional authority. These revenues are recognized when the economic resources of the Board increase without direct transfer of goods or services to a payor. The Board has no significant revenue from operations without performance obligations.

No significant revenues from non-recurring activities are presented in these financial statements.

(f) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. A provision is recorded for external parties' accounts receivable where recovery is considered uncertain.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Board is not exposed to significant credit risk. The Board provides services to other government departments and agencies and to external parties in the normal course of business. Accounts receivable are due on demand. The Board's maximum exposure to credit risk is equal to the carrying value of its accounts receivable.

(g) Inventory

Materials and supplies are valued at cost.

Film prints and other forms of visual presentation held for sale are valued at the lower of cost or net realizable value.

(h) Tangible capital assets

All tangible capital assets having an initial cost of \$10,000 or more and leasehold improvements of \$10,000 or more are recorded at their acquisition cost.

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the assets, as follows:

<u>Asset class</u>	<u>Amortization period</u>
Technical equipment	4 to 20 years
Software and data-processing equipment	3 to 10 years
Office furniture, equipment and other	5 to 10 years
Rolling stock	5 years
Leasehold improvements	terms of the leases

Amounts related to projects in progress are transferred to the appropriate tangible capital assets category when the project is complete and amortized according to the Board's policy.

The Board has a collection of nearly twenty thousand audiovisual works produced since 1895. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of \$1 in the financial statements, appearing on the Statement of Financial Position and in note 9 as tangible capital assets to ensure that the reader is aware of its existence. The Board does not capitalize other intangibles that have cultural, aesthetic or historical value.

The Board enters into operating lease agreements to acquire the exclusive use of certain tangible capital assets over the term of the lease. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the present value of the minimum lease payments, excluding the portion thereof relating to executory costs. The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2024—continued

(i) Other financial assets and financial liabilities

Financial instruments of the Board are stated at cost or amortized cost. Financial assets consist of assets that could be used to reimburse existing liabilities or finance future operations.

The Board has the following financial assets:

- Accounts receivable related to the sale of audiovisual products to external parties or other departments and agencies (net of allowances for doubtful accounts)
- Deposits related to production abroad

Financial liabilities consist of accounts payable and accrued liabilities, and accrued salaries.

(j) Non-financial assets

Non-financial assets are assets that are intended to be used in the normal course of operations. They are converted into expenses in future periods and include tangible fixed assets, inventories and prepaid expenses.

(k) Employee Future Benefits

Pension benefits

Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The Board's contributions to the Plan are charged to expenses in the year incurred and represent the Board's total obligation to the Plan. The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Severance benefits

Employees are entitled to severance benefits as provided under collective agreements or conditions of employment. In 2012, the program for all employees was eliminated and, consequently, the severance benefits ceased to accumulate. The cost of severance was recorded in the periods in which the benefits were earned by employees. The obligation under severance benefits is calculated at present value using the most probable management assumptions regarding wage, the discount rate and the timing of retirement. These assumptions are reviewed annually.

Compensated absences

Employees are entitled to sick leave and workers' compensation benefits as provided in their collective agreements or conditions of employment. Sick leave days accumulate but do not vest, enabling employees to be paid during their absence due to illness in recognition of prior services rendered. As the employees render services, the value of the compensated sick leave attributed to those services is recorded as a liability and expense. The Board records the cost of workers' compensation benefits to be paid when the event giving rise to the obligation occurs. Management uses assumptions and its best estimates, such as the discount rate, age of retirement, utilization rate of days in excess of the leave granted annually, probability of departure and salary review rate to calculate the present value of the compensated absences obligation. These assumptions are reviewed annually.

(l) Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued, and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(m) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts, contingent liabilities, the liability related to employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2024—continued

3. Application of new and revised Canadian Public Sector Accounting Standards

The Board adopted Section PS 3400 Revenue, effective April 1, 2023, which establishes revenue recognition and reporting standards. The chapter provides general guidance on how entities recognize, measure, present and disclose revenue from transactions with performance obligations (transactions with consideration) and transactions without performance obligations (transactions without consideration). There are two methods of recognizing revenue related to performance obligations: at a point in time or fulfilled gradually. This determination is made based on when the performance obligation is satisfied.

Section PS 3400 has been applied prospectively to these financial statements and as permitted by transitional provisions, prior periods have not been restated. The note on significant accounting policies for revenue was updated as part of the adoption of PS 3400 and did not have a significant impact on the recognition and measurement of revenue.

4. Parliamentary authorities

The Board receives most of its funding through annual Parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through Parliamentary authorities in prior, current, or future years.

Accordingly, the Board has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

a) Reconciliation of net cost of operations to current year authorities used

	2024	2023
	(in thousands of dollars)	
Net cost of operations before government funding and transfers	76,136	73,762
Adjustments for items affecting net cost of operations but not affecting authorities:		
Add (less):		
Change in vacation pay and provision for salary adjustments not charged to authorities	(3,019)	431
Change in accrued liabilities not charged to authorities	(869)	181
Change in accounts receivable not impacting authorities	666	–
Change in doubtful accounts not charged to authorities	37	28
Net change in employee future benefits	(36)	442
Loss on disposal of tangible capital assets	–	(4)
Return of an unused donation to the Crown	15	–
Amortization of tangible capital assets	(3,333)	(3,336)
Subtotal	(6,539)	(2,258)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Add (less):		
Acquisition of tangible capital assets	1,691	848
Lease payments for tangible capital assets	91	89
Subtotal	1,782	937
Current year authorities used	71,379	72,441

b) Authorities provided and used

	2024	2023
	(in thousands of dollars)	
Authorities provided		
Main Estimates	66,490	65,648
Supplementary Estimates authorities	8,196	9,752
Less:		
Authorities available for future years	(2,649)	(1,475)
Frozen Allotment	(658)	(1,484)
Current year authorities used	71,379	72,441

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2024—continued

5. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities are measured at cost and are due, mainly, within six months following the closing date.

The following table presents details of the Board's accounts payable and accrued liabilities.

	2024	2023
	(in thousands of dollars)	
Accounts payable and accrued liabilities—Other departments and agencies	843	867
Accounts payable and accrued liabilities—External parties	3,668	3,871
Total accounts payable and accrued liabilities	4,511	4,738
Accrued liabilities—reorganization	1,142	208
Total accounts payable and accrued liabilities	5,653	4,946

During the 2023–2024 financial year, the Board had to pursue the reorganization of its operations. As a result, on March 31, 2024, the Board recognized an additional termination benefit obligation in the amount of \$1,142 (2023—\$208) in its accrued liabilities for estimated work force adjustment costs.

6. Lease obligation for tangible capital assets

At year end, the Board has an agreement to lease technical equipment under two (2) capital leases (note 9). The asset was capitalized using implicit interest rates varying from 0.6% to 1.4%. The corresponding liabilities will be repaid during term of the lease of 1 year. The agreements include options to renew at monthly rent as well as repurchase options valued at the end of the lease based on the fair market value of the leased assets. Payments for the year ended March 31, 2024 totaled \$91 (2023—\$89). Interest of \$1 (2023—\$2) is charged to operations.

	2024	2023
	(in thousands of dollars)	
2023–2024	–	92
2024–2025	42	43
Total future minimum lease payments	42	135
Less: imputed interest	–	(2)
Balance of lease obligation for tangible capital assets	42	133

7. Employee future benefits**Pension benefits**

The Board's eligible employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2% per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans benefits and are indexed to inflation.

Both the employees and the Board contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to *Economic Action Plan 2012*, employee contributors have been divided into two groups: Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

In 2024, the expense amount for Group 1 and Group 2 members is \$3,256 (2023—\$3,532). For the members of group 1, the charges represent approximately 1.02 times the employee contributions and for the members of group 2, the charges represent approximately 1.00 times the employee contributions. In 2023, the charges represent approximately 1.02 times the employee contributions and for the members of group 2, the charges represent approximately 1.00 times the employee contributions.

The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2024—continued

Severance benefits and compensated absences

Severance benefits

The Board provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid from future authorities.

As part of collective agreement negotiations and conditions of employment, the accumulation of severance benefits under the employees' severance pay program ceased commencing in 2012. Employees subject to these changes had, until December 31, 2013, the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service.

As at March 31, 2024, to calculate the obligation of the remaining portion, the Board uses a rate of compensation increase estimate at 3.52% (2023—2.75%), an estimated discount rate of 3.40% (2023—2.99%), a benefit plan contribution rate of 24.30% (2023—23.80%) and a horizon of retirement estimated at 60 years old.

Compensated absences

The Board provides its employees with sick leave benefits based on their salary and the entitlements accumulated over their years of service. These entitlements are accumulated but do not vest. The Board has also recognized a workers' compensation obligation.

To calculate the obligation for sick leave, the Board uses an average daily wage of \$377 (2023—\$345), a rate of salary increase of 3.60% (2023—3.39%), an average annual utilization rate of 2.04% (2023—2.24%), a discount rate of 3.40% (2023—2.99%), a 4.21% (2023—4.37%) probability of employee departure, a benefit plan contribution rate of 24.30% (2023—23.80%) and a retirement age assumption of 60 or 65 years old, depending on the beginning of employment.

To calculate the workers' compensation obligation, the Board uses the provisions of the applicable workers' compensation plan and a discount rate of 3.40% (2023—2.99%).

Information about the severance and compensated absence benefits, measured as of March 31, 2024, is as follows:

	Severance benefits	Compensate Absences	Total
	(in thousands of dollars)		
Balance as at March 31, 2022	817	2,898	3,715
Expenses for the year	(3)	(324)	(327)
Benefits paid during the year	(84)	(31)	(115)
Balance as at March 31, 2023	730	2,543	3,273
Expenses for the year	22	168	190
Benefits paid during the year	(124)	(30)	(154)
Balance as at March 31, 2024	628	2,681	3,309

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2024—continued

8. Accounts receivable

The following table presents details of the Board's accounts receivable:

	2024	2023
	(in thousands of dollars)	
Receivables—Other government departments and agencies.....	369	288
Receivables—External parties.....	1,874	1,652
Subtotal.....	2,243	1,940
Allowance for doubtful accounts on receivables from external parties.....	(192)	(261)
Total accounts receivable.....	2,051	1,679

9. Tangible capital assets

	March 31, 2023	Additions	Disposals and write-offs	Transfers	March 31, 2024
	(in thousands of dollars)				
Technical equipment					
Cost.....	15,935	952	(770)	–	16,117
Accumulated amortization.....	(11,750)	(1,629)	770	–	(12,609)
	4,185	(677)	–	–	3,508
Software and data processing equipment					
Cost.....	12,512	354	(1,431)	–	11,435
Accumulated amortization.....	(10,844)	(510)	1,431	–	(9,923)
	1,668	(156)	–	–	1,512
Office furniture, equipment and other					
Cost.....	1,540	–	–	–	1,540
Accumulated amortization.....	(634)	(163)	–	–	(797)
	906	(163)	–	–	743
Rolling stock					
Cost.....	25	–	–	–	25
Accumulated amortization.....	(16)	(5)	–	–	(21)
	9	(5)	–	–	4
Leasehold improvements					
Cost.....	20,509	63	–	–	20,572
Accumulated amortization.....	(5,795)	(1,026)	–	–	(6,821)
	14,714	(963)	–	–	13,751
Collection ¹	–	–	–	–	–
Work in progress.....	–	322	–	–	322
Total					
Cost.....	50,521	1,691	(2,201)	–	50,011
Accumulated amortization.....	(29,039)	(3,333)	2,201	–	(30,171)
Net book value.....	21,482	(1,642)	–	–	19,840

¹ Board's collection has a symbolic value of \$1.

The above assets include equipment under capital leases (note 6) for a total cost of \$449 (2023—\$449) less accumulated amortization of \$402 (2023—\$312). Current year amortization expense relating to property under capital leases amounts to \$90 (2023—\$90).

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2024—continued

10. Contractual obligations

The nature of the Board's activities can result in multi-year contracts and obligations whereby the Board will be obligated to make future payments for the acquisition of goods or services. Significant contractual obligations that can be reasonably estimated are summarized as follows:

	2025	2026	2027	2028	2029 +	Total
	(in thousands of dollars)					
Premises.....	8,224	7,997	8,154	8,163	100,162	132,700
Other goods and services	1,363	608	233	105	108	2,417
Total.....	9,587	8,605	8,387	8,268	100,270	135,117

The agreements for leased premises in the amount of \$132,700 were signed with Public Services and Procurement Canada. The Board entered into an agreement with Public Services and Procurement Canada for a 20 year lease as of fiscal year 2020 for the rental of new space for its headquarters as well as a 20 year lease for the rental of new space for the conservation room.

11. Contingent liabilities

In the normal course of business, the Board may be subjected to various claims or legal proceedings. Management believes that should the Board be found liable pursuant to one or more of these proceedings, the aggregate liabilities resulting from such proceedings would not be material.

12. Expenses by major object and types of revenues

The following table presents the expenses incurred and revenues generated by main expenditure objects and type of revenues.

(a) Expenses

	2024	2023
	(in thousands of dollars)	
Salaries and benefits	48,664	43,642
Professional and special services.....	11,302	12,594
Rentals	10,005	9,718
Amortization of tangible capital assets.....	3,333	3,336
Transportation and communication	2,604	2,990
Materials and supplies.....	1,782	1,621
Repairs and upkeep.....	1,577	1,534
Information	858	812
Cash financing in co-productions	758	848
Royalties	670	593
Contracted film production and laboratory processing	139	209
Miscellaneous	74	93
Loss on disposal of tangible capital assets.....	–	4
Total.....	81,766	77,994

(b) Revenues

	2024	2023
	(in thousands of dollars)	
Royalties and subscriptions.....	2,320	2,191
Partnerships and pre-sale.....	2,304	788
Stock shots.....	526	469
Technical services.....	349	649
Miscellaneous	79	86
Film prints and downloads	52	49
Total.....	5,630	4,232

National Film Board—concluded

Notes to the financial statements for the year ended March 31, 2024—concluded

13. Related party transactions

The Board is related, as a result of common ownership, to all government departments, agencies and Crown corporations as well as with its main leaders, their close relatives and the entities subject to the control of these persons. The Board enters into transactions with these entities in the normal course of business and on normal trade terms. These transactions are recorded at their exchange amount with the exception of unrecognized services in the Statement of Operations and Departmental Net Financial Position.

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and payments issuance services provided by Public Services and Procurement Canada, internal audit services provided by the Office of the Comptroller General and external audit services provided by the Office of the Auditor General, are not included in the Board's Statement of Operations and Departmental Net Financial Position. The following table presents details of the Board's related party transactions:

	2024	2023
	(in thousands of dollars)	
Accounts receivable	4	10
Accounts payable	860	867
Expenses	18,041	18,022
Revenues	417	390

During the year ending March 31, 2024, the Board leased premises from Public Services and Procurement Canada in the amount of \$8,050 (2023—\$8,035). This amount is included in the expenses. The expenses in 2024 includes a capitalized amount of \$32 (2023—\$50) related with leasehold improvements of the new premises of the headquarters.

14. The Documentary Channel

Since 2002, the Board owns a permanent share of 14%, composed of 14 units at \$1 each, of the specialized television channel The Documentary Channel. Pursuant to the investment agreement, the Board's obligations with respect to debts, liabilities, and other obligations are limited to the capital invested.

Revenues from portfolio investments are recognized only to the extent that they are received or eligible and they are presented under miscellaneous revenues in the income statement in the amount of \$0 (\$0 in 2023).

15. Contractual rights

By their nature, the activities of the Board may give rise to rights to economic resources arising from contracts or agreements that will result in assets and income in the future over a number of years. During the year, the Office entered into one agreement with one collaborator valued at \$53, of which \$53 remains to be collected in subsequent years. During the year 2023, the Board entered into five agreements with a collaborator valued at \$536, of which \$0 remains to be collected in subsequent years. The six agreements are valued at \$589 of which \$53 remains to be collected in subsequent years.

	2025	2026	2027	2028	2029	Total
	(in thousands of dollars)					
Contractual rights	53	—	—	—	—	53

Optional Services Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by the Treasury Board *Directive on Charging and Special Financial Authorities* in accordance with the Receiver General reporting requirements. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Department's *Departmental Results Report* is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

Wojo Zielonka, CPA
Assistant Deputy Minister and Chief Financial Officer
Public Services and Procurement Canada

Dominic Laporte
Assistant Deputy Minister
Procurement Branch
Public Services and Procurement Canada

June 13, 2024
Gatineau, Canada

Optional Services Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31, 2024**

(in thousands of dollars)

	2024		2023	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	185	1,029	(323)	1,347
Items not requiring use of funds	50	–	50	–
Operating source (use) of funds	235	1,029	(273)	1,347
Items requiring use of funds				
Transfer of salary overpayments between government departments	–	–	–	2
Net other assets and liabilities	(50)	6,681	(50)	20,830
Authority provided (used)	185	7,710	(323)	22,179

¹ The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II—Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Debit balance in the accumulated net charge against the Fund's authority	32,280	5,236
Payables charged against the appropriation at year-end	(22,912)	(1,226)
Receivables credited to the appropriation at year-end	2,266	1,029
Other items	(320)	(1,435)
Net authority provided (used), end of year	11,314	3,604
Authority limit (note 1)	45,000	35,000
Unused authority carried forward	56,314	38,604

Optional Services Revolving Fund—continued

Statement of financial position (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Assets		
Financial assets		
Accounts receivable (note 3)	5,297	9,488
Sales tax refundable and other advances.....	77	60
Total assets	5,374	9,548
Liabilities		
Accounts payable and accrued liabilities (note 4).....	23,029	1,226
Vacation pay and compensatory leave.....	176	136
Employee severance benefits (note 5)	50	52
Total liabilities	23,255	1,414
Net assets (liabilities) (note 6)	(17,881)	8,134
Total	5,374	9,548

Contractual obligations (note 7)

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

Statement of operations and net assets (liabilities) (unaudited) for the year ended March 31, 2024

(in thousands of dollars)

	2024	2023
Revenues		
Travel and relocation-related services	13,806	10,636
Communication procurement services.....	3,134	3,151
Vaccines and drugs (note 2a).....	190	249,492
Interest on accounts receivable	78	344
Total revenues	17,208	263,623
Cost of sales (note 2a).....	(11,169)	(257,562)
Gross profit	6,039	6,061
Operating expenses		
Salaries and employee benefits	2,725	2,346
Corporate and administrative services	1,490	1,370
Professional and special services	780	788
Other expenses	17	4
Employee severance benefits (note 5).....	(2)	(2)
Interest from drawdown authority limit	–	144
Occupancy costs.....	–	64
Total operating expenses	5,010	4,714
Net results	1,029	1,347
Net assets, beginning of year.....	8,134	29,367
Transfer of salary overpayments between government departments	–	2
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 6).....	(27,044)	(22,582)
Net assets (liabilities), end of year (note 6)	(17,881)	8,134

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

Optional Services Revolving Fund—continued**Statement of cash flows (unaudited) for the year ended March 31, 2024**

(in thousands of dollars)

	2024	2023
Operating activities		
Net results	1,029	1,347
Variations in statement of financial position		
Decrease (increase) in cash in transit	–	11
Decrease (increase) in accounts receivable	4,191	21,305
Decrease (increase) in sales tax refundable and other advances	(17)	(2)
Increase (decrease) in accounts payable and accrued liabilities	21,803	(101)
Increase (decrease) in vacation pay and compensatory leave	40	22
Increase (decrease) in employee severance benefits	(2)	(2)
Net financial resources provided (used) by operating activities	26,015	21,233
Transfer of salary overpayments between government departments	–	2
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 6)	27,044	22,582
Accumulated net charge against the Fund's authority, beginning of year	5,236	(17,346)
Accumulated net charge against the Fund's authority, end of year	32,280	5,236

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

Optional Services Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024

1. Authority and purpose

The Optional Services Revolving Fund (the Fund) provides specialized services to federal departments, agencies and provincial and territorial governments. The Fund procures vaccines and drugs, zero-emission vehicles, and provides travel and relocation-related services, as well as communication procurement services. The Fund was established under the *Appropriation Act No. 4, 1991-1992* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time. Previously at \$35,000,000, the authority limit was increased to \$45,000,000 in 2023–2024 through the *Appropriation Act No. 4, 2023-24*. This adjustment is associated with the introduction of a new procurement activity for federal departments and agencies related to zero-emission vehicles, in support of the Greening Government Strategy.

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the reporting requirements for revolving funds described in Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*. The basis of accounting used in these financial statements differs from Canadian public sector accounting standards mainly because:

- no liability is recorded for sick leave
- the net debt indicator and statement of changes in net debt are not presented in the financial statements
- budgeted expenses are not disclosed in the Statement of operations and net assets
- employee severance benefits liability is based on actuarial valuations for the Government as a whole provided by the Treasury Board of Canada Secretariat to management
- contractual rights, financial instruments and inter-entity transactions and related parties disclosures are not presented in the financial statements

The significant accounting policies are as follows:

(a) Adoption of new Public Sector Accounting Standard

Section Public Sector Accounting Standard (PS) 3400—Revenue

Effective April 1, 2023, the Government of Canada prospectively adopted the new Public Sector Accounting Standard PS 3400, "Revenue" which establishes standards for the recognition, measurement, presentation and disclosure of revenues. The adoption of this new standard led to changes in terms of the assessment of whether the Fund acts as a principal or an agent for some of its revenue transactions. An organization is acting as a principal when it has control of the goods or services prior to delivery to a client, while the organization is considered acting as an agent when it is arranging for the provision of goods or services to a client on behalf of another party.

The evaluation of the characteristics of the revenue transactions for the travel and relocation-related and communication services established that the Fund is acting as principal as it assumes the primary responsibility of offering the services. Revenues are recognized at a gross basis upon settling of the performance obligation therefore not requiring changes to the revenue recognition. The presentation of these revenues are consistent with previous years.

However, the evaluation of the characteristics of the revenue transactions established that the Fund is acting as an agent for the vaccines and drugs procurement services. The Fund does not have the controls over purchased vaccines and drugs prior to delivery to federal departments, agencies and provincial and territorial governments, as the suppliers remain primary responsible for providing the vaccines and drugs directly to clients. When acting as an agent, the Fund's revenues for the vaccines and drugs have to be recognized on a net basis, meaning that only the annual fees earned by the Fund on the vaccines and drugs transactions are recognized as revenue.

Previously, the Fund recognized the gross amount of revenue which included the cost of the vaccines and drugs purchased by federal departments, agencies and provincial and territorial governments and the Fund annual fees charged to provincial and territorial governments.

The change in revenue recognition treatment resulted in adjustments to the reported revenue and cost of sales of the vaccines and drugs from the adoption date forward. While the adoption leads to adjustments in the presentation in the statement of operations and net assets (liabilities), this change did not impact the net results reported in a year.

Optional Services Revolving Fund—*continued*

Notes to the financial statements (unaudited) for the year ended March 31, 2024—*continued*

(b) Revenue recognition

Revenues are comprised of revenues earned from non-tax sources. They include exchange transactions where goods or services are provided for consideration where a performance obligation exists. A performance obligation consists of an enforceable promise to provide specific goods or services to a specific client. The Fund's revenue transactions are recurring in nature. Recurring transactions are viewed as ongoing, routine activities that form part of the normal course of operations and can be used to indicate if they can be reasonably expected to be earned again in future years. Revenues are recorded when performance obligations are satisfied and collection is reasonably certain, as describe below:

- Starting April 1, 2023, the vaccines and drugs revenues earned in the year are recognized on a net basis and only annual fees charged to provincial and territorial governments are recognized as revenues. Note 2a provides information about the adoption of the new Public Sector Accounting Standard on revenues.
- Travel and relocation-related services revenue consist of fees charged on relocation costs, fees related to the accommodation and car rental directory, and fees charged to carriers on transportation costs services. Revenues are recognized when services are rendered.
- Revenue earned on communication procurement services consist of fees charged to departments based on the value of contract awarded. Revenue is recognized when services are rendered using the completed contract method.

During the year, the Fund introduced a new procurement service related to the purchasing of zero-emission vehicles on behalf of federal departments and agencies. The vehicles are procured through the use of the Fund and their costs are invoiced back to federal departments and agencies. No fees are charged and as such, no revenues are recognized for this service.

(c) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. An allowance is made on receivables where recovery is considered uncertain.

(d) Expense recognition

All expenses are recorded on an accrual basis in the year they are incurred.

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

(e) Employee future benefits

Pension benefits

Eligible employees of the Fund participate in the Public Service Pension Plan (the Plan), a multiemployer pension plan administered by the Government of Canada. The Fund's contributions to the Plan are charged to expenses in the year in which they are incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to the contributions paid. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Severance benefits

Eligible employees of the Fund were entitled to severance benefits under labour contracts or conditions of employment. These benefits were earned as the services necessary to earn them were rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(f) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no liability has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

Optional Services Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024—continued

(g) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the liability for vacation pay and compensatory leave, and the liability for employee severance benefits. Actual results could significantly differ from those estimates. Management's estimates are reviewed periodically, and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2024	2023
	(in thousands of dollars)	
Outside parties	3,044	8,459
Other government departments and agencies	2,266	1,029
Total	5,310	9,488
Less: allowance for doubtful accounts on receivables from outside parties	(13)	–
Net accounts receivable	5,297	9,488

4. Accounts payable and accrued liabilities

	2024	2023
	(in thousands of dollars)	
Outside parties	22,847	1,187
Other government departments and agencies	65	39
Total	22,912	1,226
Accrued liabilities	117	–
Total accounts payable and accrued liabilities	23,029	1,226

5. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by future authorities.

Commencing in 2012, as part of collective agreement negotiations and changes to conditions of employment, the accumulation of severance benefits under the employee severance pay program ceased. The employees were given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefits obligation.

Information about the severance benefits, measured as at March 31, is as follows:

	2024	2023
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	52	54
Expense for the year.....	(2)	(2)
Employee severance benefits obligation, end of year	50	52

Optional Services Revolving Fund—concluded

Notes to the financial statements (unaudited) for the year ended March 31, 2024—concluded

6. Net assets (liabilities)

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

	2024	2023
	(in thousands of dollars)	
Accumulated surplus, beginning of year	13,370	12,021
Net results	1,029	1,347
Transfer of salary overpayments between government departments	–	2
Accumulated surplus, end of year	14,399	13,370
Accumulated net charge against the Fund's authority, beginning of year	(5,236)	17,346
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(27,044)	(22,582)
Accumulated net charge against the Fund's authority, end of year	(32,280)	(5,236)
Net assets (liabilities), end of year	(17,881)	8,134

7. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments when the goods and services are received. Estimated future payments are as follows:

	(in thousands of dollars)
Year ending March 31	
2025	2,165
2026	95
2027	72
2028	–
2029 and thereafter	–
Total contractual obligations	2,332

8. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

9. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

Passport Canada Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Passport Canada Revolving Fund as required by and in accordance with the Treasury Board *Directive on Charging and Special Financial Authorities* and with the Receiver General reporting requirements. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's *Departmental Results Report* is consistent with these financial statements.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. The systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

Nathalie Proulx, CPA
Deputy Chief Financial Officer | Director General
Financial Operations and Procurement Branch
Immigration, Refugees and Citizenship Canada

Nathalie Manseau, CPA
Chief Financial Officer | Assistant Deputy Minister
Chief Financial Officer Sector
Immigration, Refugees and Citizenship Canada

June 16, 2024
Ottawa, Canada

Passport Canada Revolving Fund—continued**Statement of authority used (unaudited) for the year ended March 31, 2024**

(in thousands of dollars)

	2024		2023	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	7,858	(153,505)	(81,671)	(290,698)
Items not requiring use of funds	559	1,358	925	305
Operating source (use) of funds	8,417	(152,147)	(80,746)	(290,393)
Items requiring use of funds :				
Net tangible capital assets acquisitions	(15,000)	(6,472)	(29,206)	(7,325)
Net other assets and liabilities	–	57,257	–	(19,999)
Authority used.....	(6,583)	(101,362)	(109,952)	(317,717)

¹ The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II—Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Debit balance in the accumulated net charge against the Fund's authority	249,622	397,211
Payables charged against the appropriation at year-end	(92,741)	(128,829)
Receivables credited to the appropriation at year-end	37,257	27,117
Net authority provided, end of year	194,138	295,499
Unused authority carried forward	194,138	295,499

Passport Canada Revolving Fund—continued

Statement of financial position (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Assets		
Financial assets		
Accounts receivable (note 4)	38,856	28,540
Inventory held for resale (note 5)	24,041	32,442
Total financial assets	62,897	60,982
Non-financial assets		
Prepaid expenses (note 6)	39,943	37,281
Inventory held for consumption (note 5)	5,930	6,169
Tangible capital assets (note 7).....	17,156	12,098
Total non-financial assets	63,029	55,548
Total assets	125,926	116,530
Liabilities		
Accounts payable and accrued liabilities (note 8)	103,587	130,127
Vacation pay and compensatory leave	5,704	5,441
Deferred revenue (note 9).....	41,645	–
Employee future benefits (note 10).....	1,719	1,775
Total liabilities	152,655	137,343
Net liabilities (note 11)	(26,729)	(20,813)
Net financial position of the Fund	125,926	116,530

Contractual obligations (note 12)

Contingent liabilities (note 13)

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

Passport Canada Revolving Fund—continued**Statement of operations and net liabilities (unaudited) for the year ended March 31, 2024**

(in thousands of dollars)

	2024	2023
Revenues		
Fees earned.....	553,732	403,742
Funding to stabilize the Passport Program.....	25,000	–
Miscellaneous revenues.....	371	295
Total revenues	579,103	404,037
Expenses		
Professional and special services.....	474,987	476,728
Salaries and employee benefits.....	117,168	102,801
Freight, express and cartage.....	57,443	47,722
Passport materials.....	40,425	27,208
Passport operations at missions abroad.....	19,003	16,139
Rentals.....	10,194	8,927
Accommodation.....	4,715	5,389
Printing, stationery and supplies.....	3,422	5,256
Information.....	2,578	2,705
Amortization of tangible capital assets.....	1,414	546
Travel and relocation.....	811	494
Repair and maintenance.....	262	482
Other.....	186	338
Total expenses	732,608	694,735
Net results	(153,505)	(290,698)
Net liabilities, beginning of year.....	(20,813)	(2,479)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year.....	147,589	272,364
Net liabilities, end of year (note 11)	(26,729)	(20,813)

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

Passport Canada Revolving Fund—continued

Statement of cash flows (unaudited) for the year ended March 31, 2024

(in thousands of dollars)

	2024	2023
Operating activities		
Net results	(153,505)	(290,698)
Items not requiring use of funds		
Amortization of tangible capital assets.....	1,414	546
Provision for employee future benefits	(56)	(241)
Subtotal	(152,147)	(290,393)
Variations in statement of financial position		
Increase in accounts receivable	(10,316)	(17,221)
Increase in prepaid expenses	(2,662)	(2,473)
Decrease (increase) in inventory held for resale.....	8,401	(15,525)
Decrease (increase) in inventory held for consumption.....	239	(2,173)
Increase (decrease) in accounts payable and accrued liabilities.....	(26,540)	63,151
Increase (decrease) in vacation pay and compensatory leave	263	(405)
Increase in deferred revenue	41,645	–
Net financial resources used by operating activities	(141,117)	(265,039)
Capital investing activity		
Acquisitions of tangible capital assets	(6,472)	(7,325)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	(147,589)	(272,364)
Accumulated net charge against the Fund's authority, beginning of year	397,211	669,575
Accumulated net charge against the Fund's authority, end of year (note 11)	249,622	397,211

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

Passport Canada Revolving Fund—*continued*

Notes to the financial statements (unaudited) for the year ended March 31, 2024

1. Authority and purpose

The Passport Canada Revolving Fund (the Fund) was established in 1969 to provide for the issuance of passports and other travel document services in Canada and at posts abroad. The *Revolving Funds Act* authorizes the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament, in the amount of \$1, to make payments out of the Consolidated Revenue Fund for working capital and tangible capital acquisitions.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements of the Receiver General for Canada for revolving funds. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because:

- the net debt indicator and the statement of change in net debt are not presented in the financial statements;
- the services received without charge from other government departments and agencies are not reported as expenses;
- the expenses are reported by type in the statement of operations and net liabilities and not by function or major program; and
- no liability is recorded for sick leave.

Significant accounting policies are as follows:

(a) Revenues and deferred revenues

The recognition of revenue from passport fees is deferred until a final decision has been made. Deferred revenue consists of amounts received in advance for the delivery of goods and provision of services that will be recognized as revenue in a subsequent fiscal year when it will be earned.

In addition, revenue of \$25 million was recognized in 2023–2024. This funding was to stabilize the Passport Program and is not a result of the Passport Office's recurring activities. This one-time injection of funds was needed after historically low application volumes followed by an increase in demand in recent years. The Passport Program strives to balance service delivery standards with the need to maintain the integrity and international reputation of the Canadian passport, all while delivering services as cost-effectively as possible. These funds serve to support client access to passport services, maintain processing capacity within service standards and to safeguard against passport service delivery issues.

(b) Expenses

Expenses are recorded on an accrual basis.

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective term of employment.

(c) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables when a recovery is considered uncertain.

(d) Inventory

Inventory of materials and supplies is carried at the lower of cost (using the average cost method) and net realizable value.

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024—continued

(e) Tangible capital assets

Tangible capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives, as follows:

<u>Asset class</u>	<u>Amortization period</u>
Office furniture	10 years
Vehicles	8 years
Informatics hardware	5 to 10 years
Software (purchased and developed)	3 to 10 years
Machinery and equipment	15 years
Leasehold improvements	Lesser of the remaining term of the lease or estimated useful life of the improvement

Assets under construction are recorded in the applicable capital asset class in the year they became ready for productive use and are not amortized until then.

(f) Employee future benefits

Pension benefits

Eligible employees of the Fund participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government of Canada. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the Fund's total obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Severance benefits

The accumulation of severance benefits for voluntary departures ceased for substantially all employees. The remaining obligation for the Fund's employees who did not withdraw benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(g) Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If it is probable that the future event will or will not occur and a reasonable estimate of the loss can be made, a provision is made and an expense recorded. If the likelihood of the event is not determinable or a reasonable estimate cannot be made, the contingency is disclosed in the notes to the financial statements.

(h) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements and accompanying notes as at March 31. The estimates are based on facts and circumstances, historical experience, general economic conditions and reflect the Government's best estimate of the related amount at the end of the reporting period. The most significant items where estimates are used are the liability for employee future benefits, the estimated useful life of tangible capital assets, contingent liabilities and the allowance for doubtful accounts. Actual results could differ significantly from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounting policy change

Effective April 1, 2023, the Fund adopted the new Public Sector Accounting Standard (PS) 3400, Revenue. This standard requires public sector entities to differentiate between revenue arising from transactions that include performance obligations (exchange transactions) and transactions without performance obligations (non-exchange transactions). Revenues from transactions that include performance obligations are recognized only when each performance obligation is fulfilled. In accordance with Public Sector Accounting Standard (PS) 3400, Revenue, the financial statements for prior periods were not restated upon transition since the Fund chose to apply the standard prospectively. On the initial application of the standard, the Fund changed the accounting policy for revenues from passport fees and recognized deferred revenue.

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024—continued

4. Accounts receivable

The following table presents details of the Fund's accounts receivable:

	2024	2023
	(in thousands of dollars)	
Accounts receivable		
Accounts receivable—Government of Canada	38,679	28,513
Accounts receivable—Outside parties	193	38
Subtotal	38,872	28,551
Allowance for doubtful accounts on receivables from external parties	(16)	(11)
Net accounts receivable	38,856	28,540

5. Inventory

The following table presents details of the inventory, measured at the lower of cost (using the average cost method) and net realizable value:

	2024	2023
	(in thousands of dollars)	
Inventories		
Inventory held for resale	24,041	32,442
Inventory held for consumption	5,930	6,169
Total	29,971	38,611

The inventory held for resale is passport booklets. The inventory held for consumption is mainly composed of prepaid envelopes and informatics hardware.

The cost of consumed inventory recognized as an expense in the Statement of operations and net liabilities is \$83,455,195 for 2023–2024 (\$57,181,355 for 2022–2023).

6. Prepaid expenses

The following table presents details of the Fund's prepaid expenses:

	2024	2023
	(in thousands of dollars)	
Prepaid expenses		
Prepaid expenses—Modernization initiative	38,950	36,932
Prepaid expenses—Other	993	349
Total	39,943	37,281

In the context of the modernization initiative, the Passport program is transitioning to the Immigration, Refugees and Citizenship Canada Global Case Management System and the Integrated Payment Revenue Management System for the processing of passport applications. The costs incurred for this initiative and financed by the Fund are recorded as prepaid expenses since these systems belong to Immigration, Refugees and Citizenship Canada. The prepaid expenses are gradually recognized as expenses to reflect the usage of Immigration, Refugees and Citizenship Canada's systems by the Fund.

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024—continued

7. Tangible capital assets

The following table presents details of the tangible capital assets held by the Fund during the fiscal year:

Cost	Balance at	Acquisitions	Adjustments	Disposals	Balance at
	beginning of year				end of year
(in thousands of dollars)					
Technology Enhancement Plan Project	2,906	–	–	–	2,906
Leasehold improvements	4,353	–	–	–	4,353
Office furniture	109	47	–	–	156
Informatics hardware	6,714	–	9,125	–	15,839
Software	26,930	–	–	(2,039)	24,891
Vehicles	21	–	–	(21)	–
Machinery and equipment	666	–	–	–	666
Assets under construction	10,486	6,425	(9,125)	–	7,786
Total	52,185	6,472	–	(2,060)	56,597

Accumulated amortization	Balance at	Amortization	Disposals	Balance at
	beginning of year			end of year
(in thousands of dollars)				
Technology Enhancement Plan Project	2,906	–	–	2,906
Leasehold improvements	4,353	–	–	4,353
Office furniture	59	9	–	68
Informatics hardware	5,809	1,194	–	7,003
Software	26,593	175	(2,039)	24,729
Vehicles	19	2	(21)	–
Machinery and equipment	348	34	–	382
Total	40,087	1,414	(2,060)	39,441

Net book value	2024	2023
	(in thousands of dollars)	
Technology Enhancement Plan Project	–	–
Leasehold improvements	–	–
Office furniture	88	50
Informatics hardware	8,836	905
Software	162	337
Vehicles	–	2
Machinery and equipment	284	318
Assets under construction	7,786	10,486
Total	17,156	12,098

8. Accounts payable and accrued liabilities

The following table presents details of the Fund's accounts payable and accrued liabilities:

Accounts payable and accrued liabilities	2024	2023
	(in thousands of dollars)	
Accounts payable—Government of Canada	77,921	85,167
Accounts payable—Outside parties	17,330	34,544
Accrued liabilities—Outside parties	5,782	8,654
Contractors' holdbacks	2,554	1,762
Total	103,587	130,127

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024—continued

9. Deferred revenue

The deferred revenue account was established to record revenues from passport fees in the Passport Canada Revolving Fund derived from the *Revolving Funds Act* for services that have yet to be rendered.

The following table presents details of the deferred revenue account:

	2024	2023
	(in thousands of dollars)	
Opening balance	-	-
Amounts received.....	601,864	-
Revenue recognized.....	(560,219)	-
Closing balance	41,645	-

10. Employee future benefits**a) Pension benefits**

Employees of the Fund participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of two percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plan benefits and are indexed to inflation.

Both the employees and the Fund contribute to the cost of the Public Service Pension Plan. As a result of amendments to the *Public Service Superannuation Act* following the implementation of provisions related to the Economic Action Plan 2012, employee contributors have been divided into two groups. Group 1 relates to existing plan members as of December 31, 2012, and Group 2 relates to members joining the Public Service Pension Plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2023–2024 expense amounts to \$8,292,670 (\$7,996,992 in 2022–2023). For Group 1 members, the expense represents approximately 1.02 times (1.02 times in 2022–2023) the employee contributions, and for Group 2 members, approximately 1.00 times (1.00 times in 2022–2023) the employee contributions.

b) Severance benefits

Severance benefits provided to employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011, the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2024, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligation during the year were as follows:

	2024	2023
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year.....	1,775	2,016
Expense for the year.....	(12)	(78)
Benefits paid, during the year.....	(44)	(163)
Accrued benefit obligation, end of year	1,719	1,775

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024—continued

11. Net liabilities

The accumulated surplus is an accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

The contributed capital represents the value of capital assets financed from capital contributions at the inception of the Fund.

	2024	2023
	(in thousands of dollars)	
Net liabilities		
Accumulated surplus:		
Opening balance	295,924	586,622
Net results	(153,505)	(290,698)
Closing balance	142,419	295,924
Accumulated net charge against the Fund's authority:		
Opening balance	(397,211)	(669,575)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	147,589	272,364
Closing balance	(249,622)	(397,211)
Contributed capital	80,474	80,474
Net liabilities, end of year	(26,729)	(20,813)

12. Contractual obligations

Because of the nature of its activities, the Fund is engaged in contractual obligations for the purchase of goods and other services.

The maximum future payments under contracts for the procurement of blank passports, rental of premises and other goods and services worth approximately:

	(in thousands of dollars)
2025	163,146
2026	68,342
2027	54,164
2028	53,238
2029	36,702
2030 and thereafter	136,564
Total	512,156

13. Contingent liabilities

In the normal course of its operations, the Fund may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. Claims and litigations for which the outcome is not determinable and a reasonable estimate can be made by management amount to \$1,250 as at March 31, 2024 (\$1,250 as at March 31, 2023).

Passport Canada Revolving Fund—concluded

Notes to the financial statements (unaudited) for the year ended March 31, 2024—concluded

14. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, passport delivery and processing service throughout Canada, accommodation and legal services, and the employer's contributions to the health and dental insurance plans are made to related parties in the normal course of business. All related party transactions are accounted for at the exchange amount, which represents the consideration agreed to by both parties.

Expenses reported as professional and special services in the Statement of operations and net liabilities include the following transactions with Shared Services Canada and Employment and Social Development Canada:

	2024	2023
	(in thousands of dollars)	
Related party transactions		
Service delivery, operations and internal services (Employment and Social Development Canada)	350,562	354,773
Receiving agents (Employment and Social Development Canada)	31,347	40,540
Information technology services (Shared Services Canada)	19,245	19,978
e-Passport (Employment and Social Development Canada)	14,770	7,693
3rd processing and printing centre (Employment and Social Development Canada)	10,018	5,521
Transition and modernization (Employment and Social Development Canada)	9,923	6,287
Passport Digital Services (Employment and Social Development Canada)	801	–
Total	436,666	434,792

The following table presents the total of other transactions with related parties, such as passport operations at missions abroad, accommodation, legal services, employer's contributions to the health and dental insurance plans and passport revenues from other government departments and organizations:

	2024	2023
	(in thousands of dollars)	
Expenses—Other government departments	52,826	47,254
Revenues—Other government departments	(27,785)	(3,844)

During the year ended March 31, 2024, the Fund received funding of \$25 million from Immigration, Refugees and Citizenship Canada to stabilize the Passport Program.

Also, as part of its operations, the Fund collects Consular fees on behalf of Global Affairs Canada. These fees are not recorded as revenues in the Statement of operations and net liabilities. In 2023–2024, the Fund collected and remitted to Global Affairs Canada \$86,874,909 (\$50,496,578 in 2022–2023) in consular fees.

Real Property Services Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by the Treasury Board *Directive on Charging and Special Financial Authorities* in accordance with the Receiver General reporting requirements. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Department's *Departmental Results Report* is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

Wojo Zielonka, CPA
Assistant Deputy Minister and Chief Financial Officer
Public Services and Procurement Canada

Mark Quinlan
Assistant Deputy Minister
Real Property Services Branch
Public Services and Procurement Canada

June 13, 2024
Gatineau, Canada

Real Property Services Revolving Fund—continued

Statement of authority provided (used) (unaudited) for the year ended March 31, 2024

(in thousands of dollars)

	2024		2023	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(5,800)	(24,698)	1,628	9,013
Operating source (use) of funds	(5,800)	(24,698)	1,628	9,013
Items requiring use of funds				
Transfer of salary overpayments between government departments	–	(80)	–	(4)
Net other assets and liabilities	2,300	(7,187)	214	6,212
Authority provided (used)	(3,500)	(31,965)	1,842	15,221

¹ The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II—Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Debit balance in the accumulated net charge against the Fund's authority	311,186	209,811
Payables charged against the appropriation at year-end	(525,243)	(325,631)
Receivables credited to the appropriation at year-end	258,480	201,896
Other items	40,521	30,833
Net authority provided (used), end of year	84,944	116,909
Authority limit (note 1)	150,000	150,000
Unused authority carried forward	234,944	266,909

Real Property Services Revolving Fund—continued**Statement of financial position (unaudited) as at March 31, 2024**

(in thousands of dollars)

	2024	2023
Assets		
Financial assets		
Cash in transit.....	18	15
Accounts receivable (note 3)	268,955	214,086
Other assets (note 4).....	45,933	36,493
Total financial assets.....	314,906	250,594
Non-financial assets		
Prepaid expenses	26	17
Total assets	314,932	250,611
Liabilities		
Accounts payable and accrued liabilities (note 5).....	529,044	338,571
Vacation pay and compensatory leave.....	23,812	24,059
Contractors' security deposits	416	179
Employee severance benefits (note 6).....	8,874	8,863
Total liabilities.....	562,146	371,672
Net liabilities (note 7)	(247,214)	(121,061)
Total.....	314,932	250,611
Contractual obligations (note 8)		
Contingent liabilities (note 9)		

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

Real Property Services Revolving Fund—continued**Statement of operations and net liabilities (unaudited) for the year ended March 31, 2024**

(in thousands of dollars)

	2024	2023
Revenues		
Real Property services—other government departments.....	2,093,571	1,861,176
Real Property services—Public Services and Procurement Canada portfolio	344,492	336,617
Other revenues	3,477	2,570
Total revenues	2,441,540	2,200,363
Cost of sales.....	(1,867,853)	(1,641,562)
Gross profit	573,687	558,801
Operating expenses		
Salaries and employee benefits.....	455,629	405,378
Corporate and administrative services	84,408	88,634
Professional and special services	21,148	23,502
Occupancy costs.....	21,039	22,922
Transportation and telecommunications	5,786	5,187
Other expenses	5,742	1,871
Utilities, materials and supplies.....	3,489	2,933
Employee severance benefits (note 6).....	1,144	(639)
Total operating expenses	598,385	549,788
Net results.....	(24,698)	9,013
Net liabilities, beginning of year	(121,061)	(92,593)
Transfer of salary overpayments between government departments	(80)	(4)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 7).....	(101,375)	(37,477)
Net liabilities, end of year (note 7).....	(247,214)	(121,061)

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

Real Property Services Revolving Fund—continued**Statement of cash flows (unaudited) for the year ended March 31, 2024**

(in thousands of dollars)

	2024	2023
Operating activities		
Net results	(24,698)	9,013
Variations in statement of financial position		
Decrease (increase) in cash in transit	(3)	(15)
Decrease (increase) in accounts receivable	(54,869)	10,181
Decrease (increase) in other assets	(9,440)	(6,281)
Decrease (increase) in prepaid expenses	(9)	11
Increase (decrease) in accounts payable and accrued liabilities	190,473	29,003
Increase (decrease) in vacation pay and compensatory leave	(247)	(2,881)
Increase (decrease) in contractors' security deposits	237	(387)
Increase (decrease) in employee severance benefits	11	(1,163)
Net financial resources provided by (used in) operating activities.....	126,153	28,468
Transfer of salary overpayments between government departments	(80)	(4)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 7)	101,375	37,477
Accumulated net charge against the Fund's authority, beginning of year.....	209,811	172,334
Accumulated net charge against the Fund's authority, end of year.....	311,186	209,811

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

Real Property Services Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024

1. Authority and purpose

The Real Property Services Revolving Fund (the Fund) is the funding mechanism for the Real Property Services program. This program provides three types of real property services: project delivery services, property and facility management services, and advisory services. These services are provided to the real property portfolio of Public Services and Procurement Canada and to other government departments. Pursuant to the *Revolving Funds Act*, the program may spend any revenue received in respect of these services and, subject to Treasury Board approval, the aggregate of expenditures shall not at any time exceed the revenues received by more than \$150,000,000.

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the reporting requirements for revolving funds described in Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*. The basis of accounting used in these financial statements differs from Canadian public sector accounting standards mainly because:

- no liability is recorded for sick leave
- the net debt indicator and statement of changes in net debt are not presented in the financial statements
- budgeted expenses are not disclosed in the Statement of operations and net liabilities
- employee severance benefits liability is based on actuarial valuations for the Government as a whole provided by the Treasury Board of Canada secretariat to management
- contractual rights, contingent assets, financial instruments and inter-entity transactions and related parties disclosures are not presented in the financial statements

The significant accounting policies are as follows:

(a) Revenue recognition

Revenues are comprised of revenues earned from non-tax sources. They include exchange transactions where goods or services are provided for consideration where a performance obligation exists. A performance obligation consists of an enforceable promise to provide specific goods or services to a specific client. The Fund's revenue transactions are recurring in nature. Recurring transactions are viewed as ongoing, routine activities that form part of the normal course of operations and can be used to indicate if they can be reasonably expected to be earned again in future years. Revenues are recorded as performance obligations are satisfied and collection is reasonably certain, as follows:

Revenues are recognized when professional and technical services are rendered based on the extent of progress towards completion of project deliverables. The recovery of disbursements in direct relation to the goods or services made on behalf of other government departments, agencies, and outside parties are recognized when costs for goods and services procured from the private sector are incurred by the Fund and the economic benefits associated with the revenue transaction are transferred to the Fund.

(b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. An allowance is made for accounts receivable where recovery is considered uncertain.

(c) Expense recognition

All expenses are recorded on an accrual basis in the year they are incurred.

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective conditions of employment.

Real Property Services Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024—continued

(d) Employee future benefits

Pension benefits

Eligible employees of the Fund participate in the Public Service Pension Plan (the Plan), a multiemployer pension plan administered by the Government of Canada. The Fund's contributions to the Plan are charged to expenses in the year in which they are incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to the contributions paid. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Severance benefits

Eligible employees of the Fund were entitled to severance benefits under labour contracts or conditions of employment. These benefits were earned as the services necessary to earn them were rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(e) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no liability has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

(f) Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. However, if the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(g) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts on receivables from outside parties, the amount of certain liabilities, the liability for vacation pay and compensatory leave, and the liability for employee severance benefits. Actual results could significantly differ from those estimates. Management's estimates are reviewed periodically, and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2024	2023
	(in thousands of dollars)	
Other government departments and agencies	258,480	201,896
Outside parties	16,015	14,209
Total	274,495	216,105
Less: allowance for doubtful accounts on receivables from outside parties	(5,540)	(2,019)
Net accounts receivable	268,955	214,086

4. Other assets

	2024	2023
	(in thousands of dollars)	
Sales tax refundable advances	45,052	35,598
Other advances.....	881	895
Total other assets	45,933	36,493

Real Property Services Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024—continued

5. Accounts payable and accrued liabilities

	2024	2023
	(in thousands of dollars)	
Outside parties	514,202	314,178
Other government departments and agencies	11,041	11,453
Total	525,243	325,631
Accrued liabilities	3,801	12,940
Total accounts payable and accrued liabilities	529,044	338,571

6. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by future authorities.

Commencing in 2012, as part of collective agreement negotiations and changes to conditions of employment, the accumulation of severance benefits under the employee severance pay program ceased. The employees were given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefits obligation.

Information about the severance benefits, measured as at March 31, is as follows:

	2024	2023
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	8,863	10,026
Expense for the year	1,144	(639)
Benefits paid during the year	(1,133)	(524)
Employee severance benefits obligation, end of year	8,874	8,863

7. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

	2024	2023
	(in thousands of dollars)	
Accumulated surplus, beginning of year	88,750	79,741
Net results	(24,698)	9,013
Transfer of salary overpayments between government departments	(80)	(4)
Accumulated surplus, end of year	63,972	88,750
Accumulated net charge against the Fund's authority, beginning of year	(209,811)	(172,334)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(101,375)	(37,477)
Accumulated net charge against the Fund's authority, end of year	(311,186)	(209,811)
Net liabilities, end of year	(247,214)	(121,061)

Real Property Services Revolving Fund—concluded

Notes to the financial statements (unaudited) for the year ended March 31, 2024—concluded

8. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments when the goods and services are received. Estimated future payments of significant contractual obligations are as follows:

	(in thousands of dollars)
Year ending March 31	
2025	856,246
2026	190,268
2027	40,501
2028	35,526
2029 and thereafter	36,720
Total contractual obligations.....	1,159,261

9. Contingent liabilities

Claims have been made against the Fund in the normal course of operations. These claims include items with pleading amounts and others for which no amount is specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. Of the claims and litigations for which the outcome is not determinable, no reasonable estimate can be made by management at March 31, 2024 (Nil in 2023–2024; \$1.1 million in 2022–2023). Settlement, if any, that may be made with respect to these actions, is expected to be accounted for as a charge against income of the applicable years when future events are likely to occur and a reasonable estimate of the loss can be made.

10. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

Translation Bureau Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by the Treasury Board *Directive on Charging and Special Financial Authorities* in accordance with the Receiver General reporting requirements. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Department's *Departmental Results Report* is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

Wojo Zielonka, CPA
Assistant Deputy Minister and Chief Financial Officer
Public Services and Procurement Canada

Jean-François Lymburner
Chief Executive Officer
Translation Bureau
Public Services and Procurement Canada

June 13, 2024
Gatineau, Canada

Translation Bureau Revolving Fund—continued

Statement of authority provided (used) (unaudited) for the year ended March 31, 2024

(in thousands of dollars)

	2024		2023	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(4,797)	(4,284)	(4,430)	(1,368)
Items not requiring use of funds				
Amortization	1,846	1,980	2,646	1,940
Operating source (use) of funds	(2,951)	(2,304)	(1,784)	572
Items requiring use of funds				
Net tangible capital assets acquisitions	(1,832)	(808)	(2,778)	(1,524)
Transfer of salary overpayments between government departments	–	31	–	16
Net other assets and liabilities	(3,285)	(3,516)	(2,790)	3,028
Authority provided (used)	(8,068)	(6,597)	(7,352)	2,092

¹ The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II—Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Credit balance in the accumulated net charge against the Fund's authority	(3,180)	(2,094)
Payables charged against the appropriation at year-end	(14,510)	(12,139)
Receivables credited to the appropriation at year-end	3,276	6,456
Other items	9,157	9,117
Net authority provided (used), end of year	(5,257)	1,340
Authority limit (note 1)	30,000	30,000
Unused authority carried forward	24,743	31,340

Translation Bureau Revolving Fund—*continued*

Statement of financial position (unaudited) as at March 31, 2024

(in thousands of dollars)

	2024	2023
Assets		
Financial assets		
Accounts receivable (note 3)	5,069	9,015
Other assets (note 4)	2,042	2,109
Total financial assets	7,111	11,124
Non-financial assets		
Prepaid expenses	2	2
Tangible capital assets (note 5)	7,276	8,448
Total non-financial assets	7,278	8,450
Total assets	14,389	19,574
Liabilities		
Accounts payable and accrued liabilities (note 6)	14,528	16,523
Vacation pay and compensatory leave	4,628	4,658
Employee severance benefits (note 7)	2,281	2,274
Total liabilities	21,437	23,455
Net liabilities (note 8)	(7,048)	(3,881)
Total	14,389	19,574

Contractual obligations (note 9)

Contingent liabilities (note 10)

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

Translation Bureau Revolving Fund—continued

Statement of operations and net liabilities (unaudited) for the year ended March 31, 2024

(in thousands of dollars)

	2024	2023
Revenues		
Translation services	132,274	131,082
Interpretation services	21,560	21,213
Terminology services	15,765	14,220
Other	11,676	10,125
Total revenues	181,275	176,640
Operating expenses		
Salaries and employee benefits	124,716	111,496
Professional and special services	34,283	37,416
Corporate and administrative services	18,173	20,272
Occupancy costs	2,249	3,809
Amortization (note 5)	1,980	1,940
Transportation and telecommunications	1,833	1,760
Other expenses	1,337	652
Interest from drawdown authority limit	463	186
Utilities, materials and supplies	429	526
Employee severance benefits (note 7)	96	(49)
Total operating expenses	185,559	178,008
Net results	(4,284)	(1,368)
Net liabilities, beginning of year	(3,881)	(1,168)
Transfer of salary overpayments between government departments	31	16
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 8)	1,086	(1,361)
Net liabilities, end of year (note 8)	(7,048)	(3,881)

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

Translation Bureau Revolving Fund—*continued*

Statement of cash flows (unaudited) for the year ended March 31, 2024

(in thousands of dollars)

	2024	2023
Operating activities		
Net results	(4,284)	(1,368)
Items not requiring use of funds		
Amortization of tangible capital assets (note 5)	1,980	1,940
Subtotal	(2,304)	572
Variations in statement of financial position		
Decrease (increase) in accounts receivable	3,946	(2,038)
Decrease (increase) in other assets	67	(517)
Decrease (increase) in prepaid expenses	–	(1)
Increase (decrease) in accounts payable and accrued liabilities	(1,995)	5,658
Increase (decrease) in vacation pay and compensatory leave	(30)	(469)
Increase (decrease) in employee severance benefits	7	(336)
Total variations in statement of financial position	1,995	2,297
Transfer of salary overpayments between government departments	31	16
Net financial resources provided (used) by operating activities	(278)	2,885
Capital investing activities		
Acquisitions of tangible capital assets (note 5)	(808)	(1,524)
Net financial resources used by capital investing activities	(808)	(1,524)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 8)	(1,086)	1,361
Accumulated net charge against the Fund's authority, beginning of year	(2,094)	(3,455)
Accumulated net charge against the Fund's authority, end of year	(3,180)	(2,094)

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

Translation Bureau Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024

1. Authority and purpose

The Translation Bureau Revolving Fund (the Fund) is a Special Operating Agency that provides, on a cost recovery basis, translation, technolinguistic and other linguistic services to the judiciary and federal departments and agencies and, upon request, to other governments in Canada and international organizations. Although the Translation Bureau has existed since 1934, when the *Translation Bureau Act* came into effect, it was not until April 1993 that the Treasury Board approved the establishment of the Bureau as a Special Operating Agency, effective April 1, 1995. The Translation Bureau also became a revolving fund on April 1, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$30,000,000 at any time. Previously at \$20,000,000, the authority limit was increased to \$30,000,000 in 2021–2022 through the *Appropriation Act No. 5, 2021–22*.

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the reporting requirements for revolving funds described in Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*. The basis of accounting used in these financial statements differs from Canadian public sector accounting standards mainly because:

- no liability is recorded for sick leave
- the net debt indicator and statement of changes in net debt are not presented in the financial statements
- budgeted expenses are not disclosed in the Statement of operations and net liabilities
- employee severance benefits liability is based on actuarial valuations for the Government as a whole provided by the Treasury Board of Canada Secretariat to management
- contractual rights, financial instruments and inter-entity transactions and related parties disclosures are not presented in the financial statements

The significant accounting policies are as follows:

(a) Revenue recognition

Revenues are comprised of revenues earned from non-tax sources. They include exchange transactions where goods or services are provided for consideration where a performance obligation exists. A performance obligation consists of an enforceable promise to provide specific goods or services to a specific client. These Fund's revenue transactions are recurring in nature. Recurring transactions are viewed as ongoing, routine activities that form part of the normal course of operations and can be used to indicate if they can be reasonably expected to be earned again in future years. Revenues are recorded when performance obligations are satisfied and collection is reasonably certain, as describe below:

Revenues from translation services performed by the Fund for other government departments and agencies and external clients are recognized based on the percentage of completion of the project which is determined by the proportion of translation work completed at year end. Progress is measured by assessing the volume of translated material against the total scope of required services.

Revenues from the terminology standardization program, interpretation services, and other services are recognized as services are rendered.

(b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. An allowance is made for receivables where recovery is considered uncertain. Accounts receivable include the estimated amount of revenue earned for services rendered but not billed at year end.

(c) Expense recognition

All expenses are recorded on an accrual basis in the year they are incurred.

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective conditions of employment.

Translation Bureau Revolving Fund—*continued*

Notes to the financial statements (unaudited) for the year ended March 31, 2024—*continued*

(d) Tangible capital assets

Tangible capital assets are amortized from the year of acquisition on a straight-line basis over their estimated useful life as follows:

<u>Category</u>	<u>Estimated useful life</u>
Computer hardware	3 to 5 years
Computer software	3 to 5 years
Leasehold improvements	Lesser of the remaining term of the occupancy instrument or useful life of the improvement
Assets under construction	Once in service, in accordance with asset class

(e) Employee future benefits

Pension benefits

Eligible employees of the Fund participate in the Public Service Pension Plan (the Plan), a multiemployer pension plan administered by the Government of Canada. The Fund's contributions to the Plan are charged to expenses in the year which they are incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to the contributions paid. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Severance benefits

Eligible employees of the Fund were entitled to severance benefits under labour contracts or conditions of employment. These benefits were earned as the services necessary to earn them were rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(f) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no liability has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

(g) Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. However, if the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(h) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts on receivables from outside parties, the estimated useful lives of tangible capital assets, the amount of certain liabilities, the liability for vacation pay and compensatory leave, and the liability for employee severance benefits. Actual results could significantly differ from those estimates. Management's estimates are reviewed periodically, and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

Translation Bureau Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024—continued

3. Accounts receivable

	2024	2023
	(in thousands of dollars)	
Other government departments and agencies	3,276	6,456
Outside parties	2,667	2,560
Total	5,943	9,016
Less: allowance for doubtful accounts on receivables from outside parties	(874)	(1)
Net accounts receivable	5,069	9,015

4. Other assets

	2024	2023
	(in thousands of dollars)	
Sales tax refundable advances	1,826	1,888
Other advances.....	216	221
Total other assets	2,042	2,109

5. Tangible capital assets

Cost	Balance at beginning of year	Acquisitions	Disposals, write-offs and transfers	Balance at end of year
	(in thousands of dollars)			
Computer hardware.....	797	154	(58)	893
Computer software.....	23,879	654	–	24,533
Leasehold improvements	6,140	–	–	6,140
Total	30,816	808	(58)	31,566

Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals, write-offs and transfers	Balance at end of year
	(in thousands of dollars)			
Computer hardware.....	(274)	(183)	58	(399)
Computer software.....	(20,378)	(1,059)	–	(21,437)
Leasehold improvements	(1,716)	(738)	–	(2,454)
Total	(22,368)	(1,980)	58	(24,290)

Net book value	2024	2023
	(in thousands of dollars)	
Computer hardware.....	494	523
Computer software.....	3,096	3,501
Leasehold improvements	3,686	4,424
Total tangible capital assets	7,276	8,448

Translation Bureau Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2024—continued

6. Accounts payable and accrued liabilities

	2024	2023
	(in thousands of dollars)	
Outside parties	10,034	10,157
Other government departments and agencies	4,476	1,982
Total	14,510	12,139
Accrued liabilities	18	4,384
Total accounts payable and accrued liabilities	14,528	16,523

7. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by future authorities.

Commencing in 2012, as part of collective agreement negotiations and changes to conditions of employment, the accumulation of severance benefits under the employee severance pay program ceased. The employees were given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefits obligation.

Information about the severance benefits, measured as at March 31, is as follows:

	2024	2023
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	2,274	2,610
Expense for the year	96	(49)
Benefits paid during the year	(89)	(287)
Employee severance benefits obligation, end of year	2,281	2,274

8. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

	2024	2023
	(in thousands of dollars)	
Accumulated surplus (deficit), beginning of year	(5,975)	(4,623)
Net results	(4,284)	(1,368)
Transfer of salary overpayments between government departments	31	16
Accumulated surplus (deficit), end of year	(10,228)	(5,975)
Accumulated net charge against the Fund's authority, beginning of year	2,094	3,455
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	1,086	(1,361)
Accumulated net charge against the Fund's authority, end of year	3,180	2,094
Net liabilities, end of year	(7,048)	(3,881)

Translation Bureau Revolving Fund—concluded

Notes to the financial statements (unaudited) for the year ended March 31, 2024—concluded

9. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments when the goods and services are received. Estimated future payments are as follows:

	(in thousands of dollars)
Year ending March 31	
2025	4,807
2026	3,550
2027	2,057
2028	969
2029 and thereafter	669
Total contractual obligations	12,052

10. Contingent liabilities

In connection with its operations, the Fund is involved in certain legal action. The amount of the litigation is not determinable. Settlement, if any, that may be made with respect to litigation is expected to be accounted for as a charge against income of the applicable years when future events are likely to occur and a reasonable estimate of the loss can be made.

11. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

12. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

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Section 2

Public Accounts of Canada

2023–2024

Supplementary information required by the *Financial Administration Act*

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Remissions of taxes, fees, penalties and other debts

Information on remissions orders is required by section 24 (2) of the *Financial Administration Act*.

Summary of remissions of taxes, fees, penalties and other debts

(in dollars)

Description	Amount ¹
Foreign Missions and International Organizations Act (Section 5)	
Public Safety, Democratic Institutions and Intergovernmental Affairs	
Canada Border Services Agency	71,051
Financial Administration Act (Section 23)	
Employment and Workforce Development	
Department of Employment and Social Development	2,133,197
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	54,704,052
Justice	
Department of Justice	4,645,849
National Revenue	
Canada Revenue Agency	3,336,354,458
Public Safety, Democratic Institutions and Intergovernmental Affairs	
Canada Border Services Agency	130,786,263
Royal Canadian Mounted Police	4,182,532
	134,968,795
Public Services and Procurement	
Department of Public Works and Government Services	7,670
Treasury Board	
Treasury Board Secretariat	46,789
Customs Tariff (Section 115)	
Public Safety, Democratic Institutions and Intergovernmental Affairs	
Canada Border Services Agency	67,231,178
Total	3,600,163,039

¹ For details, refer to the following statement entitled "Details of remissions of taxes, fees, penalties and other debts".

Details of remissions of taxes, fees, penalties and other debts

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
Pursuant to section 5 of the <i>Foreign Missions and International Organizations Act</i>	
Public Safety, Democratic Institutions and Intergovernmental Affairs	
Canada Border Services Agency	
P.C. 1981-2359, September 3, 1981, Section 3 of the Great Lakes Fishery Commission Privileges and Immunities Order grants an organization from the United Nations the privileges outlined in Article 8 of the Convention on the Privileges and Immunities of the United Nations, which exempts the organization from the imposition of excise duties and taxes on the sale of movable and immovable property when making important purchases for official use	71,051
Pursuant to section 23 of the <i>Financial Administration Act</i>	
Employment and Workforce Development	
Department of Employment and Social Development	
P.C. 2021-0363, April 30, 2021, to remit debts pertaining to certain overpayments and certain payments related to the Canada Emergency Response Benefit and Employment Insurance Emergency Response Benefit	108,283
P.C. 2022-0617, June 22, 2022, to allow for partial remission of overpayments to students found to be ineligible for the Canada Emergency Response Benefit (CERB) or the Employment Insurance Emergency Response Benefit (EI-ERB) who may have otherwise been eligible for the Canada Emergency Student Benefit (CESB) had they applied	1,978,125
P.C. 2023-1069, October 27, 2023, to remit the debts unknowingly incurred by two full-time appointees to the National Advisory Council on Poverty and by the full-time Chief Accessibility Officer as a result of administrative error and oversight	46,789
	2,133,197
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
P.C. 2012-1590, November 29, 2012, pursuant to subsection 23(2.1) of the <i>Financial Administration Act</i> to remit a fee paid by a person for passport and other travel document if the reason for travelling is the serious illness of the person or another individual, or the death of the other individual	11,545
P.C. 2023-0664, June 23, 2023, pursuant to subsection 23(2.1) of the <i>Financial Administration Act</i> in order to (1) reimburse fees relating to the issuance of the Right of Permanent Residence Fee (RPRF) to family members who paid the fee on behalf of Afghan nationals who came to Canada; and (2) remit the RPRF, emergency travel document fees, and consular services fees that were administratively waived for Afghan nationals, permanent residents and Canadian citizens who relocated to Canada	1,653,655
P.C. 2024-0076, January 30, 2024, pursuant to subsection 23(2.1) of the <i>Financial Administration Act</i> in order to remit any outstanding debts resulting from non-collection of passport fees increases between April 1, 2020 to March 31, 2023	53,038,852
	54,704,052
Justice	
Department of Justice	
P.C. 2019-0136, February 28, 2019, amended Family Support Orders and Agreements Garnishment Regulations, made by the P.C. 1988-0473 of March 17, 1988, to the effect that when His Majesty ceases to be bound by a garnishee summons, or any outstanding fee amount in respect of the processing of the garnishee summons remains payable at the end of a year by the judgment debtor, the outstanding fee is remitted	4,645,849
National Revenue	
Canada Revenue Agency	
P.C. 1990-2850, December 21, 1990, American Bases in Newfoundland Remission Order, 1990, grants a remission of excise taxes, excise duties and the GST/HST on goods imported into Canada, goods or services purchased in Canada, and supplies of goods, real property or services for use of or by personnel assigned to American bases in Newfoundland	23,589
P.C. 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government	3,317,307,681
P.C. 1992-1052, May 14, 1992, Indians and Bands on certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands or certain designated Indian settlements that are not yet designated as reserves	6,114,711
P.C. 1992-2399, November 19, 1992, Visiting Forces (Part IX of the <i>Excise Tax Act</i>) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	3,371,608

Details of remissions of taxes, fees, penalties and other debts—continued

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
P.C. 1994-0568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, grants a remission of customs duties, excise duties, and certain taxes imposed under the <i>Excise Tax Act</i> . This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada.....	103,125
P.C. 1994-0585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band.....	714,000
P.C. 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba).....	3,645,964
P.C. 1998-0396, March 19, 1998, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council P.C. 1989-1204 of June 22, 1989, and P.C. 1994-0567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years.....	4,947,203
P.C. 2003-0910, June 12, 2003, grants a remission of federal income tax and the GST to Indians and Indian bands on the campus of the Saskatchewan Indian Federated College.....	63,190
P.C. 2013-0037, January 31, 2013, Order Amending the Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, grants a remission of customs duties, excise duties and the GST/HST on alcoholic beverages sold in Canada to visiting forces personnel.....	128,590
P.C. 2018-0345, March 26, 2018, relieves double taxation, to the extent that it arises, with respect to the tax liability of Canadian citizens who are locally engaged at the Canadian embassy in Washington DC or at a Canadian consular office in the United States on account of United States state-level income tax paid in addition to the additional tax that is payable in Canada, with respect to taxation years commencing on or after January 1, 2017.....	33,640
P.C. 2018-0610, May 29, 2018, amended Oak Ridges Moraine Land Exchange Income Tax Remission Order, made by the P.C. 2010-0218 of February 23, 2010, in order to extend the tax relief provided by the original Remission Order, which would otherwise end on the filing-due date for the 2017 taxation year, for another 10 years.....	(116,748)
P.C. 2022-1148, October 20, 2022, grants a remission of the late-filing penalties on income tax, and all relevant interest on it, paid or payable by Dennis Davin Dennis for the 1997 taxation year.....	17,905
	<u>3,336,354,458</u>

Public Safety, Democratic Institutions and Intergovernmental Affairs

Canada Border Services Agency

P.C. 1964-5000, June 30, 1964, remission of duties, sales and excise taxes in importations made by the Roosevelt-Campobello National Park.....	7,521
P.C. 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency.....	212
P.C. 1976-1884, July 20, 1976, remission of GST and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada.....	142,154
P.C. 1976-2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value.....	29,383
P.C. 1978-3762, December 14, 1978, partial remission of customs duties and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services.....	24,217
P.C. 1979-0395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments.....	4,085
P.C. 1982-1994, June 30, 1982, remission of GST on Canadian civil aircrafts, Canadian aircraft engines, Canadian flights simulators and parts thereof, repaired abroad.....	87,116,487
P.C. 1984-867, March 15, 1984, remission of GST and excise taxes on goods imported for meetings in Canada of Foreign organizations.....	245,325
P.C. 1985-2954, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods imported by mail.....	6
P.C. 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services.....	8,273,320
P.C. 1985-3606, December 25, 1985, remission of customs duties, GST and excise taxes on merchandise for photographic layouts.....	6
P.C. 1987-1044, May 21, 1987, remission of GST and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization.....	462,367

Details of remissions of taxes, fees, penalties and other debts—continued

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
P.C. 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects	25,142
P.C. 1990-2849, December 21, 1990, remission of GST and excise taxes on Passover foods and products of a class not available in Canada	54,922
P.C. 1990-2854, December 21, 1990, Goods and Services Tax (GST) Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government	34,397,067
P.C. 1997-2037, December 29, 1997, remission of GST and taxes under Division III of Part IX and any other Part of the <i>Excise Tax Act</i> on goods donated by a non-resident to religious, charitable or educational institutions in Canada	4,049
	130,786,263
Royal Canadian Mounted Police	
P.C. 2022-1017, September 23, 2022, fees in respect of Fingerprinting and Criminal Record Verification (Reclaimed Names) Remission Order in order to waive an administrative fee that would otherwise be incurred by residential school survivors and their families seeking to reclaim names changed by the residential school system	425
P.C. 2023-0289, March 27, 2023, remission of the interest paid or payable on debt owed by municipalities for the retroactive compensation increases for the period beginning on April 1, 2017 and ending on March 31, 2021, under the Municipal Police Service Agreement	4,182,107
	4,182,532
	134,968,795
Public Services and Procurement	
Department of Public Works and Government Services	
P.C. 2024-0196, March 1, 2024, Her Excellency the Governor General in Council, considering that the collection of the amounts is unreasonable, on the recommendation of the Treasury Board and the Minister of Public Works and Government Services, under subsection 23(2.1) of the <i>Financial Administration Act</i> , remits the following amounts representing annual adjustments that should have been made under subsection 17(1) of the <i>Service Fees Act</i> to the Canada Gazette insertion fees charged under section 17 of the <i>Department of Public Works and Government Services Act</i>	7,670
Treasury Board	
Treasury Board Secretariat	
P.C. 2023-1069, October 27, 2023, pursuant to subsection 23(2.1) of the <i>Financial Administration Act</i> , remission of the supplemental benefits received due to administrative error by three Governor in Council appointees within the Department of Employment and Social Development	46,789
Pursuant to section 115 of the Customs Tariff	
Public Safety, Democratic Institutions and Intergovernmental Affairs	
Canada Border Services Agency	
P.C. 1995-0132, January 31, 1995, remission of GST and excise taxes on certain goods imported into Canada by scientific or exploratory expeditions	321,833
P.C. 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers	21,828
P.C. 1998-1456, August 26, 1998, remission of customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States	2,164
P.C. 2008-0815, May 1, 2008, remission of customs duties on the importation of apparel produced in a country or territory that is a beneficiary of the General Preferential Tariff in the List of Countries and Applicable Tariff Treatments set out in the schedule to the <i>Customs Tariff</i> in whole or in part from textiles produced in Canada and shipped directly to that country or territory from Canada, without undergoing further processing outside that country or territory, and then shipped directly to Canada from that country or territory	544,078
P.C. 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels Remission Order	58,782,193
P.C. 2020-304, May 5, 2020, Certain Goods Remission Order. The objective of this Order is to reduce the cost of imported medical supplies, including personal protective equipment, by waiving customs duties in order to support efforts to combat the spread of COVID-19	1,225,680

Details of remissions of taxes, fees, penalties and other debts—concluded

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
P.C. 2020-1135, December 20, 2020, United Kingdom Trade Continuity Remission Order, 2021. Remission is granted of customs duties paid or payable under the <i>Customs Tariff</i> in respect of goods imported from the United Kingdom during the period commencing on January 1, 2021 and ending on the day on which the Agreement on Trade Continuity between Canada and the United Kingdom of Great Britain and Northern Ireland comes into force, in an amount equal to the difference between: the customs duties paid or payable at the Most-Favoured-Nation Tariff rate for those goods under the <i>Customs Tariff</i> and the regulations made under it; and the customs duties that would be payable at the Agreement rate of duty for those goods as if those goods qualified for that rate of duty under the <i>Customs Tariff</i> and the regulations made under it.....	193,742
P.C. 2022-649, June 9, 2022, Ukraine Goods Remission Order. Remission is granted of the customs duties paid or payable under the <i>Customs Tariff</i> in respect of goods that originate in Ukraine, except for goods subject to the General Tariff	6,139,660
	67,231,178

Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waiver and remission) of debts, obligations and claims are as follows:

i. Ministerial approval

Ministerial approval represents authority given to Ministers under the *Financial Administration Act* or other Acts of Parliament as follows:

- Section 25(1) of the *Financial Administration Act* gives Ministers, through Treasury Board regulations, general authority to approve the write-off of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment-related allowances that would not result in a charge to an appropriation.
- Section 155.1(4) of the *Financial Administration Act* gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (for example, non sufficient funds cheques) imposed under aforementioned section.
- Other Acts of Parliament (for example, *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

ii. Treasury Board approval

Section 25(1) of the *Financial Administration Act*, through Treasury Board regulations, allows a Minister, with specific Treasury Board approval, to write-off any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances that would not result in a charge to an appropriation.

iii. Governor in Council and Parliamentary authority

- Section 23(2.1) of the *Financial Administration Act* states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.
- Section 24.1 of the *Financial Administration Act* requires that where a debt or obligation included in the Statement of financial position is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an Appropriation Act.
- Section 25(2) of the *Financial Administration Act* requires that where a debt, obligation or claim included in the Statement of financial position is to be written off, and which would result in a charge to an appropriation, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an Appropriation Act or some other Act.

The following codes are used:

Codes

A	Write-off
B	Forgiveness
C	Remission
D	Waiver

Debts, obligations and claims written off or forgiven—*continued*

(in dollars)

Description	Code ¹	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
Financial Administration Act										
Agriculture and Agri-Food										
Department of Agriculture and Agri-Food....	A	150	23,496,171	—	—	—	—	—	150	23,496,171
Canadian Grain Commission.....	A	23	12,462	—	—	—	—	—	23	12,462
Atlantic Canada Opportunities Agency										
Atlantic Canada Opportunities Agency.....	A/D	33	5,270,865	—	—	—	—	—	33	5,270,865
Canadian Heritage										
Department of Canadian Heritage	A	6	1,376,043	—	—	—	—	—	6	1,376,043
Canadian Radio-television and Telecommunications Commission	A/D	31	142,523	—	—	—	—	—	31	142,523
National Film Board.....	A	64	51,389	—	—	—	—	—	64	51,389
Economic Development Agency of Canada for the Regions of Quebec										
Economic Development Agency of Canada for the Regions of Quebec	A	46	9,816,737	—	—	—	—	—	46	9,816,737
Employment and Workforce Development										
Department of Employment and Social Development.....	A/C/D	7,565	25,199,131	—	—	² /10c	20,423	214,599,986	27,988	239,799,117
Environment and Climate Change										
Department of the Environment	A/D	37	9,596	—	—	—	—	—	37	9,596
Parks Canada Agency	A	184	12,441	—	—	—	—	—	184	12,441
Fisheries, Oceans and the Canadian Coast Guard										
Department of Fisheries and Oceans	A	16	174,643	—	—	—	—	—	16	174,643
Global Affairs										
Department of Foreign Affairs, Trade and Development.....	A	54	255,095	—	—	—	—	—	54	255,095
Health										
Department of Health.....	A	132	1,349,908	—	—	—	—	—	132	1,349,908
Canadian Food Inspection Agency.....	A	200	181,001	—	—	—	—	—	200	181,001
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration.....	A/C	8,368	2,246,139	—	—	²	3,636,315	54,704,052	3,644,683	56,950,191
Indigenous Services										
Department of Indigenous Services	A	1	6,620	—	—	—	—	—	1	6,620
Innovation, Science and Industry										
Department of Industry	A/D	200	194,030	—	—	—	—	—	200	194,030
Canadian Space Agency	A	1	7	—	—	—	—	—	1	7
Federal Economic Development Agency for Southern Ontario.....	A	4	10,298,105	—	—	—	—	—	4	10,298,105
National Research Council of Canada	A	4	113,665	—	—	—	—	—	4	113,665
Statistics Canada.....	A/D	133	6,639	—	—	—	—	—	133	6,639
Justice										
Department of Justice.....	A/C	4	6,852	—	—	²	54,488	4,645,849	54,492	4,652,701
Courts Administration Service	A	2	3,049	—	—	—	—	—	2	3,049
Office of the Director of Public Prosecutions	A	1	98	—	—	—	—	—	1	98
Registrar of the Supreme Court of Canada.....	A	1	71	—	—	—	—	—	1	71
National Defence										
Department of National Defence	A	85	213,399	—	—	—	—	—	85	213,399
National Revenue										
Canada Revenue Agency.....	A	1,122,242	3,699,033,909	—	—	—	—	—	1,122,242	3,699,033,909
Natural Resources										
Department of Natural Resources.....	A/D	67	33,981	—	—	—	—	—	67	33,981
Canadian Energy Regulator.....	A	4	3,132	—	—	—	—	—	4	3,132
Canadian Nuclear Safety Commission.....	A	1	12,197	—	—	—	—	—	1	12,197
Privy Council										
Pacific Economic Development Agency of Canada	D	1	522	—	—	—	—	—	1	522

Debts, obligations and claims written off or forgiven—*continued*

(in dollars)

Description	Code ¹	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
Public Safety, Democratic Institutions and Intergovernmental Affairs										
Canada Border Services Agency	A	325	13,445,736	–	–	–	–	–	325	13,445,736
Correctional Service of Canada	A	93	1,093,614	–	–	–	–	–	93	1,093,614
Office of the Chief Electoral Officer	A	26	508	–	–	–	–	–	26	508
Royal Canadian Mounted Police	A/C/D	3	35,322	–	–	²	107	4,182,532	110	4,217,854
Public Services and Procurement										
Department of Public Works and Government Services	A/C/D	924	3,961,240	–	–	–	1	7,670	925	3,968,910
Shared Services Canada	A	2	1,365,317	–	–	–	–	–	2	1,365,317
Transport										
Department of Transport	A	18	20,660	–	–	–	–	–	18	20,660
Treasury Board										
Treasury Board Secretariat	C	–	–	–	–	²	3	46,789	3	46,789
Veterans Affairs										
Department of Veterans Affairs.....	A	453	1,228,676	–	–	–	–	–	453	1,228,676
		<i>1,141,504</i>	<i>3,800,671,493</i>	–	–	–	<i>3,711,337</i>	<i>278,186,878</i>	<i>4,852,841</i>	<i>4,078,858,371</i>
Apprentice Loans Act										
Employment and Workforce Development										
Department of Employment and Social Development.....	B	113	483,676	–	–	–	–	–	113	483,676
Bankruptcy and Insolvency Act										
National Revenue										
Canada Revenue Agency.....	A	44,641	682,804,827	–	–	–	–	–	44,641	682,804,827
Canada Small Business Financing Act										
Innovation, Science and Industry										
Department of Industry	A	555	55,347,877	–	–	–	–	–	555	55,347,877
Canada Student Financial Assistance Act										
Employment and Workforce Development										
Department of Employment and Social Development.....	B	95,316	245,363,440	–	–	–	–	–	95,316	245,363,440
Canada Student Loans Act										
Employment and Workforce Development										
Department of Employment and Social Development.....	B	170	1,645,856	–	–	–	–	–	170	1,645,856
Canadian Food Inspection Agency Act										
Health										
Canadian Food Inspection Agency	C	17,110	2,253,547	–	–	–	–	–	17,110	2,253,547
Customs Act										
Public Safety, Democratic Institutions and Intergovernmental Affairs										
Canada Border Services Agency	D	173	16,955,903	–	–	–	–	–	173	16,955,903
Department of Veterans Affairs Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	15	66,647	–	–	–	–	–	15	66,647
Employment Insurance Act										
Employment and Workforce Development										
Department of Employment and Social Development.....	A	47,517	71,027,499	–	–	–	–	–	47,517	71,027,499
Excise Tax Act										
National Revenue										
Canada Revenue Agency.....	B	15,106	119,211,714	–	–	–	–	–	15,106	119,211,714
Export Development Act										
Global Affairs										
Export Development Canada (Canada Account).....	A/B	561,231	10,310,314,283	–	–	–	–	–	561,231	10,310,314,283

Debts, obligations and claims written off or forgiven—continued

(in dollars)

Description	Code ¹	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
Immigration and Refugee Protection Act										
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration.	D	762,958	108,129,287	–	–	–	–	–	762,958	108,129,287
Income Tax Act										
Economic development Agency of Canada for the Regions of Quebec										
Economic Development Agency of Canada for the Regions of Quebec	D	6	3,849	–	–	–	–	–	6	3,849
National Revenue										
Canada Revenue Agency	B/D	270,411	444,049,918	–	–	–	–	–	270,411	444,049,918
		270,417	444,053,767	–	–	–	–	–	270,417	444,053,767
Old Age Security Act										
Employment and Workforce Development										
Department of Employment and Social Development	C	14,599	35,795,585	–	–	–	–	–	14,599	35,795,585
Parliament of Canada Act										
Parliament										
Senate	A	2	285	–	–	–	–	–	2	285
Pension Act										
Public Safety, Democratic Institutions and Intergovernmental Affairs										
Royal Canadian Mounted Police	C	6	113,269	–	–	–	–	–	6	113,269
Veterans Affairs										
Department of Veterans Affairs	B	53	761,610	–	–	–	–	–	53	761,610
		59	874,879	–	–	–	–	–	59	874,879
Service Fees Act										
Agriculture and Agri-Food										
Canadian Grain Commission	C	2	5,453	–	–	–	–	–	2	5,453
Environment and Climate Change										
Department of the Environment	C	15	858	–	–	–	–	–	15	858
Parks Canada Agency	C	179	3,870	–	–	–	–	–	179	3,870
Health										
Department of Health	C	72	57,104	–	–	–	–	–	72	57,104
Public Health Agency of Canada	C	47	8,531	–	–	–	–	–	47	8,531
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration.	C	55,139	1,681,636	–	–	–	–	–	55,139	1,681,636
Innovation, Science and Industry										
Department of Industry	C	856	198,446	–	–	–	–	–	856	198,446
Natural Resources										
Department of Natural Resources	C	4	580	–	–	–	–	–	4	580
Canadian Nuclear Safety Commission	C	2	215	–	–	–	–	–	2	215
Public Safety, Democratic Institutions and Intergovernmental Affairs										
Correctional Service of Canada	C	35	175	–	–	–	–	–	35	175
Parole Board of Canada	C	25	2,302	–	–	–	–	–	25	2,302
Transport										
Department of Transport	C	40	3,555	–	–	–	–	–	40	3,555
		56,416	1,962,725	–	–	–	–	–	56,416	1,962,725
Underused Housing Tax Act										
National Revenue										
Canada Revenue Agency	D	531,337	2,459,050,652	–	–	–	–	–	531,337	2,459,050,652
Veterans Well-being Act										
Veterans Affairs										
Department of Veterans Affairs	B	148	4,470,109	–	–	–	–	–	148	4,470,109
		3,559,387	18,360,484,051	–	–	3,711,337	278,186,878	7,270,724	18,638,670,929	

Debts, obligations and claims written off or forgiven—concluded

(in dollars)

Description	Code ¹	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
Summary										
Write-offs.....	A	1,235,376	4,697,042,986	–	–	19,857	212,466,788	1,255,233	4,909,509,774	
Forgiveness.....	B	741,101	10,864,611,120	–	–	–	–	741,101	10,864,611,120	
Remissions.....	C	88,131	40,125,127	–	–	3,691,480	65,720,090	3,779,611	105,845,217	
Waivers.....	D	1,494,779	2,758,704,818	–	–	–	–	1,494,779	2,758,704,818	
		3,559,387	18,360,484,051	–	–	3,711,337	278,186,878	7,270,724	18,638,670,929	

¹ Refer to the above table introduction for code descriptions.² Order in Council remission of other debts as defined in section 23(2.1) of the *Financial Administration Act*. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 126 of this section.

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

Accountable advances

(in dollars)

Department and agency	Advances outstanding as at March 31, 2024		Advances settled in April, 2024		Advances outstanding as at April 30, 2024	
	Number	Amount	Number	Amount	Number	Amount
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	21	15,325	21	15,325	–	–
Canadian Dairy Commission.....	1	400	–	–	1	400
Canadian Grain Commission.....	4	2,117	–	–	4	2,117
	26	17,842	21	15,325	5	2,517
Atlantic Canada Opportunities Agency						
Atlantic Canada Opportunities Agency.....	6	1,400	–	–	6	1,400
Canadian Heritage						
Department of Canadian Heritage.....	36	114,514	1	40	35	114,474
Canadian Radio-television and Telecommunications Commission....	36	148,743	–	–	36	148,743
Library and Archives of Canada.....	5	19,795	–	570 ¹	5	19,225
National Film Board.....	40	32,776	15	10,606	25	22,170
	117	315,828	16	11,216	101	304,612
Crown-Indigenous Relations and Northern Affairs						
Department of Crown-Indigenous Relations and Northern Affairs....	315	570,023	1	5,664	314	564,359
Canadian High Arctic Research Station.....	16	42,274	1	10,000	15	32,274
	331	612,297	2	15,664	329	596,633
Economic Development Agency of Canada for the Regions of Quebec						
Economic Development Agency of Canada for the Regions of Quebec.....	1	1,290	–	–	1	1,290
Employment and Workforce Development						
Department of Employment and Social Development.....	3,035	8,759,266	8	30,744	3,027	8,728,522
Environment and Climate Change						
Department of the Environment.....	306	555,883	5	6,380	301	549,503
Impact Assessment Agency of Canada.....	14	13,033	–	216 ¹	14	12,817
Parks Canada Agency.....	1,440	3,171,012	152	275,621	1,288	2,895,391
	1,760	3,739,928	157	282,217	1,603	3,457,711
Finance						
Department of Finance.....	8	25,540	–	–	8	25,540
Financial Consumer Agency of Canada.....	1	4,219	–	–	1	4,219
Financial Transactions and Reports Analysis Centre of Canada.....	1	1,987	–	–	1	1,987
Office of the Superintendent of Financial Institutions.....	1	100	–	–	1	100
	11	31,846	–	–	11	31,846
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans.....	416	642,159	6	23,774	410	618,385
Global Affairs						
Department of Foreign Affairs, Trade and Development.....	6,997	21,525,327	59	675,074	6,938	20,850,253
International Joint Commission (Canadian Section).....	8	10,985	4	2,329	4	8,656
Invest in Canada Hub.....	3	6,284	1	3,796	2	2,488
	7,008	21,542,596	64	681,199	6,944	20,861,397
Health						
Department of Health.....	410	1,287,167	45	72,348	365	1,214,819
Canadian Food Inspection Agency.....	104	142,314	24	2,674	80	139,640
Patented Medicine Prices Review Board.....	7	15,689	1	500	6	15,189
Public Health Agency of Canada.....	134	482,296	6	5,106	128	477,190
	655	1,927,466	76	80,628	579	1,846,838

Accountable advances—continued

(in dollars)

Department and agency	Advances outstanding as at March 31, 2024		Advances settled in April, 2024		Advances outstanding as at April 30, 2024	
	Number	Amount	Number	Amount	Number	Amount
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration.....	367	750,690	6	12,749	361	737,941
Immigration and Refugee Board.....	107	357,421	2	3,397	105	354,024
	474	1,108,111	8	16,146	466	1,091,965
Indigenous Services						
Department of Indigenous Services.....	802	1,670,883	3	14,665	799	1,656,218
Federal Economic Development Agency for Northern Ontario.....	2	1,714	–	975 ¹	2	739
	804	1,672,597	3	15,640	801	1,656,957
Infrastructure and Communities						
Office of Infrastructure of Canada.....	30	40,897	3	1,236	27	39,661
Innovation, Science and Industry						
Department of Industry.....	172	497,399	5	10,014	167	487,385
Canadian Space Agency.....	12	56,409	2	1,967	10	54,442
Copyright Board.....	1	14	–	–	1	14
Federal Economic Development Agency for Southern Ontario.....	48	116,228	1	1,894	47	114,334
National Research Council of Canada.....	2	3,639	2	3,639	–	–
Natural Sciences and Engineering Research Council.....	1	1,347	–	–	1	1,347
Social Sciences and Humanities Research Council.....	2	2,624	–	–	2	2,624
Statistics Canada.....	59	129,146	2	3,323	57	125,823
	297	806,806	12	20,837	285	785,969
Justice						
Department of Justice.....	214	8,470,317	4	10,587	210	8,459,730
Administrative Tribunals Support Service of Canada.....	5	15,019	1	3,031	4	11,988
Canadian Human Rights Commission.....	13	16,142	–	–	13	16,142
Courts Administration Service.....	64	61,813	4	1,153	60	60,660
Office of the Commissioner for Federal Judicial Affairs.....	49	586,506	–	–	49	586,506
Office of the Director of Public Prosecutions.....	52	148,996	2	1,277	50	147,719
Offices of the Information and Privacy Commissioners of Canada....	16	78,400	–	431 ¹	16	77,969
Registrar of the Supreme Court of Canada.....	8	2,618	–	–	8	2,618
	421	9,379,811	11	16,479	410	9,363,332
National Defence						
Department of National Defence.....	8,041	42,808,558	1,230	4,274,141	6,811	38,534,417
Communications Security Establishment.....	193	845,581	103	351,566	90	494,015
Military Grievances External Review Committee.....	1	1,508	–	–	1	1,508
Military Police Complaints Commission.....	1	1,565	–	–	1	1,565
	8,236	43,657,212	1,333	4,625,707	6,903	39,031,505
National Revenue						
Canada Revenue Agency.....	702	525,191	47	56,800	655	468,391
Natural Resources						
Department of Natural Resources.....	194	450,581	4	18,566	190	432,015
Canadian Energy Regulator.....	3	9,137	–	–	3	9,137
Canadian Nuclear Safety Commission.....	10	8,274	–	–	10	8,274
	207	467,992	4	18,566	203	449,426
Office of the Governor General's Secretary						
Office of the Governor General's Secretary.....	5	2,700	–	–	5	2,700
Parliament						
House of Commons.....	351	652,565	1	461	350	652,104
Office of the Senate Ethics Officer.....	1	250	–	–	1	250
Parliamentary Protective Service.....	11	16,768	–	200 ¹	11	16,568
Secretariat of the National Security and Intelligence Committee of Parliamentarians.....	2	1,217	–	–	2	1,217
Senate.....	10	7,048	2	2,898	8	4,150
	375	677,848	3	3,559	372	674,289

Accountable advances—concluded

(in dollars)

Department and agency	Advances outstanding as at March 31, 2024		Advances settled in April, 2024		Advances outstanding as at April 30, 2024	
	Number	Amount	Number	Amount	Number	Amount
Prairies and Canadian Northern Economic Development						
Canadian Northern Economic Development Agency.....	3	1,817	–	–	3	1,817
Privy Council						
Privy Council Office	115	246,944	–	–	115	246,944
Canadian Transportation Accident Investigation and Safety Board ...	5	3,168	–	–	5	3,168
National Security and Intelligence Review Agency Secretariat	–	23,517	–	–	–	23,517
Public Service Commission	121	237,792	–	702 ¹	121	237,090
	241	511,421	–	702	241	510,719
Public Safety, Democratic Institutions and Intergovernmental Affairs						
Department of Public Safety and Emergency Preparedness	99	238,214	–	–	99	238,214
Canada Border Services Agency	940	1,148,584	22	38,549	918	1,110,035
Canadian Intergovernmental Conference Secretariat	2	3,933	1	23	1	3,910
Canadian Security Intelligence Service	195	29,519,724	6	32,798	189	29,486,926
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police						
Canadian Mounted Police	2	8,830	–	–	2	8,830
Correctional Service of Canada	1,185	2,391,760	28	67,614	1,157	2,324,146
Leaders' Debates Commission	1	4,762	–	–	1	4,762
Office of the Chief Electoral Officer	30	33,993	4	6,784	26	27,209
Office of the Commissioner of Official Languages	3	900	–	–	3	900
Office of the Correctional Investigator of Canada	3	7,788	–	–	3	7,788
Parole Board of Canada	54	57,402	–	–	54	57,402
Royal Canadian Mounted Police	2,101	19,660,073	1,550	12,123,002	551	7,537,071
	4,615	53,075,963	1,611	12,268,770	3,004	40,807,193
Public Services and Procurement						
Department of Public Works and Government Services	1,466	5,514,084	6	27,642	1,460	5,486,442
Shared Services Canada	396	1,133,447	5	14,358	391	1,119,089
	1,862	6,647,531	11	42,000	1,851	6,605,531
Transport						
Department of Transport	66	151,834	7	9,778	59	142,056
Canadian Transportation Agency	2	6,520	–	–	2	6,520
	68	158,354	7	9,778	61	148,576
Treasury Board						
Treasury Board Secretariat	163	496,620	–	1,069 ¹	163	495,551
Canada School of Public Service	74	193,548	–	21 ¹	74	193,527
	237	690,168	–	1,090	237	689,078
Veterans Affairs						
Department of Veterans Affairs	178	262,150	4	12,843	174	249,307
Veterans Review and Appeal Board	3	14,528	–	99 ¹	3	14,429
	181	276,678	4	12,942	177	263,736
Women, Gender Equality and Youth						
Department for Women and Gender Equality	25	28,183	–	389 ¹	25	27,794
Total	32,149	157,321,198	3,407	18,251,408	28,742	139,069,790

¹ Partial settlement.

Losses of public money and property

The following statements present information on losses of public money and property as required under the Treasury Board *Directive on Public Money and Receivables*.

Losses of revenues due to fraud or willful misrepresentation—Discovered or detected in 2023–2024

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
National Revenue					
Canada Revenue Agency					
Cases before the Courts (Canada Revenue Agency's estimate of the amount of tax evaded or refunds fraudulently obtained) ¹					
Goods and services tax/harmonized sales tax.....	1	234,053,637	–	²	²
Income tax.....	10	5,699,277	–	²	²
Other administered losses.....	1	148,733	–	²	²
	12	239,901,647	–	–	–
Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court)					
Goods and services tax/harmonized sales tax.....	29	974,608	36,409	25,852	912,347
Income tax.....	7	11,683,211	–	–	11,683,211
Other Administered losses.....	1	377,601	–	–	377,601
	37	13,035,420	36,409	25,852	12,973,159
Public Safety, Democratic Institutions and Intergovernmental Affairs					
Canada Border Services Agency					
Loss of revenues due to <i>Customs Act</i> infractions					
Non report/Smuggling.....	1	1,849	–	–	1,849
Total.....	50	252,938,916	36,409	25,852	12,975,008

¹ Once a judgment is pronounced in court, these cases will then be presented in the Court convictions section in future years.

² These amounts can only be estimated following a court conviction.

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2023–2024

(in dollars)

Brief description of loss	Number of cases	Charged to 2023–2024 vote	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Canadian Heritage						
Library and Archives of Canada						
Loss, theft or misappropriation of cash receipt and petty cash fund...	1	1	160	–	160	–
Economic Development Agency of Canada for the Regions of Quebec						
Economic Development Agency of Canada for the Regions of Quebec						
Fraudulent claim by a supplier and/or contractor	1		87,005	–	–	87,005
Loss, theft or misappropriation of cash receipt and petty cash fund...	1	1	20	–	20	–
Employment and Workforce Development						
Department of Employment and Social Development						
Fraudulent claim by a supplier and/or contractor	3		355,908	–	–	355,908
Fraudulent claim for Canada Pension Plan	3	(S)	66,070	3,400	53,117	9,553
Fraudulent claim for Canada Student Loan	324	(S)	6,353,425	394,537	3,045,654	2,913,234
Fraudulent claim for Employment Insurance Benefit	85,574	(S)	242,594,579	46,564,899	42,223	195,987,457
Fraudulent claim for Old Age Security	5	(S)	61,077	33,465	–	27,612
Loss, theft or misappropriation of cash receipt and petty cash fund...	1	(S)	160	–	160	–
Unauthorized or fraudulent use of acquisition or travel card	1	1	16	–	16	–
Environment and Climate Change						
Department of the Environment						
Overpayment to a vendor	1	10	21,012	–	–	21,012
Unauthorized use of cellular phone	1	1	1,190	–	–	1,190
Parks Canada Agency						
Fraudulent claim by a supplier and/or contractor	1		9,785	–	–	9,785
Fraudulent claim to travel, relocation, overtime payment and other by an employee	1	1	3,977	–	–	3,977
Loss, theft or misappropriation of cash receipt and petty cash fund...	356	1	42,032	–	41,502	530
Overpayment to a vendor	10	1	9,785	–	–	9,785
Unauthorized or fraudulent use of acquisition or travel card	158	1	70,900	43,783	596	26,521
Finance						
Department of Finance						
Unauthorized or fraudulent use of acquisition or travel card	15	1	2,795	2,295	–	500
Office of the Auditor General						
Fraudulent claim by a supplier and/or contractor	1		157,386	–	–	157,386
Overpayment to a vendor	3	1	2,593	931	–	1,662
Office of the Superintendent of Financial Institutions Canada						
Fraudulent claim by a supplier and/or contractor	2		55,586	–	–	55,586
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans						
Unauthorized or fraudulent use of acquisition or travel card	77	1	194,496	99,118	–	95,378
Global Affairs						
Department of Foreign Affairs, Trade and Development						
Fraudulent claim by a supplier and/or contractor	2		27,251	–	–	27,251
Loss, theft or misappropriation of cash receipt and petty cash fund...	6	1	905	–	905	–
Overpayment to a vendor	3	1	220	–	220	–
Health						
Department of Health						
Fraudulent claim by a supplier and/or contractor	3		143,217	–	–	143,217
Unauthorized or fraudulent use of acquisition or travel card	21	1	5,938	5,756	–	182
Canadian Food Inspection Agency						
Cashier shortage (shortage of revenues only)	5	1	105	–	105	–
Fraudulent claim by a supplier and/or contractor	3		83,008	–	–	83,008
Fraudulent claim to travel, relocation, overtime payment and other by an employee	3	1	15,788	–	15,788	–
Unauthorized or fraudulent use of acquisition or travel card	26	1	8,299	4,889	657	2,753

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2023–2024—continued

(in dollars)

Brief description of loss	Number of cases	Charged to 2023–2024 vote	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Canadian Institutes of Health Research						
Fraudulent claim by a supplier and/or contractor	1		16,294	–	–	16,294
Overpayment to a vendor	2	5	572,222	–	–	572,222
Public Health Agency of Canada						
Unauthorized or fraudulent use of acquisition or travel card.....	14	1	3,946	3,803	–	143
Unfulfilled contract by a vendor.....	3	1	5,319,613	–	–	5,319,613
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration						
Fraudulent claim by a supplier and/or contractor	3		162,250	–	–	162,250
Fraudulent claim for grants and contributions	4	10	15,000	–	15,000	–
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	10	1	66,596	14,021	–	52,575
Loss, theft or misappropriation of cash receipt and petty cash fund...	12,910		3,045,107	212,717	2,662,743	169,647
Overpayment or fraudulent claim for health and dental benefits.....	101	1	3,542,991	536,860	78,249	2,927,882
Immigration and Refugee Board						
Overpayment to a vendor	3	1	3,041	–	1,140	1,901
Indigenous Services						
Department of Indigenous Services						
Fraudulent claim by a supplier and/or contractor	1		1,950	–	–	1,950
Overpayment to a vendor	46	1	86,291	–	–	86,291
Treaty annuity payments—cash shortfall.....	24	(S)	95	–	95	–
Unauthorized or fraudulent use of acquisition or travel card.....	4	1	4,630	–	–	4,630
Infrastructure and Communities						
Office of Infrastructure of Canada						
Fraudulent claim by a supplier and/or contractor	1		10,460	–	–	10,460
Canada Mortgage and Housing Corporation						
Fraudulent claim for grants and contributions	529	(S)	47,681,341	500,000	15,765,643	31,415,698
Innovation, Science and Industry						
Department of Industry						
Fraudulent claim by a supplier and/or contractor	3		332,395	–	–	332,395
Canadian Space Agency						
Fraudulent claim by a supplier and/or contractor	1		130,301	–	–	130,301
Federal Economic Development Agency for Southern Ontario						
Unauthorized or fraudulent use of acquisition or travel card.....	2	1	1,792	1,792	–	–
National Research Council of Canada						
Fraudulent claim by a supplier and/or contractor	1		77,841	–	–	77,841
Natural Sciences and Engineering Research Council						
Fraudulent claim by a supplier and/or contractor	1		24,461	–	–	24,461
Justice						
Department of Justice						
Loss, theft or misappropriation of cash receipt and petty cash fund...	1	1	58	–	58	–
Administrative Tribunals Support Services of Canada						
Fraudulent claim by a supplier and/or contractor	1		64,499	–	–	64,499
Office of the Commissioner for Federal Judicial Affairs Canada						
Fraudulent claim by a supplier and/or contractor	1		18,845	–	–	18,845
Office of the Director of Public Prosecutions						
Fraudulent claim by a supplier and/or contractor	1		112,248	–	–	112,248
National Defence						
Department of National Defence						
Fraudulent claim by a supplier and/or contractor	7		438,620	–	–	438,620
Loss, theft or misappropriation of cash receipt and petty cash fund...	8	L20b	8,312	–	7,870	442
Overpayment or fraudulent claim to the Canadian Forces Pension Plan	10	(S)	648,401	328,303	–	320,098
Unauthorized or fraudulent use of acquisition or travel card.....	17	2	92,064	22,913	69,151	–
Communications Security Establishment						
Fraudulent claim by a supplier and/or contractor	1		328,882	–	–	328,882

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2023–2024—continued

(in dollars)

Brief description of loss	Number of cases	Charged to 2023–2024 vote	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
National Revenue						
Canada Revenue Agency						
Fraudulent claim by a supplier and/or contractor	5		133,534	–	–	133,534
Fraudulent claim to travel, relocation, overtime payment and other by an employee	14	1	143,664	21,748	–	121,916
Natural Resources						
Department of Natural Resources						
Fraudulent claim by a supplier and/or contractor	2		43,945	–	–	43,945
Canada Energy Regulator						
Fraudulent claim by a supplier and/or contractor	1		2,935	–	–	2,935
Parliament						
House of Commons						
Cashier shortage (shortage of revenues only)	1	1	57	–	57	–
Prairies and Canadian Northern Economic Development						
Canadian Northern Economic Development Agency						
Unauthorized or fraudulent use of acquisition or travel card	1	1	5,079	–	5,079	–
Privy Council						
Privy Council Office						
Fraudulent claim by a supplier and/or contractor	1		51,097	–	–	51,097
Public Service Commission						
Fraudulent claim by a supplier and/or contractor	1		13,054	–	–	13,054
Public Safety, Democratic Institutions and Intergovernmental Affairs						
Canada Border Services Agency						
Fraudulent change of deposit information	1	1	67,460	–	67,460	–
Fraudulent claim by a supplier and/or contractor	2		15,281	–	–	15,281
Fraudulent claim to travel, relocation, overtime payment and other by an employee	1	1	7,745	5,252	–	2,493
Loss, theft or misappropriation of cash receipt and petty cash fund	4	1	481	155	326	–
Canadian Intergovernmental Conference Secretariat						
Fraudulent claim by supplier and/or contractor	1		1,872	–	1,872	–
Correctional Service of Canada						
Loss, theft or misappropriation of cash receipt and petty cash fund	5	1	732	–	682	50
Not sufficient funds cheque cashed in the Inmate Trust Fund	1	1	998	449	–	549
Overpayment to a vendor	8	1	35,635	–	32,900	2,735
Unauthorized or fraudulent use of acquisition or travel card	2	1	7,629	6,948	369	312
Office of the Chief Electoral Officer						
Fraudulent claim by a supplier and/or contractor	1		51,934	–	–	51,934
Royal Canadian Mounted Police						
Fraudulent change of deposit information	1		14,251	–	14,251	–
Loss, theft or misappropriation of cash receipt and petty cash fund	2		1,039	–	1,039	–
Loss of exhibit	1		1,583	–	1,583	–
Loss of temporary advance	1		6,107	–	6,107	–
Overpayment to a vendor	2		4,370	4,370	–	–
Unauthorized or fraudulent use of acquisition or travel card	34		62,901	48,371	–	14,530
Public Services and Procurement						
Department of Public Works and Government Services						
Forged or fraudulent endorsement of payment instrument or other	12,016	1	32,305,047	32,116,534	188,513	–
Fraudulent claim by supplier and/or contractor	4	1	770,189	–	–	770,189
Fraudulent claim for Canada Pension Plan	24	1	894,684	157,804	13,113	723,767
Fraudulent endorsement of payment instrument	1	1	733,824	679,022	–	54,802
Loss of revenue due to fraudulent payment	1	1	877	–	877	–
Misdirected electronic payment	6,349	1	10,222,411	5,166,852	3,820,581	1,234,978
Overpayment to an employee	1	1	240	–	–	240

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2023–2024—concluded

(in dollars)

Brief description of loss	Number of cases	Charged to 2023–2024 vote	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Shared Services Canada						
Fraudulent claim by a supplier and/or contractor	6		604,213	–	–	604,213
Transport						
Department of Transport						
Fraudulent claim by supplier and/or contractor.....	1		77,225	–	–	77,225
Unauthorized or fraudulent use of acquisition or travel card.....	4	1	2,730	–	–	2,730
Canadian Transportation Agency						
Fraudulent claim by a supplier and/or contractor	1		8,153	–	–	8,153
Treasury Board						
Treasury Board Secretariat						
Fraudulent claim by a supplier and/or contractor	1		14,677	–	–	14,677
Overpayment or fraudulent claim for health and dental benefits.....	10	20	51,613	6,980	–	44,633
Veterans Affairs						
Department of Veterans Affairs						
False or fraudulent claims for Health Related Travel benefits	1	1	468,913	5,453	–	463,460
Total.....	118,836		360,013,413	86,993,420	25,955,881	247,064,112

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2023–2024

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food					
Theft or vandalism: computer, tablet or laptop	1	5,111	–	5,111	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	3	5,515	–	5,515	–
Theft or vandalism: materials, tools or supplies	15	79,317	–	79,317	–
Vandalism to building or other real property	21	42,869	–	42,869	–
Canadian Grain Commission					
Theft or vandalism: cellular phone	4	2,494	656	1,838	–
Theft or vandalism: computer, tablet or laptop	2	3,000	–	3,000	–
Theft or vandalism: other telecommunications, informatics or electronic equipment	5	540	–	540	–
Atlantic Canada Opportunities Agency					
Atlantic Canada Opportunities Agency					
Theft or vandalism: computer, tablet or laptop	1	1,427	–	1,427	–
Canadian Heritage					
Library and Archives of Canada					
Theft or vandalism: Crown vehicle and other transportation equipment ...	1	669	–	669	–
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Theft of access card or security badge	1	15	–	15	–
Theft or vandalism: computer, tablet or laptop	2	2,400	–	2,400	–
Employment and Workforce Development					
Department of Employment and Social Development					
Theft of access card or security badge	25	510	–	510	–
Theft or vandalism: computer, tablet or laptop	29	14,490	–	14,490	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	5	8,937	–	8,937	–
Theft or vandalism: machinery, equipment, furniture and furnishings	15	1,437	–	1,437	–
Theft or vandalism: other telecommunications, informatics or electronic equipment	5	410	–	410	–
Environment and Climate Change					
Department of the Environment					
Theft or vandalism: cellular phone	53	58,376	–	58,376	–
Theft or vandalism: computer, tablet or laptop	7	10,215	–	10,215	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	5	10,397	–	10,397	–
Theft or vandalism: machinery, equipment, furniture and furnishings	3	14,321	–	14,321	–
Theft or vandalism: materials, tools or supplies	5	5,150	–	5,150	–
Theft or vandalism: other telecommunications, informatics or electronic equipment	2	420	–	420	–
Theft or vandalism: uniform	1	1,000	–	1,000	–
Parks Canada Agency					
Theft or vandalism: computer, tablet or laptop	3	4,650	–	4,650	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	11	42,917	–	42,917	–
Theft or vandalism: machinery, equipment, furniture and furnishings	19	34,957	–	34,957	–
Theft or vandalism: materials, tools or supplies	13	13,977	–	13,977	–
Theft or vandalism: other telecommunications, informatics or electronic equipment	4	17,173	2,190	14,983	–
Vandalism to building or other real property	519	22,007	–	22,007	–
Finance					
Department of Finance					
Theft of access card or security badge	2	5	–	5	–
Theft or vandalism: cellular phone	1	1,106	–	1,106	–
Theft or vandalism: computer, tablet or laptop	1	1,932	–	1,932	–
Office of the Auditor General					
Theft or vandalism: Crown vehicle and other transportation equipment ...	1	50,288	49,788	500	–
Theft or vandalism: other telecommunications, informatics or electronic equipment	11	4,500	–	4,500	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2023–2024—continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Theft or vandalism: cellular phone	9	9,954	–	9,954	–
Theft or vandalism: computer, tablet or laptop	10	14,000	–	14,000	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	17	157,961	1,000	156,961	–
Theft or vandalism: machinery, equipment, furniture and furnishings	1	2,800	–	2,800	–
Theft or vandalism: materials, tools or supplies	7	12,365	5,000	7,365	–
Vandalism to building or other real property	1	10	–	10	–
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Theft or vandalism: cellular phone	4	1,087	–	1,087	–
Theft or vandalism: computer, tablet or laptop	3	408	–	408	–
Health					
Department of Health					
Theft of taxi vouchers	1	100	–	100	–
Theft or vandalism: cellular phone	1	1,106	–	1,106	–
Theft or vandalism: materials, tools or supplies	1	200	–	200	–
Canadian Food Inspection Agency					
Theft of access card or security badge	4	12	–	12	–
Theft or vandalism: cellular phone	4	4,424	–	4,424	–
Theft or vandalism: computer, tablet or laptop	3	4,400	–	4,400	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	52	51,627	2,429	49,198	–
Theft or vandalism: machinery, equipment, furniture and furnishings	1	1,990	–	1,990	–
Theft or vandalism: materials, tools or supplies	7	430	–	430	–
Theft or vandalism: uniform	5	854	–	854	–
Public Health Agency of Canada					
Theft or vandalism: cellular phone	2	2,212	2,212	–	–
Theft or vandalism: computer, tablet or laptop	1	1,500	–	1,500	–
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Theft or vandalism: cellular phone	2	2,212	–	2,212	–
Theft or vandalism: computer, tablet or laptop	4	4,800	–	4,800	–
Theft or vandalism: other telecommunications, informatics or electronic equipment	2	7,914	–	7,914	–
Indigenous Services					
Department of Indigenous Services					
Theft of access card or security badge	1	15	–	15	–
Theft or vandalism: cellular phone	2	2,212	–	2,212	–
Theft or vandalism: computer, tablet or laptop	2	2,400	–	2,400	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	15	69,485	16,336	53,149	–
Theft or vandalism: other telecommunications, informatics or electronic equipment	2	410	–	410	–
Innovation, Science and Industry					
Department of Industry					
Theft of access card or security badge	2	15	–	15	–
Theft or vandalism: cellular phone	3	3,318	–	3,318	–
Theft or vandalism: computer, tablet or laptop	3	3,110	–	3,110	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	2	2,955	–	2,955	–
Canadian Space Agency					
Theft or vandalism: cellular phone	1	1,106	–	1,106	–
Theft or vandalism: computer, tablet or laptop	1	1,211	–	1,211	–
Theft or vandalism: other telecommunications, informatics or electronic equipment	1	32	–	32	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2023–2024—continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Federal Economic Development Agency for Southern Ontario					
Theft or vandalism: materials, tools or supplies.....	1	15	–	15	–
Theft or vandalism: rental vehicle	1	557	–	557	–
National Research Council of Canada					
Theft or vandalism: computer, tablet or laptop	3	5,262	–	5,262	–
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	3	522	–	522	–
Vandalism to building or other real property	2	2,922	–	2,922	–
Justice					
Department of Justice					
Theft of access card or security badge	3	30	–	30	–
Theft or vandalism: cellular phone	2	2,212	–	2,212	–
Theft or vandalism: computer, tablet or laptop	1	1,400	–	1,400	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	1	3,019	–	3,019	–
Law Commission of Canada					
Theft or vandalism: cellular phone	1	1,106	–	1,106	–
Office of the Director of Public Prosecutions					
Theft of access card or security badge	1	10	–	10	–
National Defence					
Department of National Defence					
Theft or vandalism: cellular phone	1	1,106	–	1,106	–
Theft or vandalism: combat outfit.....	1	5,426	–	5,426	–
Theft or vandalism: machinery, equipment, furniture and furnishings	8	3,941	–	3,941	–
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	16	5,954	–	5,954	–
Theft or vandalism: weapons and accessories.....	5	342	–	342	–
National Revenue					
Canada Revenue Agency					
Theft or vandalism: cellular phone	13	14,378	–	14,378	–
Theft or vandalism: computer, tablet or laptop	13	18,070	–	18,070	–
Theft or vandalism: machinery, equipment, furniture and furnishings	4	1,302	–	1,302	–
Theft or vandalism: materials, tools or supplies.....	52	1,491	–	1,491	–
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	15	3,236	–	3,236	–
Natural Resources					
Department of Natural Resources					
Theft or vandalism: cellular phone	1	1,106	–	1,106	–
Theft or vandalism: computer, tablet or laptop	1	1,500	–	1,500	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	2	23,734	–	23,734	–
Theft or vandalism: materials, tools or supplies.....	2	11,670	–	11,670	–
Canadian Nuclear Safety Commission					
Theft or vandalism: Crown vehicle and other transportation equipment ...	1	1,600	–	1,600	–
Parliament					
House of Commons					
Theft or vandalism: cellular phone	5	3,548	–	3,548	–
Theft or vandalism: computer, tablet or laptop	5	8,778	–	8,778	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2023–2024—continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Public Safety, Democratic Institutions and Intergovernmental Affairs					
Canada Border Services Agency					
Theft of access card or security badge	6	66	–	66	–
Theft or vandalism: computer, tablet or laptop	7	7,850	–	7,850	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	3	83,160	15,553	67,607	–
Theft or vandalism: machinery, equipment, furniture and furnishings	1	500	–	500	–
Theft or vandalism: materials, tools or supplies	2	70	–	70	–
Theft or vandalism: other telecommunications, informatics or electronic equipment	2	550	–	550	–
Vandalism to building or other real property	3	2,687	–	2,687	–
Correctional Service of Canada					
Theft or vandalism: computer, tablet or laptop	1	250	250	–	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	4	1,688	–	1,688	–
Theft or vandalism: machinery, equipment, furniture and furnishings	1,963	165,057	736	157,355	6,966
Theft or vandalism: materials, tools or supplies	116	38,257	356	37,546	355
Theft or vandalism: other telecommunications, informatics or electronic equipment	39	13,153	1,286	11,220	647
Vandalism to building or other real property	919	414,934	670	414,172	92
Royal Canadian Mounted Police					
Theft of access card or security badge	28	280	–	280	–
Theft or vandalism: cellular phone	5	5,530	–	5,530	–
Theft or vandalism: computer, tablet or laptop	4	8,000	–	8,000	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	133	721,225	763	314,440	406,022
Theft or vandalism: materials, tools or supplies	14	4,483	–	4,483	–
Theft or vandalism: other telecommunications, informatics or electronic equipment	13	10,546	–	10,546	–
Theft or vandalism: uniform	8	4,451	581	3,870	–
Theft or vandalism: weapons and accessories	3	11,615	–	11,615	–
Vandalism to building or other real property	7	55,131	–	55,131	–
Public Services and Procurement					
Department of Public Works and Government Services					
Theft of access card or security badge	4	120	–	120	–
Theft or vandalism: cellular phone	4	4,424	–	4,424	–
Theft or vandalism: computer, tablet or laptop	12	16,501	–	16,501	–
Theft or vandalism: machinery, equipment, furniture and furnishings	18	54,034	–	54,034	–
Theft or vandalism: materials, tools or supplies	2	155	–	155	–
Theft or vandalism: other telecommunications, informatics or electronic equipment	46	5,845	–	5,845	–
Vandalism to building or other real property	49	1,543,371	–	1,533,581	9,790
Shared Services Canada					
Theft of access card or security badge	1	6	–	6	–
Theft or vandalism: cellular phone	2	2,212	–	2,212	–
Theft or vandalism: computer, tablet or laptop	7	12,100	–	12,100	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	1	12	–	12	–
Theft or vandalism: other telecommunications, informatics or electronic equipment	1	1,400	–	1,400	–
Transport					
Department of Transport					
Theft or vandalism: cellular phone	4	4,424	–	4,424	–
Theft or vandalism: computer, tablet or laptop	4	6,303	–	6,303	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	5	6,644	–	6,644	–
Theft or vandalism: materials, tools or supplies	1	235	–	235	–
Theft or vandalism: other telecommunications, informatics or electronic equipment	1	139	–	139	–
Theft or vandalism: uniform	1	700	–	700	–
Vandalism to building or other real property	3	616	–	616	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2023–2024—concluded

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Treasury Board					
Treasury Board Secretariat					
Theft or vandalism: cellular phone	3	3,318	–	3,318	–
Theft or vandalism: computer, tablet or laptop	64	116,088	–	116,088	–
Theft or vandalism: other telecommunications, informatics or electronic equipment	1	175	–	175	–
Canada School of Public Service					
Theft or vandalism: cellular phone	1	1,106	–	1,106	–
Vandalism to building or other real property	1	20	–	20	–
Veterans Affairs					
Department of Veterans Affairs					
Theft or vandalism: cellular phone	3	3,318	–	3,318	–
Theft or vandalism: computer, tablet or laptop	1	1,250	–	1,250	–
Total.....	4,658	4,289,403	99,806	3,765,725	423,872

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2023–2024

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food					
Damage to building or other real property	5	23,427	–	23,427	–
Loss or damage: cellular phone	6	6,636	–	6,636	–
Loss or damage: Crown vehicle or other transportation equipment	16	71,432	–	61,254	10,178
Loss or damage: machinery, equipment, furniture and furnishings	4	17,197	–	17,197	–
Atlantic Canada Opportunities Agency					
Atlantic Canada Opportunities Agency					
Loss or damage: cellular phone	1	1,106	–	1,106	–
Canadian Heritage					
Department of Canadian Heritage					
Loss or damage: cellular phone	5	5,530	–	5,530	–
Loss or damage: computer, tablet or laptop	17	23,467	–	23,467	–
Loss or damage: other telecommunications, informatics or electronic equipment	17	8,500	–	8,500	–
Canadian Radio-television and Telecommunications Commission					
Loss or damage: cellular phone	27	18,749	–	18,749	–
Loss or damage: computer, tablet or laptop	14	26,713	–	26,713	–
National Film Board					
Loss or damage: cellular phone	1	194	–	194	–
Loss or damage: other telecommunications, informatics or electronic equipment	1	9,124	–	9,124	–
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Loss of access card or security badge	16	240	–	240	–
Loss or damage: cellular phone	11	12,166	–	12,166	–
Loss or damage: computer, tablet or laptop	1	1,200	–	1,200	–
Economic Development Agency of Canada for the Regions of Quebec					
Economic Development Agency of Canada for the Regions of Quebec					
Loss or damage: cellular phone	5	4,095	–	4,095	–
Loss or damage: computer, tablet or laptop	2	4,396	–	4,396	–
Employment and Workforce Development					
Department of Employment and Social Development					
Loss of access card or security badge	533	10,859	–	10,859	–
Loss or damage: cellular phone	152	168,112	–	168,112	–
Loss or damage: computer, tablet or laptop	107	71,470	–	71,470	–
Loss or damage: Crown vehicle or other transportation equipment	8	40,852	–	4,377	36,475
Loss or damage: machinery, equipment, furniture and furnishings	58	13,390	–	13,390	–
Loss or damage: other telecommunications, informatics or electronic equipment	139	19,283	–	19,283	–
Environment and Climate Change					
Department of the Environment					
Loss or damage: materials, tools or supplies	3	1,703	–	1,703	–
Loss or damage: other telecommunications, informatics or electronic equipment	1	70,038	–	70,038	–
Loss or damage: weapons and accessories	1	850	–	850	–
Impact Assessment Agency of Canada					
Loss of access card or security badge	3	21	–	21	–
Loss or damage: cellular phone	5	4,487	–	4,487	–
Parks Canada Agency					
Damage to building or other real property	31	1,314,129	–	1,143,848	170,281
Loss of access card or security badge	1	20	–	20	–
Loss or damage: cellular phone	6	6,636	–	6,636	–
Loss or damage: computer, tablet or laptop	5	23,277	1,350	21,927	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2023–2024— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Loss or damage: Crown vehicle or other transportation equipment	42	297,989	5,500	230,103	62,386
Loss or damage: machinery, equipment, furniture and furnishings	9	241,929	500	241,429	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	3	1,550	–	1,550	–
Finance					
Department of Finance					
Loss of access card or security badge	13	30	–	30	–
Loss or damage: cellular phone	12	13,272	–	13,272	–
Loss or damage: computer, tablet or laptop	14	21,057	–	21,057	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	10	580	–	580	–
Financial Consumer Agency of Canada					
Loss or damage: cellular phone	3	2,200	–	2,200	–
Loss or damage: computer, tablet or laptop	5	13,000	–	13,000	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	2	1,000	–	1,000	–
Financial Transactions and Reports Analysis Centre of Canada					
Loss or damage: cellular phone	9	6,750	1,500	1,500	3,750
Loss or damage: computer, tablet or laptop	30	43,400	15,600	2,200	25,600
Office of the Auditor General					
Loss or damage: cellular phone	5	3,150	–	3,150	–
Loss or damage: computer, tablet or laptop	2	1,549	–	1,549	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	1	160	–	160	–
Office of the Superintendent of Financial Institutions					
Loss or damage: cellular phone	4	5,400	–	5,400	–
Loss or damage: computer, tablet or laptop	8	13,882	–	13,882	–
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Damage to building or other real property	58	2,749,657	–	2,710,110	39,547
Loss or damage: cellular phone	38	42,028	–	42,028	–
Loss or damage: computer, tablet or laptop	5	7,100	–	7,100	–
Loss or damage: Crown vehicle or other transportation equipment	41	157,680	–	143,340	14,340
Loss or damage: machinery, equipment, furniture and furnishings	5	113,842	–	113,842	–
Loss or damage: materials, tools or supplies.....	1	650	–	650	–
Loss or damage: weapons and accessories.....	2	175	–	175	–
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Loss or damage: cellular phone	100	110,227	–	110,227	–
Loss or damage: computer, tablet or laptop	1	1	–	1	–
Loss or damage: materials, tools or supplies.....	5	7,452	–	7,452	–
Health					
Department of Health					
Loss or damage: cellular phone	7	7,742	–	7,742	–
Loss or damage: computer, tablet or laptop	4	5,200	–	5,200	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	3	1,450	–	1,450	–
Loss or damage: uniform.....	1	200	–	200	–
Canadian Food Inspection Agency					
Loss of access card or security badge	47	215	6	209	–
Loss or damage: cellular phone	29	32,074	4,000	28,074	–
Loss or damage: computer, tablet or laptop	1	1,700	–	1,700	–
Loss or damage: Crown vehicle or other transportation equipment	55	170,693	19,077	149,012	2,604
Loss or damage: machinery, equipment, furniture and furnishings	1	50	–	50	–
Loss or damage: materials, tools or supplies.....	17	845	–	845	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2023–2024— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Canadian Institutes of Health Research					
Loss of access card or security badge	8	24	—	24	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	4	300	—	300	—
Patented Medicine Prices Review Board					
Loss or damage: computer, tablet or laptop	9	8,792	—	8,792	—
Public Health Agency of Canada					
Loss or damage: computer, tablet or laptop	4	7,600	1,300	6,300	—
Loss or damage: machinery, equipment, furniture and furnishings	2,038	7,583,926	—	7,583,926	—
Loss or damage: materials, tools or supplies.....	762	629,290	—	629,290	—
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Loss of access card or security badge	187	681	—	681	—
Loss or damage: cellular phone	22	24,332	—	24,332	—
Loss or damage: computer, tablet or laptop	4	4,800	—	4,800	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	14	3,100	—	3,100	—
Immigration and Refugee Board					
Loss or damage: cellular phone	1	1,106	—	1,106	—
Loss or damage: computer, tablet or laptop	1	1,000	—	1,000	—
Indigenous Services					
Department of Indigenous Services					
Loss of access card or security badge	58	870	—	870	—
Loss or damage: cellular phone	25	27,650	—	27,650	—
Loss or damage: computer, tablet or laptop	9	10,969	—	10,969	—
Loss or damage: Crown vehicle or other transportation equipment	10	87,800	13,800	74,000	—
Loss or damage: machinery, equipment, furniture and furnishings	244	503,527	—	503,527	—
Loss or damage: materials, tools or supplies.....	28	17,306	—	17,306	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	20	5,453	—	5,453	—
Infrastructure and Communities					
Office of Infrastructure of Canada					
Loss or damage: cellular phone	2	2,212	—	2,212	—
Loss or damage: computer, tablet or laptop	1	2,260	—	2,260	—
Innovation, Science and Industry					
Department of Industry					
Loss of access card or security badge	117	974	—	974	—
Loss or damage: cellular phone	10	11,060	—	11,060	—
Loss or damage: computer, tablet or laptop	41	23,103	—	23,103	—
Loss or damage: machinery, equipment, furniture and furnishings	1	1,289	—	1,289	—
Loss or damage: materials, tools or supplies.....	26	390	—	390	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	2	6,279	—	6,279	—
Canadian Space Agency					
Loss of access card or security badge	15	220	—	220	—
Loss or damage: computer, tablet or laptop	7	11,613	—	11,613	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	18	3,099	—	3,099	—
National Research Council of Canada					
Damage to building or other real property	4	213,684	—	213,684	—
Loss or damage: cellular phone	4	4,424	—	4,424	—
Loss or damage: machinery, equipment, furniture and furnishings	3	337,238	—	337,238	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	4	75	15	60	—
Natural Sciences and Engineering Research Council					
Loss of access card or security badge	5	55	—	55	—

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2023–2024— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Loss or damage: cellular phone	5	4,000	–	4,000	–
Loss or damage: computer, tablet or laptop	8	27,000	–	27,000	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	3	378	–	378	–
Social Sciences and Humanities Research Council					
Loss of access card or security badge	7	77	–	77	–
Loss or damage: computer, tablet or laptop	5	15,000	–	15,000	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	4	520	–	520	–
Statistics Canada					
Loss or damage: cellular phone	14	4,275	–	4,275	–
Loss or damage: computer, tablet or laptop	27	31,188	–	31,188	–
Loss or damage: machinery, equipment, furniture and furnishings	1	207	–	207	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	63	9,713	–	9,713	–
Justice					
Department of Justice					
Loss of access card or security badge	44	440	–	440	–
Loss or damage: cellular phone	30	33,180	–	33,180	–
Loss or damage: computer, tablet or laptop	15	21,700	–	21,700	–
Loss or damage: materials, tools or supplies.....	9	130	–	130	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	1	30	–	30	–
Administrative Tribunals Support Service of Canada					
Loss of access card or security badge	7	105	–	105	–
Loss or damage: cellular phone	1	1,044	–	1,044	–
Canadian Human Rights Commission					
Loss of access card or security badge	5	37	–	37	–
Loss or damage: computer, tablet or laptop	18	24,539	–	24,539	–
Courts Administration Service					
Loss or damage: cellular phone	1	1,000	–	1,000	–
Loss or damage: computer, tablet or laptop	18	23,040	–	23,040	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	5	845	–	845	–
Office of the Director of Public Prosecutions					
Damage to building or other real property	11	40,308	–	–	40,308
Loss of access card or security badge	23	315	60	255	–
Loss or damage: materials, tools or supplies.....	7	142	–	142	–
Offices of the Information and Privacy Commissioners of Canada					
Loss of access card or security badge	2	18	–	18	–
Loss or damage: computer, tablet or laptop	1	1,364	–	1,364	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	5	1,179	–	1,179	–
Registrar of the Supreme Court of Canada					
Loss or damage: Crown vehicle or other transportation equipment	1	2,850	–	2,850	–
National Defence					
Department of National Defence					
Damage to building or other real property	35	795,014	2,716	715,039	77,259
Loss of access card or security badge	24	606	–	606	–
Loss or damage: cellular phone	119	131,614	125	131,489	–
Loss or damage: combat outfit.....	1,619	134,907	5,146	129,761	–
Loss or damage: computer, tablet or laptop	377	345,651	–	345,651	–
Loss or damage: Crown vehicle or other transportation equipment	39	212,398	–	41,524	170,874
Loss or damage: machinery, equipment, furniture and furnishings	2,007	160,431	4,283	149,238	6,910
Loss or damage: materials, tools or supplies.....	2,225	56,813	395	56,418	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	33	75,482	125	75,357	–
Loss or damage: uniform	237	24,734	373	24,259	102
Loss or damage: weapons and accessories.....	112	11,039	235	10,784	20

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2023–2024— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
National Revenue					
Canada Revenue Agency					
Loss or damage: cellular phone	112	123,872	–	123,872	–
Loss or damage: computer, tablet or laptop	67	40,708	–	40,708	–
Loss or damage: Crown vehicle or other transportation equipment	10	55,334	–	31,153	24,181
Loss or damage: machinery, equipment, furniture and furnishings	12	1,916	–	1,916	–
Loss or damage: materials, tools or supplies.....	23	1,718	–	1,718	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	399	51,233	–	51,233	–
Natural Resources					
Department of Natural Resources					
Loss or damage: cellular phone	19	21,014	–	21,014	–
Loss or damage: Crown vehicle or other transportation equipment	13	222,728	1,418	221,310	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	1	2,000	–	2,000	–
Canadian Energy Regulator					
Loss or damage: cellular phone	1	390	–	390	–
Loss or damage: computer, tablet or laptop	15	11,857	–	11,857	–
Parliament					
House of Commons					
Loss or damage: cellular phone	13	13,800	–	13,800	–
Loss or damage: computer, tablet or laptop	3	5,563	–	5,563	–
Loss or damage: machinery, equipment, furniture and furnishings	5	3,904	–	3,904	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	2	3,516	–	3,516	–
Library of Parliament					
Loss or damage: cellular phone	2	1,600	–	1,600	–
Loss or damage: computer, tablet or laptop	1	1,700	–	1,700	–
Loss or damage: machinery, equipment, furniture and furnishings	2	329	–	329	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	9	2,751	–	2,751	–
Parliamentary Protective Service					
Loss or damage: Crown vehicle or other transportation equipment	1	2,485	–	2,485	–
Loss or damage: materials, tools or supplies.....	1	3,961	–	3,961	–
Senate					
Loss of access card or security badge	30	383	–	383	–
Loss or damage: cellular phone	7	4,636	–	4,636	–
Loss or damage: computer, tablet or laptop	5	6,688	–	6,688	–
Loss or damage: machinery, equipment, furniture and furnishings	1	67	–	67	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	4	834	–	834	–
Prairies and Canadian Northern Economic Development					
Department of Western Economic Diversification					
Loss or damage: computer, tablet or laptop	10	4,950	–	4,950	–
Loss or damage: machinery, equipment, furniture and furnishings	10	1,450	–	1,450	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	25	2,441	–	2,441	–
Canadian Northern Economic Development Agency					
Loss or damage: Crown vehicle or other transportation equipment	1	5,033	–	5,033	–
Privy Council					
Privy Council Office					
Loss or damage: cellular phone	11	12,166	–	12,166	–
Loss or damage: computer, tablet or laptop	3	6,453	–	6,453	–
Canadian Transportation Accident Investigation and Safety Board					
Loss or damage: cellular phone	5	5,530	–	5,530	–
Loss or damage: computer, tablet or laptop	1	1,225	–	1,225	–
Loss or damage: Crown vehicle or other transportation equipment	2	12,160	–	12,160	–
Loss or damage: machinery, equipment, furniture and furnishings	1	400	–	400	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2023–2024— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Pacific Economic Development Agency of Canada					
Loss or damage: cellular phone	1	1,106	–	1,106	–
Loss or damage: computer, tablet or laptop	1	1,000	–	1,000	–
Public Safety, Democratic Institutions and Intergovernmental Affairs					
Canada Border Services Agency					
Damage to building or other real property	7	35,059	–	35,059	–
Loss of access card or security badge	151	2,412	–	2,412	–
Loss or damage: cellular phone	39	43,134	–	43,134	–
Loss or damage: computer, tablet or laptop	28	31,750	–	31,750	–
Loss or damage: Crown vehicle or other transportation equipment	9	32,191	–	32,191	–
Loss or damage: materials, tools or supplies.....	107	7,182	–	7,182	–
Loss or damage: other telecommunications, informatics or electronic equipment	51	289,348	–	289,348	–
Loss or damage: uniform.....	13	5,931	–	5,931	–
Loss or damage: weapons and accessories.....	1	50	–	50	–
Canadian Intergovernmental Conference Secretariat					
Loss of access card or security badge	2	80	–	80	–
Loss or damage: cellular phone	1	300	–	300	–
Loss or damage: computer, tablet or laptop	1	3,000	–	3,000	–
Loss or damage: other telecommunications, informatics or electronic equipment	16	455	–	455	–
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police					
Loss or damage: computer, tablet or laptop	1	456	–	–	456
Correctional Service of Canada					
Damage to building or other real property	21	29,241	–	29,241	–
Loss or damage: Crown vehicle or other transportation equipment	59	259,030	23,500	216,585	18,945
Loss or damage: machinery, equipment, furniture and furnishings	340	451,325	–	451,325	–
Loss or damage: materials, tools or supplies.....	575	112,728	–	112,728	–
Loss or damage: other telecommunications, informatics or electronic equipment	26	17,918	–	17,218	700
Loss or damage: weapons and accessories.....	2	92	–	92	–
Office of the Chief Electoral Officer					
Loss or damage: computer, tablet or laptop	11	14,575	–	14,575	–
Loss or damage: machinery, equipment, furniture and furnishings	1	529	–	529	–
Loss or damage: other telecommunications, informatics or electronic equipment	9	1,338	–	1,338	–
Office of the Commissioner of Official Languages					
Loss of access card or security badge	2	24	–	24	–
Loss or damage: cellular phone	1	125	–	125	–
Loss or damage: materials, tools or supplies.....	3	136	–	136	–
Loss or damage: other telecommunications, informatics or electronic equipment	2	55	–	55	–
Parole Board of Canada					
Loss or damage: Crown vehicle or other transportation equipment	1	1,247	–	1,247	–
Royal Canadian Mounted Police					
Damage to building or other real property	50	3,167,551	–	3,137,551	30,000
Loss of access card or security badge	393	3,970	–	3,970	–
Loss or damage: cellular phone	193	213,458	–	213,458	–
Loss or damage: computer, tablet or laptop	41	69,071	–	69,071	–
Loss or damage: Crown vehicle or other transportation equipment	1,130	6,566,416	6,254	6,047,758	512,404
Loss or damage: materials, tools or supplies.....	55	7,184	–	7,184	–
Loss or damage: other telecommunications, informatics or electronic equipment	63	171,501	–	171,501	–
Loss or damage: weapons and accessories.....	21	4,734	–	4,734	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2023–2024—concluded

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Public Services and Procurement					
Department of Public Works and Government Services					
Damage to building or other real property	7	956,801	–	956,801	–
Loss of access card or security badge	98	2,940	–	2,940	–
Loss or damage: cellular phone	47	51,982	–	51,982	–
Loss or damage: computer, tablet or laptop	253	327,998	–	327,998	–
Loss or damage: Crown vehicle or other transportation equipment	8	16,207	–	13,685	2,522
Loss or damage: machinery, equipment, furniture and furnishings	2	1,302	–	1,302	–
Loss or damage: materials, tools or supplies.....	2	1,556	–	1,556	–
Loss or damage: other telecommunications, informatics or electronic equipment	101	14,251	–	14,251	–
Shared Services Canada					
Loss of access card or security badge	53	318	–	318	–
Loss or damage: cellular phone	18	19,908	–	19,908	–
Loss or damage: computer, tablet or laptop	6	10,900	–	10,900	–
Loss or damage: machinery, equipment, furniture and furnishings	1	800	–	800	–
Loss or damage: other telecommunications, informatics or electronic equipment	63	333,436	300	333,136	–
Transport					
Department of Transport					
Damage to building or other real property	2	205,683	–	–	205,683
Loss of access card or security badge	21	735	–	735	–
Loss or damage: cellular phone	26	28,756	–	28,756	–
Loss or damage: computer, tablet or laptop	10	34,601	–	34,601	–
Loss or damage: Crown vehicle or other transportation equipment	27	90,673	6,200	84,473	–
Loss or damage: machinery, equipment, furniture and furnishings	1	878	–	878	–
Loss or damage: other telecommunications, informatics or electronic equipment	349	29,914	–	29,914	–
Canadian Transportation Agency					
Loss or damage: cellular phone	1	1,200	–	1,200	–
Loss or damage: computer, tablet or laptop	4	4,300	–	4,300	–
Loss or damage: other telecommunications, informatics or electronic equipment	3	708	–	708	–
Treasury Board					
Treasury Board Secretariat					
Loss or damage: cellular phone	20	22,120	–	22,120	–
Loss or damage: computer, tablet or laptop	33	75,075	–	75,075	–
Loss or damage: other telecommunications, informatics or electronic equipment	12	2,055	–	2,055	–
Canada School of Public Service					
Loss or damage: cellular phone	4	4,424	–	4,424	–
Loss or damage: computer, tablet or laptop	7	7,400	–	7,400	–
Office of the Commissioner of Lobbying					
Loss or damage: other telecommunications, informatics or electronic equipment	1	20	–	20	–
Veterans Affairs					
Department of Veterans Affairs					
Loss or damage: cellular phone	2	2,212	–	2,212	–
Women, Gender Equality and Youth					
Department for Women and Gender Equality					
Loss or damage: cellular phone	3	2,700	–	2,700	–
Loss or damage: computer, tablet or laptop	1	1,200	–	1,200	–
Total	18,112	32,220,542	113,778	30,651,239	1,455,525

Losses of public money or property—Update to cases reported in previous years' Public Accounts of Canada

(in dollars)

Brief description of loss	Year loss reported in Public Accounts of Canada	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Crown-Indigenous Relations and Northern Affairs									
Department of Crown-Indigenous Relations and Northern Affairs									
Damage to Crown building.....	2016-2017	2	6,209	–	6,209	–	–	–	6,209
Fraudulent claim for contributions.....	2015-2016	1	153,250	40,250	193,500	40,250	–	–	153,250
Fraudulent use of acquisition card.....	2010-2011	1	10,188	8,444	18,632	3,437	–	15,195	–
Fraudulent use of travel card.....	2010-2011	1	19,784	–	19,784	–	–	19,784	–
Unauthorized or fraudulent use of acquisition or travel card.....	2022-2023	1	5,335	–	5,335	–	–	–	5,335
Unauthorized use of travel card.....	2017-2018	1	1,100	–	1,100	–	–	–	1,100
Canadian High Arctic Research Station									
Loss or damage: cellular phone.....	2021-2022	3	225	–	225	–	–	225	¹ –
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	2021-2022	1	2,500	–	2,500	–	–	2,500	¹ –
Employment and Workforce Development									
Department of Employment and Social Development									
Fraudulent application forms pursuant to Canada Student Loans.....	2009-2010	19	137,572	(74)	137,498	14,816	–	70,273	¹ 52,409
Fraudulent claims for benefits:									
Canada Pension Plan:									
.....	1990-1991		1,237,299	(1,025,188)	212,111	188,468	–	6,070	17,573
.....	1991-1992		400,740	89,095	489,835	422,833	–	34,993	32,009
.....	1992-1993		305,029	74,094	379,123	326,588	–	25,441	27,094
.....	1993-1994		244,571	(37,800)	206,771	183,927	986	8,562	13,296
.....	1994-1995		554,947	(190,296)	364,651	326,658	2,373	17,452	18,168
.....	1995-1996		724,248	413,861	1,138,109	957,873	1,016	72,169	107,051
.....	1996-1997		287,024	447,429	734,453	563,026	1,757	124,245	45,425
.....	1997-1998		1,862,075	(1,034,427)	827,648	625,399	3,629	49,997	148,623
.....	1998-1999		922,012	259,451	1,181,463	774,140	5,078	235,842	166,403
.....	1999-2000		1,166,820	178,427	1,345,247	1,070,435	10,242	114,359	150,211
.....	2000-2001		1,426,831	(382,140)	1,044,691	725,032	6,218	133,451	179,990
.....	2001-2002		1,675,005	(717,506)	957,499	736,811	8,163	167,629	44,896
.....	2002-2003		540,077	54,944	595,021	481,700	–	110,086	3,235
.....	2003-2004		331,076	454,297	785,373	532,021	2,752	195,811	54,789
.....	2004-2005		709,351	(107,220)	602,131	357,613	4,864	117,554	122,100
.....	2005-2006		392,020	47,072	439,092	327,500	2,351	72,144	37,097
.....	2006-2007		27,486	910,703	938,189	603,453	4,062	304,355	26,319
.....	2007-2008		852,364	63,206	¹ 915,570	507,119	5,065	200,441	202,945
.....	2008-2009		724,860	(427,348)	297,512	205,257	1,258	15,615	75,382
.....	2009-2010	292	606,033	346,932	952,965	609,993	6,998	106,090	229,884
.....	2010-2011	336	983,060	(624,713)	358,347	229,593	420	115,531	12,803
.....	2011-2012	36	319,457	(64,689)	254,768	152,674	11,531	58,973	31,590
.....	2013-2014	35	963,674	(227,035)	736,639	179,352	31,484	236,117	289,686
.....	2014-2015	61	710,001	(65,460)	644,541	349,943	8,092	31,262	255,244
.....	2015-2016	40	491,332	11,025	502,357	222,070	16,104	165,613	98,570
.....	2016-2017	12	339,359	(50,437)	288,922	100,694	8,683	18,446	161,099
.....	2017-2018	5	92,010	3,975	95,985	40,687	3,000	–	52,298
.....	2019-2020	4	29,667	–	29,667	1,967	–	20,626	7,074
.....	2021-2022	7	165,956	(102)	¹ 165,854	6,205	2,688	26,846	130,115
Employment Insurance Benefits:									
.....	2016-2017	103,342	163,978,027	(9,203,907)	¹ 154,774,120	114,085,480	¹ 129,330	40,559,310	¹ –
.....	2017-2018	104,179	176,993,293	(10,905,461)	¹ 166,087,832	115,968,562	¹ 2,978,880	25,114,283	¹ 22,026,107
.....	2018-2019	93,659	168,605,168	(10,191,255)	¹ 158,413,913	100,030,505	¹ 8,065,307	2,132,056	¹ 48,186,045
.....	2019-2020	82,981	151,716,218	(6,619,698)	¹ 145,096,520	72,792,970	¹ 12,548,452	1,560,261	¹ 58,194,837
.....	2020-2021	6,925	14,737,747	(515,635)	¹ 14,222,112	5,206,911	¹ 1,618,046	137,261	¹ 7,259,894
.....	2021-2022	23,295	43,458,183	(930,637)	¹ 42,527,546	17,192,520	¹ 5,273,575	156,126	¹ 19,905,325
.....	2022-2023	44,902	95,779,495	253,715	¹ 96,033,210	24,904,077	¹ 18,584,261	340,280	¹ 52,204,592

Losses of public money or property—Update to cases reported in previous years' *Public Accounts of Canada*— *continued*

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Family Allowances:									
.....	1991-1992		79,520	(5,817)	73,703	25,689	–	42,967	5,047
.....	1993-1994		113,772	42,974	156,746	45,431	–	111,252	63
Old Age Security:									
.....	1985-1986		168,923	430,684	599,607	243,415	–	184,916	171,276
.....	1986-1987		173,459	68,877	242,336	98,259	–	143,876	201
.....	1987-1988		348,198	(104,333)	243,865	156,434	–	82,923	4,508
.....	1988-1989		1,149,776	(510,800)	638,976	236,695	–	271,880	130,401
.....	1989-1990		745,061	16,679	761,740	245,811	–	222,290	293,639
.....	1990-1991		450,788	32,696	483,484	120,607	2,990	192,431	167,456
.....	1991-1992		563,001	137,222	700,223	174,460	330	461,358	64,075
.....	1992-1993		541,650	565,793	1,107,443	179,545	2,610	821,811	103,477
.....	1993-1994		256,140	166,953	423,093	90,670	–	175,930	156,493
.....	1994-1995		1,076,882	23,800	1,100,682	209,131	–	775,160	116,391
.....	1995-1996		558,177	446,044	1,004,221	506,772	–	443,435	54,014
.....	1996-1997		556,744	1,014	557,758	54,822	325	419,849	82,762
.....	1997-1998		808,271	257,334	1,065,605	223,625	–	673,710	168,270
.....	1998-1999		955,473	158,659	1,114,132	341,668	409	422,651	349,404
.....	1999-2000		517,463	(71,548)	445,915	276,504	–	105,433	63,978
.....	2000-2001		985,419	(340,189)	645,230	246,187	3,172	121,595	274,276
.....	2001-2002		3,658,263	(3,176,809)	481,454	152,354	–	97,019	232,081
.....	2002-2003		843,538	(316,107)	527,431	177,197	175	344,524	5,535
.....	2003-2004		2,330,524	(1,430,544)	899,980	162,412	–	284,353	453,215
.....	2004-2005		1,013,070	(694,547)	318,523	149,695	1,087	–	167,741
.....	2005-2006		718,362	(280,805)	437,557	98,205	–	167,638	171,714
.....	2008-2009		134,360	(21,833)	112,527	111,558	–	–	969
.....	2009-2010	15	606,989	(33,029)	573,960	206,430	45,326	–	322,204
.....	2010-2011	2	95,829	–	95,829	26,203	100	–	69,526
.....	2011-2012	1	14,995	–	14,995	11,924	–	–	3,071
.....	2012-2013	15	659,405	(190,675)	468,730	215,352	4,960	–	248,418
.....	2013-2014	16	585,092	484	585,576	241,251	–	237,454	106,871
.....	2014-2015	41	2,055,396	(205,887)	1,849,509	673,702	–	360,347	815,460
.....	2015-2016	15	795,157	(104,226)	690,931	144,366	–	160,276	386,289
.....	2016-2017	16	1,174,919	(10,717)	1,164,202	198,219	–	67,259	898,724
.....	2017-2018	10	494,490	–	494,490	91,146	11,501	–	391,843
.....	2018-2019	15	235,653	(71,010)	164,643	139,921	–	–	24,722
.....	2019-2020	12	166,727	(83,547)	83,180	32,110	–	–	51,070
.....	2020-2021	10	576,497	–	576,497	67,570	–	–	508,927
.....	2021-2022	8	381,500	–	381,500	10,799	–	14,029	356,672
.....	2022-2023	6	567,648	–	567,648	18,359	–	158,535	390,754
Fraudulent claims for Canada									
Student Loans:									
.....	2013-2014	75	696,810	(3,833)	692,977	391,536	7,821	190,690 ¹	102,930
.....	2014-2015	30	266,102	204	266,306	115,815	3,679	137,490	9,322
.....	2015-2016	25	267,856	11,357	279,213	66,079	1,541	149,696 ¹	61,897
.....	2016-2017	2	40,701	(26,713)	13,988	806	–	–	13,182
.....	2017-2018	20	361,592	–	361,592	33,190	10,450	20,140 ¹	297,812
.....	2018-2019	39	404,156	15,678	419,834	156,488	11,271	17,969	234,106
.....	2019-2020	37	418,983	–	418,983	60,877	16,150	121,642 ¹	220,314
.....	2020-2021	18	415,649	–	415,649	6,571	321	100,069	308,688
.....	2021-2022	111	1,723,979	–	1,723,979	747,076	18,914	629,112 ¹	328,877
.....	2022-2023	100	1,635,836	–	1,635,836	272,937	28,199	1,208,557 ¹	126,143
Fraudulent claims for grants and contributions:									
.....	2011-2012	2	468,767	297,934 ¹	766,701	269,086	1,650	48,494 ¹	447,471
.....	2012-2013	3	620,814	(287,412)	333,402	105,502	–	154,965	72,935
Fraudulent claim for Universal Child Care Benefits:									
.....	2011-2012	2	14,000	300	14,300	14,073	–	–	227
.....	2014-2015	3	40,000	–	40,000	3,360	–	–	36,640
.....	2021-2022	2	32,720	–	32,720	–	–	–	32,720

Losses of public money or property—Update to cases reported in previous years' *Public Accounts of Canada*— continued

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent operation by an employee:									
Old Age Security									
.....	2008-2009	3	115,669	(49,798)	65,871	18,393	5,600	673	41,205
.....	2016-2017	1	39,546	–	39,546	18,700	–	–	20,846
Fraudulent or unsupported claims for grants and contribution:	2019-2020	5	46,557	–	46,557	–	–	46,557 ¹	–
Loss, theft or misappropriation of cash receipt and petty cash fund:	2021-2022	7	11,494	–	11,494	2,975 ¹	–	4,647	3,872
Environment and Climate Change									
Department of the Environment									
Fraudulent use of travel card.....	2014-2015	1	7,307	–	7,307	2,887	–	–	4,420
Loss of petty cash	2013-2014	5	7,894	(15)	7,879	–	–	–	7,879
Overpayment to a vendor.....	2021-2022	11	5,489,197	(1,949,281)	3,539,916	3,012,953	–	–	526,963
Parks Canada Agency									
Damage to building or other real property:									
.....	2021-2022	48	43,263,708	487,669	43,751,377	59,993	–	43,104,618	586,766
.....	2022-2023	36	16,014,500	(6,071)	16,008,429	3,625	6,319	15,985,702 ¹	12,783
Loss, theft or misappropriation of cash receipt and petty cash fund	2022-2023	6	5,240	5 ¹	5,245	–	5	5,240 ¹	–
Overpayment to a vendor.....	2022-2023	2	48,945	–	48,945	–	17,501	31,444	–
Theft or vandalism: computer, tablet or laptop.....	2022-2023	5	6,910	–	6,910	–	–	6,910 ¹	–
Unauthorized or fraudulent use of acquisition acquisition or travel card	2022-2023	76	59,537	–	59,537	16,939	26,761	10,796 ¹	5,041
Finance									
Department of Finance									
Unauthorized or fraudulent use of acquisition acquisition or travel card	2022-2023	23	7,753	–	7,753	7,523	230	–	–
Financial Transactions and Reports									
Analysis Centre of Canada									
Loss or damage: cellular phone.....	2022-2023	9	6,750	–	6,750	–	–	2,250	4,500
Loss or damage: computer, tablet or laptop.....	2022-2023	13	16,900	–	16,900	–	–	6,500	10,400
Fisheries, Oceans and the Canadian Coast Guard									
Department of Fisheries and Oceans									
Damage to building and other real property (including small craft harbours)....	2016-2017	6	393,046	–	393,046	–	–	293,046	100,000
Loss of vessel in fire.....	2010-2011	1	50,000	–	50,000	–	–	50,000	–
Loss or damage: Crown vehicle or other transportation equipment.....	2022-2023	33	14,170,635	(102,702)	14,067,933	4,329	7,450	14,056,154 ¹	–
Loss or damage: machinery, equipment, furniture and furnishings	2021-2022	6	303,616	125,000	428,616	–	–	148,616	280,000
Unauthorized claim paid to suppliers and contractors	2012-2013	1	228,850	–	228,850	–	–	228,850 ¹	–
Unauthorized or fraudulent use of acquisition acquisition or travel card:									
.....	2020-2021	136	93,053	–	93,053	84,435	–	12	8,606
.....	2021-2022	87	102,813	(1,680)	101,133	69,619 ¹	1,464	–	30,050
.....	2022-2023	123	312,405	–	312,405	253,793	16,513	–	42,099
Unauthorized use of designated travel card:									
.....	2017-2018	15	38,962	–	38,962	20,609 ¹	5,240	–	13,113
.....	2018-2019	16	46,147	–	46,147	23,597 ¹	223	–	22,327
.....	2019-2020	10	20,901	–	20,901	11,407 ¹	652	1,190	7,652
Unauthorized use of travel card:									
.....	2014-2015	17	27,758	(3,411)	24,347	20,547	–	3,690	110
.....	2015-2016	12	23,688	–	23,688	18,166	–	–	5,522
.....	2016-2017	24	51,028	–	51,028	14,382 ¹	–	–	36,646
Vandalism to vessel.....	2018-2019	1	11,000,000	10,684,234	21,684,234	–	–	19,184,234 ¹	2,500,000

Losses of public money or property—Update to cases reported in previous years' *Public Accounts of Canada*— *continued*

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Global Affairs									
Department of Foreign Affairs, Trade and Development									
Fraudulent travel or overtime claim	2003-2004	3	42,559	(410)	42,149	–	–	42,149	–
Fraudulent use of taxi vouchers and acquisition cards.....	2015-2016	1	13,872	– ¹	13,872	4,889 ¹	–	–	8,983
Loss, theft or misappropriation of cash receipts and petty cash.....	2020-2021	1	346	–	346	–	–	346	–
Theft of immigration, mission visa or consular funds.....	1994-1995		176,857	–	176,857	–	–	176,857	–
Theft of mission funds.....	2000-2001	3	935,794	–	935,794	404,947	–	530,847	–
Unauthorized or fraudulent use of acquisition or travel card:									
.....	2020-2021	5	40,984	–	40,984	26,930 ¹	2,750	–	11,304
.....	2022-2023	3	153	–	153	134	–	19	–
Unauthorized use of travel card.....	2018-2019	1	12,883	– ¹	12,883	–	–	–	12,883
Health									
Department of Health									
Fraudulent use of government acquisition and travel card.....	2014-2015	2	15,707	–	15,707	10,262	1,139	–	4,306
Unauthorized use of taxi vouchers.....	2017-2018	2	13,936	–	13,936	10,085	267	–	3,584
Canadian Food Inspection Agency									
Loss or damage: Crown vehicle or other transportation equipment.....	2022-2023	54	134,954	39,724	174,678	6,704	9,658	150,800	7,516
Unauthorized or fraudulent use of acquisition or travel card.....	2022-2023	7	1,578	–	1,578	468	156	954	–
Unauthorized use of designated travel card.....	2012-2013	12	44,290	644	44,934	40,687	–	207	4,040
Unauthorized use of travel card.....	2014-2015	6	26,698	–	26,698	26,420	–	19	259
Canadian Institutes of Health Research									
Fraudulent claim for grants.....	2017-2018	1	263,914	–	263,914	210,566	53,348	–	–
Overpayment to a vendor.....	2022-2023	1	15,778	–	15,778	–	–	–	15,778
Public Health Agency of Canada									
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	2022-2023	1	137,674	1,959	139,633	–	79,137	–	60,496
Fraudulent salary and education costs payment for unattended training.....	2017-2018	1	28,617	(4,757)	23,860	–	–	–	23,860
Unfulfilled contract by a vendor.....	2020-2021	3	105,119,965	–	105,119,965	–	–	20,366,167	84,753,798
Immigration, Refugees and Citizenship									
Department of Citizenship and Immigration									
Forged or fraudulent endorsement of payment instrument or other.....	2021-2022	3	21,518	–	21,518	–	–	–	21,518
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	2022-2023	6	58,148	–	58,148	–	–	–	58,148
Loss, theft or misappropriation of cash receipt and petty cash fund.....	2022-2023	5,508	1,447,257	–	1,447,257	30,146	119,383	1,297,728	–
Overpayment or fraudulent claim for health and dental benefits:									
.....	2021-2022	25	4,227,063	129,801	4,356,864	2,970,543	442,443	666,702	277,176
.....	2022-2023	15	604,693	59,355	664,048	315,586	254,884	2,872	90,706
Unauthorized use of travel card.....	2019-2020	3	8,491	–	8,491	5,909	–	–	2,582
Indigenous Services									
Department of Indigenous Services									
False or fraudulent claims for contributions	2009-2010	2	3,699,000	(97,107)	3,601,893	1,018,741	–	–	2,583,152
Fraudulent claim for contributions.....	2017-2018	1	1,458,744	–	1,458,744	–	–	–	1,458,744

Losses of public money or property—Update to cases reported in previous years' Public Accounts of Canada—*continued*

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent claim for grants and contributions:									
.....	2016-2017	1	1,200,000	–	1,200,000	–	–	543,843	656,157
.....	2022-2023	4	2,301	–	2,301	1,130	–	–	1,171
Fraudulent claims for post-secondary student support program, Québec region.....	2005-2006	1	60,000	–	60,000	21,962	3,250	9,000	25,788
Inappropriate use of government resources.....	2015-2016	1	11,963	–	11,963	–	–	–	11,963
Loss or damage: Crown vehicle or other transportation equipment:									
.....	2021-2022	13	59,234	–	59,234	–	–	59,234 ¹	–
.....	2022-2023	15	134,160	12,690 ¹	146,850	17,110	36,367	93,373	–
Misappropriation of Government funding.....	2016-2017	1	779,825	–	779,825	–	–	–	779,825
Misuse of government acquisition card.....	2009-2010	1	19,222	–	19,222	10,355	–	–	8,867
Overpayment—Non-insured health services provider.....	2009-2010	2	6,805,708	(6,388,074)	417,634	5,920	–	404,494	7,220
Overpayment to a vendor.....	2022-2023	35	132,314	–	132,314	735 ¹	57,306	–	74,273
Unauthorized or fraudulent use of acquisition or travel card:									
.....	2020-2021	3	23,635	–	23,635	–	201	22,833	601
.....	2021-2022	3	7,398	–	7,398	750	906	–	5,742
.....	2022-2023	4	5,059	–	5,059	–	–	190	4,869
Unauthorized use of travel card.....	2017-2018	3	9,553	–	9,553	6,842	–	–	2,711
Innovation, Science and Industry									
Canadian Space Agency									
Loss or damage: Crown vehicle or other transportation equipment.....	2022-2023	1	8,381	(2,415) ¹	5,966	–	5,966	–	–
Statistics Canada									
Loss or damage: cellular phone.....	2022-2023	29	8,405	(825)	7,580	–	200	7,380	–
Loss or damage: computer, tablet or laptop.....	2022-2023	9	9,026	4,340	13,366	–	1,091	12,275	–
Loss or damage: other telecommunications, informatics or electronic equipment.....	2022-2023	75	12,043	(2,500)	9,543	–	–	9,543	–
Theft or vandalism: cellular phone.....	2022-2023	8	2,000	(1,000)	1,000	–	1,000	–	–
Theft or vandalism: computer, tablet or laptop:									
.....	2018-2019	6	6,370	–	6,370	535	1,091	4,744	–
.....	2022-2023	18	16,840	(10,937)	5,903	–	5,903	–	–
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	2022-2023	8	1,921	(1,825)	96	–	96	–	–
National Defence									
Department of National Defence									
Cashier shortage									
(shortage of revenues only).....	2022-2023	19	149,447	–	149,447	403	–	137,887	11,157
Damage of combat clothing.....	2019-2020	55	151,341	–	151,341	–	–	6,157	145,184
Damage of electrical equipment.....	2019-2020	7	20,202	–	20,202	–	–	2,825	17,377
Damage of military specific equipment.....	2019-2020	6	21,495	–	21,495	–	–	288	21,207
Damage of non-military specific equipment.....	2019-2020	45	122,127	–	122,127	–	–	1,670	120,457
Damage of telecommunication equipment.....	2019-2020	1	12,433	–	12,433	–	–	12,197	236
Damage to building or other real property.....	2022-2023	185	1,219,113	–	1,219,113	4,634	9,170	1,205,309 ¹	–
Direct funds transfer error.....	2016-2017	2	1,363	–	1,363	847	–	–	516
Duplicate payment of claim to posted member.....	2022-2023	1	1,725	–	1,725	–	–	–	1,725
Fire damage within building.....	2017-2018	5	14,040	–	14,040	–	–	4,264	9,776
Fraudulent claim to suppliers and contractors.....	2016-2017	1	1,300,000	–	1,300,000	–	–	–	1,300,000
Fraudulent claims—Canadian Forces Bases Halifax.....	2010-2011	1	68,374	872	69,246	–	–	69,246	–

Losses of public money or property—Update to cases reported in previous years' *Public Accounts of Canada*— *continued*

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent claims, cashing of cheques and receipts of pay— Canadian Forces Support Unit Ottawa.....	1999-2000	1	28,305	85,277	113,582	35,391	–	–	78,191
Fraudulent use of acquisition card by unknown organization/person.....	2019-2020	1	57,101	–	57,101	15,430	–	–	41,671
Fraudulent use of designated acquisition card—Winnipeg.....	2015-2016	1	10,301	–	10,301	1,000	–	–	9,301
Loss of access card or security badge.....	2021-2022	4	1,645	–	1,645	–	–	116	1,529
Loss of accountable advance.....	2016-2017	1	1,879	–	1,879	–	–	638	1,241
Loss of combat clothing:									
.....	2018-2019	3,033	254,051	–	254,051	15,297	–	236,019	2,735
.....	2019-2020	2,659	1,952,517	–	1,952,517	15,582	–	238,344	1,698,591
.....	2019-2020	7	101,921	–	101,921	–	–	6,417	95,504
Loss of electrical equipment.....	2019-2020	10	106,892	–	106,892	–	–	34,220	72,672
Loss of machinery.....	2019-2020	1	15,415	–	15,415	–	–	5,000	10,415
Loss of material.....	2019-2020	72	529,864	–	529,864	246	–	486,632	42,986
Loss of military specific equipment:									
.....	2018-2019	1,110	196,420	–	196,420	7,081	–	181,677	7,662
.....	2019-2020	1,048	8,554,903	–	8,554,903	69,952	–	1,567,304	6,917,647
Loss of non-military specific equipment:									
.....	2018-2019	1,158	95,716	–	95,716	3,631	–	89,344	2,741
.....	2019-2020	1,390	889,554	–	889,554	8,877	–	107,653	773,024
Loss of public funds—8 Wing Trenton— theft.....	2009-2010	1	3,870	2,688	6,558	2,688	–	3,870	–
Loss of standing advance Kandahar— suspected theft.....	2008-2009	1	20,538	(1,879)	18,659	9,632	–	9,027	–
Loss of telecommunications equipment:									
.....	2018-2019	26	31,999	–	31,999	300	–	31,406	293
.....	2019-2020	29	106,944	–	106,944	–	–	37,159	69,785
Loss of tools.....	2018-2019	217	12,571	–	12,571	1,543	–	10,197	831
Loss of weapons and accessories:									
.....	2018-2019	286	16,022	–	16,022	1,178	–	14,665	179
.....	2019-2020	165	63,286	–	63,286	380	–	10,896	52,010
Loss or damage: cellular phone.....	2020-2021	2	95,357	–	95,357	–	–	1,299	94,058
Loss or damage: combat outfit:									
.....	2020-2021	2,138	2,430,911	–	2,430,911	21,542	–	271,609	2,137,760
.....	2021-2022	1,704	1,211,507	–	1,211,507	9,471	–	155,083	1,046,953
.....	2022-2023	2,794	234,590	–	234,590	20,251	–	212,161	2,178
Loss or damage: computer, tablet or laptop:									
.....	2020-2021	154	2,540,707	–	2,540,707	–	–	193,933	2,346,774
.....	2021-2022	47	541,292	–	541,292	–	–	145,108	396,184
Loss or damage: Crown vehicle or other transportation equipment:									
.....	2020-2021	32	87,706,181	–	87,706,181	–	–	87,702,665	3,516
.....	2021-2022	7	111,490	–	111,490	–	–	110,620	870
Loss or damage: machinery, equipment, furniture and furnishings:									
.....	2020-2021	1,604	2,844,938	–	2,844,938	19,829	–	575,775	2,249,334
.....	2021-2022	1,442	1,079,616	–	1,079,616	7,093	–	116,379	956,144
.....	2022-2023	2,255	326,460	–	326,460	36,518	–	286,766	3,176
Loss or damage: materials, tools or supplies:									
.....	2020-2021	242	511,046	–	511,046	893	–	23,075	487,078
.....	2021-2022	164	93,119	–	93,119	974	–	7,485	84,660
Loss or damage: other telecommunications, informatics or electronic equipment:									
.....	2020-2021	116	1,800,425	–	1,800,425	356	–	277,412	1,522,657
.....	2021-2022	44	220,325	–	220,325	110	–	33,609	186,606
Loss or damage: weapons and accessories:									
.....	2020-2021	318	157,328	–	157,328	1,032	–	26,569	129,727
.....	2021-2022	207	53,451	–	53,451	1,275	–	31,882	20,294

Losses of public money or property—Update to cases reported in previous years' Public Accounts of Canada—*continued*

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Loss, theft or misappropriation of cash receipt and petty cash fund.....	2022-2023	1	37,735	–	37,735	–	37,735	– ¹	–
Overpayment or fraudulent claim to the Canadian Forces Pension Plan:									
.....	2021-2022	6	392,226	–	392,226	7,200	–	55,319 ¹	329,707
.....	2022-2023	9	306,456	–	306,456	2,269	–	36,232 ¹	267,955
Theft of combat clothing.....	2019-2020	31	36,136	–	36,136	1,027	–	3,025	32,084
Theft of electrical equipment.....	2019-2020	1	3,681	–	3,681	550	–	–	3,131
Theft of military specific equipment.....	2019-2020	23	32,997	–	32,997	200	–	4,304	28,493
Theft of non-military specific equipment.....	2019-2020	25	24,684	–	24,684	1,131	–	2,753	20,800
Theft of technical equipment.....	2019-2020	2	7,362	–	7,362	447	–	–	6,915
Theft of telecommunication equipment.....	2019-2020	5	9,362	–	9,362	1,039	–	2,000	6,323
Theft of weapons and accessories.....	2019-2020	1	2,328	–	2,328	–	–	58	2,270
Theft or vandalism: combat outfit:									
.....	2020-2021	29	27,917	–	27,917	15	–	3,377	24,525
.....	2021-2022	51	60,000	–	60,000	100	–	5,012	54,888
Theft or vandalism: computer, tablet or laptop.....	2020-2021	20	23,088	–	23,088	–	–	22,867	221
Theft or vandalism: machinery, equipment, furniture and furnishings:									
.....	2020-2021	40	37,151	–	37,151	146	–	4,138	32,867
.....	2021-2022	61	102,216	–	102,216	100	–	5,596	96,520
Theft or vandalism: materials, tools or supplies:									
.....	2020-2021	6	3,763	–	3,763	132	–	248	3,383
.....	2021-2022	3	3,851	–	3,851	–	–	122	3,729
Theft or vandalism: weapons and accessories.....	2020-2021	3	1,793	–	1,793	–	–	278	1,515
National Revenue									
Canada Revenue Agency									
Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court):									
Goods and services tax/harmonized sales tax:									
.....	2006-2007	550	8,692,483	(17,804)	8,674,679	2,866,883	–	5,807,388	408
.....	2010-2011	380	4,445,660	–	4,445,660	1,997,153	–	2,300,882	147,625
.....	2011-2012	255	13,871,865	–	13,871,865	8,460,623	–	5,275,302	135,940
.....	2012-2013	598	21,919,300	–	21,919,300	1,568,316	–	20,256,687	94,297
.....	2014-2015	217	8,703,643	–	8,703,643	1,450,548	32	6,962,989	290,074
.....	2015-2016	34	1,251,325	31,895	1,283,220	376,012	–	867,054	40,154
.....	2016-2017	60	1,188,685	–	1,188,685	517,182	–	671,503 ¹	–
.....	2017-2018	36	1,452,077	(220,542)	1,231,535	317,234	–	753,410	160,891
.....	2018-2019	68	618,440	10,357,104	10,975,544	876,190	16,378	9,248,388 ¹	834,588
.....	2019-2020	30	13,893,312	–	13,893,312	463,444	1,210	11,928,778	1,499,880
.....	2020-2021	36	3,986,809	–	3,986,809	672,588	28,882	1,871,651 ¹	1,413,688
.....	2021-2022	29	1,583,590	–	1,583,590	29,105	33,682	616,039 ¹	904,764
.....	2022-2023	46	8,258,395	–	8,258,395	2,475	43,831	3,004,044 ¹	5,208,045
Income tax:									
.....	2004-2005	916	7,922,895	–	7,922,895	5,582,532	–	2,340,363 ¹	–
.....	2005-2006	1,160	9,648,565	–	9,648,565	6,215,290	18,447	3,371,935 ¹	42,893
.....	2007-2008	2,020	13,004,212	–	13,004,212	4,065,482	2,128	8,908,971	27,631
.....	2008-2009	589	15,562,835	(501,070)	15,061,765	8,449,306	–	6,603,698 ¹	8,761
.....	2009-2010	653	7,428,731	–	7,428,731	3,496,026	111,309	3,683,350	138,046
.....	2010-2011	389	22,442,722	(20,048)	22,422,674	10,082,253	5,490	12,064,225	270,706
.....	2011-2012	252	4,611,681	–	4,611,681	2,570,950	–	1,927,864	112,867
.....	2012-2013	298	11,841,323	(6,594)	11,834,729	6,195,209	2,791	5,015,815 ¹	620,914
.....	2013-2014	180	8,814,118	(11,126)	8,802,992	2,732,527	–	6,005,655 ¹	64,810
.....	2014-2015	237	3,508,671	–	3,508,671	1,832,705	–	917,941	758,025

Losses of public money or property—Update to cases reported in previous years' *Public Accounts of Canada*— *continued*

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
.....	2015-2016	122	4,594,597	(79,287)	4,515,310	1,472,609	19,371	1,215,570	¹ 1,807,760
.....	2016-2017	79	3,700,231	154,470	3,854,701	1,075,679	–	1,996,632	¹ 782,390
.....	2017-2018	57	1,760,874	220,542	1,981,416	939,453	–	135,182	906,781
.....	2018-2019	41	2,187,366	–	2,187,366	1,399,789	–	431,762	¹ 355,815
.....	2019-2020	17	2,484,546	–	2,484,546	132,144	–	1,072,819	¹ 1,279,583
.....	2020-2021	20	7,950,148	–	7,950,148	727,932	137,079	430,918	¹ 6,654,219
.....	2021-2022	11	3,574,618	(660,189)	2,914,429	318,079	30,864	–	2,565,486
.....	2022-2023	8	2,035,151	–	2,035,151	28,765	841,500	220,574	¹ 944,312
Other administered losses:									
.....	2009-2010	31	111,065	–	111,065	58,665	–	52,400	¹ –
.....	2011-2012	42	431,140	–	431,140	148,060	–	283,080	¹ –
.....	2012-2013	8	47,923	–	47,923	26,134	–	–	21,789
.....	2013-2014	7	30,089	–	30,089	2,353	–	–	27,736
.....	2020-2021	1	61,460	–	61,460	–	–	–	61,460
.....	2021-2022	7	275,579	660,189	935,768	67,832	–	660,640	207,296
Fraudulent claim for sick and other leave benefits:									
.....	2013-2014	5	6,020	–	6,020	5,174	–	563	283
.....	2014-2015	4	2,839	–	2,839	1,973	–	–	866
.....	2015-2016	3	1,588	–	1,588	973	–	–	615
.....	2016-2017	5	21,605	–	21,605	17,172	–	–	4,433
Fraudulent claim to travel, relocation, overtime payment and other by an employee:									
.....	2021-2022	19	172,412	(20,307)	152,105	46,590	24,852	21,675	58,988
.....	2022-2023	17	221,125	(11,822)	209,303	17,038	35,717	21,454	135,094
Fraudulent salary payment for unreported absences:									
.....	2013-2014	6	77,379	–	77,379	49,988	–	17,772	9,619
.....	2014-2015	4	52,768	–	52,768	49,145	–	–	3,623
.....	2015-2016	3	10,610	–	10,610	3,106	–	–	7,504
.....	2016-2017	4	25,002	–	25,002	290	–	–	24,712
.....	2017-2018	16	100,679	(7,268)	93,411	34,340	–	–	59,071
.....	2018-2019	12	143,083	(118)	142,965	69,018	6,435	59,580	7,932
.....	2019-2020	9	31,319	(7,879)	23,440	21,466	–	–	1,974
Natural Resources									
Department of Natural Resources									
Fraudulent cashing of traveler's cheques	2007-2008	2	12,895	–	12,895	8,664	–	4,231	¹ –
Theft and unauthorized use of taxi chits.....	2010-2011	1	769	–	769	–	–	769	¹ –
Theft or vandalism: Crown vehicle and other transportation equipment	2022-2023	2	937	–	937	–	315	622	–
Parliament									
House of Commons									
Unauthorized or fraudulent use of acquisition or travel card	2022-2023	1	136	–	136	–	–	136	–
Privy Council									
Pacific Economic Development Agency of Canada									
Loss or damage: other telecommunications, informatics or electronic equipment	2022-2023	8	1,360	–	1,360	–	600	760	–
Public Safety, Democratic Institutions and Intergovernmental Affairs									
Department of Public Safety and Emergency Preparedness									
Loss or damage: cellular phone.....	2021-2022	13	11,968	–	11,968	–	–	9,060	2,908
Loss or damage: computer, tablet or laptop.....	2021-2022	26	34,956	–	34,956	–	–	28,171	6,785

Losses of public money or property—Update to cases reported in previous years' Public Accounts of Canada—
continued

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Canada Border Services Agency									
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	2020-2021	4	24,639	(15,449)	9,190	8,905	–	–	285
Loss of revenues due to <i>Customs Act</i> infractions—Misrepresentation—Value	2021-2022	1	417,339	–	417,339	6,000	24,000	–	387,339
Loss of revenues due to <i>Customs Act</i> infractions—Other infractions.....	2013-2014	1	27,266	–	27,266	18,569	–	–	8,697
Correctional Service of Canada									
Loss or damage: Crown vehicle or other transportation equipment:									
.....	2021-2022	47	236,865	–	236,865	11,700	–	225,165	¹ –
.....	2022-2023	74	482,589	–	482,589	24,843	36,525	390,279	¹ 30,942
Theft or vandalism: machinery, equipment, furniture and furnishings	2021-2022	1,401	111,870	–	111,870	513	163	109,182	2,012
Theft or vandalism: materials, tools or supplies	2019-2020	2,345	156,273	–	156,273	2,164	–	152,935	¹ 1,174
Theft or vandalism: other telecommunications, informatics or electronic equipment	2020-2021	8	3,993	–	3,993	910	13	3,070	–
Theft or vandalism: weapons and accessories	2022-2023	1	143	–	143	13	130	–	–
Vandalism to building or other real property:									
.....	2021-2022	502	249,835	–	249,835	2,956	–	246,879	¹ –
.....	2022-2023	943	206,296	–	206,296	674	33	205,589	¹ –
Royal Canadian Mounted Police									
Damage to building or other real property:									
.....	2021-2022	31	1,057,082	(16,763)	1,040,319	–	12,879	1,027,440	–
.....	2022-2023	38	452,008	–	452,008	–	71,891	380,117	–
Damage to Crown vehicle:									
.....	2018-2019	736	2,332,017	100,191	2,432,208	210,605	–	1,910,709	310,894
.....	2019-2020	1,079	4,209,269	6,843	4,216,112	822,803	–	2,796,093	597,216
Damage to Crown vehicle due to illegal act	2019-2020	114	358,281	41,591	399,872	57,791	–	114,491	227,590
Damage to real property	2018-2019	31	1,407,534	684,065	2,091,599	–	–	1,174,684	916,915
Loss or damage: Crown vehicle or other transportation equipment:									
.....	2020-2021	671	2,996,932	107,638	¹ 3,104,570	325,549	5,795	1,770,812	1,002,414
.....	2021-2022	952	3,520,135	107,109	¹ 3,627,244	181,794	2,321	2,498,236	¹ 944,893
.....	2022-2023	986	3,693,781	–	3,693,781	22,298	29,041	3,273,987	368,455
Theft of exhibit.....	2013-2014	1	116,231	68	116,299	10,990	¹ 1,800	290	¹ 103,219
Theft or vandalism: Crown vehicle and other transportation equipment:									
.....	2020-2021	132	487,250	33,616	520,866	84,900	–	170,369	265,597
.....	2021-2022	110	352,482	3,588	¹ 356,070	14,664	881	181,323	159,202
.....	2022-2023	81	271,506	–	271,506	2,666	–	215,962	52,878
Unauthorized or fraudulent use of acquisition or travel card	2022-2023	1	14,436	–	14,436	–	–	14,436	¹ –
Vandalism to Crown vehicle:									
.....	2018-2019	56	260,513	22,997	283,510	15,238	–	115,315	152,957
.....	2019-2020	53	35,973	149	36,122	3,325	–	29,851	2,946
Public Services and Procurement									
Department of Public Works and Government Services									
Damage to building or other real property.....	2021-2022	10	163,442	–	163,442	32,297	–	131,145	–
Fraud—Pay officer.....	2006-2007	1	250,000	–	250,000	131,032	7,959	–	111,009

Losses of public money or property—Update to cases reported in previous years' *Public Accounts of Canada*— continued

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraud—Public Service Pension Fund.....	2006-2007	1	1,185,000	(904,631)	280,369	96,004	–	129,767	54,598
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	2021-2022	2	10,534	–	10,534	–	–	134	10,400
Fraudulent salary payment for unreported absences.....	2018-2019	1	33,628	5,571	¹ 39,199	–	–	–	39,199
Fraudulent use of acquisition card:									
.....	2009-2010	1	4,087	–	4,087	2,099	–	1,988	–
.....	2018-2019	5	52,059	(6,730)	¹ 45,329	2,582	1,300	25,170	16,277
Fraudulent use of taxi voucher.....	2009-2010	2	21,156	–	21,156	3,126	240	17,070	720
Loss or damage: computer, tablet or laptop.....	2022-2023	29	36,635	–	36,635	–	1,217	35,418	–
Loss public money due to an illegal act.....	2004-2005	1	3,452,066	–	3,452,066	543,406	4,353	2,898,744	5,563
Malfeasance by an employee.....	2007-2008	1	2,775,542	–	2,775,542	1,047,394	9,402	1,570,756	147,990
Misdirected electronic payment:									
.....	2010-2011	1	2,850,554	–	2,850,554	1,891,484	350	958,720	–
.....	2013-2014	7,174	3,420,463	–	3,420,463	2,248,116	776	1,171,571	–
.....	2014-2015	8,693	6,050,395	–	6,050,395	5,048,594	405	1,001,396	–
.....	2015-2016	11,723	8,332,870	–	8,332,870	7,074,253	790	1,257,827	–
.....	2016-2017	11,220	27,023,363	424,318	27,447,681	25,496,230	1,531	1,949,920	–
.....	2017-2018	10,860	8,345,320	(93,311)	8,252,009	7,002,045	1,650	1,248,314	–
.....	2018-2019	10,552	5,713,290	13,435	5,726,725	4,062,402	26,495	1,637,828	–
.....	2019-2020	9,619	6,573,662	(561,134)	6,012,528	3,840,533	5,241	2,166,754	–
.....	2020-2021	22,170	25,963,353	(10,947,837)	15,015,516	12,391,525	39,209	2,584,782	–
.....	2021-2022	7,998	9,170,377	(707,712)	8,462,665	8,304,604	39,855	118,206	–
.....	2022-2023	5,718	7,000,112	(705,474)	6,294,638	2,908,269	636,801	2,749,568	–
Non-compliant relocation claim.....	2019-2020	6	18,249	1,584	19,833	11,637	1,110	4,013	3,073
Overpayment or fraudulent claim to the public service pension plan:									
.....	2020-2021	8	373,054	–	373,054	20,128	6,218	–	346,708
.....	2021-2022	22	1,483,461	358,878	1,842,339	374,386	3,940	550,333	913,680
.....	2022-2023	30	1,387,507	–	1,387,507	272,386	16,341	–	1,098,780
Overpayment—Public Service Pension Fund:									
.....	2007-2008	1	2,088,274	(1,644,255)	444,019	327,977	–	116,042	–
.....	2009-2010	1	211,459	–	211,459	130,353	2,730	52,245	26,131
.....	2010-2011	1	145,480	–	145,480	87,757	750	14,623	42,350
.....	2012-2013	1	174,014	–	174,014	136,362	523	–	37,129
.....	2013-2014	1	497,792	–	497,792	302,131	7,066	6,549	182,046
.....	2015-2016	9	169,594	–	169,594	18,930	979	121,882	27,803
.....	2016-2017	11	21,214	(3,375)	17,839	17,672	–	–	167
.....	2019-2020	1	19,378	(4,606)	¹ 14,772	–	–	7,372	7,400
Overpayment to a vendor:									
.....	2021-2022	2	117,329	–	117,329	109,428	–	–	7,901
.....	2022-2023	1	100	–	100	–	100	–	–
Unauthorized or fraudulent use of acquisition or travel card:									
.....	2020-2021	1	2,700	–	2,700	–	–	–	2,700
.....	2022-2023	1	2,967	–	2,967	–	–	–	2,967
Unauthorized use of Public Service Pension plan funds.....	2018-2019	5	434,911	449	435,360	–	–	50,455	384,905
Unauthorized use of travel card:									
.....	2017-2018	6	9,217	(657)	8,560	4,632	–	–	3,928
.....	2018-2019	15	20,523	(4,635)	15,888	15,816	–	–	72
.....	2019-2020	10	28,024	1,236	¹ 29,260	23,321	–	–	5,939
Vandalism to building or other real property.....	2022-2023	27	49,977	8,096	¹ 58,073	–	7,078	50,995	–

Losses of public money or property—Update to cases reported in previous years' Public Accounts of Canada—concluded

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2023–2024	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Transport									
Department of Transport									
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	2020-2021	1	9,531	–	9,531	–	–	–	9,531
Loss or damage: Crown vehicle or other transportation equipment.....	2022-2023	38	73,675	–	73,675	–	776	72,899	–
Loss or damage: Fire on ferry vessel.....	2022-2023	1	5,113,761	–	5,113,761	–	4,000,000	1,113,761	–
Unauthorized or fraudulent use of acquisition or travel card.....	2022-2023	1	11,083	–	11,083	2,233	8,850	–	–
Treasury Board									
Treasury Board Secretariat									
Fraudulent benefit claim:									
.....	2014-2015	5	70,725	(450)	70,275	4,951	–	–	65,324
.....	2015-2016	4	320,150	(3,039)	317,111	176	–	–	316,935
.....	2016-2017	2	10,552	–	10,552	–	–	–	10,552
.....	2017-2018	5	37,840	217	38,057	8,076	–	–	29,981
.....	2018-2019	12	113,149	(2,723)	110,426	43,907	–	–	66,519
.....	2019-2020	14	129,320	864	130,184	98,275	1,500	–	30,409
Fraudulent benefit claim (health and dental plans).....	2013-2014	5	189,739	10,906	200,645	40,431	–	–	160,214
Fraudulent claim by supplier and/or contractor.....	2021-2022	1	5,399	–	5,399	–	–	–	5,399
Overpayment or fraudulent claim for health and dental benefits:									
.....	2020-2021	10	1,852,612	–	1,852,612	1,836,307	–	–	16,305
.....	2021-2022	15	62,803	(1,310)	61,493	20,502	¹ 4,166	–	36,825
.....	2021-2022	31	171,104	–	171,104	20,979	¹ 33,446	–	116,679
Theft or vandalism: computer, laptop, or tablet.....	2021-2022	6	5,217	–	5,217	–	–	3,768	1,449
Veterans Affairs									
Department of Veterans Affairs									
False or fraudulent claims for war Veterans									
Allowance benefits.....	1992-1993	2	97,219	(5,634)	91,585	67,600	4,800	18,584	601
Theft of disability pension payments following death of payee:									
.....	2007-2008	3	51,893	(10,464)	41,429	18,905	215	10,192	12,117
.....	2016-2017	1	26,817	–	26,817	3,600	–	23,217	–
Total.....		618,720	1,590,680,110	(45,796,866)	1,544,883,244	645,354,660	57,155,598	463,585,414	378,787,572

¹ Amends previous year's *Public Accounts of Canada*.

Section 3

Public Accounts of Canada
2023–2024

Professional and special services

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Professional and special services

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Professional and special services

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	15,312,472	–	11,646,675	555,377	55,787,094	3,850,844
Canadian Grain Commission.....	989,786	–	–	3,658	743,143	298,422
	16,302,258	–	11,646,675	559,035	56,530,237	4,149,266
Atlantic Canada Opportunities Agency						
Atlantic Canada Opportunities Agency	201,975	–	50,142	1,100	49,059	200,969
Canadian Heritage						
Department of Canadian Heritage	3,439,701	–	53,186	30,807	8,094,870	1,319,567
Canadian Radio-television and Telecommunications Commission.....	408,506	–	11	10,285	1,316,469	579,468
Library and Archives of Canada.....	2,645,393	–	–	9,117	2,244,129	247,162
National Film Board.....	747,803	–	96,274	–	16,718	166,465
The National Battlefields Commission.....	116,227	–	386,231	4,125	64,517	22,691
	7,357,630	–	535,702	54,334	11,736,703	2,335,353
Crown-Indigenous Relations and Northern Affairs						
Department of Crown-Indigenous Relations and Northern Affairs	11,161,482	–	385,139,328	679,268	23,726,657	1,296,183
Canadian High Arctic Research Station.....	1,383,517	–	151,570	8,825	402,292	95,298
	12,544,999	–	385,290,898	688,093	24,128,949	1,391,481
Economic Development Agency of Canada for the Regions of Quebec						
Economic Development Agency of Canada for the Regions of Quebec.....	92,944	–	–	–	546,326	246,040
Employment and Workforce Development						
Department of Employment and Social Development	444,291,674	–	–	7,473,505	266,391,733	8,072,171
Canadian Accessibility Standards Development Organization	605,978	–	–	13,005	2,576	221,538
Canadian Centre for Occupational Health and Safety	419,991	–	–	–	–	234,016
	445,317,643	–	–	7,486,510	266,394,309	8,527,725
Environment and Climate Change						
Department of the Environment	29,214,926	–	77,217,084	221,476	36,478,858	7,061,454
Impact Assessment Agency of Canada.....	971,568	–	–	13,297	1,599,708	870,730
Parks Canada Agency.....	8,990,489	–	88,937,378	2,020,573	14,727,648	4,729,521
	39,176,983	–	166,154,462	2,255,346	52,806,214	12,661,705

The detailed information is available at <https://www.canada.ca/en/public-services-procurement/services/payments-accounting/public-accounts/2024.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services;
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to an individual or organization aggregating to \$100,000 or over. This detail includes the name and location of the payee, together with the total amount paid;
- the total amount and the total number of payees, for each main classification of services, of payments to an individual or organization aggregating to less than \$100,000.

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
7,055,914	3,180,203	3,858,940	7,946,480	788,235	–	3,626,533	20,849,924	134,458,691
300,178	164,712	7,039	43,508	80,848	–	426,735	218,008	3,276,037
7,356,092	3,344,915	3,865,979	7,989,988	869,083	–	4,053,268	21,067,932	137,734,728
494,227	313,980	17,581	–	101,634	–	526,272	181,659	2,138,598
3,226,869	721,059	1,749,345	1,175,850	507,613	83,314	1,369,290	10,146,198	31,917,669
173,457	1,839,582	75,052	14,733	440,525	62,898	434,705	12,150	5,367,841
644,652	293,424	1,869,696	–	224,029	–	782,525	14,717,141	23,677,268
34,856	160,078	59	126,300	222,039	8,454	157,572	10,327,733	12,064,351
141,117	15,144	835,959	–	39,423	–	27,883	1,528,971	3,182,288
4,220,951	3,029,287	4,530,111	1,316,883	1,433,629	154,666	2,771,975	36,732,193	76,209,417
53,349,748	22,180,971	70,461	9,561,800	489,987	–	2,657,588	76,264,563	586,578,036
64,427	20,177	597,262	666,008	186,413	–	98,900	1,317,248	4,991,937
53,414,175	22,201,148	667,723	10,227,808	676,400	–	2,756,488	77,581,811	591,569,973
618,599	316,212	397,349	–	108,748	–	332,751	2,160,698	4,819,667
18,521,746	233,585,939	17,053,175	1,846,845	1,243,363	1,003,955	13,614,891	2,607,342	1,015,706,339
175,988	501,545	–	1,385,030	21,756	–	262,258	949,246	4,138,920
–	–	101,708	–	55,612	–	51,402	433,381	1,296,110
18,697,734	234,087,484	17,154,883	3,231,875	1,320,731	1,003,955	13,928,551	3,989,969	1,021,141,369
10,856,688	9,329,512	5,001,777	38,434,707	1,705,402	901,429	9,471,249	11,832,528	237,727,090
2,897,172	726,594	10,000	77,488	118,026	3,000	738,912	294,757	8,321,252
4,278,604	2,233,736	5,244,194	7,791,279	1,171,560	94,455	3,914,964	48,747,973	192,882,374
18,032,464	12,289,842	10,255,971	46,303,474	2,994,988	998,884	14,125,125	60,875,258	438,930,716

Professional and special services—continued

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Finance						
Department of Finance	2,889,027	–	–	94,174	2,713,661	668,445
Financial Consumer Agency of Canada.....	211,909	–	–	8,252	5,188,376	320,225
Financial Transactions and Reports Analysis Centre of Canada	158,004	–	–	28,859	3,474,683	557,053
Office of the Auditor General.....	2,879,197	–	–	83,290	1,036,072	876,047
Office of the Superintendent of Financial Institutions	50,240	–	–	263	16,826,642	637,093
	6,188,377	–	–	214,838	29,239,434	3,058,863
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	190,858,694	–	678,840,685	781,038	30,606,962	8,169,277
Global Affairs						
Department of Foreign Affairs, Trade and Development	47,304,370	–	49,366,121	1,358,078	64,947,982	5,870,943
Export Development Canada (Canada Account)	216,036,865	–	–	–	–	–
International Joint Commission (Canadian Section)	117,473	–	133,656	–	24,592	73,105
Invest in Canada Hub	63,943	–	–	–	386,777	93,597
	263,522,651	–	49,499,777	1,358,078	65,359,351	6,037,645
Health						
Department of Health	31,653,571	–	4,804,081	61,569,536	80,393,250	5,324,604
Canadian Food Inspection Agency	6,301,281	–	44,401,165	1,584,518	23,746,883	1,942,274
Canadian Institutes of Health Research	100,477	–	–	–	250,331	392,816
Patented Medicine Prices Review Board	37,805	–	–	13,040	36,638	88,616
Public Health Agency of Canada.....	77,169,474	–	495,869	4,777,123	48,199,483	4,404,218
	115,262,608	–	49,701,115	67,944,217	152,626,585	12,152,528
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration.....	736,625,722	–	17,554	591,632,941	119,157,398	6,289,979
Immigration and Refugee Board.....	5,325,322	–	–	187,811	7,228,195	17,846,009
	741,951,044	–	17,554	591,820,752	126,385,593	24,135,988
Indigenous Services						
Department of Indigenous Services	60,914,823	–	6,829,150	792,733,488	50,752,777	3,812,703
Federal Economic Development Agency for Northern Ontario.....	1,249,749	–	–	7,545	–	144,685
	62,164,572	–	6,829,150	792,741,033	50,752,777	3,957,388
Infrastructure and Communities						
Office of Infrastructure of Canada	3,849,217	–	2,196,253	185,280	12,452,509	1,481,683
Innovation, Science and Industry						
Department of Industry	28,311,316	–	985,054	480,484	96,299,818	5,541,484
Canadian Space Agency	5,857,629	–	156,466,057	124,734	3,621,969	710,058
Copyright Board.....	2,201	–	–	8,820	175,114	29,971
Federal Economic Development Agency for Southern Ontario.....	716,510	–	–	2,185	2,050,011	153,749
National Research Council of Canada	29,688,385	–	11,466,607	386,974	22,885,913	1,029,372
Natural Sciences and Engineering Research Council	83,205	–	–	25,128	3,161,822	237,082
Social Sciences and Humanities Research Council.....	49,966	–	–	3,232	1,973,510	241,840
Statistics Canada	7,011,456	–	–	8,280,683	9,709,894	1,494,083
	71,720,668	–	168,917,718	9,312,240	139,878,051	9,437,639

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
3,850,148	12,169	693,641	–	1,129,308	45,377	1,303,681	1,203,714	14,603,345
963,221	–	540	–	94,273	2,053	387,899	1,373,962	8,550,710
2,075,758	387,661	502,803	–	246,799	–	753,935	1,151,979	9,337,534
–	176,446	215,448	–	706,405	–	2,332,319	2,429,914	10,735,138
1,044,731	–	508,419	–	956,811	194,204	2,060,412	8,732,224	31,011,039
7,933,858	576,276	1,920,851	–	3,133,596	241,634	6,838,246	14,891,793	74,237,766
17,282,013	7,063,643	10,992,296	40,732,195	2,001,342	1,867,107	17,767,601	17,272,519	1,024,235,372
28,457,140	46,634,178	68,228,977	2,011,828	12,453,362	16,839,390	22,452,488	19,727,833	385,652,690
–	–	–	–	–	–	–	–	216,036,865
–	91,500	27,594	1,381,669	73,244	–	73,358	283,154	2,279,345
11,842	70,902	–	45,282	1,790,099	–	136,134	309,746	2,908,322
28,468,982	46,796,580	68,256,571	3,438,779	14,316,705	16,839,390	22,661,980	20,320,733	606,877,222
23,289,425	9,236,081	6,949,097	18,918,382	1,393,890	1,718,162	7,471,384	147,464,169	400,185,632
10,729,677	1,054,915	1,748,885	15,937,415	2,485,476	93,325	2,628,534	9,531,279	122,185,627
172,464	799,645	282,284	70,121	210,010	30,264	418,062	1,557,881	4,284,355
93,541	–	–	292,070	47,691	–	166,598	131,046	907,045
6,097,177	3,258,206	33,833	12,067,399	1,133,310	110,714	4,346,868	84,761,532	246,855,206
40,382,284	14,348,847	9,014,099	47,285,387	5,270,377	1,952,465	15,031,446	243,445,907	774,417,865
24,424,620	13,204,770	42,358,731	304,148	1,817,177	2,984,206	6,246,756	84,750,625	1,629,814,627
36,922	469,115	2,888,019	–	872,823	243,387	1,539,387	3,232,704	39,869,694
24,461,542	13,673,885	45,246,750	304,148	2,690,000	3,227,593	7,786,143	87,983,329	1,669,684,321
43,064,882	8,010,414	2,561,660	8,189,281	1,781,010	125,871	9,270,516	45,585,865	1,033,632,440
291,458	644,369	3,472	–	26,925	9,230	73,520	1,653	2,452,606
43,356,340	8,654,783	2,565,132	8,189,281	1,807,935	135,101	9,344,036	45,587,518	1,036,085,046
4,184,743	1,774,453	3,844,756	11,160,686	383,222	204,404	1,864,037	1,057,959	44,639,202
16,425,241	10,840,477	2,737,014	38,780,460	1,091,532	286,589	6,782,095	3,716,285	212,277,849
1,115,379	510,083	2,152,669	43,552,843	288,603	34,996	1,482,478	3,315,457	219,232,955
4,248	143,773	5,578	–	17,181	30,653	77,248	117,586	612,373
104,782	626,761	49,308	25,000	91,621	–	476,843	36,750	4,333,520
4,924,359	911,604	4,745,706	14,785,726	2,042,769	175,890	3,396,243	114,904	96,554,452
6,852	231,714	114,079	–	98,639	115,796	170,587	495,450	4,740,354
217,342	281,194	53,505	–	144,718	85,957	185,218	556,027	3,792,509
187,823	868,328	1,439,461	–	452,390	–	3,030,659	642,261	33,117,038
22,986,026	14,413,934	11,297,320	97,144,029	4,227,453	729,881	15,601,371	8,994,720	574,661,050

Professional and special services—continued

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Justice						
Department of Justice.....	3,746,686	–	–	564,776	13,331,345	3,139,165
Administrative Tribunals Support Service of Canada.....	422,758	–	–	74,527	4,632,028	2,231,348
Canadian Human Rights Commission.....	73,003	–	–	42,746	933,751	282,070
Courts Administration Service.....	2,169,231	–	2,854,578	15,825	2,343,544	4,213,007
Law Commission of Canada.....	403,632	–	–	–	23,770	3,317
Office of the Commissioner for Federal Judicial Affairs.....	340,612	–	–	–	505,302	143,234
Office of the Director of Public Prosecutions.....	1,014,168	–	–	68,430	1,698,425	789,185
Offices of the Information and Privacy Commissioners of Canada.....	795,032	–	–	55,822	1,391,573	229,366
Registrar of the Supreme Court of Canada.....	362,612	–	–	–	83,364	115,096
	9,327,734	–	2,854,578	822,126	24,943,102	11,145,788
National Defence						
Department of National Defence.....	646,842,544	–	2,885,512,339	313,724,337	373,474,928	24,196,443
Military Grievances External Review Committee.....	167,595	–	–	8,350	98,549	30,107
Military Police Complaints Commission.....	214,069	–	–	775	1,702	42,411
	647,224,208	–	2,885,512,339	313,733,462	373,575,179	24,268,961
National Revenue						
Canada Revenue Agency.....	308,776,265	–	–	3,118,031	158,593,254	3,073,032
Natural Resources						
Department of Natural Resources.....	76,010,095	–	5,666,159	622,791	41,535,109	2,623,156
Canadian Energy Regulator.....	358,662	–	163,837	2,065	4,093,059	47,014
Canadian Nuclear Safety Commission.....	732,477	–	116,556	125,945	10,317,753	1,555,987
Northern Pipeline Agency.....	184,883	–	–	–	15,469	–
	77,286,117	–	5,946,552	750,801	55,961,390	4,226,157
Office of the Governor General's Secretary						
Office of the Governor General's Secretary.....	196,857	–	–	52,587	211,373	444,188
Parliament						
House of Commons.....	2,226,053	–	43,130	280,555	14,436,468	739,633
Library of Parliament.....	15,399	–	–	12,164	70,722	2,975
Office of the Conflict of Interest and Ethics Commissioner.....	82,906	–	–	1,972	678,648	–
Office of the Parliamentary Budget Officer.....	1,822	–	–	–	–	12,397
Office of the Senate Ethics Officer.....	10,670	–	–	–	–	–
Parliamentary Protective Service.....	545,979	–	–	130,832	2,355,556	–
Secretariat of the National Security and Intelligence Committee of Parliamentarians.....	344,028	–	–	–	564,757	111,420
Senate.....	807,867	–	–	60,099	20,599	1,049
	4,034,724	–	43,130	485,622	18,126,750	867,474
Prairies and Canadian Northern Economic Development						
Department of Western Economic Diversification.....	766,729	–	–	–	193,441	28,234
Canadian Northern Economic Development Agency.....	1,121,943	–	–	–	519,640	113,261
	1,888,672	–	–	–	713,081	141,495

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
3,202,546	626,528	3,096,823	500,000	6,523,614	21,095	4,872,106	9,902,530	49,527,214
33,469	191,804	288,093	–	255,323	–	591,427	1,592,930	10,313,707
228,066	623,060	–	314,610	73,038	111,339	413,574	1,961,821	5,057,078
166,099	262,778	4,338,926	–	330,779	–	576,324	1,170,359	18,441,450
–	–	–	–	9,473	–	4,456	14,570	459,218
1,089,314	233,833	11,338	–	14,989,964	–	822,111	1,006,735	19,142,443
35,508,943	3,312	952,448	–	1,546,558	34,648	705,848	1,448,355	43,770,320
787,037	332,267	101,115	–	202,532	67,224	596,844	544,945	5,103,757
16,670	19,779	1,428,952	–	259,662	85,338	163,346	510,762	3,045,581
41,032,144	2,293,361	10,217,695	814,610	24,190,943	319,644	8,746,036	18,153,007	154,860,768
29,876,175	83,463,894	119,308,202	24,940,682	7,636,378	63,978,663	258,779,300	769,850,631	5,601,584,516
2,582	33,834	5,971	–	13,138	4,725	47,433	8,701	420,985
111,304	7,016	540	–	25,237	–	46,590	246,672	696,316
29,990,061	83,504,744	119,314,713	24,940,682	7,674,753	63,983,388	258,873,323	770,106,004	5,602,701,817
120,690,181	3,708,983	5,919,290	1,207,335	9,137,934	1,803	22,283,021	10,655,743	647,164,872
6,206,973	6,951,050	4,268,863	27,723,877	1,501,562	1,609,428	7,167,287	1,878,404	183,764,754
122,013	1,760,327	8,518	–	419,621	683,528	748,094	4,166,893	12,573,631
73,625	265,038	615,895	1,287,784	502,441	–	1,801,898	1,244,306	18,639,705
17,659	–	–	–	–	–	–	72,128	290,139
6,420,270	8,976,415	4,893,276	29,011,661	2,423,624	2,292,956	9,717,279	7,361,731	215,268,229
–	93,852	350	–	12,514	210,000	39,003	114,657	1,375,381
205,205	996,557	407,712	1,021,455	4,017,454	465,575	2,932,021	1,204,410	28,976,228
5,685	448,666	69,856	–	228,523	–	294,029	–	1,148,019
15,000	–	61,196	–	19,103	–	46,993	20,576	926,394
–	276,829	1,625	–	18,525	–	78,588	–	389,786
47,380	39,665	–	–	6,026	–	650	–	104,391
343,301	403,490	637,996	–	60,155	–	430,055	113,533	5,020,897
–	–	22,022	25,950	15,254	–	24,167	2,437	1,110,035
342,030	457,040	216,618	614,670	526,537	–	461,151	256,823	3,764,483
958,601	2,622,247	1,417,025	1,662,075	4,891,577	465,575	4,267,654	1,597,779	41,440,233
370,171	697,532	8,163	–	163,038	–	504,892	2,739,185	5,471,385
177,242	5,098	–	–	240,081	28,278	179,275	584,774	2,969,592
547,413	702,630	8,163	–	403,119	28,278	684,167	3,323,959	8,440,977

Professional and special services—concluded

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Privy Council						
Privy Council Office	557,037	–	–	–	8,694,451	3,152,750
Canadian Transportation Accident Investigation and Safety Board	553,134	–	15,233	85,782	2,425,534	127,916
National Security and Intelligence Review Agency Secretariat	308,594	–	–	882	2,034,167	237,540
Office of the Intelligence Commissioner	102,135	–	–	760	337,396	47,537
Pacific Economic Development Agency of Canada	4,637,813	–	–	–	2,206,597	86,676
Public Service Commission	375,989	–	–	107,792	2,176,444	158,214
	6,534,702	–	15,233	195,216	17,874,589	3,810,633
Public Safety, Democratic Institutions and Intergovernmental Affairs						
Department of Public Safety and						
Emergency Preparedness	1,563,757	–	–	26,941	11,152,200	1,782,845
Canada Border Services Agency	68,580,760	–	1,277,278	25,789,789	248,253,828	12,805,558
Canadian Intergovernmental Conference Secretariat	430,473	–	–	2,368	96,090	585,840
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	35,341	–	–	1,360	185,968	148,309
Correctional Service of Canada	33,843,546	–	5,509,443	236,343,182	25,440,341	4,643,494
Leaders' Debates Commission	71,543	–	–	–	11,377	6,237
Office of the Chief Electoral Officer	3,235,067	–	–	98,801	41,049,774	1,049,022
Office of the Commissioner of Official Languages	82,605	–	6,315	19,651	515,117	393,725
Office of the Correctional Investigator of Canada	158,247	–	–	500	97,369	17,475
Parole Board of Canada	176,559	–	–	8,683	4,601,038	401,053
Royal Canadian Mounted Police	149,129,999	–	71,305,841	164,941,232	116,952,673	–
Royal Canadian Mounted Police External Review Committee	33,401	–	–	7,688	–	216,300
	257,341,298	–	78,098,877	427,240,195	448,355,775	22,049,858
Public Services and Procurement						
Department of Public Works and						
Government Services	444,591,043	549,543,320	485,914,833	454,827	261,100,082	55,633,100
Shared Services Canada	5,751,147	–	7,355,014	99,507	273,723,518	2,472,768
	450,342,190	549,543,320	493,269,847	554,334	534,823,600	58,105,868
Transport						
Department of Transport	25,322,631	–	67,678,241	2,804,962	55,330,072	3,647,152
Canadian Transportation Agency	50,028	–	–	705	768,114	234,140
	25,372,659	–	67,678,241	2,805,667	56,098,186	3,881,292
Treasury Board						
Treasury Board Secretariat	1,866,491	–	–	261,744	38,520,775	4,606,025
Canada School of Public Service	1,983	–	–	55,323	4,052,682	699,424
Office of the Commissioner of Lobbying	328,263	–	–	14,411	737,714	28,319
Office of the Public Sector Integrity Commissioner	496,827	–	–	3,185	247,582	34,883
	2,693,564	–	–	334,663	43,558,753	5,368,651
Veterans Affairs						
Department of Veterans Affairs	109,627,057	–	–	446,680,829	85,426	1,861,116
Veterans Review and Appeal Board	103,492	–	–	250	–	100,087
	109,730,549	–	–	446,681,079	85,426	1,961,203
Women, Gender Equality and Youth						
Department for Women and Gender Equality	532,596	–	–	63,658	294,393	549,688
Total	3,877,794,398	549,543,320	5,053,098,928	2,672,239,335	2,752,707,910	237,837,838

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
9,358,432	258,967	3,113,191	263,403	453,635	64,077	1,691,183	3,950,451	31,557,577
98,534	331,092	77,851	13,266	67,863	110,610	627,628	54,220	4,588,663
34,016	175,055	198,960	–	98,104	–	394,435	327,186	3,808,939
–	–	9,325	–	6,147	–	1,380	115,132	619,812
303,992	258,160	–	–	152,291	10,464	194,335	1,194,921	9,045,249
1,655,332	543,764	211,896	–	39,774	37,528	193,275	1,147,780	6,647,788
11,450,306	1,567,038	3,611,223	276,669	817,814	222,679	3,102,236	6,789,690	56,268,028
6,440,137	8,280,569	1,988,891	875,647	619,309	85,075	1,260,768	1,856,418	35,932,557
23,734,071	8,948,368	59,115,308	100,638	528,388	100,064	6,678,575	18,979,462	474,892,087
–	39,010	31,758	–	2,745	–	40,918	389,216	1,618,418
85,696	285,168	11,174	19,000	11,554	55,628	249,585	–	1,088,783
48,520,880	2,735,472	20,758,338	1,210,705	1,383,579	1,009,283	53,977,788	92,038,475	527,414,526
16,677	–	–	–	–	–	–	49,245	155,079
872,568	5,490,462	266,464	348,494	334,147	512,053	1,249,126	3,538,416	58,044,394
4,202	164,956	38,150	10,365	54,593	74,943	134,067	98,848	1,597,537
–	16,683	483	5,610	28,390	31,650	24,157	49,850	430,414
1,784,325	194,285	31,874	–	45,689	150,432	297,871	692,049	8,383,858
41,668,299	7,278,063	154,958,663	1,033,282	2,583,721	6,413,981	29,043,880	1,940,906	747,250,540
33,849	8,693	–	–	41,763	107,970	94,337	22,750	566,751
123,160,704	33,441,729	237,201,103	3,603,741	5,633,878	8,541,079	93,051,072	119,655,635	1,857,374,944
23,730,921	140,755,628	34,273,667	2,355,540	2,112,509	1,850,644	12,009,166	600,185,730	2,614,511,010
1,109,778	119,738,018	8,142,639	1,397,272	256,840	78,817	16,342,501	35,000	436,502,819
24,840,699	260,493,646	42,416,306	3,752,812	2,369,349	1,929,461	28,351,667	600,220,730	3,051,013,829
17,291,632	48,210,502	4,323,407	24,717,265	2,282,198	1,272,672	9,869,387	11,334,054	274,084,175
10,781	612,585	271,449	39,000	87,551	244,178	700,161	399,400	3,418,092
17,302,413	48,823,087	4,594,856	24,756,265	2,369,749	1,516,850	10,569,548	11,733,454	277,502,267
9,904,074	7,697,103	983,521	658,488	520,407	575,136	6,605,966	109,410,538	181,610,268
122,998	216,132	5,363	–	186,705	25,565	1,336,151	845,723	7,548,049
15,915	145,900	6,184	–	11,436	–	21,573	17,107	1,326,822
430	33,296	4,488	–	16,560	8,023	48,536	111,624	1,005,434
10,043,417	8,092,431	999,556	658,488	735,108	608,724	8,012,226	110,384,992	191,490,573
5,302,633	172,785	1,106,134	–	838,510	847,210	2,170,606	14,824,159	583,516,465
–	–	58,906	–	27,008	–	334,886	93,097	717,726
5,302,633	172,785	1,165,040	–	865,518	847,210	2,505,492	14,917,256	584,234,191
89,628	463,840	55,459	418,993	57,035	120,684	343,057	1,969,996	4,959,027
683,718,500	837,842,057	621,841,427	368,427,864	102,918,758	108,443,411	585,935,071	2,319,128,631	20,771,477,448

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Section 4

Public Accounts of Canada

2023–2024

Acquisition of land, buildings and works

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Acquisition of land, buildings and works

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

The detailed information is available at <https://www.canada.ca/en/public-services-procurement/services/payments-accounting/public-accounts/2024.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date;
- the total amount of the current year's expenditures for contracts less than \$250,000 (cost plus contracts of less than \$25,000) with the total number of contractors.

Acquisition of land, buildings and works

(in dollars)

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food	–	2,712,266	20,686,053	–	23,398,319
Canadian Heritage					
Library and Archives of Canada.....	–	–	36,380,456	–	36,380,456
The National Battlefields Commission.....	–	–	261,718	–	261,718
	–	–	36,642,174	–	36,642,174
Environment and Climate Change					
Department of the Environment	–	3,673,329	1,044,213	–	4,717,542
Parks Canada Agency	75,000	145,218,463	34,007,419	885,554	180,186,436
	75,000	148,891,792	35,051,632	885,554	184,903,978
Finance					
Financial Consumer Agency of Canada	–	–	612,667	–	612,667
Office of the Superintendent of Financial Institutions	–	–	2,475,549	–	2,475,549
	–	–	3,088,216	–	3,088,216
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans	–	236,976,711	3,843,699	–	240,820,410
Global Affairs					
Department of Foreign Affairs, Trade and Development.....	345,000	230,896	28,817,152	2,849,254	32,242,302
Health					
Department of Health.....	–	–	747,158	–	747,158
Public Health Agency of Canada	–	–	325,539	–	325,539
	–	–	1,072,697	–	1,072,697
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration	–	–	26,415	–	26,415
Immigration and Refugee Board	–	–	2,517,519	–	2,517,519
	–	–	2,543,934	–	2,543,934
Indigenous Services					
Department of Indigenous Services.....	2,352	–	–	–	2,352
Infrastructure and Communities					
Office of Infrastructure of Canada.....	–	7,560,856	–	–	7,560,856

Acquisition of land, buildings and works—concluded

(in dollars)

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
Innovation, Science and Industry					
Department of Industry	–	–	16,000	–	16,000
National Research Council of Canada	8,034,819	897,602	24,075,917	–	33,008,338
Natural Sciences and Engineering Research Council.....	–	–	5,542	–	5,542
Social Sciences and Humanities Research Council.....	–	–	4,013	–	4,013
Statistics Canada	–	–	114,268	–	114,268
	8,034,819	897,602	24,215,740	–	33,148,161
Justice					
Canadian Human Rights Commission	–	–	33,871	–	33,871
Courts Administration Service	–	–	448,189	–	448,189
Offices of the Information and Privacy Commissioners of Canada.....	–	–	70,415	–	70,415
	–	–	552,475	–	552,475
National Defence					
Department of National Defence	5,199,510	159,009,410	485,318,247	71,252,092	720,779,259
Communications Security Establishment	–	–	14,567,302	–	14,567,302
Military Grievances External Review Committee.....	–	–	20,876	–	20,876
	5,199,510	159,009,410	499,906,425	71,252,092	735,367,437
Natural Resources					
Department of Natural Resources.....	–	2,876,850	7,795,837	–	10,672,687
Prairies and Canadian Northern Economic Development					
Canadian Northern Economic Development Agency.....	–	–	499,980	–	499,980
Public Safety, Democratic Institutions and Intergovernmental Affairs					
Canada Border Services Agency	–	93,329	33,421,640	–	33,514,969
Correctional Service of Canada	–	1,346,488	178,535,160	–	179,881,648
Parole Board of Canada.....	–	–	41,400	–	41,400
Royal Canadian Mounted Police	676,284	4,457,769	69,954,850	3,925,015	79,013,918
	676,284	5,897,586	281,953,050	3,925,015	292,451,935
Public Services and Procurement					
Department of Public Works and Government Services	30,400,269	560,948,014	686,239,334	349,000	1,277,936,617
Shared Services Canada	–	–	3,906,538	–	3,906,538
	30,400,269	560,948,014	690,145,872	349,000	1,281,843,155
Transport					
Department of Transport	–	82,259,476	33,998,896	–	116,258,372
Veterans Affairs					
Department of Veterans Affairs.....	–	–	1,577,468	–	1,577,468
Women, Gender Equality and Youth					
Department for Women and Gender Equality.....	–	–	49,777	–	49,777
Total.....	44,733,234	1,208,261,459	1,672,441,077	79,260,915	3,004,696,685

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Section 5

Public Accounts of Canada

2023–2024

Acquisition of machinery and equipment

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Acquisition of machinery and equipment

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Acquisition of machinery and equipment

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
Agriculture and Agri-Food			
Department of Agriculture and Agri-Food.....	4,977,660	–	864,513
Canadian Grain Commission.....	–	–	761,509
	4,977,660	–	1,626,022
Atlantic Canada Opportunities Agency			
Atlantic Canada Opportunities Agency	138,751	–	44,992
Canadian Heritage			
Department of Canadian Heritage	5,445	–	79,981
Canadian Radio-television and Telecommunications Commission.....	582	–	221,000
Library and Archives of Canada.....	132,201	–	412,630
National Film Board.....	–	–	96,233
The National Battlefields Commission	309,045	–	556,429
	447,273	–	1,366,273
Crown-Indigenous Relations and Northern Affairs			
Department of Crown-Indigenous and Northern Affairs.....	153,351	–	22,205
Canadian High Arctic Research Station.....	91,342	180	45,432
	244,693	180	67,637
Economic Development Agency of Canada for the Regions of Quebec			
Economic Development Agency of Canada for the Regions of Quebec	106,020	–	39,657
Employment and Workforce Development			
Department of Employment and Social Development	360,243	–	1,872,246
Canadian Accessibility Standards Development Organization.....	–	–	8,157
Canadian Centre for Occupational Health and Safety.....	–	–	–
	360,243	–	1,880,403
Environment and Climate Change			
Department of the Environment	9,123,506	8,775	1,208,653
Impact Assessment Agency of Canada.....	–	–	61,594
Parks Canada Agency.....	25,123,529	126,037	1,026,947
	34,247,035	134,812	2,297,194
Finance			
Department of Finance	47,499	–	29,735
Financial Consumer Agency of Canada.....	–	–	153,248
Financial Transactions and Reports Analysis Centre of Canada	–	–	734,921
Office of the Auditor General.....	–	–	298,504
Office of the Superintendent of Financial Institutions	–	–	415,067
	47,499	–	1,631,475
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans	282,285,262	165,449	8,613,142

Computer/ related equipment and software	Specialized equipment ²	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ³	Total
6,597,074	22,431,264	1,239,184	38,871	210,323	8,470,631	44,829,520
61,664	2,198,339	205,480	–	3,907	136,644	3,367,543
6,658,738	24,629,603	1,444,664	38,871	214,230	8,607,275	48,197,063
414,645	–	317,432	–	11,400	170	927,390
1,264,154	454,510	398,740	–	23,785	522,211	2,748,826
1,439,677	31,441	294,947	–	1,025	–	1,988,672
4,524,848	23,302	585,131	–	42,806	406,514	6,127,432
1,589,195	–	72,417	–	–	952,320	2,710,165
186,163	(11,996)	35,075	–	4,895	37,225	1,116,836
9,004,037	497,257	1,386,310	–	72,511	1,918,270	14,691,931
899,126	1,143	57,255	–	9,449	25,930	1,168,459
186,199	680,019	488,966	23,076	2,917	59,691	1,577,822
1,085,325	681,162	546,221	23,076	12,366	85,621	2,746,281
448,605	–	198,681	–	12,185	4,117	809,265
32,348,307	442,682	11,298,514	–	726,155	135,139	47,183,286
6,003	–	7,555	–	70	–	21,785
62,968	–	–	–	4,778	–	67,746
32,417,278	442,682	11,306,069	–	731,003	135,139	47,272,817
9,820,613	17,226,300	2,616,915	–	364,281	3,421,190	43,790,233
920,607	–	108,859	–	73,606	35,403	1,200,069
4,034,121	3,616,564	1,571,418	662,838	298,920	12,485,917	48,946,291
14,775,341	20,842,864	4,297,192	662,838	736,807	15,942,510	93,936,593
1,185,791	–	215,656	–	39,172	3,485	1,521,338
1,062,991	–	160,157	–	13,775	–	1,390,171
3,956,197	140	211,941	3,374	35,016	6,086	4,947,675
383,229	–	1,114,869	–	1,260	–	1,797,862
3,982,649	–	619,746	–	–	–	5,017,462
10,570,857	140	2,322,369	3,374	89,223	9,571	14,674,508
15,478,432	34,861,013	4,119,590	4,668,306	737,497	42,747,781	393,676,472

Acquisition of machinery and equipment—continued

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
Global Affairs			
Department of Foreign Affairs, Trade and Development	3,964,470	–	4,538,555
International Joint Commission (Canadian Section)	–	–	1,296
Invest in Canada Hub	–	–	–
	3,964,470	–	4,539,851
Health			
Department of Health	685,084	–	1,966,208
Canadian Food Inspection Agency	5,074,148	–	504,987
Canadian Institutes of Health Research	–	–	–
Patented Medicine Prices Review Board	–	–	69,397
Public Health Agency of Canada	93,714	–	433,593
	5,852,946	–	2,974,185
Immigration, Refugees and Citizenship			
Department of Citizenship and Immigration	18,795	–	297,250
Immigration and Refugee Board	–	–	439,416
	18,795	–	736,666
Indigenous Services			
Department of Indigenous Services	2,934,946	–	655,511
Federal Economic Development Agency for Northern Ontario	100,504	–	170,971
	3,035,450	–	826,482
Infrastructure and Communities			
Office of Infrastructure of Canada	46,060	–	110,013
Innovation, Science and Industry			
Department of Industry	4,118,499	–	1,178,080
Canadian Space Agency	206,625	–	2,082,038
Copyright Board	–	–	8,885
Federal Economic Development Agency for Southern Ontario	–	–	990
National Research Council of Canada	2,087,875	–	633,576
Natural Sciences and Engineering Research Council	–	–	4,638
Social Sciences and Humanities Research Council	–	–	8,542
Statistics Canada	108,402	–	696,294
	6,521,401	–	4,613,043
Justice			
Department of Justice	–	–	956,015
Administrative Tribunals Support Service of Canada	–	–	2,082,850
Canadian Human Rights Commission	–	–	173,490
Courts Administration Service	52,049	–	422,207
Law Commission of Canada	–	–	–
Office of the Commissioner for Federal Judicial Affairs	–	–	13,056
Office of the Director of Public Prosecutions	–	–	346,846
Offices of the Information and Privacy Commissioners of Canada	–	–	314,109
Registrar of the Supreme Court of Canada	47,829	–	227,684
	99,878	–	4,536,257
National Defence			
Department of National Defence	2,925,182,007	747,987,246	191,306,437
Military Grievances External Review Committee	–	–	40,699
Military Police Complaints Commission	–	–	11,210
	2,925,182,007	747,987,246	191,358,346

Computer/ related equipment and software	Specialized equipment ²	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ³	Total
8,485,296	12,607,229	13,782,964	–	958,032	8,158,916	52,495,462
39,528	–	–	–	149	–	40,973
303,800	–	4,199	–	–	–	307,999
8,828,624	12,607,229	13,787,163	–	958,181	8,158,916	52,844,434
12,699,219	17,989,044	3,108,967	4,270	97,353	7,767,682	44,317,827
5,405,360	9,276,025	1,501,355	–	197,796	1,277,102	23,236,773
187,500	–	954	–	2,985	–	191,439
102,127	–	4,653	–	1,467	10	177,654
8,693,233	13,816,043	222,796	15,077	30,418	2,075,116	25,379,990
27,087,439	41,081,112	4,838,725	19,347	330,019	11,119,910	93,303,683
13,888,085	1,880,441	2,497,605	–	89,700	176,232	18,848,108
2,023,196	22,009	221,925	–	7,951	63,603	2,778,100
15,911,281	1,902,450	2,719,530	–	97,651	239,835	21,626,208
13,850,106	53,247,315	2,045,066	842,939	190,711	669,587	74,436,181
82,322	–	2,227	–	16	57	356,097
13,932,428	53,247,315	2,047,293	842,939	190,727	669,644	74,792,278
432,304	826	133,108	–	231	2,447	724,989
8,490,393	6,088,380	1,312,977	–	63,571	2,313,044	23,564,944
2,987,681	1,439,486	78,082	–	108,836	528,492	7,431,240
3,801	2,342	10,234	–	274	–	25,536
182,918	–	8,745	–	3,530	9,998	206,181
7,142,071	61,120,519	1,420,898	4,724,356	803,939	6,633,723	84,566,957
1,191,503	–	72,532	–	9,268	10,646	1,288,587
703,088	–	54,838	–	5,227	5,871	777,566
5,744,836	457,843	1,066,184	–	100,651	279,349	8,453,559
26,446,291	69,108,570	4,024,490	4,724,356	1,095,296	9,781,123	126,314,570
6,846,860	1,340,684	1,169,979	–	131,359	20,960	10,465,857
368,535	–	325,506	–	20,609	4,172	2,801,672
811,207	–	37,694	–	12,644	–	1,035,035
1,298,068	200	316,705	–	1,627	178,638	2,269,494
608	–	158	–	150	–	916
264,944	39,058	33,550	–	10,967	–	361,575
1,319,193	6,487	152,684	–	57,839	115,627	1,998,676
708,702	–	66,195	–	16,015	–	1,105,021
454,412	21,440	253,791	–	46	67,426	1,072,628
12,072,529	1,407,869	2,356,262	–	251,256	386,823	21,110,874
296,440,377	212,779,456	41,831,414	15,266,418	5,857,939	635,083,102	5,071,734,396
33,953	–	7,128	–	201	–	81,981
17,354	–	3,678	–	4,501	138	36,881
296,491,684	212,779,456	41,842,220	15,266,418	5,862,641	635,083,240	5,071,853,258

Acquisition of machinery and equipment—continued

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
National Revenue			
Canada Revenue Agency.....	616,593	–	338,060
Natural Resources			
Department of Natural Resources.....	3,699,675	3,239	951,129
Canadian Energy Regulator.....	–	–	16,684
Canadian Nuclear Safety Commission.....	288,692	13,809	25,778
	3,988,367	17,048	993,591
Office of the Governor General's Secretary			
Office of the Governor General's Secretary.....	206	–	25,927
Parliament			
House of Commons.....	148,999	–	4,400,688
Library of Parliament.....	–	–	23,873
Office of the Conflict of Interest and Ethics Commissioner.....	–	–	20,611
Office of the Parliamentary Budget Officer.....	–	–	7,104
Office of the Senate Ethics Officer.....	–	–	–
Parliamentary Protective Service.....	434,940	100,059	183,868
Secretariat of the National Security and Intelligence Committee of Parliamentarians.....	–	–	–
Senate.....	88,640	–	1,473,877
	672,579	100,059	6,110,021
Prairies and Canadian Northern Economic Development			
Department of Western Economic Diversification.....	–	–	45,289
Canadian Northern Economic Development Agency.....	90	–	15,602
	90	–	60,891
Privy Council			
Privy Council Office.....	1,562	–	1,141,833
Canadian Transportation Accident Investigation and Safety Board.....	140,358	–	40,459
National Security and Intelligence Review Agency Secretariat.....	–	–	13,057
Office of the Intelligence Commissioner.....	–	–	–
Pacific Economic Development Agency of Canada.....	–	–	4,662
Public Service Commission.....	–	–	7,737
	141,920	–	1,207,748
Public Safety, Democratic Institutions and Intergovernmental Affairs			
Department of Public Safety and Emergency Preparedness.....	45,990	–	258,378
Canada Border Services Agency.....	8,919,918	995,284	8,668,264
Canadian Intergovernmental Conference Secretariat.....	–	–	162,447
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police.....	–	–	82,086
Correctional Service of Canada.....	11,660,448	1,650,988	1,839,502
Office of the Chief Electoral Officer.....	101,215	–	154,504
Office of the Commissioner of Official Languages.....	128	–	50,208
Office of the Correctional Investigator of Canada.....	–	–	200
Parole Board of Canada.....	42,878	–	24,653
Royal Canadian Mounted Police.....	168,585,063	25,923,855	43,352,918
Royal Canadian Mounted Police External Review Committee.....	–	–	–
	189,355,640	28,570,127	54,593,160

Computer/ related equipment and software	Specialized equipment ²	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ³	Total
34,628,199	–	8,363,116	–	140,291	2,060,881	46,147,140
11,264,193	17,930,193	4,875,616	–	444,823	3,874,882	43,043,750
1,707,409	–	163,394	–	12,389	250,217	2,150,093
2,315,837	1,054,643	70,851	–	–	2,890	3,772,500
15,287,439	18,984,836	5,109,861	–	457,212	4,127,989	48,966,343
393,942	263	5,008	–	971	1,817	428,134
17,862,585	–	1,432,016	–	153,879	4,778,243	28,776,410
340,770	–	119,834	–	–	–	484,477
121,141	–	–	–	3,061	–	144,813
21,031	–	33	–	–	–	28,168
4,516	–	–	–	247	–	4,763
1,167,840	776,915	250,030	–	9,133	378,541	3,301,326
53	–	30,504	–	2,794	–	33,351
798,028	1,984	104,037	–	23,980	138,900	2,629,446
20,315,964	778,899	1,936,454	–	193,094	5,295,684	35,402,754
862,073	–	99,208	–	4,675	–	1,011,245
119,578	–	57,456	–	–	6,733	199,459
981,651	–	156,664	–	4,675	6,733	1,210,704
3,962,462	129,050	699,210	–	40,686	59,415	6,034,218
639,010	721,530	75,385	–	71,001	16,077	1,703,820
117,085	–	5,020	–	1,365	11,800	148,327
–	–	875	–	–	–	875
813,665	–	202,271	–	69	–	1,020,667
219,285	565	113,130	–	75	301	341,093
5,751,507	851,145	1,095,891	–	113,196	87,593	9,249,000
1,644,663	–	1,004,054	–	180,723	–	3,133,808
19,248,519	9,806,881	4,284,702	–	127,516	2,656,661	54,707,745
162,876	–	9,272	–	76,902	–	411,497
144,088	–	23,462	–	12,088	–	261,724
20,122,773	12,529,137	7,230,599	104,296	–	18,940,330	74,078,073
3,382,766	–	234,535	–	25,226	13,140	3,911,386
249,213	9,754	104,724	–	4,071	2,140	420,238
5,680	–	60	–	–	–	5,940
28,412	–	108,874	–	20,114	–	224,931
55,535,013	17,337,239	8,404,670	284,823	6,599,961	16,575,656	342,599,198
36,384	–	13,316	–	12,454	–	62,154
100,560,387	39,683,011	21,418,268	389,119	7,059,055	38,187,927	479,816,694

Acquisition of machinery and equipment—concluded

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
Public Services and Procurement			
Department of Public Works and Government Services	2,005,463	–	540,275
Shared Services Canada	538,064	–	58,563,916
	2,543,527	–	59,104,191
Transport			
Department of Transport	40,047,852	16,820	2,674,732
Canadian Transportation Agency	27	–	128,738
	40,047,879	16,820	2,803,470
Treasury Board			
Treasury Board Secretariat	2,813	–	4,363
Canada School of Public Service	–	–	530,498
Office of the Commissioner of Lobbying	–	–	9,357
Office of the Public Sector Integrity Commissioner	–	–	29,859
	2,813	–	574,077
Veterans Affairs			
Department of Veterans Affairs	152,228	–	79,908
Veterans Review and Appeal Board	–	–	10,439
	152,228	–	90,347
Women, Gender Equality and Youth			
Department for Women and Gender Equality	2,009	–	173,004
Total	3,505,099,294	776,991,741	353,336,125

¹ This category includes aircraft and related parts, \$1,351,334,966; ships, boats and related parts, \$1,590,192,114; road motor vehicles and related parts, \$508,288,029; and miscellaneous vehicles and related parts, \$55,284,185.

² This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems.

³ This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer/ related equipment and software	Specialized equipment ²	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ³	Total
61,441,108	2,391,977	21,794,003	3,135,714	105,213	34,420,113	125,833,866
354,390,583	7,164	3,670,396	13,800	2,790	2,751,835	419,938,548
415,831,691	2,399,141	25,464,399	3,149,514	108,003	37,171,948	545,772,414
7,535,825	270,252	3,599,940	153,884	30,123	15,430,491	69,759,919
715,086	–	22,921	–	–	3,857	870,629
8,250,911	270,252	3,622,861	153,884	30,123	15,434,348	70,630,548
1,632,359	–	95,083	–	14,595	5,218	1,754,431
1,313,107	–	595,725	–	11,702	10,130	2,461,162
49,828	–	2,658	–	769	–	62,612
59,969	–	18,727	–	20,541	–	129,096
3,055,263	–	712,193	–	47,607	15,348	4,407,301
2,368,823	300	1,121,027	–	1,085,260	53,322	4,860,868
152,508	–	37,872	–	530	–	201,349
2,521,331	300	1,158,899	–	1,085,790	53,322	5,062,217
449,961	–	56,228	–	869	6,175	688,246
1,100,084,084	537,057,395	166,787,161	29,942,042	20,644,110	837,342,157	7,327,284,109

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Section 6

Public Accounts of Canada
2023–2024

Transfer payments

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Transfer payments

The following statement presents the total amount spent as transfer payments in the current fiscal year, by department and agency, under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Transfer payments

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
Agriculture and Agri-Food			
Department of Agriculture and Agri-Food.....	–	1,463,483,684	1,621,443,288
Atlantic Canada Opportunities Agency			
Atlantic Canada Opportunities Agency	1,220,892	175,670,326	–
Canadian Heritage			
Department of Canadian Heritage	33,997,833	145,512,653	434,158,225
Library and Archives of Canada.....	–	–	–
	33,997,833	145,512,653	434,158,225
Crown-Indigenous Relations and Northern Affairs			
Department of Crown-Relations and Northern Affairs	121,208	1,117,880,784	752,696,838
Canadian High Arctic Research Station.....	231,000	–	878,067
	352,208	1,117,880,784	753,574,905
Economic Development Agency of Canada for the Regions of Quebec			
Economic Development Agency of Canada for the Regions of Quebec	–	212,259,893	–
Employment and Workforce Development			
Department of Employment and Social Development	80,805,922,229	187,713,998	8,365,319,213
Canadian Accessibility Standards Development Organization.....	7,776,454	–	–
	80,813,698,683	187,713,998	8,365,319,213
Environment and Climate Change			
Department of the Environment	1,545,372	116,587,604	257,483,281
Impact Assessment Agency of Canada.....	651,986	–	432,500
Parks Canada Agency.....	54,461	176,614	684,755
	2,251,819	116,764,218	258,600,536
Finance			
Department of Finance	–	–	89,573,305,849
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans	269,946,725	67,469,973	–
Global Affairs			
Department of Foreign Affairs, Trade and Development.....	822,915	719,649,387	–
Health			
Department of Health	246,548,657	–	4,356,566,002
Canadian Food Inspection Agency	112,728,953	–	–
Canadian Institutes of Health Research	1,190,347,392	–	–
Public Health Agency of Canada.....	202,156	–	79,967,113
	1,549,827,158	–	4,436,533,115

The detailed information is available at <https://www.canada.ca/en/public-services-procurement/services/payments-accounting/public-accounts/2024.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year
- the total amount paid for each class of recipients
- a detailed listing for each class of recipients of the aggregate of all payments (this is cash payments and accrued charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid
- the total amount and the total number of recipients, for each class of recipients, of all payments to a recipient aggregating to less than \$100,000

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
2,568,507	189,729,770	50,000	–	3,277,275,249
–	192,696,113	27,211,618	–	396,798,949
11,627,498	1,228,293,599	13,223,626	–	1,866,813,434
–	3,266,260	–	–	3,266,260
11,627,498	1,231,559,859	13,223,626	–	1,870,079,694
–	4,351,709,243	5,213,773	–	6,227,621,846
–	6,637,149	–	–	7,746,216
–	4,358,346,392	5,213,773	–	6,235,368,062
–	257,447,363	37,468,845	–	507,176,101
11,123,144	2,268,495,025	82,940,151	(225,843,971)	91,495,669,789
–	723,546	–	–	8,500,000
11,123,144	2,269,218,571	82,940,151	(225,843,971)	91,504,169,789
49,898,667	489,419,506	15,382,292	–	930,316,722
77,801	20,191,615	–	–	21,353,902
1,008,282	77,755,847	8,277,585	–	87,957,544
50,984,750	587,366,968	23,659,877	–	1,039,628,168
595,947,436	350,000	–	994,650,484	91,164,253,769
1,985,965	252,110,441	–	–	591,513,104
4,936,262,925	147,543,517	14,649,976	–	5,818,928,720
–	641,270,696	10,500	–	5,244,395,855
–	–	–	–	112,728,953
–	68,035,001	–	–	1,258,382,393
8,872,000	470,988,087	–	–	560,029,356
8,872,000	1,180,293,784	10,500	–	7,175,536,557

Transfer payments—continued

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
Immigration, Refugees and Citizenship			
Department of Citizenship and Immigration.....	552,860,261	–	874,516,676
Indigenous Services			
Department of Indigenous Services.....	14,040,294	1,530,253,453	1,081,344,864
Federal Economic Development Agency for Northern Ontario.....	–	9,424,079	–
	14,040,294	1,539,677,532	1,081,344,864
Infrastructure and Communities			
Office of Infrastructure of Canada.....	–	651,910,466	4,458,802,182
Innovation, Science and Industry			
Department of Industry.....	–	2,136,203,055	–
Canadian Space Agency.....	78,003	20,345,068	–
Federal Economic Development Agency for Southern Ontario.....	–	173,796,775	–
National Research Council of Canada.....	–	436,162,082	–
Natural Sciences and Engineering Research Council.....	1,309,709,501	–	–
Social Sciences and Humanities Research Council.....	1,109,988,820	–	–
	2,419,776,324	2,766,506,980	–
Justice			
Department of Justice.....	1,525,752	–	573,212,709
Offices of the Information and Privacy Commissioners of Canada.....	–	–	–
	1,525,752	–	573,212,709
National Defence			
Department of National Defence.....	739,504	13,162,717	35,950,000
National Revenue			
Canada Revenue Agency.....	10,037,901,922	83,414,608	51,362,365
Natural Resources			
Department of Natural Resources.....	530,496,020	700,316,289	989,549,112
Canadian Energy Regulator.....	194,027	–	–
Canadian Nuclear Safety Commission.....	44,960	–	–
	530,735,007	700,316,289	989,549,112
Office of the Governor General's Secretary			
Office of the Governor General's Secretary.....	952,367	–	–
Parliament			
House of Commons.....	–	–	–
Senate.....	–	–	–
	–	–	–
Prairies and Canadian Northern Economic Development			
Department of Western Economic Diversification.....	–	113,229,324	–
Canadian Northern Economic Development Agency.....	83,947	29,708,053	3,797,136
	83,947	142,937,377	3,797,136
Privy Council			
Privy Council Office.....	518,859	–	–
Pacific Economic Development Agency of Canada.....	5,000	64,453,148	–
	523,859	64,453,148	–

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
102,797,417	1,194,339,534	269,124,388	–	2,993,638,276
–	16,992,586,304	36,636,669	–	19,654,861,584
–	47,050,799	–	–	56,474,878
–	17,039,637,103	36,636,669	–	19,711,336,462
–	249,848,542	1,938,025,304	–	7,298,586,494
5,164,466	1,394,144,554	–	–	3,535,512,075
32,670,013	19,579,013	223,587	–	72,895,684
–	202,045,263	39,812,140	–	415,654,178
38,659,589	150,191,001	–	–	625,012,672
–	–	–	–	1,309,709,501
–	–	–	–	1,109,988,820
76,494,068	1,765,959,831	40,035,727	–	7,068,772,930
804,381	105,852,114	116,000	–	681,510,956
–	496,464	–	–	496,464
804,381	106,348,578	116,000	–	682,007,420
1,056,469,869	16,874,453	2,262,219	–	1,125,458,762
–	5,284,769	–	–	10,177,963,664
17,456,903	204,704,940	–	–	2,442,523,264
–	2,649,660	–	–	2,843,687
1,019,212	4,741,456	–	–	5,805,628
18,476,115	212,096,056	–	–	2,451,172,579
–	–	–	–	952,367
1,416,782	–	–	–	1,416,782
481,206	–	–	–	481,206
1,897,988	–	–	–	1,897,988
–	185,198,572	29,018,024	–	327,445,920
–	27,462,114	1,078,512	–	62,129,762
–	212,660,686	30,096,536	–	389,575,682
–	–	–	–	518,859
–	80,996,492	8,610,058	–	154,064,698
–	80,996,492	8,610,058	–	154,583,557

Transfer payments—concluded

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
Public Safety, Democratic Institutions and Intergovernmental Affairs			
Department of Public Safety and Emergency Preparedness	46,500,000	–	731,992,515
Correctional Service of Canada	–	–	–
Office of the Chief Electoral Officer	–	–	–
Royal Canadian Mounted Police	645,188,957	–	62,799,230
	691,688,957	–	794,791,745
Public Services and Procurement			
Department of Public Works and Government Services	–	–	–
Transport			
Department of Transport	80,080	961,801,644	300,153,691
Treasury Board			
Treasury Board Secretariat	310,329	–	–
Office of the Public Sector Integrity Commissioner	21,270	–	–
	331,599	–	–
Veterans Affairs			
Department of Veterans Affairs	4,592,584,214	–	–
Women, Gender Equality and Youth			
Department for Women and Gender Equality	–	–	86,253,968
Total	101,515,942,320	11,130,585,677	114,692,669,579

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
3,535,416	369,956,839	60,799,816	–	1,212,784,586
–	5,525,608	94,500	–	5,620,108
–	2,273,970	–	–	2,273,970
99,500	839,378	–	–	708,927,065
3,634,916	378,595,795	60,894,316	–	1,929,605,729
–	–	624,024,394	(572,731,632)	51,292,762
343,397	320,279,989	70,243,822	–	1,652,902,623
467,402	239,897	–	–	1,017,628
–	–	–	–	21,270
467,402	239,897	–	–	1,038,898
11,881,379	32,248,737	–	–	4,636,714,330
–	163,044,372	–	–	249,298,340
6,892,639,157	32,445,117,612	3,284,497,799	196,074,881	270,157,527,025

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Section 7

Public Accounts of Canada
2023–2024

Public debt charges

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Public debt charges

Public debt charges include effective interest calculated on market debt including amounts arising on the extinguishment of debt, as well as interest on obligations for public sector pensions and other employee and veteran future benefits.

The following statement presents details of the current year's public debt charges.

Public debt charges

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2024
Unmatured Debt and cross-currency swaps			
Interest on marketable bonds ¹			
Payable in Canadian currency			
CA135087L856—May 2023	0.25	—	7,120,103
CA135087A610—June 2023	1.50	—	44,278,559
CA135087UT96—June 2023	8.00	—	32,230,441
CA135087M359—Aug 2023	0.25	—	30,442,802
CA135087H987—Sept 2023	2.00	—	138,139,281
CA135087M763—Nov 2023	0.50	—	51,756,901
CA135087M920—Feb 2024	0.75	—	156,979,064
CA135087J546—March 2024	2.25	—	236,060,879
CA135087L690—Apr 2024	0.25	36,980,000,000	154,234,853
CA135087N423—May 2024	1.50	14,120,000,000	308,215,110
CA135087B451—June 2024	2.50	13,700,000,000	351,733,442
CA135087N910—Aug 2024	2.75	14,075,000,000	452,330,270
CA135087J967—Sept 2024	1.50	16,065,381,000	233,424,032
CA135087M508—Oct 2024	0.75	14,000,000,000	127,539,301
CA135087P402—Nov 2024	3.00	14,400,000,000	544,258,256
CA135087P659—Feb 2025	3.75	14,750,000,000	565,726,822
CA135087K528—March 2025	1.25	17,300,000,000	254,313,574
CA135087N340—Apr 2025	1.50	11,875,000,000	277,574,309
CA135087Q319—May 2025	3.75	15,250,000,000	573,616,648
CA135087D507—June 2025	2.25	13,100,000,000	254,322,071
CA135087VH40—June 2025	9.00	2,133,858,000	189,847,554
CA135087Q640—Aug 2025	3.50	19,000,000,000	621,714,001
CA135087K940—Sept 2025	0.50	47,500,000,000	204,575,374
CA135087P246—Oct 2025	3.00	10,000,000,000	355,782,256
CA135087Q806—Nov 2025	4.50	19,750,000,000	526,771,778
CA135087R226—Feb 2026	4.50	23,000,000,000	313,901,799
CA135087L518—March 2026	0.25	34,000,000,000	206,586,981
CA135087P816—Apr 2026	3.00	10,000,000,000	326,449,536
CA135087R556—May 2026	4.00	19,500,000,000	62,077,391
CA135087E679—June 2026	1.50	13,472,000,000	197,648,002
CA135087L930—Sept 2026	1.00	23,000,000,000	230,794,637
CA135087VS05—Dec 2026	4.25	9,462,757,500	670,061,037
CA135087M847—March 2027	1.25	17,000,000,000	259,634,122
CA135087F825—June 2027	1.00	14,740,000,000	211,618,517
CA135087VW17—June 2027	8.00	3,620,841,000	279,601,300
CA135087P733—Aug 2027	3.25	500,000,000	16,284,874
CA135087N837—Sept 2027	2.75	16,000,000,000	496,092,103
CA135087P576—March 2028	3.50	15,000,000,000	503,470,933
CA135087H235—June 2028	2.00	13,500,000,000	293,962,074
CA135087Q491—Sept 2028	3.25	20,000,000,000	539,441,611
CA135087Q988—March 2029	4.00	27,000,000,000	233,795,966
CA135087J397—June 2029	2.25	12,300,000,000	264,071,388
CA135087WL43—June 2029	5.75	10,598,959,000	608,551,227
CA135087N670—Dec 2029	2.25	5,000,000,000	115,302,660
CA135087K379—June 2030	1.25	44,200,000,000	388,063,778
CA135087L443—Dec 2030	0.50	40,000,000,000	359,076,662
CA135087M276—June 2031	1.50	42,000,000,000	596,485,368
CA135087N266—Dec 2031	1.50	32,000,000,000	546,355,974
CA135087WV25—Dec 2031	4.00	10,047,224,000	670,809,362
CA135087N597—June 2032	2.00	24,000,000,000	640,319,651
CA135087P329—Dec 2032	2.50	21,000,000,000	624,926,510
CA135087Q236—June 2033	2.75	19,000,000,000	538,456,342

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2024
CA135087XG49—June 2033.....	5.75	11,988,905,000	703,335,140
CA135087Q723—Dec 2033.....	3.25	21,000,000,000	399,991,640
CA135087R713—March 2034.....	3.50	4,000,000,000	10,026,098
CA135087R481—June 2034.....	3.00	14,000,000,000	77,311,577
CA135087XQ21—Dec 2036.....	3.00	8,991,567,000	492,573,273
CA135087XW98—June 2037.....	5.00	11,730,774,000	585,848,540
CA135087YQ12—June 2041.....	4.00	13,838,441,000	556,632,594
CA135087YK42—Dec 2041.....	2.00	9,322,746,000	446,226,048
CA135087ZH04—Dec 2044.....	1.50	10,544,226,000	435,313,749
CA135087ZS68—Dec 2045.....	3.50	16,300,000,000	527,938,544
CA135087B949—Dec 2047.....	1.25	9,886,492,000	388,979,376
CA135087D358—Dec 2048.....	2.75	14,900,000,000	387,324,001
CA135087G997—Dec 2050.....	0.50	9,256,800,000	304,355,594
CA135087H722—Dec 2051.....	2.00	51,816,529,000	921,854,347
CA135087M680—Dec 2053.....	1.75	32,000,000,000	648,438,744
CA135087M433—Dec 2054.....	0.25	2,380,119,000	72,730,267
CA135087P998—Dec 2055.....	2.75	16,750,000,000	240,395,704
CA135087C939—Dec 2064.....	2.75	8,750,000,000	230,952,472
		<i>1,081,397,619,500</i>	<i>24,317,055,194</i>
Adjustment to amortized cost.....		6,107,972,657	—
		<i>1,087,505,592,157</i>	<i>24,317,055,194</i>
Less: Government's holdings and consolidation adjustment.....		(179,479,000)	—
		<i>1,087,685,071,157</i>	<i>24,317,055,194</i>
Payable in foreign currencies			
US135087K787—Jan 2025.....	1.625	4,062,600,000	67,460,428
US135087N757—Apr 2025.....	2.875	4,739,700,000	139,156,454
US427028AB18—May 2026.....	0.75	4,739,700,000	39,938,807
US135087Q560—Apr 2028.....	3.75	5,416,800,000	195,583,892
		<i>18,958,800,000</i>	<i>442,139,581</i>
Adjustment to amortized cost.....		129,449,097	—
		<i>19,088,249,097</i>	<i>442,139,581</i>
Less: Government's holdings.....		—	—
		<i>19,088,249,097</i>	<i>442,139,581</i>
Total interest on marketable bonds.....		1,106,773,320,254	24,759,194,775
Treasury bills.....		267,400,000,000	11,308,993,645
Adjustment to amortized cost.....		(4,249,657,589)	—
Consolidation adjustments.....		(166,857,000)	—
		262,983,485,411	11,308,993,645
Canada bills.....		2,171,907,940	172,541,297
Adjustment to amortized cost.....		(13,847,670)	—
		2,158,060,270	172,541,297
Servicing costs and costs of issuing new borrowings.....	various	—	6,292,895
Total interest on market debt.....		1,371,914,865,935	36,247,022,612
Net interest on Cross-Currency Swap.....	various	—	183,184,097
Interest on capital lease obligations.....	various	2,365,537,038	150,733,990
Interest on obligations under public-private partnerships.....	various	2,541,358,747	129,364,176
Total public debt charges related to unmaturing debt and cross-currency swaps.....		1,376,821,761,720	36,710,304,875

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2024
Pension and other future benefits (interest)			
Public sector pensions			
Canadian Forces Pension Fund Account ²	various	—	—
Canadian Forces Superannuation Account	various	46,169,652,261	1,330,681,026
Members of Parliament Retirement Compensation Arrangements Account	various	268,210,780	6,103,869
Members of Parliament Retiring Allowances Account	various	644,187,341	16,064,462
Public Service Pension Fund Account ²	various	—	—
Public Service Superannuation Account	various	88,211,601,722	2,746,693,842
Reserve Force Pension Fund Account ²	various	—	—
Retirement Compensation Arrangements Account			
RCA No. 1—Canadian Forces	various	536,764,527	16,188,227
RCA No. 1—Public Service	various	1,447,857,912	43,853,448
RCA No. 1—Royal Canadian Mounted Police	various	36,092,013	1,100,725
RCA No. 2—Public Service	various	493,322,182	15,281,885
Royal Canadian Mounted Police Pension Fund Account	various	—	—
Royal Canadian Mounted Police Superannuation Account	various	13,552,008,331	419,816,708
Supplementary Retirement Benefits Account (Judges)	various	314,918,747	10,015,553
Supplementary Retirement Benefits Account (Others)	various	1,323,717	43,031
Allowance for pension adjustments ³	various	13,557,000,000	(2,082,000,000)
Consolidated Crown corporations and other entities ^{2,3}	various	120,739,000	(219,583,000)
		165,353,678,533	2,304,259,776
Other employee and veteran future benefits			
Public Service Health Care Plan and Pensioners'			
Dental Service Plan		42,042,000,000	925,000,000
Royal Canadian Mounted Police disability and other future benefits			
Severance and other benefits		26,752,000,000	1,055,000,000
Accumulated sick leave entitlements		1,861,000,000	59,000,000
Veterans' disability and other future benefits		2,306,000,000	62,000,000
Workers' compensation		120,699,000,000	4,658,000,000
Consolidated Crown corporations and other entities		2,376,000,000	66,000,000
	various	196,350,015,000	6,834,729,000
Total public debt charges related to pension and other future benefits		361,703,693,533	9,138,988,776
Other liabilities			
Canada Pension Plan (net of securities held by the Canada Pension Plan Investment Fund)			
Government Annuities Account	various	159,250,527	22,654,550
Deposit accounts		59,357,401	3,744,448
Canada Development Investment Corporation			
Holdback—Privatization	various	6,933,433	—
Canada Hibernia Holding Corporation			
Abandonment reserve fund	various	109,627,054	—
Interest for railway accidents	various	—	3,594,949
Canada Labour Code—Wage Recovery Appeals	various	1,088,793	14,963
Swap collateral guarantee deposits		687,477,549	33,480,124
Contractors' security deposits	various	75,169	294,621
General security deposits	various	7,740,872	—
Non-interest bearing accounts		518,102,197	—
		1,331,045,067	37,384,657

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2024
Trust accounts			
Administered trust accounts.....	various	—	—
Agri-Invest Kickstart		—	1,289,797
Canadian Security Intelligence Service			
Scholastic awards	various	27,472	1,190
Correctional Service of Canada			
Inmates' trust fund	various	32,325,613	2,781
Indian band funds	various	570,589,185	18,961,687
Indian estate accounts	various	51,272,547	1,585,878
Indian savings accounts	various	23,983,267	817,796
Interest—Indian Residential Schools	various	1,908,821	84,831
Royal Canadian Mounted Police			
Benefit trust fund	various	3,019,426	129,299
Veterans administration and welfare trust fund	various	1,341,073	55,427
Non-interest bearing accounts		585,713	—
		685,053,117	22,928,686
Total deposit and trust accounts		2,016,098,184	60,313,343
Other specified purpose accounts			
Insurance and death benefit accounts			
Public Service death benefit account	various	4,221,582,241	126,781,620
Regular forces death benefit account	various	161,666,965	5,012,542
Non-interest bearing accounts		1,185,089	—
		4,384,434,295	131,794,162
Pension accounts			
Locally engaged contributory pension account	various	21,206	—
Royal Canadian Mounted Police			
Dependants' pension fund	various	5,117,178	183,821
		5,138,384	183,821
Other accounts			
AgriInvest Program	various	3,687,734	—
AgriStability Program	various	63,591,826	—
Canadian Dairy Commission	various	—	128,571
Common school funds—Ontario and Quebec	5.00	2,677,771	133,889
Courts Administration Service			
Special account	various	8,012,215	—
Federal Court special account	various	—	290,689
Hibernia Future Abandonment Funds	various	116,560,488	5,018,774
Indian moneys suspense account	various	71,861,524	2,172,035
Non-interest bearing accounts	various	71,970,273	—
Special drawing rights allocations	various	—	1,197,030,109
		338,361,831	1,204,774,067
Deferred revenue specified purpose accounts ⁵			
Social Sciences and Humanities Research Council—Trust fund	various	—	7,865
Total other specified purpose accounts		4,727,934,510	1,336,759,915
Other liabilities—Special drawing rights allocations	various	— ⁶	—
Total public debt charges related to other liabilities		6,962,640,622	1,423,472,256

Public debt charges—concluded

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2024
Consolidated specified purpose accounts (interest)			
The National Battlefields Commission—Trust fund.....	various	1,528,121	43,771
Ship-Source Oil Pollution Fund.....	various	429,640,333	14,495,962
Mackenzie King trust account.....	various	225,000	7,808
Endowments for health research.....	various	75,000	33,830
Social Sciences and Humanities Research Council Queen's Fellowship fund.....	various	250,000	14,676
Non-interest bearing accounts.....		(17,271,655,803)	—
Total public debt charges related to consolidated specified purpose accounts.....		(16,839,937,349)	14,596,047
Total public debt charges before consolidation adjustment.....		1,728,648,158,526	47,287,361,954
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government).....		16,839,937,349	(14,596,047)
Total public debt charges.....		1,745,488,095,875	47,272,765,907
Comprised of:			
Total public debt charges under statutory authorities before accrual and other adjustments and consolidation adjustments.....			42,474,117,788
Accrual and other adjustments.....			4,813,244,166
Consolidation adjustments.....			(14,596,047)
Total public debt charges.....			47,272,765,907

¹ The months and years stated for each marketable bonds series correspond to the month and year of maturity.

² These pension plans, as well as some of the consolidated Crown corporations and other entities pension plans, were in a net asset position as at the date of the Statement of Financial Position.

³ Amount charged includes public debt charges on pension plans that were in a net asset position.

⁴ Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

⁵ Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.

⁶ No amount of principal is shown since the closing balance of this liability account is reported with the Foreign exchange accounts in Section 8 of Volume I.

Section 8

Public Accounts of Canada
2023–2024

Payments of claims against the Crown, ex gratia payments and court awards

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Ex gratia payments	226
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Payments of claims against the Crown

This statement provides, by ministry and by departments and agencies, details for all payments of claims against the Crown of \$1,000 or over. Payments of less than \$1,000 are reported as one amount at the end of each department and agency, together with the total number of such payments. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Payments of claims against the Crown

(in dollars)

Description and payee	Amount
Agriculture and Agri-Food	
Department of Agriculture and Agri-Food	
Accident involving a Crown vehicle	
Manitoba Public Insurance for	
Bourns K.....	3,752
Saskatchewan Government Insurance for	
Thiessen K.....	7,000
Payment under \$1,000.....	972
	<u>11,724</u>
Settlements subject to publication exemption	
Names withheld (4).....	69,539
	<u>81,263</u>
Atlantic Canada Opportunities Agency	
Atlantic Canada Opportunities Agency	
Payment under \$1,000.....	500
Canadian Heritage	
Library and Archives of Canada	
Payment under \$1,000.....	400
National Film Board	
Damages to property during shooting	
Common C.....	15,000
Stolen credit card charges—late reporting	
Bank of Montreal.....	3,032
Worker's compensation	
Employment and Social Development (Department of).....	45,338
Payments under \$1,000 (3).....	772
	<u>64,142</u>
The National Battlefields Commission	
Settlement of claim arising from a motor vehicle accident	
Dauphinais M.....	1,210
McBrearty J.....	2,495
Payments under \$1,000 (2).....	352
	<u>4,057</u>
Settlements subject to publication exemption	
Names withheld (8).....	148,372
	<u>216,971</u>
Crown-Indigenous Relations and Northern Affairs	
Department of Crown-Indigenous Relations and Northern Affairs	
Settlement of claims related to class action—Sixties Scoop	
Collectiva Class Action Services Inc. in trust for	
Sixties Scoop Class Action Members	
Names withheld (56).....	1,400,000
Settlement of claims related to the Federal Indian Day School Class Action	
Gowling WLG.....	3,390,000
Deloitte LLP in trust for	
Federal Indian Day Schools Class Action Members	
Names withheld (9,301).....	1,390,000,000
Settlement related to the Gottfriedson Band Class Action	
Waddell Phillips Professional Corporation.....	19,500,000

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
The Four Pillars Society in trust for Gottfriedson Band Class Action Members Names withheld (326).....	2,800,000,000
Settlement of claims related to the Indian Residential Schools Day Scholar (Gottfriedson) Class Action Deloitte LLP in trust for Gottfriedson Class Action Members Names withheld (6,000).....	60,000,000
Settlement of claim related to the theft of personal effects Diop A.....	1,860
Settlement of claim related to Treaty annuity provisions Robinson Huron Treaty Litigation Fund for First Nations that are beneficiaries to the Trust	5,000,000,000 9,274,291,860
Settlements of claims related to Indian Schools Names withheld (13)	869,400
Settlement subject to publication exemption Names withheld (18)	460,375
	<u>9,275,621,635</u>
Economic Development Agency of Canada for the Regions of Quebec	
Economic Development Agency of Canada for the Regions of Quebec Payment under \$1,000.....	900
Settlement subject to publication exemption Name withheld	12,970
	<u>13,870</u>
Employment and Workforce Development	
Department of Employment and Social Development Payments under \$1,000 (6,087).....	154,556
Settlements subject to publication exemption Names withheld (40)	721,412
	<u>875,968</u>
Environment and Climate Change	
Department of the Environment Settlement of claim related to a grievance Audet A	15,000
Boyчук T.....	160,000
Kublick R-A	5,000
Payments under \$1,000 (2).....	202
	<u>180,202</u>
Parks Canada Agency Compensation for damage due to a control fire Banff Light Horse Association.....	112,984
Compensation for damage to a boat Williams M.....	1,340
Compensation for damage to a bridge Town of Banff	8,092
Compensation for damage to vehicle Caterpillar Inc.....	12,830
Charles J.....	1,336
Clark A.....	1,175
Codner H.....	2,029
Davis M.....	1,492
Fortis Alberta Inc.....	2,980
Macpherson T.....	1,103
Newton J.....	1,304
Pratt L.....	4,933
Sidhu S.....	8,390
Transportation Charter Services Inc.....	2,226

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Saskatchewan Government Insurance for	
Lacelle J.....	11,357
Silva J.....	1,932
Wawanesa Insurance for	
Carnell C.....	6,976
Smit-Paterson K.....	3,953
Vandjik S.....	4,210
Westbrook D.....	1,523
Compensation for damage to telecommunication equipment	
Telus Inc.....	4,566
Compensation for tenant accommodations during mould abatement work	
Quinn J.....	1,883
Payments under \$1,000 (17).....	8,856
	207,470
Settlements subject to publication exemption	
Names withheld (19).....	838,911
	1,226,583
Finance	
Settlement subject to publication exemption	
Name withheld.....	39,123
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
Compensation or settlement following an incident involving a Crown vehicle	
Avery M.....	9,821
The Personal Insurance Company.....	10,836
Compensation or settlement following an incident involving a Crown vessel	
Smith J.....	6,496
Ritch, Williams & Richards in Trust for	
Barnes Fisheries Limited.....	96,791
Compensation or settlement for damage to property	
Andrew J.....	6,863
Canada Damage Recovery.....	1,883
Reardon D.....	1,495
Hamilton R.....	20,000
Lewis Instruments Ltd.....	13,560
Lind T.....	8,187
Mosher C.....	1,086
Pollock W.....	2,583
Sewell's Marina.....	5,888
Tower Arctic Ltd.....	5,849
Wiwcharyk J.....	5,555
Compensation or settlement for financial loss or loss of business opportunity	
Green Team Building Maintenance Inc.....	2,366
Westerra Equipment LP.....	5,000
Payments under \$1,000 (3).....	2,206
	206,465
Settlements subject to publication exemption	
Names withheld (6).....	322,591
	529,056
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Settlement of a claim for damage to property	
Choi B Y P.....	1,452
Settlement of a claim for equipment damage	
Platzl Hotel Inselkammer KG.....	2,433
Settlement of a claim related to a damaged vehicle	
AMX Honda Private Limited.....	1,543
Payments under \$1,000 (7).....	2,470
	7,898
Settlements subject to publication exemption	
Names withheld (9).....	7,843,855
	7,851,753

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Health	
Department of Health	
Settlement of claim related to a grievance before the Federal Public Sector Labour Relations and Employment Board	
Haydon M.....	533,465
Settlement of claim related to a Notice of Discontinuance before the Federal Court (T-1760-23)	
Koskie Minsky LLP in trust for	
Van Arkel M.....	10,735
Payment under \$1,000.....	191
	<u>544,391</u>
Canadian Food Inspection Agency	
Accident involving a Crown vehicle	
Rochfort Bridge Colony Ltd.....	1,828
CAA Insurance Company for	
Wyse S T.....	4,948
Economical Insurance for	
Schrivier M.....	1,884
Saskatchewan Government Insurance for	
Stomp K.....	1,039
Settlement of claim related to damages	
Carlo Genetics Inc.....	6,181
Genesis Inc.....	5,193
I Deveau Fisheries Ltd.....	19,656
Schott R T.....	14,265
Sofina Foods Inc.....	348,358
Gilbert McGloan Gillis in trust for	
Mogens Givskud Co Ltd et al.....	230,000
Lavery de Billy LLP in trust for	
Provalcid Inc.....	50,000
Payments under \$1,000 (6).....	2,444
	<u>685,796</u>
Settlements subject to publication exemption	
Names withheld (26).....	<u>1,447,382</u>
	<u>2,677,569</u>
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
Reimbursement of expenses related to an administrative error with a passport	
Bellemare M.....	1,271
Bouchard C.....	2,105
Butler L C.....	4,917
Campbell A R.....	7,562
Campbell N A.....	1,750
Inman K W.....	2,254
Juneau C.....	1,463
Lukas J.....	5,510
Moon H.....	1,291
Parmar R.....	1,442
Satkunarajah M.....	2,189
Siegfried T.....	5,624
Payments under \$1,000 (24).....	7,224
	<u>44,602</u>
Immigration and Refugee Board	
Out-of-court settlement for claim related to employment matters	
Wex R.....	1,619
Settlement by public order of the Canadian International Trade Tribunal (File no. PR 2020-035)	
PricewaterhouseCoopers LLP (PwC).....	144,320
Payments under \$1,000 (3).....	1,202
	<u>147,141</u>
Settlements subject to publication exemption	
Names withheld (8).....	<u>396,545</u>
	<u>588,288</u>

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Indigenous Services	
Department of Indigenous Services	
Settlement of claim related to a grievance	
Kazamer C.....	17,867
Serkoak K.....	10,000
Stevenson R.....	10,000
Settlement of a claim related to damage to personal property	
Wang T.....	1,800
Settlement of a claim related to interest costs	
BC Housing Management Commission.....	415,000
Settlement of a claim related to loss of personal property	
Goertzen T.....	1,225
Settlement of a claim related to the First Nations Child and Family Services, Jordan's Principle, and Trout Class Action	
CIBC Trust Corporation for	
Assembly of First Nations, Bach ADL, Buffalo C, Buffalo-Jackson N, Jackson DE, Jackson R, Meawasige J, Meawasige JJ,	
Moushoom X, Osachoff K, Trout ZJ, Walterson M.....	23,343,940,000
Settlement of a claim related to trespass and damages from landfill	
Ashcroft & Company in Trust for	
Union Bar First Nation.....	100,000
Settlement of claim related to alleged mismanagement of oil and gas resources	
Samson Cree Nation.....	134,000,000
Settlement of claim related to railway right-of-way	
Ron S. Maurice Professional Corporation for	
Swan Lake First Nation.....	530,000
Settlement of claim related to shoreline erosion to an on-reserve lot	
Baker D and Baker J.....	15,000
Payments under \$1,000 (7).....	1,503
	23,479,042,395
Settlements subject to publication exemption	
Names withheld (6).....	3,114,954
	23,482,157,349
Innovation, Science and Industry	
Department of Industry	
Settlement of claim following the decontamination of land due to an accidental spill	
Sintra Inc.....	2,293
Settlement of claim from the Competition Tribunal related to mergers	
Shaw Cablesystems GP.....	3,253,107
Lax O'Sullivan Liusus Gottlieb LLP in trust for	
Rogers Communications Inc.....	9,712,873
Payment under \$1,000.....	42
	12,968,315
National Research Council of Canada	
Settlement of claim related to vendor dispute	
Leo-Pisces Services Group Inc.....	46,433
Payment under \$1,000.....	140
	46,573
Statistics Canada	
Payments under \$1,000 (13).....	4,668
Settlements subject to publication exemption	
Names withheld (18).....	319,216
	13,338,772
Justice	
Department of Justice	
Payments under \$1,000 (6).....	3,020
Canadian Human Rights Commission	
Payment under \$1,000.....	700

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Office of the Director of Public Prosecutions	
Compensation for costs associated to damage of a public accommodation	
Qikiqtaaluk Corporation	1,000
Settlement of claim related to employment	
St-Cyr B	1,457
Straub S	3,610
	6,067
Settlements subject to publication exemption	
Names withheld (8)	52,577
	62,364
National Defence	
Department of National Defence	
Ongoing personal injury/disability payments to civilians from Germany	
UVB Unfallversicherung Bund und Bahn	51,067
Operation NEON vehicle rental, Office of the Procurement Ombud complaint	
Newland Corporation	64,720
Payment for damages to personal property during shipping	
Labelle T	3,454
Payment for environmental damages in Germany	
Bundesanstalt für Immobilienaufgaben (BImA) Nürnberg	191,088
Reimbursement of expenses funeral expenses	
Beechwood Funeral Cemetery and Cremation Services	2,165
Settlement for insurance deductible on rental car	
Enterprise Holdings Inc	16,321
Settlement for reimbursement of health claim	
Minister of Finance, Province of British Columbia	2,422
Settlement of claim as a result of personal injuries	
Richard S	50,000
McKenzie Lake Lawyers LLP in trust for	
Boyd G, Boyd L	674,311
Pressé Mason Barristers and Solicitors in trust for	
Landry B	50,000
Preszler Injury Lawyers in trust for	
Pettipas J	210,000
Pretsell Davies Thompson LLP in trust for	
Shaw M	100,000
Valent Legal Injury Lawyers in trust for	
Park R	25,000
Venedam L	25,000
Van Dyke Law in trust for	
Hunt K	250,000
Settlement of claim due to breach of contract	
Aird & Berlis LLP in trust for	
Reuters	1,300
Settlement of claim for damage to personal property	
Cicero N	2,237
Jiang Y	5,927
Plante A	1,500
Transports et Mobilité durable Québec	9,862
Sandy's Auto Parts for	
Duffney C	17,034
Settlement of claim for damage to property	
Gay K	3,176
Ground Up Enterprises	5,314
Guigue D	1,717
McDonald's	6,683
Reicker K	29,312
Settlement of claim for damage to rental property	
Pangnirtung Inuit Co-operative Limited	4,978
United Rentals Inc	13,977
Settlement of claim for damage to rental vehicle	
Budgetcar Inc	48,616
Enterprise Holdings Inc	59,703
Settlement of claim for legal costs	
Cote J	2,126

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claim for loss of personal property	
Bailey C.....	23,360
Barkman J.....	1,629
Bernard M.....	6,658
Bibeau T.....	13,659
Calder A.....	2,250
Cartier I.....	7,637
Dunn T.....	14,499
Eldridge B.....	48,577
Espanola P.....	22,796
Fontaine D.....	2,515
Fraser C.....	7,152
Friars F, Friars T.....	42,043
Grewal H.....	25,138
Grigorescu V.....	7,515
Hayton D, Hayton M.....	9,815
Henrikson T.....	2,488
Hui K.....	41,569
Kaushal N.....	3,379
Logan C.....	11,962
Lowe C.....	15,843
MacDonald S.....	13,559
MacKinnon D.....	1,469
Nam J.....	17,875
Nicholson J.....	3,863
Ortiz P.....	5,296
Paul A.....	2,069
Payne K.....	2,672
Poirier D.....	10,558
Poulin R.....	15,049
Prud'homme A.....	5,635
Rheault N.....	12,129
Russell J.....	49,362
Salustro P.....	3,697
Senchuk M.....	15,901
Souphavongxay T.....	4,228
Tardiff J.....	6,740
Theriault A.....	5,293
Tremblay M.....	11,798
Woodhouse W.....	4,566
Yoon S.....	2,388
Yuen J.....	1,039
Settlement of claim for motor vehicle accident	
Circle K Stores and Alimentation Couche-Tard.....	7,815
City of Surrey.....	5,982
Gashi F.....	155,687
Goettmann L.....	5,258
O'Regan's Automotive Group.....	5,531
Aviva Canada in trust for	
Dooks D, Dooks D.....	2,746
Fririch L.....	1,998
Kikuchi D.....	3,878
Economical Insurance in trust for	
Scholten D.....	2,330
Intact Insurance Company in trust for	
Altaher M.....	17,013
Paquette T.....	5,426
Manitoba Public Insurance in trust for	
Garg D.....	9,998
Gillis J.....	4,374
Landry E.....	2,595
Pressé Mason Barristers and Solicitors in trust for	
Smith G.....	30,000
The Personal Insurance Company in trust for	
Barrett J.....	4,736
Wawanesa Insurance in trust for	
Flowers-Smith B.....	4,778

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Zurich Compagnie d'Assurances SA in trust for Westcan Bulk Transport Ltd	4,642
Settlement of claim for stolen rental vehicles Rent a Car Canada	59,995
Settlement of claim related to negligent misrepresentation Abdo A	9,581
Payments under \$1,000 (119)	100,882
	2,879,925
Settlement of claims related to Heyder Beattie Class Action Names withheld (3,146)	93,400,000
Settlements subject to publication exemption Names withheld (61)	4,228,540
	100,508,465
National Revenue	
Canada Revenue Agency Payments under \$1,000 (33)	3,732
Settlements subject to publication exemption Names withheld (28)	618,668
	622,400
Natural Resources	
Department of Natural Resources Payment to Manitoba as part of an agreement that includes a settlement and release from claims related to Soldier Settlement Board mineral rights Province of Manitoba	21,627
Settlements subject to publication exemption Names withheld (33)	971,991
	993,618
Office of the Governor General's Secretary	
Office of the Governor General's Secretary Settlement of claim for damage to personal property Mikhail D	1,200
Parliament	
Settlements subject to publication exemption Names withheld (18)	1,593,483
Privy Council	
Settlement subject to publication exemption Name withheld	40,000
Public Safety, Democratic Institutions and Intergovernmental Affairs	
Department of Public Safety and Emergency Preparedness Payment under \$1,000	960
Canada Border Services Agency Compensation for an accident involving a Crown vehicle ACE American Insurance Company for Cunningham C	24,019
Intact Insurance Company for Nicol C	2,707
Northbridge General Insurance Corporation for Crooks A	2,415
Compensation for damages to a vehicle Abdulahi N	10,000
Lauzon R	2,538
Misko R	1,222
Nandha S	1,359
Tavares Jacquez D	1,082

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Compensation for damages to personal property	
Alavi-Mehr K	19,950
Tozer N.....	1,070
Compensation for losses and damages to personal property	
Nguyen A	3,936
Compensation for personal financial loss	
Hildebrand H	5,911
Singh R.....	1,332
Taliani E.....	9,717
Decision by the Federal Public Sector Labour Relations and Employment Board in a grievance matter	
Gallinger I	18,750
Gresley-Jones T.....	22,025
Grierson-Heffernan K.....	49,168
Grootjes D	20,220
Shreedhar N.....	1,007
Payments under \$1,000 (49)	15,168
	213,596
Correctional Service of Canada	
Compensation for damage to vehicle	
Manitoba Public Insurance	8,422
Settlement of claim related to grievances before the Federal Public Sector Labour Relations and Employment Board	
Canning P.....	103,826
Settlement of motor vehicle accidents	
TD Insurance for	
Gorbahn G	2,570
Payments under \$1,000 (624)	112,255
	227,073
Office of the Chief Electoral Officer	
Payment under \$1,000.....	386
Office of the Correctional Investigator of Canada	
Payment under \$1,000.....	800
Royal Canadian Mounted Police	
Settlement for losses of private property held under custody	
Heintzman D.....	1,150
Jensen D.....	2,200
Kebede M.....	2,680
Mack N.....	1,200
Ottenbreit G.....	1,070
Purcell A.....	1,104
Shykitka R.....	1,301
Steinkey B.....	2,347
Tabet M.....	5,025
Settlement of claim arising from a motor vehicle accident	
Baker G	3,850
Ball D.....	3,330
Blennerhasset C.....	1,365
City of Winnipeg	4,187
Colonna J.....	3,700
Dhaliwal K.....	1,000
Direct Limited Partnership.....	10,403
Greenlaw C.....	2,126
Harden C	6,803
Hertz Canada.....	2,821
Jesso D	4,345
Johnson C.....	2,319
Karimi A.....	25,000
Lambert P.....	1,629
Lamoureux C.....	2,950
Lang D.....	2,312
Lefebvre C.....	3,105
Mailman M.....	4,983
McMahon K.....	2,246
Michaud J.....	2,037
Province of Nova Scotia	2,550

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Robinson H.....	1,594
Saittuq I.....	2,371
Stokes S.....	2,500
Surette H.....	2,439
Thorne D.....	2,301
Veikle K.....	1,124
Village of Innisfree.....	17,294
Walker V.....	3,035
Alberta Motor Association Insurance Company for	
Dueck P.....	30,843
Kearney M.....	4,001
Kwong J.....	1,853
Aviva Canada for	
Parrish-Campbell D.....	1,345
Skinner G, Skinner D.....	5,758
Wiens K.....	1,553
Carrot River Auto Body for	
Lindsay R.....	1,580
Carstar St Stephen for	
Grant-MacDonald A.....	2,312
Charles R LeBlanc c p Inc in trust for	
St-Pierre L.....	1,000
Chubb Insurance Company of Canada for	
Bartock A.....	5,537
Co-operators General Insurance Company for	
Adams K.....	4,360
Ahmed H.....	15,665
Little J.....	7,425
McInnes S.....	1,369
Rich G, Rich P.....	5,944
Soloy S.....	2,444
Crawford & Company for	
Maple Leaf Agri-Farms.....	100,286
CSN Precision Grand Falls for	
Larouche M.....	3,440
Economical Insurance for	
Craig J.....	4,552
Gauthier C.....	14,041
Fix Auto Summerside for	
Ramsey K.....	2,133
Humboldt Motors for	
Maki J.....	4,123
Insurance Corporation of British Columbia for	
Jordan C.....	3,921
Trudell Healthcare Solutions Inc.....	3,002
Intact Insurance Company for	
2146969 Alberta Ltd.....	5,343
Abbaszadeh F.....	15,040
Abiog L.....	6,985
Alook S.....	22,988
Bailey G.....	3,023
Butt J, Butt M.....	2,868
Hall D.....	5,999
Jackson D.....	2,992
Lagacé M.....	1,175
Minn N.....	4,376
Swain K.....	6,333
Thompson S.....	21,599
Uppal A.....	12,014
Kipp Scott GMC for	
Stangness J.....	1,601
Manitoba Public Insurance for	
Aguilar E.....	8,133
Beardy M.....	6,183
Belanger P.....	8,861
Boardman J.....	4,974
Dion E.....	1,107
Enns E.....	9,370

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Fisher T.....	1,593
Funk D.....	4,087
Gray T.....	13,269
Lundie D.....	27,425
Maple Leaf Agri-Farms.....	42,933
Mason J.....	34,472
McLeod G.....	3,784
Molley K.....	6,763
Pembina Trails School Division.....	2,967
Sandison J.....	11,518
Sherring R.....	7,617
St Germain L.....	3,112
Mesa at Crystal Shores for	
Curwin A.....	2,614
Millennium Insurance Corporation for	
Altares C.....	3,498
O'Regan's Collision Centre for	
Blennerhasset C.....	2,045
Peace Hills Insurance Company for	
Berg N.....	32,820
Pembridge Insurance Company for	
Townsend L.....	2,695
Primum Insurance Company for	
Vaides-Vasquez J.....	25,158
Risk and Recovery Inc for	
Province of Alberta.....	19,196
Saskatchewan Government Insurance for	
Budan S.....	4,110
Buot V.....	3,307
Chansler C.....	3,867
Crawford E.....	4,348
Deg H.....	3,157
Haugrud A.....	2,579
Irving J.....	3,696
Keewatin J.....	13,085
Laliberte T.....	6,771
Lascelles T.....	4,862
Linklater S.....	15,143
Mowskwa A.....	16,727
Nash L.....	4,518
Nasir F.....	7,135
Palchinski S.....	14,277
Pedersen T.....	2,137
Perry A.....	2,749
Roodt A.....	8,447
Roy T.....	2,728
SaskPower.....	28,647
Sayisi Dene Land Claims Secretariat.....	1,437
Seguin J.....	3,113
Srey R.....	1,549
Tinker A.....	7,422
Security National Insurance Company for	
Mackenzie I.....	4,534
Payne M, Surette H.....	5,864
Ramakrishnan A.....	5,909
Superior Auto Body for	
Thibault J.....	6,240
TD Insurance for	
Bibeau G.....	3,120
Decoste L.....	1,673
The Personal Insurance Company for	
Duguay C.....	4,039
Ohlhauser J.....	3,559
Unifund Assurance Company for	
Legere K.....	7,581

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Wawanesa Insurance for	
Anderson D	5,617
Dacey T	2,607
Dand L	5,960
Dubuc T	4,967
Langlois S	1,537
Leblanc C	4,440
Quirico B	1,661
West Perimeter Auto Service and Collision Centre for	
Albani C	2,923
Yanko & Popovic Barristers & Solicitors in trust for	
Moore D	180,000
Settlement of claim for breach of contract	
Stor-it Systems Ltd	2,800
The Good Samaritan Society for	
Olfert G	27,296
Settlement of claim for loss of servants' effects	
Dorrington N	1,010
Paddick I	1,342
Settlement of claim for personal injury	
Ernst K	7,077
Gange Collins & Associates in trust for	
Huber S	201,590
Peter Sorensen in trust for	
Beune D	5,000
Settlement of claim for property damage	
Adams R	1,300
Adarkwa K	1,776
Alcock S	2,717
Allen J	1,229
Anderson L	2,047
Anderson M	5,651
Anderson T	1,664
Andrea G	2,730
Andries D	1,563
Anoku P	1,853
Arcand-Kootenay B	2,802
Archer R	1,925
Arrol R	1,292
Asirifi O	1,643
Athwal G	2,784
Aubin C	2,625
Bacira E	2,218
Bains H	9,766
Bains M	3,025
Bains R	1,511
Baker S	1,982
Ball J	1,279
Banff Airporter Inc	2,140
Banman G	2,936
Barber E	2,521
Barborka R	1,591
Barclay-Rosher M	1,664
Bartlett J	1,411
Baumann J	1,234
Bears paw First Nation	10,491
Beaubien S	1,923
Beaulieu A	1,670
Becker R	1,925
Beesley K	1,959
Benko N	2,618
Biehn K	1,785
Bishop C	1,711
Bjarnason J	1,410
Blachford K	1,890
Blanchet S	2,940

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Blazin Beads Welding Inc	2,488
Boivin J	1,616
Bolan B.....	2,712
Boles M.....	2,161
Boparai B.....	1,336
Borean F.....	3,870
Borgford C.....	1,570
Boucher G.....	2,570
Bourassa R.....	1,664
Bourke A.....	1,502
Bowers S.....	2,734
Bozarth M.....	1,470
Brad R.....	2,063
Bradley R.....	1,534
Brandsma C.....	1,730
Breecher M.....	2,450
Briegel R.....	1,549
Brochu K.....	1,452
Brook C.....	2,729
Brossart T.....	1,798
Brown J.....	1,943
Brown J, Brown K.....	1,781
Brunet A.....	2,651
Bullock S.....	1,480
Burley K.....	1,655
Butland G.....	1,061
Cameron M.....	1,742
Campbell J.....	2,263
Campbell M.....	2,742
Cardinal M.....	2,189
Chan W.....	2,753
Chase S.....	1,167
Christian A.....	1,791
Christoff P.....	2,805
City of New Westminster.....	11,000
Cormier M.....	2,678
Croden L.....	2,675
Crosby C.....	1,943
Crossey D.....	1,475
Currie C.....	1,298
Curtis C.....	1,813
Dakin K.....	2,607
Daley L.....	2,677
Dao M.....	1,411
Day D.....	2,362
Day M.....	2,456
Dayton L.....	2,707
DeBoer B.....	2,464
DeGagne P.....	2,226
Delissen B.....	1,925
Deonarain S.....	2,638
Depot S.....	2,494
Desjarlais F.....	1,547
Deveau J.....	2,691
Dinelle R.....	2,524
Dokmanovic P.....	2,100
Drost A.....	2,143
Dufour M.....	1,916
Dunn M.....	1,423
Dusseault D.....	1,643
Dyck T.....	1,759
Eaton D.....	1,643
Egilsson K.....	1,347
Eischen G.....	2,368
Elaaoud K.....	2,194
Elder S.....	3,525
Elgert H.....	1,191
Ellingson C.....	1,777

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Embree T.....	1,799
Enterprise Rent-A-Car.....	1,238
Epp K.....	1,515
Erickson S.....	1,177
Ernst J.....	1,785
Espinoza S.....	2,609
Estate Mechanical Services.....	2,935
Evans J.....	5,189
Ewaskiw A.....	1,977
Fahmy S.....	1,924
Fairlie J.....	2,838
Falardeau C.....	2,146
Fallscheer J.....	1,416
Fandrick B.....	2,727
Farkas Z.....	1,533
Ferbey L.....	2,121
Ferguson P.....	1,785
Ferguson R.....	2,574
Fernandez Z.....	1,417
Fischer G.....	1,974
Forsyth C.....	1,543
Fortune Oilfield Construction Ltd.....	1,916
Foster B.....	1,717
Francis C.....	1,622
Frere T.....	1,831
Friesen N.....	2,153
Frigault T.....	2,700
Frollick C.....	2,578
Frontier Chrysler Ltd.....	85,000
Gallacher R.....	1,614
Galloway A.....	2,717
Galpin C.....	2,216
Garand R.....	2,420
Gardiner B.....	1,159
Geldreich K.....	2,533
Getson B.....	2,667
Gibbs E.....	2,362
Giesbrecht C.....	2,306
Gilbert T.....	1,572
Gilks J.....	3,310
Gill K.....	2,079
Gillette S.....	1,306
Gnauck J.....	1,643
Gommerud M.....	1,317
Gordon T.....	3,191
Gosselin J.....	2,216
Gough A.....	2,420
Government of Yukon.....	533,510
Graville K.....	1,740
Green C.....	1,150
Griesser P.....	1,102
Grusha T.....	1,422
Halvorson M.....	2,352
Hansen R.....	1,960
Harris J.....	1,182
Hauck R.....	1,465
Hayne M.....	1,147
Head J.....	1,685
Head S.....	1,737
Hebert C.....	1,422
Hein D.....	2,037
Henderson S.....	2,547
Hergot W.....	2,351
Herle L.....	1,816
Hernandez-Rosas K.....	1,664
Hertz Canada.....	2,324
Higginson A.....	2,957
Hofer B.....	1,872

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Hofer R.....	3,446
Hofmann U.....	2,000
Hogan N.....	2,510
Holmen M.....	1,401
Holmes V.....	2,290
Holmstrom B.....	1,481
Homeniuk S.....	2,244
Hordenchuk C.....	2,116
Hotte G.....	42,020
Houle D.....	1,238
Houweling J.....	1,146
Hunt A.....	3,500
Jack K.....	1,945
Jackson J.....	1,229
Jackson R.....	1,922
Jacobsen J.....	1,729
Jain E.....	1,544
Jaswal K.....	2,037
Jensen J.....	4,113
Jinks W.....	1,990
Johnson J.....	2,413
Jones C.....	1,480
Jones D.....	1,482
Jonkman B.....	2,792
Kain L.....	2,092
Kalair J.....	1,987
Katerenchuk J.....	1,643
Kaufman S.....	1,043
Keewatin D.....	2,657
Kelts A.....	2,478
Khandual J.....	2,100
Kilbride C.....	2,439
Killoran K.....	1,457
Kinney C.....	1,422
Kinsella D.....	2,692
Klassen B.....	1,856
Knight T.....	1,297
Knull A.....	1,643
Koehn C.....	1,985
Koenig M.....	1,643
Kowalchuk S.....	2,048
Krause E.....	2,555
Kubinchak T.....	2,341
Laboucan S.....	1,625
LaDouceur N.....	6,078
Lafferty T.....	2,410
Lalonde L.....	1,292
Landon D.....	1,753
Lane R.....	1,460
Lange J.....	2,714
Langevin J.....	2,365
LaPointe J.....	1,995
Laron A.....	2,037
Larson G.....	2,177
Lauritsen C.....	1,400
Lausen R.....	1,634
LaVoie R.....	2,108
Laybourne K.....	2,415
Lebreton N.....	1,201
Ledoux L.....	1,153
Lee B.....	3,272
Leedale Farming Co Ltd.....	1,297
Lein K.....	1,995
Leliuk R.....	1,827
Libbus J.....	2,234
Lippai L.....	1,306
Lishchynsky C.....	1,797

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Lobe J.....	2,028
Lockyer J.....	1,743
Loewen H.....	1,831
Lord Tweedsmuir Secondary School.....	1,000
Lorimer G.....	2,796
Loziak P.....	2,007
Lubkey S.....	2,126
Lubyk K.....	1,838
Lunardi C.....	2,206
Lussier B.....	2,567
MacDonell B.....	18,191
MacLean W.....	1,996
MacPherson D.....	1,533
MacQueen S.....	1,890
Malitowski S.....	1,203
Mann R.....	1,259
Marshall D.....	1,306
Martens W.....	5,668
Maru A.....	2,564
McCaffrey J.....	1,549
McCarthy C.....	2,956
McClements S.....	2,835
McCoy T.....	2,022
McEachren J.....	1,628
McGladdery G.....	1,890
McKay S.....	2,472
McKinney J.....	1,703
McNeil K.....	1,943
McPherson S.....	1,789
MDP Oilfields Services Ltd.....	2,652
Melnichuk A.....	2,095
Merrill A.....	1,444
Meteghan Fire Department.....	7,321
Michel L.....	1,057
Migliarese N.....	2,410
Mika N.....	2,153
Minde C.....	1,654
Minhas S.....	1,300
Minnie W.....	1,523
Mirhashem S.....	1,997
Monteith M.....	2,615
Moore L.....	1,591
Moostoos L.....	2,786
Morris J.....	1,643
Mrazek Z.....	2,636
Murdoch J.....	1,955
Murphy S.....	2,016
Murray N.....	2,351
Nagra T.....	2,171
Nayyer P.....	3,430
Nelson E.....	2,336
Neville M.....	1,475
Nguyen D.....	2,182
Niblow C.....	2,022
Normand A.....	2,105
Norris J.....	1,612
NPA Ltd.....	2,850
Obrigewitsch D.....	1,839
O'Bryan J.....	1,201
Odehnal A.....	1,362
Ogle K.....	2,453
Olsen E.....	1,018
Onieu G.....	2,808
Oseen M.....	2,079
Oskatamin A.....	1,548
Ostertag T.....	3,330
Paige M.....	2,362

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Pak D.....	1,689
Pankrat R.....	2,243
Pap S.....	2,800
Parsons D.....	1,943
Patel T.....	2,661
Penner J.....	1,612
Perrault S.....	1,502
Peters J.....	2,198
Peterson M.....	1,733
Peterson R.....	2,576
Phillips C.....	1,444
Phillips R.....	1,880
Pochapsky W.....	1,043
Polar AG Ltd.....	1,643
Porteous T.....	2,578
Post R.....	1,743
Presiloski K.....	2,092
Prior W, Prior B.....	5,635
Process Plant Constructors Ltd.....	1,730
Proctor C.....	1,402
Pruden M.....	1,858
Prylowski W.....	1,470
Pudlo B.....	2,100
Pullman S.....	1,787
Quiambao C.....	1,543
Quinney C.....	1,000
Quinsona J.....	1,401
Rathwell B.....	1,192
Realty Executives Focus.....	4,914
Rechlo L.....	1,229
Recinto R.....	1,496
Rees R.....	3,338
Reid H.....	2,117
Rempel R.....	2,412
Richards C.....	2,365
Ringwall T.....	2,807
Rizzoli B.....	2,583
Roberts R.....	2,618
Rodgers D.....	1,270
Roen A.....	2,742
Rogers D, Rogers P.....	17,000
Rosales R.....	1,701
Rosgen P.....	2,214
Ross P.....	2,275
Rousseau S.....	2,462
Rowe N.....	1,575
Rowsell G.....	1,463
Ruff J.....	2,693
Rushton J.....	1,365
Rustam-Zada J.....	2,100
Saini R.....	1,998
Sanderson S.....	2,888
Savoie L.....	2,729
Sawatzky C.....	1,727
Schlack L.....	2,000
Schulein M.....	1,942
Scott R.....	1,397
Scrimgeour A.....	2,802
Seiwert A.....	2,481
Serquina J.....	1,470
Seymour K.....	1,575
Sharma A.....	1,136
Sharp M.....	2,173
Shaw C.....	1,870
Shaw J.....	2,627
Sheen R.....	1,898
Shepherd R.....	1,596

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Shore K.....	3,095
Sidhu H.....	2,871
Simms B.....	1,837
Sinclair L.....	1,948
Singh R.....	1,769
Singh S.....	1,076
Singh T.....	2,056
Slobodskaya E.....	2,185
Smith K.....	1,418
Snellen L.....	2,683
Snodgrass D.....	1,229
Soltys A.....	2,707
Sontag W.....	1,659
Spittle C.....	1,366
Squarebriggs M.....	2,478
Squire R.....	1,758
Ssemuusi A.....	2,872
Stavropoulos A.....	1,890
Stewart J.....	2,578
Stoesz A.....	1,664
Stojkovich A.....	2,126
Strand L.....	1,042
Strome J.....	2,000
Sts'ailes.....	6,358
Suek A.....	1,404
Sullivan K.....	2,631
Sundramoorthi K.....	2,673
Surry J.....	1,958
Swan D.....	1,664
Swystun H.....	1,040
Tan M.....	2,048
Tapley D.....	2,603
Teplova T.....	1,801
Thakkar R.....	2,604
Thompson N.....	2,607
Timm G.....	2,336
Toronto Standard Condominium Corporation No 2165.....	1,838
Tremblay L.....	2,579
Trudell B.....	1,264
Trynchuk P.....	2,286
Tunke F.....	2,766
Turner R.....	1,826
Ulvstal M.....	1,467
Umyrsh K.....	2,750
Uniac T.....	1,877
Van der Zwan J.....	1,417
Van Haesendonck T.....	2,549
Van Oostwaard J.....	1,721
Vanas K.....	1,507
Vanderzwaag W.....	1,811
Vanhorne S.....	2,158
Veenendaal N.....	1,224
Viney S.....	1,454
Wagar M.....	1,346
Wakeling D.....	1,575
Waldner J.....	2,000
Wanke H.....	2,143
Warchol J.....	1,976
Watson C.....	1,725
Webb C.....	2,900
Wedrick T.....	1,575
Weidmark T.....	2,172
Wells M.....	1,882
Werenka R.....	2,415
White B.....	2,809
Whitford D.....	3,015
Whitman M.....	2,231

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Wilkins T.....	1,643
Wiring H.....	1,986
Wirtz J.....	3,130
Wolitski S.....	2,665
Wood M.....	2,410
Worona B.....	1,481
Wright A.....	2,713
Wutzke J.....	1,908
Yakiwchuk J.....	1,693
Yamada M.....	2,863
Yanota N.....	1,643
Yeats J.....	1,411
Yellow Old Woman S.....	1,810
Young D.....	1,493
Young M.....	1,906
Zandbergen K.....	1,791
Zatelný L.....	1,654
Zezel C.....	2,162
Allan Kay in trust for	
Cressman W.....	2,638
Montgomery G.....	1,901
Pfefferie F.....	2,564
Rabbitt P.....	1,596
Vanstone C.....	1,992
Alora Condominium for	
Connor K.....	1,664
Brado Contracting Ltd for	
Hadfield N.....	1,892
Bruce Harbin Welding Ltd for	
Ponoka Centennial Centre for Mental Health and Brain Injury.....	1,537
ClaimsPro for	
Purcell D, 1271167 BC Ltd.....	8,650
Country Towing Inc for	
Maendel N.....	10,000
D K Ford Sales Ltd for	
Andrukonis C.....	2,038
Dado Construction Ltd for	
Braden L.....	4,116
Dauphin Towing for	
Bradshaw R.....	2,000
Garrison Well Servicing for	
Cooper J.....	1,470
Ketek Logistics for	
Hutchison S.....	1,423
Pioneer Garage Limited for	
Dhaliwal R.....	1,808
Popow & Sons Body Shop Ltd for	
Vold D.....	1,391
Rafter T Contracting Ltd for	
Short R.....	3,167
Red Arrow Electric Inc for	
Lambert B.....	1,421
Roadrunners Towing for	
Faulkner S.....	2,665
Saskatchewan Government Insurance for	
Apperley Electric Ltd.....	5,353
SMG Enterprises Ltd for	
Lange M.....	3,675
Tony's Towing Ltd for	
Lightning P.....	1,522
Tuber Towing & Recovery for	
Oliver M.....	1,336
Universal Restoration Systems Ltd for	
Hadfield N.....	3,482
Payments under \$1,000 (154).....	68,919
	3,243,393

Payments of claims against the Crown—concluded

(in dollars)

Description and payee	Amount
Settlements subject to publication exemption	
Names withheld (324)	14,584,564
	18,270,772
Public Services and Procurement	
Department of Public Works and Government Services	
Payments under \$1,000 (2)	978
Settlements subject to publication exemption	
Names withheld (18)	587,886
	588,864
Transport	
Department of Transport	
Accident involving a Crown vehicle	
Co-operators General Insurance Company for	
Coueslan J	2,522
Payments under \$1,000 (2)	1,079
	3,601
Settlements subject to publication exemption	
Names withheld (4)	275,424
	279,025
Treasury Board	
Treasury Board Secretariat	
Settlement of a claim related to a complaint before the Canadian International Trade Tribunal	
Eight Bells Consulting Services Incorporated	1,150
Canada School of Public Service	
Payment under \$1,000	374
Settlement subject to publication exemption	
Name withheld	20,000
	21,524
Veterans Affairs	
Department of Veterans Affairs	
Payments under \$1,000 (2)	1,216
Settlements subject to publication exemption	
Names withheld (6)	894,935
	896,151
Other Payments of claims against the crown	
Settlement of Phoenix-related damages	
Names withheld (745)	1,141,124
Total	32,910,237,690

Ex gratia payments

This statement provides, by ministry and by department and agencies, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each department and agency, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Ex gratia payments

(in dollars)

Description and payee	Amount
Canadian Heritage	
The National Battlefields Commission	
Honorarium	
Grenon M	250
Crown-Indigenous Relations and Northern Affairs	
Canadian High Arctic Research Station	
Honorariums and gifts to First Nations, Inuit or Métis	
Names withheld (6).....	600
Payments under \$100 (16).....	960
	1,560
Employment and Workforce Development	
Department of Employment and Social Development	
Payments under \$100 (2).....	69
Environment and Climate Change	
Department of the Environment	
Compensation following the impacts of security measures related to United Nations Biodiversity Conference (COP 15) in Montreal	
Mazlounian N.....	3,961
Société en commandite Restaurant Toqué.....	15,227
	19,188
Parks Canada Agency	
Buyout of a property lease	
Bullock A & G.....	554,000
	573,188
Finance	
Office of the Superintendent of Financial Institutions	
Honorarium and gift to First Nations, Inuit or Métis	
Name withheld.....	500
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Payment for Asia-Pacific Economic Cooperation Bio-Circular-Green	
Asia-Pacific Economic Cooperation	60,026
Payments subject to publication exemption	
Names withheld (8)	96,549
	156,575
Health	
Public Health Agency of Canada	
Compensation related to cancellation fees	
Government of Nunavut	571
Payment subject to publication exemption	
Name withheld	250,000
	250,571
Immigration, Refugees and Citizenship	
Payments subject to publication exemption	
Names withheld (5)	1,300

Ex gratia payments—continued

(in dollars)

Description and payee	Amount
Innovation, Science and Industry	
Canadian Space Agency	
Honarium and gift to First Nations, Inuit or Métis	
Name withheld.....	800
Payments subject to publication exemption	
Name withheld	1,474
	<u>2,274</u>
Justice	
Department of Justice	
Honorariums and gifts to First Nations, Inuit or Métis	
Names withheld (17).....	18,771
Payments under \$100 (9).....	523
	19,294
Payment subject to publication exemption	
Name withheld	268
	<u>19,562</u>
National Defence	
Department of National Defence	
Claim for guest of Canadian Armed Forces member for travel to Canadian Armed Forces Recognition Program	
Beer B	1,130
BlueCoat C	985
Buckle J.....	730
Cameron E.....	936
Chenier M.....	1,170
Gleerup J	1,803
Julien J.....	465
Langridge J.....	1,072
LeBlanc A	754
Leblanc S.....	1,036
McFarlane J.....	214
Murphy D.....	669
Townshend-James M.....	1,331
Villeneuve N.....	614
Villeneuve R.....	864
White E.....	273
Wong K.....	450
Compensation for legal costs	
Langlois Lawyers LLP.....	210,224
Compensation for personal injuries	
Thomson R.....	32,571
	257,291
Payments subject to publication exemption	
Names withheld (14)	120,987
	<u>378,278</u>
Natural Resources	
Department of Natural Resources	
Payment to replace damaged ENERGY STAR contest prize	
Danby Products Limited	389
Payments subject to publication exemption	
Names withheld (129)	1,569,852
	<u>1,570,241</u>
Office of the Governor General's Secretary	
Office of the Governor General's Secretary	
Honorariums and gifts to First Nations, Inuit or Métis	
Names withheld (4).....	1,300

Ex gratia payments—concluded

(in dollars)

Description and payee	Amount
Parliament	
Senate	
Reimbursement of lost items	
Daniel P.....	348
Payment subject to publication exemption	
Name withheld.....	<u>24,000</u>
	<u>24,348</u>
Public Safety, Democratic Institutions and Intergovernmental Affairs	
Department of Public Safety and Emergency Preparedness	
Compensation for travel-related financial loss	
Tupper S.....	558
Compensation to the City of Gatineau for costs related to the 2022 Convoy	
City of Gatineau.....	671,833
	<u>672,391</u>
Royal Canadian Mounted Police	
Compensation for property damage	
Lott G.....	726
Compensation for an administrative error	
RPM Accounting Services Inc for	
Magliaro C.....	5,000
	<u>5,726</u>
	<u>678,117</u>
Total.....	<u><u>3,658,133</u></u>

Court awards

This statement provides, by ministry and by department and agency, details for all court awards paid in the current fiscal year. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Court awards

(in dollars)

Description and payee	Amount
Canadian Heritage	
Department of Canadian Heritage	
<i>Authority—Federal Court</i>	
<i>T-1547-20</i>	
Award for legal costs	
Théâtre du Rideau Vert.....	2,500
Crown-Indigenous Relations and Northern Affairs	
Department of Crown-Indigenous Relations and Northern Affairs	
<i>Authority—Ontario Superior Court of Justice</i>	
<i>CV-18-594281-0000</i>	
Award for legal costs	
Blake Cassels & Graydon LLP in trust for	
Six Nations of the Grand Band of Indians	126,393
Pape Salter Teillet LLP in trust for	
Six Nations of the Grand Band of Indians	11,000
	137,393
Economic development Agency of Canada for the Regions of Quebec	
Payment subject to publication exemption	
Name withheld	73,903
Employment and Workforce Development	
Department of Employment and Social Development	
<i>Authority—Federal Court of Appeal</i>	
<i>A-29-22</i>	
Award for legal costs	
Lacoursière Avocats in trust for	
Page W.....	6,489
<i>A-182-18 / A-186-18</i>	
Award for legal costs	
Juristes Power In trust for	
British Columbia Francophone Federation	14,587
<i>A-3-23</i>	
Award for legal costs	
Bacile D.....	1,200
	22,276
Environment and Climate Change	
Department of the Environment	
<i>Authority—Federal Court</i>	
<i>T-811-22</i>	
Award for legal costs	
Dunton Rainville S.E.N.C.R.L. in trust for	
Le Groupe Maison Candiac.....	19,214
<i>Authority—Ontario Superior Court of Justice</i>	
<i>CV-13-00488748-0000</i>	
Award for legal costs	
RPR Environmental.....	2,013
	21,227
Impact Assessment Agency of Canada	
<i>Authority—Federal Court</i>	
<i>T-1369-21</i>	
Award for legal costs	
Rae and Company in trust for	
Stoney Nakoda Nations	9,000
	30,227

Court awards—continued

(in dollars)

Description and payee	Amount
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
<i>Authority—Federal Court</i>	
<i>T-1118-20</i>	
Award for legal costs	
Cox & Palmer in Trust for	
Louis Boudreau	7,800
<i>T-1809-21</i>	
Award for legal costs	
Cox Taylor in Trust for	
Andrea Piatka Wasty Veronica et al	125,000
	<u>132,800</u>
Global Affairs	
Department of Foreign Affairs, Trade and Development	
<i>Authority—Superior Court of Justice of Ontario</i>	
<i>CV-18-604334</i>	
Award for damages and legal costs	
Henein Hutchison LLP in trust for	
Abdel-Mottaleb M.	57,729
<i>CV-18-604334-0000</i>	
Award for damages and legal costs	
Henein Hutchison LLP in trust for	
Abdel-Mottaleb M.	45,000
<i>Authority—Superior Court of Justice of Ontario – Divisional Court</i>	
<i>22-709-ML</i>	
Award for damages and legal costs	
Henein Hutchison LLP in trust for	
Abdel-Mottaleb M.	5,000
	<u>107,729</u>
Health	
Department of Health	
<i>Authority—Court of Appeal of Québec</i>	
<i>500-09-029316-213 (500-17-109270-192)</i>	
Award for legal costs	
Fasken Martineau DuMoulin LLP in trust for	
Avir Pharma Inc, Bayer Inc, Boehringer Ingelheim (Canada) Ltd, Janssen Canada Inc, Merck Canada Inc, Servier Canada Inc,	
Theratechnologies Inc	23,335
<i>Authority—Federal Court</i>	
<i>T-651-23</i>	
Award for legal costs	
Organigram Inc	5,000
<i>Authority—Superior Court of Québec</i>	
<i>500-17-109270-192</i>	
Award for legal costs	
Fasken Martineau DuMoulin LLP in trust for	
Avir Pharma Inc, Bayer Inc, Boehringer Ingelheim (Canada) Ltd, Janssen Canada Inc, Merck Canada Inc, Servier Canada Inc,	
Theratechnologies Inc	390,770
	<u>419,105</u>
Patented Medicine Prices Review Board	
<i>Authority—Court of Appeal of Quebec</i>	
<i>500-09-029316-213</i>	
Award for legal costs	
Fasken Martineau DuMoulin LLP in trust for	
Avir Pharma Inc, Bayer Inc, Boehringer Ingelheim (Canada) Ltd, Janssen Canada Inc, Merck Canada Inc, Servier Canada Inc,	
Theratechnologies Inc	23,350
<i>Authority—Superior Court of Quebec</i>	
<i>500-17-109270-192</i>	
Award for legal costs	
Fasken Martineau DuMoulin LLP in trust for	
Avir Pharma Inc, Bayer Inc, Boehringer Ingelheim (Canada) Ltd, Janssen Canada Inc, Merck Canada Inc, Servier Canada Inc,	
Theratechnologies Inc	390,771
	<u>414,121</u>

Court awards—continued

(in dollars)

Description and payee	Amount
Public Health Agency of Canada	
<i>Authority—Ontario Superior Court of Justice</i>	
<i>CV-21-00086541-0000</i>	
Award for legal costs	
Gowling WLG (Canada) LLP in trust for	
Tango Communication Marketing Inc.....	10,326
	<u>843,552</u>
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
<i>Authority—Federal Court</i>	
<i>IMM-2836-22</i>	
Award for legal costs	
Abramovich & Tchern P.C. Barristers and Solicitors in trust for	
Samideh Z.....	2,500
<i>IMM-9558-22</i>	
Award for legal costs	
IEA Law Professional Corporation in trust for	
Aniekwe I G.....	2,500
<i>IMM-5032-22</i>	
Award for legal costs	
Barbara Jackman Professional Corporation in trust for	
Al-Mashtouli H, Es-Sayyid Jaballah M.....	3,500
<i>IMM-1338-23</i>	
Award for legal costs	
Khan Y.....	1,152
<i>IMM-6881-22</i>	
Award for legal costs	
Ghaddar T, Saad M, Saad A, Saad L.....	1,000
<i>T-2601-22</i>	
Award for legal costs and disbursements	
Goldblatt Partners LLP in trust for	
Zavarella E.....	3,500
<i>T-1862-17</i>	
Award for legal costs and disbursements	
Poulton Law Office Professional Corporation in trust for	
Jozepovic B.....	127,013
<i>Authority—Ontario Superior Court of Justice</i>	
<i>CV-21-673419-0000</i>	
Award for legal costs	
Sujit Choudhry Professional Corporation in trust for	
Bjorkquist S A, Roy Brooke D, Burgess G, Chandler P, Chandler P, Kenyon E, Kenyon M, Kenyon R, Maruyama V, Kovacs A,	
Setterfield T, Setterfield T, Warelis D, Warelis W.....	275,000
	<u>416,165</u>
Indigenous Services	
Department of Indigenous Services	
<i>Authority—Federal Court</i>	
<i>T-1937-22</i>	
Award for class action administration costs	
CA2 Inc.....	299,135
<i>T-402-19, T-141-20, T-1120-21</i>	
Award for class action legal costs	
Fasken Martineau Dumoulin LLP.....	8,966,641
Kugler Kandestin LLP.....	8,305,700
Lach L.....	18,204
Miller Titerle Law Corporation.....	2,225,012
Nahwegahbow Corbiere Genoodmagejig.....	6,571,017
Sotos LLP.....	13,992,171
Strosberg Sasso Sutts LLP.....	964,563
	<u>41,342,443</u>

Court awards—continued

(in dollars)

Description and payee	Amount
Innovation, Science and Industry	
Department of Industry	
<i>Authority—Federal Court of Appeal</i>	
A-286-22	
Award for legal costs	
Shaw Cablesystems GP	27,814
Bennett Jones LLP in trust for Videotron Ltd.....	17,568
Lax O'Sullivan Lissus Gottlieb LLP in trust for Rogers Communications Inc	24,803
	<u>70,185</u>
Justice	
Department of Justice	
<i>Authority—Court of King's Bench of Alberta</i>	
1703-01704	
Award for legal costs	
Parlee McLaws LLP in trust for Lau C, Lau K	800
<i>Authority—Federal Court</i>	
T-2226-23	
Award for legal costs	
Williamson Law in trust for Rebel News LTD, Levant E	1,750
T-1584-19	
Award for legal costs	
Kohlenerg D	2,500
	5,050
Office of the Commissioner for Federal Judicial Affairs	
<i>Authority—Federal Court</i>	
T-429-00	
Award for pension benefits	
Corbett M C.....	62,370
Office of the Director of Public Prosecutions	
<i>Authority—Federal Court</i>	
T-2504-22	
Award for legal costs	
Woods J.....	2,250
Payments subject to publication exemption	
Names withheld (5)	2,677,630
	<u>2,747,300</u>
National Defence	
Department of National Defence	
<i>Authority—Federal Court</i>	
T-1244-22	
Award for legal costs	
Law Office of Rory G Fowler in trust for Noonan D.....	2,500
T-1935-22	
Award for legal costs	
Law Office of Rory G Fowler in trust for Strecker W	2,500
T-733-23	
Award for legal costs	
Law Office of Rory G Fowler in trust for Kuseler T	1,250
T-1051-23	
Award for legal costs	
Gagnon JP	750

Court awards—continued

(in dollars)

Description and payee	Amount
<i>T-1583-23</i>	
Award for legal costs	
Gagnon JP	3,000
<i>T-1792-22</i>	
Award for legal costs	
Bolduc K	100
<i>T-1358-18</i>	
Award (Logan Class Action)	
The Manufacturers Life Insurance Company (Manulife) in trust for Names withheld (9,367)	284,680,400
Authority—Superior Court of Québec	
<i>200-06-000038-037</i>	
Award for damages (Spieser Class Action)	
Names withheld (1,236)	12,000,000
	<u>296,690,500</u>
National Revenue	
Canada Revenue Agency	
Authority—Federal Court	
<i>T-1050-22</i>	
Award for costs	
Giesler S	250
<i>T-1642-22</i>	
Award for costs	
Brychka H	400
<i>T-1653-22</i>	
Award for costs	
Yu Z	100
<i>T-1695-22</i>	
Award for costs	
McKenzie Lake Lawyers LLP in trust for North Corridor Co-operative	2,288
<i>T-1704-22</i>	
Award for costs	
Baron T	2,940
<i>T-1931-22</i>	
Award for costs	
Grondin D	250
<i>T-1991-22</i>	
Award for costs	
Russell D M	1,500
<i>T-2044-22</i>	
Award for costs	
Andrey Mutchnik in trust for Mahmoud A	500
<i>T-222-22</i>	
Award for costs	
Clarke A	2,796
<i>T-2326-22</i>	
Award for costs	
Sullivan-Mahoney LLP in trust for Gasior A	7,800
<i>T-2357-22</i>	
Award for costs	
Arguello L	500
<i>T-2592-22</i>	
Award for costs	
El Harim M	500
<i>T-271-23</i>	
Award for costs	
Laflamme S	500
<i>T-718-22</i>	
Award for costs	
Richardson S	3,000

Court awards—continued

(in dollars)

Description and payee	Amount
<i>T-738-22</i>	
Award for costs	
Ramanathan C	250
<i>T-881-22</i>	
Award for costs	
Thorsteinssons LLP in trust for	
Bishop S.....	2,335
<i>T-90-24</i>	
Award for costs	
Bussieres M F.....	50
<i>T-1567-22</i>	
Tax related award	
Counter Tax Litigators LLP in trust for	
Robinson A	3,500
<i>T-1769-23</i>	
Tax related award	
Katz K M.....	50
<i>T-1836-21</i>	
Tax related award	
Maverick Oilfield Services Ltd	4,776
<i>T-1904-22</i>	
Tax related award	
Zhang Z.....	652
<i>T-2250-22</i>	
Tax related award	
Marciano Beckenstein LLP in trust for	
Zeifmans LLP	19,053
<i>T-457-22</i>	
Tax related award	
Ben-Menashe A.....	17,180
<i>T-545-23</i>	
Tax related award	
Brand A	500
<i>T-615-19</i>	
Tax related award	
Schryver J.....	1,360
Authority—Federal Court of Appeal	
<i>A-117-21</i>	
Tax related award	
Aird & Berlis LLP in trust for	
Dr. Kevin L. Davis Dentistry Professional Corporation	3,708
<i>A-277-17</i>	
Tax related award	
Bennett Jones LLP in trust for	
Mark Anthony Group Inc	3,556
Authority—Ontario Superior Court of Justice	
<i>CV-22-0462-00</i>	
Award for costs	
A.D. Hanslip Ltd	3,000
Smith E T, Hende B T	2,000
Authority—Supreme Court of British Columbia	
<i>H-130173</i>	
Award for costs	
Minhas J S	6,982
Authority—Supreme Court of Canada	
<i>40778</i>	
Tax related award	
Aird & Berlis LLP in trust for	
Dr. Kevin L. Davis Dentistry Professional Corporation	1,000
Authority—Tax Court of Canada	
<i>2018-2540(IT)G</i>	
Tax related award	
MKLK in trust for	
Streef Produce Limited.....	578

Court awards—continued

(in dollars)

Description and payee	Amount
<i>2009-2430(IT)G, 2014-3075(IT)G, 2015-1307(IT)G</i>	
Tax related award	
Cameco Corporation	11,594,203
<i>2012-4373(IT)G</i>	
Tax related award	
TDS LLP in trust for	
Buhler Versatile Inc	70,012
<i>2014-4008(EA)G</i>	
Tax related award	
Bennett Jones LLP in trust for	
Mark Anthony Group Inc	14,164
<i>2015-2187(IT)G</i>	
Tax related award	
AC Tari Prof Corp in trust for	
Hull J	9,500
<i>2016-1757(IT)G</i>	
Tax related award	
Adorjany J	7,525
<i>2017-1078(GST)G</i>	
Tax related award	
Fiera Foods Company	200,000
<i>2017-2243(IT)G</i>	
Tax related award	
Daigle & Matte in trust for	
Houle G	2,300
<i>2018-12(IT)G</i>	
Tax related award	
R&A Tax Law in trust for	
Goldhar D	172,766
<i>2018-2239(IT)I</i>	
Tax related award	
Kurnik K	303
<i>2018-2734(GST)I</i>	
Tax related award	
Orakwe I	250
<i>2018-3143(IT)I</i>	
Tax related award	
Hawco C	1,300
<i>2019-2319(IT)G</i>	
Tax related award	
Creighton S	15,007
<i>2019-2413(IT)G</i>	
Tax related award	
CFMR LLP in trust for	
Elegant Development Inc	9,769
<i>2019-40(IT)G</i>	
Tax related award	
EY Law LLP in trust for	
Tory L	3,705
<i>2019-592(GST)G</i>	
Tax related award	
Sutherland law in trust for	
CMFL Distribution Inc	10,000
<i>2020-1238(IT)G</i>	
Tax related award	
Rosen & Associates in trust for	
Fleming P	2,542
<i>2020-1578(GST)G</i>	
Tax related award	
Dentons LLP in trust for	
Prospera Credit Union	23,723
<i>2020-2097(GST)I</i>	
Tax related award	
Tsoi V	300
<i>2021-489(IT)APP</i>	
Tax related award	
Wynngaardt D	750

Court awards—continued

(in dollars)

Description and payee	Amount
<i>2021-586(GST)G</i>	
Tax related award	
Adboss Ltd	6,000
<i>2021-859(IT)I</i>	
Tax related award	
O'Brien D	2,500
<i>2021-915(IT)I</i>	
Tax related award	
Perfect Electric Inc	400
<i>2022-103(IT)G</i>	
Tax related award	
Davies LLP in trust for	
Hillcore Financial Corporation	10,000
<i>2022-135(GST)I</i>	
Tax related award	
Grewal J	3,500
<i>2022-1946(GST)I</i>	
Tax related award	
Szabo & Company in trust for	
Canvest Capital Limited Partnership	500
<i>2022-212(IT)I</i>	
Tax related award	
Leger M.	1,000
<i>2022-3106(IT)I</i>	
Tax related award	
Flora A S	200
<i>2022-779(IT)G</i>	
Tax related award	
Kizunov K	1,500
<i>2023-370(IT)I</i>	
Tax related award	
Vandegriend J H	200
<i>88-197(IT)</i>	
Tax related award	
Axler J R	1,850
	<u>12,259,623</u>
Payments subject to publication exemption	
Names withheld (5)	<u>166,610</u>
	<u>12,426,233</u>
Privy Council	
Payments subject to publication exemption	
Names withheld (3)	<u>36,132</u>
Public Safety, Democratic Institutions and Intergovernmental Affairs	
Department of Public Safety and Emergency Preparedness	
<i>Authority—Quebec Court of Appeals</i>	
<i>200-09-010153-200</i>	
Award for legal costs	
Cain Lamarre s.e.n.c.r.l. in trust for	
Pekuakamiulnuatsh Takuhikan	1,141,765
Canada Border Services Agency	
<i>Authority—Federal Court</i>	
<i>IMM-1471-22</i>	
Award for legal costs	
Legal Aid Ontario in trust for	
Farah Q H	5,000
<i>T-1295-20</i>	
Award for legal costs	
Conway Baxter Wilson LLP in trust for	
Ronsco Inc.	8,084

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Ontario Superior Court of Justice	
<i>23-641-ML</i>	
Award for legal costs	
M. Philip Tunley Barrister in trust for	
Almrei H.....	5,000
	<i>18,084</i>
Canadian Security Intelligence Service	
Authority—Federal Court	
<i>T-1228-22</i>	
Award for legal cost	
Hameed law in trust	
Kagusthan Ariaratnam.....	4,470
Correctional Service of Canada	
Authority—Ontario Superior Court of Justice	
<i>CV-15-53262500-CP</i>	
Award for damages	
Epiq Class Action Services Canada Inc in trust for	
Federal Administrative Segregation Class Actions members	
Names withheld (476).....	5,810,142
<i>CV-20-00643396-00CP</i>	
Award for legal costs	
Elson Advocacy.....	295,000
	<i>6,105,142</i>
Royal Canadian Mounted Police	
Authority—Court of King's Bench of Alberta	
<i>1901-11904</i>	
Award for legal costs	
Shaaban N, Nav Sha Inc.....	225
Authority—Federal Court	
<i>T-1785-19</i>	
Award for legal costs	
Donaldson's Law in trust for	
Brassington D.....	4,093
<i>T-787-22</i>	
Award for legal costs	
National Police Federation for	
Storozuk T.....	2,500
Authority—Ontario Superior Court of Justice	
<i>CV-13-3480-0000, CV-13-0537-0000</i>	
Award for damages	
Peter M Callahan Barrister and Solicitor in trust for	
Estate Shanthakumar S, Mylabathula S.....	152,589
Authority—Supreme Court of British Columbia	
<i>S198647</i>	
Award for personal injury	
Clear Legal Law Corporation in trust for	
Degen B.....	317,120
<i>S45169</i>	
Award for personal injury	
Morelli Chertkow LLP in trust for	
McLellan M.....	1,451,863
Authority—Supreme Court of Canada	
<i>40734</i>	
Award for class action legal costs	
Koskie Minsky LLP.....	1,457
	<i>1,929,847</i>
Payments subject to publication exemption	
Names withheld (3).....	17,228
	<u>9,216,536</u>

Court awards—concluded

(in dollars)

Description and payee	Amount
Public Services and Procurement	
Department of Public Works and Government Services	
<i>Authority—Federal Court of Appeal</i>	
A-289-23	
Award for legal costs	
Ellisdon Corporation.....	850
<i>Authority—Ontario Superior Court of Justice</i>	
CV-21-8076	
Award for costs	
Black & McDonald Ltd	1,750
Sicotte Guilbault in trust for	
Regulvar Canada Inc	3,000
	5,600
Transport	
Department of Transport	
<i>Authority—Federal Court</i>	
T-1264-23	
Award for legal costs	
J William Perrett Law Corp SE in trust for	
Kermode Marine Ltd.....	500
Veterans Affairs	
Department of Veterans Affairs	
<i>Authority—Federal Court</i>	
T-948-23	
Award for legal costs	
Mann Lawyers LLP in trust for	
Trachy P.....	82,500
Total	364,384,474

Section 9

Public Accounts of Canada

2023–2024

Federal-provincial shared-cost programs

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Federal-provincial shared-cost programs

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. An (a) adjacent to the total expenditures from inception indicates that an amount from the previous year's *Public Accounts of Canada* has been amended. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Federal-provincial shared-cost programs

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food					
2011 Canada–Alberta Salmonella Assistance Initiative	–	–	–	–	–
2011 Canada–British Columbia Bovine Tuberculosis Assistance Initiative	–	–	–	–	–
2011 Canada–British Columbia Excess Moisture Initiative	–	–	–	–	–
2011 Canada–British Columbia Feed Assistance and Pasture Restoration Initiative.....	–	–	–	–	–
2011 Canada–Manitoba Forage Shortfall and Restoration Assistance Initiative	–	–	–	–	–
2011 Canada–New Brunswick Excess Moisture Initiative.....	–	–	–	–	–
2011 Excess Moisture and Flooding Package for Alberta, Saskatchewan, Manitoba and Quebec	–	–	–	4,906	–
2012 Canada–Ontario Forage and Livestock Transportation Assistance Initiative.....	–	–	–	–	52
2012 Canada–Quebec Drought Livestock and Forage Transportation Assistance Initiative	–	–	–	–	113
2013 Canada–Nova Scotia Strawberry Assistance Initiative.....	–	–	–	–	–
2014 Canada–British Columbia Avian Influenza Assistance Initiative	–	–	750	–	–
2014 Canada–Manitoba Forage Shortfall and Transportation Assistance Initiative	–	–	–	–	–
2016 Canada–Alberta Bovine Tuberculosis Assistance Initiative	–	–	–	–	–
2016 Canada–Nova Scotia Fire Blight Outbreak Initiative	–	–	–	–	–
2016 Canada–Nova Scotia Maple Syrup Initiative	–	–	783	–	–
2016 Canada–Saskatchewan Bovine Tuberculosis Assistance Initiative.....	–	–	590	–	–
2017 Canada–British Columbia Wildfires Recovery Initiative	–	–	–	–	–

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	1,176	-	1,176	-	-	-	1,176
-	-	-	-	-	-	-	-	-	-
-	-	-	-	105	105	-	-	-	105
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,399	1,399	-	-	-	1,399
-	-	-	-	-	-	-	-	-	-
-	-	-	-	793	793	-	-	-	793
-	-	-	-	-	-	-	-	-	-
-	6,948	-	-	-	6,948	-	-	-	6,948
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	4,906	-	-	-	4,906
-	-	-	-	-	-	-	-	-	-
-	67,428	141,359	22,538	-	231,377	-	-	-	231,377
-	-	-	-	-	-	-	-	-	-
222	-	-	-	-	222	-	-	-	222
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	113	-	-	-	113
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	750	-	-	-	750
-	-	-	-	-	-	-	-	-	-
-	-	-	-	408	408	-	-	-	408
-	-	-	-	-	-	-	-	-	-
-	2,340	-	-	-	2,340	-	-	-	2,340
-	-	-	-	-	-	-	-	-	-
-	-	-	8,211	-	8,211	-	-	-	8,211
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	783	-	-	-	783
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	590	-	-	-	590
-	-	-	-	-	-	-	-	-	-
-	-	63	-	-	63	-	-	-	63
-	-	-	-	-	-	-	-	-	-
-	-	-	-	5,782	5,782	-	-	-	5,782

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
2017 Canada-Quebec Agricultural Producers assistance with the extraordinary cost incurred by hailstorms initiative.....	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	6,487
2018 British Columbia Bovine Tuberculosis Initiative	-	-	-	-	-
	-	-	-	-	-
2018 Canada-British Columbia Wildfires Recovery Initiative	-	-	-	-	-
	-	-	-	-	-
2021 Drought and Wildfires	-	-	-	-	-
	-	-	-	-	(4)
	-	-	-	-	4
2022 Bees Ontario Manitoba Alberta	-	-	-	-	-
	-	-	-	-	-
2022 Ontario Grape	-	-	-	-	-
	-	-	-	-	-
Agricultural Disaster Relief program.....	-	-	-	-	-
	-	-	-	-	-
	-	-	-	150	-
AgriInsurance—Contributions.....	149	17,725	2,227	2,766	54,580
	103	15,412	2,170	2,473	50,228
AgriInvest Kickstart program—Contributions.....	5,619	219,348	36,049	87,097	1,067,820
	-	-	-	-	-
	-	-	-	-	-
AgriInvest program—Contributions	-	-	-	-	92,514
	-	-	-	-	25,515
	-	-	-	-	21,473
	-	-	-	-	370,371
AgriInvest program—Grants	59	1,266	767	1,039	-
	57	1,182	743	918	-
	1,398	27,993	17,503	20,593	16,812
AgriRisk Initiatives—Administration Capacity Building Activities	-	-	-	-	-
	-	-	295	-	88
	-	45	468	38	3,644
AgriStability—Contributions	-	968	-	-	57,671
	-	1,346	-	-	71,969
AgriStability—Grants	1,653	89,689	25,870	63,263	1,197,562
	(16)	-	856	2,332	-
	(595)	-	883	559	-
	9,474	-	78,831	48,151	-
British Columbia Cariboo Flooding Initiative.....	-	-	-	-	-
	-	-	-	-	-
British Columbia Flood Recovery Program.....	-	-	-	-	-
	-	-	-	-	-
Canada-Manitoba Feed and Transportation Assistance Initiative.....	-	-	-	-	-
	-	-	-	-	-
Canadian Agricultural Partnership—Cost Shared Programs	-	-	-	-	-
	4,407	4,029	4,051	4,606	29,901
	19,044	19,044	19,044	19,044	150,655
Cattle Set-Aside Program	-	-	-	-	-
	-	-	-	-	-
Drought and Wildfires	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	6,487	-	-	-	6,487
-	-	-	-	-	-	-	-	-	-
-	-	-	-	274	274	-	-	-	274
-	-	-	-	-	-	-	-	-	-
-	-	-	-	839	839	-	-	-	839
-	(1,588)	-	(233)	371	(1,450)	-	-	-	(1,450)
-	26,691	(25)	(1,157)	1,797	27,302	-	-	-	27,302
2,323	54,204	166,700	212,844	7,570	443,645	-	-	-	443,645
1,453	2,107	357	2,103	-	6,020	-	-	-	6,020
-	-	-	-	-	-	-	-	-	-
1,453	2,107	357	2,103	-	6,020	-	-	-	6,020
3,930	-	-	-	-	3,930	-	-	-	3,930
-	-	-	-	-	-	-	-	-	-
3,930	-	-	-	-	3,930	-	-	-	3,930
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	150	-	-	-	150
92,701	180,541	442,484	390,663	26,429	1,210,265	-	-	-	1,210,265
88,483	124,623	431,082	314,270	23,676	1,052,520	-	-	-	1,052,520
1,852,668	2,378,384	6,441,077	5,191,410	457,928	17,737,400	-	-	-	17,737,400
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	92,514	-	-	-	92,514
-	-	-	-	-	25,515	-	-	-	25,515
-	-	-	-	-	21,473	-	-	-	21,473
-	-	-	-	-	370,371	-	-	-	370,371
30,247	21,396	57,778	45,583	4,082	162,217	-	-	2	162,219
27,730	20,124	53,972	33,761	3,926	142,413	-	-	1	142,414
529,139	373,298	943,564	690,504	83,793	2,704,597	-	2	24	2,704,623
-	-	-	-	-	-	-	-	-	-
34	261	457	823	135	2,093	-	-	-	2,093
968	4,037	6,005	11,195	1,423	27,823	-	-	-	27,823 ^(a)
56,431	-	205,188	53,126	21,102	394,486	-	-	-	394,486
75,913	-	50,563	106,864	25,092	331,747	-	-	-	331,747
1,482,593	587,386	2,266,538	1,860,436	400,360	7,975,350	-	-	124	7,975,474
-	86,597	(312)	-	(1)	89,456	-	-	-	89,456
-	11,656	(36)	-	(9)	12,458	-	-	-	12,458
-	580,737	29,543	1	2,176	748,913	-	-	54	748,967
-	-	-	-	-	-	-	-	-	-
-	-	-	-	257	257	-	-	-	257 ^(a)
-	-	-	-	213	213	-	-	-	213
-	-	-	-	22,385	22,385	-	-	-	22,385 ^(a)
-	-	-	-	32,066	32,066	-	-	-	32,066 ^(a)
-	-	-	-	-	-	-	-	-	-
-	6,102	-	-	-	6,102	-	-	-	6,102
-	-	-	-	-	-	-	-	-	-
50,677	19,273	39,911	48,920	9,916	215,691	678	308	918	217,595
231,161	91,356	199,674	207,612	58,332	1,014,966	2,777	1,910	3,833	1,023,486 ^(a)
-	-	-	-	-	-	-	-	-	-
1,900	854	3,765	16,983	-	23,502	-	-	-	23,502
-	-	53,052	98,800	18,120	169,972	-	-	-	169,972
-	-	-	-	-	-	-	-	-	-
-	-	53,052	98,800	18,120	169,972	-	-	-	169,972

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Farm Income Program (FIP) Direct Payments—Grants	–	–	–	–	–
	–	–	–	–	–
	102	1,069	902	813	–
Hog Recovery Program.....	–	–	–	–	–
	–	–	–	–	(116)
	–	257	–	25	12,970
Payments in connection with the <i>Farm Income Protection Act</i> — Safety Net Companion programs.....	–	–	–	–	–
	–	–	–	–	–
	10,745	15,015	13,004	5,626	518,004
Prairie Excess Moisture Initiative (PEMI).....	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Prince Edward Island Fall Harvest Recovery Initiative	–	–	–	–	–
	–	–	–	–	–
	–	9,199	–	–	–
Sustainable Canadian Agricultural Partnership—Cost Shared Programs.....	3,614	4,205	4,108	3,922	28,740
	–	–	–	–	–
	3,614	4,205	4,108	3,922	28,740
Sustainable Canadian Agricultural Partnership—Livestock Price Insurance	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Sustainable Canadian Agricultural Partnership—Resilient Agricultural Landscape Program	559	300	719	–	–
	–	–	–	–	–
	559	300	719	–	–
Transitional Industry Support program (TISP) Cattle Payments—Grants	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
	387	4,509	3,991	3,675	4,000
Total ministry.....	4,365	24,464	8,677	10,059	166,506
	3,972	21,969	8,142	8,556	173,539
	52,595	390,673	202,612	257,303	3,469,748
Atlantic Canada Opportunities Agency					
Atlantic Canada Opportunities Agency					
Atlantic Canada Tourism Partnership.....	–	3,217	–	–	–
	–	4,130	–	–	–
	–	23,501	–	–	–
Atlantic Trade and Investment Growth Agreement	471	282	1,035	1,035	–
	489	293	1,075	1,075	–
	2,983	1,790	6,563	6,563	–
Total ministry.....	471	3,499	1,035	1,035	–
	489	4,423	1,075	1,075	–
	2,983	25,291	6,563	6,563	–
Canadian Heritage					
Department of Canadian Heritage					
Canada Arts Presentation Fund	120	–	–	–	–
	186	–	–	–	–
	2,460	–	–	–	–
Official Languages in Education and Services	8,154	5,876	19,608	38,906	73,171
	7,263	5,630	20,298	41,182	74,669
	177,892	145,352	393,947	1,166,032	3,708,365
Sport Support Program.....	413	357	418	401	818
	413	357	418	401	818
	9,158	8,187	10,801	9,611	21,132
Total ministry.....	8,687	6,233	20,026	39,307	73,989
	7,862	5,987	20,716	41,583	75,487
	189,510	153,539	404,748	1,175,643	3,729,497

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
22,600	14,354	25,801	64,003	5,020	134,664	-	-	7	134,671
-	-	-	-	-	-	-	-	-	-
783	-	-	436	-	14,471	-	-	-	14,471
-	-	-	-	-	-	-	-	-	-
248,516	38,604	45,996	190,826	62,001	1,148,337	340	-	416	1,149,093
-	-	-	-	-	-	-	-	-	-
-	(1)	-	-	-	(1)	-	-	-	(1)
-	25,284	151,600	10,774	-	187,658	-	-	-	187,658
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	9,199	-	-	-	9,199
43,945	13,539	46,305	46,123	10,532	205,033	775	607	911	207,326
-	-	-	-	-	-	-	-	-	-
43,945	13,539	46,305	46,123	10,532	205,033	775	607	911	207,326
-	330	448	1,140	135	2,053	-	-	-	2,053
-	-	-	-	-	-	-	-	-	-
-	330	448	1,140	135	2,053	-	-	-	2,053
537	1,541	4,326	2,484	1,659	12,125	135	-	151	12,411
-	-	-	-	-	-	-	-	-	-
537	1,541	4,326	2,484	1,659	12,125	135	-	151	12,411
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
95,682	56,246	97,388	248,182	22,849	536,909	-	-	10	536,919
229,244	304,463	809,626	639,789	82,642	2,279,835	910	607	1,064	2,282,416
242,837	202,627	575,924	503,481	86,918	1,827,965	678	308	919	1,829,870
4,518,420	4,305,079	10,623,561	8,887,781	1,173,821	33,881,593	4,027	2,519	5,530	33,893,669
-	-	-	-	-	3,217	-	-	-	3,217
-	-	-	-	-	4,130	-	-	-	4,130
-	-	-	-	-	23,501	-	-	-	23,501
-	-	-	-	-	2,823	-	-	-	2,823
-	-	-	-	-	2,932	-	-	-	2,932
-	-	-	-	-	17,899	-	-	-	17,899
-	-	-	-	-	6,040	-	-	-	6,040
-	-	-	-	-	7,062	-	-	-	7,062
-	-	-	-	-	41,400	-	-	-	41,400
-	-	-	-	-	120	-	-	-	120
-	-	-	-	-	186	-	-	-	186
-	-	-	-	-	2,460	-	-	-	2,460
155,673	22,259	17,690	35,826	35,547	412,710	5,647	1,764	3,197	423,318
191,590	21,366	18,284	38,650	30,572	449,504	5,476	4,576	3,358	462,914
3,998,015	556,223	379,449	615,045	646,499	11,786,819	88,561	52,534	73,059	12,000,973
1,128	500	477	641	661	5,814	494	516	453	7,277
1,128	500	477	641	661	5,814	394	416	353	6,977
27,359	11,787	11,444	15,932	16,561	141,972	8,415	6,979	8,248	165,614
156,801	22,759	18,167	36,467	36,208	418,644	6,141	2,280	3,650	430,715
192,718	21,866	18,761	39,291	31,233	455,504	5,870	4,992	3,711	470,077
4,025,374	568,010	390,893	630,977	663,060	11,931,251	96,976	59,513	81,307	12,169,047

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing	-	-	-	-	31,168
	-	-	-	-	30,513
	-	-	-	-	424,776
Beverly and Kaminuriak Caribou Management Agreement.....	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Canada/British Columbia Information Sharing Protocol (Lands/Resource Info Sharing in Support of Treaty Negotiations).....	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Federal-Provincial Agreement to Present an Offer for funding for Eligibility and Enrollment to K'omoks First Nation	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Federal-Provincial Agreement to Present an Offer for funding for Eligibility and Enrollment to Kitselas First Nation	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Federal-Provincial Agreement to Present an Offer for funding for Eligibility and Enrollment to Kitsumkalum First Nation.....	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Restoule/Whitesand—Mediation Cost Sharing Agreement	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Tripartite Treaty Negotiations	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Wet'suwet'en Facilitator	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total ministry	-	-	-	-	31,168
	-	-	-	-	30,513
	-	-	-	-	424,776
Employment and Workforce Development					
Department of Employment and Social Development					
Early Learning and Child Care	73,744	30,558	149,955	122,463	1,371,218
	60,172	24,325	118,991	97,521	1,290,330
	203,017	89,964	406,477	331,878	3,667,634
Interprovincial Computerized Examination Management System	11	11	11	11	11
	13	13	13	13	13
	1,373	1,373	1,373	1,373	1,373
Labour Market Development Agreements	146,353	28,794	100,827	110,536	699,610
	143,927	28,055	97,754	107,597	705,564
	2,110,536	444,536	1,451,366	1,571,058	10,358,750
Workforce Development Agreements	12,313	3,973	24,203	19,082	202,887
	12,386	4,020	24,014	19,123	204,774
	92,842	30,453	181,719	137,224	1,399,687
Total ministry	232,421	63,336	274,996	252,092	2,273,726
	216,498	56,413	240,772	224,254	2,200,681
	2,407,768	566,326	2,040,935	2,041,533	15,427,444
Environment and Climate Change					
Department of the Environment					
Agreement related to the notification of environmental occurrences	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	31,168	-	-	-	31,168
-	-	-	-	-	30,513	-	-	-	30,513
-	-	-	-	-	424,776	-	-	-	424,776
-	-	-	-	-	-	-	50	-	50
-	-	-	-	-	-	-	25	-	25
-	-	-	-	-	-	191	1,323	-	1,514 ^(a)
-	-	-	-	467	467	-	-	-	467
-	-	-	-	300	300	-	-	-	300
-	-	-	-	8,609	8,609	-	-	-	8,609
-	-	-	-	158	158	-	-	-	158
-	-	-	-	-	-	-	-	-	-
-	-	-	-	158	158	-	-	-	158
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	280	280	-	-	-	280
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	315	315	-	-	-	315
-	-	-	-	-	-	-	-	-	-
53	-	-	-	-	53	-	-	-	53
53	-	-	-	-	53	-	-	-	53
-	-	-	-	1,829	1,829	-	-	-	1,829
-	-	-	-	1,829	1,829	-	-	-	1,829
-	-	-	-	181,212	181,212	-	-	-	181,212
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	374	374	-	-	-	374
-	-	-	-	2,454	33,622	-	50	-	33,672
53	-	-	-	2,129	32,695	-	25	-	32,720
53	-	-	-	190,948	615,777	191	1,323	-	617,291
2,310,915	265,327	230,448	830,380	747,986	6,132,994	14,624	18,284	13,289	6,179,191
1,876,335	215,973	189,939	673,191	608,744	5,155,521	11,028	12,512	9,954	5,189,015 ^(a)
6,170,056	707,451	619,813	2,187,615	2,018,231	16,402,136	46,247	51,719	43,240	16,543,342 ^(a)
11	11	11	11	11	110	11	11	11	143
13	13	13	13	13	130	13	13	13	169
1,373	1,373	1,373	1,373	1,373	13,730	1,373	1,373	1,373	17,849
791,749	63,269	55,365	214,720	342,389	2,553,612	4,632	3,790	4,723	2,566,757
790,049	62,925	54,840	217,750	340,494	2,548,955	4,222	3,456	4,565	2,561,198 ^(a)
10,610,022	845,327	729,370	2,348,675	4,777,062	35,246,702	68,770	50,328	62,793	35,428,593 ^(a)
356,828	33,261	27,642	107,341	126,172	913,702	2,766	2,766	2,766	922,000
355,812	33,186	28,136	106,986	125,265	913,702	2,033	2,494	2,766	920,995 ^(a)
2,692,615	243,710	213,736	811,512	947,110	6,750,608	20,250	19,743	21,066	6,811,667 ^(a)
3,459,503	361,868	313,466	1,152,452	1,216,558	9,600,418	22,033	24,851	20,789	9,668,091
3,022,209	312,097	272,928	997,940	1,074,516	8,618,308	17,296	18,475	17,298	8,671,377
19,474,066	1,797,861	1,564,292	5,349,175	7,743,776	58,413,176	136,640	123,163	128,472	58,801,451
100	13	13	64	87	277	-	-	7	284
94	12	12	60	81	259	-	-	6	265
630	84	84	413	546	1,757	23	-	42	1,822

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Canada Agreement Concerning the Monitoring of Water Quality St-Lawrence Basin—Atlantic	—	—	—	—	191
	—	—	—	—	366
	—	—	—	—	839
Canada Agreement with Provinces and Territories Concerning the Monitoring of Water Quality	64	322	—	47	—
	49	281	—	29	—
	604	2,397	—	309	1,503
Canada–Quebec Climate Network Expansion Agreement	—	—	—	—	240
	—	—	—	—	239
	—	—	—	—	10,844
Canada–Quebec St-Lawrence Action Plan	—	—	—	—	4,272
	—	—	—	—	4,271
	—	—	—	—	71,350
Canada–Wide National Air Pollution Surveillance Program.....	143	238	246	199	1,851
	148	246	254	205	1,911
	1,493	2,488	2,571	2,073	19,324
Ottawa River Regulation	—	—	—	—	165
	—	—	—	—	119
	—	—	—	—	3,438
Pulp and Paper.....	—	—	—	—	50
	—	—	—	—	50
	—	—	—	—	3,972
SARA— <i>Species at Risk Act</i>	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	5,342
Wastewater system effluent regulation	—	—	—	37	—
	—	—	—	—	—
	—	—	—	37	—
Water Quantity Survey Agreement.....	561	40	128	421	464
	466	38	119	273	1,086
	11,126	1,072	3,751	7,123	34,397
Wetland mapping	—	—	—	—	—
	—	41	50	60	—
	—	41	50	60	—
Impact Assessment Agency of Canada					
James Bay and Northern Quebec Agreement.....	—	—	—	—	433
	—	—	—	—	346
	—	—	—	—	6,127
Total ministry	768	600	374	704	7,666
	663	606	423	567	8,388
	13,223	5,998	6,372	9,602	157,136
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Annual Fisheries Production Data and Supplemental Price Information for Commercial Fisheries in British Columbia.....	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Atlantic Fisheries Fund (AFF).....	14,339	3,101	12,262	13,079	84
	8,339	2,549	11,336	8,592	—
	65,061	19,958	69,643	49,229	84
British Columbia Department of Fisheries and Oceans Aquaculture Alternative Technologies agreement.....	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
British Columbia Flood Recovery	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
British Columbia Invasive Mussel Defence Program – 2022.....	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	191	-	-	-	191
-	-	-	-	-	366	-	-	-	366
-	-	-	-	-	839	-	-	-	839
-	-	-	-	-	433	-	-	-	433
-	-	-	-	-	359	-	-	-	359
-	-	-	-	-	4,813	317	-	-	5,130
-	-	-	-	-	240	-	-	-	240
-	-	-	-	-	239	-	-	-	239
-	-	-	-	-	10,844	-	-	-	10,844
-	-	-	-	-	4,272	-	-	-	4,272
-	-	-	-	-	4,271	-	-	-	4,271
-	-	-	-	-	71,350	-	-	-	71,350
2,812	302	270	771	1,041	7,873	43	14	14	7,944
2,903	312	279	796	1,074	8,128	-	-	-	8,128
29,360	3,152	2,820	8,045	10,865	82,191	404	135	135	82,865
165	-	-	-	-	330	-	-	-	330
119	-	-	-	-	238	-	-	-	238
3,438	-	-	-	-	6,876	-	-	-	6,876
-	-	-	-	-	50	-	-	-	50
-	-	-	-	-	50	-	-	-	50
-	-	-	-	273	4,245	-	-	-	4,245
-	-	-	-	-	-	-	-	-	-
40	-	-	-	-	40	89	-	-	129 ^(a)
40	-	-	-	502	5,884	224	150	201	6,459 ^(a)
-	20	-	-	-	57	-	-	-	57
-	-	-	-	-	-	-	-	-	-
-	20	-	-	-	57	-	-	-	57
2,220	1,645	2,535	1,486	4,895	14,395	1,500	-	1,483	17,378
2,313	1,722	2,168	5,640	4,431	18,256	1,579	-	1,254	21,089
62,308	26,724	32,904	47,996	36,746	264,147	15,311	-	7,999	287,457
-	100	-	-	-	100	-	-	-	100
-	-	-	-	-	151	-	-	-	151 ^(a)
-	100	-	-	-	251	-	-	-	251 ^{(a)(f)}
-	-	-	-	-	433	-	-	-	433
-	-	-	-	-	346	-	-	-	346
-	-	-	-	-	6,127	-	-	-	6,127
5,297	2,080	2,818	2,321	6,023	28,651	1,543	14	1,504	31,712
5,469	2,046	2,459	6,496	5,586	32,703	1,668	-	1,260	35,631
95,776	30,080	35,808	56,454	48,932	459,381	16,279	285	8,377	484,322
-	-	-	-	62	62	-	-	-	62
-	-	-	-	82	82	-	-	-	82
-	-	-	-	303	303	-	-	-	303
-	-	-	-	282	43,147	12	-	-	43,159
-	-	-	-	222	31,038	5	-	-	31,043
-	-	-	-	637	204,612	35	-	-	204,647
-	-	-	-	-	-	-	-	-	-
-	-	-	-	50	50	-	-	-	50
-	-	-	-	50	50	-	-	-	50
-	-	-	-	500	500	-	-	-	500
-	-	-	-	250	250	-	-	-	250
-	-	-	-	750	750	-	-	-	750
-	-	-	-	-	-	-	-	-	-
-	-	-	-	475	475	-	-	-	475
-	-	-	-	475	475	-	-	-	475 ^(f)

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
British Columbia's Fisheries and Aquaculture Sector, 2022 edition.....	–	–	–	–	–
	–	–	–	–	–
British Columbia Salmon Restoration and Innovation Funds	–	–	–	–	–
	–	–	–	–	–
Canada–Quebec Agreement for the Protection and Recovery of Species at Risk in Quebec.....	–	–	–	–	–
	–	–	–	–	–
Canada–Quebec Agreement on the St-Lawrence.....	–	–	–	–	4,142
	–	–	–	–	3,280
	–	–	–	–	3,050
	–	–	–	–	21,630
Carnation Creek Fish-Forestry Interaction Project.....	–	–	–	–	–
	–	–	–	–	–
Cumulative Impact Monitoring Program	–	–	–	–	–
	–	–	–	–	–
Delivery of Department of Fisheries and Oceans Programs by Government of Nunavut, Department of Environment within and immediately adjacent to Nunavut	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Fish Habitat Management System for Yukon Placer Mining	–	–	–	–	–
	–	–	–	–	–
Fish Health Diagnostic Services with British Columbia Ministry of Aquaculture.....	–	–	–	–	–
	–	–	–	–	–
Government of Nunavut Participation in Marine Planning and Conservation	–	–	–	–	–
	–	–	–	–	–
Operation of the Allico Hatchery in Maple Ridge (British Columbia)	–	–	–	–	–
	–	–	–	–	–
Population Structure and Stock Identification of Skeena River Steelhead.....	–	–	–	–	–
	–	–	–	–	–
Prince Edward Island Aquaculture Leasing Program.....	–	155	–	–	–
	–	155	–	–	–
	–	3,961	–	–	–
Pygmy Whitefish and Deepwater Sculpin Survey	–	–	–	–	–
	–	–	–	–	–
Quebec Fisheries Fund (QFF).....	–	–	–	–	4,712
	–	–	–	–	3,573
	–	–	–	–	16,730
Respecting Priority Species at Risk (2020–2021) (#1).....	–	–	–	–	–
	–	–	–	–	–
Respecting Priority Species at Risk (2021–2022) (#1).....	–	–	–	–	–
	–	–	–	–	–
Respecting Priority Species at Risk (2022–2023) #1 (British Columbia).....	–	–	–	–	–
	–	–	–	–	–
Respecting Priority Species at Risk (2022–2023) #1 (Yukon)	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	-	-	-
-	-	-	-	25	25	-	-	-	25
-	-	-	-	25	25	-	-	-	25
-	-	-	-	50,202	50,202	-	-	-	50,202
-	-	-	-	25,896	25,896	-	-	-	25,896
-	-	-	-	121,895	121,895	-	-	-	121,895
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	4,142	-	-	-	4,142 ^(f)
-	-	-	-	-	3,280	-	-	-	3,280
-	-	-	-	-	3,050	-	-	-	3,050
-	-	-	-	-	21,630	-	-	-	21,630
-	-	-	-	85	85	-	-	-	85
-	-	-	-	85	85	-	-	-	85
-	-	-	-	412	412	-	-	-	412 ^(f)
-	-	-	-	-	-	605	-	-	605
-	-	-	-	-	-	300	-	-	300
-	-	-	-	-	-	3,482	-	-	3,482
-	-	-	-	-	-	-	150	-	150
-	-	-	-	-	-	-	150	-	150
-	-	-	-	-	-	-	450	-	450
-	-	-	-	-	-	105	-	-	105
-	-	-	-	-	-	-	-	105	105
-	-	-	-	-	-	105	-	315	420
-	-	-	-	149	149	-	-	-	149
-	-	-	-	171	171	-	-	-	171
-	-	-	-	1,023	1,023	-	-	-	1,023
-	-	-	-	-	-	-	864	-	864
-	-	-	-	-	-	-	345	-	345
-	-	-	-	-	-	-	1,213	-	1,213
-	-	-	-	25	25	-	-	-	25
-	-	-	-	25	25	-	-	-	25
-	-	-	-	200	200	-	-	-	200
-	-	-	-	2	2	-	-	-	2
-	-	-	-	2	2	-	-	-	2
-	-	-	-	22	22	-	-	-	22 ^(f)
-	-	-	-	-	155	-	-	-	155
-	-	-	-	-	155	-	-	-	155 ^(a)
-	-	-	-	-	3,961	-	-	-	3,961 ^(a)
-	-	25	-	-	25	-	-	-	25
-	-	-	-	-	-	-	-	-	-
-	-	25	-	-	25	-	-	-	25
-	-	-	-	-	4,712	-	-	-	4,712
-	-	-	-	-	3,573	-	-	-	3,573
-	-	-	-	-	16,730	-	-	-	16,730
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	366	366	-	-	-	366 ^(f)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	430	430	-	-	-	430
-	-	-	-	-	-	-	-	-	-
-	-	-	-	410	410	-	-	-	410
-	-	-	-	410	410	-	-	-	410
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	100	100
-	-	-	-	-	-	-	-	100	100

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Respecting Priority Species at Risk (2023-2024) #1	–	–	–	–	–
.....	–	–	–	–	–
Skeena River Tyee Test Fishery	–	–	–	–	–
.....	–	–	–	–	–
Species at Risk	–	–	–	–	–
.....	–	–	–	–	–
Statistical Management of Commercial Fisheries in Quebec	–	–	–	–	53
.....	–	–	–	–	50
Survey of freshwater recreational fishing in British Columbia	–	–	–	–	1,231
.....	–	–	–	–	–
Survey of the Recreational Fishing in Canada	–	–	–	–	–
.....	–	–	–	–	–
Vessel support for baseline surveys of biota in Canadian Arctic ports and near Nunavut communities	–	–	–	–	–
.....	–	–	–	–	–
Total ministry	14,339	3,256	12,262	13,079	8,129
.....	8,339	2,704	11,336	8,592	6,673
.....	65,061	23,919	69,643	49,229	43,817
Health					
Department of Health					
Canada–Quebec Agreement on the St-Lawrence	–	–	–	–	1
.....	–	–	–	–	2
.....	–	–	–	–	39
Public Health Agency of Canada					
Canada–Quebec Agreement on the St-Lawrence	–	–	–	–	37
.....	–	–	–	–	28
.....	–	–	–	–	191
Payments for proof of vaccination pursuant to the <i>Economic and Fiscal Update Implementation Act, 2021</i>	12,314	10,730	–	13,508	–
.....	–	–	14,410	–	48,246
.....	12,314	10,730	14,410	13,508	48,246
Safe Voluntary Isolation Sites Program	–	–	–	–	–
.....	–	–	1,661	–	–
.....	–	–	3,859	–	–
Total ministry	12,314	10,730	–	13,508	38
.....	–	–	16,071	–	48,276
.....	12,314	10,730	18,269	13,508	48,476
Indigenous Services					
Department of Indigenous Services					
Cost-sharing for Contributions to Mental Wellness teams for First Nations Communities in Ontario	–	–	–	–	–
.....	–	–	–	–	–
.....	–	–	–	–	–
Emergency Management Assistance	–	–	–	–	–
.....	–	–	–	–	–
.....	–	–	–	–	–
Flood Protection	–	–	–	–	–
.....	–	–	–	–	–
.....	–	–	–	–	–
Forest Protection	–	–	–	–	1,220
.....	–	–	–	–	1,079
.....	–	–	–	–	7,194

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	499	499	-	-	-	499
-	-	-	-	-	-	-	-	-	-
-	-	-	-	499	499	-	-	-	499
-	-	-	-	307	307	-	-	-	307
-	-	-	-	298	298	-	-	-	298
-	-	-	-	605	605	-	-	-	605
16	-	-	-	-	16	-	-	-	16
85	-	-	-	-	85	-	-	-	85
411	-	-	-	-	411	-	-	-	411
-	-	-	-	-	53	-	-	-	53
-	-	-	-	-	50	-	-	-	50
-	-	-	-	-	1,231	-	-	-	1,231
-	-	-	-	177	177	-	-	-	177
-	-	-	-	64	64	-	-	-	64
-	-	-	-	242	242	-	-	-	242
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
278	-	-	-	-	278	-	-	-	278 ⁽ⁱ⁾
-	-	-	-	-	-	-	500	-	500
-	-	-	-	-	-	-	315	-	315
-	-	-	-	-	-	-	1,569	-	1,569
16	-	25	-	52,290	103,396	722	1,514	-	105,632
85	-	-	-	28,055	65,784	305	810	205	67,104
689	-	25	-	128,344	380,727	3,622	3,232	415	387,996
-	-	-	-	-	1	-	-	-	1
-	-	-	-	-	2	-	-	-	2
-	-	-	-	-	39	-	-	-	39
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	37	-	-	-	37
-	-	-	-	-	28	-	-	-	28
-	-	-	-	-	191	-	-	-	191
-	16,151	15,244	-	-	67,947	-	10,175	-	78,122
-	-	-	29,748	33,179	125,583	10,202	-	10,191	145,976
-	16,151	15,244	29,748	33,179	193,530	10,202	10,175	10,191	224,098
-	-	-	-	-	-	-	-	-	-
-	1,771	-	-	100	3,532	-	-	1,105	4,637
23,683	12,791	16,750	-	100	57,183	258	-	5,121	62,562 ⁽ⁱ⁾
-	16,151	15,244	-	-	67,985	-	10,175	-	78,160
-	1,771	-	29,748	33,279	129,145	10,202	-	11,296	150,643
23,683	28,942	31,994	29,748	33,279	250,943	10,460	10,175	15,312	286,890
-	-	-	-	-	-	-	-	-	-
8,750	-	-	-	-	8,750	-	-	-	8,750
33,371	-	-	-	-	33,371	-	-	-	33,371
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,718	-	-	1,718
-	-	-	-	-	-	2,060	-	-	2,060
-	-	-	-	-	-	-	-	-	-
641	-	-	-	-	641	-	-	-	641
681	-	-	-	-	681	-	-	-	681
-	5,628	-	-	-	6,848	-	-	-	6,848
-	5,659	2,863	-	-	9,601	-	-	-	9,601
-	36,186	11,545	-	-	54,925	-	-	-	54,925

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Medical Air Transportation to Innu and Inuit Communities on the Labrador Coast.....	1,600	—	—	—	—
	1,600	—	—	—	—
	<i>10,757</i>	—	—	—	—
Northern Flood Agreement.....	—	—	—	—	—
	—	—	—	—	—
Roads on Reserves	—	—	—	—	—
	—	—	—	—	—
Social Services	—	—	—	—	—
	—	—	—	—	—
Total ministry	1,600	—	—	—	1,220
	1,600	—	—	—	1,079
	<i>10,757</i>	—	—	—	<i>7,194</i>
Infrastructure and Communities					
Office of Infrastructure of Canada					
Active Transportation Fund—Grants.....	—	—	—	—	50
	—	—	—	—	—
	—	—	—	—	50
Border Infrastructure Fund	—	—	—	—	—
	—	—	—	—	—
	—	—	—	30,000	133,876
Building Canada Fund—Communities Component.....	—	—	—	—	2,753
	—	—	—	—	12,693
	—	—	—	—	329,707
Building Canada Fund—Major Infrastructure Component	2,250	—	—	—	42,018
	—	—	—	—	18,829
	<i>73,533</i>	<i>13,156</i>	<i>198,248</i>	<i>15,990</i>	<i>1,291,847</i>
Canada Strategic Infrastructure Fund.....	—	—	—	—	—
	—	—	—	—	8,350
	<i>99,550</i>	<i>20,230</i>	<i>105,500</i>	<i>362,100</i>	<i>943,397</i>
Clean Water and Wastewater Fund.....	—	—	—	—	1,858
	—	—	—	—	2,759
	<i>66,250</i>	<i>44,224</i>	<i>82,800</i>	<i>77,008</i>	<i>306,856</i>
Disaster Mitigation and Adaptation Fund	5,281	—	486	2,785	40,029
	2,684	—	2,926	2,576	12,800
	<i>7,966</i>	—	<i>10,521</i>	<i>5,361</i>	<i>52,829</i>
Green and Inclusive Community Buildings Program—Contributions	2,080	—	15,680	—	3,950
	—	—	2,376	—	1,383
	<i>2,080</i>	—	<i>18,055</i>	—	<i>5,333</i>
Green and Inclusive Community Buildings Program—Grants	—	—	—	—	—
	—	—	—	160	—
	—	—	—	<i>160</i>	—
Green Infrastructure Fund	—	—	—	—	—
	—	—	—	—	11,604
	—	<i>64,653</i>	—	—	<i>48,219</i>
Investing in Canada Infrastructure Program	59,409	68,477	55,881	79,813	223,684
	42,593	61,574	41,422	65,609	324,924
	<i>180,055</i>	<i>245,126</i>	<i>216,135</i>	<i>206,471</i>	<i>945,083</i>
New Building Canada Fund—National Infrastructure Component	—	—	—	3,415	66,115
	—	—	—	15,534	56,217
	—	—	—	<i>68,300</i>	<i>259,110</i>
New Building Canada Fund—Provincial–Territorial Infrastructure Component— National and Regional Projects	7,241	11,022	50,426	29,486	237,881
	17,062	13,350	38,328	27,180	30,858
	<i>289,339</i>	<i>138,052</i>	<i>296,496</i>	<i>235,467</i>	<i>601,863</i>

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	1,600	-	-	-	1,600
-	-	-	-	-	1,600	-	-	-	1,600
-	-	-	-	-	10,757	-	-	-	10,757
-	17	-	-	-	17	-	-	-	17
-	16	-	-	-	16	-	-	-	16
-	80	-	-	-	80	-	-	-	80
8,599	-	-	-	-	8,599	-	-	-	8,599
7,000	-	-	-	-	7,000	-	-	-	7,000
48,815	19,803	-	-	-	68,618	-	-	-	68,618
332,989	-	-	-	-	332,989	-	-	-	332,989
342,230	-	-	-	-	342,230	-	-	-	342,230 (a)
2,014,766	-	-	3,071	-	2,017,837	-	-	373	2,018,210 (a)
341,588	5,645	-	-	-	350,053	-	-	-	350,053
358,621	5,675	2,863	-	-	369,838	1,718	-	-	371,556
2,097,633	56,069	11,545	3,071	-	2,186,269	2,060	-	373	2,188,702
-	-	-	-	-	50	-	-	-	50
-	-	-	-	-	-	-	-	-	- (a)
-	-	-	-	-	50	-	-	-	50 (a)
1,893	-	-	-	-	1,893	-	-	-	1,893
-	-	-	-	-	-	-	-	-	-
293,788	-	5,000	-	88,000	550,664	-	-	-	550,664
-	-	-	-	-	2,753	-	-	-	2,753
-	-	-	-	-	12,693	-	-	-	12,693 (a)
337,419	40,771	97,653	-	-	805,550	-	-	-	805,550 (a)
85,464	-	-	1,840	506	132,078	-	-	-	132,078
134,045	-	-	15	4,997	157,886	-	-	-	157,886 (a)
1,150,175	113,463	136,392	698,078	689,530	4,380,412	-	-	-	4,380,412 (a)
-	-	-	-	-	-	-	-	-	-
11,842	-	-	-	-	20,192	-	-	-	20,192 (a)
710,623	363,787	92,700	300,000	285,000	3,282,887	65,000	40,000	39,936	3,427,823 (a)
1,380	-	-	979	4,066	8,283	-	107	-	8,390
873	416	828	599	11,849	17,324	817	634	-	18,775 (a)
507,820	85,691	87,957	181,749	218,074	1,658,429	47,967	37,193	46,003	1,789,592 (a)
721	-	-	18,211	12,894	80,407	13,514	-	-	93,921
4,177	-	-	5,932	15,408	46,503	-	-	-	46,503 (a)
9,629	-	-	31,502	32,923	150,731	13,514	-	-	164,245 (a)
19,950	10,807	-	7,022	24,561	84,050	-	24,200	-	108,250
-	4,540	-	11	-	8,310	-	-	-	8,310 (a)
19,950	15,347	-	7,033	24,561	92,359	-	24,200	-	116,559 (a)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	160	-	-	-	160 (a)
-	-	-	-	-	160	-	-	-	160 (a)
2,053	-	-	-	-	2,053	-	-	-	2,053
9,667	-	-	-	-	21,271	-	-	-	21,271 (a)
218,233	9,900	-	-	180,000	521,005	-	-	71,000	592,005 (a)
440,386	91,507	160,568	371,274	379,376	1,930,375	25,208	29,799	53,376	2,038,758
506,444	79,023	72,630	233,706	329,345	1,757,270	40,448	10,569	64,692	1,872,979 (a)
1,340,517	195,594	366,298	867,327	1,226,218	5,788,824	143,004	61,496	228,541	6,221,865 (a)
-	-	-	39,070	14,843	123,443	-	-	7,309	130,752
-	-	-	44,290	89,181	205,222	-	-	15,723	220,945 (a)
-	-	-	433,225	296,870	1,057,505	-	-	24,766	1,082,271 (a)
376,821	42,831	17,720	123,510	94,422	991,360	-	1,444	-	992,804
353,929	35,784	35,821	74,651	67,546	694,509	1,080	4,343	-	699,932 (a)
1,853,834	347,140	355,500	723,816	744,584	5,586,091	72,000	79,391	-	5,737,482 (a)

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
New Building Canada Fund—Provincial–Territorial Infrastructure—Small Communities Fund	1,263 733	– 774	1,309 2,139	1,193 2,131	7,754 21,736
	31,378	7,797	37,401	37,990	144,258
Public Transit Infrastructure Fund	–	–	–	–	12,616
	–	–	–	–	37,164
Rural Transit Solutions Fund—Grants	3,025	635	31,555	8,580	599,731
	–	–	–	–	–
	–	–	–	–	–
Toronto Waterfront Revitalization Initiative.....	–	–	–	–	–
	–	–	–	–	–
Zero Emission Transit Fund	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Total ministry	77,524 63,072	79,499 75,698	123,782 87,191	116,692 113,190	638,708 539,317
	753,176	533,873	996,711	1,047,427	5,662,159
Innovation, Science and Industry					
Canadian Space Agency					
Canada–Quebec Agreement on the St-Lawrence.....	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	944
Total ministry	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	944
Justice					
Department of Justice					
Contributions for Access to Justice Services to the Territories (being Legal Aid, Indigenous Courtwork and Public Legal Education and Information Services).....	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Contributions to the provinces and territories in support of youth justice services.....	4,886 4,886	1,833 1,833	5,831 5,831	4,549 4,549	34,879 34,879
	179,749	70,628	215,686	169,037	1,265,746
Contributions to the provinces and territories in support of youth justice services— Intensive Rehabilitative Custody and Supervision Program	238 243	376 465	447 588	400 453	– 300
	5,930	7,028	11,700	7,634	10,299
Contributions to the provinces to assist in the operation of criminal legal aid.....	3,405 2,937	612 546	5,737 4,988	3,510 3,108	36,019 31,481
	80,264	14,788	144,200	84,204	938,629
Contributions to the provinces to assist in the operation of immigration and refugee legal aid	– 60	– –	– –	– –	11,900 9,600
	110	–	596	–	55,448
Contributions to the provinces under the Indigenous Courtwork Program.....	– –	60 60	386 386	– –	1,465 1,840
	2,936	307	4,371	–	24,802
Total ministry	8,529 8,126	2,881 2,904	12,401 11,793	8,459 8,110	84,263 78,100
	268,989	92,751	376,553	260,875	2,294,924

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
25,696	–	1,486	1,767	409	40,877	18,452	1,368	17,416	78,113
29,362	260	1,773	4,228	3,677	66,813	28,597	6,547	52,137	154,094 ^(a)
226,079	46,077	41,254	79,006	100,787	752,027	157,605	85,735	221,967	1,217,334 ^(a)
–	–	–	–	–	12,616	–	–	–	12,616
37,986	92	–	1,464	–	76,706	–	–	–	76,706 ^(a)
1,400,367	65,923	28,390	344,551	420,600	2,903,357	254	–	785	2,904,396 ^(a)
–	–	–	–	–	–	–	–	–	–
–	–	–	–	50	50	–	–	–	50 ^(a)
–	–	–	–	50	50	–	–	–	50 ^(a)
16,583	–	–	–	–	16,583	–	–	–	16,583
115,148	–	–	–	–	115,148	–	–	–	115,148 ^(a)
345,749	–	–	–	–	345,749	–	–	–	345,749 ^(a)
–	–	–	–	180	180	–	–	–	180
–	–	–	–	–	–	–	–	–	– ^(a)
–	–	–	–	180	180	–	–	–	180 ^(a)
970,947	145,145	179,774	563,673	531,257	3,427,001	57,174	56,918	78,101	3,619,194
1,203,473	120,115	111,052	364,896	522,053	3,200,057	70,942	22,093	132,552	3,425,644
8,414,183	1,283,693	1,211,144	3,666,287	4,307,377	27,876,030	499,344	328,015	632,998	29,336,387
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	944	–	–	–	944
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	944	–	–	–	944
–	–	–	–	–	–	4,101	4,682	2,413	11,196
–	–	–	–	–	–	3,566	3,946	2,003	9,515
–	–	–	–	–	–	55,773	54,786	30,849	141,408
65,342	7,481	8,224	22,707	21,743	177,475	2,893	2,431	1,343	184,142
65,342	8,313	8,224	22,707	21,743	178,307	2,893	2,431	1,343	184,974
2,274,712	225,954	263,774	586,573	725,478	5,977,337	128,972	40,186	43,497	6,189,992
2,310	2,305	2,869	1,560	567	11,072	367	335	375	12,149
2,308	1,961	2,657	1,659	505	11,139	300	400	310	12,149
32,347	22,962	27,663	25,795	19,705	171,063	6,059	7,745	5,959	190,826
70,707	11,518	10,728	26,690	24,902	193,828	–	–	–	193,828
61,190	9,431	8,735	21,723	21,189	165,328	–	–	–	165,328
1,866,493	193,938	165,647	413,988	524,270	4,426,421	24,435	–	7,605	4,458,461
–	–	–	975	–	12,875	–	–	–	12,875
–	215	–	924	–	10,799	–	–	–	10,799
144,889	2,951	–	9,110	15,303	228,407	–	–	–	228,407
2,968	540	960	3,153	2,194	11,726	20	–	44	11,790
2,618	735	920	2,639	2,444	11,642	–	–	68	11,710
47,353	16,827	22,649	51,454	49,369	220,068	6,891	65	2,521	229,545
141,327	21,844	22,781	55,085	49,406	406,976	7,381	7,448	4,175	425,980
131,458	20,655	20,536	49,652	45,881	377,215	6,759	6,777	3,724	394,475
4,365,794	462,632	479,733	1,086,920	1,334,125	11,023,296	222,130	102,782	90,431	11,438,639

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Natural Resources					
Department of Natural Resources					
Canada–Newfoundland and Labrador Offshore Petroleum Board	121	–	–	–	–
	519	–	–	–	–
	86,268	–	–	–	–
Canada–Nova Scotia Offshore Petroleum Board	–	–	2,595	–	–
	–	–	1,914	–	–
	–	–	48,865	–	–
Flood Hazard Identification and Mapping Program	1,548	243	1,589	–	1,124
	534	178	185	–	2,295
	2,082	421	1,774	–	4,007
Total ministry	1,669	243	4,184	–	1,124
	1,053	178	2,099	–	2,295
	88,350	421	50,639	–	4,007
Prairies and Canadian Northern Economic Development					
Department of Western Economic Diversification					
Promoting Access to Public Transportation for Vulnerable Canadians in the Wake of Greyhound Canada's 2018 Service Reductions	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Total ministry	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Privy Council					
Privy Council Office					
Joint Public Inquiry into the Nova Scotia April 2020 Tragedy	–	–	507	–	–
	–	–	11,603	–	–
	–	–	24,048	–	–
Total ministry	–	–	507	–	–
	–	–	11,603	–	–
	–	–	24,048	–	–
Public Safety, Democratic Institutions and Intergovernmental Affairs					
Department of Public Safety and Emergency Preparedness					
Disaster Financial Assistance Arrangement (DFAA)	23,316	45,000	25,000	11,159	–
	6,161	3,291	–	9,901	59,569
	220,228	70,775	103,781	230,694	1,484,464
First Nation Policing Program	–	–	769	669	77,579
	–	–	546	322	55,871
	1,345	1,020	25,479	12,293	818,488
Funding for First Nation and Inuit policing facilities	–	–	–	–	7,500
	–	7	–	–	19,802
	–	7	210	–	35,673
Grants to National Flagging System	57	52	63	61	167
	57	52	63	61	167
	689	624	758	728	1,974
Correctional Service of Canada					
General Training Offered to Adults in Federal Correctional Institutions	–	–	–	–	3,885
	–	–	–	–	4,006
	–	–	–	–	26,977
Post-Secondary Education	–	–	–	–	192
	–	–	–	–	188
	–	–	–	–	380

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	121	-	-	-	121
-	-	-	-	-	519	-	-	-	519
-	-	-	-	-	86,268	-	-	-	86,268
-	-	-	-	-	2,595	-	-	-	2,595
-	-	-	-	-	1,914	-	-	-	1,914
-	-	-	-	-	48,865	-	-	-	48,865
3,143	680	930	822	4,030	14,109	503	600	991	16,203
2,976	631	470	364	500	8,133	153	-	85	8,371
6,281	1,400	1,506	1,186	4,530	23,187	727	600	1,076	25,590
3,143	680	930	822	4,030	16,825	503	600	991	18,919
2,976	631	470	364	500	10,566	153	-	85	10,804
6,281	1,400	1,506	1,186	4,530	158,320	727	600	1,076	160,723
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,619	1,619	-	-	-	1,619
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,619	1,619	-	-	-	1,619
-	-	-	-	-	507	-	-	-	507
-	-	-	-	-	11,603	-	-	-	11,603
-	-	-	-	-	24,048	-	-	-	24,048 ⁽ⁱ⁾
-	-	-	-	-	507	-	-	-	507
-	-	-	-	-	11,603	-	-	-	11,603
-	-	-	-	-	24,048	-	-	-	24,048
-	18,412	20,918	8,000	148,818	300,623	99,617	-	8,705	408,945
-	425,057	24,480	347,889	1,496,609	2,372,957	50,681	-	-	2,423,638
240,778	1,408,339	809,753	1,704,482	2,915,919	9,189,213	179,780	5,300	22,204	9,396,497
98,245	17,789	4,006	14,860	2,578	216,495	158	-	953	217,606
95,787	11,097	3,247	9,080	2,123	178,073	-	-	427	178,500
1,176,151	168,168	100,037	178,702	83,178	2,564,861	7,068	3,784	18,779	2,594,492
9,677	-	-	1,736	452	19,365	-	-	-	19,365
12,291	-	-	-	455	32,555	-	-	-	32,555
40,041	-	3,832	1,736	3,208	84,707	-	-	-	84,707
242	68	66	-	116	892	-	-	-	892
242	68	66	-	116	892	-	-	-	892
2,847	813	782	1,040	1,372	11,627	43	69	43	11,782
-	-	-	-	-	3,885	-	-	-	3,885
-	-	-	-	-	4,006	-	-	-	4,006
-	-	-	-	-	26,977	-	-	-	26,977
-	-	-	-	-	192	-	-	-	192
-	-	-	-	-	188	-	-	-	188 ^(a)
-	-	-	-	-	380	-	-	-	380 ^(a)

Federal-provincial shared-cost programs—concluded

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Royal Canadian Mounted Police					
Canadian Firearms Program	–	500	2,212	1,950	58,137
	–	–	–	–	–
	2,255	6,252	27,325	27,925	169,972
Total ministry	23,373	45,552	28,044	13,839	147,460
	6,218	3,350	609	10,284	139,603
	224,517	78,678	157,553	271,640	2,537,928
Public Services and Procurement					
Department of Public Works and Government Services					
Canada–Quebec Agreement on the St-Lawrence	–	–	–	–	30
	–	–	–	–	29
	–	–	–	–	299
Maintenance Costs of Macdonald-Cartier Bridge	–	–	–	–	276
	–	–	–	–	188
	–	–	–	–	12,751
Timiskaming Dam Complex—Ontario dam replacement	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Total ministry	–	–	–	–	306
	–	–	–	–	217
	–	–	–	–	13,050
Transport					
Department of Transport					
Canada–Quebec Agreement on the St. Lawrence	–	–	–	–	8
	–	–	–	–	20
	–	–	–	–	342
National Trade Corridors Fund	167	–	94,991	3,972	–
	–	–	4,921	6,216	–
	167	–	102,903	15,173	18,910
Outaouais Road Development	–	–	–	–	584
	–	–	–	–	1,489
	–	–	–	–	150,348
Rail Safety Improvement Program	–	–	–	–	179
	–	–	–	–	–
	–	–	–	2,442	531
Road Safety Transfer Payment Program	456	285	592	535	2,851
	207	161	220	207	748
	5,604	4,619	7,877	6,457	23,261
Safety Equipment and Basic Marine Infrastructure for Northern Communities Initiative	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Zero Emission Trucking Program	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Total ministry	623	285	95,583	4,507	3,622
	207	161	5,141	6,423	2,257
	5,771	4,619	110,780	24,072	193,392
Grand total	386,683	240,578	581,871	473,281	3,437,925
	318,099	174,393	416,971	422,634	3,306,425
	4,095,014	1,886,818	4,465,426	5,157,395	34,014,492

(a) Amends previous year's *Public Accounts of Canada*.

(f) Program completed.

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	62,799	-	-	-	62,799
-	-	-	-	-	-	-	-	-	-
157,958	2,464	2,190	4,587	27,893	428,821	1,137	-	1,297	431,255
108,164	36,269	24,990	24,596	151,964	604,251	99,775	-	9,658	713,684
108,320	436,222	27,793	356,969	1,499,303	2,588,671	50,681	-	427	2,639,779
1,617,775	1,579,784	916,594	1,890,547	3,031,570	12,306,586	188,028	9,153	42,323	12,546,090
-	-	-	-	-	30	-	-	-	30
-	-	-	-	-	29	-	-	-	29
-	-	-	-	-	299	-	-	-	299
276	-	-	-	-	552	-	-	-	552
188	-	-	-	-	376	-	-	-	376
17,889	-	-	-	-	30,640	-	-	-	30,640
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
24,975	-	-	-	-	24,975	-	-	-	24,975
276	-	-	-	-	582	-	-	-	582
188	-	-	-	-	405	-	-	-	405
42,864	-	-	-	-	55,914	-	-	-	55,914
-	-	-	-	-	8	-	-	-	8
-	-	-	-	-	20	-	-	-	20
-	-	-	-	-	342	-	-	-	342
-	-	11,097	-	7,583	117,810	5,407	46,098	60,962	230,277
-	-	3,022	-	3,863	18,022	4,265	8,226	47,375	77,888
-	-	50,851	-	12,307	200,311	16,966	55,745	145,261	418,283
-	-	-	-	-	584	-	-	-	584
-	-	-	-	-	1,489	-	-	-	1,489
-	-	-	-	-	150,348	-	-	-	150,348
-	-	10	-	50	239	-	-	-	239
-	25	78	-	-	103	-	-	-	103
30	409	1,093	40	582	5,127	-	-	-	5,127
4,540	700	638	1,555	2,326	14,478	313	-	312	15,103
3,697	336	228	2,265	2,588	10,657	153	-	153	10,963
39,834	7,905	7,739	17,855	16,876	138,027	4,061	250	4,257	146,595
-	-	-	-	-	-	1,534	-	-	1,534
-	-	-	-	-	-	1,106	607	-	1,713
-	-	-	-	-	-	19,850	958	-	20,808
-	-	-	-	16	16	-	-	-	16
-	-	-	-	-	-	-	-	-	-
-	-	-	-	16	16	-	-	-	16
4,540	700	11,745	1,555	9,975	133,135	7,254	46,098	61,274	247,761
3,697	361	3,328	2,265	6,451	30,291	5,524	8,833	47,528	92,176
39,864	8,314	59,683	17,895	29,781	494,171	40,877	56,953	149,518	741,519
5,420,846	917,604	1,399,566	2,476,760	2,142,807	17,477,921	203,436	150,555	181,206	18,013,118
5,272,104	1,124,066	1,036,114	2,351,102	3,335,904	17,757,812	171,796	62,313	219,005	18,210,926
44,722,455	10,121,864	15,326,778	21,620,041	18,691,162	160,101,445	1,221,361	697,713	1,156,132	163,176,651

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Section 10

Public Accounts of Canada

2023–2024

Other government-wide information

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Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

General information by commission

(in dollars)

Department and agency	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living costs ¹			
Privy Council					
Privy Council Office					
Public Inquiry into Foreign Interference in Federal Electoral Processes and Democratic Institutions.....	–	57,769	1,420,817	7,665,460	9,144,046
This Commission was established by Order in Council (Privy Council (P.C.) 2023-0882 dated September 7, 2023) pursuant to Part I of the <i>Inquiries Act</i> . The mandate is to examine and assess interference by China, Russia and other foreign state or non-state actors, including any potential impacts on the 43rd and 44th general elections at the national and electoral district levels; the flow of information about foreign interference within government and to decision-makers before, during and after those elections; Government's capacity to detect, deter and counter foreign interference; and to make recommendations to better protect federal democratic processes from foreign interference.					
Public Inquiry into the 2022 Public Order Emergency.....	–	3,207	121,209	95,736	220,152
This Commission was established by Order in Council (Privy Council (P.C.) 2022-0392 dated April 25, 2022) pursuant to Part I of the <i>Inquiries Act</i> , and in accordance with subsection 63(1) of the <i>Emergencies Act</i> . The Commission was mandated to examine and report on the circumstances that led to the declaration of a public order emergency being issued for the period of February 14 to 23, 2022 and to make recommendations on the use and any necessary modernization of the <i>Emergencies Act</i> , and any areas for further study or review.					
Joint Public Inquiry into the Nova Scotia April 2020 Tragedy	9,427	–	194,559	302,923	506,909
This Commission was established by Order in Council (Privy Council (P.C.) 2020-0822 dated October 21, 2020) pursuant to Part I of the <i>Inquiries Act</i> . Launched jointly by the Government of Canada and the Government of Nova Scotia, this Commission is investigating the largest mass shooting in Canadian history to determine what happened and to make recommendations to avoid such tragic events in the future					
Public Safety, Democratic Institutions and Intergovernmental Affairs					
Office of the Chief Electoral Officer					
Federal Electoral Boundaries Commissions	94,206	17,741	994,820	(37,092)	1,069,675
These Independent Commissions, one per province, were established by Order in Council (Privy Council (P.C.) 2021-0953 dated November 1, 2021) in accordance with the <i>Electoral Boundaries Readjustment Act</i> . The commission's mandate is to consider and report on the readjustment of the representation of the provinces in the House of Commons required to be made at the end of each decennial census. The term of each commission depends on the date its final report is completed.					

¹ For details related to current year expenditures, refer to the following statement called "Travel and living costs by commission".

Travel and living costs by commission

The following statement presents the total travel and living costs paid to each commission's member.

Travel and living costs by commission

(in dollars)

Name of members	Amount
Privy Council	
Privy Council Office	
Public Inquiry into Foreign Interference in Federal Electoral Processes and Democratic Institutions	
Hogue M-J (Commissioner).....	57,769
Public Inquiry into the 2022 Public Order Emergency	
Rouleau P S (Commissioner).....	3,207
	<u>60,976</u>
Public Safety, Democratic Institutions and Intergovernmental Affairs	
Office of the Chief Electoral Officer	
Federal Electoral Boundaries Commissions	
Bird K (Commissioner)	876
Bittner A (Commissioner).....	1,166
Blais A (Commissioner)	60
Carbert L (Commissioner).....	758
Carty K R (Commissioner).....	816
Desserud D (Commissioner).....	788
Eveleigh J (Commissioner).....	1,866
Johnson D (Commissioner).....	1,889
Justice Jacques Chamberland (Chair).....	318
Ladyman S (Commissioner)	6,322
Loewen P J (Commissioner).....	14
Massicotte L (Commissioner).....	1,223
Riordon T (Commissioner).....	953
Wilson D (Commissioner).....	692
	<u>17,741</u>
Total	<u><u>78,717</u></u>

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

Education costs

(in dollars)

Department and agency	Number of employees	Salaries ¹	Travel and living costs	Tuition fees ²	Other expenditures	Total
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	5	38,542	13,881	107,490	–	159,913
Atlantic Canada Opportunities Agency						
Atlantic Canada Opportunities Agency	2	1,727	–	8,586	507	10,820
Canadian Heritage						
Library and Archives of Canada.....	1	4,098	–	–	–	4,098
Crown-Indigenous Relations and Northern Affairs						
Department of Crown-Indigenous Relations and Northern Affairs	1	1,454	–	–	–	1,454
Canadian High Arctic Research Station.....	3	62,665	67,236	–	–	129,901
Economic Development Agency of Canada for the Regions of Quebec						
Economic Development Agency of Canada for the Regions of Quebec.....	1	6,077	–	36,000	–	42,077
Employment and Workforce Development						
Department of Employment and Social Development	6	39,114	7,860	108,778	–	155,752
Environment and Climate Change						
Department of the Environment	2	4,629	9,644	66,000	–	80,273
Impact Assessment Agency of Canada.....	1	13,322	1,645	3,699	–	18,666
Parks Canada Agency.....	2	26,101	–	36,000	–	62,101
Finance						
Office of the Auditor General.....	4	44,766	14,793	28,335	–	87,894
Office of the Superintendent of Financial Institutions	1	8,750	4,346	19,950	–	33,046
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	11	107,367	61,999	69,152	413	238,931
Global Affairs						
Department of Foreign Affairs, Trade and Development.....	1	–	–	–	38,938	38,938
Health						
Department of Health	1	5,332	106	36,000	–	41,438
Canadian Food Inspection Agency	3	23,984	1,478	59,873	–	85,335
Public Health Agency of Canada.....	2	9,754	–	28,543	–	38,297
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration.....	6	51,001	–	47,760	–	98,761
Indigenous Services						
Department of Indigenous Services	9	314,569	–	100,728	1,263	416,560
Infrastructure and Communities						
Office of Infrastructure of Canada.....	3	13,357	–	76,544	–	89,901

Education costs—concluded

(in dollars)

Department and agency	Number of employees	Salaries ¹	Travel and living costs	Tuition fees ²	Other expenditures	Total
Innovation, Science and Industry						
Department of Industry	8	36,739	1,392	35,482	1,360	74,973
Canadian Space Agency	1	5,442	–	2,075	–	7,517
Copyright Board.....	1	19,512	–	–	–	19,512
Federal Economic Development Agency for Southern Ontario	1	6,664	–	36,000	–	42,664
National Research Council of Canada	2	81,458	–	6,216	–	87,674
Statistics Canada	3	19,390	4,753	84,599	–	108,742
Justice						
Department of Justice.....	4	61,024	9,253	108,545	–	178,822
Administrative Tribunals Support Service of Canada	1	9,221	–	4,000	–	13,221
National Defence						
Department of National Defence	333	44,840,637	4,208,538	17,972,296	43,102	67,064,573
Military Grievances External Review Committee.....	1	244	–	–	–	244
National Revenue						
Canada Revenue Agency.....	11	20,659	–	64,199	–	84,858
Natural Resources						
Department of Natural Resources.....	4	25,799	2,550	21,626	–	49,975
Prairies and Canadian Northern Economic Development						
Department of Western Economic Diversification	2	17,818	10,742	18,000	–	46,560
Privy Council						
National Security and Intelligence Review Agency Secretariat	1	50,516	–	–	–	50,516
Pacific Economic Development Agency of Canada.....	1	14,216	16,602	–	–	30,818
Public Safety, Democratic Institutions and Intergovernmental Affairs						
Department of Public Safety and Emergency Preparedness.....	1	–	–	2,116	–	2,116
Canada Border Services Agency	4	2,458	5,517	–	62,234	70,209
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police.....	2	107,473	–	–	–	107,473
Correctional Service of Canada	2	55,808	–	28,815	–	84,623
Royal Canadian Mounted Police	4	38,158	27,900	134,580	–	200,638
Public Services and Procurement						
Department of Public Works and Government Services.....	11	261,252	2,613	58,114	3,317	325,296
Transport						
Department of Transport	17	123,784	87,001	537,001	–	747,786
Treasury Board						
Treasury Board Secretariat	4	37,646	14,503	54,000	–	106,149
Office of the Public Sector Integrity Commissioner	1	124,961	–	–	–	124,961
Veterans Affairs						
Department of Veterans Affairs.....	1	–	–	11,968	–	11,968
Total.....	486	46,737,488	4,574,352	20,013,070	151,134	71,476,044

¹ Includes allowances in lieu of pay.² Includes book allowances.

Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to net foreign exchange revenues and enterprise Crown corporations and other government business enterprises in Sections 2 and 3 of Volume I and Table 4a of Volume II.

Return on investments

(in dollars)

Description	Amount realized in 2023–2024
Cash and accounts receivable	
Department of Employment and Social Development	
Interest on bank deposits.....	741,938
Department of Finance	
Interest on bank deposits.....	489,882,922
Total cash and accounts receivable.....	490,624,860
Foreign exchange accounts	
Department of Finance	
International Monetary Fund—Transfer of profits	
Loans.....	18,581,598
Subscriptions.....	207,812,959
International reserves held in the Exchange Fund Account	
Transfer of profits.....	2,951,156,682
Total foreign exchange accounts.....	3,177,551,239
Loans, investments and advances	
Enterprise Crown corporations and other government business enterprises	
Business Development Bank of Canada	
Dividends.....	337,000,000
Interest.....	1,151,129,278
	1,488,129,278
Canada Development Investment Corporation	
Dividends.....	32,000,000
Interest.....	779,011,336
	811,011,336
Canada Housing Trust—Canada Mortgage Bonds	
Interest.....	19,251,264
Canada Lands Company Limited	
Dividends.....	10,000,000
Canada Mortgage and Housing Corporation	
Dividends.....	830,000,000
Interest.....	511,593,057
	1,341,593,057
Farm Credit Canada	
Dividends.....	210,000,000
Interest.....	1,382,741,850
	1,592,741,850
Royal Canadian Mint	
Dividends.....	4,000,000

Return on investments—continued

(in dollars)

Description	Amount realized in 2023–2024
Other government business enterprises	
Other than interest	
Department of Transport	
Belledune Port Authority	173,915
Halifax Port Authority	2,569,445
Hamilton-Oshawa Port Authority	2,024,401
Montreal Port Authority	4,832,125
Nanaimo Port Authority	313,128
Port Alberni Port Authority	106,108
Prince Rupert Port Authority	3,373,318
Quebec Port Authority	2,991,901
Saguenay Port Authority	126,282
Saint John Port Authority	1,204,823
Sept-Îles Port Authority	1,426,291
St John's Port Authority	194,331
Thunder Bay Port Authority	91,133
Toronto Port Authority	3,525,533
Trois-Rivières Port Authority	455,089
Vancouver Fraser Port Authority	9,207,911
Windsor Port Authority	46,187
	32,661,921
Total enterprise Crown corporations and other government business enterprises	5,299,388,706
National governments including developing countries	
Department of Foreign Affairs, Trade and Development	
International Development Assistance	
Interest on loans to developing countries	4,087,114
International organizations	
Department of Finance	
International Development Association	
Interest	9,246,568
International Monetary Fund—Poverty Reduction and Growth Trust	
Interest	61,524,624
Total International organizations	70,771,192
Other loans, investments and advances	
Department of Agriculture and Agri-Food	
Canadian Dairy Commission—Interest	799,683
Hog industry loan loss reserve program	1,961,459
Department of Crown-Indigenous Relations and Northern Affairs	
Inuit loan fund	3,938
Department of Employment and Social Development	
Interest on Canada apprentice loans	2,092
Interest on Canada student loans	14,631,804
Payments received for discounted portion of loans	1,174,630
Department of Finance	
Federal-provincial fiscal arrangements	58,944
Financial Consumer Agency of Canada	307,564
Optional Services Revolving Fund	462,941
Department of Foreign Affairs, Trade and Development	
Canadian Commercial Corporation—Dividends	4,000,000
Interest on loans and advances to Missions abroad	142,884
Interest on loans and advances to personnel posted abroad	238,678
Interest on portfolio investments	590,948
Interest on unconditionally repayable contributions	8,911,299

Return on investments—concluded

(in dollars)

Description	Amount realized in 2023–2024
Department of Indigenous Services	
Indian Economic Development Guaranteed Loans Program	23,182
Reserve Housing Guaranteed Loans Program	73,199
Department of Industry	
Interest on loans receivable	11,753,439
Export Development Canada (Canada Account)	
Canada Emergency Business Account—Interest	47,159,363
Development of export trade—Interest	16,174,182
Total other loans, investments and advances	108,470,229
Total loans, investments and advances	5,482,717,241
Other accounts	
Department of National Defence	
Interest earned from funds on deposit with suppliers/banks	1,625,503
Interest on loans to employees posted abroad	280,755
Security deposit (outside Canada posting)	1,059
Canadian Security Intelligence Service	
Interest on bank deposits	14,437
Royal Canadian Mounted Police	
Loans and advances to persons posted abroad—Interest	4,806
Total other accounts	1,926,560
Total return on investments	9,152,819,900
Summary	
Dividends	1,427,000,000
Interest	4,514,432,110
Transfer of profits	3,177,551,239
Other	33,836,551
Total	9,152,819,900

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Expenditures of ministers' offices

On December 12, 2006, the *Federal Accountability Act* amended the *Access to Information Act* to require the head of a department or a ministry of state for the Government of Canada to publish an annual report of all expenses incurred by his or her office and paid out of the Consolidated Revenue Fund. Expenditures presented below are those charged to the Minister's budget (budget totaling \$98,203,849) in accordance with the Policies for Ministers' Offices. This table does not include civilian termination benefits and statutory expenditures such as the Minister's salary and motor vehicle allowance, employer contributions to superannuation and certain benefit plans and other items as specified in these policies.

For further guidance on which expenditures are included in the ministers' offices budgets, see Appendix E of these policies.

Expenditures of ministers' offices

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food					
Ministers of Agriculture and Agri-Food					
The Honourable L MacAulay	July 26, 2023 to March 31, 2024	955,379	128,314	448	142
The Honourable M-C Bibeau	April 1, 2023 to July 26, 2023	402,617	25,765	134	6,155
		1,357,996	154,079	582	6,297
Atlantic Canada Opportunities Agency					
Atlantic Canada Opportunities Agency					
Minister of Official Languages and Minister responsible for the Atlantic Canada Opportunities Agency					
The Honourable G Petitpas Taylor	April 1, 2023 to July 26, 2023	114,202	19,356	–	–
Minister of Rural Economic Development and Minister responsible for the Atlantic Canada Opportunities Agency					
The Honourable G Hutchings	July 26, 2023 to March 31, 2024	139,203	16,003	–	–
		253,405	35,359	–	–
Canadian Heritage					
Department of Canadian Heritage					
Ministers of Canadian Heritage					
The Honourable P St-Onge	July 26, 2023 to March 31, 2024	1,308,118	79,056	3,018	376
The Honourable P Rodriguez	April 1, 2023 to July 26, 2023	921,591	34,114	910	207
Minister for Women and Gender Equality and Youth—Portfolio of Youth					
The Honourable M Ien	April 1, 2023 to March 31, 2024	111,945	18,850	425	1,421
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity					
The Honourable K Khera	July 26, 2023 to March 31, 2024	378,294	21,698	733	1,978
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion					
The Honourable K Khera	July 26, 2023 to March 31, 2024	38,308	2,197	74	200
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities					
The Honourable K Khera	July 26, 2023 to March 31, 2024	62,251	3,571	121	326
Minister of Employment, Workforce Development and Official Languages—Portfolio of Official Languages					
The Honourable R Boissonnault	July 26, 2023 to March 31, 2024	125,445	22,568	502	1,233
Minister of Housing and Diversity and Inclusion—Portfolio of Diversity					
The Honourable A Hussen	April 1, 2023 to July 26, 2023	253,716	5,074	–	489
Minister of Official Languages and Minister responsible for the Atlantic Canada Opportunities Agency—Portfolio of Official Languages					
The Honourable G Petitpas Taylor	April 1, 2023 to July 26, 2023	370,139	56,189	–	–

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
–	73	529	–	8	–	1,084,893
–	–	114	–	–	–	434,785
–	73	643	–	8	–	1,519,678
–	–	–	–	–	40	133,598
–	–	–	–	–	–	155,206
–	–	–	–	–	40	288,804
–	–	–	–	–	–	1,390,568
8,160	539	50	–	120	3,458	969,149
–	–	6	–	–	–	132,647
–	–	196	–	783	–	403,682
–	–	20	–	79	–	40,878
–	–	32	–	129	–	66,430
667	–	267	–	163	–	150,845
–	–	–	–	–	–	259,279
–	–	–	–	–	–	426,328

Expenditures of ministers' offices—continued

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Minister of Sport and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec— Portfolio of Sport The Honourable P St-Onge	April 1, 2023 to July 26, 2023	323,327	27,916	539	–
Minister of Sport and Physical Activity— Portfolio of Sport The Honourable C Qualtrough	July 26, 2023 to March 31, 2024	334,524	53,234	713	729
		4,227,658	324,467	7,035	6,959
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Ministers of Crown-Indigenous Relations					
The Honourable G Anandasangaree	July 26, 2023 to March 31, 2024	1,162,275	162,230	360	446
The Honourable M Miller	April 1, 2023 to July 26, 2023	451,970	29,434	–	–
Minister of Northern Affairs					
The Honourable D Vandal	April 1, 2023 to March 31, 2024	975,300	171,542	225	1,796
		2,589,545	363,206	585	2,242
Economic Development Agency of Canada for the Regions of Quebec					
Economic Development Agency of Canada for the Regions of Quebec					
Minister of Sport and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec					
The Honourable P St-Onge	April 1, 2023 to July 26, 2023	108,207	9,748	254	77
Minister of Tourism and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec					
The Honourable S Martinez Ferrada	July 26, 2023 to March 31, 2024	256,680	17,805	–	–
		364,887	27,553	254	77
Employment and Workforce Development					
Department of Employment and Social Development					
Minister of Employment, Workforce Development and Disability Inclusion					
The Honourable C Qualtrough	April 1, 2023 to July 26, 2023	758,642	23,213	401	5,014
Minister of Employment, Workforce Development and Official Languages— Portfolio of Employment and Workforce Development					
The Honourable R Boissonnault	July 26, 2023 to March 31, 2024	956,153	77,311	1,756	4,424
Minister for Women and Gender Equality and Youth—Portfolio for Women and Gender Equality					
The Honourable M Ien	April 1, 2023 to July 26, 2023	179,028	4,533	40	208
Minister for Women and Gender Equality and Youth—Portfolio of Youth					
The Honourable M Ien	April 1, 2023 to March 31, 2024	111,945	18,939	841	764
Minister of Citizens' Services					
The Honourable T Beech	July 26, 2023 to March 31, 2024	556,219	49,037	440	579
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity					
The Honourable K Khera	July 26, 2023 to March 31, 2024	376,656	20,884	733	1,978
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion					
The Honourable K Khera	July 26, 2023 to March 31, 2024	36,301	2,115	74	200

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
–	–	20	–	70	–	351,872
–	–	95	–	–	–	389,295
8,827	539	686	–	1,344	3,458	4,580,973
812	–	472	–	–	1,860	1,328,455
–	–	–	–	–	20	481,424
–	–	1,521	–	–	619	1,151,003
812	–	1,993	–	–	2,499	2,960,882
–	–	318	–	24	–	118,628
–	–	–	–	–	–	274,485
–	–	318	–	24	–	393,113
–	–	581	–	–	7	787,858
2,481	–	1,740	–	570	–	1,044,435
–	–	–	–	–	–	183,809
–	–	64	–	–	–	132,553
–	–	1,465	–	10,866	112	618,718
–	–	215	–	783	–	401,249
–	–	22	–	79	–	38,791

Expenditures of ministers' offices—continued

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities					
The Honourable K Khera.....	July 26, 2023 to March 31, 2024	65,897	7,180	121	326
Ministers of Families, Children and Social Development					
The Honourable J Suds	July 26, 2023 to March 31, 2024	900,203	86,739	1,785	4,645
The Honourable K Gould.....	April 1, 2023 to July 26, 2023	644,688	31,801	341	120
Minister of Housing and Diversity and Inclusion—Portfolio of Diversity					
The Honourable A Hussen.....	April 1, 2023 to July 26, 2023	253,716	5,149	–	496
Minister of Housing and Diversity and Inclusion—Portfolio of Inclusion					
The Honourable A Hussen.....	April 1, 2023 to July 26, 2023	57,589	4,290	–	413
Minister of Labour					
The Honourable S O'Regan.....	April 1, 2023 to July 26, 2023	612,276	95,922	2,324	–
Minister of Labour and Seniors—Portfolio of Labour					
The Honourable S O'Regan.....	July 26, 2023 to March 31, 2024	1,023,773	96,332	1,159	279
Minister of Labour and Seniors—Portfolio of Seniors					
The Honourable S O'Regan.....	July 26, 2023 to March 31, 2024	118,118	66,748	949	–
Minister of Seniors					
The Honourable K Khera.....	April 1, 2023 to July 26, 2023	462,005	29,231	75	–
		7,113,209	619,424	11,039	19,446
Environment and Climate Change					
Department of the Environment					
Minister of Environment and Climate Change					
The Honourable S Guilbeault.....	April 1, 2023 to March 31, 2024	2,477,379	117,288	555	2,085
Finance					
Department of Finance					
Minister of Finance					
The Honourable C Freeland.....	April 1, 2023 to March 31, 2024	2,157,917	190,857	7,989	419
Associate Minister of Finance					
The Honourable R Boissonnault	April 1, 2023 to July 26, 2023	160,994	18,845	–	–
		2,318,911	209,702	7,989	419
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Ministers of Fisheries, Oceans and the Canadian Coast Guard					
The Honourable D Lebouthillier.....	July 26, 2023 to March 31, 2024	957,810	137,049	–	7,002
The Honourable J Murray	April 1, 2023 to July 26, 2023	599,868	29,489	–	3,709
		1,557,678	166,538	–	10,711
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Minister of Foreign Affairs					
The Honourable M Joly	April 1, 2023 to March 31, 2024	2,413,643	79,672	2,288	1,352
Minister of Export Promotion, International Trade and Economic Development					
The Honourable M Ng	April 1, 2023 to March 31, 2024	1,383,326	119,724	4,821	1,620
Minister of International Development					
The Honourable A Hussen.....	July 26, 2023 to March 31, 2024	826,972	51,781	4,266	8

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
–	–	35	–	129	–	73,688
223	460	1,181	–	3,083	–	998,319
–	–	177	–	–	–	677,127
–	–	–	–	–	–	259,361
–	–	–	–	–	–	62,292
–	–	329	–	421	10	711,282
–	–	999	–	–	2	1,122,544
–	–	817	–	–	2	186,634
–	–	308	–	27	8	491,654
2,704	460	7,933	–	15,958	141	7,790,314
450	–	4,349	–	–	–	2,602,106
519	–	3,169	–	–	–	2,360,870
–	–	1,711	–	–	–	181,550
519	–	4,880	–	–	–	2,542,420
–	–	–	–	–	–	1,101,861
–	–	–	–	–	–	633,066
–	–	–	–	–	–	1,734,927
–	–	124	–	–	–	2,497,079
585	–	–	–	–	–	1,510,076
–	–	2,881	–	32	–	885,940

Expenditures of ministers' offices—continued

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Minister of International Development and Minister responsible for the Pacific Economic Development Agency of Canada The Honourable H S Sajjan.....	April 1, 2023 to July 26, 2023	495,911	41,601	348	195
		5,119,852	292,778	11,723	3,175
Health					
Department of Health					
Ministers of Health					
The Honourable M Holland	July 26, 2023 to March 31, 2024	1,484,631	158,565	72	501
The Honourable J-Y Duclos.....	April 1, 2023 to July 26, 2023	856,412	82,027	144	1,336
Ministers of Mental Health and Addictions and Associate Ministers of Health					
The Honourable Y Saks	July 26, 2023 to March 31, 2024	690,999	73,047	–	300
The Honourable C Bennett.....	April 1, 2023 to July 26, 2023	449,172	62,114	–	1,316
		3,481,214	375,753	216	3,453
Public Health Agency of Canada					
Minister of Sport and Physical Activity					
The Honourable C Qualtrough.....	July 26, 2023 to March 31, 2024	333,479	8,705	48	–
		3,814,693	384,458	264	3,453
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Ministers of Immigration, Refugees and Citizenship					
The Honourable M Miller	July 26, 2023 to March 31, 2024	1,325,473	113,342	2,661	157
The Honourable S Fraser	April 1, 2023 to July 26, 2023	788,995	114,266	195	4,986
		2,114,468	227,608	2,856	5,143
Indigenous Services					
Department of Indigenous Services					
Minister of Indigenous Services					
The Honourable P Hajdu.....	April 1, 2023 to March 31, 2024	1,418,761	162,498	400	1,941
Federal Economic Development Agency for Northern Ontario					
Minister responsible for the Federal Economic Development Agency for Northern Ontario					
The Honourable P Hajdu.....	April 1, 2023 to March 31, 2024	300,000	11,778	–	–
		1,718,761	174,276	400	1,941
Infrastructure and Communities					
Office of Infrastructure of Canada					
Minister of Intergovernmental Affairs, Infrastructure and Communities					
The Honourable D LeBlanc	April 1, 2023 to July 26, 2023	203,434	70,416	–	–
Minister of Housing and Diversity and Inclusion					
The Honourable A Hussen	April 1, 2023 to July 26, 2023	248,330	45,057	–	2,646
Minister of Housing, Infrastructure and Communities					
The Honourable S Fraser	July 26, 2023 to March 31, 2024	1,250,591	280,643	1,529	8,066
		1,702,355	396,116	1,529	10,712
Innovation, Science and Industry					
Department of Industry					
Minister of Innovation, Science and Industry					
The Honourable F-P Champagne	April 1, 2023 to March 31, 2024	2,220,702	221,069	1,183	789
Minister of Export Promotion, International Trade and Economic Development					
The Honourable M Ng	July 26, 2023 to March 31, 2024	161,250	–	–	–

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
45	–	–	–	–	–	538,100
630	–	3,005	–	32	–	5,431,195
–	–	1,356	–	–	7,577	1,652,702
–	–	1,267	–	–	–	941,186
–	–	779	–	–	–	765,125
–	–	–	–	–	–	512,602
–	–	3,402	–	–	7,577	3,871,615
–	–	881	–	–	–	343,113
–	–	4,283	–	–	7,577	4,214,728
338	–	547	–	515	32	1,443,065
1,063	–	28	–	76	–	909,609
1,401	–	575	–	591	32	2,352,674
430	–	6,309	–	236	4,082	1,594,657
–	–	–	–	–	–	311,778
430	–	6,309	–	236	4,082	1,906,435
–	–	–	–	–	–	273,850
–	–	–	–	–	–	296,033
–	–	7,863	–	170	–	1,548,862
–	–	7,863	–	170	–	2,118,745
–	–	1,109	–	–	–	2,444,852
–	–	–	–	–	–	161,250

Expenditures of ministers' offices—continued

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Minister of International Trade, Export Promotion, Small Business and Economic Development					
The Honourable M Ng	April 1, 2023 to July 26, 2023	172,000	–	–	–
Minister of Rural Economic Development					
The Honourable G Hutchings	April 1, 2023 to July 26, 2023	472,164	67,572	594	4,705
Minister of Rural Economic Development and Minister responsible for the Atlantic Canada Opportunities Agency					
The Honourable G Hutchings	July 26, 2023 to March 31, 2024	687,158	105,342	–	4,053
Minister of Small Business					
The Honourable R Valdez	July 26, 2023 to March 31, 2024	639,838	114,939	1,214	1,612
Minister of Tourism and Associate Minister of Finance					
The Honourable R Boissonnault	April 1, 2023 to July 26, 2023	388,022	32,029	786	521
Minister of Tourism and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec					
The Honourable S Martinez Ferrada	July 26, 2023 to March 31, 2024	601,722	53,753	1,790	319
		5,342,856	594,704	5,567	11,999
Federal Economic Development Agency for Southern Ontario					
Minister responsible for the Federal Economic Development Agency for Southern Ontario					
The Honourable F Tassi	April 1, 2023 to March 31, 2024	1,059,266	93,856	–	81
		6,402,122	688,560	5,567	12,080
Justice					
Department of Justice					
Ministers of Justice and Attorneys General of Canada					
The Honourable A Virani	July 26, 2023 to March 31, 2024	1,380,627	63,638	2,290	11,785
The Honourable D Lametti	April 1, 2023 to July 26, 2023	807,226	52,631	–	12,097
		2,187,853	116,269	2,290	23,882
National Defence					
Department of National Defence					
Ministers of National Defence					
The Honourable B Blair	July 26, 2023 to March 31, 2024	1,651,430	68,388	–	95
The Honourable A Anand	April 1, 2023 to July 26, 2023	585,485	41,511	–	125
Associate Minister of National Defence					
The Honourable G Petitpas Taylor	July 26, 2023 to March 31, 2024	100,000	10,000	–	–
		2,336,915	119,899	–	220
National Revenue					
Canada Revenue Agency					
Ministers of National Revenue					
The Honourable M-C Bibeau	July 26, 2023 to March 31, 2024	736,965	29,585	–	–
The Honourable D Lebouhiller	April 1, 2023 to July 26, 2023	422,405	33,074	–	–
		1,159,370	62,659	–	–
Natural Resources					
Department of Natural Resources					
Minister of Energy and Natural Resources					
The Honourable J Wilkinson	April 1, 2023 to March 31, 2024	1,859,992	222,199	–	5,590
Prairies and Canadian Northern Economic Development					
Department of Western Economic Diversification					
Minister responsible for Prairies Economic Development Canada					
The Honourable D Vandal	April 1, 2023 to March 31, 2024	156,621	11,156	–	–

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
-	-	-	-	-	-	172,000
-	-	404	-	67	33	545,539
-	-	-	-	-	-	796,553
-	-	2,962	-	2,598	-	763,163
-	-	167	-	-	-	421,525
-	-	770	-	39	4,831	663,224
-	-	5,412	-	2,704	4,864	5,968,106
-	-	3,842	-	-	-	1,157,045
-	-	9,254	-	2,704	4,864	7,125,151
-	-	790	-	1,895	-	1,461,025
-	-	678	-	-	271	872,903
-	-	1,468	-	1,895	271	2,333,928
-	-	341	-	-	-	1,720,254
-	-	-	-	-	-	627,121
-	-	-	-	-	-	110,000
-	-	341	-	-	-	2,457,375
-	-	-	-	-	-	766,550
-	-	471	-	-	-	455,950
-	-	471	-	-	-	1,222,500
80	-	-	-	102	-	2,087,963
-	-	-	-	-	-	167,777

Expenditures of ministers' offices—continued

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Canadian Northern Economic Development Agency					
Minister responsible for the Canadian Northern Economic Development Agency					
The Honourable D Vandal	April 1, 2023 to March 31, 2024	140,628	3,971	–	–
		297,249	15,127	–	–
Privy Council					
Privy Council Office					
Prime Minister					
The Right Honourable J Trudeau	April 1, 2023 to March 31, 2024	10,671,876	986,569	1,191	101,146
Deputy Prime Minister and Minister of Finance					
The Honourable C Freeland	April 1, 2023 to March 31, 2024	1,611,123	202,725	–	–
Deputy Prime Minister and Minister of Finance—Exempt Staff working in Ministers' Regional Offices ¹					
The Honourable C Freeland	April 1, 2023 to March 31, 2024	1,384,749	96,562	–	–
Leaders of the Government in the House of Commons					
The Honourable K Gould	July 26, 2023 to January 8, 2024	569,435	9,146	–	63
The Honourable M Holland	April 1, 2023 to July 26, 2023	681,881	1,794	–	3,450
Leader of the Government in the House of Commons and Member of the Board of Internal Economy					
The Honourable S MacKinnon	January 8, 2024 to March 31, 2024	654,125	588	–	–
Minister of Intergovernmental Affairs, Infrastructure and Communities					
The Honourable D LeBlanc	April 1, 2023 to July 26, 2023	567,613	92,233	710	552
Minister of Public Safety, Democratic Institutions and Intergovernmental Affairs					
The Honourable D LeBlanc	July 26, 2023 to March 31, 2024	1,039,416	25,482	–	836
President of the King's Privy Council for Canada and Minister of Emergency Preparedness—Portfolio of the President of the King's Privy Council for Canada					
The Honourable B Blair	April 1, 2023 to July 26, 2023	226,829	–	–	–
President of the King's Privy Council for Canada and Minister of Emergency Preparedness and Minister responsible for the Pacific Economic Development Agency of Canada—Portfolio of the President of the King's Privy Council for Canada					
The Honourable H S Sajjan	July 26, 2023 to March 31, 2024	473,905	–	–	–
Quebec Lieutenant					
The Honourable P Rodriguez	April 1, 2023 to March 31, 2024	1,341,886	59,108	–	954
		19,222,838	1,474,207	1,901	107,001
Pacific Economic Development Agency of Canada					
Minister responsible for the Pacific Economic Development Agency of Canada					
The Honourable H S Sajjan	April 1, 2023 to March 31, 2024	310,496	26,636	–	471
		19,533,334	1,500,843	1,901	107,472
Public Safety, Democratic Institutions and Intergovernmental Affairs					
Department of Public Safety and Emergency Preparedness					
Minister of Public Safety					
The Honourable M Mendicino	April 1, 2023 to July 26, 2023	1,192,651	55,416	–	9
Minister of Public Safety, Democratic Institutions and Intergovernmental Affairs					
The Honourable D LeBlanc	July 26, 2023 to March 31, 2024	1,323,257	87,795	–	366

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
–	–	–	–	–	–	144,599
–	–	–	–	–	–	312,376
33,330	2,425	92,334	–	–	–	11,888,871
–	–	–	–	–	–	1,813,848
196	–	–	–	–	–	1,481,507
–	–	–	–	–	–	578,644
–	–	–	–	–	–	687,125
–	–	–	–	–	–	654,713
–	–	–	–	–	–	661,108
–	–	–	–	–	–	1,065,734
–	–	–	–	–	–	226,829
–	–	–	–	–	–	473,905
–	–	884	–	–	–	1,402,832
33,526	2,425	93,218	–	–	–	20,935,116
–	–	–	–	–	–	337,603
33,526	2,425	93,218	–	–	–	21,272,719
–	–	2,255	–	–	–	1,250,331
–	–	896	–	–	–	1,412,314

Expenditures of ministers' offices—concluded

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
President of the King's Privy Council for Canada and Minister of Emergency Preparedness—Portfolio of Emergency Preparedness					
The Honourable B Blair.....	April 1, 2023 to July 26, 2023	341,312	26,288	8,614	–
President of the King's Privy Council for Canada and Minister of Emergency Preparedness and Minister responsible for the Pacific Economic Development Agency of Canada—Portfolio of Emergency Preparedness					
The Honourable H S Sajjan.....	July 26, 2023 to March 31, 2024	410,965	113,844	–	–
		3,268,185	283,343	8,614	375
Public Services and Procurement					
Department of Public Works and Government Services					
Ministers of Public Services and Procurement					
The Honourable J-Y Duclos.....	July 26, 2023 to March 31, 2024	1,076,879	92,743	1,889	10,191
The Honourable H Jaczek.....	April 1, 2023 to July 26, 2023	673,819	47,012	–	6,062
		1,750,698	139,755	1,889	16,253
Transport					
Department of Transport					
Ministers of Transport					
The Honourable P Rodriguez.....	July 26, 2023 to March 31, 2024	860,287	49,456	2,217	–
The Honourable O Alghabra.....	April 1, 2023 to July 26, 2023	670,113	51,459	844	13,657
		1,530,400	100,915	3,061	13,657
Treasury Board					
Treasury Board Secretariat					
Presidents of the Treasury Board					
The Honourable A Anand.....	July 26, 2023 to March 31, 2024	1,128,024	80,574	1,637	4,116
The Honourable M Fortier.....	April 1, 2023 to July 26, 2023	540,219	29,404	198	26,919
		1,668,243	109,978	1,835	31,035
Veterans Affairs					
Department of Veterans Affairs					
Ministers of Veterans Affairs					
The Honourable G Petitpas Taylor.....	July 26, 2023 to March 31, 2024	737,042	98,975	–	90
The Honourable L MacAulay.....	April 1, 2023 to July 26, 2023	567,411	48,850	–	–
		1,304,453	147,825	–	90
Women, Gender Equality and Youth					
Department of Women and Gender Equality					
Minister for Women and Gender Equality and Youth—Portfolio for Women and Gender Equality					
The Honourable M Ien.....	April 1, 2023 to March 31, 2024	1,175,203	83,153	3,859	6,811
Minister of Housing and Diversity and Inclusion—Portfolio of Inclusion					
The Honourable A Hussen.....	April 1, 2023 to July 26, 2023	60,996	5,528	–	–
		1,236,199	88,681	3,859	6,811
Other ²	Not applicable	3,035	–	–	–
Total		81,268,845	7,088,905	73,827	290,125

¹ Responsibility for all Ministers' Regional Offices falls under the Privy Council Office. As a result, all related expenditures are presented under the Privy Council Office portfolio.

² Expenditures relate to former Minister's offices, which were paid out in the 2023–2024 fiscal year.

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
-	-	-	-	-	-	376,214
-	-	-	-	-	-	524,809
-	-	3,151	-	-	-	3,563,668
-	-	5,459	-	669	392	1,188,222
-	-	39	-	-	240	727,172
-	-	5,498	-	669	632	1,915,394
94	1,621	1,950	-	-	-	915,625
-	693	344	-	614	-	737,724
94	2,314	2,294	-	614	-	1,653,349
-	-	593	-	205	13,162	1,228,311
-	-	2,463	-	271	882	600,356
-	-	3,056	-	476	14,044	1,828,667
336	-	5,270	-	-	-	841,713
288	-	-	-	-	192	616,741
624	-	5,270	-	-	192	1,458,454
-	-	998	-	2,586	-	1,272,610
-	-	-	-	-	-	66,524
-	-	998	-	2,586	-	1,339,134
-	-	-	-	-	-	3,035
50,097	5,811	167,856	-	27,409	37,832	89,010,707

Travel expenditures of ministers and parliamentary secretaries

This statement provides details of the travel expenditures of ministers and parliamentary secretaries incurred in the current year, where the travel is required for departmental operational or program purposes, whether domestic or international, whether charged to the ministers' office budget or any other fund centre within the minister's department or agency.

For the purpose of this statement, travel expenditures include transportation, accommodation, meals and other expenditures. The following items are excluded from this statement:

- travel expenditures of ministers' staff, or other persons travelling with ministers and parliamentary secretaries
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business
- travel expenditures of Members of the House of Commons serving on various parliamentary committees
- moving, transportation and travel expenditures paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 11 of this volume entitled "House of Commons—Statement of sessional allowances and travel expenditures paid in 2023–2024"
- Department of National Defence charges for the use of government aircrafts
- travel expenditures of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenditures are reported in a separate statement in Section 11 of this volume entitled "Department of Foreign Affairs, Trade and Development—Travel expenditures for Canadian representation at international conferences and meetings"

Travel expenditures of ministers and parliamentary secretaries

(in dollars)

Ministry and minister	Vote	Amount
Agriculture and Agri-Food		
Ministers of Agriculture and Agri-Food		
The Honourable M-C Bibeau	1	40,322
The Honourable L MacAulay	1	65,134
Parliamentary Secretary to the Ministers of Agriculture and Agri-Food		
F Drouin	1	5,315
Atlantic Canada Opportunities Agency		
Minister of Official Languages and Minister responsible for Atlantic Canada Opportunities Agency		
The Honourable G Petitpas Taylor	1	2,993
Minister of Rural Economic Development and Minister responsible for the Atlantic Canada Opportunities Agency		
The Honourable G Hutchings	1	4,875
Canadian Heritage		
Ministers of Canadian Heritage		
The Honourable P Rodriguez	1	8,555
The Honourable P St-Onge	1	15,464
Parliamentary Secretaries to the Ministers of Canadian Heritage		
C Bittle	1	4,781
T Noormohamed	1	8,601
Minister for Women and Gender Equality and Youth—Portfolio of Youth		
The Honourable M Ien	1	7,760
Parliamentary Secretaries to the Minister for Women and Gender Equality and Youth—Portfolio of Youth		
L Hepfner	1	1,048
J Sudds	1	99
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity		
The Honourable K Khera	1	17,343
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion		
The Honourable K Khera	1	1,756
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities		
The Honourable K Khera	1	2,854
Minister of Employment, Workforce Development and Official Languages—Portfolio of Official Languages		
The Honourable R Boissonnault	1	5,907
Minister of Housing and Diversity and Inclusion—Portfolio of Diversity		
The Honourable A Hussen	1	3,254
Parliamentary Secretary to the Minister of Housing and Diversity and Inclusion—Portfolio of Diversity		
P Chiang	1	142
Minister of Official Languages and Minister responsible for the Atlantic Canada Opportunities Agency—Portfolio of Official Languages		
The Honourable G Petitpas Taylor	1	10,897

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

Ministry and minister	Vote	Amount
Minister of Sport and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec—Portfolio of Sport		
The Honourable P St-Onge.....	1	6,199
Parliamentary Secretary to the Minister of Sport and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec—Portfolio of Sport		
A van Koeverden.....	1	1,790
Minister of Sport and Physical Activity—Portfolio of Sport		
The Honourable C Qualtrough	1	82,309
Parliamentary Secretary to the Minister of Sport and Physical Activity—Portfolio of Sport		
A van Koeverden.....	1	1,113
Crown-Indigenous Relations and Northern Affairs		
Ministers of Crown-Indigenous Relations		
The Honourable G Anandasangaree	1	32,112
The Honourable M Miller.....	1	30,277
Minister of Northern Affairs		
The Honourable D Vandal.....	1	41,103
Economic Development Agency of Canada for the Regions of Quebec		
Minister of Sport and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec		
The Honourable P St-Onge.....	1	9,748
Minister of Tourism and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec		
The Honourable S Martinez Ferrada.....	1	17,805
Employment and Workforce Development		
Minister of Employment, Workforce Development and Disability Inclusion		
The Honourable C Qualtrough	1	49,418
Minister of Employment, Workforce Development and Official Languages—Portfolio of Employment and Workforce Development		
The Honourable R Boissonnault.....	1	27,906
Minister for Women and Gender Equality and Youth—Portfolio of Women and Gender Equality		
The Honourable M Ien	1	1,086
Parliamentary Secretary of the Minister for Women and Gender Equality and Youth—Portfolio of Women and Gender Equality		
J Sudds	1	5,996
Minister for Women and Gender Equality and Youth—Portfolio of Youth		
The Honourable M Ien	1	3,912
Parliamentary Secretaries of the Minister for Women and Gender Equality and Youth—Portfolio of Youth		
L Hefpner	1	1,163
J Sudds	1	99
Minister of Citizens' Services		
The Honourable T Beech.....	1	23,766
Parliamentary Secretary of the Minister of Citizens' Services		
S Lauzon	1	43
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity		
The Honourable K Khera	1	11,748
Parliamentary Secretary of the Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity		
S Zuberi.....	1	528
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion		
The Honourable K Khera	1	1,190
Parliamentary Secretary of the Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion		
S Zuberi.....	1	53
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities		
The Honourable K Khera	1	1,990
Parliamentary Secretary of the Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities		
S Zuberi.....	1	755
Ministers of Families, Children and Social Development		
The Honourable K Gould	1	13,112
The Honourable J Sudds.....	1	23,032
Parliamentary Secretary to the Ministers of Families, Children and Social Development		
É Brière	1	5,865
Minister of Housing and Diversity and Inclusion—Portfolio of Diversity		
The Honourable A Hussen	1	3,217
Parliamentary Secretary of the Minister of Housing and Diversity and Inclusion—Portfolio of Diversity		
P Chiang.....	1	142
Minister of Housing and Diversity and Inclusion—Portfolio of Inclusion		
The Honourable A Hussen	1	2,681
Parliamentary Secretary of the Minister of Housing and Diversity and Inclusion—Portfolio of Inclusion		
P Chiang.....	1	119
Minister of Labour		
The Honourable S O'Regan	1	76,537
Minister of Labour and Seniors—Portfolio of Labour		
The Honourable S O'Regan	1	31,242

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

Ministry and minister	Vote	Amount
Parliamentary Secretary of the Minister of Labour and Seniors—Portfolio of Labour		
D Fisher	1	1,771
Minister of Labour and Seniors—Portfolio of Seniors		
The Honourable S O'Regan	1	20,875
Minister of Seniors		
The Honourable K Khera	1	6,006
Environment and Climate Change		
Minister of Environment and Climate Change		
The Honourable S Guilbeault	1	101,829
Parliamentary Secretaries to the Minister of Environment and Climate Change		
J Dabrusin	1	2,675
T Duguid	1	17,119
A van Koeverden	1	247
Finance		
Minister of Finance		
The Honourable C Freeland	1	119,053
Associate Minister of Finance		
The Honourable R Boissonnault	1	7,630
Parliamentary Secretary to the Deputy Prime Minister and Minister of Finance		
T Beech	1	650
Fisheries, Oceans and the Canadian Coast Guard		
Ministers of Fisheries, Oceans and the Canadian Coast Guard		
The Honourable D LeBouthillier	1	31,670
The Honourable J Murray	1	14,801
Parliamentary Secretary to the Ministers of Fisheries, Oceans and the Canadian Coast Guard		
M Kelloway	1	7,642
Global Affairs		
Minister of Foreign Affairs		
The Honourable M Joly	1	180,685
Parliamentary Secretaries to the Minister of Foreign Affairs		
The Honourable R Oliphant	1	47,890
M Sidhu	1	10,563
Parliamentary Secretary to the Minister of Foreign Affairs (Consular Affairs)		
P Damoff	1	14,036
Minister of Export Promotion, International Trade and Economic Development		
The Honourable M Ng	1	94,376
Parliamentary Secretary to the Minister of Export Promotion, International Trade and Economic Development		
M Sidhu	1	13,523
Parliamentary Secretary to the Minister of International Trade, Export Promotion, Small Business and Economic Development		
The Honourable A Virani	1	12,152
Minister of International Development		
The Honourable A Hussen	1	173,006
Parliamentary Secretary to the Minister of International Development		
A Vandenbeld	1	1,715
Minister of International Development and Minister responsible for the Pacific Economic Development Agency of Canada		
The Honourable H S Sajjan	1	80,128
Health		
Ministers of Health		
The Honourable J-Y Duclos	1	40,882
The Honourable M Holland	1	59,068
Ministers of Mental Health and Addictions and Associate Ministers of Health		
The Honourable C Bennett	1	38,308
The Honourable Y Saks	1	32,393
Minister of Sport and Physical Activity		
The Honourable C Qualtrough	1	2,313
Immigration, Refugees and Citizenship		
Ministers of Immigration, Refugees and Citizenship		
The Honourable S Fraser	1	26,389
The Honourable M Miller	1	36,467
Parliamentary Secretaries to the Ministers of Immigration, Refugees and Citizenship		
P Chiang	1	3,134
M-F Lalonde	1	6,631
Indigenous Services		
Minister of Indigenous Services		
The Honourable P Hajdu	1	61,031

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

Ministry and minister	Vote	Amount
Parliamentary Secretaries to the Minister of Indigenous Services		
J Atwin.....	1	5,202
V Badawey.....	1	2,665
Infrastructure and Communities		
Minister of Housing and Diversity and Inclusion		
The Honourable A Hussen.....	1	30,424
Parliamentary Secretary to the Minister of Housing and Diversity and Inclusion		
P Chiang.....	1	1,954
Minister of Housing, Infrastructure and Communities		
The Honourable S Fraser.....	1	54,697
Parliamentary Secretary to the Minister of Housing, Infrastructure and Communities		
C Bittle.....	1	1,804
Innovation, Science and Industry		
Minister of Innovation, Science and Industry		
The Honourable F-P Champagne.....	1	160,032
Parliamentary Secretary to the Minister of Innovation, Science and Industry		
A Fillmore.....	1	6,967
Minister of Rural Economic Development and Minister responsible for the Atlantic Canada Opportunities Agency		
The Honourable G Hutchings.....	1	43,997
Parliamentary Secretary to the Minister of Rural Economic Development		
S Lauzon.....	1	2,978
Minister of Small Business		
The Honourable R Valdez.....	1	43,137
Minister of Tourism and Associate Minister of Finance		
The Honourable R Boissonnault.....	1	15,257
Minister of Tourism and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec		
The Honourable S Martinez Ferrada.....	1	21,422
Minister responsible for the Federal Economic Development Agency for Southern Ontario		
The Honourable F Tassi.....	1	12,875
Justice		
Ministers of Justice and Attorneys General of Canada		
The Honourable D Lametti.....	1	27,761
The Honourable A Virani.....	1	47,327
Parliamentary Secretary to the Ministers of Justice and Attorneys General of Canada		
G Anandasangaree.....	1	1,800
National Defence		
Ministers of National Defence		
The Honourable A Anand.....	1	71,682
The Honourable B Blair.....	1	27,504
Parliamentary Secretaries to the Ministers of National Defence		
Y Jones.....	1	2,085
M-F Lalonde.....	1	6,120
B May.....	1	14,518
National Revenue		
Ministers of National Revenue		
The Honourable M-C Bibeau.....	1	6,282
The Honourable D Lebovillier.....	1	3,239
Parliamentary Secretaries to the Ministers of National Revenue		
P Fragiskatos.....	1	2,509
I Khalid.....	1	22
Natural Resources		
Minister of Energy and Natural Resources		
The Honourable J Wilkinson.....	1	122,603
Parliamentary Secretaries to the Minister of Energy and Natural Resources		
J Dabrusin.....	1	9,856
M G Serré.....	1	8,311
Prairies and Canadian Northern Economic Development		
Minister responsible for Prairies Economic Development Canada		
The Honourable D Vandal.....	1	11,156
Minister responsible for the Canadian Northern Economic Development Agency		
The Honourable D Vandal.....	1	3,971
Privy Council		
Prime Minister		
The Right Honourable J Trudeau.....	1	20,436
Deputy Prime Minister and Minister of Finance		
The Honourable C Freeland.....	1	61,610

Travel expenditures of ministers and parliamentary secretaries—concluded

(in dollars)

Ministry and minister	Vote	Amount
Minister of Intergovernmental Affairs, Infrastructure and Communities		
The Honourable D LeBlanc	1	19,141
Minister of Public Safety, Democratic Institutions and Intergovernmental Affairs		
The Honourable D LeBlanc	1	7,664
Minister responsible for the Pacific Economic Development Agency of Canada		
The Honourable H S Sajjan	1	26,636
Leaders of the Government in the House of Commons		
The Honourable K Gould	1	3,620
The Honourable S MacKinnon	1	555
Quebec Lieutenant		
The Honourable P Rodriguez	1	5,961
Public Safety, Democratic Institutions and Intergovernmental Affairs		
Minister of Public Safety		
The Honourable M Mendicino	1	43,589
Minister of Public Safety, Democratic and Intergovernmental Affairs		
The Honourable D LeBlanc	1	41,975
President of the King's Privy Council for Canada and Minister of Emergency Preparedness—Portfolio of Emergency Preparedness		
The Honourable B Blair	1	9,216
President of the King's Privy Council for Canada and Minister of Emergency Preparedness and Minister responsible for the Pacific Economic Development Agency of Canada—Portfolio of Emergency Preparedness		
The Honourable H S Sajjan	1	22,057
Public Services and Procurement		
Ministers of Public Services and Procurement		
The Honourable J-Y Duclos	1	19,140
The Honourable H Jaczek	1	12,499
Parliamentary secretary to the Ministers of Public Services and Procurement		
A Housefather	1	1,927
Transport		
Ministers of Transport		
The Honourable O Alghabra	1	33,157
The Honourable P Rodriguez	1	11,207
Parliamentary Secretary to the Ministers of Transport		
A Koutrakis	1	472
Treasury Board		
Presidents of the Treasury Board		
The Honourable A Anand	1	43,395
The Honourable M Fortier	1	11,639
Veterans Affairs		
Ministers of Veterans Affairs		
The Honourable L MacAulay	1	8,506
The Honourable G Petitpas Taylor	1	35,041
Parliamentary Secretary to the Ministers of Veterans Affairs		
D Samson	1	643
Women, Gender Equality and Youth		
Minister for Women and Gender Equality and Youth		
The Honourable M Ien	1	25,765
Parliamentary Secretaries to the Minister for Women and Gender Equality and Youth		
L Hepfner	1	6,794
J Suds	1	6,951
Minister of Housing and Diversity and Inclusion		
The Honourable A Hussien	1	2,707
Total		3,234,274

International travel expenditures of ministers, parliamentary secretaries and ministers' staff

This statement presents the international travel expenditures incurred by ministers, parliamentary secretaries, and ministers' staff where the travel is required for departmental operational or program purposes only. These expenditures are charged to a special fund centre, created from existing reference levels, within the minister's department or agency. These costs are not charged to the ministers' office therefore are not included on the expenditure of ministers' offices table.

International travel expenditures of ministers, parliamentary secretaries and ministers' staff

(in dollars)

Ministry and minister	Amount
Agriculture and Agri-Food	
Ministers of Agriculture and Agri-Food	
The Honourable M-C Bibeau	127,249
The Honourable L MacAulay	152,004
Atlantic Canada Opportunities Agency	
Minister of Rural Economic Development and Minister responsible for the Atlantic Canada Opportunities Agency	
The Honourable G Hutchings	3,544
Canadian Heritage	
Minister of Canadian Heritage	
The Honourable P St-Onge	7,624
Minister for Women and Gender Equality and Youth—Portfolio of Youth	
The Honourable M Ien	9,045
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity	
The Honourable K Khera	8,923
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion	
The Honourable K Khera	904
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities	
The Honourable K Khera	1,468
Minister of Housing and Diversity and Inclusion—Portfolio of Diversity	
The Honourable A Hussen	3,762
Minister of Sport and Physical Activity—Portfolio of Sport	
The Honourable C Qualtrough	101,482
Crown-Indigenous Relations and Northern Affairs	
Minister of Crown-Indigenous Relations	
The Honourable M Miller	2,526
Minister of Northern Affairs	
The Honourable D Vandal	10,472
Employment and Workforce Development	
Minister of Employment, Workforce Development and Disability Inclusion	
The Honourable C Qualtrough	94,235
Minister for Women and Gender Equality and Youth—Portfolio of Women and Gender Equality	
The Honourable M Ien	12,274
Minister for Women and Gender Equality and Youth—Portfolio of Youth	
The Honourable M Ien	1,553
Minister of Citizens' Services	
The Honourable T Beech	12,343
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity	
The Honourable K Khera	8,923
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion	
The Honourable K Khera	904
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities	
The Honourable K Khera	1,468
Minister of Families, Children and Social Development	
The Honourable K Gould	11,005
Minister of Housing and Diversity and Inclusion—Portfolio of Diversity	
The Honourable A Hussen	3,687
Minister of Housing and Diversity and Inclusion—Portfolio of Inclusion	
The Honourable A Hussen	3,073
Minister of Labour	
The Honourable S O'Regan	89,165
Minister of Seniors	
The Honourable K Khera	5,886
Environment and Climate Change	
Minister of Environment and Climate Change	
The Honourable S Guilbeault	233,746
Parliamentary Secretary to the Minister of Environment and Climate Change	
T Duguid	16,570

International travel expenditures of ministers, parliamentary secretaries and ministers' staff—continued

(in dollars)

Ministry and minister	Amount
Finance	
Minister of Finance	
The Honourable C Freeland	211,870
Fisheries, Oceans and the Canadian Coast Guard	
Ministers of Fisheries, Oceans and the Canadian Coast Guard	
The Honourable D LeBouthillier.....	27,620
The Honourable J Murray	23,111
Global Affairs	
Minister of Foreign Affairs	
The Honourable M Joly.....	515,647
Minister of Export Promotion, International Trade and Economic Development	
The Honourable M Ng	197,696
Minister of International Development	
The Honourable A Hussen	360,136
Minister of International Development and Minister responsible for the Pacific Economic Development Agency of Canada	
The Honourable H S Sajjan	203,918
Health	
Minister of Health	
The Honourable J-Y Duclos	41,366
Ministers of Mental Health and Addictions and Associate Ministers of Health	
The Honourable C Bennett.....	41,821
The Honourable Y Saks.....	41,822
Immigration, Refugees and Citizenship	
Ministers of Immigration, Refugees and Citizenship	
The Honourable S Fraser.....	5,664
The Honourable M Miller	11,996
Parliamentary Secretary to the Ministers of Immigration, Refugees and Citizenship	
M-F Lalonde	11
Indigenous Services	
Minister of Indigenous Services	
The Honourable P Hajdu	10,548
Innovation, Science and Industry	
Minister of Innovation, Science and Industry	
The Honourable F-P Champagne	230,038
Parliamentary Secretary to the Minister of Innovation, Science and Industry	
A Fillmore.....	6,967
Minister of Small Business	
The Honourable R Valdez	10,308
Minister of Tourism and Associate Minister of Finance	
The Honourable R Boissonnault.....	1,278
Minister of Tourism and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec	
The Honourable S Martinez Ferrada.....	10,464
Justice	
Ministers of Justice and Attorneys General of Canada	
The Honourable D Lametti.....	31,944
The Honourable A Virani	56,330
National Defence	
Ministers of National Defence	
The Honourable A Anand	129,267
The Honourable B Blair	58,548
Natural Resources	
Minister of Energy and Natural Resources	
The Honourable J Wilkinson.....	125,593
Privy Council	
Minister of Intergovernmental Affairs, Infrastructure and Communities	
The Honourable D LeBlanc.....	12,518
Public Safety, Democratic Institutions and Intergovernmental Affairs	
Minister of Public Safety	
The Honourable M Mendicino	42,421
Minister of Public Safety, Democratic and Intergovernmental Affairs	
The Honourable D LeBlanc.....	45,711
Transport	
Minister of Transport	
The Honourable O Alghabra	36,144

International travel expenditures of ministers, parliamentary secretaries and ministers' staff—concluded

(in dollars)

Ministry and minister	Amount
Treasury Board	
President of the Treasury Board	
The Honourable M Fortier	7,872
Veterans Affairs	
Ministers of Veterans Affairs	
The Honourable L MacAulay	5,262
The Honourable G Petitpas Taylor	18,148
Parliamentary Secretary to the Ministers of Veterans Affairs	
D Samson	643
Women, Gender Equality and Youth	
Minister for Women and Gender Equality and Youth	
The Honourable M Ien	51,444
Minister of Housing and Diversity and Inclusion	
The Honourable A Hussen	2,248
Total	3,500,209

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Section 11

Public Accounts of Canada

2023–2024

Other miscellaneous information

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Employment and Workforce Development Department of Employment and Social Development

Compensation payments and administration expenditures ¹

(in dollars)

Description	Compensation payments ²	Administration expenditures ³	Total payments
Newfoundland and Labrador.....	3,708,492	1,234,389	4,942,881
Prince Edward Island.....	390,051	138,767	528,818
Nova Scotia—Federal.....	22,311,773	1,770,836	24,082,609
Nova Scotia—Other claim under the Enterprise Cape Breton Corporation.....	6,952,033	703,983	7,656,016
Nova Scotia—Automatic assumption claim under the Enterprise Cape Breton Corporation.....	2,209,872	200,130	2,410,002
Nova Scotia—Silicosis claim under the Enterprise Cape Breton Corporation.....	101,952	11,041	112,993
New Brunswick.....	11,562,627	2,622,123	14,184,750
Quebec.....	24,876,898	5,170,645	30,047,543
Ontario.....	56,651,590	8,070,532	64,722,122
Manitoba.....	5,408,915	2,005,942	7,414,857
Saskatchewan.....	5,182,057	3,056,155	8,238,212
Alberta.....	26,848,183	4,980,608	31,828,791
British Columbia.....	36,241,854	16,895,307	53,137,161
Claim cost payments to locally engaged employees outside Canada (Section 7).....	37,330	—	37,330
	202,483,627	46,860,458	249,344,085
Less: recoveries			
Claim and administration expenses recovered from Crown agencies.....	40,290,872	12,201,490	52,492,362
Claim and administration expenses recovered from other Government departments.....	142,560,191	39,730,859	182,291,050
Claim and administration expenses recoveries related to employment insurance.....	108,756	28,244	137,000
Recoveries from responsible third parties (subrogation).....	22,613	—	22,613
	182,982,432	51,960,593	234,943,025
Net expenditures ⁴.....	19,501,195	(5,100,135)	14,401,060

¹ These payments and expenditures are charged to a statutory spending authority called "Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (refer to Ministry Summary, section 7 of Volume II).

² Includes the net payments of compensation respecting:

(a) government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and,

(c) employees of mines now operated by Enterprise Cape Breton Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

³ Represents the federal government's net share of administration expenditures of provincial boards.

The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal government.

Claims of employees resident in the Yukon, Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

⁴ Net expenditures agree with the Payments of compensation respecting Government employees and merchant seamen.

Global Affairs Department of Foreign Affairs, Trade and Development

Expenditures for Canadian representation at international conferences and meetings

This statement presents expenditures such as hospitality and conference fees covered under the department of Foreign Affairs, Trade and Development International Conference Allotment that is approved by Cabinet to fund the protocol activities of the Governor General and the Prime Minister of Canada during official visits abroad. The allotment also supports the participation of the department of Foreign Affairs, Trade and Development Portfolio ministers and their official delegations in major multilateral international conferences defined as a congress, convention, briefing seminar or other formal gathering in one location outside Canada that deals with topics related to Government of Canada objectives.

(in dollars)

Conferences and meetings	Amount
Prime Minister's Visit to Phnom Penh (Cambodia)—Association of Southeast Asian Nations (ASEAN), November 12-14, 2022	16,677
Prime Minister's Visit to Bali (Indonesia)—G20 Leaders' Summit, November 14-17, 2022	451
Prime Minister's Visit to Bangkok (Thailand)—Asia Pacific Economic Co-operation (APEC), November 17-18, 2022	4,795
Prime Minister's Visit to Djerba (Tunisia)—Francophonie Summit, November 19-20, 2022	3,648
Prime Minister's Visit to Mexico City (Mexico)—North American Leaders' Summit (NALS) and bilateral visit, January 9-11, 2023	1,037
Prime Minister's Visit to Nassau (The Bahamas)—Conference of Heads of Government of the Caribbean Community (CARICOM) Summit, February 15-17, 2023	6,160
Prime Minister's Visit to New York (United States)—Global Citizen NOW Conference, April 26-28, 2023	163,339
Prime Minister's Visit to London (United Kingdom)—Coronation of King Charles III, May 5-7, 2023	409,299
Prime Minister's Visit to Seoul (South Korea)— May 15-18, 2023	235,332
Prime Minister's Visit to Hiroshima (Japan)—G7 Leaders' Summit, May 15-21, 2023	333,744
Prime Minister's Visit to Kyiv (Ukraine)—June 9-11, 2023	49,452
Prime Minister's Visit to Vestmannaeyjar (Iceland)—Nordic Prime Ministers' Meeting, June 25-26, 2023	238,024
Prime Minister's Visit to Riga (Republic of Latvia)—July 9-10, 2023	82,697
Prime Minister's Visit to Vilnius (Lithuania)—North Atlantic Treaty Organization (NATO) Summit, July 11-13, 2023	308,048
Prime Minister's Visit to New York (United States)—World Law Congress, July 21, 2023	31,681
Prime Minister's Visit to Jakarta (Indonesia)—Association of Southeast Asian Nations (ASEAN), September 3-7, 2023	187,346
Prime Minister's Visit to Singapore (Republic of Singapore)—September 7-8, 2023	250,536
Prime Minister's Visit to New Delhi (India)—G20 Leaders' Summit, September 8-11, 2023	331,186
Prime Minister's Visit to New York City (United States)—United Nations General Assembly (UNGA), September 19-21, 2023	208,959
Planning for the Prime Minister's Visit to Cairo (Egypt)—Cairo Peace Summit, October 20-22, 2023	3,400
Prime Minister's Visit to Washington (United States)—Americas Partnership for Economic Prosperity Leaders' Summit (APEP), November 3, 2023	104,605
Prime Minister's Visit to San Francisco (United States)—Asia Pacific Economic Co-operation Summit (APEC), November 15-17, 2023	354,817
Prime Minister's Visit to Kyiv (Ukraine) and Warsaw (Poland)—February 23-26, 2024	110,802
Planning for the Prime Minister's Visit to Normandy (France)—The 80th Anniversary of D-Day and the Battle of Normandy, June 6, 2024	135,739
Planning and advance for the Prime Minister's Visit to Apia (Samoa)—Commonwealth Heads of Government Meeting (CHOGM), October 2024 ...	20,985
Governor General's Visit to Helsinki and Rovaniemi (Finland), February 6-10, 2023	7,539
Governor General's Visit to London (United Kingdom)—Coronation of King Charles III, May 2-8, 2023	77,035

Global Affairs

Department of Foreign Affairs, Trade and Development

Expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Conferences and meetings	Amount
Governor General's Visit to Anchorage (United States)—Arctic Winter Games, March 9-12, 2024	84,454
Minister of Foreign Affairs—Bilateral Visits (Members of Parliament Pairing)	10,530
Minister of Foreign Affairs—Bilateral Visits (Visits Officer)	209,268
Minister of Foreign Affairs—Canadian delegation to New Delhi (India)—G20 Foreign Ministers' Meeting, March 1-2, 2023	12,989
Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—NATO Foreign Ministers' Meeting, April 4-5, 2023	30,768
Minister of Foreign Affairs—Canadian delegation to Karuizawa (Japan)—G7 Foreign Ministers' Meeting, April 16-18, 2023	109,360
Minister of Foreign Affairs—Canadian delegation to Oslo (Norway)—Informal NATO Foreign Ministers' Meeting, May 31-June 1, 2023	74,533
Minister of Foreign Affairs—Canadian delegation to Washington (United States)—53th General Assembly of the Organization of American States (OAS), June 21-23, 2023	30,667
Minister of Foreign Affairs—Canadian delegation to Vilnius (Lithuania)—NATO Leaders' Summit, July 11-12, 2023	65,898
Minister of Foreign Affairs—Canadian delegation to Jakarta (Indonesia)—56th Association of Southeast Asian Nations (ASEAN) Foreign Minister's Meeting, July 13-14, 2023	90,076
Minister of Foreign Affairs—Canadian delegation to Tokyo (Japan)—G7 Foreign Ministers' Meeting, November 7-8, 2023	85,937
Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—NATO Foreign Ministers' Meeting, November 28-29, 2023	44,094
Minister of Foreign Affairs—Canadian delegation to Munich (Germany)—Munich Security Conference, February 16-18, 2024	101,375
Minister of Foreign Affairs—Canadian delegation to Rio de Janeiro (Brazil)—G20 Foreign Ministers' Meeting, February 21-22, 2024	48,445
Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—Preparation costs for the NATO Foreign Ministers' Meeting, April 2-3, 2024	7,360
Minister of Foreign Affairs and Minister of International Development—Canadian delegation to New York (United States)—The 78th Session of the United Nations General Assembly (UNGA), September 2023	617,317
Minister of Foreign Affairs and Minister of International Trade—Canadian delegation to San Francisco (United States)—Asia Pacific Economic Cooperation Summit (APEC), November 14-17, 2023	123,606
Minister of International Development—Bilateral Visits (Visits Officer)	287,263
Minister of International Development—Canadian delegation to Varanasi (India)—G20 Development Ministers' Meeting, June 11-13, 2023	93,462
Minister of International Trade—Bilateral Visits (Visits Officer)	64,006
Minister of International Trade—Canadian delegation to Detroit (United States)—Asia Pacific Economic Co-operation (APEC) Ministers Responsible for Trade Meeting, May 24-25, 2023	30,553
Minister of International Trade—Canadian delegation to Paris (France)—Organisation for Economic Co-operation and Development (OECD), June 7-8, 2023	47,872
Minister of International Trade—Canadian delegation to Semarang (Indonesia)—55th Association of Southeast Asian Nations (ASEAN) Minister's Meeting, August 19-22, 2023	49,548
Minister of International Trade—Canadian delegation to Jaipur (India)—G20 Trade and Investment Ministers' Meeting, August 24-25, 2023	71,801
Minister of International Trade—Canadian delegation to Jakarta (Indonesia)—43th Leaders' Summit of the Association of Southeast Asian Nations (ASEAN), September 5-7, 2023	35,880
Minister of International Trade—Canadian delegation to Osaka-Sakai (Japan)—G7 Trade ministers' Meeting, October 28-29, 2023	77,113
Minister of International Trade—Canadian delegation to Abu Dhabi (United Arab Emirates)—13th Ministerial Conference of World Trade Organization (WTO), February 26-29, 2024	61,122

Global Affairs
Department of Foreign Affairs, Trade and Development

Expenditures for Canadian representation at international conferences and meetings—concluded

(in dollars)

Conferences and meetings	Amount
Canadian delegation to New York (United States)—The 77th Session of the United Nations General Assembly (UNGA), September 2022.....	793
Canadian delegation to Belitung (Indonesia)—G20 Development Ministers' Meeting, September 7-9, 2022	25,339
Canadian delegation to Hiroshima (Japan)—G7 Leaders' Summit, May 15-21, 2023	63,085
Canadian delegation to New Delhi (India)—G20 Leaders' Summit, September 8-11, 2023	68,785
Canadian delegation to Vienna (Austria)—67th General Conference of the International Atomic Energy Agency (IAEA), September 25-29, 2023....	21,160
Canadian delegation to Yaoundé (Cameroon)—Ministerial Conference of La Francophonie, November 3-5, 2023	43,165
Canadian delegation visit to Rarotonga (Cook Islands)—52nd Pacific Islands Forum (PIF) Leaders Meeting, November 8-11, 2023.....	27,545
Canadian delegation to Skopje (North Macedonia)—Organization for Security and Co-operation in Europe Ministerial Council (OSCE), November 30-December 1, 2023	37,295
Canadian delegation to Accra (Ghana)—United Nations Peacekeeping Ministerial meeting, December 5-6, 2023.....	48,181
Canadian participation to the funeral of His Highness the Amir Sheikh Nawaf Al-Ahmad Al-Jaber Al-Sabah in Kuwait, December 16-19, 2023.....	22,122
Canadian participation to the Presidential inauguration ceremony in Kinshasa (Democratic Republic of the Congo), January 18-22, 2024	19,401
Canadian participation to Commonwealth Week Events in London (United Kingdom), March 11-13, 2024	40,873
Total.....	6,660,374

Global Affairs

Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings

This statement presents the travel expenditures covered under the International Conference Allotment. This allotment is described in the statement of "Expenditures for Canadian representation at international conferences and meetings" found in section 11 of this Volume.

Generally, the International Conference Allotment does not support the expenses of ministers and staff from other government departments, provincial and territorial representatives, private sector advisors or academic observers. These expenses are usually self-funded and not chargeable to the International Conference Allotment. Therefore, this statement only includes costs charged to the International Conference Allotment by the department of Foreign Affairs, Trade and Development. Delegates from other government departments are listed for information purposes only.

Costs charged to the International Conference Allotment are part of the operating budget of the department of Foreign Affairs, Trade and Development and, therefore, are not included in the statements in section 10 of this Volume titled "Travel expenditures of ministers and parliamentary secretaries" and "International travel expenditures of ministers, parliamentary secretaries and ministers' staff".

(in dollars)

Description	Amount
<i>Prime Minister's Visit to Phnom Penh (Cambodia)—Association of Southeast Asian Nations (ASEAN), November 12-14, 2022</i>	16,677
Prime Minister's Office	
Grover, A., Proulx, P.	
Privy Council Office	
Hanafin, T., Pilon, T., Spenser, W.	
<i>Prime Minister's Visit to Bali (Indonesia)—G20 Leaders' Summit, November 14-17, 2022</i>	451
Prime Minister's Office	
Grover, A., Proulx, P.	
<i>Prime Minister's Visit to Bangkok (Thailand)—Asia Pacific Economic Cooperation (APEC), November 17-18, 2022</i>	4,795
Prime Minister's Office	
Grover, A., Proulx, P.	
Privy Council Office	
McNicoll, B.	
<i>Prime Minister's Visit to Djerba (Tunisia)—Francophonie Summit, November 19-20, 2022</i>	3,648
Prime Minister's Office	
Grover, A., Proulx, P.	
Privy Council Office	
McNicoll, B.	
<i>Prime Minister's Visit to Mexico City (Mexico)—North American Leaders' Summit (NALS) and bilateral visit, January 9-11, 2023</i>	1,037
Prime Minister's Office	
Clarke, S., Grover, A., Poirier, K., Robinson, J.	
Privy Council Office	
Douksieh, I.	
<i>Prime Minister's Visit to Nassau (The Bahamas)—Conference of Heads of Government of the Caribbean Community (CARICOM) Summit, February 15-17, 2023</i>	6,160
Prime Minister's Office	
Grover, A., Poirier, K., Robinson, J.	
Privy Council Office	
McNicoll, B.	
<i>Prime Minister's Visit to New York (United States)—Global Citizen NOW Conference, April 26-28, 2023</i>	152,714
House of Commons	
Trudeau, The Right Honourable J.	
Prime Minister's Office	
Archambault, A., Armbuster, J., Broadhurst, J., Chin, B., Grant, E., Grover, A., Hage-Moussa, V., Iacob, J., Jervis, B., Kachuck, M.,	
Murphy, A., Lange, R., Scotti, A., Telford, K., Travers, P.	
Privy Council Office	
Bazinet, E., Christopher, J., Cotton, B., Grecco, B., Guillemette, C., Lanbro, J., Mitchell, K., O'Nions, C., Wilson, I., Zed, J.	
Global Affairs Canada	
Huot-Bolduc, F., O'Neill, J., Pierre-Wade, M., St-Louis, N.	

Global Affairs Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
<i>Prime Minister's Visit to London (United Kingdom)—Coronation of King Charles III, May 5-7, 2023</i>	405,015
House of Commons	
Trudeau, The Right Honourable J.	
Prime Minister's Office	
Armbruster, J., Chin, B., Clarke, S., Guillon, T., Menchini, S., Robinson, J., Scotti, A., Travers, P., Vaillancourt, A-C.	
Privy Council Office	
Ataei, T., Brault, V., Brazeau, D., Calvert, M., Charette, J., Cloutier, B., Gascon, A., Goosen, J., Guillemette, C., Moss, N., O'Nions, C., Robert, A., Rollins, J., William, D., Wilson, I.	
Global Affairs Canada	
Huot-Bolduc, F., Opielova, A., Roy, S., Wheeler, S.	
Department of National Defence	
Altmeyer, C. (LCol)	
Accompanying delegation	
Archibald, R-A., Caouette, C., Caron, C., Hansen, J., MacMillan, M., Mazhero, S., Obed, N., Palmer, L-A., Raphael, R., Sidey-Gibbons, J., Tölgyesi, M., Tsegaye, M.	
<i>Prime Minister's Visit to Seoul (South Korea)—May 15-18, 2023</i>	220,433
House of Commons	
Trudeau, The Right Honourable J., Champagne, The Honourable F-P., Joly, The Honourable M.	
Prime Minister's Office	
Armbruster, J., Chin, B., Guillon, T., Gravel, A., Grover, A., Hage-Moussa, V., Hussain, M., Jackson, S., Jungic, O., Kojo, H., Lange, R., Scotti, A., Telford, K., Vaillancourt, A-C.	
Privy Council Office	
Ammerman, R., Brault, V., Erickson, J., Gascon, A., Grecco, B., Guillemette, C., Kwan, R., Lemire, M., Lunstead, N., Lynch, C., Madore, Martel, C., Massabki, M., McNicoll, B., Moss, N., Power, K., Thomas, J., Wagner, R., Zed, J., Zurawell, R.	
Global Affairs Canada	
Aggelopoulos, T., Blanchard, A., Huot-Bolduc, F., Labrosse, J., Ross, B., Séguin, C., Wheeler, S.	
Department of National Defence	
MacDonald, Dr. D. (Maj)	
Public Services and Procurement Canada	
Jung, J.	
Innovation, Science and Economic Development Canada	
Bourque, P-Y., Deagle, K.	
<i>Prime Minister's Visit to Hiroshima (Japan)—G7 Leaders' Summit, May 15-21, 2023</i>	247,261
House of Commons	
Trudeau, The Right Honourable J.	
Prime Minister's Office	
Archambault, A., Armbruster, J., Chin, B., Gravel, A., Grover, A., Hage-Moussa, V., Hussain, M., Jackson, S., Jungic, O., Lange, R., Scotti, A., Sparkes, B., Telford, K., Vaillancourt, A-C.	
Privy Council Office	
Ammerman, R., Brault, V., Calvert, M., Erickson, J., Gascon, A., Guillemette, C., Kwan, R., Lunstead, N., Lynch, C., Madore, J., Martel, C., Massabki, M., McCallum, P., Moss, N., Power, K., Robert, A., Thomas, J., Tremblay, E., Wagner, R., Zed, J.	
Global Affairs Canada	
Aggelopoulos, T., Anstead, V., Huot-Bolduc, F.	
Department of National Defence	
MacDonald, Dr. D. (Maj)	
Public Services and Procurement Canada (Interpreter)	
Nakamura, S.	
<i>Prime Minister's Visit to Kyiv (Ukraine)—June 9-11, 2023</i>	25,538
House of Commons	
Trudeau, The Right Honourable J., Freeland, The Honourable C.	
Prime Minister's Office	
Clow, B., Gravel, A., Helfant, G., Kachuck, M., Krizus, A., Proulx, P., Scotti, A., Sparks, B., Travers, P., Van Gerven, K.	
Privy Council Office	
Cloutier, B., Kennedy, C., Guillemette, C., Robert, A., Tessier-Stall, S.	
Global Affairs Canada	
Huot-Bolduc, F., Roy, S.	

Global Affairs

Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Department of National Defence MacDonald, Dr. D.	
Department of Finance Canada McNeil, C.	
<i>Prime Minister's Visit to Vestmannaeyjar (Iceland)—Nordic Prime Ministers' Meeting, June 25-26, 2023</i>	227,563
House of Commons Trudeau, The Right Honourable J.	
Prime Minister's Office Archambault, A., Armbruster, J., Grover, A., Hussain, M., Kuligowski Chan, P., Scotti, A., Telford, K., Travers, P., Vaillancourt, A-C.	
Privy Council Office Bazinet, E., Brault, V., Christopher, J., Cotten, B., De Boer, S., Furlong, B., Gason, A., Madore, J., McNicoll, B., Millington, S., Moss, N., O'Nions, C., Ryan, N., Wagner, R.	
Global Affairs Canada Aggelopoulos, T., Blanchard, J., Boucher, C., Fuller, L., Huot-Bolduc, F., Iqbal, S., Krüger, H., Mukbil, S., Opielova, A., Roy, S., Wheeler, S.	
Department of National Defence Bournival, E. (Maj.)	
<i>Prime Minister's Visit to Riga (Republic of Latvia)—July 9-10, 2023</i>	85,293
House of Commons Trudeau, The Right Honourable J.	
Prime Minister's Office Armbruster, J., Astravas, Z., Clow, B., Grant, E., Grover, A., Guillon, T., Hage-Moussa, V., Jervis, B., Kachuck, M., Lange, R., Murphy, A., Scotti, A., Telford, K., Travers, P.	
Privy Council Office Brault, V., Christopher, J., Cotton, B., D'Aoust, N., De Boer, S., Jiwani, N., Kennedy, C., Madore, J., Martel, C., Matrahazy, J., Partridge, S., Powell, D., Power, K., Robert, A., Singh, A., Thomas, J., Tremblay, E., Wilson, I.	
Global Affairs Canada Aggelopoulos, T., Godoy-Snimova, D., Huot-Bolduc, F., Thériault, M-C.	
<i>Prime Minister's Visit to Vilnius (Lithuania)—North Atlantic Treaty Organization (NATO) Summit, July 11-13, 2023</i>	299,073
House of Commons Trudeau, The Right Honourable J., Anand, The Honourable A.	
Prime Minister's Office Armbruster, J., Archambault, A., Astravas, Z., Clow, B., Grover, A., Hage-Moussa, V., Jervis, B., Kuligowski Chan, P., Lange, R., Murphy, A., Poirier, K., Scotti, A., Telford, K., Travers, P., Kachuck, M.	
Privy Council Office Brault, V., Cloutier, B., Christopher, J., De Boer, S., Douksieh, I., Jiwani, N., Kennedy, C., Madore, J., Martel, C., Matrahazy, J., McCallum, P., Partridge, S., Power, K., Robert, A., Singh, A., Thomas, J., Williams, D., Wilson, I.	
Global Affairs Canada Aggelopoulos, T., Alvarez-Barkham, S., Angell, D., Boudreau, T., Buswell, R., Huot-Bolduc, F., Labrosse, J., Modanu, M., Normand, J., Rantala, H., Stogran, S., Tanguay, S., Thomas, A., Ustav, K-L.	
Department of National Defence Couture, V-J., Juneau, Dr. E., Laycock, T., Zalusky, T.	
<i>Prime Minister's Visit to New York (United States)—World Law Congress, July 21, 2023</i>	14,769
House of Commons Trudeau, The Right Honourable J.	
Prime Minister's Office Archambault, A., Helfant, G., Hussaini, S., Hussain, M., Jungic, O., Proulx, P., Scotti, A., Sparkes, B.	
Privy Council Office De Boer, S., Robert, A., Tremblay, E.	
Global Affairs Canada Anstead, V.	
<i>Prime Minister's Visit to Jakarta (Indonesia)—Association of Southeast Asian Nations (ASEAN), September 3-7, 2023</i>	168,764
House of Commons Trudeau, The Right Honourable J.	
Prime Minister's Office Chin, B., Gravel, A., Grover, A., Guillon, T., Hage-Moussa, V., Hussain, M., Jungic, O., Kachuck, M., Kojo, H., Lange, R., Proulx, P., Samuel, U., Scotti, A., Telford, K., Travers, P., Vaillancourt, A-C.	

Global Affairs Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Privy Council Office Cotton, B., De Boer, S., Erickson, J., Gascon, A., Lemire, M., Letourneau, A., Lunstead, N., Lynch, C., Madore, J., Massabki, M., McAllister, S., Menard, D., Moss, N., O'Nions, C., Rollins, J., Tejpar, A., Wilson, I., Zurawell, R.	
Global Affairs Canada Aggelopoulos, T., Huot-Bolduc, F., Labrosse, J.	
Department of National Defence Juneau, Dr. E.	
<i>Prime Minister's Visit to Singapore (Republic of Singapore)—September 7-8, 2023</i>	217,491
House of Commons Trudeau, The Right Honourable J., Ng, The Honourable M.,	
Prime Minister's Office Chin, B., Esposito V., Gravel, A., Grover, A., Guillon, T., Hussain, M., Jungic, O., Kachuck, M., Lange, R., Proulx, P., Samuel, U., Scotti, A., Telford, K., Travers, P., Vaillancourt, A-C.	
Privy Council Office Brault, V., Cloutier, B., Cotton, B., De Boer, S., Dufault, C., Erickson, J., Gascon, A., Lunstead, N., Lynch, C., Madore, J., Massabki, M., McAllister, S., Moss, N., O'Nions, C., Robert, A., Rollins, J., Tejpar, A., Wilson, I.	
Global Affairs Canada Aggelopoulos, T., Cosentino, S., Huot-Bolduc, F., McKay, I., Opielova, A., Theriault, M-C., Wagner, E.	
Department of National Defence Juneau, Dr. E.	
<i>Prime Minister's Visit to New Delhi (India)—G20 Leaders' Summit, September 8-11, 2023</i>	319,265
House of Commons Trudeau, The Right Honourable J.	
Prime Minister's Office Archambault, A., Chin, B., Gravel, A., Grover, A., Hussain, M., Jungic, O., Kachuck, M., Kuligowski Chan, P., Lange, R., Proulx, P., Samuel, U., Scotti, A., Vaillancourt, A-C.	
Privy Council Office Bazinet, E., Calvert, M., Cotton, B., De Boer, S., Erickson, J., Gascon, A., Lanbro, J., Lunstead, N., Lynch, C., Madore, J., Massabki, M., McAllister, S., Moss, N., Nashef, R., O'Nions, C., Rollins, J., Spencer, W., Tejpar, A., Thomas, J., Wilson, I.	
Global Affairs Canada Aggelopoulos, T., Roy, S.	
Department of National Defence Juneau, Dr. E.	
<i>Prime Minister's Visit to New York City (United States)—United Nations General Assembly (UNGA), September 19-21, 2023</i>	204,868
House of Commons Trudeau, The Right Honourable J.	
Prime Minister's Office Bezanson, K., Chin, B., Grover, A., Guillon, T., Hussain, M., Jungic, O., Michel, M., Krizus, A., Lee, J., Proulx, P., Scotti, A., Sparkes, B., Telford, K.	
Privy Council Office Chan, J., De Boer, S., Grecco, B., Guillemette, C., Lemire, M., Levesque, K., Lynch, C., Madore, J., Massabki, M., McCaughey, K., Mitchell, K., Schnurr, A., Wagner, R., Williams, D.	
Global Affairs Canada Huot-Bolduc, F., St-Louis, N.	
<i>Planning for the Prime Minister's Visit to Cairo (Egypt)—Cairo Peace Summit, October 20-22, 2023</i>	3,400
<i>Prime Minister's Visit to Washington (United States)—Americas Partnership for Economic Prosperity Leaders' Summit (APEP), November 3, 2023</i>	102,183
House of Commons Trudeau, The Right Honourable J., Sidhu, M.	
Prime Minister's Office Clow, B., Grover, A., Guillon, T., Hage-Moussa, V., Jungic, O., Kachuck, M., Kojo, H., Murphy, A., Scotti, A., Telford, K.	
Privy Council Office Ataei, T., Béchamp, N., De Boer, S., Gibbs, C., Grecco, B., Lemire, M., Massabki, M., Moss, N., Robert, A.	
Global Affairs Canada Huot-Bolduc, F., Roy, S.	

Global Affairs

Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
<i>Prime Minister's Visit to San Francisco (United States)—Asia Pacific Economic Cooperation Summit (APEC), November 15-17, 2023</i>	334,306
House of Commons	
Trudeau, The Right Honourable J.	
Prime Minister's Office	
Archambault, A., Chin, B., Easton, J., Grover, A., Hagberg, L., Hage-Moussa, V., Jervis, B., Jungic, O., Kachuck, M., Krizus, A., Kuligowski Chan, P., Lee, J., Robinson, J., Telford, K., Travers, P., Vaillancourt, A-C.	
Privy Council Office	
Bechamp, N., Cloutier, B., De Boer, S., Gauvin, M., Letourneau, A., Leuprecht, F., Loken, M., Lunstead, N., Madore, J., Martel, C., Moss, N., Panesar, A., Wagner, R., Wilson, I.	
Global Affairs Canada	
Godin, A., Huot-Bolduc, F., Loudon, L.	
Public Services and Procurement Canada (Interpreters)	
Chi, J., Gonzalez, A., Le, T.	
<i>Prime Minister's Visit to Kyiv (Ukraine) and Warsaw (Poland)—February 23-26, 2024</i>	113,437
House of Commons	
Trudeau, The Right Honourable J., Freeland, The Honourable C., Blair, The Honourable B.	
Prime Minister's Office	
Collacutt, J., Des Rosiers, M-P., Grover, A., Guillon, T., Hage-Moussa, V., Jervis, B., Jungic, O., Kachuck, M., Kojo, H., Proulx, P., Scotti, A., Telford, K., Travers, P., Vaillancourt, A-C., Van Gerven, K.	
Privy Council Office	
Abbott, K., Brault, V., Cloutier, B., De Boer, S., Drouin, N., Gascon, A., Grecco, B., Hannaford, J., Kennedy, C., Madore, J., Power, K., Robert, A., Tessier-Stall, S., Wilson, I.	
Global Affairs Canada	
Carriere, S., Currie, J., Lambert, D., Theriault, M-C.	
Department of National Defence	
Cloutier, C. (Lt), Eyre, W-D. (Gen), Lavoie, Dr. M-A., Menouar, M., Perreault, J-W. (Cpl)	
Department of Finance Canada	
Hall, M.	
<i>Planning for the Prime Minister's Visit to Normandy (France)—The 80th Anniversary of D-Day and the Battle of Normandy, June 6, 2024</i>	135,739
<i>Planning and advance for the Prime Minister's Visit to Apia (Samoa)—Commonwealth Heads of Government Meeting (CHOGM), October 2024</i>	20,985
Global Affairs Canada	
Roy, S.	
<i>Governor General's Visit to Helsinki and Rovaniemi (Finland), February 6-10, 2023</i>	7,539
<i>Governor General's Visit to London (United Kingdom)—Coronation of King Charles III, May 2-8 2023</i>	75,927
Government House	
Simon, Her Excellency The Right Honourable M., Fraser, His Excellency W.	
Office of the Secretary to the Governor General	
Babin-Dufresne, N., Mousseau, D., Welbourne, M.	
Global Affairs Canada	
Snider, C.	
Department of National Defence	
Assari, A., Dionne, A. (Lt(N)), Dunwoody, D., Schabauer, Dr. K.	
<i>Governor General's Visit to Anchorage (United States)—Arctic Winter Games, March 9-12, 2024</i>	45,216
Government House	
Simon, Her Excellency The Right Honourable M., Fraser, His Excellency W.	
Office of the Secretary to the Governor General	
Mousseau, D., Santerre, L., Welbourne, M.	
Global Affairs Canada	
St-Louis, N.	
Department of National Defence	
Cabot, C. Racette, M.	
<i>Minister of Foreign Affairs—Bilateral Visits (Members of Parliament Pairing)</i>	10,530
House of Commons	
Bergeron, S. (M.P.)	

Global Affairs

Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
<i>Minister of Foreign Affairs—Bilateral Visits (Visits Officer)</i>	180,249
Global Affairs Canada	
Huot-Bolduc, F., Labrosse, J., Ross, B.	
<i>Minister of Foreign Affairs—Canadian delegation to New Delhi (India)—G20 Foreign Ministers' Meeting, March 1-2, 2023</i>	12,989
Global Affairs Canada	
Lévêque, A.	
<i>Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—NATO Foreign Ministers' Meeting, April 4-5, 2023</i>	30,260
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Grant, A., Ross, B., Wilkinson, P., Williams, E.	
<i>Minister of Foreign Affairs—Canadian delegation to Karuizawa (Japan)—G7 Foreign Ministers' Meeting, April 16-18, 2023</i>	108,516
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Cramphorn, R., Hulan, H., Kamineneni, M., Marchuk, L., Rashid, Y., Ross, B., Wilkinson, P.	
<i>Minister of Foreign Affairs—Canadian delegation to Oslo (Norway)—Informal NATO Foreign Ministers' Meeting, May 31-June 1, 2023</i>	74,410
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Anderson, E., Angell, D., Cramphorn, R., Le-Ngoc, M., Gagnon, C., Labrosse, J., Vogel, S.	
<i>Minister of Foreign Affairs—Canadian delegation to Washington (United States)—53th General Assembly of the Organization of American States (OAS), June 21-23, 2023</i>	30,558
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Bruce, J., Grant, M., Labrom, M., Mainville, I., McLaughlin, E., Proteau, M., Ross, B., Tolland, J.	
<i>Minister of Foreign Affairs—Canadian delegation to Vilnius (Lithuania)—NATO Leaders' Summit, July 11-12, 2023</i>	62,136
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Hulan, H., Juteau, E., Lapointe, A., Ross, B., Wilkinson, P., Williams, E.	
<i>Minister of Foreign Affairs—Canadian delegation to Jakarta (Indonesia)—56th Association of Southeast Asian Nations (ASEAN) Foreign Minister's Meeting, July 13-14, 2023</i>	89,110
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Epp, W., Hulan, H., Leblanc, J., Ross, B., Wilkinson, P., Williams, E.	
<i>Minister of Foreign Affairs—Canadian delegation to Tokyo (Japan)—G7 Foreign Ministers' Meeting, November 7-8, 2023</i>	85,875
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Hulan, H., Huot-Bolduc, F., Rashid, Y., Shipley, B., Wilkinson, P., Williams, E.	
<i>Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—NATO Foreign Ministers' Meeting, November 28-29, 2023</i>	43,059
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Hulan, H., Orozco-Madison, I., Ross, B., Wilkinson, P., Wythe, D.	

Global Affairs

Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
<i>Minister of Foreign Affairs—Canadian delegation to Munich (Germany)—Munich Security Conference, February 16-18, 2024</i>	94,593
House of Commons	
Joly, The Honourable M.	
Senate of Canada	
Boehm, The Honourable P.	
Global Affairs Canada	
Boulé, A., Brulé, R., Bryan, J., Hulan, H., Lapointe, A., Orozco-Madison, I., Ross, B.	
<i>Minister of Foreign Affairs—Canadian delegation to Rio de Janeiro (Brazil)—G20 Foreign Ministers' Meeting, February 21-22, 2024</i>	48,181
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Jobin, C., Rashid, Y., Ross, B., Wilkinson, P., Williams, E.	
<i>Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—Preparation costs for the NATO Foreign Ministers' Meeting, April 2-3, 2024</i>	7,360
<i>Minister of Foreign Affairs and Minister of International Development—Canadian delegation to New York (United States)—The 78th Session of the United Nations General Assembly (UNGA), September 2023</i>	612,784
House of Commons	
Hussen, The Honourable A., Joly, The Honourable M., Oliphant, The Honourable R.	
Global Affairs Canada	
Agnello, A., Ba, R., Baur, L., Benson, I., Bruce, J., Campbell, C., Dignam, S., Fruchet, C., Furuya, E., Hulan, H., Klaise, I., MacDougall, P., Mahmood, S., Maka, M., Oliveira, S., Perreault, M., Radchenko, O., Richardson, K., Ross, B., Sunday, J., Wilkinson, P., Williams, E.	
Department of National Defence	
Berard-Cadieux, X.	
<i>Minister of Foreign Affairs and Minister of International Trade—Canadian delegation to San Francisco (United States)—Asia Pacific Economic Cooperation Summit (APEC), November 14-17, 2023</i>	123,500
House of Commons	
Joly, The Honourable M., Ng, The Honourable M.	
Global Affairs Canada	
Coon, K., Dionne-Petit, M., Epp, W., Labrosse, J., Lefler, A., Maron, S., McKay, I., Nguyen, D-T., Orozco-Madison, I., Pecora, J., Rajasansi, H., Sran, R., Stewart, R., van Haastrecht, C., Wagner, E., Wilkinson, P.	
<i>Minister of International Development—Bilateral Visits (Visits Officer)</i>	255,508
Global Affairs Canada	
Benson, I., Currie, J., Lee Rodriguez, L-Y., Loudén, L.	
<i>Minister of International Development—Canadian delegation to Varanasi (India)—G20 Development Ministers' Meeting, June 11-13, 2023</i>	93,139
House of Commons	
Sajjan, The Honourable H. S.	
Global Affairs Canada	
Benson, I., Cramphorn, R., Heffernan, E., Lévesque, A., Pereira, D., Perreault, M.	
<i>Minister of International Trade—Bilateral Visits (Visits Officer)</i>	60,324
Global Affairs Canada	
Dionne-Petit, M., Lee Rodriguez, L-Y., Opielova, A.	
<i>Minister of International Trade—Canadian delegation to Detroit (United States)—Asia Pacific Economic Cooperation (APEC) Ministers Responsible for Trade Meeting, May 24-25, 2023</i>	30,545
House of Commons	
Ng, The Honourable M.	
Global Affairs Canada	
Billard, M-O., Dionne-Petit, M., Epp, W., Hansen, A., Lefler, A., Sinclair, C., Speirs, M-C., Stewart, R., Wagner, E., Zhou, L.	
<i>Minister of International Trade—Canadian delegation to Paris (France)—Organisation for Economic Co-operation and Development (OECD), June 7-8, 2023</i>	43,630
House of Commons	
Ng, The Honourable M.	
Global Affairs Canada	
Corbeil, A., Dionne-Petit, M., Stewart, R., Wagner, E.	

Global Affairs

Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
<i>Minister of International Trade—Canadian delegation to Semarang (Indonesia)—55th Association of Southeast Asian Nations (ASEAN) Minister's Meeting, August 19-22, 2023</i>	46,309
House of Commons	
Ng, The Honourable M.	
Global Affairs Canada	
Kassam, S., Cosentino, S., Dionne-Petit, M., Stewart, R.	
<i>Minister of International Trade—Canadian delegation to Jaipur (India)—G20 Trade and Investment Ministers' Meeting, August 24-25, 2023</i>	68,975
House of Commons	
Ng, The Honourable M.	
Global Affairs Canada	
Allen, J., Cosentino, S., Dionne-Petit, M., Stewart, R., Wagner, E.	
<i>Minister of International Trade—Canadian delegation to Jakarta (Indonesia)—43th Leaders' Summit of the Association of Southeast Asian Nations (ASEAN), September 5-7, 2023</i>	35,491
House of Commons	
Ng, The Honourable M.	
Global Affairs Canada	
Consentino, S., McKay, I., Opielova, A., Singmin, V., Van Haastrecht, C., Wagner, E.	
<i>Minister of International Trade—Canadian delegation to Osaka-Sakai (Japan)—G7 Trade and Investment ministers' Meeting, October 28-29, 2023</i>	75,523
House of Commons	
Ng, The Honourable M.	
Global Affairs Canada	
Bostwick, D., Coon, K., Dionne-Petit, M., Kuroiwa, K., Lévesque, M-A., McKay, I., Medcalf, I., Stewart, R., Wagner, E.	
<i>Minister of International Trade—Canadian delegation to Abu Dhabi (United Arab Emirates)—13th Ministerial Conference of World Trade Organization (WTO), February 26-29, 2024</i>	61,022
House of Commons	
Ng, The Honourable M.	
Global Affairs Canada	
Christie, B., Coon, K., Opielova, A., Stewart, R., Wagner, E.	
<i>Canadian delegation to New York (United States)—The 77th Session of the United Nations General Assembly (UNGA), September 2022</i>	793
Global Affairs Canada	
Howell, N., Wynen, K.	
<i>Canadian delegation to Belitung (Indonesia)—G20 Development Ministers' Meeting, September 7-9, 2022</i>	25,339
Global Affairs Canada	
Lévêque, A., Mundle, C.	
<i>Canadian delegation to Hiroshima (Japan)—G7 Leaders' Summit, May 15-21, 2023</i>	63,085
Global Affairs Canada	
Dobner, G., McBain, D., Morrison, D., Rodriguez, P-A.	
<i>Canadian delegation to New Delhi (India)—G20 Leaders' Summit, September 8-11, 2023</i>	68,785
Global Affairs Canada	
Anderson, N., Beach, C., Dobner, G., MacLennan, C.	
<i>Canadian delegation to Vienna (Austria)—67th General Conference of the International Atomic Energy Agency (IAEA), September 25-29, 2023</i>	21,160
Global Affairs Canada	
Semlat, N., Thoppil, N.	
<i>Canadian delegation to Yaoundé (Cameroon)—Ministerial Conference of La Francophonie, November 3-5, 2023</i>	43,165
House of Commons	
Oliphant, The Honourable R.	
Global Affairs Canada	
Carrière, S., MacDougall, P., Nguyen, M., Séguin, C.	

**Global Affairs
Department of Foreign Affairs, Trade and Development**

Travel expenditures for Canadian representation at international conferences and meetings—concluded

(in dollars)

Description	Amount
<i>Canadian delegation visit to Rarotonga (Cook Islands)—52nd Pacific Islands Forum (PIF) Leaders Meeting, November 8-11, 2023</i> Global Affairs Canada Bowman, A., Glauser, M., Lemay, J., McKay, I., Senkiw, J.	27,545
<i>Canadian delegation to Skopje (North Macedonia)—Organization for Security and Co-operation in Europe Ministerial Council (OSCE), November 30-December 1, 2023</i> House of Commons Oliphant, The Honourable R. Global Affairs Canada Belisle-Leclerc, T., Dadic, J., Hulan, H., Kinnear, J., Momcilovic, N., Norma, G., Van Nes, E., Wythe, D.	37,295
<i>Canadian delegation to Accra (Ghana)—United Nations Peacekeeping Ministerial meeting, December 5-6, 2023</i> House of Commons Damoff, P. (M.P.) Global Affairs Canada Belisle-Leclerc, T., Koswin, K., Murphy-Zomerschoe, E., Senior, J., Shannon, U., Zowmi, A.	48,181
<i>Canadian participation to the funeral of His Highness the Amir Sheikh Nawaf Al-Ahmad Al-Jaber Al-Sabah in Kuwait, December 16-19, 2023</i> House of Commons Sajjan, The Honourable H. S. King's Privy Council for Canada and Emergency Preparedness Hodgson, H.	22,122
<i>Canadian participation to the Presidential inauguration ceremony in Kinshasa (Democratic Republic of the Congo), January 18-22, 2024</i> House of Commons Vandebeld, A. (M.P.) Global Affairs Canada Collier, P.	19,401
<i>Canadian participation to Commonwealth Week Events in London (United Kingdom), March 11-13, 2024</i> House of Commons Oliphant, The Honourable R. Global Affairs Canada Fiore, K., Furuya, E.	40,873
Total	6,261,867

Parliament House of Commons

Salaries of parliamentary secretaries to ministers paid in 2023–2024

(in dollars)

Name	Parliamentary Secretary	Amount
Anandasangaree The Hon G	Minister of Justice and Attorney General of Canada	6,014
Atwin J	Minister of Indigenous Services	10,079
Badawey V	Minister of Indigenous Services	8,721
	Minister of Transport	10,079
Battiste J	Minister of Crown-Indigenous Relations	18,800
Beech The Hon T	Deputy Prime Minister and Minister of Finance	6,014
Bendayan R	Minister of Tourism and Associate Minister of Finance	8,721
	Deputy Prime Minister and Minister of Finance	10,079
Bittle C	Minister of Canadian Heritage	8,773
	Minister of Housing, Infrastructure and Communities	10,027
Brière É	Minister of Families, Children and Social Development and to the Minister of Mental Health and Addictions and Associate Minister of Health	3,234
	Minister of Families, Children and Social Development	6,845
	Minister of Mental Health and Addictions and Associate Minister of Health	8,721
Chiang P	Minister of Housing and Diversity and Inclusion (Diversity and Inclusion)	8,721
	Minister of Immigration, Refugees and Citizenship	10,079
Dabrusin J	Minister of Natural Resources and to the Minister of Environment and Climate Change	8,773
	Minister of Environment and Climate Change and to the Minister of Energy and Natural Resources	10,027
Damoff P	Minister of Public Safety	8,773
	Minister of Foreign Affairs (Consular Affairs)	10,027
Drouin F	Minister of Agriculture and Agri-Food	18,800
Duguid T	Minister of Environment and Climate Change	8,721
	Prime Minister and Special Advisor for Water	10,079
Fergus The Hon G	Prime Minister and to the President of the Treasury Board	8,721
	President of the Treasury Board and to the Minister of Health	831
Fillmore A	Minister of Innovation, Science and Industry	8,721
Fisher D	Minister of Seniors	8,721
	Minister of Mental Health and Addictions and Associate Minister of Health	6,895
Fragiskatos P	Minister of National Revenue	8,721
	Minister of Housing, Infrastructure and Communities	10,079
Gerretsen M	Leader of the Government in the House of Commons (Senate)	8,721
Hepfner L	Minister for Women and Gender Equality and Youth	10,079
Housefather A	Minister of Public Services and Procurement	8,721
	President of the Treasury Board	3,234
Jones Y	Minister of Natural Resources and to the Minister of Northern Affairs	8,721
	Minister of Northern Affairs and to the Minister of National Defence (Northern Defence)	10,079
Kelloway M	Minister of Fisheries, Oceans and the Canadian Coast Guard	18,800
Khalid I	Minister of National Revenue	10,079
Koutrakis A	Minister of Transport	8,721
	Minister of Tourism and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec	10,079
Kusmierczyk I	Minister of Employment, Workforce Development and Disability Inclusion	8,721
	Minister of Employment, Workforce Development and Official Languages	10,079
Lalonde M-F	Minister of Immigration, Refugees and Citizenship	8,721
	Minister of National Defence	10,079
Lamoureux K	Leader of the Government in the House of Commons	18,800
Lauzon S	Minister of Rural Economic Development	8,721
	Minister of Citizens' Services	10,079
Maloney J	Minister of Justice and Attorney General of Canada	10,079
Martinez Ferrada The Hon S	Minister of Housing and Diversity and Inclusion (Housing)	6,014
May B	Minister of National Defence	8,721
	Minister of Small Business and to the Minister responsible for the Federal Economic Development Agency for Southern Ontario	10,079
Naqvi Y	Minister of Health	3,234
Noormohamed T	Minister of Canadian Heritage	10,079
O'Connell J	Minister of Intergovernmental Affairs, Infrastructure and Communities	8,721
	Minister of Public Safety, Democratic Institutions and Intergovernmental Affairs (Cybersecurity)	10,079
Olipphant The Hon R	Minister of Foreign Affairs	18,800
Romanado S	President of the King's Privy Council for Canada and Minister of Emergency Preparedness	10,079
Saks The hon Y	Minister of Families, Children and Social Development	6,014

**Parliament
House of Commons**

Salaries of parliamentary secretaries to ministers paid in 2023–2024—concluded

(in dollars)

Name	Parliamentary Secretary	Amount
Samson D	Minister of Veterans Affairs and Associate Minister of National Defence	8,721
	Minister of Rural Economic Development and Minister responsible for the Atlantic Canada Opportunities Agency..	10,079
Sarai R	Minister of Veterans Affairs and Associate Minister of National Defence	10,079
Serré M	Minister of Official Languages	8,721
	Minister of Energy and Natural Resources and to the Minister of Official Languages	10,079
Sheehan T	Minister of Labour	8,721
	Minister of Labour and Seniors.....	10,079
Sidhu M	Minister of Foreign Affairs	8,721
	Minister of Export Promotion, International Trade and Economic Development	10,079
Sousa C	Minister of Public Services and Procurement.....	10,079
Sudds The Hon J	Minister for Women and Gender Equality and Youth	6,014
Turnbull R	Minister of Innovation, Science and Industry.....	10,079
van Koeverden A	Minister of Health and to the Minister of Sport.....	8,721
	Minister of Environment and Climate Change and to the Minister of Sport and Physical Activity.....	10,079
Vandenbeld A	Minister of International Development	18,800
Virani The hon A	Minister of International Trade, Export Promotion, Small Business and Economic Development	6,014
Zuberi S	Minister of Diversity, Inclusion and Persons with Disabilities	10,079
Total.....		702,273

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2023–2024

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Aboutaif Z	194,600	106,013
Aitchison S	194,600	132,375
Albas D.....	194,600	71,462
<i>Allowance as Committee Chair</i>	13,300	–
Aldag J.....	194,600	180,225
<i>Allowance as Committee Chair</i>	13,337	–
Alghabra The Hon O.....	194,600	57,658
Ali S	194,600	67,504
Allison D	194,600	108,595
Anand The Hon A.....	194,600	84,667
Anandasangaree The Hon G	194,600	94,133
Angus C.....	194,600	70,911
Arnold M.....	194,600	112,092
<i>Allowance as Committee Vice-Chair</i>	6,600	–
Arseneault R.....	194,600	134,198
<i>Allowance as Committee Chair</i>	16,589	–
Arya C	194,600	23,615
Ashton N.....	194,600	219,110
Atwin J.....	194,600	68,565
<i>Allowance as Committee Chair</i>	6,465	–
Bachrach T.....	194,600	165,110
Badawey V	194,600	102,584
Bains P.....	194,600	125,263
Baker Y	194,600	131,043
Baldinelli T.....	194,600	59,186
Barlow J.....	194,600	172,577
<i>Allowance as Committee Vice-Chair</i>	6,600	–
Barrett M	194,600	49,981
Barron L M.....	194,600	94,245
Barsalou-Duval X.....	194,600	56,005
<i>Allowance as Committee Vice-Chair</i>	6,600	–
Battiste J.....	194,600	111,829
Beaulieu M.....	194,600	54,186
<i>Allowance as Committee Vice-Chair</i>	6,600	–
Beech The Hon T.....	194,600	168,269
Bendayan R	194,600	32,864
<i>Allowance as Committee Vice-Chair</i>	3,016	–
Bennett The Hon C	154,320	79,153
Bergeron S.....	194,600	63,186
<i>Allowance as Committee Vice-Chair</i>	10,010	–
Berthold L.....	194,600	73,493
<i>Allowance as Deputy House Leader Official Opposition</i>	18,800	–
Bérubé S	194,600	86,150
Bezan J.....	194,600	128,334
<i>Allowance as Committee Vice-Chair</i>	6,600	–
Bibeau The Hon M-C.....	194,600	33,395
Bittle C	194,600	79,457
Blaikie D.....	194,600	114,195
Blair The Hon B.....	194,600	55,640
Blanchet Y-F	194,600	60,542
<i>Allowance as Leader Other Opposition Party</i>	65,800	–
Blanchette-Joncas M.....	194,600	127,345
<i>Allowance as Committee Vice-Chair</i>	6,600	–
Blaney R.....	194,600	109,662
<i>Allowance as Chief Whip Other Opposition Party</i>	13,300	–
Block K	194,600	109,262
Blois K.....	194,600	123,234
<i>Allowance as Committee Chair</i>	13,300	–
Boissonnault The Hon R.....	194,600	107,976
Boulerice A.....	194,600	53,605

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2023–2024—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Bradford V.....	194,600	91,032
Bragdon R.....	194,600	120,752
Brassard J.....	194,600	75,791
<i>Allowance as Committee Chair</i>	13,300	—
Brière É.....	194,600	51,701
Brock L.....	194,600	123,890
Brunelle-Duceppe A.....	194,600	80,258
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Calkins B.....	194,600	158,446
Cannings R.....	194,600	97,885
Caputo F.....	194,600	183,862
Carr B.....	152,437	93,450
Carrie C.....	194,600	56,159
Casey S.....	194,600	85,890
<i>Allowance as Committee Chair</i>	13,300	—
Chabot L.....	194,600	46,938
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Chagger The Hon B.....	194,600	58,434
<i>Allowance as Committee Chair</i>	13,300	—
Chahal G.....	194,600	202,530
<i>Allowance as Committee Chair</i>	6,798	—
Chambers A.....	194,600	81,549
Champagne The Hon F-P.....	194,600	52,155
Champoux M.....	194,600	58,706
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Chatel S.....	194,600	27,574
Chen S.....	194,600	94,145
Chiang P.....	194,600	51,026
Chong The Hon M.....	194,600	66,039
<i>Allowance as Committee Vice-Chair</i>	6,618	—
Collins C.....	194,600	56,964
Collins L.....	194,600	116,283
Cooper M.....	194,600	78,475
<i>Allowance as Committee Vice-Chair</i>	3,411	—
Cormier S.....	194,600	86,259
Coteau M.....	194,600	61,271
Dabrusin J.....	194,600	71,903
Dalton M.....	194,600	217,953
Damoff P.....	194,600	90,020
Dancho R.....	194,600	76,456
<i>Allowance as Committee Vice-Chair</i>	3,117	—
Davidson S.....	194,600	87,364
Davies D.....	194,600	145,301
DeBellefeuille C.....	194,600	50,074
<i>Allowance as Chief Whip Other Opposition Party</i>	13,300	—
Deltell G.....	194,600	46,785
d'Entremont C.....	194,600	106,677
<i>Allowance as Deputy Speaker and Chair of Committees of the Whole</i>	48,000	—
Desbiens C.....	194,600	115,180
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Desilets L.....	194,600	55,349
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Desjarlais B.....	194,600	106,507
Dhaliwal S.....	194,600	192,222
<i>Allowance as Committee Chair</i>	6,835	—
Dhillon A.....	194,600	60,060
Diab L M.....	194,600	82,646
<i>Allowance as Committee Chair</i>	6,835	—
Doherty T.....	194,600	183,027
Dong H.....	194,600	40,465

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2023–2024—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Dowdall T.....	194,600	59,752
Dreeshen E.....	194,600	120,831
Drouin F.....	194,600	23,587
Dubourg E.....	194,600	39,369
<i>Allowance as Committee Chair</i>	13,300	—
Duclos The Hon J-Y.....	194,600	69,778
Duguid T.....	194,600	129,724
Duncan E.....	194,600	69,668
Duncan The Hon K.....	194,600	954
<i>Allowance as Committee Chair</i>	776	—
Dzerowicz J.....	194,600	68,369
Ehsassi A.....	194,600	57,233
<i>Allowance as Committee Chair</i>	13,300	—
El-Khoury F.....	194,600	46,878
Ellis S.....	194,600	100,993
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Epp D.....	194,600	118,641
Erskine-Smith N.....	194,600	38,484
Falk R.....	194,600	143,908
Falk T.....	194,600	128,575
Fast The Hon E.....	194,600	127,206
Fergus The Hon G.....	194,600	18,038
<i>Allowance as Speaker of the House of Commons</i>	45,901	—
Ferreri M.....	194,600	62,619
Fillmore A.....	194,600	108,072
Findlay The Hon K-L.....	194,600	117,000
<i>Allowance as Chief Whip Opposition Party</i>	34,500	—
Fisher D.....	194,600	75,380
Fonseca P.....	194,600	66,700
<i>Allowance as Committee Chair</i>	13,300	—
Fortier The Hon M.....	194,600	7,599
<i>Allowance as Committee Vice-Chair</i>	3,410	—
<i>Allowance as Deputy Whip Government</i>	2,288	—
Fortin R É.....	194,600	42,625
<i>Allowance as Committee Chair</i>	13,300	—
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Fragiskatos P.....	194,600	86,576
Fraser The Hon S.....	194,600	99,585
Freeland The Hon C.....	194,600	60,281
Fry The Hon H.....	194,600	102,366
<i>Allowance as Committee Chair</i>	13,300	—
Gaheer I.....	194,600	83,277
Gainey A.....	152,437	25,263
Gallant C.....	194,600	44,709
Garon J-D.....	194,600	69,804
<i>Allowance as Committee Vice-Chair</i>	6,845	—
Garrison R.....	194,600	119,261
Gaudreau M-H.....	194,600	68,455
<i>Allowance as Caucus Chair Other Opposition Party</i>	6,600	—
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Gazan L.....	194,600	95,096
Généreux B.....	194,600	85,787
Genuis G.....	194,600	105,301
<i>Allowance as Committee Vice-Chair</i>	3,117	—
Gerretsen M.....	194,600	44,241
<i>Allowance as Deputy House Leader Government</i>	10,183	—
Gill M.....	194,600	194,048
<i>Allowance as Committee Vice-Chair</i>	5,465	—
<i>Allowance as Deputy Whip Other Opposition Party</i>	6,600	—
Gladu M.....	194,600	65,511

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2023–2024—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Godin J.....	194,600	76,725
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Goodridge L.....	194,600	78,612
Gould The Hon K.....	194,600	64,034
Gourde J.....	194,600	65,022
Gray T.....	194,600	121,473
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Green M.....	194,600	67,280
<i>Allowance as Committee Chair</i>	13,300	—
Guilbeault The Hon S.....	194,600	31,879
Hajdu The Hon P.....	194,600	80,054
Hallan J S.....	194,600	199,631
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Hanley B.....	194,600	163,955
Hardie K.....	194,600	171,252
<i>Allowance as Committee Chair</i>	13,300	—
Hepfner L.....	194,600	53,363
Hoback R.....	194,600	152,749
Holland The Hon M.....	194,600	78,652
Housefather A.....	194,600	46,201
Hughes C.....	194,600	97,929
<i>Allowance as Assistant Deputy Speaker and Deputy Chair of Committees of the Whole</i>	18,800	—
Hussen The Hon A.....	194,600	51,567
Hutchings The Hon G.....	194,600	94,790
Iacono A.....	194,600	50,166
Idlout L.....	194,600	281,360
Ien The Hon M.....	194,600	53,929
Jaczek The Hon H.....	194,600	52,407
Jeneroux M.....	194,600	157,150
Jivani J.....	14,647	3,793
Johns G.....	194,600	108,905
Joly The Hon M.....	194,600	30,483
Jones Y.....	194,600	153,908
Jowhari M.....	194,600	61,210
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Julian P.....	194,600	125,435
<i>Allowance as House Leader Other Opposition Party</i>	18,800	—
Kayabaga A.....	194,600	92,112
Kelloway M.....	194,600	94,335
Kelly P.....	194,600	96,637
Khalid I.....	194,600	71,057
<i>Allowance as Committee Vice-Chair</i>	3,208	—
Khanna A.....	152,437	47,161
Khera The Hon K.....	194,600	67,949
Kitchen R.....	194,600	126,136
Kmiec T.....	194,600	102,955
<i>Allowance as Committee Vice-Chair</i>	3,410	—
Koutrakis A.....	194,600	57,944
Kram M.....	194,600	62,588
Kramp-Neuman S.....	194,600	51,204
<i>Allowance as Committee Vice-Chair</i>	1,632	—
Kurek D.....	194,600	154,318
<i>Allowance as Committee Vice-Chair</i>	3,117	—
Kusie S.....	194,600	118,483
Kusmierczyk I.....	194,600	83,261
Kwan J.....	194,600	141,735
<i>Allowance as Caucus Chair Other Opposition Party</i>	5,376	—
Lake The Hon M.....	194,600	163,990
Lalonde M-F.....	194,600	14,242
Lambropoulos E.....	194,600	40,207

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2023–2024—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Lametti The Hon D.....	162,167	53,795
Lamoureux K.....	194,600	87,483
Lantsman M.....	194,600	104,823
Lapointe V.....	194,600	66,884
Larouche A.....	194,600	58,652
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Lattanzio P.....	194,600	51,029
Lauzon S.....	194,600	27,669
Lawrence P.....	194,600	59,818
LeBlanc The Hon D.....	194,600	98,709
Lebouthillier The Hon D.....	194,600	75,899
Lehoux R.....	194,600	60,651
Lemire S.....	194,600	93,623
<i>Allowance as Committee Vice-Chair</i>	6,582	—
Leslie B.....	152,437	96,729
Lewis C.....	194,600	113,121
Lewis L.....	194,600	101,856
Liepert R.....	194,600	104,500
Lightbound J.....	194,600	59,927
<i>Allowance as Committee Chair</i>	13,300	—
Lloyd D.....	194,600	112,487
Lobb B.....	194,600	68,578
Long W.....	194,600	52,170
Longfield L.....	194,600	69,821
<i>Allowance as Committee Chair</i>	12,413	—
Louis T.....	194,600	88,167
<i>Allowance as Committee Vice-Chair</i>	2,273	—
MacAulay The Hon L.....	194,600	117,329
MacDonald H.....	194,600	82,952
<i>Allowance as Committee Chair</i>	4,840	—
MacGregor A.....	194,600	116,671
<i>Allowance as Committee Vice-Chair</i>	1,652	—
<i>Allowance as Caucus Chair Other Opposition Party</i>	1,224	—
MacKinnon The Hon S.....	194,600	9,276
<i>Allowance as Chief Whip Government</i>	26,524	—
Maguire L.....	194,600	152,441
Majumdar S.....	133,918	79,565
Maloney J.....	194,600	92,158
Martel R.....	194,600	66,076
Martinez Ferrada The Hon S.....	194,600	70,766
Masse B.....	194,600	67,235
Mathyssen L.....	194,600	105,077
<i>Allowance as Deputy House Leader Other Opposition Party</i>	6,600	—
May B.....	194,600	57,680
May E.....	194,600	82,432
Mazier D.....	194,600	215,022
<i>Allowance as Committee Vice-Chair</i>	3,483	—
McCauley K.....	194,600	176,652
<i>Allowance as Committee Chair</i>	13,300	—
McDonald K.....	194,600	132,793
<i>Allowance as Committee Chair</i>	13,300	—
McGuinty The Hon D.....	194,600	1,939
McKay The Hon J.....	194,600	63,233
<i>Allowance as Committee Chair</i>	13,300	—
McKinnon R.....	194,600	171,704
<i>Allowance as Committee Chair</i>	8,091	—
McLean G.....	194,600	136,424
McLeod M.....	194,600	92,274
McPherson H.....	194,600	107,137
<i>Allowance as Committee Vice-Chair</i>	6,600	—
<i>Allowance as Deputy Whip Other Opposition Party</i>	6,600	—

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2023–2024—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Melillo E.....	194,600	140,260
Mendès A.....	194,600	37,083
<i>Allowance as Assistant Deputy Speaker and Assistant Deputy Chair of Committees of the Whole</i>	18,800	—
Mendicino The Hon M.....	194,600	78,167
Miao W.....	194,600	129,402
Michaud K.....	194,600	275,121
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Miller The Hon M.....	194,600	27,580
Moore The Hon R.....	194,600	62,925
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Morantz M.....	194,600	95,167
Morrice M.....	194,600	78,953
Morrison R.....	194,600	165,988
Morrissey R.....	194,600	118,790
<i>Allowance as Committee Chair</i>	13,300	—
Motz G.....	194,600	169,738
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Murray The Hon J.....	194,600	120,500
Muys D.....	194,600	76,822
Naqvi Y.....	194,600	3,784
Nater J.....	194,600	72,797
<i>Allowance as Committee Vice-Chair</i>	3,098	—
Ng The Hon M.....	194,600	57,725
Noormohamed T.....	194,600	174,653
Normandin C.....	194,600	49,618
<i>Allowance as Committee Vice-Chair</i>	6,600	—
<i>Allowance as Deputy House Leader Other Opposition Party</i>	6,600	—
O'Connell J.....	194,600	82,445
Oliphant The Hon R.....	194,600	81,217
O'Regan The Hon S.....	194,600	108,263
O'Toole The Hon E.....	65,913	45,576
Patzner J.....	194,600	125,363
Paul-Hus P.....	194,600	72,242
Paupé M.....	194,600	42,413
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Perkins R.....	194,600	95,433
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Perron Y.....	194,600	59,522
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Petitpas Taylor The Hon G.....	194,600	61,893
Plamondon L.....	194,600	40,779
<i>Allowance as Speaker of the House of Commons</i>	1,780	—
Poilievre The Hon P.....	194,600	—
<i>Allowance as Leader Official Opposition</i>	92,800	—
Powlowski M.....	194,600	136,599
Qualtrough The Hon C.....	194,600	171,521
Rayes A.....	194,600	62,830
Redekopp B.....	194,600	148,440
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Reid S.....	194,600	4,126
<i>Allowance as Caucus Chair Official Opposition</i>	13,300	—
Rempel Garner The Hon M.....	194,600	106,495
Richards B.....	194,600	114,412
<i>Allowance as Committee Vice-Chair</i>	6,600	—
Roberts A.....	194,600	84,482
Robillard Y.....	194,600	31,298
Rodriguez The Hon P.....	194,600	49,887
Rogers C.....	194,600	87,328
Romanado S.....	194,600	80,572
<i>Allowance as Deputy House Leader Government</i>	8,617	—

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2023–2024—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Rood L.....	194,600	143,399
Rota A.....	194,600	41,736
<i>Allowance as Speaker of the House of Commons.....</i>	45,627	—
Ruff A.....	194,600	53,084
Sahota The Hon R.....	194,600	84,058
<i>Allowance as Deputy Whip Government.....</i>	10,225	—
<i>Allowance as Chief Whip Government.....</i>	7,976	—
Sajjan The Hon H S.....	194,600	82,458
Saks The Hon Y.....	194,600	76,326
Samson D.....	194,600	69,306
Sarai R.....	194,600	167,760
<i>Allowance as Committee Chair.....</i>	6,465	—
Savard-Tremblay S-P.....	194,600	54,386
<i>Allowance as Committee Vice-Chair.....</i>	6,600	—
Scarpaleggia F.....	194,600	64,389
<i>Allowance as Committee Chair.....</i>	13,300	—
Scheer The Hon A.....	194,600	175,522
<i>Allowance as House Leader Official Opposition.....</i>	48,000	—
Schiefke P.....	194,600	52,712
<i>Allowance as Committee Chair.....</i>	13,300	—
Schmale J.....	194,600	146,640
<i>Allowance as Committee Vice-Chair.....</i>	6,600	—
Seeback K.....	194,600	107,078
<i>Allowance as Committee Vice-Chair.....</i>	6,600	—
Serré M.....	194,600	58,584
Sgro The Hon J A.....	194,600	80,820
<i>Allowance as Committee Chair.....</i>	13,300	—
Shanahan B.....	194,600	52,763
<i>Allowance as Caucus Chair Government.....</i>	13,300	—
Sheehan T.....	194,600	99,167
Shields M.....	194,600	157,460
Shiple D.....	194,600	70,161
<i>Allowance as Committee Vice-Chair.....</i>	3,373	—
Sidhu M.....	194,600	87,068
Sidhu S.....	194,600	84,950
<i>Allowance as Committee Vice-Chair.....</i>	6,600	—
Simard M.....	194,600	96,148
<i>Allowance as Committee Vice-Chair.....</i>	6,600	—
Sinclair-Desgagné N.....	194,600	47,935
<i>Allowance as Committee Vice-Chair.....</i>	6,600	—
Singh J.....	194,600	225,445
<i>Allowance as Leader Other Opposition Party.....</i>	65,800	—
Small C.....	194,600	129,620
Sorbara F.....	194,600	97,437
Soroka G.....	194,600	180,873
Sousa C.....	194,600	65,385
Steinley W.....	194,600	117,158
Ste-Marie G.....	194,600	46,389
Stewart J.....	194,600	119,957
<i>Allowance as Committee Vice-Chair.....</i>	6,600	—
St-Onge The Hon P.....	194,600	54,149
Strahl M.....	194,600	69,575
<i>Allowance as Committee Vice-Chair.....</i>	6,600	—
Stubbs S.....	194,600	131,215
<i>Allowance as Committee Vice-Chair.....</i>	6,600	—
Sudds The Hon J.....	194,600	5,369
Tassi The Hon F.....	194,600	74,537
Taylor Roy L.....	194,600	52,045
Thériault L.....	194,600	61,447
<i>Allowance as Committee Vice-Chair.....</i>	8,232	—

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2023–2024—concluded

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Therrien A	194,600	57,296
<i>Allowance as House Leader Other Opposition Party</i>	18,800	–
Thomas R	194,600	158,059
Thompson J	194,600	89,030
Tochor C	194,600	111,232
<i>Allowance as Committee Vice-Chair</i>	6,600	–
Tolmie F	194,600	112,830
Trudeau The Right Hon J	194,600	4,648
Trudel D	194,600	64,131
<i>Allowance as Committee Vice-Chair</i>	3,328	–
Turnbull R	194,600	73,515
Uppal The Hon T	194,600	183,377
Valdez The Hon R	194,600	77,463
Van Bynen T	194,600	71,943
van Koeverden A	194,600	63,101
Van Popta T	194,600	128,919
Vandal The Hon D	194,600	112,965
Vandenbeld A	194,600	2,840
Vecchio K	194,600	88,515
<i>Allowance as Committee Chair</i>	13,300	–
Vidal G	194,600	119,244
Vien D	194,600	44,250
Viersen A	194,600	121,999
Vignola J	194,600	102,037
<i>Allowance as Committee Vice-Chair</i>	6,600	–
Villemure R	194,600	62,354
<i>Allowance as Committee Vice-Chair</i>	6,600	–
Virani The Hon A	194,600	86,313
<i>Allowance as Committee Vice-Chair</i>	2,094	–
Vis B	194,600	165,698
Vuong K	194,600	98,038
Wagantall C	194,600	109,168
Warkentin C	194,600	140,343
<i>Allowance as Deputy Whip Official Opposition</i>	13,300	–
Waugh K	194,600	118,022
<i>Allowance as Committee Vice-Chair</i>	6,600	–
Webber L	194,600	152,152
Weiler P	194,600	149,046
Wilkinson The Hon J	194,600	86,696
Williams R	194,600	45,385
Williamson J	194,600	107,047
<i>Allowance as Committee Chair</i>	13,300	–
Yip J	194,600	65,544
<i>Allowance as Committee Vice-Chair</i>	6,600	–
Zahid S	194,600	105,464
<i>Allowance as Committee Chair</i>	6,465	–
Zarrillo B	194,600	107,077
Zimmer B	194,600	191,817
Zuberi S	194,600	85,726
<i>Allowance as Committee Vice-Chair</i>	3,208	–
Former Members ²	–	19,988
Total	66,838,842	30,895,338

¹ This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 10 of this volume, entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any charges for the use of Government aircraft by the department of National Defence;
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Department of Foreign Affairs, Trade and Development—Travel expenses for Canadian representation at international conferences and meetings".

² Relocation, winding-up, resettlement and other expenses.

Parliament The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2023–2024

(in dollars)

Honourable Members of the Senate	Sessional allowance	Living and travel expenses ¹	Office expenses
Al Zaibak M K, Ontario ²	30,090	14,717	16,317
Anderson D, Northwest Territories	169,600	91,842	144,901
Arnot D M, Saskatchewan	169,600	71,763	218,374
<i>Committee Deputy Chair</i>	6,500	–	–
<i>Legislative Liaison of the Independent Senators Group</i>	4,574	–	–
Ataullahjan S, Ontario	169,600	69,499	164,237
<i>Committee Chair</i>	13,200	–	–
Aucoin R, Nova Scotia ²	71,122	24,497	46,351
Audette M, Quebec ³	169,600	67,524	–
<i>Government Liaison in the Senate (Former)</i>	4,897	–	228,596
Batters D, Saskatchewan.....	169,600	95,654	235,838
<i>Committee Deputy Chair</i>	7,322	–	–
Bellemare D, Quebec	169,600	22,225	220,695
<i>Committee Chair</i>	13,200	–	–
Bernard W T, Nova Scotia.....	169,600	49,423	231,037
<i>Committee Deputy Chair</i>	6,500	–	–
<i>Liaison of the Progressive Senate Group</i>	2,775	–	–
Black R, Ontario	169,600	88,582	185,856
<i>Committee Chair</i>	13,200	–	–
Boehm P M, Ontario.....	169,600	5,570	209,730
<i>Committee Chair</i>	13,200	–	–
Boisvenu P-H, Quebec ²	146,694	50,357	102,998
<i>Committee Deputy Chair</i>	5,622	–	–
Boniface G, Ontario.....	169,600	39,979	208,849
<i>Committee Chair</i>	13,200	–	–
Bovey P, Manitoba ²	20,516	21,917	28,642
<i>Committee Deputy Chair</i>	786	–	–
Boyer Y, Ontario	169,600	33,351	213,343
Brazeau P, Quebec	169,600	41,396	195,957
Burey S, Ontario	169,600	59,369	89,746
Busson B, British Columbia.....	169,600	79,465	182,421
<i>Committee Deputy Chair</i>	6,500	–	–
Cardozo A, Ontario.....	169,600	18,106	157,616
Carignan C, Quebec.....	169,600	40,546	243,689
<i>Committee Deputy Chair</i>	13,000	–	–
Clement B, Ontario.....	169,600	49,188	220,276
<i>Deputy Facilitator of the Independent Senators Group</i>	21,391	–	–
<i>Chamber Coordinator of the Independent Senators Group (Former)</i>	1,708	–	–
Cordy J, Nova Scotia ³	169,600	99,775	–
<i>Committee Deputy Chair</i>	5,679	–	–
<i>Leader of the Progressive Senate Group (Former)</i>	19,795	–	631,443
Cormier R, New Brunswick	169,600	63,716	227,803
<i>Committee Chair</i>	13,200	–	–
Cotter B, Saskatchewan	169,600	76,030	193,795
<i>Committee Chair</i>	9,900	–	–
<i>Committee Deputy Chair</i>	6,500	–	–
Coyle M, Nova Scotia.....	169,600	72,097	205,669
Cuzner R, Nova Scotia ²	71,123	37,962	84,644
Dagenais J-G, Quebec.....	169,600	34,544	230,322
<i>Committee Deputy Chair</i>	6,500	–	–
Dalphond P J, Quebec ³	169,600	33,185	–
<i>Committee Deputy Chair</i>	6,500	–	–
<i>Leader of the Progressive Senate Group</i>	2,005	–	241,491
<i>Deputy Leader of the Progressive Senate Group (Former)</i>	12,440	–	–
Dasko D, Ontario.....	169,600	71,479	214,321
Deacon C, Nova Scotia	169,600	91,621	193,957
<i>Committee Deputy Chair</i>	1,800	–	–
Deacon M, Ontario	169,600	56,919	212,153

Parliament The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2023-2024—continued

(in dollars)

Honourable Members of the Senate	Sessional allowance	Living and travel expenses ¹	Office expenses
Dean T, Ontario	169,600	59,460	163,595
<i>Committee Chair</i>	13,200	—	—
<i>Deputy Facilitator of the Independent Senators Group (Former)</i>	6,309	—	—
Downe P E, Prince Edward Island	169,600	76,138	246,028
<i>Liaison of the Canadian Senators Group</i>	3,700	—	—
Duncan P, Yukon	169,600	120,607	242,704
Dupuis R, Quebec ²	134,495	56,043	109,048
<i>Committee Deputy Chair</i>	5,155	—	—
Forest É, Quebec	169,600	50,772	199,996
<i>Committee Deputy Chair</i>	6,500	—	—
Francis B, Prince Edward Island	169,600	111,613	207,957
<i>Committee Chair</i>	13,200	—	—
<i>Deputy Liaison and Caucus Chair of the Progressive Senate Group (Former)</i>	1,362	—	—
Furey G J, Newfoundland and Labrador ^{2,3}	19,148	7,972	—
<i>Speaker (Former)</i>	7,644	—	106,321
Gagné R, Manitoba ³	169,600	81,692	—
<i>Speaker</i>	60,056	—	599,855
<i>Legislative Deputy to the Government Representative in the Senate (Former)</i>	4,956	—	20,620
Galvez R, Quebec	169,600	90,724	232,210
<i>Committee Chair</i>	9,900	—	—
Gerba A, Quebec	169,600	55,139	227,596
<i>Deputy Liaison and Caucus Chair of the Progressive Senate Group</i>	138	—	—
Gignac C, Quebec	169,600	43,899	239,123
Gold M, Quebec ³	169,600	40,413	—
<i>Government Representative in the Senate</i>	92,900	—	1,156,615
Greene S, Nova Scotia	169,600	59,997	128,822
<i>Deputy Liaison of the Canadian Senators Group</i>	1,500	—	—
Greenwood M, British Columbia	169,600	119,243	200,468
Harder P, Ontario	169,600	3,953	140,861
<i>Committee Deputy Chair</i>	6,500	—	—
Hartling N J, New Brunswick	169,600	44,293	198,687
Housakos L, Quebec	169,600	50,569	232,379
<i>Committee Chair</i>	13,200	—	—
<i>Deputy Whip of the Opposition</i>	3,200	—	—
Jaffer M S B, British Columbia	169,600	123,679	201,754
<i>Committee Chair</i>	3,300	—	—
Kingston J, New Brunswick ²	71,123	23,706	38,057
Klyne M, Saskatchewan	169,600	110,856	192,618
<i>Committee Chair</i>	13,200	—	—
Kutcher S, Nova Scotia	169,600	61,464	235,006
<i>Committee Deputy Chair</i>	990	—	—
LaBoucane-Benson P, Alberta ³	169,600	117,496	—
<i>Government Liaison in the Senate (Former)</i>	1,490	—	75,116
<i>Legislative Deputy to the Government Representative in the Senate</i>	38,944	—	121,009
Lankin F, Ontario ³	169,600	27,504	—
<i>Government Liaison in the Senate</i>	2,010	—	209,621
Loffreda T, Quebec	169,600	51,235	193,247
<i>Committee Deputy Chair</i>	3,322	—	—
MacAdam J, Prince Edward Island ²	154,555	49,037	80,040
MacDonald M L, Nova Scotia	169,600	94,663	236,696
<i>Committee Chair</i>	13,200	—	—
Manning F, Newfoundland and Labrador	169,600	88,641	232,661
<i>Committee Chair</i>	13,200	—	—
Marshall E, Newfoundland and Labrador	169,600	72,186	217,750
Martin Y, British Columbia ³	169,600	104,035	—
<i>Committee Chair</i>	10,929	—	—
<i>Deputy Leader of the Opposition</i>	27,700	—	246,935
Marwah S, Ontario ²	73,964	17,587	56,156
Massicotte P J, Quebec	169,600	21,825	166,218
<i>Committee Chair</i>	3,300	—	—

Parliament The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2023–2024—continued

(in dollars)

Honourable Members of the Senate	Sessional allowance	Living and travel expenses ¹	Office expenses
McBean M, Ontario ²	47,871	11,273	5,518
McCallum M J, Manitoba	169,600	103,917	223,416
McNair J M, New Brunswick ²	71,123	22,279	40,910
McPhedran M, Manitoba	169,600	115,721	220,123
Mégie M-F, Quebec	169,600	39,366	183,970
<i>Committee Deputy Chair</i>	5,382	—	—
Miville-Dechêne J, Quebec	169,600	40,133	223,592
<i>Committee Deputy Chair</i>	6,500	—	—
Mockler P, New Brunswick	169,600	46,229	243,892
<i>Committee Chair</i>	13,200	—	—
Moncion L, Ontario	169,600	39,927	220,778
<i>Committee Chair</i>	13,200	—	—
Moodie R, Ontario	169,600	87,989	209,121
Oh V, Ontario	169,600	54,067	245,367
Omidvar R, Ontario	169,600	66,324	225,261
<i>Committee Chair</i>	13,200	—	—
Osler F, Manitoba	169,600	115,393	188,927
Oudar M, Quebec ²	22,418	3,764	3,606
Pate K, Ontario	169,600	52,239	220,967
Patterson D G, Nunavut ²	126,288	160,301	170,174
<i>Deputy Leader of the Canadian Senators Group (Former)</i>	7,992	—	—
Patterson R, Ontario.....	169,600	36,504	173,915
<i>Deputy Leader of the Canadian Senators Group</i>	5,708	—	—
Petitclerc C, Quebec	169,600	30,956	212,900
<i>Committee Deputy Chair</i>	6,500	—	—
<i>Chair of Group Deliberations for the Independent Senators Group</i>	3,200	—	—
Petten I G, Newfoundland and Labrador ²	154,555	90,627	111,043
Plett D N, Manitoba ³	169,600	148,682	—
<i>Leader of the Opposition</i>	43,900	—	1,101,686
Poirier R-M, New Brunswick.....	169,600	54,569	190,651
<i>Committee Deputy Chair</i>	6,500	—	—
<i>Chair of the Conservative Caucus</i>	6,500	—	—
Prosper P J, Nova Scotia ²	124,920	56,668	125,442
Quinn J, New Brunswick	169,600	64,188	214,235
Ravalia M-I, Newfoundland and Labrador.....	169,600	106,649	225,305
Richards D, New Brunswick.....	169,600	59,634	132,547
Ringuette P, New Brunswick	169,600	48,385	179,992
<i>Speaker Pro Tempore</i>	27,700	—	—
Robinson M, Prince Edward Island ²	32,826	19,042	11,312
Ross K, New Brunswick ²	71,123	23,790	25,874
Saint-Germain R, Quebec ³	169,600	60,329	—
<i>Facilitator of the Independent Senators Group</i>	43,900	—	1,217,522
Seidman J G, Quebec ³	169,600	38,537	—
<i>Committee Chair</i>	13,200	—	—
<i>Whip of the Opposition</i>	7,500	—	333,182
Senior P, Ontario ²	47,871	7,691	10,092
Shugart I, Ontario ²	98,933	158	73,151
Simons P, Alberta	169,600	104,250	201,069
<i>Committee Deputy Chair</i>	6,500	—	—
Smith L W, Quebec	169,600	30,814	222,280
<i>Committee Deputy Chair</i>	6,534	—	—
Sorensen K, Alberta.....	169,600	109,383	160,853
Tannas S, Alberta ³	169,600	151,049	—
<i>Leader of the Canadian Senators Group</i>	21,800	—	671,062
Varone T, Ontario ²	47,871	3,973	11,929
Verner J, Quebec	169,600	47,405	215,314
<i>Committee Deputy Chair</i>	6,500	—	—
Wallin P, Saskatchewan.....	169,600	70,316	234,018
<i>Committee Chair</i>	13,200	—	—
Wells D M, Newfoundland and Labrador	169,600	108,160	233,912
<i>Committee Deputy Chair</i>	6,500	—	—

**Parliament
The Senate**

Statement of sessional and expense allowances, travel and office expenses paid in 2023-2024—concluded

(in dollars)

Honourable Members of the Senate	Sessional allowance	Living and travel expenses ¹	Office expenses
White J A, Newfoundland and Labrador ²	124,920	74,071	61,431
<i>Deputy Leader of the Progressive Senate Group</i>	1,260	—	—
Woo Y P, British Columbia	169,600	105,354	188,520
<i>Committee Chair</i>	13,200	—	—
<i>Committee Deputy Chair</i>	5,510	—	—
Yussuff H, Ontario.....	169,600	59,106	217,463
<i>Committee Deputy Chair</i>	1,345	—	—
Total	16,590,079	6,377,951	22,519,158

¹ Includes living expenses in the Parliamentary District.

² Senators who were appointed, have resigned, retired or passed away during fiscal year 2023–2024.

³ As of April 1, 2017, the House Officers' office expense budget is consolidated with the Senators' office expense budget.

**Privy Council
Privy Council Office**

Salaries and allowances to ministers of State

The purpose of the following statement is to present information about salaries and allowances to ministers of State. However, there are no salaries and allowances to ministers of State for this fiscal year.

Public Safety, Democratic Institutions and Intergovernmental Affairs Correctional Service of Canada

Expenditures by institution

(in dollars)

Institution	Operation and maintenance	Capital	Total
Archambault Institution, Sainte-Anne-des-Plaines, Quebec	66,531,451	16,030,564	82,562,015
Atlantic Institution, Renous, New Brunswick	57,116,465	2,655,789	59,772,254
Bath Institution, Bath, Ontario	59,536,936	3,886,126	63,423,062
Beaver Creek Institution, Gravenhurst, Ontario	68,166,055	3,433,149	71,599,204
Bowden Institution, Innisfail, Alberta	72,057,043	11,976,924	84,033,967
Collins Bay Institution, Kingston, Ontario	78,720,847	3,443,551	82,164,398
Cowansville Institution, Cowansville, Quebec	49,239,718	10,729,132	59,968,850
Donnacona Institution, Donnacona, Quebec	58,807,482	3,545,475	62,352,957
Dorchester Penitentiary (Shepody Healing Centre), Dorchester, New Brunswick	88,589,491	4,445,134	93,034,625
Drumheller Institution, Drumheller, Alberta	63,920,958	13,948,017	77,868,975
Drummond Institution, Drummondville, Quebec	39,842,259	1,720,347	41,562,606
Edmonton Institution, Edmonton, Alberta	59,600,286	940,924	60,541,210
Edmonton Institution for Women, Edmonton, Alberta	37,074,656	1,666,049	38,740,705
Federal Training Centre, Laval, Quebec	73,784,769	6,486,139	80,270,908
Fraser Valley Institution for Women, Abbotsford, British Columbia	29,506,891	198,103	29,704,994
Grand Valley Institution for Women, Kitchener, Ontario	44,542,875	1,839,409	46,382,284
Grande Cache Institution, Grande Cache, Alberta	46,364,486	4,976,623	51,341,109
Grierson Institution, Edmonton, Alberta	7,393,812	5,382,255	12,776,067
Joliette Institution, Joliette, Quebec	27,233,565	796,277	28,029,842
Joyceville Institution, Kingston, Ontario	95,126,873	25,158,008	120,284,881
Kent Institution, Agassiz, British Columbia	63,485,783	13,035,071	76,520,854
Kingston Penitentiary, Kingston, Ontario	1,083,547	271,421	1,354,968
Kwikw̥xwelhp Healing Village, Harrison Mills, British Columbia	9,288,348	465,411	9,753,759
La Macaza Institution, La Macaza, Quebec	36,355,751	1,534,706	37,890,457
Matsqui Institution, Abbotsford, British Columbia	46,012,394	10,115,914	56,128,308
Millhaven Institution, Bath, Ontario	62,158,281	2,342,808	64,501,089
Mission Institution, Mission, British Columbia	54,774,909	3,812,549	58,587,458
Mountain Institution, Agassiz, British Columbia	42,690,820	6,883,175	49,573,995
National Headquarters, Ottawa, Ontario	426,617,006	30,901,761	457,518,767
Nova Institution for Women, Truro, Nova Scotia	29,797,845	1,145,737	30,943,582
Okimaw Ohci Healing Lodge, Maple Creek, Saskatchewan	12,296,757	240,247	12,537,004
Pacific Institution/Regional Treatment Centre, Abbotsford, British Columbia	71,136,687	1,277,169	72,413,856
Pê Sâkâstêw Centre, Mâskwâcis, Alberta	10,152,542	2,735,721	12,888,263
Port-Cartier Institution, Port-Cartier, Quebec	43,053,550	560,350	43,613,900
Regional Correctional Staff College—Atlantic, Moncton, New Brunswick	2,454,810	–	2,454,810
Regional Correctional Staff College—Ontario, Kingston, Ontario	6,089,982	766,453	6,856,435
Regional Correctional Staff College—Pacific, Abbotsford, British Columbia	5,276,645	–	5,276,645
Regional Correctional Staff College—Prairies, Saskatoon, Saskatchewan	7,818,363	29,787	7,848,150
Regional Correctional Staff College—Quebec, Laval, Quebec	6,513,887	(26,230)	6,487,657
Regional Headquarters—Atlantic, Moncton, New Brunswick	35,586,452	193,278	35,779,730
Regional Headquarters—Ontario, Kingston, Ontario	38,787,226	608,418	39,395,644
Regional Headquarters—Pacific, Abbotsford, British Columbia	37,568,004	2,456,977	40,024,981
Regional Headquarters—Prairies, Saskatoon, Saskatchewan	47,552,801	1,979,228	49,532,029
Regional Headquarters—Quebec, Laval, Quebec	38,506,621	136,672	38,643,293
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Quebec	10,191,393	–	10,191,393
Regional Parole Offices—Atlantic, Moncton, New Brunswick	38,520,466	432,128	38,952,594
Regional Parole Offices—Ontario, Kingston, Ontario	103,078,177	408,520	103,486,697
Regional Parole Offices—Pacific, Abbotsford, British Columbia	69,862,209	612,376	70,474,585
Regional Parole Offices—Prairies, Winnipeg, Manitoba	95,669,869	1,231,187	96,901,056
Regional Parole Offices—Quebec, Montréal, Quebec	84,853,711	2,964,830	87,818,541
Regional Psychiatric Centre, Saskatoon, Saskatchewan	56,468,236	1,555,512	58,023,748
Regional Reception Centre, Sainte-Anne-des-Plaines, Quebec	56,038,606	6,326,086	62,364,692
Regional Treatment Centre, Bath, Ontario	15,764,314	–	15,764,314
Saskatchewan Penitentiary, Prince Albert, Saskatchewan	93,522,748	9,700,472	103,223,220
Springhill Institution, Springhill, Nova Scotia	62,029,940	14,099,522	76,129,462
Stony Mountain Institution, Winnipeg, Manitoba	86,756,832	11,260,770	98,017,602
Warkworth Institution, Campbellford, Ontario	60,321,888	1,753,417	62,075,305
William Head Institution, Victoria, British Columbia	17,931,624	1,150,285	19,081,909
Willow Cree Healing Lodge, Duck Lake, Saskatchewan	11,510,845	143,211	11,654,056
Total	3,120,736,787	256,362,934	3,377,099,721

Public Safety, Democratic Institutions and Intergovernmental Affairs Office of the Chief Electoral Officer

Voted and statutory expenditures by program

(in dollars)

Funding authority	Regulatory Oversight	Electoral Administration	Electoral Boundaries Readjustment Administration	Internal services	Total
Vote 1—Program expenditures					
Salaries of indeterminate positions	13,559,776	27,248,209	64,982	23,910,915	64,783,882
Statutory expenditures					
June 2023 Four By-Elections.....	531,828	4,524,975	–	327,995	5,384,798
July 2023 By-Election in Calgary Heritage	99,114	959,573	–	76,930	1,135,617
March 2024 By-Election in Durham.....	163,691	1,387,552	–	75,833	1,627,076
45th General Election Preparation	1,277,775	61,757,114	–	9,422,101	72,456,990
44th General Election and other elections.....	2,207,562	845,040	–	69,413	3,122,015
Electoral district associations' auditors subsidy	868,233	–	–	–	868,233
Other expenditures under the <i>Canada Elections Act</i>	7,510,971	38,649,999	1,111,847	35,004,916	82,277,733
	12,659,174	108,124,253	1,111,847	44,977,188	166,872,462
Contributions to employee benefit plans	2,820,186	8,719,123	147,268	5,723,571	17,410,148
Total.....	29,039,136	144,091,585	1,324,097	74,611,674	249,066,492

Details of expenditures – June 2023 Four By-Elections

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Regulatory Oversight	Electoral Administration	Internal services	Total
Notre-Dame-de-Grâce—Westmount (Quebec)	126,390	637,607	–	763,997
Oxford (Ontario).....	152,403	740,210	–	892,613
Portage-Lisgar (Manitoba).....	141,571	638,919	–	780,490
Winnipeg South Centre (Manitoba)	104,179	775,043	–	879,222
Elections Canada headquarters ¹	7,285	1,733,196	327,995	2,068,476
Total.....	531,828	4,524,975	327,995	5,384,798

¹ Includes expenditures incurred to conduct the by-elections at Elections Canada headquarters as well as to support the returning officers in the electoral districts.

Details of expenditures – July 2023 By-Election in Calgary Heritage

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Regulatory Oversight	Electoral Administration	Internal services	Total
Calgary Heritage (Alberta).....	98,079	544,723	–	642,802
Elections Canada headquarters ¹	1,035	414,850	76,930	492,815
Total.....	99,114	959,573	76,930	1,135,617

¹ Includes expenditures incurred to conduct the by-elections at Elections Canada headquarters as well as to support the returning officers in the electoral districts.

Details of expenditures – March 2024 By-Election in Durham

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Regulatory Oversight	Electoral Administration	Internal services	Total
Durham (Ontario)	163,001	872,576	–	1,035,577
Elections Canada headquarters ¹	690	514,976	75,833	591,499
Total.....	163,691	1,387,552	75,833	1,627,076

¹ Includes expenditures incurred to conduct the by-elections at Elections Canada headquarters as well as to support the returning officers in the electoral districts.

Treasury Board Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compensation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Playlist Requirements	Vote 35 Capital Budget Carry Forward
Agriculture and Agri-Food							
Department of Agriculture and Agri-Food							
Operating expenditures	1	–	898,863	56,498,669	26,200,060	18,314,997	–
Capital expenditures	5	–	–	–	–	–	11,948,200
Canadian Dairy Commission							
Program expenditures	1	–	4,500	1,006,573	–	142,012	–
Canadian Grain Commission							
Program expenditures	1	–	–	487,903	208,638	–	–
Atlantic Canada Opportunities Agency							
Atlantic Canada Opportunities Agency							
Operating expenditures	1	–	–	5,097,768	3,317,468	–	–
Canadian Heritage							
Department of Canadian Heritage							
Operating expenditures	1	–	7,333	27,368,364	8,012,107	–	–
Canada Council for the Art							
Payments to the Council	1	–	–	4,516,798	–	–	–
Canadian Broadcasting Corporation							
Payments to the Corporation for operating expenditures	1	–	–	167,115,096	–	–	–
Canadian Museum for Human Rights							
Payments to the Museum for operating and capital expenditures	1	–	–	2,061,353	–	–	–
Canadian Museum of History							
Payments to the Museum for operating and capital expenditures	1	–	–	6,856,838	–	464,660	–
Canadian Museum of Immigration at Pier 21							
Program expenditures	1	–	–	974,200	–	–	–
Canadian Museum of Nature							
Payments to the Museum for operating and capital expenditures	1	–	–	43,109	–	13,701	–
Canadian Radio-television and Telecommunications Commission							
Program expenditures	1	–	7,319	59,736	3,153,924	–	–
Library and Archives of Canada							
Operating expenditures	1	–	–	11,130,918	5,867,191	–	–
Capital expenditures	5	–	–	–	–	–	14,201,825
National Arts Centre Corporation							
Payments to the Corporation for operating expenditures	1	–	–	5,580,332	–	–	–
National Film Board							
Program expenditures	1	–	2,397	875,524	2,018,770	–	–
National Gallery of Canada							
Payments to the Gallery for operating and capital expenditures	1	–	–	3,770,688	–	–	–
National Museum of Science and Technology							
Payments to the Museum for operating and capital expenditures	1	–	–	3,765,415	–	59,832	–
Telefilm Canada							
Program expenditures	1	–	–	3,492,665	–	–	–
The National Battlefields Commission							
Program expenditures	1	–	–	566,869	456,363	–	–
Crown-Indigenous Relations and Northern Affairs							
Department of Crown-Indigenous Relations and Northern Affairs							
Operating expenditures	1	–	10,432	27,115,993	16,954,721	660,498	–
Capital expenditures	5	–	–	–	–	–	83,751

Treasury Board Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—continued

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compensation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Requirements	Vote 35 Capital Budget Carry Forward
Canadian High Arctic Research Station							
Program expenditures	1	–	–	162,942	1,104,538	–	–
Economic Development Agency of Canada for the Regions of Quebec							
Economic Development Agency of Canada for the Regions of Quebec							
Operating expenditures	1	–	–	3,202,426	1,796,507	–	–
Employment and Workforce Development							
Department of Employment and Social Development							
Operating expenditures	1	–	61,597	141,213,905	87,029,716	450,524	–
Canadian Accessibility Standards Development Organization							
Operating expenditures	1	–	–	127,500	576,879	–	–
Canadian Centre for Occupational Health and Safety							
Program expenditures	1	–	–	1,550,928	–	301,194	–
Environment and Climate Change							
Department of the Environment							
Operating expenditures	1	–	225,116	85,909,375	33,048,538	–	–
Capital expenditures	5	–	551,181	–	–	–	28,832,786
Impact Assessment Agency of Canada							
Operating expenditures	1	–	90,000	3,506,055	3,029,425	–	–
Parks Canada Agency							
Operating expenditures, grants and contributions	1	–	84,650	54,762,516	17,396,186	23,799,173	–
Capital expenditures	5	–	–	–	–	–	44,589,298
Finance							
Department of Finance							
Program expenditures	1	–	1,000	13,403,111	6,390,814	–	–
Financial Transactions and Reports Analysis Centre of Canada							
Program expenditures	1	–	–	4,825,035	2,056,725	–	–
Office of the Auditor General							
Program expenditures	1	–	–	4,648,063	4,785,380	4,069,035	–
Fisheries, Oceans and the Canadian Coast Guard							
Department of Fisheries and Oceans							
Operating expenditures	1	–	43,330	150,874,769	56,109,897	68,015,055	–
Capital expenditures	5	–	–	–	–	–	277,772,068
Global Affairs							
Department of Foreign Affairs, Trade and Development							
Operating expenditures	1	–	280,480	95,622,785	51,136,681	23,640,357	–
Capital expenditures	5	–	–	330,670	–	–	14,922,493
Canadian Commercial Corporation							
Payments to the Corporation	1	–	–	962,379	–	–	–
International Development Research Centre							
Payments to the Centre	1	–	–	5,596,765	–	–	–
International Joint Commission (Canadian Section)							
Program expenditures	1	–	–	395,499	412,191	147,350	–
Invest in Canada Hub							
Program expenditures	1	–	–	–	1,680,578	–	–

Treasury Board Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*continued*

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compensation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Playlist Requirements	Vote 35 Capital Budget Carry Forward
Health							
Department of Health							
Operating expenditures	1	–	577,448	112,300,064	71,625,574	–	–
Capital expenditures	5	–	–	–	–	–	4,805,642
Canadian Food Inspection Agency							
Operating expenditures, grants and contributions	1	–	38,815	34,227,946	20,334,797	20,691,004	–
Capital expenditures	5	–	500,000	–	–	–	6,467,034
Canadian Institutes of Health Research							
Operating expenditures	1	–	–	6,599,768	3,245,031	1,336,593	–
Patented Medicine Prices Review Board							
Program expenditures	1	–	–	912,929	560,702	–	–
Public Health Agency of Canada							
Operating expenditures	1	–	6,379	41,161,289	353,443,011	405,534	–
Capital expenditures	5	–	–	–	–	–	9,851,437
Immigration, Refugees and Citizenship							
Department of Citizenship and Immigration							
Operating expenditures	1	–	30,987	123,740,624	50,908,083	576,260	–
Capital expenditures	5	–	–	–	–	–	10,174,401
Immigration and Refugee Board							
Program expenditures	1	–	2,500	28,419,175	12,219,010	–	–
Indigenous Services							
Department of Indigenous Services							
Operating expenditures	1	–	11,600	82,875,517	106,993,646	23,828,229	–
Capital expenditures	5	–	–	–	–	–	1,030,979
Grants and contributions	10	119,200,000	–	–	–	–	–
Federal Economic Development Agency for Northern Ontario							
Operating expenditures	1	–	–	–	629,044	–	–
Infrastructure and Communities							
Office of Infrastructure of Canada							
Operating expenditures	1	–	–	12,938,794	11,997,866	1,262,101	–
Capital expenditures	5	–	–	–	–	–	3,205,625
Innovation, Science and Industry							
Department of Industry							
Operating expenditures	1	–	34,396	59,113,148	32,380,087	–	–
Capital expenditures	5	–	–	–	–	–	5,064,982
Canadian Space Agency							
Operating expenditures	1	–	1,442	5,150,758	2,680,895	4,490,984	–
Capital expenditures	5	–	–	–	–	–	54,429,485
Canadian Tourism Commission							
Payments to the Commission	1	–	–	1,758,022	–	–	–
Copyright Board							
Program expenditures	1	–	–	179,809	194,403	26,000	–
Federal Economic Development Agency for Southern Ontario							
Operating expenditures	1	–	–	2,615,308	1,868,235	699,031	–
National Research Council of Canada							
Operating expenditures	1	–	2,500	29,728,273	19,197,606	–	–
Capital expenditures	5	–	–	–	–	–	12,162,707
Natural Sciences and Engineering Research Council							
Operating expenditures	1	–	–	7,847,591	2,673,804	688,132	–
Social Sciences and Humanities Research Council							
Operating expenditures	1	–	2,500	537,772	1,909,955	–	–

Treasury Board Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—continued

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compensation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Requirements	Vote 35 Capital Budget Carry Forward
Standards Council of Canada							
Payments to the Council	1	–	–	–	–	304,515	–
Statistics Canada							
Program expenditures	1	–	5,500	87,887,766	11,930,719	–	–
Justice							
Department of Justice							
Operating expenditures	1	–	4,953	30,099,433	28,964,084	–	–
Administrative Tribunals Support Service of Canada							
Program expenditures	1	–	–	6,041,821	3,657,175	145,617	–
Canadian Human Rights Commission							
Program expenditures	1	–	–	3,351,690	1,858,190	523,973	–
Courts Administration Service							
Program expenditures	1	–	1,500	9,607,962	2,860,850	647,804	–
Law Commissions of Canada							
Program expenditures	1	–	–	–	218,540	–	–
Office of the Commissioner for Federal Judicial Affairs							
Operating expenditures	1	–	–	816,789	296,275	65,000	–
Canadian Judicial Council							
Operating expenditures	5	–	–	13,165	230,873	–	–
Office of the Director of Public Prosecutions							
Program expenditures	1	–	3,783	6,767,955	9,916,190	–	–
Offices of the Information and Privacy Commissioners of Canada							
Office of the Information Commissioner of Canada							
Program expenditures	1	–	1,976	1,768,799	683,413	–	–
Office of the Privacy Commissioner of Canada							
Program expenditures	5	–	–	2,963,220	1,120,776	–	–
Registrar of the Supreme Court of Canada							
Program expenditures	1	–	–	2,623,018	1,068,465	370,403	–
National Defence							
Department of National Defence							
Operating expenditures	1	–	100,271	291,050,119	793,445,125	–	–
Capital expenditures	5	–	–	–	–	79,554	–
Communications Security Establishment							
Program expenditures	1	–	–	28,547,944	18,445,835	–	–
Military Grievances External Review Committee							
Program expenditures	1	–	–	636,943	308,308	–	–
Military Police Complaints Commission							
Program expenditures	1	–	–	264,155	221,944	42,005	–
National Revenue							
Canada Revenue Agency							
Operating expenditures, contributions and recoverable expenditures in relation to the application of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>	1	–	97,558	428,391,737	6,236,826	122,951,692	–

Treasury Board Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*continued*

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compensation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Playlist Requirements	Vote 35 Capital Budget Carry Forward
Natural Resources							
Department of Natural Resources							
Operating expenditures	1	–	1,067,322	46,144,335	30,574,802	–	–
Capital expenditures	5	–	–	–	–	–	7,447,945
Canadian Energy Regulator							
Program expenditures	1	–	–	989,336	3,922,036	1,227,397	–
Canadian Nuclear Safety Commission							
Program expenditures	1	–	2,534	645,939	1,952,430	–	–
Office of the Governor General's Secretary							
Office of the Governor General's Secretary							
Program Expenditures.....	1	–	–	1,928,596	894,181	–	–
Parliament							
Secretariat of the National Security and Intelligence Committee of Parliamentarians							
Program expenditures	1	–	–	96,109	170,500	–	–
Prairies and Canadian Northern Economic Development							
Department of Western Economic Diversification							
Operating expenditures	1	–	500,000	3,315,816	2,531,489	–	–
Canadian Northern Economic Development Agency							
Operating expenditures	1	–	1,183	1,206,057	1,052,326	–	–
Privy Council							
Privy Council Office							
Program expenditures	1	–	530,000	16,115,333	7,006,268	–	–
Canadian Transportation Accident Investigation and Safety Board							
Program expenditures	1	–	–	3,129,939	1,534,996	–	–
National Security and Intelligence Review Agency Secretariat							
Program expenditures	1	–	–	68,720	1,310,449	–	–
Office of the Intelligence Commissioner							
Program expenditures	1	–	–	44,061	118,440	–	–
Pacific Economic Development Agency of Canada							
Operating expenditures	1	–	–	–	1,306,391	154,530	–
Public Service Commission							
Program expenditures	1	–	6,279	10,901,453	3,585,079	–	–
Public Safety, Democratic Institutions and Intergovernmental Affairs							
Department of Public Safety and Emergency Preparedness							
Operating expenditures	1	–	1,767	18,241,803	4,648,981	2,166,718	–
Canada Border Services Agency							
Operating expenditures	1	–	17,517	61,486,087	–	20,665,849	–
Canadian Intergovernmental Conference Secretariat							
Program expenditures	1	–	–	335,911	200,296	7,500	–
Canadian Security Intelligence Service							
Program expenditures	1	–	–	4,760,752	24,760,843	111,344,853	–
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police							
Program expenditures	1	–	–	770,228	468,231	–	–
Correctional Service of Canada							
Operating expenditures, grants and contributions	1	–	49,938	135,199,535	93,018,607	1,539,473	–

Treasury Board Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—concluded

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compensation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Playlist Requirements	Vote 35 Capital Budget Carry Forward
Capital expenditures	5	–	–	–	–	–	50,475,643
Leaders' Debates Commission							
Program expenditures	1	–	–	66,881	21,078	–	–
Office of the Chief Electoral Officer							
Program expenditures	1	–	–	15,124,165	2,380,290	–	–
Office of the Commissioner of Official Languages							
Program expenditures	1	–	–	2,384,954	995,228	–	–
Office of the Correctional Investigator of Canada							
Program expenditures	1	–	–	522,907	244,047	36,248	–
Parole Board of Canada							
Program expenditures	1	–	–	7,059,441	2,976,435	107,028	–
Royal Canadian Mounted Police							
Operating expenditures	1	–	511,244	162,543,644	89,756,578	47,898,656	–
Capital expenditures	5	–	–	–	–	–	75,671,260
Royal Canadian Mounted Police External Review Committee							
Program expenditures	1	–	–	130,053	–	–	–
Public Services and Procurement							
Department of Public Works and Government Services							
Operating expenditures	1	–	45,239	138,808,500	59,557,044	–	–
National Capital Commission							
Payments to the Commission for operating expenditures	1	–	–	805,603	–	1,081,221	–
Shared Services Canada							
Operating expenditures	1	–	4,707	101,494,560	141,133,728	–	–
Capital expenditures	5	–	–	–	–	–	37,687,125
Transport							
Department of Transport							
Operating expenditures	1	–	710,565	81,168,384	32,246,702	6,241,591	–
Capital expenditures	5	–	–	–	–	–	36,581,667
Canadian Transportation Agency							
Program expenditures	1	–	–	4,046,793	1,082,194	–	–
Treasury Board							
Treasury Board Secretariat							
Program expenditures	1	–	3,786,398	34,814,103	15,327,632	6,164,327	–
Canada School of Public Service							
Program expenditures	1	–	2,500	8,714,800	2,688,696	98,539	–
Office of the Commissioner of Lobbying							
Program expenditures	1	–	–	379,135	195,429	–	–
Office of the Public Sector Integrity Commissioner							
Program expenditures	1	–	–	469,230	251,967	344,429	–
Veterans Affairs							
Department of Veterans Affairs							
Operating expenditures	1	–	33,356	45,340,667	12,779,082	–	–
Veterans Review and Appeal Board							
Program expenditures	1	–	–	1,255,003	435,907	–	–
Women, Gender Equality and Youth							
Department for Women and Gender Equality							
Operating expenditures	1	–	–	4,846,490	2,470,746	–	–
Total		119,200,000	10,962,855	3,261,774,160	2,450,667,762	518,291,178	707,406,353

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Section **12**

Public Accounts of Canada
2023–2024

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