



Government
of Canada Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2022

Volume III

**Additional
information and
analyses**

Canada

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Volume III

Public Accounts of Canada

2021–2022

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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
2021–2022

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. Some previous year's figures 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 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, 2022 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:

Patsy Armstrong

For:

Cheryl Blahey
Chief Financial Officer

Winnipeg, Canada
June 13, 2022

Canadian Grain Commission Revolving Fund—*continued*

Statement of authority (used) provided (unaudited) for the year ended March 31, 2022

(in thousands of dollars)

	2022		2021	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results.....	(3,364)	(14,858)	(6,721)	22,139
Items not requiring use of funds.....	2,960	4,050	2,859	3,123
Operating source (use) of funds	(404)	(10,808)	(3,862)	25,262
Items requiring use of funds				
Net tangible capital assets acquisitions	(6,366)	(3,486)	(2,731)	(2,970)
Net other assets and liabilities	–	(1,752)	–	(10,447)
Authority provided	(6,770)	(16,046)	(6,593)	11,845
Annual voted authority and other statutory items provided (used)	5,922	(6,492)	5,760	(6,841)
Revolving fund legislative authority provided (used)	(848)	(9,554)	(833)	18,686

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, 2022

(in thousands of dollars)

	2022	2021
Debit balance in the accumulated net charge against the Fund’s authority	143,759	154,303
Payables charged against the appropriation at year-end	(2,440)	(2,390)
	141,319	151,913
Receivables credited to the appropriation at year-end	148	146
Other	2,963	1,925
	144,430	153,984
Authority limit	2,000	2,000
Unused authority carried forward	146,430	155,984

Canadian Grain Commission Revolving Fund—continued

Independent auditor's report

To the Chief Commissioner, Commissioners and the Departmental Audit Committee of Canadian Grain Commission Revolving Fund

Our opinion

In our opinion, the accompanying financial statements of the Canadian Grain Commission Revolving Fund as at March 31, 2022 and for the year then ended are prepared, in all material respects, in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*.

What we have audited

The Canadian Grain Commission Revolving Fund's financial statements comprise:

- the statement of financial position as at March 31, 2022;
- 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 Canadian Grain Commission Revolving 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 Canadian Grain Commission Revolving 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 Canadian Grain Commission Revolving Fund and should not be used by parties other than the Canadian Grain Commission Revolving 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 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 Canadian Grain Commission Revolving 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 Canadian Grain Commission Revolving Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Canadian Grain Commission Revolving 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 Canadian Grain Commission Revolving 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 Canadian Grain Commission Revolving 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 Canadian Grain Commission Revolving 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 10, 2022

Canadian Grain Commission Revolving Fund—*continued*

Statement of financial position as at March 31, 2022

(in thousands of dollars)

	2022	2021
Assets		
Financial assets		
Accounts receivable (note 3)	3,728	9,087
Accountable advances	9	7
	3,737	9,094
Non-financial assets		
Prepaid expenses	707	564
Tangible capital assets (note 4)	11,667	12,209
	12,374	12,773
Total.....	16,111	21,867
Liabilities and net assets		
Liabilities		
Accounts payable and accrued liabilities (note 5)	2,841	3,718
Salaries payable	3,579	3,547
Vacation, overtime and compensatory leave payable	2,825	3,108
Deferred revenue	955	941
Employee severance benefits liability (note 6)	1,109	1,437
	11,309	12,751
Net assets (note 8).....	4,802	9,116
Total.....	16,111	21,867
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:

Anthony Chorney
Chief Commissioner and Deputy Head

Cheryl Blahey
Chief Financial Officer

Canadian Grain Commission Revolving Fund—continued**Statement of operations and net assets for the year ended March 31, 2022**

(in thousands of dollars)

	2022						2021
	Grain Regulation		Internal Services		Total		Total
	Planned Results	Actual	Planned Results	Actual	Planned Results	Actual	Actual
Revenue							
Fees and services.....	52,865	41,771	—	—	52,865	41,771	76,851
Parliamentary appropriations (note 7).....	6,215	6,197	245	243	6,460	6,440	6,801
Licensing and producer cars	2,210	1,896	—	—	2,210	1,896	2,119
Optional services	2,369	1,715	25	27	2,394	1,742	2,207
Other revenues	—	—	—	31	—	31	44
	63,659	51,579	270	301	63,929	51,880	88,022
Operating expenses							
Personnel.....	35,319	32,431	16,373	15,679	51,692	48,110	47,890
Rentals	4,179	4,114	1,684	2,035	5,863	6,149	5,854
Amortization of tangible capital assets	—	2,846	—	883	—	3,729	2,962
Professional services	1,248	483	4,541	3,044	5,789	3,527	2,676
Transport and communication	1,063	884	1,112	711	2,175	1,595	1,871
Materials and supplies.....	1,804	1,243	271	63	2,075	1,306	1,452
Machinery and equipment	615	685	558	431	1,173	1,116	1,959
Repairs and maintenance	1,117	622	382	75	1,499	697	679
Loss on disposal of tangible assets	—	195	—	104	—	299	170
Information	60	73	408	109	468	182	325
Other	5	10	39	18	44	28	45
	45,410	43,586	25,368	23,152	70,778	66,738	—
Net results	18,249	7,993	(25,098)	(22,851)	(6,849)	(14,858)	22,139
Net assets, beginning of year.....						9,116	7,517
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority during the year						10,544	(20,540)
Net assets, end of year						4,802	9,116

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, 2022**

(in thousands of dollars)

	2022	2021
Operating activities		
Net results for the year	(14,858)	22,139
Items not affecting use of funds		
Amortization of tangible capital assets.....	3,729	2,962
Provision for employee severance benefits	22	(9)
Loss on disposal of tangible capital assets	299	170
	(10,808)	25,262
Payments of employee severance benefits	(350)	(135)
Variations in statement of financial position		
Accounts receivable.....	5,359	(2,266)
Accountable advances.....	(2)	2
Prepaid expenses.....	(143)	(208)
Accounts payable and accrued liabilities.....	(877)	1,568
Salaries payable	32	(1,332)
Vacation, overtime and compensatory leave payable	(283)	751
Deferred revenue	14	(132)
	(7,058)	23,510
Net financial resources (used) provided by operating activities.....		
Capital investing activities		
Acquisition of tangible capital assets.....	(3,524)	(3,005)
Proceeds from disposal of tangible capital assets.....	38	35
	(3,486)	(2,970)
Net financial resources used by capital investing activities		
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year....	(10,544)	20,540
Accumulated net charge against the Fund's authority, beginning of year.....	154,303	133,763
Accumulated net charge against the Fund's authority, end of year.....	143,759	154,303

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, 2022

1. Authority and purpose

The Canadian Grain Commission Revolving Fund (the Fund) derives its authority from the *Canada Grain Act*. The Canadian Grain Commission Revolving Fund's mandate as set out in the *Canadian 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, to ensure a dependable commodity for domestic and export markets.

To achieve its mandate effectively, the Canadian Grain Commission Revolving Fund implemented the Departmental Results Framework and Program Inventory, as required by the Treasury Board Policy on Results, effective April 1, 2018. The Canadian Grain Commission Revolving 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 Canadian Grain Commission Revolving 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 and drawdown authority of \$2,000,000.

The Canadian Grain Commission Revolving Fund did not access its net authority provided from the Treasury Board for the fiscal year ended March 31, 2022. The Canadian Grain Commission Revolving Fund received a total of \$6,505,592 through the Appropriation Acts approved by Parliament for the fiscal year 2021–2022 (\$6,825,227 in 2020–2021).

From 2013–2018, the Canadian Grain Commission Revolving Fund's accumulated surplus was mainly due to higher than expected grain volumes handled. In response, following the 2017 User Fees Consultation and Pre-Proposal Notification, the Canadian Grain Commission Revolving Fund reduced fees for official grain inspection and official grain weighing services by 24% as at August 1, 2017. The remaining fees were updated as at April 1, 2018. However, higher than expected grain volumes handled and relatively stable operating costs continued for 2019–2021 which led to further surplus growth. As a result, effective August 1, 2021, the four fees for official inspection and weighing that generated most of the accumulated surplus from 2018–2021 were reduced by 29%.

In accordance with the Government's policy on self-insurance, the Canadian Grain Commission Revolving Fund does not carry its own insurance. The Canadian Grain Commission Revolving 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 salaries payable related to unsettled labour contracts, 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, 2022 disclosed in the statement of operations were based on revenues and expenses as per the Canadian Grain Commission Revolving Fund's 2021–2022 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, 2022—*continued*

(c) Revenue recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. The majority of service fees such as inspection and weighing activities are dependent on grain volumes handled. Revenues that have been received but not yet earned are presented as deferred revenue. Deferred revenue is primarily received for licensing fees, which usually covers a 12-month period.

(d) Expense recognition

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

(e) Parliamentary appropriations

Operations are funded primarily from a permanent authority from Parliament (revolving fund) where the Canadian Grain Commission Revolving 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. These appropriations have been recorded as revenue of the Fund.

(f) 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.

(g) 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.

(h) Vacation, overtime and compensatory leave

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

(i) Employee severance benefits

Severance benefits accrue to employees over their years of service with the Government of Canada as stipulated in their collective agreements. The Canadian Grain Commission Revolving Fund provides for the severance entitlements earned by employees. The obligation relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability.

(j) 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 Canadian Grain Commission Revolving 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, 2022—*continued*

(k) 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

	2022	2021
	(in thousands of dollars)	
Other government departments and agencies	651	146
Outside parties	<u>3,079</u>	<u>8,944</u>
	3,730	9,090
Less: allowance for doubtful accounts from outside parties	(2)	(3)
Total.....	3,728	9,087

4. Tangible capital assets

	Cost					Accumulated amortization			Net book value		
	Opening balance	Acquisitions	Adjust- ment	Disposals and transfers	Closing balance	Opening balance	Amorti- zation	Disposals and transfers	Closing balance	2022	2021
						(in thousands of dollars)					
Scientific equipment	20,541	2,628	—	(856)	22,313	15,968	1,524	(856)	16,636	5,677	4,573
Office equipment and furniture ...	243	—	—	—	243	222	11	—	233	10	21
Operational equipment	3,052	78	—	(44)	3,086	2,099	259	(44)	2,314	772	953
Motor vehicles	457	—	—	—	457	300	43	—	343	114	157
Computer equipment and software.....	8,786	42	420	—	9,248	7,741	623	—	8,364	884	1,045
Leasehold improvements.....	10,207	—	—	—	10,207	6,174	1,269	—	7,443	2,764	4,033
Assets under construction.....	1,427	776	(420)	(337)	1,446	—	—	—	—	1,446	1,427
Total.....	44,713	3,524	—	(1,237)	47,000	32,504	3,729	(900)	35,333	11,667	12,209

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

5. Accounts payable and accrued liabilities

	2022	2021
	(in thousands of dollars)	
Other government departments and agencies	362	450
Outside parties	<u>2,479</u>	<u>3,268</u>
Total.....	2,841	3,718

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2022—*continued*

6. Employee severance benefits liability

The Canadian Grain Commission Revolving Fund provides severance benefits to its employees based on eligibility, years of service and final salary. These benefits are currently calculated based on the actual severance owed to each employee.

With Budget 2011, the Government of Canada announced its intention to eliminate the ongoing accumulation of severance benefits. All collective agreements for the Canadian Grain Commission Revolving 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.

	2022	2021
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year.....	1,437	1,581
Expense (recovery) for the year	22	(9)
Benefits paid during the year	(350)	(135)
Employee severance benefits liability, end of year.....	1,109	1,437

7. Parliamentary appropriations

The Canadian Grain Commission Revolving Fund is financed by the Government of Canada through a combination of an ongoing Parliamentary appropriations, authority to re-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 Canadian Grain Commission Revolving Fund has different appropriation authorities for the year on a government funding basis than on an accrual accounting basis. Details on appropriation authorities provided and used are shown in the following tables.

	2022	2021
	(in thousands of dollars)	
Total appropriation funds provided	6,506	6,825
Lapsed	(66)	(24)
Current year appropriation funds provided and used	6,440	6,801

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2022—*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.

	2022	2021
	(in thousands of dollars)	
Contributed capital.....	4,941	4,941
Accumulated surplus		
Opening balance.....	158,478	136,339
Net results	(14,858)	22,139
Closing balance.....	143,620	158,478
Accumulated net charge against the Fund's authority		
Opening balance.....	(154,303)	(133,763)
Change in net resources provided.....	10,544	(20,540)
Closing balance.....	(143,759)	(154,303)
Total net assets	4,802	9,116

9. Contractual obligations

The Canadian Grain Commission Revolving Fund leases its premises primarily under occupancy instruments. An occupancy instrument is a formal agreement between the Canadian Grain Commission Revolving Fund and Public Services and Procurement Canada, recording the terms and conditions that govern the provision and occupancy of the accommodation. The Canadian Grain Commission Revolving Fund has a total of 15 separate occupancy agreements (2021 – 17) with various term lengths up to 10 years. In addition, the Canadian Grain Commission Revolving 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, 2022, the Canadian Grain Commission Revolving Fund incurred \$5,104,847 in costs associated with its occupancy and lease obligations (2021—\$5,047,066). Expected future payouts by fiscal year are as follows:

	(in thousands of dollars)
2023.....	4,520
2024.....	4,504
2025.....	4,360
2026.....	4,103
2027 and thereafter	2,883
Total.....	20,370

10. Contingent liabilities

In the normal course of its operations, the Canadian Grain Commission Revolving 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, 2022, there were no accruals for contingent liabilities around various legal actions and grievances with financial implications in the financial statements (March 31, 2021—Nil).

Canadian Grain Commission Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2022—concluded

11. Producer payment security

Through the Canadian Grain Commission Revolving Fund's Safeguards for Grain Farmers Program, licensed grain companies must provide payment security to the Canadian Grain Commission Revolving 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 Canadian Grain Commission Revolving Fund uses the security to pay producers for eligible claims. As at March 31, 2022, no pending claim transactions were remaining.

12. Related party transactions

The Canadian Grain Commission Revolving Fund is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The Canadian Grain Commission Revolving 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, the Canadian Grain Commission Revolving 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 Canadian Grain Commission Revolving Fund statement of operations and net assets as follows.

	2022	2021
	(in thousands of dollars)	
Revenues	(533)	(373)
Expenses		
Employer's contribution to employee benefit plans.....	8,979	9,130
Occupancy costs.....	4,978	4,922
Leasehold improvements.....	94	35
Professional and special services.....	2,111	2,110
Transportation and communication	320	351
Other	334	295
Total.....	16,283	16,470

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

	2022	2021
	(in thousands of dollars)	
Accounts receivable	651	146
Accounts payable.....	362	450
Employer's contribution to employee benefit plans payable	778	1,286

13. Financial instruments

The Fund's financial instruments consist of accounts receivable, accounts payable and accrued liabilities, salaries payable, vacation, overtime and compensatory leave payable and employee severance benefits liability. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity, except for employee severance benefits liability, which is based on management's best estimate. Unless otherwise noted, it is management's opinion that the Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

Financial instruments that potentially subject the Canadian Grain Commission Revolving Fund to concentrations of credit risk consist primarily of accounts receivable. For the year ended March 31 2022, six large integrated organizations accounted for \$2,150,238 or 70% of the Canadian Grain Commission Revolving Fund's outside parties receivable balances (2021—six organizations, \$7,224,605 or 81%).

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, 2022 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 (interim)
Canadian Intellectual Property Office

Douglas McConnachie
Chief Financial Officer
Innovation, Science and Economic Development Canada

May 27, 2022
Gatineau, Canada

Canadian Intellectual Property Office Revolving Fund—*continued*

Statement of authority used (unaudited) for the year ended March 31, 2022

(in thousands of dollars)

	2022		2021	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results.....	(31,387)	(39,470)	(35,099)	(41,891)
Items not requiring use of funds.....	7,198	11,016	8,291	10,176
Operating use of funds.....	(24,189)	(28,454)	(26,808)	(31,715)
Items requiring use of funds				
Net tangible capital assets acquisitions	(11,503)	(12,620)	(18,639)	(7,336)
Net other assets and liabilities	4,158	23,945	10,938	24,866
Authority used.....	(31,534)	(17,129)	(34,509)	(14,185)

¹ The amounts in the current and prior year “Estimates” columns result from, when available, Part II—Main Estimates.

Reconciliation of unused authority (unaudited) for the year ended March 31, 2022

(in thousands of dollars)

	2022	2021
Debit balance in the accumulated net charge against the Fund's authority.....	95,215	111,759
Payables charged against the appropriation at year-end	(12,242)	(12,144)
Receivables credited to the appropriation at year-end	1,698	1,626
Other items	(6,219)	(5,661)
Net authority provided, end of year.....	78,452	95,580
Authority limit	5,000	5,000
Unused authority carried forward.....	83,452	100,580

Canadian Intellectual Property Office Revolving Fund—continued

Independent auditor's report

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

Report on the audit of the financial statements

Our opinion

In our opinion, the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2022, and for the year then ended are prepared, in all material respects, in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*.

What we have audited

The Canadian Intellectual Property Office Revolving Fund's financial statements comprise:

- the statement of financial position as at March 31, 2022;
- the statements of operations and net liabilities 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 Canadian Intellectual Property Office Revolving 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 Canadian Intellectual Property Office Revolving 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 Canadian Intellectual Property Office Revolving Fund and should not be used by parties other than the Canadian Intellectual Property Office Revolving Fund, Innovation, Science and Economic Development Canada, the Treasury Board of Canada and Receiver General of 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 these financial statements in accordance with 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 Canadian Intellectual Property Office Revolving 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 Canadian Intellectual Property Office Revolving Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Canadian Intellectual Property Office Revolving Fund'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.

Canadian Intellectual Property Office Revolving Fund—*continued*

Independent auditor's report—*concluded*

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 Canadian Intellectual Property Office Revolving 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 Canadian Intellectual Property Office Revolving 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 Canadian Intellectual Property Office Revolving 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
May 31, 2022

Canadian Intellectual Property Office Revolving Fund—*continued*

Statement of financial position as at March 31, 2022

(in thousands of dollars)

	2022	2021
Assets		
Financial assets		
Accounts receivable (note 3)	3 122	2,976
Unbilled revenues.....	1 650	1,836
	4 772	4,812
Non-financial assets		
Prepaid expenses	1,167	674
Tangible capital assets (note 4).....	50,659	49,314
	56,598	54,800
Total.....		
Liabilities and Net liabilities		
Liabilities		
Deposit accounts	3,859	3,714
Accounts payable and accrued liabilities (note 5)	13,962	13,562
Vacation pay	7,299	7,575
Obligation for employee future benefits (note 6)	2,240	2,410
Deferred revenues	137,205	112,580
	164,565	139,841
Net liabilities (note 7)	(107,967)	(85,041)
	56,598	54,800
Contractual obligations (note 8)		
Related party transactions (note 9)		
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, 2022

(in thousands of dollars)

	2022	2021
Revenues	155,888	145,246
Operating expenses		
Salaries and employee benefits	123,098	120,880
Provision for employee future benefits	160	50
Professional services	47,084	44,500
Amortization of tangible capital assets	11,275	9,190
Accommodation	7,691	7,497
Information	3,265	3,122
Materials and supplies	1,010	368
Rentals	599	28
Training	527	553
Freight and postage	386	16
Repairs and maintenance	106	719
Travel	101	63
Communications	57	152
Gain on disposal of tangible capital assets	(1)	(1)
	195,358	187,137
Net results	(39,470)	(41,891)
Net liabilities, beginning of year	(85,041)	(56,237)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	16,544	13,087
Net liabilities, end of year	(107,967)	(85,041)

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, 2022**

(in thousands of dollars)

	2022	2021
Operating activities		
Net results	(39,470)	(41,891)
Items not requiring use of funds		
Amortization of tangible capital assets.....	11,275	9,190
	(28,195)	(32,701)
Variations in statement of financial position		
Decrease in petty cash.....	—	1
Decrease (increase) in accounts receivable	(146)	839
Decrease in unbilled revenues.....	186	810
Increase in prepaid expenses.....	(493)	(40)
Increase (decrease) in deposit accounts.....	145	(612)
Increase (decrease) in accounts payable and accrued liabilities.....	400	(139)
Increase (decrease) in vacation pay	(276)	1,158
Decrease in obligation for employee future benefits	(170)	(174)
Increase in deferred revenues.....	24,625	25,107
Total variations in statement of financial position	24,271	26,950
Net financial resources used by operating activities	(3,924)	(5,751)
Capital investing activity		
Acquisitions of tangible capital assets	(12,620)	(7,336)
Net financial resources used and change in accumulated net charge against the Fund's authority, during the year	(16,544)	(13,087)
Accumulated net charge against the Fund's authority, beginning of year.....	111,759	124,846
Accumulated net charge against the Fund's authority, end of year (note 7)	95,215	111,759

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, 2022

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 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 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 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 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 based 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. 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.

Canadian Intellectual Property Office Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2022—*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.

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*.

(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.

3. Accounts receivable

	2022	2021
	(in thousands of dollars)	
Government of Canada	50	43
Outside parties	3,072	2,933
Total.....	3,122	2,976

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2022—continued

4. Tangible capital assets

Cost	Balance, beginning of year	Acquisitions	Transfers	Disposals	Balance, end of year
	(in thousands of dollars)				
Leasehold improvements	365	—	—	(40)	325
Informatics software	68,529	637	—	(829)	68,337
Hardware	310	208	—	—	518
Machinery and equipment	158	—	—	—	158
Furniture	116	—	—	—	116
Assets under construction	11,969	11,775	—	—	23,744
Total.....	81,447	12,620	—	(869)	93,198
Accumulated amortization	Balance, beginning of year	Amortization	—	Disposals	Balance, end of year
	(in thousands of dollars)				
Leasehold improvements	365	—	—	(40)	325
Informatics software	31,353	11,214	—	(829)	41,738
Hardware	229	43	—	—	272
Machinery and equipment	78	16	—	—	94
Furniture	108	2	—	—	110
Total.....	32,133	11,275	—	(869)	42,539
Net book value					
					2022 2021
					(in thousands of dollars)
Leasehold improvements				—	—
Informatics software				26,599	37,176
Hardware				246	81
Machinery and equipment				64	80
Furniture				6	8
Assets under construction				23,744	11,969
Total.....				50,659	49,314

5. Accounts payable and accrued liabilities

	2022	2021
	(in thousands of dollars)	
Government of Canada		—
Outside parties		—
Total.....	2,292	3,537
	11,670	10,025
	13,962	13,562

6. Obligation for employee future benefits

	2022	2021
	(in thousands of dollars)	
Obligation for employee future benefits, beginning of year.....	2,410	2,584
Benefits paid during the year for retirements and departures from the Public Service	(330)	(224)
Expense for the year	160	50
Obligation for employee future benefits, end of year.....	2,240	2,410

Canadian Intellectual Property Office Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2022—concluded

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

The accumulated surplus 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.

	2022	2021
	(in thousands of dollars)	
Accumulated surplus, beginning of year	26,718	68,609
Net results	(39,470)	(41,891)
Accumulated surplus (deficit), end of year.....	(12,752)	26,718
Accumulated net charge against the Fund's authority, beginning of year.....	(111,759)	(124,846)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	16,544	13,087
Accumulated net charge against the Fund's authority, end of year.....	(95,215)	(111,759)
Net liabilities, end of year	(107,967)	(85,041)

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)
2023	7,188
2024	6,674
2025	5,992
2026	4,715
2027 and thereafter	23,576
Total.....	48,145

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 business.

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, 2022, there were no accruals for contingent liabilities around various 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 financial statements, on a basis consistent with that of the preceding year. Some previous year's figures 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. 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

Angela Murphy
Director General,
Finance and Resource Management Services
(Deputy Chief Financial Officer)

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

June 10, 2022
Ottawa, Ontario

Canadian Pari-Mutuel Agency Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31, 2022**

(in thousands of dollars)

	2022		2021	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results.....	(1,481)	(479)	(2,175)	(1,031)
Items not requiring use of funds.....	118	118	217	217
Operating source (use) of funds	(1,363)	(361)	(1,958)	(814)
Items requiring use of funds				
Net tangible capital assets acquisitions	(301)	(232)	(852)	(316)
Net other assets and liabilities	—	169	—	(239)
Authority provided (used)	(1,664)	(424)	(2,810)	(1,369)

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, 2022

(in thousands of dollars)

	2022	2021
Debit (credit) balance in the accumulated net charge against the Fund’s authority	8,488	8,825
Payables charged against the appropriation at year-end	(658)	(525)
Receivables credited to the appropriation at year-end	54	9
Net authority provided (used), end of year.....	7,884	8,309
Transfer from Treasury Board—Paylist requirements (Vote 30).....	—	50
Authority limit	2,000	2,000
Unused authority carried forward.....	9,884	10,359

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 as at March 31, 2022 and for the year then ended are prepared, in all material respects, in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*.

What we have audited

The Canadian Pari-Mutuel Agency Revolving Fund's financial statements comprise:

the statement of financial position as at March 31, 2022;

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 Canadian Pari-Mutuel Agency Revolving 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 Canadian Pari-Mutuel Agency Revolving 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 Canadian Pari-Mutuel Agency Revolving Fund and should not be used by parties other than the Canadian Pari-Mutuel Agency Revolving Fund, Agriculture and Agri-Food Canada, 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 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 Canadian Pari-Mutuel Agency Revolving 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 Canadian Pari-Mutuel Agency Revolving Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Canadian Pari-Mutuel Agency Revolving 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 Canadian Pari-Mutuel Agency Revolving 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 Canadian Pari-Mutuel Agency Revolving 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 Canadian Pari-Mutuel Agency Revolving 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 10, 2022

Canadian Pari-Mutuel Agency Revolving Fund—continued

Statement of financial position as at March 31, 2022

(in thousands of dollars)

	2022	2021
Assets		
Financial assets		
Accounts receivable (note 3)	418	576
	418	576
Non-financial assets		
Tangible capital assets (note 4).....	2,574	2,459
	2,992	3,035
Liabilities and Net assets		
Accounts payable and accrued liabilities (note 5).....	658	525
Vacation pay	265	299
Obligation for employee future benefits	37	37
	960	861
Net assets (note 6).....	2,032	2,174
	2,992	3,035

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, 2022**

(in thousands of dollars)

	2022	2021
Revenues		
Pari-mutuel levy	8,132	7,366
Other revenues	1	—
	8,133	7,366
Operating expenses		
Salaries and employee benefits	3,193	3,577
Provision for employee future benefits	—	17
Professional and special services		
Drug control	3,921	3,273
Other	729	579
Utilities, materials and supplies	232	231
Rentals	185	177
Transportation and telecommunications	138	111
Amortization of tangible capital assets	119	218
Repairs and maintenance	95	186
Other expenses	—	28
	8,612	8,397
Net results	(479)	(1,031)
Net assets, beginning of year	2,174	1,631
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	337	1,574
Net assets, end of year	2,032	2,174

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, 2022

(in thousands of dollars)

	2022	2021
Operating activities		
Net results	(479)	(1,031)
Items not requiring use of funds		
Amortization of tangible capital assets.....	119	218
	(360)	(813)
Variations in statement of financial position		
Decrease in cash in transit	—	25
Decrease (increase) in accounts receivable	158	(356)
Increase (decrease) in accounts payable and accrued liabilities	133	(198)
Increase (decrease) in vacation pay	(34)	100
Decrease in obligation for employee future benefits	—	(16)
Net financial resources used by operating activities	(103)	(1,258)
Capital investing activities		
Acquisition of tangible capital assets.....	(234)	(316)
Net financial resources used by capital investing activities	(234)	(316)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	(337)	(1,574)
Accumulated net charge against the Fund's authority, beginning of year.....	8,825	10,399
Accumulated net charge against the Fund's authority, end of year.....	8,488	8,825

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, 2022

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 Canadian Pari-Mutuel Agency Revolving 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 Canadian Pari-Mutuel Agency Revolving Fund 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 Canadian Pari-Mutuel Agency Revolving 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, 2022—*continued*

(d) Tangible capital assets

Tangible capital assets are recorded at cost and are 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) Employee future benefits

Pension benefits

Eligible employees of the Canadian Pari-Mutuel Agency Revolving Fund participate in the Public Service Pension Plan (the Plan), a multi-employer pension plan administered by the Government. The Canadian Pari-Mutuel Agency Revolving Fund's contributions to the Plan are charged to expenses in the year incurred and represent the Canadian Pari-Mutuel Agency Revolving Fund's total obligation to the Plan. The Canadian Pari-Mutuel Agency Revolving 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

Eligible employees of the Canadian Pari-Mutuel Agency Revolving 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. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. The liability relating to the benefits earned by the Canadian Pari-Mutuel Agency Revolving Fund employees 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.

(f) Vacation pay

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

(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 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

	2022	2021
	(in thousands of dollars)	
Government of Canada	63	49
Outside parties	355	527
Total.....	418	576

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2022—*continued*

4. Tangible capital assets

Cost	Opening balance	Acquisitions	Write-offs	Closing balance
	(in thousands of dollars)			
Furniture and equipment	1,771	—	—	1,771
Computer hardware and software.....	2,987	208	—	3,195
Automotive	136	12	(17)	131
Buildings.....	574	14	—	588
Land.....	98	—	—	98
Leasehold improvements	816	—	—	816
Total.....	6,382	234	(17)	6,599
Accumulated amortization	Opening balance	Amortization	Write-offs	Closing balance
	(in thousands of dollars)			
Furniture and equipment	1,222	109	—	1,331
Computer hardware and software.....	1,259	—	—	1,259
Automotive	100	7	(17)	90
Buildings.....	526	3	—	529
Leasehold improvements	816	—	—	816
Total.....	3,923	119	(17)	4,025
Net book value				
				2022 2021
				(in thousands of dollars)
Furniture and equipment				440 549
Computer hardware and software.....				1,936 1,728
Automotive				41 36
Buildings.....				59 48
Land.....				98 98
Leasehold improvements				— —
Total.....				2,574 2,459

5. Accounts payable and accrued liabilities

	2022	2021
	(in thousands of dollars)	
Government of Canada	28	92
Outside parties	630	433
Total.....	658	525

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2022—*continued*

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.

	2022	2021
	(in thousands of dollars)	
Accumulated surplus, beginning of year	10,999	12,030
Net results	(479)	(1,031)
Accumulated surplus, end of year	10,520	10,999
Accumulated net charge against the Fund's authority, beginning of year.....	(8,825)	(10,399)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	337	1,574
Accumulated net charge against the Fund's authority, end of year	(8,488)	(8,825)
Net assets, end of year.....	2,032	2,174

7. Contractual obligations

The Canadian Pari-Mutuel Agency Revolving 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, 2023	2,070

8. Contingent liabilities

In the normal course of its operations, the Canadian Pari-Mutuel Agency Revolving 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, 2022, there were no accruals for contingent liabilities pertaining to various legal actions and grievances with financial implications in the financial statements (2021—nil).

9. Economic dependence

The Canadian Pari-Mutuel Agency Revolving 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 \$5,542,972 (2021—\$5,090,868) or 68% (2021—69%) of Canadian Pari-Mutuel Agency Revolving Fund's total pari-mutuel levy for the year ended March 31, 2022. As at March 31, 2022, \$153,086 (2021—\$413,352) or 43% (2021—79%) of Canadian Pari-Mutuel Agency Revolving Fund's accounts receivable—outside parties were owed from Woodbine.

10. Comparative information

Certain comparative figures in the statement of operations and net assets have been reclassified to conform to the current year's presentation.

Canadian Pari-Mutuel Agency Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2022—*concluded*

11. COVID-19

As a result of COVID-19, the Canadian provincial governments enforced strict rules, which resulted in the closure of racetracks across Canada, resulting in a significant reduction in pari-mutuel betting and revenues for the Canadian Pari-Mutuel Agency Revolving Fund. As the closures commenced in the latter half of March 2020, there was an impact to the pari-mutuel levy revenue for the years ended March 31, 2022 and 2021, as a result of reduced betting by the public. However, pari-mutuel betting was still occurring as some tracks were either partially open, supported virtual betting or had fully reopened as restrictions were lifted across Canada. The Canadian Pari-Mutuel Agency Revolving Fund has considered the impact of this event on the valuation of its assets and has determined that assets are appropriately valued and that no impairments are required. To support ongoing operations, the Canadian Pari-Mutuel Agency Revolving Fund has the ability to reduce operating costs related to its professional and special services. Additionally, the Canadian Pari-Mutuel Agency Revolving Fund may access its accumulated surplus as needed.

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.

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:

Kelly Hartle
Chief Executive Officer
CORCAN

Chadi Haddad, MBA, CPA, CMA
Director, CORCAN Financial Services
CORCAN

May 27, 2022
Ottawa, Canada

CORCAN Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31, 2022**

(in thousands of dollars)

	2022		2021	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results.....	(2,282)	1,343	—	(2,414)
Items not requiring use of funds.....	1,353	1,258	1,587	1,328
Operating source of funds	(929)	2,601	1,587	(1,086)
Items requiring use of funds				
Net tangible capital assets acquisitions	—	(58)	(1,300)	(1,405)
Net other assets and liabilities	700	(1,285)	(1,100)	5,578
Authority provided (used)	(229)	1,258	(813)	3,087

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, 2022

(in thousands of dollars)

	2022	2021
Debit (credit) balance in the accumulated net charge against the Fund’s authority account	1,869	(2,499)
Payables charged against the appropriation at year-end	(9,666)	(10,240)
Receivables credited to the appropriation at year-end	1,022	4,706
Net authority provided (used), end of year.....	(6,775)	(8,033)
Authority limit	20,000	20,000
Unused authority carried forward.....	13,225	11,967

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, 2022, 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 27, 2022

CORCAN Revolving Fund—continued

Statement of financial position as at March 31, 2022

(in thousands of dollars)

	2022	2021
Assets		
Financial assets		
Accounts receivable (note 4)	5,941	9,105
Inventories (note 5)	14,637	14,034
Total financial assets.....	20,578	23,139
Non-financial assets		
Capital assets, net (note 6).....	7,143	8,348
Total assets	27,721	31,487
 Liabilities		
Accounts payable (note 7).....	7,059	7,684
Deferred revenue.....	801	181
Vacation pay and salary accrual	5,556	6,058
Employee termination benefits (note 8).....	1,158	1,398
Total liabilities.....	14,574	15,321
Commitments and contingent liabilities (notes 9 and 13)		
Net assets (note 10).....	13,147	16,166
Net financial position of the Fund.....	27,721	31,487

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, 2022**

(in thousands of dollars)

	2022	2021
Revenue (notes 3 and 11).....	60,979	61,932
Cost of goods sold (note 11)	73,498	81,636
Gross margin.....	(12,519)	(19,704)
Other revenue		
Training, correctional and other fees (note 3)	35,383	41,648
Miscellaneous.....	248	163
	35,631	41,811
Expenses (note 12)		
National/regional headquarters	8,674	10,138
Employment and employability programs	10,722	11,228
Selling and marketing.....	2,373	3,155
	21,769	24,521
Net results.....	1,343	(2,414)
Net assets, beginning of year.....	16,166	12,040
Net financial resources provided and change in the accumulated net charge against the fund's authority, during the year	(4,368)	6,519
Other.....	6	21
Net assets, end of year (note 10).....	13,147	16,166

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, 2022

(in thousands of dollars)

	2022	2021
Operating activities		
Net results for the year	1,343	(2,414)
Add (deduct) items not requiring use of funds		
Termination benefits expense (note 8)	(11)	(22)
Amortization (note 6).....	1,269	1,350
	2,601	(1,086)
Variations in statement of financial position		
Accounts receivable.....	3,164	(2,682)
Inventories.....	(603)	5,058
Employee termination benefits (note 8)	(229)	(53)
Accounts payable.....	(625)	(4,468)
Deferred revenue	620	(70)
Vacation pay and salary accrual.....	(502)	(1,813)
	4,426	(5,114)
Net financial resources provided (used in) operating activities.....		
Capital investing activities		
Capital asset acquisitions.....	(58)	(1,405)
	(58)	(1,405)
Net financial resources used in investing activities		
Net financial resources provided (used) and change in accumulated net charge against the Fund's authority	4,368	(6,519)
Accumulated net charge against the Fund's authority, beginning of year.....	(2,499)	4,020
	1,869	(2,499)
Accumulated net charge against the Fund's authority, end of year (note 10)		

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, 2022

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 \$20,000,000 at any time. 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

(a) 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:

(b) Recognition of revenue and expenses

Except as noted below, the Fund recognizes revenue when persuasive evidence of a final agreement exists, delivery has occurred and services have been rendered, the selling price is fixed or determinable and collectability is reasonably assured.

Revenue is accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenue. Revenue that has been received but not yet earned is recorded as deferred revenue.

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.

(c) Vacation pay and compensatory leave

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

(d) 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.

(e) Accounts receivable

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

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2022—continued

(f) 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.

(g) 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

(h) 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*.

(i) Employee termination benefits

Employees of CORCAN, as stipulated under their collective agreement, are entitled to termination benefits under labour contracts or conditions of employment. These benefits are accrued as employees render 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.

(j) 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.

(k) 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.

(l) 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 and the recognition of construction revenue based on the percentage of completion of projects. 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, 2022—*continued*

3. 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.

CORCAN entered into the following transactions with Correctional Service Canada and other government departments:

	2022	2021
	(in thousands of dollars)	
Correctional Service Canada		
Trade revenue.....	22,549	21,783
Training, correctional and other fees	35,383	41,648
Other government departments		
Trade revenue.....	32,233	33,880
Total.....	90,165	97,311

Related party receivables and payables are disclosed in note 4 and note 7, respectively.

4. Accounts receivable

Accounts receivable consist of the following:

	2022	2021
	(in thousands of dollars)	
Government of Canada	1,022	4,706
Outside parties	4,919	4,399
Total.....	5,941	9,105

5. Inventories

Inventories consist of the following:

	2022	2021
	(in thousands of dollars)	
Raw materials	9,435	8,832
Work in progress.....	246	347
Finished goods.....	8,270	7,286
Subtotal.....	17,951	16,465
Provision for obsolete inventory	(3,314)	(2,431)
Total.....	14,637	14,034

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2022—*continued*

6. Capital assets

Capital assets consist of the following:

Cost	Opening balance	Acquisitions	Disposals and write-offs	Closing balance
(in thousands of dollars)				
Buildings.....	397	—	—	397
Equipment.....	29,376	37	—	29,413
Leasehold improvements	1,343	—	—	1,343
Vehicle fleet.....	8,154	27	—	8,181
Other.....	130	—	—	130
Total.....	39,400	64	—	39,464
(in thousands of dollars)				
Accumulated amortization	Opening balance	Amortization	Disposals and write-offs	Closing balance
Buildings.....	5	13	—	18
Equipment.....	25,835	506	—	26,341
Leasehold improvements	1,342	—	—	1,342
Vehicle fleet.....	3,760	738	—	4,498
Other.....	110	12	—	122
Total.....	31,052	1,269	—	32,321
(in thousands of dollars)				
Net book value				2022 2021
Buildings.....				379 392
Equipment.....				3,072 3,541
Leasehold improvements				1 1
Vehicle fleet.....				3,683 4,394
Other.....				8 20
Total.....				7,143 8,348

7. Accounts payable

Accounts payable consist of the following:

	2022	2021
(in thousands of dollars)		
Government of Canada	1,956	3,170
Outside parties	5,103	4,514
Total.....	7,059	7,684

8. 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.

CORCAN Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2022—*continued*

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:

	2022	2021
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year.....	1,398	1,473
Expense for the year.....	(11)	(22)
Benefits paid during the year.....	<u>(229)</u>	<u>(53)</u>
Accrued benefit obligation, end of year	1,158	1,398

9. Contractual obligations

CORCAN is committed to pay under the terms of lease agreements a total amount of \$2,355,616. 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 are estimated as follows:

	(in thousands of dollars)
2023	3,733
2024	2,082
2025	1,667
2026	1,645
2027	1,645
2028 and thereafter	5,499
Total.....	16,271

10. Net assets

Net assets consist of the following:

	2022	2021
	(in thousands of dollars)	
Contributed capital.....	30,542	30,542
Accumulated net charges against the Fund's authority	(1,869)	2,499
Accumulated deficit.....	<u>(15,532)</u>	<u>(16,896)</u>
Other	6	21
Net assets, end of year	13,147	16,166

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).

CORCAN Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2022—concluded

11. Segmented information

Segmented information consists of the following:

Year ended March 31, 2022	Manufacturing	Construction	Textile	Services	Agriculture	Other	Total
	(in thousands of dollars)						
Revenue	30,883	18,279	8,394	3,040	383	—	60,979
Cost of goods sold.....	36,776	22,114	9,344	4,140	1,124	—	73,498
Gross margin.....	(5,893)	(3,835)	(950)	(1,100)	(741)	—	(12,519)
Identifiable assets							
Accounts receivable	1,219	2,699	628	538	30	827	5,941
Inventories.....	10,380	1,258	2,525	401	73	—	14,637
Capital assets, net	2,514	2,516	129	193	1,440	351	7,143
Amortization of capital assets.....	432	464	36	44	176	117	1,269

Year ended March 31, 2021	Manufacturing	Construction	Textile	Services	Agriculture	Other	Total
	(in thousands of dollars)						
Revenue	29,065	17,040	11,273	4,261	293	—	61,932
Cost of goods sold.....	37,850	23,925	13,172	5,501	1,188	—	81,636
Gross Margin	(8,785)	(6,885)	(1,899)	(1,240)	(895)	—	(19,704)
Identifiable assets							
Accounts receivable	786	3,294	571	934	44	3,476	9,105
Inventories.....	9,919	766	2,988	309	52	—	14,034
Capital assets, net	2,790	3,089	164	257	1,572	476	8,348
Amortization of capital assets.....	516	445	49	46	167	127	1,350

12. Expenses

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

	2022	2021
	(in thousands of dollars)	
Salaries.....	11,847	14,057
Professional and special services.....	4,151	4,291
Employee benefits.....	2,841	3,262
Rentals	2,500	1,849
Utilities, materials and supplies.....	278	179
Repairs and maintenance.....	165	220
Transportation and communications.....	60	66
Information	—	16
Other expenditures	(73)	581
Total.....	21,769	24,521

13. 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, 2022.

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, 2022.

Approved by:

Wojo Zielonka, CPA, CA
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 16, 2022
Gatineau, Canada

Defence Production Revolving Fund

Reconciliation of unused authority (unaudited) as at March 31, 2022

(in thousands of dollars)

	2022	2021
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, 2022

(in thousands of dollars)

	2022	2021
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, 2022

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 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 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 statements and 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.

In order to assure maximum objectivity and freedom from bias, an external auditor has examined the financial data contained in these financial statements. Its role is to express an independent opinion as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgment is based on procedures described in the opinion appended to these financial statements.

Approved by:

Grace Chennette, CPA, CMA
Deputy Chief Financial Officer
Finance and Procurement Branch

Shirley Carruthers, CPA, CGA
Assistant Deputy Minister and Chief Financial Officer
Corporate Management and Services Sector

June 8, 2022
Ottawa, Canada

Geomatics Canada Revolving Fund—continued

Statement of authority provided (used) (unaudited) for the year ended March 31, 2022

(in thousands of dollars)

	2022		2021	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	100	399	100	1,555
Items not requiring use of funds	—	163	—	160
Operating source of funds	100	562	100	1,715
Items requiring use of funds				
Net tangible capital assets acquisitions.....	—	(689)	—	(18)
Net other assets (liabilities)	—	(57)	—	(81)
Authority provided (used)	100	(184)	100	1,616

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, 2022

(in thousands of dollars)

	2022	2021
Debit balance in the accumulated net charge against the Fund’s authority account.....	3,469	2,966
Payables at year-end charged against the appropriation account after March 31	(863)	(177)
Net authority provided, end of year	2,606	2,789
Authority limit	5,000	5,000
Unused authority carried forward	7,606	7,789

Geomatics Canada Revolving Fund—continued

Independent auditor's report

To the Assistant Deputy Minister, Corporate Management and Services Sector, and Chief Financial Officer, Natural Resources Canada

Our opinion

In our opinion, the accompanying financial statements of the Geomatics Canada Revolving Fund (the Fund) as at March 31, 2022 and for the year then ended are prepared, in all material respects, in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*.

What we have audited

The Fund's financial statements comprise:

- the statement of financial position as at March 31, 2022;
- the statement of operations and net assets (liabilities) 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, Natural Resources Canada, 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 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.

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.

Geomatics Canada Revolving Fund—*continued*

Independent auditor's report—*concluded*

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.

Pricewaterhouse Coopers LLP
Chartered Professional Accountants, Licensed Public Accountants
Ottawa, Ontario
June 13, 2022

Geomatics Canada Revolving Fund—continued**Statement of financial position as at March 31, 2022**

(in thousands of dollars)

	2022	2021
Assets		
Financial assets		
Accounts receivable (note 3)	276	364
Inventory	48	48
	324	412
Non-financial assets		
Prepaid expenses	—	17
Tangible capital assets (note 4).....	887	361
	1,211	790
Liabilities and Net Assets (Liabilities)		
Liabilities		
Accounts payable and accrued liabilities (note 5).....	913	392
Vacation pay	152	148
	1,065	540
Net liabilities (note 6)	146	250
Total	1,211	790

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 DesRosiers

Assistant Deputy Minister

Strategic Policy and Innovation Sector

June 9, 2022

Geomatics Canada Revolving Fund—continued

Statement of operations and net assets (liabilities) for the year ended March 31, 2022

(in thousands of dollars)

	2022	2021
Revenues		
Services	6,220	6,390
Products	1,062	531
	7,282	6,921
Expenses		
Professional and special services	3,953	2,843
Salaries and employee benefits	1,667	1,439
Corporate and sector services	473	405
Rentals	386	293
Amortization of tangible capital assets	163	160
Utilities, materials and supplies	111	139
Repairs and maintenance	100	57
Other expenses	30	25
Information	—	5
	6,883	5,366
Net results.....	399	1,555
Net assets (liabilities)—Beginning of year	250	(31)
Net financial resources provided and change in the accumulated net charge against the Fund's authority during the year.....	(503)	(1,274)
Net liabilities—End of year	146	250

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

Statement of cash flows for the year ended March 31, 2022

(in thousands of dollars)

	2022	2021
Operating activities		
Net results for the year	399	1,555
Items not requiring use of funds		
Amortization of tangible capital assets.....	163	160
	562	1,715
Variations in the statement of financial position		
Decrease (increase) in accounts receivable	88	(303)
Decrease in prepaid expenses.....	17	2
Increase (decrease) in accounts payable and accrued liabilities.....	521	(105)
Increase in vacation pay.....	4	17
Increase (decrease) in deferred revenue	—	(34)
Net financial resources provided by operating activities	1,192	1,292
Capital investing activities		
Acquisition of tangible capital assets.....	(689)	(18)
Net financial resources used in capital investing activities	(689)	(18)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	503	1,274
Accumulated net charge against the Fund's authority—Beginning of year	2,966	1,692
Accumulated net charge against the Fund's authority—End of year	3,469	2,966

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

Geomatics Canada Revolving Fund—*continued*

Notes to the financial statements March 31, 2022

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

(a) 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 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 (liabilities) and not by function or major program;
- budgeted expenses are not reported in the statement of operations and net assets (liabilities);
- 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:

(b) 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.

(c) 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.

(d) 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.

(e) 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 for the year ended March 31, 2022—continued

(f) 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.

(g) 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

(h) 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*.

(i) Vacation pay

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

(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. Payments of sick leave benefits are included in current operations as incurred.

3. Accounts receivable

	2022	2021
	(in thousands of dollars)	
Other government departments and agencies	103	268
Outside parties	177	100
	280	368
Allowance for doubtful accounts on receivables from outside parties	(4)	(4)
Total	276	364

Geomatics Canada Revolving Fund—continuedNotes to the financial statements for the year ended March 31, 2022—*continued***4. Tangible capital assets**

	Balance beginning of year	Acquisitions	Balance end of year
	(in thousands of dollars)		
Cost			
Machinery and equipment.....	97	423	520
Informatics hardware	403	266	669
Computer software.....	144	—	144
Other equipment (including furniture).....	38	—	38
Motor vehicle.....	31	—	31
Total.....	713	689	1,402

	Balance beginning of year	Amortization	Balance end of year
	(in thousands of dollars)		
Accumulated amortization			
Machinery and equipment.....	45	19	64
Informatics hardware	211	100	311
Computer software.....	72	36	108
Other equipment (including furniture).....	12	4	16
Motor vehicle.....	12	4	16
Total.....	352	163	515

	2022	2021
	(in thousands of dollars)	
Machinery and equipment.....	456	52
Informatics hardware	358	192
Computer software.....	36	72
Other equipment (including furniture).....	22	26
Motor vehicle.....	15	19
Total.....	887	361

5. Accounts payable and accrued liabilities

	2022	2021
	(in thousands of dollars)	
Other government departments and agencies	328	289
Outside parties	585	103
Total.....	913	392

Geomatics Canada Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2022—concluded

6. Net assets (liabilities)

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.

	2022	2021
	(in thousands of dollars)	
Contributed capital.....	1,438	1,438
Accumulated net charge against the Fund's authority	(3,469)	(2,966)
Transfer of the transition payments for implementing salary payments in arrears	(20)	(20)
Accumulated surplus.....	2,197	1,798
Net assets	146	250

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)
2023	792
2024	796
2025	773
2026	112
2027 and thereafter	529
Total	3,002

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, 2022, 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)
2023	1,052
2024	239
Total	1,291

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

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2022, and all information contained in these statements rests with the management of the National Film Board (the Board). These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian Public Sector Accounting Standards. They have been approved by the Board of Trustees.

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 periodic Core Control Audits performed by the Office of the Comptroller General and uses the results of such audits to comply with the *Treasury Board 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 Office of the Auditor General, 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:

Claude Joli-Cœur
Government Film Commissioner

Joanne Heller, CPA, CA
Director of Finance
(Interim Chief Financial Officer)

Montréal, Canada
July 8, 2022

National Film Board—continued

Statements of authority provided (used) (unaudited) for the year ended March 31, 2022

(in thousands of dollars)

	2022		2021	
	Estimates ¹	Actual	Estimates ¹	Actual
Cost of operation.....	(69,067)	(70,972)	(69,206)	(70,755)
Items not requiring use of funds.....	—	3,601	—	4,575
Operating source (use) of funds	(69,067)	(67,371)	(69,206)	(66,180)
Items requiring use of funds				
Net capital acquisitions	(984)	(1,876)	(571)	(5,287)
Net other assets and liabilities	—	(90)	—	(283)
Authority provided (used)	(70,051)	(69,337)	(69,777)	(71,750)
Annual voted authority (used).....	—	(69,247)	—	(71,467)
Revolving fund legislative authority provided (used)	—	(90)	—	(283)

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, 2022

(in thousands of dollars)

	2022	2021
Credit balance in the accumulated net charge against the Fund's authority.....	(4,330)	(4,330)
Frozen Allotment	1,678	—
Net other assets and liabilities requiring use of revolving fund	(935)	(845)
Net legislative revolving fund authority used, end of year	(3,587)	(5,175)
Revolving fund legislative authority limit.....	15,000	15,000
Unused legislative revolving fund authority carried forward	11,413	9,825

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 2022, 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 2022, 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.

Tina Swiderski, CPA auditor
Principal
for the Auditor General of Canada

Montréal, Canada
8 July 2022

National Film Board—continued**Statement of financial position as at March 31, 2022**

(in thousands of dollars)

	2022	2021
Liabilities		
Accounts payable and accrued liabilities (note 4).....	5,041	7,800
Accrued salaries	1,591	1,535
Vacation pay and provision for salary revisions	3,590	4,836
Deferred revenue.....	661	585
Lease obligation for tangible capital assets (note 5).....	222	335
Employee future benefits (note 6).....	3,715	3,957
Total net liabilities	14,820	19,048
Financial assets		
Due from Consolidated Revenue Fund	3,416	7,683
Accounts receivable (note 7)	2,278	1,963
Deposits	101	99
Total net financial assets	5,795	9,745
Departmental net debt	9,025	9,303
Non-financial assets		
Prepaid expenses	743	711
Inventory	166	91
Tangible capital assets (note 8).....	23,974	26,083
Total non-financial assets	24,883	26,885
Departmental net financial position	15,858	17,582

Contractual obligations (note 9)

Contingent liabilities (note 10)

Contractual rights (note 14)

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

Approved by Board of Trustees:

Claude Joli-Cœur
 Government Film Commissioner and Chairperson,
 National Film Board of Canada

Hilary Rose, CPA, CA
 Chair, Finance and Audit Committee

July 8, 2022

National Film Board—continued

Statement of operations and departmental net financial position for the year ended March 31, 2022

(in thousands of dollars)

	2022	2022	2021
	Expected results		
Expenses (note 11a)			
Audiovisual production	38,044	40,561	38,240
Accessibility and audience engagement.....	24,913	25,144	24,989
Internal services	9,860	11,341	11,321
Total expenses	72,817	77,046	74,550
Revenues (note 11b)			
Audiovisual products.....	2,225	2,584	2,313
Partnerships and pre-sale.....	1,425	3,394	1,410
Technical services (note 15).....	25	52	23
Other revenues	75	44	49
Total revenues	3,750	6,074	3,795
Net cost of operations before government funding and transfers	69,067	70,972	70,755
Government funding and transfers			
Net cash provided by Government of Canada.....	66,032	73,515	71,788
Change in due from Consolidated Revenue Fund.....	–	(4,267)	(321)
Net cost (revenue) of operations after government funding and transfers.....	3,035	1,724	(712)
Departmental net financial position—Beginning of year.....	17,582	17,582	16,870
Departmental net financial position—End of year	14,547	15,858	17,582

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, 2022**

(in thousands of dollars)

	2022	2022	2021
	Expected results		
Net cost (revenue) from operations after government funding and transfers	3,035	1,724	(712)
Change due to tangible capital assets			
Acquisition of tangible capital assets.....	984	1,763	2,903
Acquisition of tangible capital lease assets.....	—	—	128
Amortization of tangible capital assets	(3,701)	(3,872)	(3,289)
Total change due to tangible capital assets.....	(2,717)	(2,109)	(258)
Change due to inventories.....	—	75	41
Change due to prepaid expenses	—	32	234
Net change in department net debt.....	318	(278)	(695)
Department net debt—Beginning of year	9,303	9,303	9,998
Department net debt—End of year.....	9,621	9,025	9,303

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

Statement of cash flows for the year ended March 31, 2022

(in thousands of dollars)

	2022	2021
Operating activities		
Net cost of operations before government funding and transfers	70,972	70,755
Non-cash items:		
Amortization of tangible capital assets.....	(3,872)	(3,289)
Change in employee future benefits.....	143	38
Change in provision for salary revisions	165	(911)
Recognition of deferred revenues	585	614
Charge for doubtful accounts	(32)	(62)
Utilization of prepaid expenses.....	(354)	(239)
Changes in Statement of Financial Position		
Changes in accrued salaries	(56)	1,182
Change in vacation pay and payable salary revisions.....	1,081	(59)
Cash received related to deferred revenue.....	(661)	(585)
Cash used related to employee future benefits	99	29
Change in accounts payable and accrued liabilities.....	1,048	(234)
Change in accounts receivable.....	347	(887)
Change in deposits.....	3	(30)
Cash used related to prepaid expenses	385	473
Change in inventory.....	75	41
Cash used in operating activities.....	69,928	66,836
Capital investing activities		
Cash used to acquire tangible capital assets.....	3,474	2,568
Cash used in capital investing activities.....	3,474	2,568
Financing activities		
Lease payments for tangible capital assets.....	113	2,384
Cash used in financing activities	113	2,384
Net cash provided by Government of Canada	73,515	71,788

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, 2022

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 3b. In 2022, the Board did not use the Revolving Fund for projects (2021—\$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 2022 is \$1,678.

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 3 provides reconciliation between the two bases of reporting.

The planned 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 *2021–2022 Departmental Plan*. The planned 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, 2022—*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

Partnerships and Pre-sales and revenues from Audiovisual Products other than royalty revenues are recognized when amounts are due.

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Other revenues are accounted for in the period in which the underlying transaction or event that gave rise to the revenue takes place.

(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.

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2022—*continued*

(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 8 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.

(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.

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2022—*continued*

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—continuedNotes to the financial statements for the year ended March 31, 2022—*continued***3. 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

	2022	2021
	(in thousands of dollars)	
Net cost of operations before government funding and transfers	70,972	70,755
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	303	(1,378)
Change in accrued liabilities not charged to authorities	(242)	87
Change in doubtful accounts not charged to authorities	(32)	(62)
Net change in employee future benefits	242	67
Amortization of tangible capital assets	(3,872)	(3,289)
	(3,601)	(4,575)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Add (less):		
Acquisition of tangible capital assets	1,763	2,903
Lease payments for tangible capital assets	113	2,384
	1,876	5,287
Current year authorities used	69,247	71,467

b) Authorities provided and used

	2022	2021
	(in thousands of dollars)	
Authorities provided		
Main Estimates	65,582	64,891
Supplementary Estimates authorities	7,268	8,015
Less:		
Authorities available for future years	(1,925)	(1,439)
Frozen Allotment	(1,678)	—
Current year authorities used	69,247	71,467

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2022—*continued*

4. 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.

	2022	2021
	(in thousands of dollars)	
Accounts payable and accrued liabilities—Other departments and agencies	576	1,021
Accounts payable and accrued liabilities—External parties	4,109	6,467
Total accounts payable and accrued liabilities.....	4,685	7,488
Accrued liabilities—reorganization.....	356	312
Total accounts payable and accrued liabilities.....	5,041	7,800

During the 2021–2022 financial year, the Board had to pursue the reorganization of its operations. As a result, on March 31, 2022, the Board recognized an additional termination benefit obligation in the amount of \$356 (2021—\$312) in its accrued liabilities for estimated work force adjustment costs.

5. Lease obligation for tangible capital assets

At year end, the Board has an agreement to lease technical equipment under two (2) capital leases (note 8). 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 3 years. 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, 2022 totaled \$113 (2021—\$2,384 and include an amount of \$1,732 disbursed to buy back eight (8) equipment rental contracts). Interest of \$4 (2021—\$33) is charged to operations.

	2022	2021
	(in thousands of dollars)	
2021–2022.....	—	117
2022–2023.....	92	92
2023–2024.....	92	92
2024–2025.....	42	42
Total future minimum lease payments.....	226	343
Less: imputed interest.....	(4)	(8)
Balance of lease obligation for tangible capital assets	222	335

6. 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 2022, the expense amount for Group 1 and Group 2 members is \$3,375 (2021—\$3,571). For the members of group 1, the charges represent approximately 1.01 times the employee contributions and for the members of group 2, the charges represent approximately 1.00 times the employee contributions. In 2021, the charges represent approximately 1.01 times the employee contributions and for the members of group 2, the charges represent approximately 1.00 times the employee contributions.

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2022—*continued*

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 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, 2022, to calculate the obligation of the remaining portion, the Board uses a rate of compensation increase estimate at 2.00% (2021—1.50%), an estimated discount rate of 2.42% (2021—1.76%), a benefit plan contribution rate of 24.0% (2021—23.5%) 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 \$345 (2021—\$339), a rate of salary increase of 3.37% (2021—2.94%), an average annual utilization rate of 2.37% (2021—2.63%), a discount rate of 2.42% (2021—1.76%), a 3.98% (2021—3.95%) probability of employee departure, a benefit plan contribution rate of 24% (2021—23.5%) 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 2.42% (2021—1.76%).

Information about the severance and compensated absence benefits, measured as of March 31, 2022, is as follows:

	Severance benefits	Compensate Absences	Total
(in thousands of dollars)			
Balance as at March 31, 2020	883	3,141	4,024
Expenses for the year	15	(53)	(38)
Benefits paid during the year	(2)	(27)	(29)
Balance as at March 31, 2021	896	3,061	3,957
Expenses for the year	(10)	(133)	(143)
Benefits paid during the year	(69)	(30)	(99)
Balance as at March 31, 2022	817	2,898	3,715

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2022—*continued*

7. Accounts receivable

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

	2022	2021
	(in thousands of dollars)	
Receivables—Other government departments and agencies.....	461	1,089
Receivables—External parties	2,155	1,212
Subtotal	2,616	2,301
Allowance for doubtful accounts on receivables from external parties.....	(338)	(338)
Total accounts receivable	2,278	1,963

8. Tangible capital assets

	March 31, 2021	Additions	Disposals and write-offs	Transfers	March 31, 2022
	(in thousands of dollars)				
Technical equipment					
Cost.....	16,127	786	(735)	—	16,178
Accumulated amortization.....	(9,699)	(1,826)	735	—	(10,790)
	6,428	(1,040)	—	—	5,388
Software and data processing equipment					
Cost.....	13,608	762	(1,417)	—	12,953
Accumulated amortization.....	(11,692)	(865)	1,417	—	(11,140)
	1,916	(103)	—	—	1,813
Office furniture, equipment and other					
Cost.....	1,527	13	—	—	1,540
Accumulated amortization.....	(303)	(165)	—	—	(468)
	1,224	(152)	—	—	1,072
Rolling stock					
Cost.....	25	—	—	—	25
Accumulated amortization.....	(6)	(5)	—	—	(11)
	19	(5)	—	—	14
Leasehold improvements					
Cost.....	20,257	202	—	—	20,459
Accumulated amortization.....	(3,761)	(1,011)	—	—	(4,772)
	16,496	(809)	—	—	15,687
Collection ¹	—	—	—	—	—
Work in progress.....	—	—	—	—	—
Total					
Cost.....	51,544	1,763	(2,152)	—	51,155
Accumulated amortization.....	(25,461)	(3,872)	2,152	—	(27,181)
Net book value	26,083	(2,109)	—	—	23,974

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

The above assets include equipment under capital leases (note 5) for a total cost of \$521 (2021—\$521) less accumulated amortization of \$261 (2021—\$157). Current year amortization expense relating to property under capital leases amounts to \$104 (2021—\$104).

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2022—*continued*

9. 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:

	2023	2024	2025	2026	2027 +	Total
	(in thousands of dollars)					
Premises.....	7,940	7,964	7,981	7,712	103,719	135,316
Other goods and services	1,497	938	464	477	308	3,684
Total.....	9,437	8,902	8,445	8,189	104,027	139,000

The agreements for leased premises in the amount of \$135,316 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.

10. 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.

11. 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

	2022	2021
	(in thousands of dollars)	
Salaries and benefits	42,965	43,989
Professional and special services.....	13,617	11,002
Rentals.....	9,206	8,783
Amortization of tangible capital assets.....	3,872	3,289
Materials and supplies.....	1,760	2,395
Transportation and communication.....	1,528	833
Repairs and upkeep.....	1,409	1,245
Cash financing in co-productions.....	820	1,108
Information	742	804
Royalties	725	612
Contracted film production and laboratory processing	343	162
Miscellaneous	59	328
Total.....	77,046	74,550

(b) Revenues

	2022	2021
	(in thousands of dollars)	
Partnerships and pre-sale.....	3,394	1,410
Royalties and subscriptions.....	2,046	1,789
Stock shots.....	470	440
Film prints and downloads	68	84
Technical services.....	52	23
Miscellaneous	44	49
Total.....	6,074	3,795

National Film Board—*concluded*

Notes to the financial statements for the year ended March 31, 2022—*concluded*

12. 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 cheque 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.

	2022	2021
	(in thousands of dollars)	
Accounts receivable.....	34	167
Accounts payable.....	577	1,022
Expenses.....	17,595	17,543
Revenues	1,947	634

During the year ending March 31, 2022, the Board leased premises from Public Services and Procurement Canada in the amount of \$7,872 (2021—\$7,734). This amount is included in the expenses. The expenses in 2022 includes a capitalized amount of \$117 (2021—\$0) related with leasehold improvements of the new premises of the headquarters.

13. 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 2021).

14. 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 four agreements with collaborators valued at \$1,552, of which \$146 remains to be collected in subsequent years. During the year 2021, the Board entered into four agreements with a collaborator valued at \$939, of which \$34 remains to be collected in subsequent years. The eight agreements are valued at \$2,491 of which \$180 remains to be collected in subsequent years.

	2023	2024	2025	2026	2027 +	Total
	(in thousands of dollars)					
Contractual rights.....	180	—	—	—	—	180

15. Comparative figures

Certain comparative figures have been restated to conform to the presentation of the current year financial statements.

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.

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

Approved by:

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

Michael Mills
Assistant Deputy Minister
Procurement Branch
Public Services and Procurement Canada

June 16, 2022
Gatineau, Canada

Optional Services Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31, 2022**

(in thousands of dollars)

	2022		2021	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results.....	71	608	—	374
Items not requiring use of funds.....	50	—	50	—
Operating source (use) of funds	121	608	50	374
Items requiring use of funds				
Net other assets and liabilities	(50)	(2,718)	(50)	(19,011)
Authority provided (used)	71	(2,110)	—	(18,637)

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, 2022**

(in thousands of dollars)

	2022	2021
Credit balance in the accumulated net charge against the Fund's authority.....	(17,346)	(7,734)
Payables charged against the appropriation at year-end.....	(1,327)	(8,099)
Receivables credited to the appropriation at year-end.....	1,810	997
Other items.....	(1,712)	(1,629)
Net authority provided (used), end of year.....	(18,575)	(16,465)
Authority limit (note 1).....	35,000	35,000
Unused authority carried forward.....	16,425	18,535

Optional Services Revolving Fund—continued

Independent auditor's report

To the Deputy Minister, Public Services and Procurement Canada

Opinion

We have audited the financial statements of the Optional Services Revolving Fund (the Fund), which comprise the statement of financial position as at March 31, 2022, and the statement of operations and net assets (liabilities) 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 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 management of Public Services and Procurement Canada, the Treasury Board of Canada and the Receiver General for Canada and should not be used by parties other than the Fund, the management of Public Services and Procurement Canada, the Treasury Board of Canada and the Receiver General for 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.

Optional Services 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.

Ernst & Young LLP
Chartered Professional Accountants,
Licensed Public Accountants

June 16, 2022
Ottawa, Canada

Optional Services Revolving Fund—*continued*

Statement of financial position as at March 31, 2022

(in thousands of dollars)

	2022	2021
Assets		
Financial assets		
Cash in transit.....	11	—
Accounts receivable (note 3)	30,793	27,385
Sales tax refundable and other advances.....	58	54
Total.....	30,862	27,439
Liabilities		
Accounts payable and accrued liabilities (note 4).....	1,327	8,099
Vacation pay and compensatory leave.....	114	121
Employee severance benefits (note 5)	54	72
	1,495	8,292
Net assets (note 6).....	29,367	19,147
Total.....	30,862	27,439

Contractual obligations (note 7)

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

Statement of operations and net assets (liabilities) for the year ended March 31, 2022

(in thousands of dollars)

	2022	2021
Revenues		
Vaccines and drugs.....	246,496	199,419
Travel and relocation-related services	9,950	8,744
Communication procurement services.....	2,683	2,394
	259,129	210,557
Cost of sales.....	(253,838)	(205,444)
Gross profit	5,291	5,113
Operating expenses		
Salaries and employee benefits.....	2,656	2,430
Corporate and administrative services	1,248	1,318
Professional and special services	709	859
Occupancy costs.....	53	115
Other expenses	24	25
Employee severance benefits (note 5).....	(7)	(8)
Total operating expenses	4,683	4,739
Net results.....	608	374
Net assets (liabilities), beginning of year.....	19,147	(1,492)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 6).....	9,612	20,265
Net assets, end of year (note 6)	29,367	19,147

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

Optional Services Revolving Fund—continued**Statement of cash flows for the year ended March 31, 2022**

(in thousands of dollars)

	2022	2021
Operating activities		
Net results	608	374
Variations in statement of financial position		
Decrease (increase) in cash in transit	(11)	167
Decrease (increase) in accounts receivable	(3,408)	(18,231)
Decrease (increase) in sales tax refundable and other advances	(4)	(54)
Increase (decrease) in accounts payable and accrued liabilities.....	(6,772)	(2,542)
Increase (decrease) in vacation pay and compensatory leave	(7)	29
Increase (decrease) in employee severance benefits.....	(18)	(8)
	(10,220)	(20,639)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 6)	(9,612)	(20,265)
Accumulated net charge against the Fund's authority, beginning of year	(7,734)	12,531
Accumulated net charge against the Fund's authority, end of year.....	(17,346)	(7,734)

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

Optional Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2022

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, 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 \$35,000,000 at any time.

The Fund received authorization from Treasury Board to access its unused authority for a total amount of up to \$10,000,000 to temporarily fund transitory cash elements at year end.

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 (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 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

Vaccine and drug revenues are recognized using a blended rate established by fixed price contracts and based on the proportion of total goods delivered before year end. Any losses on fixed price contracts are recognized during the period in which they are identified.

Travel and relocation related services revenue consists of rebates, commissions, and fees and is recognized when services are rendered.

Revenue earned on communication procurement services is recognized using the completed contract method.

(b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. An allowance is made on receivables 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 terms of employment.

(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.

Optional Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2022—*continued*

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) 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

	2022	2021
	(in thousands of dollars)	
Outside parties	28,983	26,388
Other government departments and agencies	1,810	997
Net accounts receivable.....	30,793	27,385

4. Accounts payable and accrued liabilities

	2022	2021
	(in thousands of dollars)	
Outside parties	1,274	7,627
Other government departments and agencies	53	472
Total accounts payable and accrued liabilities.....	1,327	8,099

Optional Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2022—*continued*

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:

	2022	2021
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	72	80
Expense for the year.....	(7)	(8)
Benefits paid during the year.....	(11)	—
Employee severance benefits obligation, end of year	54	72

6. Net assets

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.

	2022	2021
	(in thousands of dollars)	
Accumulated surplus, beginning of year	11,413	11,039
Net results	608	374
Accumulated surplus, end of year	12,021	11,413
Accumulated net charge against the Fund's authority, beginning of year.....	7,734	(12,531)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority during the year	9,612	20,265
Accumulated net charge against the Fund's authority, end of year	17,346	7,734
Net assets, end of year	29,367	19,147

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	
2023	1,482
2024	—
2025	—
2026	—
2027 and thereafter.....	—
Total contractual obligations.....	1,482

Optional Services Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2022—*concluded*

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.

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 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. 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
Director General and Deputy Chief Financial Officer
Financial Operations and Procurement Branch
Immigration, Refugees and Citizenship Canada

Hughes St-Pierre, CPA
Chief Financial Officer | Assistant Deputy Minister
Finance, Security and Administration
Immigration, Refugees and Citizenship Canada

June 17, 2022
Ottawa, Canada

Passport Canada Revolving Fund—continued**Statement of authority used (unaudited) for the year ended March 31, 2022**

(in thousands of dollars)

	2022		2021	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results.....	(146,602)	(241,298)	(119,696)	(300,897)
Items not requiring use of funds.....	2,415	(1,432)	2,712	775
Operating use of funds.....	(144,187)	(242,730)	(116,984)	(300,122)
Items requiring use of funds :				
Net tangible capital assets acquisitions	(23,198)	(677)	(20,000)	(1,429)
Net other assets and liabilities	—	(8,050)	—	(5,528)
Authority used.....	(167,385)	(251,457)	(136,984)	(307,079)

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, 2022

(in thousands of dollars)

	2022	2021
Debit balance in the accumulated net charge against the Fund’s authority.....	669,575	909,586
Payables charged against the appropriation at year-end	(66,930)	(46,336)
Receivables credited to the appropriation at year-end	10,571	1,423
Net authority provided, end of year.....	613,216	864,673
Unused authority carried forward.....	613,216	864,673

Passport Canada Revolving Fund—*continued*

Statement of financial position (unaudited) as at March 31, 2022

(in thousands of dollars)

	2022	2021
Assets		
Financial assets		
Accounts receivable (note 3)	11,319	1,851
Inventory held for resale (note 4)	16,917	14,846
	28,236	16,697
Non-financial assets		
Prepaid expenses (note 5).....	34,808	31,102
Inventory held for consumption (note 4)	3,996	3,159
Tangible capital assets (note 6).....	5,319	3,687
	44,123	37,948
Total.....	72,359	54,645
Liabilities		
Accounts payable and accrued liabilities (note 7).....	66,976	46,719
Vacation pay and compensatory leave	5,846	6,625
Employee future benefits (note 8).....	2,016	2,493
	74,838	55,837
Net liabilities (note 9)	(2,479)	(1,192)
Net financial position of the Fund.....	72,359	54,645

Contractual obligations (note 10)

Contingent liabilities (note 11)

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, 2022**

(in thousands of dollars)

	2022	2021
Revenues		
Fees earned.....	179,466	52,703
Miscellaneous revenues.....	234	225
Total revenues.....	179,700	52,928
 Expenses		
Professional and special services.....	265,875	212,265
Salaries and employee benefits.....	94,511	101,421
Freight, express and cartage	15,703	5,389
Passport operations at missions abroad.....	12,137	12,374
Rentals	11,272	8,123
Passport materials.....	9,796	3,156
Accommodation	5,269	5,166
Printing, stationery and supplies.....	2,675	2,067
Information	2,361	2,239
Amortization of tangible capital assets	559	925
Repair and maintenance	376	481
Travel and relocation.....	42	20
Other	422	199
Total expenses	420,998	353,825
 Net results.....	(241,298)	(300,897)
Net liabilities, beginning of year	(1,192)	(10,815)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year.....	240,011	310,520
Net liabilities, end of year (note 9)	(2,479)	(1,192)

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, 2022

(in thousands of dollars)

	2022	2021
Operating activities		
Net results	(241,298)	(300,897)
Items not requiring use of funds		
Amortization of tangible capital assets.....	559	925
Tangible capital assets adjustments.....	(1,514)	—
Provision for employee future benefits	(477)	(150)
	(242,730)	(300,122)
Variations in statement of financial position		
Decrease (increase) in accounts receivable	(9,468)	1,152
Increase in prepaid expenses	(3,706)	(2,554)
Increase in inventory held for resale	(2,071)	(6,683)
Decrease (increase) in inventory held for consumption	(837)	972
Increase (decrease) in accounts payable and accrued liabilities	20,257	(3,882)
Increase (decrease) in vacation pay and compensatory leave.....	(779)	2,026
Net financial resources used by operating activities	(239,334)	(309,091)
Capital investing activity		
Acquisitions of tangible capital assets	(677)	(1,429)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	(240,011)	(310,520)
Accumulated net charge against the Fund's authority, beginning of year	909,586	1,220,106
Accumulated net charge against the Fund's authority, end of year (note 9).....	669,575	909,586

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, 2022

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

Revenues from passport fees are recognized upon request for a passport service, which is upon receipt of payment and verification of the passport application for completeness.

(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.

(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.

Passport Canada Revolving Fund—*continued*

Notes to the financial statements (unaudited) for the year ended March 31, 2022—*continued*

(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. Accounts receivable

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

	2022	2021
	(in thousands of dollars)	
Accounts receivable		
Accounts receivable—Government of Canada	11,292	1,706
Accounts receivable—Outside parties	31	147
Subtotal	<u>11,323</u>	<u>1,853</u>
Allowance for doubtful accounts on receivables from external parties	(4)	(2)
Net accounts receivable.....	<u>11,319</u>	<u>1,851</u>

Passport Canada Revolving Fund—*continued*

Notes to the financial statements (unaudited) for the year ended March 31, 2022—*continued*

4. Inventory

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

	2022	2021
	(in thousands of dollars)	
Inventory		
Inventory held for resale.....	16,917	14,846
Inventory held for consumption.....	3,996	3,159
Total.....	20,913	18,005

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 \$21,438,074 for 2021–2022 (\$7,515,707 for 2020–2021).

5. Prepaid expenses

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

	2022	2021
	(in thousands of dollars)	
Prepaid expenses		
Prepaid expenses—Modernization initiative.....	33,273	30,062
Prepaid expenses—Other	1,535	1,040
Total.....	34,808	31,102

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, 2022—*continued*

6. Tangible capital assets

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

Cost	Opening balance	Acquisitions	Adjustments ¹	Closing balance
	(in thousands of dollars)			
Technology Enhancement Plan Project	2,906	—	—	2,906
Leasehold improvements	4,353	—	—	4,353
Office furniture	82	27	—	109
Informatics hardware	5,147	—	1,567	6,714
Software	26,930	—	—	26,930
Vehicles	21	—	—	21
Machinery and equipment	666	—	—	666
Assets under construction	2,511	650	—	3,161
Total.....	42,616	677	1,567	44,860
Accumulated amortization				
	Opening balance	Amortization	Adjustments ¹	Closing balance
	(in thousands of dollars)			
Technology Enhancement Plan Project	2,906	—	—	2,906
Leasehold improvements	4,353	—	—	4,353
Office furniture	43	7	—	50
Informatics hardware	5,124	316	53	5,493
Software	26,210	198	—	26,408
Vehicles	17	2	—	19
Machinery and equipment	276	36	—	312
Total.....	38,929	559	53	39,541
Net book value				
			2022	2021
			(in thousands of dollars)	
Technology Enhancement Plan Project			—	—
Leasehold improvements			—	—
Office furniture			59	39
Informatics hardware			1,221	23
Software			522	720
Vehicles			2	4
Machinery and equipment			354	390
Assets under construction			3,161	2,511
Total.....			5,319	3,687

¹ Adjustments are for transactions of 2020–2021 capitalized in 2021–2022.

7. Accounts payable and accrued liabilities

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

	2022	2021
	(in thousands of dollars)	
Accounts payable and accrued liabilities		
Accounts payable—Government of Canada	48,662	31,041
Accounts payable—Outside parties	9,337	5,914
Accrued liabilities—Outside parties	7,614	8,856
Contractors' holdbacks	1,363	908
Total.....	66,976	46,719

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2022—*continued*

8. 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 2021–2022 expense amounts to \$7,583 thousand (\$8,095 thousand in 2020–2021). For Group 1 members, the expense represents approximately 1.01 times (1.01 times in 2020–2021) the employee contributions, and for Group 2 members, approximately 1.00 times (1.00 times in 2020–2021) 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, 2022, 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:

	2022	2021
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year.....	2,493	2,643
Expense for the year.....	(452)	(37)
Benefits paid during the year	(25)	(113)
Accrued benefit obligation, end of year	2,016	2,493

9. 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.

	2022	2021
	(in thousands of dollars)	
Net liabilities		
Accumulated surplus:		
Opening balance	827,920	1,128,817
Net results.....	(241,298)	(300,897)
Closing balance.....	586,622	827,920
Accumulated net charge against the Fund's authority:		
Opening balance	(909,586)	(1,220,106)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year ...	240,011	310,520
Closing balance.....	(669,575)	(909,586)
Contributed capital	80,474	80,474
Net liabilities, end of year.....	(2,479)	(1,192)

Passport Canada Revolving Fund—*continued*

Notes to the financial statements (unaudited) for the year ended March 31, 2022—*continued*

10. 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)
2023	121,677
2024	72,468
2025	60,401
2026	61,234
2027	48,829
2028 and thereafter	222,728
Total.....	587,337

11. 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, 2022 (\$500,000 as at March 31, 2021).

12. 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:

	2022	2021
	(in thousands of dollars)	
Related party transactions		
Service delivery, operations and internal services (Employment and Social Development Canada)	191,848	146,783
Information technology services (Shared Services Canada).....	18,578	18,100
Receiving agents (Employment and Social Development Canada).....	6,745	5,849
Transition and modernization (Employment and Social Development Canada).....	5,120	5,280
e-Passport (Employment and Social Development Canada)	2,721	1,817
3rd processing and printing centre (Employment and Social Development Canada)	3,169	855
Total.....	228,181	178,684

Passport Canada Revolving Fund—*concluded*

Notes to the financial statements (unaudited) for the year ended March 31, 2022—*concluded*

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:

	2022	2021
	(in thousands of dollars)	
Expenses—Other government departments.....	41,136	41,131
Revenues—Other government departments	(3,195)	(2,060)

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 2021–2022, the Fund collected and remitted to Global Affairs Canada \$18,161,045 (\$5,422,955 in 2020–2021) in consular fees.

13. Comparative information

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

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.

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

Approved by:

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

Stéphan Déry, CPA, CMA, MPA
Assistant Deputy Minister,
Real Property Services Branch
Public Services and Procurement Canada

June 16, 2022
Gatineau, Canada

Real Property Services Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31, 2022**

(in thousands of dollars)

	2022		2021	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results.....	(4,300)	21,062	(9,764)	20,775
Operating source (use) of funds	(4,300)	21,062	(9,764)	20,775
Items requiring use of funds				
Transfer of salary overpayments between government departments	—	(134)	—	168
Net other assets and liabilities	137	5,888	(9,145)	(4,707)
Authority provided (used)	(4,163)	26,816	(18,909)	16,236

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, 2022

(in thousands of dollars)

	2022	2021
Debit balance in the accumulated net charge against the Fund’s authority.....	172,334	143,637
Payables charged against the appropriation at year-end.....	(305,335)	(316,341)
Receivables credited to the appropriation at year-end.....	213,428	231,894
Other items.....	21,261	15,682
Net authority provided (used), end of year.....	101,688	74,872
Authority limit (note 1)	150,000	150,000
Unused authority carried forward.....	251,688	224,872

Real Property Services Revolving Fund—continued

Independent auditor's report

To the Deputy Minister, Public Services and Procurement Canada

Opinion

We have audited the financial statements of the Real Property Services Revolving Fund (the Fund), which comprise the statement of financial position as at March 31, 2022, and the statement of operations and net liabilities 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 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 management of Public Services and Procurement Canada, the Treasury Board of Canada and the Receiver General for Canada and should not be used by parties other than the Fund, the management of Public Services and Procurement Canada, the Treasury Board of Canada and the Receiver General for 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.

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.

Real Property Services Revolving Fund—*continued*

Independent auditor's report—*concluded*

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

June 16, 2022
Ottawa, Canada

Real Property Services Revolving Fund—*continued*

Statement of financial position as at March 31, 2022

(in thousands of dollars)

	2022	2021
Assets		
Financial assets		
Cash in transit.....	—	6
Accounts receivable (note 3)	224,267	242,894
Other assets (note 4).....	30,212	26,563
	254,479	269,463
Non-financial assets		
Prepaid expenses	28	32
Total	254,507	269,495
Liabilities		
Accounts payable and accrued liabilities (note 5).....	309,568	316,725
Vacation pay and compensatory leave.....	26,940	25,686
Contractors' security deposits	566	336
Employee severance benefits (note 6).....	10,026	11,572
	347,100	354,319
Net liabilities (note 7)	(92,593)	(84,824)
Total	254,507	269,495
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 for the year ended March 31, 2022**

(in thousands of dollars)

	2022	2021
Revenues		
Real Property services—other government departments	1,650,456	1,577,434
Real Property services—Public Services and Procurement Canada portfolio	332,418	320,865
Other revenues	2,734	3,187
	1,985,608	1,901,486
Cost of sales.....	(1,443,318)	(1,389,583)
Gross profit	542,290	511,903
 Operating expenses		
Salaries and employee benefits	393,469	374,373
Corporate and administrative services	79,131	65,089
Occupancy costs	21,717	19,997
Professional and special services	20,912	23,342
Utilities, materials and supplies	3,038	3,963
Other expenses	2,443	2,900
Transportation and telecommunications	869	979
Employee severance benefits (note 6)	(351)	485
	521,228	491,128
 Net results.....	21,062	20,775
Net liabilities, beginning of year	(84,824)	(107,136)
Transfer of salary overpayments between government departments	(134)	168
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 7)	(28,697)	1,369
Net liabilities, end of year (note 7).....	(92,593)	(84,824)

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

Real Property Services Revolving Fund—*continued*

Statement of cash flows for the year ended March 31, 2022

(in thousands of dollars)

	2022	2021
Operating activities		
Net results	21,062	20,775
Variations in statement of financial position		
Decrease (increase) in cash in transit	6	(5)
Decrease (increase) in accounts receivable	18,627	12,776
Decrease (increase) in other assets	(3,649)	(716)
Decrease (increase) in prepaid expenses	4	34
Increase (decrease) in accounts payable and accrued liabilities	(7,157)	(38,649)
Increase (decrease) in vacation pay and compensatory leave	1,254	6,016
Increase (decrease) in contractors' security deposits	230	(482)
Increase (decrease) in employee severance benefits	(1,546)	(1,286)
	7,769	(22,312)
Transfer of salary overpayments between government departments	(134)	168
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 7)	28,697	(1,369)
Accumulated net charge against the Fund's authority, beginning of year	143,637	145,006
Accumulated net charge against the Fund's authority, end of year	172,334	143,637

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

Real Property Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2022

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.

The Fund received authorization from the Treasury Board to access its unused authority for a total amount of up to \$10,000,000 to temporarily fund transitory cash elements at year end.

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 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 recognized when professional and technical services are rendered. The recovery of disbursements made on behalf of other government departments, agencies, and outside parties are recognized when costs are incurred by the Fund and collection is reasonably certain.

(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.

(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.

Real Property Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2022—*continued*

(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

	2022	2021
	(in thousands of dollars)	
Other government departments and agencies	213,428	231,894
Outside parties	12,920	12,643
	226,348	244,537
Less: allowance for doubtful accounts on receivables from outside parties	(2,081)	(1,643)
Net accounts receivable.....	224,267	242,894

4. Other assets

	2022	2021
	(in thousands of dollars)	
Sales tax refundable advances	29,345	25,651
Other advances.....	867	912
Total other assets.....	30,212	26,563

5. Accounts payable and accrued liabilities

	2022	2021
	(in thousands of dollars)	
Outside parties	294,194	299,644
Other government departments and agencies	11,141	16,697
	305,335	316,341
Accrued liabilities	4,233	384
Total accounts payables and accrued liabilities	309,568	316,725

Real Property Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2022—*continued*

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:

	2022	2021
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	11,572	12,858
Expense for the year.....	(351)	485
Benefits paid during the year.....	(1,195)	(1,771)
Employee severance benefits obligation, end of year	10,026	11,572

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.

	2022	2021
	(in thousands of dollars)	
Accumulated surplus, beginning of year	58,813	37,870
Net results	21,062	20,775
Transfer of salary overpayments between government departments	(134)	168
Accumulated surplus, end of year	79,741	58,813
Accumulated net charge against the Fund's authority, beginning of year.....	(143,637)	(145,006)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(28,697)	1,369
Accumulated net charge against the Fund's authority, end of year	(172,334)	(143,637)
Net liabilities, end of year	(92,593)	(84,824)

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:

Year ending March 31	(in thousands of dollars)
2023	844,675
2024	152,804
2025	36,991
2026	96,462
2027 and thereafter.....	62,075
Total contractual obligations.....	1,193,007

Real Property Services Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2022—*concluded*

9. Contingent liabilities

In connection with its operations, the Fund is a defendant in certain litigation. It is estimated that pending and threatened litigation amount to \$4.8 million (\$5.7 million in 2020–2021). 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.

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

Approved by:

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

Nathalie Laliberté
for Lucie Séguin
Chief Executive Officer,
Translation Bureau
Public Services and Procurement Canada

June 16, 2022
Gatineau, Canada

Translation Bureau Revolving Fund—continued

Statement of authority provided (used) (unaudited) for the year ended March 31, 2022

(in thousands of dollars)

	2022		2021	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results.....	(1,472)	(10,745)	(9,953)	(15,289)
Items not requiring use of funds				
Amortization	1,811	929	2,125	1,884
Operating source (use) of funds	339	(9,816)	(7,828)	(13,405)
Items requiring use of funds				
Net tangible capital assets acquisitions	(3,178)	(2,654)	(1,053)	(2,023)
Transfer of salary overpayments between government departments	—	(70)	—	54
Net other assets and liabilities	(528)	1,405	(1,664)	(735)
	(3,706)	(1,319)	(2,717)	(2,704)
Authority provided (used)	(3,367)	(11,135)	(10,545)	(16,109)

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, 2022

(in thousands of dollars)

	2022	2021
(Credit) debit balance in the accumulated net charge against the Fund's authority	(3,455)	11,646
Payables charged against the appropriation at year-end.....	(10,135)	(11,642)
Receivables credited to the appropriation at year-end.....	4,192	3,576
Other items.....	8,646	6,803
Net authority provided (used), end of year.....	(752)	10,383
Authority limit (note 1).....	30,000	20,000
Unused authority carried forward.....	29,248	30,383

Translation Bureau Revolving Fund—continued

Independent auditor's report

To the Deputy Minister, Public Services and Procurement Canada

Opinion

We have audited the financial statements of the Translation Bureau Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2022, and the statement of operations and net liabilities and statement of cash flow 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 management of Public Services and Procurement Canada, the Treasury Board of Canada and the Receiver General for Canada and should not be used by parties other than the Fund, the management of Public Services and Procurement Canada, the Treasury Board of Canada and the Receiver General for 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.

Translation Bureau 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.

Ernst & Young LLP
Chartered Professional Accountants,
Licensed Public Accountants

June 16, 2022
Ottawa, Canada

Translation Bureau Revolving Fund—continued**Statement of financial position as at March 31, 2022**

(in thousands of dollars)

	2022	2021
Assets		
Financial assets		
Accounts receivable (note 3)	6,977	6,421
Other assets (note 4).....	1,592	1,353
	8,569	7,774
Non-financial assets		
Prepaid expenses	1	2
Tangible capital assets (note 5).....	8,864	7,139
	8,865	7,141
Total.....	17,434	14,915
Liabilities		
Accounts payable and accrued liabilities (note 6).....	10,865	11,895
Vacation pay and compensatory leave	5,127	5,291
Employee severance benefits (note 7).....	2,610	3,183
	18,602	20,369
Net liabilities (note 8)	(1,168)	(5,454)
Total.....	17,434	14,915
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 for the year ended March 31, 2022

(in thousands of dollars)

	2022	2021
Revenues		
Translation services	122,540	119,391
Interpretation services	19,339	16,763
Terminology services	13,758	14,301
Other	8,905	8,951
Total revenues	164,542	159,406
 Operating expenses		
Salaries and employee benefits	111,768	113,132
Professional and special services	35,043	31,107
Corporate and administrative services	21,902	22,969
Occupancy costs.....	4,505	4,439
Amortization (note 5)	929	1,884
Other expenses	594	745
Transportation and telecommunications	401	181
Utilities, materials and supplies	384	477
Employee severance benefits (note 7).....	(239)	(239)
Total operating expenses	175,287	174,695
 Net results.....	(10,745)	(15,289)
Net liabilities, beginning of year	(5,454)	(3,912)
Transfer of salary overpayments between government departments	(70)	54
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 8).....	15,101	13,693
Net liabilities, end of year (note 8).....	(1,168)	(5,454)

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

Translation Bureau Revolving Fund—continued**Statement of cash flows for the year ended March 31, 2022**

(in thousands of dollars)

	2022	2021
Operating activities		
Net results	(10,745)	(15,289)
Items not requiring use of funds		
Amortization of tangible capital assets (note 5)	929	1,884
Total of items not requiring use of funds	929	1,884
Variations in statement of financial position		
Decrease (increase) in cash in transit	—	1
Decrease (increase) in accounts receivable	(556)	3,172
Decrease (increase) in other assets	(239)	(749)
Decrease (increase) in prepaid expenses	1	(1)
Increase (decrease) in accounts payable and accrued liabilities	(1,030)	(1,418)
Increase (decrease) in vacation pay and compensatory leave	(164)	1,217
Increase (decrease) in employee severance benefits	(573)	(541)
	(2,561)	1,681
Transfer of salary overpayments between government departments	(70)	54
Net financial resources provided (used) by operating activities	(12,447)	(11,670)
Capital investing activities		
Acquisitions of tangible capital assets (note 5)	(2,654)	(2,023)
Net financial resources used by capital investing activities	(2,654)	(2,023)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 8)	(15,101)	(13,693)
Accumulated net charge against the Fund's authority, beginning of year	11,646	25,339
Accumulated net charge against the Fund's authority, end of year	(3,455)	11,646

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

Translation Bureau Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2022

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 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 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 services provided at year end.

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.

(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

Translation Bureau Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2022—*continued*

(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.

3. Accounts receivable

	2022	2021
	(in thousands of dollars)	
Other government departments and agencies	4,192	3,576
Outside parties	2,786	2,847
	6,978	6,423
Less: allowance for doubtful accounts on receivables from outside parties	(1)	(2)
Net accounts receivable.....	6,977	6,421

4. Other assets

	2022	2021
	(in thousands of dollars)	
Sales tax refundable advances	1,349	1,119
Other advances.....	243	234
Total other assets.....	1,592	1,353

Translation Bureau Revolving Fund—continuedNotes to the financial statements for the year ended March 31, 2022—*continued***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.....	245	—	—	245
Computer software.....	19,546	547	2,844	22,937
Leasehold improvements	7,175	941	879	8,995
Assets under construction	3,837	1,166	(3,723)	1,280
Total.....	30,803	2,654	—	33,457
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.....	(133)	(46)	—	(179)
Computer software.....	(18,822)	(506)	—	(19,328)
Leasehold improvements	(4,709)	(377)	—	(5,086)
Total.....	(23,664)	(929)	—	(24,593)
Net book value		2022	2021	
	(in thousands of dollars)			
Computer hardware.....		66	112	
Computer software.....		3,609	724	
Leasehold improvements		3,909	2,466	
Assets under construction		1,280	3,837	
Total.....		8,864	7,139	

6. Accounts payable and accrued liabilities

	2022	2021
	(in thousands of dollars)	
Outside parties	8,500	9,151
Other government departments and agencies	1,635	2,491
Accrued liabilities.....	10,135	11,642
Total accounts payable and accrued liabilities.....	730	253
	10,865	11,895

Translation Bureau Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2022—*continued*

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:

	2022	2021
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	3,183	3,724
Expense for the year.....	(239)	(239)
Benefits paid during the year.....	(334)	(302)
Employee severance benefits obligation, end of year	2,610	3,183

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.

	2022	2021
	(in thousands of dollars)	
Accumulated surplus, beginning of year	6,192	21,427
Net results	(10,745)	(15,289)
Transfer of salary overpayments between government departments	(70)	54
Accumulated (deficit) surplus, end of year	(4,623)	6,192
Accumulated net charge against the Fund's authority, beginning of year.....	(11,646)	(25,339)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	15,101	13,693
Accumulated net charge against the Fund's authority, end of year	3,455	(11,646)
Net liabilities, end of year	(1,168)	(5,454)

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	
2023	11,019
2024	1,325
2025	1,122
2026	1,093
2027 and thereafter.....	2,731
Total contractual obligations.....	17,290

Translation Bureau Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2022—*concluded*

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.

Section 2

*Public Accounts of Canada
2021–2022*

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
<i>Financial Administration Act (Section 23)</i>	
Employment, Workforce Development and Disability Inclusion	
Department of Employment and Social Development	203,157,255
Environment and Climate Change	
Parks Canada Agency	136,453
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration.....	803,629
Innovation, Science and Industry	
Department of Industry.....	123,327
Justice	
Department of Justice	4,609,242
National Defence	
Department of National Defence	25,727
National Revenue	
Canada Revenue Agency	2,937,876,878
Public Safety	
Canada Border Services Agency.....	346,751,811
Treasury Board	
Treasury Board Secretariat.....	499,527
<i>Customs Tariff (Section 115)</i>	
Public Safety	
Canada Border Services Agency.....	457,255,968
Total.....	3,951,239,817

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 23 of the <i>Financial Administration Act</i>	
Employment, Workforce Development and Disability Inclusion	
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.....	<u>203,157,255</u>
Environment and Climate Change	
Parks Canada Agency	
P.C. 2020-0414, May 30, 2020, remission order in respect of non-residential leases and licences of occupation under the administration of the Parks Canada Agency in order to provide all Parks Canada Agency's commercial tenants the opportunity to apply for financial relief, on a portion of the annual rent, fees and interest during the COVID-19 outbreak period beginning on April 1, 2020 ending on June 30, 2020.....	47
P.C. 2020-0587, August 23, 2020, Order amending the remission order in respect of non-residential leases and licences of occupation under the administration of the Parks Canada Agency in order to (1) extend the rent relief available to Parks Canada Agency's commercial tenants to August 31, 2020, and (2) extend the application period to September 14, 2020.....	125
P.C. 2020-1119, December 18, 2020, Order amending the remission order in respect of non-residential leases and licences of occupation under the administration of the Parks Canada Agency in order to (1) extend the rent relief available to Parks Canada Agency's commercial tenants to September 30, 2020, and (2) extend the application period to December 31, 2020.....	<u>136,281</u>
	<u>136,453</u>
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
P.C. 2021-0396, May 14, 2021, Certain fees in respect of the issuance of passports (2017 British Columbia forest fires) remission order in order to remit the fees relating to the replacement of passports for Canadians whose passports were lost, damaged, destroyed or rendered inaccessible as a result of the forest fires in British Columbia in 2017.....	1,070
P.C. 2021-0397, May 14, 2021, certain fees in respect of the issuance and replacement of identity and travel documents (crash of Ukraine International Airlines Flight PS752) remission order in order to remit the fees relating to the issuance of Canadian travel documents, permanent resident cards, permanent resident travel documents, citizenship certificates, and electronic Travel Authorizations for those impacted by the January 2020 crash of Ukraine International Airlines Flight PS752 in Iran.....	1,509
P.C. 2021-0398, May 14, 2021, certain fees in respect of the issuance of travel document services and consular services (COVID-19) pandemic remission order in order to remit fees relating to the urgent issuance and expedited delivery of passports and other travel documents for (1) Canadians abroad returning to Canada urgently as a result of the Coronavirus disease (COVID-19) pandemic; and (2) those in Canada who were seeking to travel urgently for reasons related to the pandemic, including the illness or death of a family member abroad, to take part in an aid organization's humanitarian operation, or if they had other imminent travel needs (in example, to provide services deemed essential)	<u>773,525</u>
P.C. 2021-0399, May 14, 2021, fees for the addition of an observation to or for the replacement of travel documents, permanent resident cards and citizenship certificates remission order in order to remit the fees related to (1) the addition of an observation label in a person's travel document (in example, Canadian passport, certificate of identity and refugee travel document) indicating that the identifier in the sex field of that document should be read as "X", for requests made between August 31, 2017 and June 4, 2019; and (2) the replacement of certificates of identity, refugee travel documents, permanent resident cards and citizenship certificates for persons who sought to replace those documents with one that displays an "X" identifier in the sex field, for requests made between June 4, 2019 and June 4, 2020.....	1,955
P.C. 2021-0400, May 14, 2021, certain fees in respect of the replacement of identity and travel documents (reclaimed names) remission order in order to remit the fees related to the issuance of certificates of identity, refugee travel documents, permanent resident cards, and citizenship certificates for Indigenous persons seeking to replace the above-mentioned documents with one that displays their reclaimed name, as detailed within Call to Action 17 of the Truth and Reconciliation Commission of Canada's 2015 report	<u>25,570</u>
	<u>803,629</u>

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
Innovation, Science and Industry	
Department of Industry	
P.C. 2022-0103, February 10, 2022, remits the excess from the adjustment of any fees referred to in paragraphs (a) to (c), by operation of section 17 of the <i>Service Fees Act</i> : (a) the levies paid under subsection 123 of the Bankruptcy and Insolvency General Rules during the period beginning on March 31, 2020 and ending on August 31, 2020; (b) the filing fees paid under subsection 132 of the Bankruptcy and Insolvency General Rules during the period beginning on March 31, 2020 and ending on August 31, 2020; and (c) the fee set out in section 136 of the Bankruptcy and Insolvency General Rules that accompanied notices sent to the Superintendent during the period beginning on March 31, 2020 and ending on August 31, 2020.....	<u>123,327</u>
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 Her 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	<u>4,609,242</u>
National Defence	
Department of National Defence	
P.C. 2021-1007 December 9, 2021, Her Excellency the Governor General in Council, considering that the collection of the amounts is unjust, on the recommendation of the Treasury Board, pursuant to subsection 23(2.1) of the <i>Financial Administration Act</i> , remits the amount of \$22,031, and all relevant interest on it, payable by the succession of Cédric Gouillart for the overpayment to the pay account of Cédric Gouillart	<u>25,727</u>
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.....	<u>21,581</u>
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.....	<u>2,924,160,723</u>
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	<u>5,173,030</u>
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.....	<u>2,133,987</u>
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	<u>51,665</u>
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)	<u>3,861,657</u>
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	<u>2,593,887</u>
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.....	<u>(27,457)</u>
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	<u>26,365</u>

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. 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	15,867
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	(134,427)
	<u>2,937,876,878</u>

Public Safety

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.....	255
P.C. 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency.....	23,288,899
P.C. 1974-2522, November 19, 1974, remission of GST and excise taxes on certain kinds of advertising material.....	5,173
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	94,362
P.C. 1976-2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value.....	48,040
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	3,637
P.C. 1979-0395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments	4,667
P.C. 1982-1994, June 30, 1982, remission of GST on Canadian civil aircrafts, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	285,087,620
P.C. 1984-867, March 15, 1984, remission of GST and excise taxes on goods imported for meetings in Canada of Foreign organizations	3,944
P.C. 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services	13,049,602
P.C. 1987-1044, May 21, 1987, remission of GST and excise tax on goods imported into Canada to be tested or examined for certification by an accredited organization.....	492,331
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	195
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.....	53,856
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.....	24,617,777
P.C. 1992-2397, November 19, 1992, remission of customs duties and GST on machinery and equipment imported into Canada for use in servicing foreign aircraft	542
P.C. 1994-568, 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, the 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.....	643
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.....	268
	<u>346,751,811</u>

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
Treasury Board	
Treasury Board Secretariat	
P.C. 2021-885, August 11, 2021, Certain Unauthorized Reimbursements Made Under the Public Service Health Care Plan Remission Order remits past reimbursements paid under the Public Service Health Care Plan to former employees of the Freshwater Fish Marketing Corporation and of the Canadian Wheat Board, and their dependants, who are or were in receipt of a pension benefit under the <i>Public Service Superannuation Act</i> but who were not eligible to join the Plan.	
The relevant period is the period that begins on the day that a person was enrolled in error in the Plan and ends on the earlier of the day that this Order is made and the day that the person died	499,527
Pursuant to section 115 of the Customs Tariff	
Public Safety	
Canada Border Services Agency	
P.C. 1995-0132, January 31, 1995, remission of GST and excise tax on certain goods imported into Canada by scientific or exploratory expeditions	309,472
P.C. 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers	17,478
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.....	2,143
P.C. 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels Remission Order.....	53,551,393
P.C. 2014-983, September 25, 2014, remission is granted of the customs duty paid or payable at the Most-Favoured-Nation Tariff rates of customs duty on apparel and fabric and made-up goods imported from Honduras on or after October 1, 2014.....	5,299
P.C. 2016-509, June 14, 2016, remission is granted of the customs duties paid or payable under the Customs Tariff in respect of ferry-boats, classified under subheading No. 8901.10 in the List of Tariff Provisions set out in the schedule to the <i>Customs Tariff</i> , excluding those produced in Canada that have been exported and then subsequently re-imported into Canada.....	79,422,102
P.C. 2018-1272, October 10, 2018, remission of the surtaxes imposed by the United States Surtax Order (steel and Aluminum) SOR/2018-152 and the United States Surtax Order (Other goods) SOR/2018-153 which took effect July 1, 2018 (25% in the case of certain steel products, 10% in the case of certain aluminum products and 10% for certain other goods listed in the order)	17,542,293
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 PPE, by waiving Customs duties in order to support efforts to combat the spread of COVID-19	272,816,179
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	5,168,684
P.C. 2022-0182, March 2, 2022, Most-Favoured-Nation Tariff Withdrawal Order. Order withdrawing the Most-Favored-Nation status from Russia and Belarus, and increasing the import duties on Russian and Belarussian goods	28,420,925
	457,255,968

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/D	191	20,428,222	—	—	—	—	—	191	20,428,222
Canadian Grain Commission.....	A	13	18,991	—	—	—	—	—	13	18,991
Canadian Heritage										
Department of Canadian Heritage	A	6	205,343	—	—	—	—	—	6	205,343
Canadian Radio-television and Telecommunications Commission	A/D	55	757,017	—	—	—	—	—	55	757,017
Library and Archives of Canada.....	A	2	2,260	—	—	—	—	—	2	2,260
Crown-Indigenous Relations and Northern Affairs										
Department of Crown-Indigenous Relations and Northern Affairs.....	B	—	—	—	—	25a	1	505,411	1	505,411
Economic Development Agency of Canada for the Regions of Quebec										
Economic Development Agency of Canada for the Regions of Quebec	A	2	1,211	—	—	—	—	—	2	1,211
Employment, Workforce Development and Disability Inclusion										
Department of Employment and Social Development.....	A/C/D	2,378	12,668,881	—	—	2/10c	51,410	371,929,754	53,788	384,598,635
Environment and Climate Change										
Department of the Environment	A/D	83	2,006	—	—	—	—	—	83	2,006
Parks Canada Agency	A/C	17	28,695	—	—	2	56	136,453	73	165,148
Impact Assessment Agency of Canada	A	2	2,524,061	—	—	—	—	—	2	2,524,061
Finance										
Department of Finance	A	44	41,806	—	—	—	—	—	44	41,806
Financial Consumer Agency of Canada.....	A	1	1,001	—	—	—	—	—	1	1,001
Financial Transactions and Reports Analysis Centre of Canada	A	2	8,725	—	—	—	—	—	2	8,725
Fisheries, Oceans and the Canadian Coast Guard										
Department of Fisheries and Oceans	D	7	90	—	—	—	—	—	7	90
Global Affairs										
Department of Foreign Affairs, Trade and Development.....	A	26	253,922	66	135,331	—	—	—	92	389,253
Export Development Canada (Canada Account).....	A	1	193,410,472	—	—	—	—	—	1	193,410,472
Health										
Department of Health.....	A/C	190	31,635	—	—	—	—	—	190	31,635
Canadian Food Inspection Agency	A	135	14,539	—	—	—	—	—	135	14,539
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration.....	A/B/C	4,028	938,839	—	—	2/15c/20c	10,925	977,932	14,953	1,916,771
Indigenous Services										
Department of Indigenous Services.....	A	33	4,372,672	—	—	—	—	—	33	4,372,672
Federal Economic Development Agency for Northern Ontario	A/D	6	514,705	—	—	—	—	—	6	514,705
Innovation, Science and Industry										
Department of Industry	A/D	320	10,825,756	—	—	—	—	—	320	10,825,756
Atlantic Canada Opportunities Agency.....	A/D	83	10,356,119	—	—	—	—	—	83	10,356,119
Department of Western Economic Diversification.....	A/D	7	924,071	—	—	—	—	—	7	924,071
National Research Council of Canada	A	2	43,929	—	—	—	—	—	2	43,929
Statistics Canada.....	A/D	100	3,822	—	—	—	—	—	100	3,822
Justice										
Department of Justice	A/C	8	8,798	—	—	2	58,387	4,609,242	58,395	4,618,040
National Defence										
Department of National Defence	A/C	217	388,721	—	—	2	1	25,727	218	414,448
National Revenue										
Canada Revenue Agency.....	A	837,603	2,263,334,668	—	—	—	—	—	837,603	2,263,334,668

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
Natural Resources										
Department of Natural Resources.....	D	3	19,046	—	—	—	—	—	3	19,046
Canadian Nuclear Safety Commission.....	A	11	55,817	—	—	—	—	—	11	55,817
Public Safety										
Department of Public Safety and Emergency Preparedness	A	5	372,899	—	—	—	—	—	5	372,899
Canada Border Services Agency	A	2,953	19,037,071	—	—	—	—	—	2,953	19,037,071
Canadian Security Intelligence Service.....	D	1	20	—	—	—	—	—	1	20
Civilian Review and Complaints										
Commission for the Royal Canadian Mounted Police.....	A	1	4,950	—	—	—	—	—	1	4,950
Correctional Service of Canada.....	A	55	898	—	—	—	—	—	55	898
Royal Canadian Mounted Police	A/D	4	25,022	—	—	—	—	—	4	25,022
Public Services and Procurement										
Department of Public Works and Government Services	A/D	82	749,774	—	—	—	—	—	82	749,774
Transport										
Department of Transport	A	31	71,344	—	—	—	—	—	31	71,344
Treasury Board										
Treasury Board Secretariat.....	A/C	1	6,500	—	—	2	45	499,527	46	506,027
Veterans Affairs										
Department of Veterans Affairs.....	A	78	379,707	—	—	—	—	—	78	379,707
		848,787	2,542,834,025	66	135,331	—	120,825	378,684,046	969,678	2,921,653,402
Apprentice Loans Act										
Employment, Workforce Development and Disability Inclusion										
Department of Employment and Social Development.....	B	187	367,072	—	—	—	—	—	187	367,072
Bankruptcy and Insolvency Act										
National Revenue										
Canada Revenue Agency.....	A	17,397	316,203,864	—	—	—	—	—	17,397	316,203,864
Canada Small Business Financing Act										
Innovation, Science and Industry										
Department of Industry	A	601	57,067,912	—	—	—	—	—	601	57,067,912
Canada Student Financial Assistance Act										
Employment, Workforce Development and Disability Inclusion										
Department of Employment and Social Development.....	B	105,750	207,740,608	—	—	—	—	—	105,750	207,740,608
Canada Student Loans Act										
Employment, Workforce Development and Disability Inclusion										
Department of Employment and Social Development.....	B	142	562,219	—	—	—	—	—	142	562,219
Canadian Food Inspection Agency Act										
Health										
Canadian Food Inspection Agency.....	C	698,274	17,099,760	—	—	—	—	—	698,274	17,099,760
Customs Act										
Public Safety										
Canada Border Services Agency	D	316	11,085,326	—	—	—	—	—	316	11,085,326
Department of Veterans Affairs Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	4	25,747	—	—	—	—	—	4	25,747
Employment Insurance Act										
Employment, Workforce Development and Disability Inclusion										
Department of Employment and Social Development.....	A	29,253	30,147,945	—	—	—	—	—	29,253	30,147,945

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
Excise Tax Act										
National Revenue										
Canada Revenue Agency.....	B	12,584	119,209,112	—	—	—	—	—	12,584	119,209,112
Export Development Act										
Global Affairs										
Export Development Canada (Canada Account).....	B	1	822,161,848	—	—	—	—	—	1	822,161,848
Immigration and Refugee Protection Act										
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration.	D	31,493	4,027,200	—	—	—	—	—	31,493	4,027,200
Income Tax Act										
National Revenue										
Canada Revenue Agency.....	B/D	247,071	416,646,252	—	—	—	—	—	247,071	416,646,252
Old Age Security Act										
Employment, Workforce Development and Disability Inclusion										
Department of Employment and Social Development.....	C	5,434	6,213,297	—	—	—	—	—	5,434	6,213,297
Parliament of Canada Act										
Parliament										
House of Commons.....	A	452	150,253	—	—	—	—	—	452	150,253
Senate	A	4	1,386	—	—	—	—	—	4	1,386
		456	151,639	—	—	—	—	—	456	151,639
Pension Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	25	198,043	—	—	—	—	—	25	198,043
Service Fees Act										
Environment and Climate Change										
Department of the Environment	C	40	4,813	—	—	—	—	—	40	4,813
Parks Canada Agency	C	407	7,156	—	—	—	—	—	407	7,156
Innovation, Science and Industry										
Department of Industry	C	252	70,387	—	—	—	—	—	252	70,387
National Revenue										
Canada Revenue Agency.....	C	1	168	—	—	—	—	—	1	168
Public Safety										
Correctional Service of Canada.....	C	18	90	—	—	—	—	—	18	90
Transport										
Department of Transport	C	45	2,618	—	—	—	—	—	45	2,618
		763	85,232	—	—	—	—	—	763	85,232
Veterans Well-being Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	109	2,391,021	—	—	—	—	—	109	2,391,021
		1,998,647	4,554,218,122	66	135,331	120,825	378,684,046	2,119,538	4,933,037,499	
Summary										
Write-offs.....	A	896,176	2,946,195,797	66	135,331	26,708	168,944,037	922,950	3,115,275,165	
Forgiveness	B	181,672	1,392,422,318	—	—	2	508,176	181,674	1,392,930,494	
Remissions	C	704,473	23,398,387	—	—	94,115	209,231,833	798,588	232,630,220	
Waivers	D	216,326	192,201,620	—	—	—	—	216,326	192,201,620	
		1,998,647	4,554,218,122	66	135,331	120,825	378,684,046	2,119,538	4,933,037,499	

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 136 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, 2022		Advances settled in April 2022		Advances outstanding as at April 30, 2022	
	Number	Amount	Number	Amount	Number	Amount
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	35	26,625	35	26,625	—	—
Canadian Dairy Commission.....	1	400	—	—	1	400
Canadian Grain Commission.....	7	9,584	—	—	7	9,584
	43	36,609	35	26,625	8	9,984
Canadian Heritage						
Department of Canadian Heritage	91	267,576	17	4,147	74	263,429
Canadian Radio-television and Telecommunications Commission....	37	160,910	—	787		
Library and Archives of Canada.....	8	3,150	—	—	8	3,150
National Film Board.....	28	32,713	3	1,077	25	31,636
	164	464,349	20	6,011	144	458,338
Crown-Indigenous Relations and Northern Affairs						
Department of Crown-Indigenous Relations and Northern Affairs	266	395,080	4	9,838	262	385,242
Canadian High Arctic Research Station.....	5	9,113	—	—	5	9,113
	271	404,193	4	9,838	267	394,355
Economic Development Agency of Canada for the Regions of Quebec						
Economic Development Agency of Canada for the Regions of Quebec	6	21,460	—	—	6	21,460
Employment, Workforce Development and Disability Inclusion						
Department of Employment and Social Development	2,705	7,906,837	69	32,866	2,636	7,873,971
Environment and Climate Change						
Department of the Environment	256	492,200	2	500	254	491,700
Impact Assessment Agency of Canada.....	17	21,061	—	—	17	21,061
Parks Canada Agency.....	1,566	3,540,094	150	277,410	1,416	3,262,684
	1,839	4,053,355	152	277,910	1,687	3,775,445
Finance						
Department of Finance	103	24,832	2	527	101	24,305
Financial Consumer Agency of Canada.....	1	1,488	—	629		
Financial Transactions and Reports Analysis Centre of Canada	3	3,662	—	—	3	3,662
Office of the Auditor General.....	5	1,700	5	1,700	—	—
Office of the Superintendent of Financial Institutions	3	4,400	—	—	3	4,400
	115	36,082	7	2,856	108	33,226
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	319	301,263	145	103,383	174	197,880
Global Affairs						
Department of Foreign Affairs, Trade and Development.....	10,384	21,592,852	173	266,774	10,211	21,326,078
International Joint Commission (Canadian Section).....	5	9,185	3	1,829	2	7,356
Invest in Canada Hub	4	2,488	—	—	4	2,488
	10,393	21,604,525	176	268,603	10,217	21,335,922
Health						
Department of Health	408	1,242,445	35	22,792	373	1,219,653
Canadian Food Inspection Agency	119	202,190	112	201,360	7	830
Patented Medicine Prices Review Board	5	12,242	1	500	4	11,742
Public Health Agency of Canada.....	119	370,456	14	4,761	105	365,695
	651	1,827,333	162	229,413	489	1,597,920
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration.....	622	1,114,550	14	20,094	608	1,094,456
Immigration and Refugee Board.....	46	253,489	1	2,167	45	251,322
	668	1,368,039	15	22,261	653	1,345,778

Accountable advances—continued

(in dollars)

Department and agency	Advances outstanding as at March 31, 2022		Advances settled in April 2022		Advances outstanding as at April 30, 2022	
	Number	Amount	Number	Amount	Number	Amount
Indigenous Services						
Department of Indigenous Services	590	1,286,384	2	4,613	588	1,281,771
Federal Economic Development Agency for Northern Ontario	1	523	—	—	1	523
	591	1,286,907	2	4,613	589	1,282,294
Innovation, Science and Industry						
Department of Industry	147	355,745	7	7,401	140	348,344
Atlantic Canada Opportunities Agency	8	1,715	—	—	8	1,715
Canadian Northern Economic Development Agency	2	936	—	—	2	936
Canadian Space Agency	13	22,640	2	918	11	21,722
Copyright Board	2	1,595	—	—	2	1,595
Department of Western Economic Diversification	1	200	—	—	1	200
Federal Economic Development Agency for Southern Ontario	42	110,965	—	3,522	42	107,443
Natural Sciences and Engineering Research Council	1	100	—	—	1	100
Social Sciences and Humanities Research Council	2	2,954	—	—	2	2,954
Statistics Canada	92	316,880	4	3,506	88	313,374
	310	813,730	13	15,347	297	798,383
Intergovernmental Affairs, Infrastructure and Communities						
Office of Infrastructure of Canada	8	17,922	1	3,651	7	14,271
Leaders' Debates Commission	1	4,762	—	—	1	4,762
Office of the Chief Electoral Officer	45	47,977	1	1,097	44	46,880
Office of the Commissioner of Official Languages	8	2,439	—	—	8	2,439
	62	73,100	2	4,748	60	68,352
Justice						
Department of Justice	135	8,236,872	7	11,418	128	8,225,454
Administrative Tribunals Support Service of Canada	7	15,403	1	334	6	15,069
Canadian Human Rights Commission	16	14,937	—	—	16	14,937
Courts Administration Service	45	46,652	2	5,911	43	40,741
Office of the Commissioner for Federal Judicial Affairs	32	370,814	1	1,654	31	369,160
Office of the Director of Public Prosecutions	11	4,932	1	132	10	4,800
Offices of the Information and Privacy Commissioners of Canada....	18	110,280	—	2,793	18	107,487
Registrar of the Supreme Court of Canada	7	650	—	—	7	650
	271	8,800,540	12	22,242	259	8,778,298
National Defence						
Department of National Defence	9,892	46,773,711	200	2,160,398	9,692	44,613,313
Communications Security Establishment	67	276,541	39	163,049	28	113,492
Military Grievances External Review Committee	1	1,936	—	—	1	1,936
	9,960	47,052,188	239	2,323,447	9,721	44,728,741
National Revenue						
Canada Revenue Agency	1,044	688,332	1	700	1,043	687,632
Natural Resources						
Department of Natural Resources	147	340,948	5	15,278	142	325,670
Canadian Energy Regulator	1	1,112	—	—	1	1,112
Canadian Nuclear Safety Commission	21	16,767	8	5,105	13	11,662
	169	358,827	13	20,383	156	338,444
Office of the Governor General's Secretary						
Office of the Governor General's Secretary	6	6,355	—	—	6	6,355
Parliament						
House of Commons	421	838,845	3	32,139	418	806,706
Office of the Parliamentary Budget Officer	1	200	—	—	1	200
Office of the Senate Ethics Officer	1	250	—	—	1	250
Parliamentary Protective Service	9	8,019	—	—	9	8,019
Secretariat of the National Security and Intelligence Committee of Parliamentarians	1	200	—	—	1	200
Senate	11	5,033	—	—	11	5,033
	444	852,547	3	32,139	441	820,408

Accountable advances—concluded

(in dollars)

Department and agency	Advances outstanding as at March 31, 2022		Advances settled in April 2022		Advances outstanding as at April 30, 2022	
	Number	Amount	Number	Amount	Number	Amount
Privy Council						
Privy Council Office	109	216,938	—	—	109	216,938
Canadian Transportation Accident Investigation and Safety Board ...	12	7,168	—	—	12	7,168
National Security and Intelligence Review Agency Secretariat	6	30,839	6	30,839	—	—
Public Service Commission	104	205,080	—	5,482 ¹	104	199,598
	231	460,025	6	36,321	225	423,704
Public Safety						
Department of Public Safety and Emergency Preparedness	168	310,943	—	—	168	310,943
Canada Border Services Agency	929	1,159,256	28	81,561	901	1,077,695
Canadian Security Intelligence Service	179	23,961,746	4	6,600,216	175	17,361,530
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	4	10,250	—	—	4	10,250
Correctional Service of Canada	1,416	2,859,697	15	14,820	1,401	2,844,877
Office of the Correctional Investigator of Canada	7	28,316	—	—	7	28,316
Parole Board of Canada	36	32,393	1	951	35	31,442
Royal Canadian Mounted Police	1,964	18,712,014	1,345	11,529,066	619	7,182,948
	4,703	47,074,615	1,393	18,226,614	3,310	28,848,001
Public Services and Procurement						
Department of Public Works and Government Services	1,423	17,319,278	22	13,448,888	1,401	3,870,390
Shared Services Canada	582	1,573,911	1	4,727	581	1,569,184
	2,005	18,893,189	23	13,453,615	1,982	5,439,574
Transport						
Department of Transport	86	209,175	6	11,294	80	197,881
Treasury Board						
Treasury Board Secretariat	155	431,092	—	123 ¹	155	430,969
Canada School of Public Service	83	198,886	2	7,385	81	191,501
Office of the Public Sector Integrity Commissioner	1	570	—	—	1	570
	239	630,548	2	7,508	237	623,040
Veterans Affairs						
Department of Veterans Affairs	228	318,744	3	7,121	225	311,623
Veterans Review and Appeal Board	4	5,771	—	282 ¹	4	5,489
	232	324,515	3	7,403	229	317,112
Women, Gender Equality and Youth						
Department for Women and Gender Equality	11	31,793	—	—	11	31,793
Total.....	37,538	165,580,431	2,503	35,146,140	35,035	130,434,291

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 2021–2022

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2021–2022	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.....	7	9,254,125	—	2	2
Income tax	20	24,616,808	—	2	2
	27	33,870,933	—	—	—
Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court)					
Goods and services tax/harmonized sales tax.....	29	1,583,590	24,558	322,046	1,236,986
Income tax	13	3,574,618	111,269	366,719	3,096,630
Other administered losses	5	275,579	67,832	451	207,296
	47	5,433,787	203,659	689,216	4,540,912
Public Safety					
Canada Border Services Agency					
Loss of revenues due to <i>Customs Act</i> infractions					
Misrepresentation—Value	1	417,339	—	—	417,339
Total.....	75	39,722,059	203,659	689,216	4,958,251

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 2021–2022

(in dollars)

Brief description of loss	Number of cases	Charged to 2021–2022 vote	Amount of loss	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Employment, Workforce Development and Disability Inclusion						
Department of Employment and Social Development						
Fraudulent claim for Canada Emergency Response Benefit	12,507	(S)	7,562,568	—	—	7,562,568
Fraudulent claim for Canada Pension Plan	7	(S)	165,956	3,853	26,846	135,257
Fraudulent claim for Canada Student Loan.....	111	(S)	1,723,979	726,587	632,592	364,800
Fraudulent claim for Employment Insurance Benefit.....	23,295	(S)	43,458,183	6,065,888	7,916	37,384,379
Fraudulent claim for Old Age Security	8	(S)	381,500	10,799	14,029	356,672
Fraudulent claim for Universal Child Care Benefits	2	(S)	32,720	—	—	32,720
Loss, theft or misappropriation of cash receipt and petty cash fund...	7	1	11,494	1,675	5,647	4,172
Environment and Climate Change						
Department of the Environment						
Overpayment to a vendor	11	10	5,489,197	—	—	5,489,197
Parks Canada Agency						
Cashier shortage	1	1	825	—	825	—
Loss, theft or misappropriation of cash receipt and petty cash fund...	11	1	3,108	100	2,958	50
Unauthorized or fraudulent use of acquisition or travel card.....	45	1	20,301	13,035	2,114	5,152
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans						
Unauthorized or fraudulent use of acquisition or travel card.....	87		102,813	58,971	—	43,842
Global Affairs						
Department of Foreign Affairs, Trade and Development						
Fraudulent claim for grant and contribution.....	9	10	214,981	214,981	—	—
Fraudulent claim by supplier and/or contractor.....	1	1	82,902	—	82,902	—
Loss, theft or misappropriation of cash receipt and petty cash fund...	7	1	6,929	—	6,929	—
Misdirected payment due to fraudulent vendor information changes.	1	1	2,414,796	1,916,161	—	498,635
Unauthorized or fraudulent use of acquisition or travel card.....	3	1	909	—	909	—
Health						
Department of Health						
Unauthorized or fraudulent use of acquisition or travel card.....	1	1	3,500	3,500	—	—
Canadian Food Inspection Agency						
Loss due to defective money	1	1	10	—	10	—
Unauthorized or fraudulent use of acquisition or travel card.....	6	1	1,459	1,459	—	—
Canadian Institutes of Health Research						
Overpayment to a vendor	1	1	10,254	—	—	10,254
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration						
Forged or fraudulent endorsement of payment instrument or other....	3	1	21,518	—	—	21,518
Loss, theft or misappropriation of cash receipt and petty cash fund...	9,302		2,278,140	66,377	2,032,402	179,361
Overpayment or fraudulent claim for health and dental benefits.....	54,924	1	4,227,063	1,599,265	210,836	2,416,962
Indigenous Services						
Department of Indigenous Services						
Treaty annuity payments—cash shortfall.....	3	(S)	415	—	415	—
Unauthorized or fraudulent use of acquisition or travel card.....	3	1	7,398	—	—	7,398
Federal Economic Development Agency for Northern Ontario						
Loss, theft or misappropriation of cash receipt and petty cash fund...	1		475	—	475	—
Innovation, Science and Industry						
Canadian Space Agency						
Unauthorized or fraudulent use of acquisition or travel card.....	3	1	150	150	—	—

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2021–2022—concluded
(in dollars)

Brief description of loss	Number of cases	Charged to 2021–2022 vote	Amount of loss	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Justice						
Administrative Tribunals Support Service of Canada						
Loss of instant award.....	1		100	—	100	—
National Defence						
Department of National Defence						
Overpayment or fraudulent claim to the Canadian Forces						
Pension Plan	6	(S)	392,226	—	—	392,226
Misdirected payment due to fraudulent vendor information changes	2	5	157,360	157,360	—	—
National Revenue						
Canada Revenue Agency						
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	19	1	172,412	40,137	21,675	110,600
Unauthorized or fraudulent use of acquisition or travel card.....	1	1	2,927	2,927	—	—
Public Safety						
Canada Border Services Agency						
Loss, theft or misappropriation of cash receipt and petty cash fund...	3		298	—	298	—
Royal Canadian Mounted Police						
Loss, theft or misappropriation of cash receipt and petty cash fund...	1	1	409	—	409	—
Public Services and Procurement						
Department of Public Works and Government Services						
Forged or fraudulent endorsement of payment instrument or other	12,099	1	45,085,339	44,670,952	414,387	—
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	2	1	10,534	—	—	10,534
Loss, theft or misappropriation of cash receipt and petty cash fund...	2	1	565	65	500	—
Misdirected electronic payment.....	7,998	1	9,170,377	5,313,775	2,165,313	1,691,289
Overpayment or fraudulent claim to the public service pension plan.	22	1	1,483,461	2,233	382,419	1,098,809
Overpayment to a vendor	2	1	117,329	—	—	117,329
Unauthorized or fraudulent use of acquisition or travel card.....	2	1	2,828	—	—	2,828
Transport						
Department of Transport						
Unauthorized or fraudulent use of acquisition or travel card.....	1	1	4,000	—	—	4,000
Treasury Board						
Treasury Board Secretariat						
Fraudulent claim by supplier and/or contractor.....	1	1	5,339	—	—	5,339
Overpayment or fraudulent claim for health and dental benefits.....	15	20	62,803	6,756	—	56,047
Total.....	120,538		124,891,850	60,877,006	6,012,906	58,001,938

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2021–2022

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2021–2022	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: cellular phone	1	900	—	900	—
Theft or vandalism: computer, tablet or laptop	1	1,188	—	1,188	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	5	13,081	—	13,081	—
Theft or vandalism: materials, tools or supplies.....	4	8,720	—	8,720	—
Vandalism to building or other real property	7	7,681	—	7,681	—
Canadian Grain Commission					
Theft or vandalism: cellular phone	2	1,265	—	1,265	—
Theft or vandalism: machinery, equipment, furniture and furnishings....	1	6,400	—	6,400	—
Theft or vandalism: materials, tools or supplies.....	1	42	—	42	—
Canadian Heritage					
Department of Canadian Heritage					
Theft or vandalism: cellular phone	1	1,200	—	1,200	—
National Film Board					
Theft or vandalism: computer, tablet or laptop	3	2,600	—	2,600	—
Theft or vandalism: materials, tools or supplies.....	1	13,200	—	13,200	—
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Theft of access card or security badge	2	30	—	30	—
Canadian High Arctic Research Station					
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	1	2,500	—	—	2,500
Economic Development Agency of Canada for the Regions of Quebec					
Economic Development Agency of Canada for the Regions of Quebec					
Theft or vandalism: computer, tablet or laptop	1	1,003	—	1,003	—
Employment, Workforce Development and Disability Inclusion					
Department of Employment and Social Development					
Theft or vandalism: cellular phone	9	1,350	—	1,350	—
Theft or vandalism: computer, tablet or laptop	19	25,960	—	25,960	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	7	6,820	—	6,820	—
Theft or vandalism: machinery, equipment, furniture and furnishings....	4	5,220	—	—	5,220
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	5	9,739	—	—	9,739
Environment and Climate Change					
Department of the Environment					
Theft or vandalism: computer, tablet or laptop	2	2,250	—	2,250	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	1	414	—	414	—
Theft or vandalism: materials, tools or supplies.....	3	470	—	470	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	1	5,100	—	5,100	—
Vandalism to building or other real property	2	889	—	889	—
Parks Canada Agency					
Theft or vandalism: computer, tablet or laptop	1	990	—	990	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	10	14,192	—	14,192	—
Theft or vandalism: machinery, equipment, furniture and furnishings....	12	21,145	—	21,145	—
Theft or vandalism: materials, tools or supplies.....	44	62,976	600	62,376	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	7	9,547	—	9,547	—
Theft or vandalism: uniform.....	1	500	—	500	—
Vandalism to building or other real property	30	76,146	—	72,717	3,429
Finance					
Department of Finance					
Theft or vandalism: computer, tablet or laptop	1	1,655	—	1,655	—

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2021–2022—continued
 (in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2021–2022	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	5	4,649	1,000	3,649	—
Theft or vandalism: computer, tablet or laptop	2	2,800	—	—	2,800
Theft or vandalism: Crown vehicle and other transportation equipment ...	11	27,647	—	27,647	—
Theft or vandalism: machinery, equipment, furniture and furnishings....	5	11,550	—	11,550	—
Theft or vandalism: materials, tools or supplies.....	7	30,674	—	30,224	450
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	3	870	—	870	—
Vandalism to building or other real property	4	15,095	—	15,095	—
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Theft or vandalism: computer, tablet or laptop	4	7,053	—	7,053	—
Theft or vandalism: machinery, equipment, furniture and furnishings....	1	6,300	—	6,300	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	7	2,500	—	2,500	—
Health					
Department of Health					
Theft or vandalism: cellular phone	2	1,254	100	1,154	—
Theft or vandalism: computer, tablet or laptop	2	2,500	2,500	—	—
Vandalism to building or other real property	1	900	—	900	—
Canadian Food Inspection Agency					
Theft of access card or security badge	4	86	—	86	—
Theft or vandalism: cellular phone	370	420,350	—	420,350	—
Theft or vandalism: computer, tablet or laptop	2	4,000	—	4,000	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	59	69,017	—	69,017	—
Theft or vandalism: materials, tools or supplies.....	1	355	—	355	—
Theft or vandalism: uniform.....	5	687	—	687	—
Public Health Agency of Canada					
Theft or vandalism: materials, tools or supplies.....	1	500,000	499,200	800	—
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Theft of access card or security badge	2	7	—	7	—
Theft or vandalism: cellular phone	2	1,475	—	1,475	—
Theft or vandalism: computer, tablet or laptop	2	2,109	—	2,109	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	1	1,200	—	1,200	—
Immigration and Refugee Board					
Theft or vandalism: computer, tablet or laptop	1	2,500	—	2,500	—
Indigenous Services					
Department of Indigenous Services					
Theft of access card or security badge	1	15	—	15	—
Theft or vandalism: cellular phone	3	1,850	—	1,850	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	2	11,198	—	11,198	—
Innovation, Science and Industry					
Department of Industry					
Theft or vandalism: cellular phone	1	1,050	—	1,050	—
Theft or vandalism: computer, tablet or laptop	2	1,627	—	1,627	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	7	19,909	—	19,909	—
Theft or vandalism: materials, tools or supplies.....	5	2,779	—	2,779	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	4	1,250	—	1,250	—
Atlantic Canada Opportunities Agency					
Theft or vandalism: cellular phone	1	350	—	350	—
Theft or vandalism: computer, tablet or laptop	1	1,334	—	1,334	—

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2021–2022—continued
 (in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
National Research Council of Canada					
Theft or vandalism: cellular phone	2	2,424	—	2,424	—
Theft or vandalism: computer, tablet or laptop	3	2,200	—	2,200	—
Theft or vandalism: machinery, equipment, furniture and furnishings	1	285	—	285	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	2	123	—	123	—
Vandalism to building or other real property	3	7,830	—	7,830	—
Statistics Canada					
Theft or vandalism: cellular phone	25	6,866	—	6,866	—
Theft or vandalism: computer, tablet or laptop	17	16,799	—	16,799	—
Theft or vandalism: machinery, equipment, furniture and furnishings	1	850	—	850	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	20	2,543	—	2,543	—
Justice					
Department of Justice					
Theft or vandalism: cellular phone	3	1,200	—	1,200	—
Theft or vandalism: computer, tablet or laptop	2	1,700	—	1,700	—
National Defence					
Department of National Defence					
Theft or vandalism: combat outfit.....	51	60,000	100	5,012	54,888
Theft or vandalism: computer, tablet or laptop	12	19,726	—	19,726	—
Theft or vandalism: machinery, equipment, furniture and furnishings	61	102,216	100	5,596	96,520
Theft or vandalism: materials, tools or supplies.....	3	3,851	—	122	3,729
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	1	2,741	—	2,741	—
Vandalism to building or other real property	1	216	—	216	—
National Revenue					
Canada Revenue Agency					
Theft or vandalism: cellular phone	11	2,464	—	2,464	—
Theft or vandalism: computer, tablet or laptop	7	10,757	—	10,757	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	4	1,120	—	1,120	—
Natural Resources					
Department of Natural Resources					
Theft or vandalism: computer, tablet or laptop	2	1,040	—	1,040	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	2	3,548	—	3,548	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	1	150,000	—	150,000	—
Vandalism to building or other real property	2	700,575	—	700,575	—
Parliament					
House of Commons					
Theft or vandalism: computer, tablet or laptop	5	8,569	—	8,569	—
Privy Council					
Privy Council Office					
Theft or vandalism: cellular phone	18	18,000	—	18,000	—
Theft or vandalism: computer, tablet or laptop	2	3,200	—	3,200	—
Canadian Transportation Accident Investigation and Safety Board					
Theft or vandalism: computer, tablet or laptop	1	2,600	—	2,600	—
Public Safety					
Canada Border Services Agency					
Theft or vandalism: machinery, equipment, furniture and furnishings	1	91	—	91	—
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police					
Theft or vandalism: computer, tablet or laptop	13	11,100	—	11,100	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	2	1,050	—	1,050	—

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2021–2022—concluded
 (in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Correctional Service of Canada					
Theft or vandalism: cellular phone	1	912	—	912	—
Theft or vandalism: computer, tablet or laptop	8	4,504	—	4,504	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	28	10,099	—	10,099	—
Theft or vandalism: machinery, equipment, furniture and furnishings	1,401	111,870	351	108,998	2,521
Theft or vandalism: materials, tools or supplies.....	85	7,655	—	7,655	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	411	56,219	311	55,908	—
Vandalism to building or other real property	502	249,836	485	246,448	2,903
Royal Canadian Mounted Police					
Theft of access card or security badge	1	37	37	—	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	110	352,482	13,668	181,323	157,491
Theft or vandalism: materials, tools or supplies.....	1	400	—	400	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	2	3,395	—	3,395	—
Theft or vandalism: weapons and accessories.....	1	950	—	950	—
Vandalism to building or other real property	1	2,856	—	2,856	—
Public Services and Procurement					
Department of Public Works and Government Services					
Theft or vandalism: cellular phone	7	2,873	—	2,679	194
Theft or vandalism: computer, tablet or laptop	8	9,883	—	8,686	1,197
Theft or vandalism: materials, tools or supplies.....	3	10,732	—	10,732	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	1	119	—	119	—
Vandalism to building or other real property	25	57,145	1,760	45,637	9,748
Shared Services Canada					
Theft or vandalism: cellular phone	5	1,250	—	1,250	—
Theft or vandalism: computer, tablet or laptop	2	3,241	—	3,241	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	1	60	—	60	—
Transport					
Department of Transport					
Theft or vandalism: cellular phone	3	3,000	—	3,000	—
Theft or vandalism: computer, tablet or laptop	1	1,900	—	1,900	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	10	39,997	—	39,997	—
Vandalism to building or other real property	1	500	—	500	—
Treasury Board					
Treasury Board Secretariat					
Theft or vandalism: computer, tablet or laptop	6	5,217	—	3,768	1,449
Veterans Affairs					
Department of Veterans Affairs					
Theft or vandalism: computer, tablet or laptop	1	250	—	250	—
Women, Gender Equality and Youth					
Department for Women and Gender Equality					
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	1	250	—	250	—
Total.....	3,627	3,545,429	520,212	2,670,439	354,778

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2021–2022

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2021–2022	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	6	13,935	—	13,935	—
Loss or damage: cellular phone	13	10,950	—	10,950	—
Loss or damage: computer, tablet or laptop	3	2,509	—	2,509	—
Loss or damage: Crown vehicle or other transportation equipment	10	12,590	—	11,090	1,500
Loss or damage: materials, tools or supplies.....	3	859	—	859	—
Canadian Grain Commission					
Loss of access card or security badge	9	90	—	90	—
Loss or damage: cellular phone	1	656	—	656	—
Loss or damage: Crown vehicle or other transportation equipment	1	1,000	—	1,000	—
Loss or damage: other telecommunications, informatics or electronic equipment	1	200	—	200	—
Canadian Heritage					
Department of Canadian Heritage					
Loss or damage: cellular phone	2	2,600	—	2,600	—
Loss or damage: computer, tablet or laptop	9	2,976	—	2,976	—
Canadian Radio-television and Telecommunications Commission					
Loss or damage: computer, tablet or laptop	2	3,180	—	3,180	—
Loss or damage: other telecommunications, informatics or electronic equipment	13	3,640	—	3,640	—
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Loss of access card or security badge	2	30	—	30	—
Loss or damage: cellular phone	2	1,600	—	1,600	—
Canadian High Arctic Research Station					
Loss or damage: cellular phone	3	225	—	—	225
Economic Development Agency of Canada for the Regions of Quebec					
Economic Development Agency of Canada for the Regions of Quebec					
Loss or damage: computer, tablet or laptop	1	2,368	—	2,368	—
Employment, Workforce Development and Disability Inclusion					
Department of Employment and Social Development					
Loss of access card or security badge	5	150	—	—	150
Loss or damage: cellular phone	638	187,050	—	187,050	—
Loss or damage: computer, tablet or laptop	71	63,610	—	63,610	—
Loss or damage: Crown vehicle or other transportation equipment	2	1,648	—	1,648	—
Loss or damage: other telecommunications, informatics or electronic equipment	43	8,550	—	8,550	—
Environment and Climate Change					
Department of the Environment					
Loss or damage: computer, tablet or laptop	2	2,271	—	2,271	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	2	1,142	—	1,142	—
Impact Assessment Agency of Canada					
Loss of access card or security badge	6	59	—	59	—
Loss or damage: cellular phone	1	904	—	904	—
Loss or damage: computer, tablet or laptop	2	2,261	—	2,261	—
Parks Canada Agency					
Damage to building or other real property	48	43,263,708	16,432	42,942,063	305,213
Loss of access card or security badge	2	22	—	22	—
Loss or damage: cellular phone	13	11,247	—	11,247	—
Loss or damage: computer, tablet or laptop	5	7,900	—	7,900	—
Loss or damage: Crown vehicle or other transportation equipment	57	598,181	9,668	564,482	24,031
Loss or damage: machinery, equipment, furniture and furnishings.....	8	8,210	—	8,210	—
Loss or damage: materials, tools or supplies.....	25	14,588	—	14,588	—
Loss or damage: other telecommunications, informatics or electronic equipment	16	30,718	—	30,718	—

**Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2021–2022—
continued**

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Finance					
Department of Finance					
Loss or damage: cellular phone	40	33,995	—	33,995	—
Loss or damage: computer, tablet or laptop	20	32,448	—	32,448	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	135	16,060	—	16,060	—
Financial Consumer Agency of Canada					
Loss or damage: cellular phone	1	450	—	450	—
Loss or damage: computer, tablet or laptop	8	7,800	—	7,800	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	6	3,900	—	3,900	—
Financial Transactions and Reports Analysis Centre of Canada					
Loss or damage: cellular phone	1	750	—	750	—
Office of the Auditor General					
Loss or damage: cellular phone	4	1,756	—	1,756	—
Loss or damage: computer, tablet or laptop	4	4,129	—	4,129	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	2	210	—	210	—
Office of the Superintendent of Financial Institutions					
Loss or damage: cellular phone	9	3,475	—	3,475	—
Loss or damage: computer, tablet or laptop	13	6,770	—	6,770	—
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Damage to building or other real property	41	2,248,810	720	2,248,090	—
Loss or damage: cellular phone	13	12,240	—	12,240	—
Loss or damage: computer, tablet or laptop	1	858	—	858	—
Loss or damage: Crown vehicle or other transportation equipment	27	108,287	—	73,163	35,124
Loss or damage: machinery, equipment, furniture and furnishings	6	303,616	—	148,616	155,000
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Loss or damage: cellular phone	70	69,491	—	69,491	—
Loss or damage: computer, tablet or laptop	11	19,600	—	19,600	—
Loss or damage: machinery, equipment, furniture and furnishings	18	21,105	—	21,105	—
Loss or damage: materials, tools or supplies.....	1,201	7,747	—	7,747	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	6	4,218	—	4,218	—
Health					
Department of Health					
Loss or damage: cellular phone	8	7,158	200	6,958	—
Loss or damage: computer, tablet or laptop	6	8,900	300	8,600	—
Canadian Food Inspection Agency					
Loss of access card or security badge	33	321	—	321	—
Loss or damage: cellular phone	21	20,200	—	20,200	—
Loss or damage: computer, tablet or laptop	4	7,000	—	7,000	—
Loss or damage: Crown vehicle or other transportation equipment	72	170,286	12,837	151,862	5,587
Canadian Institutes of Health Research					
Loss or damage: cellular phone	4	2,880	—	2,880	—
Loss or damage: computer, tablet or laptop	2	2,312	—	2,312	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	11	470	—	470	—
Patented Medicine Prices Review Board					
Loss or damage: other telecommunications, informatics or electronic equipment.....	1	230	—	230	—
Public Health Agency of Canada					
Loss or damage: cellular phone	5	3,554	—	3,554	—
Loss or damage: computer, tablet or laptop	4	7,200	—	7,200	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	1	900	—	900	—

**Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2021–2022—
continued**

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Loss of access card or security badge	61	961	—	961	—
Loss or damage: cellular phone	13	6,990	—	6,990	—
Loss or damage: materials, tools or supplies.....	1	1,317	—	1,317	—
Immigration and Refugee Board					
Loss or damage: cellular phone	1	1,000	—	1,000	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	1	600	—	600	—
Indigenous Services					
Department of Indigenous Services					
Loss of access card or security badge	13	195	—	195	—
Loss or damage: cellular phone	21	12,082	—	12,082	—
Loss or damage: computer, tablet or laptop	4	4,016	—	4,016	—
Loss or damage: Crown vehicle or other transportation equipment	13	59,234	—	57,885	1,349
Loss or damage: materials, tools or supplies.....	1	313	—	313	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	1	30	—	30	—
Federal Economic Development Agency for Northern Ontario					
Loss or damage: Crown vehicle or other transportation equipment	1	300	—	300	—
Innovation, Science and Industry					
Department of Industry					
Loss of access card or security badge	10	250	—	250	—
Loss or damage: cellular phone	19	17,646	—	17,646	—
Loss or damage: computer, tablet or laptop	29	7,329	—	7,329	—
Loss or damage: Crown vehicle or other transportation equipment	2	1,800	—	1,800	—
Loss or damage: machinery, equipment, furniture and furnishings	3	24,050	—	24,050	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	1	300	—	300	—
Atlantic Canada Opportunities Agency					
Loss or damage: cellular phone	3	2,450	—	2,450	—
Loss or damage: computer, tablet or laptop	1	800	—	800	—
Department of Western Economic Diversification					
Loss or damage: cellular phone	1	35	—	35	—
Loss or damage: computer, tablet or laptop	6	1,800	—	1,800	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	5	385	—	385	—
National Research Council of Canada					
Damage to building or other real property	2	4,264	—	4,264	—
Loss or damage: cellular phone	9	10,908	—	10,908	—
Loss or damage: Crown vehicle or other transportation equipment	2	6,189	—	6,189	—
Loss or damage: machinery, equipment, furniture and furnishings	2	1,850	—	1,850	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	4	1,096	—	1,096	—
Statistics Canada					
Loss or damage: cellular phone	59	21,460	—	21,460	—
Loss or damage: computer, tablet or laptop	22	21,033	—	21,033	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	23	4,861	—	4,861	—
Intergovernmental Affairs, Infrastructure and Communities					
Office of Infrastructure of Canada					
Loss of access card or security badge	2	6	—	6	—
Loss or damage: cellular phone	9	4,595	—	4,595	—
Loss or damage: computer, tablet or laptop	9	19,881	—	19,881	—

**Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2021–2022—
continued**

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Office of the Chief Electoral Officer					
Loss or damage: computer, tablet or laptop	2	2,737	—	2,737	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	1	167	—	167	—
Office of the Commissioner of Official Languages					
Loss or damage: cellular phone	3	375	—	375	—
Loss or damage: computer, tablet or laptop	1	1,920	—	1,920	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	2	479	—	479	—
Justice					
Department of Justice					
Loss of access card or security badge	34	317	—	317	—
Loss or damage: cellular phone	10	3,800	—	3,800	—
Loss or damage: computer, tablet or laptop	1	1,200	—	1,200	—
Loss or damage: materials, tools or supplies.....	13	208	—	208	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	2	400	—	400	—
Administrative Tribunals Support Service of Canada					
Loss of access card or security badge	4	59	—	59	—
Canadian Human Rights Commission					
Loss or damage: computer, tablet or laptop	10	17,385	—	17,385	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	1	293	—	293	—
Office of the Director of Public Prosecutions					
Loss of access card or security badge	14	140	—	140	—
Loss or damage: cellular phone	8	5,740	—	5,740	—
Loss or damage: computer, tablet or laptop	2	2,944	—	2,944	—
Loss or damage: materials, tools or supplies.....	1	10	—	10	—
Offices of the Information and Privacy Commissioners of Canada					
Loss or damage: cellular phone	1	800	—	800	—
Loss or damage: computer, tablet or laptop	1	983	—	983	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	2	3,807	—	3,807	—
Registrar of the Supreme Court of Canada					
Loss or damage: cellular phone	1	1,000	—	1,000	—
National Defence					
Department of National Defence					
Damage to building or other real property	142	1,067,192	17,278	1,032,021	17,893
Loss of access card or security badge	4	1,645	—	116	1,529
Loss or damage: cellular phone	1	900	—	900	—
Loss or damage: combat outfit.....	1,704	1,211,507	9,471	155,083	1,046,953
Loss or damage: computer, tablet or laptop	47	541,292	—	145,108	396,184
Loss or damage: Crown vehicle or other transportation equipment	7	111,490	—	110,620	870
Loss or damage: machinery, equipment, furniture and furnishings	1,442	1,079,616	7,093	116,379	956,144
Loss or damage: materials, tools or supplies.....	164	93,119	974	7,485	84,660
Loss or damage: other telecommunications, informatics or electronic equipment.....	44	220,325	110	33,609	186,606
Loss or damage: uniform	39	35,903	—	35,903	—
Loss or damage: weapons and accessories.....	207	53,451	1,275	31,882	20,294
Military Grievances External Review Committee					
Loss of access card or security badge	5	75	—	75	—

**Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2021–2022—
continued**

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
National Revenue					
Canada Revenue Agency					
Loss or damage: cellular phone	48	15,578	—	15,578	—
Loss or damage: computer, tablet or laptop	327	30,718	—	30,718	—
Loss or damage: Crown vehicle or other transportation equipment	6	12,124	—	12,124	—
Loss or damage: machinery, equipment, furniture and furnishings	8	2,718	—	2,718	—
Loss or damage: materials, tools or supplies.....	6	495	—	495	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	670	24,396	—	24,396	—
Natural Resources					
Department of Natural Resources					
Damage to building or other real property	1	400	—	400	—
Loss or damage: cellular phone	7	6,101	—	6,101	—
Loss or damage: computer, tablet or laptop	1	1	—	1	—
Loss or damage: Crown vehicle or other transportation equipment	5	9,112	—	9,112	—
Loss or damage: machinery, equipment, furniture and furnishings	3	3	—	3	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	2	2	—	2	—
Canadian Energy Regulator					
Loss or damage: cellular phone	4	3,600	—	3,600	—
Canadian Nuclear Safety Commission					
Loss or damage: cellular phone	1	851	—	851	—
Loss or damage: computer, tablet or laptop	1	2,300	—	2,300	—
Loss or damage: Crown vehicle or other transportation equipment	1	6,000	—	6,000	—
Parliament					
House of Commons					
Loss or damage: computer, tablet or laptop	7	12,770	—	12,770	—
Loss or damage: machinery, equipment, furniture and furnishings	48	34,046	—	34,046	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	11	5,771	—	5,771	—
Office of the Parliamentary Budget Officer					
Loss of access card or security badge	1	35	—	35	—
Loss or damage: cellular phone	1	271	—	271	—
Parliamentary Protective Service					
Loss or damage: cellular phone	1	933	—	933	—
Loss or damage: computer, tablet or laptop	2	2,065	—	2,065	—
Loss or damage: Crown vehicle or other transportation equipment	13	26,515	—	26,515	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	3	1,625	—	1,625	—
Loss or damage: weapons and accessories.....	1	1,084	—	1,084	—
Senate					
Loss of access card or security badge	51	775	—	775	—
Loss or damage: cellular phone	6	3,594	—	3,594	—
Loss or damage: computer, tablet or laptop	9	5,297	—	5,297	—
Loss or damage: machinery, equipment, furniture and furnishings	241	10,301	—	10,301	—
Loss or damage: materials, tools or supplies.....	8	404	—	404	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	68	1,562	—	1,562	—
Privy Council					
Privy Council Office					
Loss or damage: cellular phone	27	27,000	—	27,000	—
Loss or damage: computer, tablet or laptop	14	22,400	—	22,400	—
Public Service Commission					
Loss or damage: computer, tablet or laptop	1	1,110	—	1,110	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	1	319	—	319	—

**Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2021–2022—
continued**

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Public Safety					
Department of Public Safety and Emergency Preparedness					
Loss or damage: cellular phone	13	11,968	—	9,060	2,908
Loss or damage: computer, tablet or laptop	26	34,956	—	28,171	6,785
Canada Border Services Agency					
Loss of access card or security badge	152	605	75	530	—
Loss or damage: cellular phone	15	8,285	725	7,560	—
Loss or damage: computer, tablet or laptop	1	1,500	—	1,500	—
Loss or damage: machinery, equipment, furniture and furnishings	1	140,936	—	140,936	—
Loss or damage: materials, tools or supplies.....	60	2,488	70	2,418	—
Loss or damage: other telecommunications, informatics or electronic equipment	48	4,845	45	4,800	—
Loss or damage: uniform.....	8	843	—	843	—
Loss or damage: weapons and accessories.....	3,129	3,266	—	3,266	—
Correctional Service of Canada					
Damage to building or other real property	3	5,872	—	5,872	—
Loss or damage: cellular phone	7	3,772	—	3,772	—
Loss or damage: computer, tablet or laptop	3	1,885	—	1,885	—
Loss or damage: Crown vehicle or other transportation equipment	47	236,865	11,700	182,804	42,361
Loss or damage: machinery, equipment, furniture and furnishings	19	128,636	—	128,636	—
Loss or damage: materials, tools or supplies.....	61	44,475	—	44,475	—
Loss or damage: other telecommunications, informatics or electronic equipment	3	7,775	—	7,775	—
Loss or damage: weapons and accessories.....	19	898	—	898	—
Royal Canadian Mounted Police					
Damage to building or other real property	31	1,057,082	—	1,027,440	29,642
Loss of access card or security badge	264	6,909	—	6,909	—
Loss or damage: cellular phone	247	245,323	—	245,323	—
Loss or damage: computer, tablet or laptop	63	80,662	—	80,662	—
Loss or damage: Crown vehicle or other transportation equipment	952	3,520,135	71,204	2,496,017	952,914
Loss or damage: machinery, equipment, furniture and furnishings	104	512	—	512	—
Loss or damage: other telecommunications, informatics or electronic equipment	170	255,775	—	255,775	—
Loss or damage: uniform.....	1	193	—	193	—
Loss or damage: weapons and accessories.....	1	550	—	550	—
Public Services and Procurement					
Department of Public Works and Government Services					
Damage to building or other real property	10	163,442	—	39,990	123,452
Loss of access card or security badge	24	720	30	690	—
Loss or damage: cellular phone	50	29,993	—	29,993	—
Loss or damage: computer, tablet or laptop	27	34,192	—	34,192	—
Loss or damage: Crown vehicle or other transportation equipment	2	9,773	—	9,773	—
Loss or damage: machinery, equipment, furniture and furnishings	2	8,900	—	8,900	—
Loss or damage: other telecommunications, informatics or electronic equipment	48	6,891	100	6,791	—
Shared Services Canada					
Loss of access card or security badge	13	78	—	78	—
Loss or damage: cellular phone	17	4,250	—	4,250	—
Loss or damage: computer, tablet or laptop	11	18,503	—	18,503	—
Loss or damage: machinery, equipment, furniture and furnishings	1	2,000	—	2,000	—
Loss or damage: other telecommunications, informatics or electronic equipment	13	1,428	—	1,428	—

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2021–2022—*concluded*

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Transport					
Department of Transport					
Loss of access card or security badge	26	810	—	810	—
Loss or damage: cellular phone	29	29,000	—	29,000	—
Loss or damage: computer, tablet or laptop	11	20,900	—	20,900	—
Loss or damage: Crown vehicle or other transportation equipment	22	88,854	8,641	80,213	—
Loss or damage: other telecommunications, informatics or electronic equipment	10	1,230	—	1,230	—
Canadian Transportation Agency					
Loss or damage: cellular phone	1	1,100	—	1,100	—
Treasury Board					
Treasury Board Secretariat					
Loss of access card or security badge	5	2,000	—	2,000	—
Loss or damage: cellular phone	11	7,800	—	7,800	—
Loss or damage: computer, tablet or laptop	339	333,534	—	333,534	—
Loss or damage: other telecommunications, informatics or electronic equipment	2	335	—	335	—
Office of the Public Sector Integrity Commissioner					
Loss or damage: cellular phone	1	560	—	560	—
Veterans Affairs					
Department of Veterans Affairs					
Loss or damage: cellular phone	2	1,299	—	1,299	—
Women, Gender Equality and Youth					
Department for Women and Gender Equality					
Loss of access card or security badge	3	25	—	25	—
Loss or damage: cellular phone	2	1,600	—	1,600	—
Loss or damage: computer, tablet or laptop	1	2,000	—	2,000	—
Loss or damage: materials, tools or supplies.....	1	60	—	60	—
Total.....	14,847	58,952,622	168,948	54,386,300	4,397,374

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	Num- ber of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food									
Department of Agriculture and Agri-Food									
Unauthorized use of acquisition card	2018-2019	1	420	10	430	210	220	–	–
Canadian Grain Commission									
Improper use of workforce adjustment entitlements.....	2014-2015	1	9,670	50	9,720	–	–	9,720	–
Misuse of designated travel card.....	2012-2013	1	1,162	–	1,162	–	–	1,162	–
Misuse of employee travel card	2009-2010	4	13,472	–	13,472	12,588	–	884	–
Misuse of government employee travel card	2011-2012	2	12,274	–	12,274	10,317	–	1,957	–
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 use of travel card	2017-2018	1	1,100	–	1,100	–	–	–	1,100
Employment, Workforce Development and Disability Inclusion									
Department of Employment and Social Development									
Fraudulent application forms pursuant to Canada Student Loans	2009-2010	19	137,572	(74)	137,498	13,217	1,599	84,740 ¹	37,942
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	421,183	900	34,993	32,759
.....	1992-1993		305,029	74,094	379,123	326,588	–	25,441	27,094
.....	1993-1994		244,571	(37,800)	206,771	181,981	1,014	8,562	15,214
.....	1994-1995		554,947	(190,296)	364,651	321,045	3,373	17,452	22,781
.....	1995-1996		724,248	413,861	1,138,109	955,224	1,689	72,169	109,027
.....	1996-1997		287,024	447,429 ¹	734,453	559,767	1,598	124,245	48,843
.....	1997-1998		1,862,075	(1,034,427)	827,648	618,833	3,147	49,997	155,671
.....	1998-1999		922,012	259,451	1,181,463	764,922	4,191	235,842	176,508
.....	1999-2000		1,166,820	178,427 ¹	1,345,247	1,048,949	10,352	114,359 ¹	171,587
.....	2000-2001		1,426,831	(381,721) ¹	1,045,110	707,823	7,483	133,451 ¹	196,353
.....	2001-2002		1,675,005	(717,506) ¹	957,499	722,196	7,029	167,629	60,645
.....	2002-2003		540,077	54,944	595,021	478,989	2,034	110,086	3,912
.....	2003-2004		331,076	454,297 ¹	785,373	525,538	3,460	195,811	60,564
.....	2004-2005		709,351	(107,220)	602,131	348,594	4,428	117,554 ¹	131,555
.....	2005-2006		392,020	47,072	439,092	323,142	2,140	72,144 ¹	41,666
.....	2006-2007		27,486	910,703	938,189	582,066	13,085	288,166	54,872
.....	2007-2008		852,364	63,306	915,670	497,960	4,675	200,441 ¹	212,594
.....	2008-2009		724,860	(427,348)	297,512	202,926	1,145	15,615	77,826
.....	2009-2010	292	606,033	346,932 ¹	952,965	591,317	9,971	106,089	245,588
.....	2010-2011	336	983,060	(624,713)	358,347	228,753	420	115,530	13,644
.....	2011-2012	36	319,457	(64,689) ¹	254,768	145,191	3,122	58,973	47,482
.....	2013-2014	35	963,674	(223,927)	739,747	146,704	8,418	209,722 ¹	374,903
.....	2014-2015	61	710,001	(77,210) ¹	632,791	332,338	15,312	31,262	253,879
.....	2015-2016	40	491,332	11,025 ¹	502,357	184,794	15,007	149,892	152,664
.....	2016-2017	12	339,359	(50,437) ¹	288,922	88,273	5,815	18,446	176,388
.....	2017-2018	5	92,010	3,974 ¹	95,984	34,687	3,600	–	57,697
.....	2019-2020	4	29,667	–	29,667	1,967	–	20,626 ¹	7,074
Employment Insurance Benefits:									
.....	2014-2015	80,696	106,864,887	(7,913,847) ¹	98,951,040	72,609,406	55,269	26,286,365 ¹	–
.....	2015-2016	86,146	117,596,841	3,073,398 ¹	120,670,239	89,844,800	517,492	5,975,355 ¹	24,332,592
.....	2016-2017	103,342	163,978,027	(9,677,424) ¹	154,300,603	109,521,784	1,957,680	3,168,641 ¹	39,652,498

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 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	2017-2018	104,179	176,993,293	(11,616,142) ¹	165,377,151	105,985,830	3,182,946	2,304,580 ¹	53,903,795
	2018-2019	93,659	168,605,168	(10,752,445) ¹	157,852,723	84,031,075	5,276,354	1,327,095 ¹	67,218,199
	2019-2020	82,981	151,716,218	(8,323,148) ¹	143,393,070	43,542,698	9,945,125	743,591 ¹	89,161,656
	2020-2021	6,925	14,737,747	(785,784) ¹	13,951,963	1,086,247	1,754,015	38,536 ¹	11,073,165
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	98,124	135	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	244,882	120	222,290	294,448
	1990-1991		450,788	32,696	483,484	120,607	–	192,431	170,446
	1991-1992		563,001	137,222	700,223	174,070	60	461,358	64,735
	1992-1993		541,650	565,793	1,107,443	179,545	–	821,811	106,087
	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	54,182	325	419,849	83,402
	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	–	422,651	349,813
	1999-2000		517,463	(71,548)	445,915	262,456	–	105,433	78,026
	2000-2001		985,419	(340,189)	645,230	240,937	940	121,595	281,758
	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	–	344,524	5,710
	2003-2004		2,330,524	(1,430,544)	899,980	161,674	–	284,353	453,953
	2004-2005		1,013,070	(694,547)	318,523	149,695	–	–	168,828
	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	169,365	3,241	–	401,354
	2010-2011	2	95,829	–	95,829	17,555	640	–	77,634
	2011-2012	1	14,995	–	14,995	11,924	–	–	3,071
	2012-2013	15	659,405	(190,675)	468,730	215,035	–	–	253,695
	2013-2014	16	585,092	484	585,576	237,274	3,977	237,454 ¹	106,871
	2014-2015	41	2,055,396	(205,887)	1,849,509	662,816	10,886	360,347 ¹	815,460
	2015-2016	15	795,157	(104,226)	690,931	133,738 ¹	10,628	160,276 ¹	386,289
	2016-2017	16	1,174,919	(10,717)	1,164,202	174,382	23,837	67,259 ¹	898,724
	2017-2018	10	494,490	–	494,490	84,801 ¹	6,345	–	403,344
	2018-2019	15	235,653	(71,010)	164,643	139,921	–	–	24,722
	2019-2020	12	166,727	(103,635)	63,092	2,616	–	–	60,476
	2020-2021	10	576,497	–	576,497	21,987	–	–	554,510
Universal Child Care Benefits:									
	2011-2012	2	14,000	300	14,300	13,880	–	–	420
	2014-2015	3	40,000	–	40,000	3,360	–	–	36,640
Fraudulent claims for Canada Student Loans:									
	2013-2014	75	696,810	(3,833)	692,977	371,911	–	173,679 ¹	147,387
	2014-2015	30	266,102	204	266,306	110,939	53	53,145 ¹	102,169
	2015-2016	25	267,856	11,357	279,213	63,029	–	39,362 ¹	176,822
	2016-2017	2	40,701	(26,713)	13,988	806	–	–	13,182
	2017-2018	20	361,592	–	361,592	24,687	1,826	–	335,079
	2018-2019	39	404,156	15,678	419,834	103,943	7,293	17,969	290,629
	2019-2020	37	418,983	–	418,983	13,466	8,803	99,802	296,912
	2020-2021	18	415,649	–	415,649	5,852	700	100,069	309,028
Fraudulent claims for grants and contributions:									
	2011-2012	2	468,767	301,273	770,040	261,066	2,951	16,900	489,123
	2012-2013	3	620,814	(287,412)	333,402	104,106	1,396	100,193	127,707
	2014-2015	1	390,540	–	390,540	–	–	–	390,540

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 Public Accounts of Canada	Num- ber of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2021–2022	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	–	673	46,805
.....	2016-2017	1	39,546	–	39,546	18,700	–	–	20,846
Fraudulent or unsupported claims for grants and contributions:									
.....	2015-2016	2	2,756,135	661,751	3,417,886	400	–	3,388,059	29,427
.....	2019-2020	5	46,557	–	46,557	–	–	–	46,557
Loss, theft or misappropriation of cash receipt and petty cash fund									
.....	2020-2021	2	280	–	280	–	–	160	120
Theft or vandalism: Crown vehicle and other transportation equipment.....									
.....	2020-2021	4	6,785	–	6,785	–	–	6,785 ¹	–
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
Unauthorized use of designated travel card	2019-2020	2	4,868	–	4,868	3,941	–	–	927
Parks Canada Agency									
Damage to Crown vehicle.....	2018-2019	80	228,988	–	228,988	25,184	–	203,804 ¹	–
Damage to equipment.....	2019-2020	17	30,009	–	30,009	600	307	28,421	681
Damage to building or other real property.....	2020-2021	22	539,975	–	539,975	123,832	11,456	378,101 ¹	26,586
Damage to real property	2018-2019	24	244,960	–	244,960	77,759	28,401	138,800 ¹	–
Cashier shortage	2020-2021	1	15,541	(14,556) ¹	985	–	–	985 ¹	–
Fraudulent use of acquisition card.....	2019-2020	28	57,034	(1,392) ¹	55,642	50,925	–	3,779 ¹	938
Fraudulent use of travel card.....	2019-2020	2	6,589	–	6,589	5,477	–	1,112 ¹	–
Loss or damage: Crown vehicle or other transportation equipment.....	2020-2021	58	424,168	–	424,168	–	–	423,047	1,121
Loss or damage: materials, tools or supplies	2020-2021	26	33,630	2,198 ¹	35,828	19,937	4,198	2,779	8,914
Loss of cash receipts.....	2020-2021	2	160	–	160	–	112	48 ¹	–
Loss of petty cash funds.....	2020-2021	4	780	–	780	–	500	280 ¹	–
Unauthorized or fraudulent use of acquisition or travel card.....	2020-2021	26	24,507	–	24,507	19,851	2,710	1,946 ¹	–
Unpaid travel card:									
.....	2018-2019	3	1,543	152 ¹	1,695	–	47	1,648 ¹	–
.....	2019-2020	7	12,475	– ¹	12,475	12,012	53	152	258
Finance									
Department of Finance									
Loss or damage: computer, tablet or laptop.....	2020-2021	37	71,440	(2,020) ¹	69,420	–	–	67,400	2,020
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
Damage to building or other real property.....	2020-2021	13	786,801	–	786,801	–	–	250,557	536,244
Loss of vessel in fire	2010-2011	1	50,000	–	50,000	–	–	15,000	35,000
Unauthorized claim paid to suppliers and contractors	2012-2013	1	228,850	–	228,850	–	–	–	228,850
Unauthorized or fraudulent use of designated acquisition or travel card.....	2020-2021	136	93,053	–	93,053	79,818	–	12	13,223
Unauthorized or fraudulent use of designated acquisition or travel card.....	2011-2012	258	63,046	196	63,242	62,675	567	–	–
Unauthorized use of designated acquisition card:									
.....	2017-2018	3	1,286	–	1,286	1,188	–	–	98
.....	2018-2019	2	589	–	589	407	–	–	182

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 Public Accounts of Canada	Num- ber of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Unauthorized use of designated travel card:									
.....	2012-2013	5	9,582	2,546	12,128	9,239	—	—	2,889
.....	2017-2018	15	38,962	—	38,962	2,646	8,304	1,017	26,995
.....	2018-2019	16	46,147	—	46,147	21,617	1,060	23	23,447
.....	2019-2020	10	20,901	—	20,901	11,407	3,149	1,190	5,155
Unauthorized use of travel card:									
.....	2013-2014	9	22,100	—	22,100	16,942	—	3,566	1,592
.....	2014-2015	17	27,758	(3,411)	24,347	20,547	—	3,690	110
.....	2015-2016	12	23,688	—	23,688	14,105	1,112	—	8,471
.....	2016-2017	24	51,028	—	51,028	6,977	2,754	—	41,297
Vandalism to vessel	2018-2019	1	11,000,000	3,000,000	14,000,000	—	—	—	14,000,000
Global Affairs									
Department of Foreign Affairs,									
Trade and Development									
Fraudulent claim for grant and contribution	2020-2021	11	1,016,335	—	1,016,335	540,257	—	471,432	4,646
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	2020-2021	2	71,852	—	71,852	—	25,046	—	46,806
Fraudulent overtime claim	2018-2019	2	26,160	—	26,160	540	16,939	8,681	—
Fraudulent travel or overtime claim	2003-2004	3	42,559	(410)	42,149	—	—	1,149	41,000
Fraudulent use of taxi voucher and travel and acquisition card.....	2015-2016	1	13,872	—	13,872	4,812	—	—	9,060
Loss or damage: cellular phone.....	2020-2021	62	46,556	—	46,556	—	126	46,430	—
Loss, theft or misappropriation of cash receipt and petty cash fund	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	373,945 ¹	31,002	—	530,847
Unauthorized or fraudulent use of acquisition or travel card.....	2020-2021	5	40,984	—	40,984	13,684	18,853	—	8,447
Unauthorized use of travel card.....	2018-2019	1	12,883	—	12,883	1,585	—	—	11,298
Health									
Department of Health									
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	2020-2021	1	3,543	—	3,543	—	—	—	3,543
Fraudulent use of government acquisition and travel card.....	2014-2015	2	15,707	—	15,707	8,553	—	—	7,154
Unauthorized use of taxi vouchers	2017-2018	2	13,936	—	13,936	6,872	—	—	7,064
Canadian Food Inspection Agency									
Damage to Crown vehicle:									
.....	2018-2019	87	272,056	27,690	299,746	23,038	—	276,708 ¹	—
.....	2019-2020	66	240,320	19,552	259,872	32,249	—	227,623 ¹	—
Fraudulent use of the pay system	2019-2020	1	8,000	—	8,000	—	8,000	—	—
Loss or damage: Crown vehicle or other transportation equipment.....	2020-2021	54	145,564	6,983 ¹	152,547	5,816	18,407	122,837 ¹	5,487
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	105,566	53,000	—	105,348
Public Health Agency of Canada									
Fraudulent salary and education costs									
payment for unattended training	2017-2018	1	28,617	(4,757)	23,860	4,536	451	—	18,873
Other (Unfulfilled contract by a vendor)	2020-2021	3	105,119,965	—	105,119,965	—	—	5,000,000	100,119,965

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 Public Accounts of Canada	Num- ber of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Immigration, Refugees and Citizenship									
Department of Citizenship and Immigration									
Loss, theft or misappropriation of cash receipt and petty cash fund.....	2020-2021	5,434	1,226,903	–	1,226,903	33,768	50,261	1,142,874	–
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	947,307	–	–	2,654,586
Fraudulent claim for benefits	2007-2008	1	95,000	(438)	94,562	29,750	–	32,072	32,740
Fraudulent claim for contributions	2017-2018	1	1,458,744	–	1,458,744	–	–	–	1,458,744
Fraudulent claim for grants and contributions ...	2016-2017	1	1,200,000	–	1,200,000	–	–	543,843	656,157
Fraudulent claims for post-secondary student support program, Québec region.....	2005-2006	1	60,000	–	60,000	14,514 ¹	4,248	9,000	32,238
Inappropriate use of government resources	2015-2016	1	11,963	–	11,963	–	–	–	11,963
Inappropriate use of government resources and unearned salary.....	2013-2014	1	141,423	–	141,423	22,365	–	119,058 ¹	–
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) ¹	417,634	5,680 ¹	240	404,494 ¹	7,220
Unauthorized or fraudulent use of acquisition or travel card.....	2020-2021	3	23,635	–	23,635	–	–	22,833	802
Unauthorized use of travel card.....	2017-2018	3	9,553	–	9,553	6,842	–	–	2,711
Innovation, Science and Industry									
National Research Council of Canada									
Damage to building or other real property.....	2020-2021	1	168	–	168	–	168	–	–
Theft or vandalism: machinery, equipment, furniture and furnishings	2020-2021	1	23,400	1,600 ¹	25,000	–	25,000	–	–
Justice									
Department of Justice									
Theft or vandalism: Crown vehicle and other transportation equipment.....	2020-2021	1	41,247	–	41,247	–	41,247	–	–
National Defence									
Department of National Defence									
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
Direct funds transfer error.....	2016-2017	2	1,363	–	1,363	847	–	–	516
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
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 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
Loss of electrical equipment	2019-2020	7	101,921	–	101,921	–	–	6,417	95,504

Losses of public money or property—Update to cases reported in previous years' *Public Accounts of Canada**continued*

(in dollars)

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Loss of informatics 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 telecommunication 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
Loss or damage: computer, tablet or laptop.....	2020-2021	154	2,540,707	—	2,540,707	—	—	193,933	2,346,774
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
Loss or damage: materials, tools or supplies	2020-2021	242	511,046	—	511,046	893	—	23,075	487,078
Loss or damage: other telecommunications, informatics or electronic equipment	2020-2021	116	1,800,425	—	1,800,425	356	—	277,412	1,522,657
Loss or damage: weapons and accessories	2020-2021	318	157,328	—	157,328	1,032	—	26,569	129,727
Loss or damage: Crown vehicle or other transportation equipment.....	2020-2021	32	87,706,181	—	87,706,181	—	—	87,702,665	3,516
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
Theft or vandalism: computer, tablet or laptop transportation equipment.....	2020-2021	20	23,088	—	23,088	—	—	22,867	221
Loss or damage: Crown vehicle or other transportation equipment.....	2020-2021	40	37,151	—	37,151	146	—	4,138	32,867
Theft or vandalism: materials, tools or supplies.....	2020-2021	6	3,763	—	3,763	132	—	248	3,383
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
.....	2008-2009	600	13,735,115	—	13,735,115	5,420,564	—	8,314,551 ¹	—
.....	2009-2010	400	7,265,375	1,045,720	8,311,095	2,131,432	—	6,163,808 ¹	15,855
.....	2010-2011	380	4,445,660	—	4,445,660	1,997,153	—	2,300,882 ¹	147,625
.....	2011-2012	255	13,871,865	—	13,871,865	8,403,982	—	5,187,868	280,015
.....	2012-2013	598	21,919,300	—	21,919,300	1,568,316	—	20,256,687 ¹	94,297
.....	2013-2014	280	18,502,691	—	18,502,691	908,685	3,635	17,468,744	121,627
.....	2014-2015	217	8,703,643	—	8,703,643	1,450,548	—	6,804,159 ¹	448,936
.....	2015-2016	34	1,251,325	31,895	1,283,220	376,012	—	867,054	40,154

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.....	2016-2017	60	1,188,685	—	1,188,685	517,182	—	472,720	198,783
.....	2017-2018	36	1,452,077	(220,542)	1,231,535	317,161	—	753,410 ¹	160,964
.....	2018-2019	68	618,440	10,357,104	10,975,544	875,871	—	8,091,135 ¹	2,008,538
.....	2019-2020	30	13,893,312	—	13,893,312	429,156	17,601	11,516,211 ¹	1,930,344
.....	2020-2021	36	3,986,809	—	3,986,809	658,107	9,281	1,679,577 ¹	1,639,844
Income tax:									
.....	2003-2004	541	12,026,416	—	12,026,416	8,622,886	29,219	3,374,237	74
.....	2004-2005	916	7,922,895	—	7,922,895	5,582,532	—	2,332,987	7,376
.....	2005-2006	1,160	9,648,565	—	9,648,565	6,214,718	562	3,143,915	289,370
.....	2007-2008	2,020	13,004,212	—	13,004,212	4,065,482	—	8,894,899	43,831
.....	2008-2009	589	15,562,835	(501,070)	15,061,765	8,449,306	—	6,599,088	13,371
.....	2009-2010	653	7,428,731	—	7,428,731	3,482,681	807	3,683,350 ¹	261,893
.....	2010-2011	389	22,442,722	(20,048)	22,422,674	10,082,253	—	12,005,215 ¹	335,206
.....	2011-2012	252	4,611,681	—	4,611,681	2,570,950	—	1,927,864 ¹	112,867
.....	2012-2013	298	11,841,323	(6,594)	11,834,729	6,019,286	175,923	4,816,423 ¹	823,097
.....	2013-2014	180	8,814,118	(11,126)	8,802,992	2,694,257	23,750	5,739,973 ¹	345,012
.....	2014-2015	237	3,508,671	—	3,508,671	1,832,141	564	915,026	760,940
.....	2015-2016	122	4,594,597	(79,287)	4,515,310	1,415,178	25,581	1,185,507 ¹	1,889,044
.....	2016-2017	79	3,700,231	154,470	3,854,701	917,012	143,803	1,863,889 ¹	929,997
.....	2017-2018	57	1,760,874	220,542	1,981,416	830,313	83,735	105,142	962,226
.....	2018-2019	41	2,187,366	—	2,187,366	1,371,982	—	347,449	467,935
.....	2019-2020	17	2,484,546	—	2,484,546	110,262	—	386,720 ¹	1,987,564
.....	2020-2021	20	7,950,148	—	7,950,148	607,683	11,962	—	7,330,503
Other administered losses:									
.....	2009-2010	31	111,065	—	111,065	58,665	—	30,700	21,700
.....	2011-2012	42	431,140	—	431,140	148,060	—	275,392	7,688
.....	2012-2013	8	47,923	—	47,923	26,134	—	—	21,789
.....	2013-2014	7	30,089	—	30,089	2,353	—	—	27,736
.....	2014-2015	22	209,003	—	209,003	21,022	—	176,767	11,214
.....	2020-2021	1	61,460	—	61,460	—	—	—	61,460
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
.....	2020-2021	2	6,675	—	6,675	—	6,675	—	—
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	237	52	—	24,713
.....	2017-2018	16	100,679	(7,268)	93,411	34,340	—	—	59,071
.....	2018-2019	12	143,083	—	143,083	68,901	—	57,817	16,365
.....	2019-2020	9	31,319	(7,879)	23,440	16,241	5,225	—	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
Theft and unauthorized use of taxi chits.....	2010-2011	1	769	—	769	—	—	—	769
Public Safety									
Canada Border Services Agency									
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	2020-2021	4	24,639	(15,449) ¹	9,190	—	7,583	—	1,607
Loss of revenues due to <i>Customs Act</i> infractions—Other infractions.....	2013-2014	1	27,266	—	27,266	18,569	—	—	8,697
Loss of revenues due to <i>Customs Act</i> Non report/Smuggling.....	2020-2021	1	1,555	—	1,555	—	—	—	1,555

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 Public Accounts of Canada	Num- ber of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Correctional Service of Canada									
Damage due to inmate disturbance.....	2019-2020	307	69,504	298	69,802	319	—	69,483 ¹	—
Damage to informatics equipment	2019-2020	19	16,964	—	16,964	379	—	16,585 ¹	—
Theft or vandalism: machinery, equipment, furniture and furnishings	2020-2021	282	184,104	—	184,104	424	762	182,470 ¹	448
Theft or vandalism: other telecommunications, informatics or electronic equipment	2020-2021	8	3,993	—	3,993	327	509	2,864 ¹	293
Vandalism of property and equipment	2019-2020	2,345	156,273	—	156,273	1,295	831	152,004	2,143
Vandalism to building or other real property...	2020-2021	403	154,022	—	154,022	1,229 ¹	629	151,757 ¹	407
Royal Canadian Mounted Police									
Damage to Crown vehicle:									
.....	2018-2019	736	2,332,017	100,191	2,432,208	209,008	1,597	1,910,709	310,894
.....	2019-2020	1,079	4,209,269	6,843 ¹	4,216,112	759,889	62,914	2,796,093 ¹	597,216
Damage to Crown vehicle due to illegal act	2019-2020	114	358,281	41,591 ¹	399,872	57,791	—	114,491 ¹	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	102,018 ¹	3,098,950	252,408	73,141	1,770,812	1,002,589
Other (Loss, theft or misappropriation of temporary advance).....	2020-2021	1	786	—	786	—	—	786 ¹	—
Theft of exhibit.....	2013-2014	1	116,231	81	116,312	7,200	1,800	—	107,312
Theft or vandalism: Crown vehicle and other transportation equipment.....	2020-2021	132	487,250	33,616 ¹	520,866	68,569	15,736	171,184	265,377
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	1,200	2,125	29,851 ¹	2,946
Public Services and Procurement									
Department of Public Works and Government Services									
Damage to building or other real property.....	2020-2021	11	521,088	63,500 ¹	584,588	—	219,602	364,986	—
Fraud—Pay officer	2006-2007	1	250,000	—	250,000	115,116	7,959	—	126,925
Fraud—Public Service Pension Fund:									
.....	2006-2007	1	1,185,000	(912,069)	272,931	96,004	—	129,767	47,160
.....	2007-2008	1	87,464	(49,031)	38,433	11,959	—	26,474 ¹	—
.....	2011-2012	1	71,131	—	71,131	11,381	—	59,750 ¹	—
Fraudulent salary payment for unreported absences	2018-2019	1	33,628	—	33,628	—	—	—	33,628
Fraudulent use of acquisition card:									
.....	2009-2010	1	4,087	—	4,087	2,099	—	—	1,988
.....	2018-2019	5	52,059	(1,900)	50,159	442	—	14,900 ¹	34,817
.....	2019-2020	1	1,180	—	1,180	—	—	—	1,180
Fraudulent use of taxi voucher.....	2009-2010	2	21,156	—	21,156	2,646	240	17,070	1,200
Loss of money due to an illegal act.....	2004-2005	1	3,452,066	—	3,452,066	537,127 ¹	6,279	2,898,744	9,916
Malfeasance by an employee	2007-2008	1	2,775,542	—	2,775,542	1,021,505	14,939	1,478,393 ¹	260,705
Non-compliant relocation claim.....	2019-2020	6	18,249	2,031 ¹	20,280	9,772 ¹	1,699	4,013 ¹	4,796
Overpayment—Public Service									
Pension Fund:									
.....	2007-2008	1	2,088,274	(1,644,255)	444,019	327,977	—	98,160	17,882
.....	2009-2010	1	211,459	—	211,459	124,044	2,761	52,245	32,409
.....	2010-2011	1	145,480	—	145,480	86,257	750	14,623	43,850
.....	2012-2013	1	174,014	—	174,014	127,510	6,495	—	40,009
.....	2013-2014	1	497,792	—	497,792	269,710	15,988	6,549	205,545
.....	2015-2016	9	169,594	—	169,594	15,575	1,817	121,882	30,320
.....	2016-2017	11	21,214	(3,375)	17,839	17,672	—	—	167
.....	2019-2020	1	19,378	—	19,378	—	—	—	19,378
Overpayment or fraudulent claim to the									
Public Service Pension Plan	2020-2021	8	373,054	—	373,054	7,492	5,318	—	360,244
Overpayment to a vendor.....	2020-2021	2	13,197	—	13,197	515	12,682	—	—

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 Public Accounts of Canada	Num- ber of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2021–2022	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Receiver General—Misdirected electronic payment									
.....	2010-2011		2,850,554	–	2,850,554	1,890,730	429	959,395	–
.....	2011-2012	6,783	2,869,554	–	2,869,554	2,144,630	528	724,396	–
.....	2013-2014	7,174	3,420,463	–	3,420,463	2,245,516	1,350	1,173,597	–
.....	2015-2016	11,723	8,332,870	–	8,332,870	7,067,876	1,395	1,263,599	–
.....	2016-2017	11,220	27,023,363	424,318	27,447,681	25,492,496	2,694	1,952,491	–
.....	2017-2018	10,860	8,345,320	(92,756)	8,252,564	6,991,857	7,738	1,252,969	–
.....	2018-2019	10,552	5,713,290	14,499	5,727,789	4,053,891	6,677	1,667,221	–
.....	2019-2020	9,619	6,573,662	(557,963)	6,015,699	2,865,352	769,197	2,186,069 ¹	195,081
.....	2020-2021	22,170	25,963,353	(10,939,618)	15,023,735	8,293,353	3,800,687	2,746,267 ¹	183,428
Unauthorized or fraudulent use of acquisition or travel card									
.....	2020-2021	1	2,700	115 ¹	2,815	–	–	–	2,815
Unauthorized use of Public Service Pension plan funds									
.....	2018-2019	5	434,911	449	435,360	–	–	–	435,360
Unauthorized use of travel card:									
.....	2015-2016	4	8,697	–	8,697	7,265	1,432	–	–
.....	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	1,894 ¹	29,918	19,102	4,219	–	6,597
Vandalism to building or other real property	2020-2021	3	22,228	–	22,228	–	9,759	12,469	–
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: cellular phone	2020-2021	11	8,800	–	8,800	–	–	8,800	–
Treasury Board									
Treasury Board Secretariat									
Fraudulent benefit claim:									
.....	2014-2015	5	70,725	(450) ¹	70,275	4,465	–	–	65,810
.....	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	41,241	1,317	–	67,868
.....	2019-2020	14	129,320	864 ¹	130,184	75,689	18,186	–	36,309
Fraudulent benefit claim (health and dental plans)	2013-2014	5	189,739	–	189,739	40,431	–	–	149,308
Other: Overpayment or fraudulent claim for health and dental benefits	2020-2021	10	1,852,612	–	1,852,612	1,538	1,833,725	–	17,349
Veterans Affairs									
Department of Veterans Affairs									
False or fraudulent claims for War Veterans Allowance benefits	1992-1993	2	97,219	(5,634)	91,585	58,000	4,800	18,584	10,201
Fraudulent endorsement of disability pension cheques cashed following death of payee:									
.....	2004-2005	1	30,108	(18,908)	11,200	6,606	–	4,594 ¹	–
.....	2008-2009	5	378,004	(1)	378,003	44,689	–	333,314 ¹	–
Theft of disability pension payments following death of payee:									
.....	2007-2008	3	51,893	(10,464)	41,429	15,412	3,493	10,192 ¹	12,332
.....	2008-2009	6	83,556	(14,175)	69,381	15,047	–	54,334 ¹	–
.....	2016-2017	1	26,817	–	26,817	3,600	–	–	23,217
Total.....		689,863	1,585,611,607	(57,457,989)	1,528,153,618	687,503,718	30,736,139	338,362,170	471,551,591

¹ Amends previous year's *Public Accounts of Canada*.

Section 3

Public Accounts of Canada
2021–2022

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.....	14,702,069	—	5,172,408	447,446	42,709,500	4,060,018
Canadian Grain Commission.....	863,085	—	—	4,345	1,091,809	289,879
	15,565,154	—	5,172,408	451,791	43,801,309	4,349,897
Canadian Heritage						
Department of Canadian Heritage	3,536,561	—	15,650	10,904	9,503,322	1,858,382
Canadian Radio-television and Telecommunications Commission.....	226,045	—	—	—	1,910,219	564,007
Library and Archives of Canada.....	7,080,966	—	—	1,300	2,076,512	275,226
National Film Board.....	1,173,155	—	341,785	—	77,702	229,339
The National Battlefields Commission	40,111	—	728,555	—	40,245	21,270
	12,056,838	—	1,085,990	12,204	13,608,000	2,948,224
Crown-Indigenous Relations and Northern Affairs						
Department of Crown-Indigenous Relations and Northern Affairs	11,522,195	—	121,352,684	480,376	20,603,452	1,489,758
Canadian High Arctic Research Station.....	649,230	—	—	4,840	340,443	145,892
	12,171,425	—	121,352,684	485,216	20,943,895	1,635,650
Economic Development Agency of Canada for the Regions of Quebec						
Economic Development Agency of Canada for the Regions of Quebec	40,562	—	14,076	—	844,750	255,777
Employment, Workforce Development and Disability Inclusion						
Department of Employment and Social Development	427,869,000	—	—	7,243,852	274,167,921	7,845,335
Canadian Accessibility Standards Development Organization	515,336	—	—	2,231	64,550	194,857
Canadian Centre for Occupational Health and Safety	453,364	—	—	—	—	227,433
	428,837,700	—	—	7,246,083	274,232,471	8,267,625
Environment and Climate Change						
Department of the Environment	26,369,425	—	73,727,349	198,076	23,779,293	6,969,316
Impact Assessment Agency of Canada.....	807,490	—	25,927	3,080	1,682,150	560,979
Parks Canada Agency.....	6,023,822	—	55,407,189	1,350,517	4,961,246	4,906,725
	33,200,737	—	129,160,465	1,551,673	30,422,689	12,437,020

The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2022/index-eng.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
7,006,555 326,964	4,296,755 218,886	3,875,222 3,716	10,602,478 57,295	534,104 69,924	7,086 1,015	3,270,800 411,082	19,426,613 217,563	116,111,054 3,555,563
7,333,519	4,515,641	3,878,938	10,659,773	604,028	8,101	3,681,882	19,644,176	119,666,617
2,403,433	291,826	580,632	1,837,245	281,314	118,080	1,773,035	13,680,084	35,890,468
74,739 139,527 76,180 78,777	1,618,772 10,937 155,085 170,478	132,208 1,489,697 164 429,284	78,523 — 198,555 —	322,798 180,332 128,950 25,889	20,746 17,091 — 5,307	498,589 72,556 89,476 14,671	31,704 11,212,782 12,602,654 286,226	5,478,350 22,556,926 15,073,045 1,840,813
2,772,656	2,247,098	2,631,985	2,114,323	939,283	161,224	2,448,327	37,813,450	80,839,602
46,379,849 19,235	15,277,674 72,477	70,502 77,781	8,888,651 504,544	224,827 41,161	47,650 —	1,456,813 37,899	75,102,613 342,665	302,897,044 2,236,167
46,399,084	15,350,151	148,283	9,393,195	265,988	47,650	1,494,712	75,445,278	305,133,211
651,258	141,007	245,051	—	70,547	—	190,125	2,308,963	4,762,116
16,962,674	164,910,061	32,525,785	1,888,590	1,120,831	2,024,589	17,651,645	3,640,463	957,850,746
153,489	114,653	—	446,329	3,209	—	98,113	238,233	1,831,000
—	—	8,469	—	21,809	—	59,391	329,645	1,100,111
17,116,163	165,024,714	32,534,254	2,334,919	1,145,849	2,024,589	17,809,149	4,208,341	960,781,857
9,718,895 2,175,872 3,663,051	9,091,637 667,993 1,936,739	2,971,640 — 3,337,997	31,035,357 186,171 8,825,321	829,355 107,097 664,893	914,463 159,990 97,112	7,809,935 426,544 3,310,882	11,035,562 106,102 37,727,633	204,450,303 6,909,395 132,213,127
15,557,818	11,696,369	6,309,637	40,046,849	1,601,345	1,171,565	11,547,361	48,869,297	343,572,825

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	1,791,520	—	—	57,020	1,091,754	893,840
Financial Consumer Agency of Canada.....	273,320	—	—	555	4,198,077	278,373
Financial Transactions and Reports Analysis						
Centre of Canada	79,377	—	—	2,545	2,503,135	412,053
Office of the Auditor General.....	4,403,976	—	—	55,937	2,491,126	610,151
Office of the Superintendent of Financial Institutions	76,652	—	—	32,970	9,897,847	629,665
	6,624,845	—	—	149,027	20,181,939	2,824,082
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	260,885,264	—	348,643,148	785,827	32,921,516	7,612,846
Global Affairs						
Department of Foreign Affairs, Trade and Development.....	41,683,261	—	20,376,141	1,559,445	61,781,646	6,471,885
Export Development Canada (Canada Account).....	238,560,519	—	—	—	—	—
International Joint Commission (Canadian Section)	233,924	—	—	—	2,293	111,400
Invest in Canada Hub	59,953	—	—	—	736,378	135,505
Pacific Economic Development Agency of Canada.....	1,088,165	—	—	—	426,770	45,000
	281,625,822	—	20,376,141	1,559,445	62,947,087	6,763,790
Health						
Department of Health	17,242,574	—	924,929	67,373,643	57,339,011	6,588,769
Canadian Food Inspection Agency	7,051,500	—	4,189,419	1,594,869	18,763,217	2,054,536
Canadian Institutes of Health Research	83,515	—	—	3,570	409,566	332,780
Patented Medicine Prices Review Board	8,469	—	—	1,200	261,489	72,872
Public Health Agency of Canada.....	120,128,699	—	480,508	629,213,615	79,305,059	3,645,011
	144,514,757	—	5,594,856	698,186,897	156,078,342	12,693,968
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration.....	319,740,629	—	4,504	284,215,664	110,174,624	4,426,889
Immigration and Refugee Board.....	5,340,580	—	—	116,780	7,628,582	13,285,100
	325,081,209	—	4,504	284,332,444	117,803,206	17,711,989
Indigenous Services						
Department of Indigenous Services	43,674,532	—	7,343,188	567,039,590	41,854,936	2,685,238
Federal Economic Development Agency for Northern Ontario.....	804,778	—	—	—	—	85,955
	44,479,310	—	7,343,188	567,039,590	41,854,936	2,771,193
Innovation, Science and Industry						
Department of Industry.....	32,616,217	—	1,684,507	402,509	75,047,182	4,445,038
Atlantic Canada Opportunities Agency	197,286	—	45,840	1,192	464,561	295,267
Canadian Northern Economic Development Agency	844,136	—	—	—	282,997	158,226
Canadian Space Agency	5,319,603	—	99,656,889	83,316	4,123,794	720,214
Copyright Board.....	38,250	—	—	4,850	153,950	18,896
Department of Western Economic Diversification	735,037	—	—	—	345,987	46,598
Federal Economic Development Agency for Southern Ontario.....	805,072	—	—	9,863	2,496,051	118,081
National Research Council of Canada	18,372,010	—	13,871,502	2,024,376	13,953,154	1,089,190
Natural Sciences and Engineering Research Council	166,280	—	—	2,969	2,720,171	165,423
Social Sciences and Humanities Research Council.....	89,047	—	—	14,605	2,088,716	220,162
Statistics Canada	4,317,265	—	—	1,216,839	16,212,848	1,697,655
	63,500,203	—	115,258,738	3,760,519	117,889,411	8,974,750

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
3,491,086 615,492	59,582 —	470,819 1,519	44,164 —	819,194 91,348	16,424 —	768,141 357,507	822,552 1,912,629	10,326,096 7,728,820
1,310,167 —	1,147,684 437,769	289,729 117,778	— —	161,771 941,002	— —	802,310 1,384,833	2,941,094 1,229,886	9,649,865 11,672,458
918,544	—	343,235	—	803,048	24,566	1,514,717	3,913,475	18,154,719
6,335,289	1,645,035	1,223,080	44,164	2,816,363	40,990	4,827,508	10,819,636	57,531,958
15,058,189	13,151,138	7,140,704	35,527,780	1,438,599	1,206,587	13,086,549	11,435,441	748,893,588
22,550,827 — — 33,332 511	39,589,330 — 26,011 252,067 162,967	69,117,869 — 1,538,786 270 —	3,183,719 — 232,118 1,566,677 5,555	7,265,666 — 24,391 — —	20,833,009 — — — —	21,336,499 — 37,606 188,200 48,604	19,132,016 — 302,576 1,220,238 559,132	334,881,313 238,560,519 2,276,987 4,424,738 2,336,704
22,584,670	40,004,364	69,144,150	4,954,623	8,862,289	20,833,009	21,610,909	21,213,962	582,480,261
19,853,186 9,091,622 26,802 631,050 9,079,870	9,291,083 499,331 266,812 16,137 5,726,166	5,467,870 1,006,668 260,341 — 50,242,225	15,097,570 14,426,125 18,928 298,843 21,030,127	904,962 2,093,229 117,456 16,164 490,058	2,692,242 341,021 36,655 — 470,654	7,030,268 3,517,258 399,418 126,883 2,168,405	59,962,165 10,896,400 1,491,591 34,323 213,060,335	269,768,272 75,525,195 3,447,434 1,467,430 1,135,040,732
38,682,530	15,799,529	56,977,104	50,871,593	3,621,869	3,540,572	13,242,232	285,444,814	1,485,249,063
18,089,415 109,338	22,254,501 392,847	13,010,761 1,986,568	551,147 —	1,259,721 637,495	1,992,283 416,903	4,608,199 1,126,104	20,364,515 1,027,062	800,692,852 32,067,359
18,198,753	22,647,348	14,997,329	551,147	1,897,216	2,409,186	5,734,303	21,391,577	832,760,211
29,127,878 —	8,232,695 51,113	2,067,893 395	2,708,626 —	1,016,774 1,124	46,582 —	5,541,029 34,845	24,781,047 53,017	736,120,008 1,031,227
29,127,878	8,283,808	2,068,288	2,708,626	1,017,898	46,582	5,575,874	24,834,064	737,151,235
10,818,280 593,458	14,368,952 719,336	2,823,108 43,553	41,535,162 —	674,620 129,525	889,410 —	6,443,659 676,079	10,413,737 455,016	202,162,381 3,621,113
214,078 1,170,480 7,112 110,045	— 1,884,298 16,831 760,971	— 1,793,278 253 17,180	25,000 41,944,730 — —	97,815 170,356 312 174,909	— 161,991 1,350 —	169,323 913,190 52,693 707,446	1,128,286 4,177,351 222,330 3,124,546	2,919,861 162,119,490 516,827 6,022,719
18,533 3,874,853	1,073,007 3,655,984	43,270 4,317,697	1,500 14,158,042	62,977 949,574	2,165 534,216	276,344 2,483,484	1,392 —	4,908,255 79,284,082
47,383 43,098 477,255	737,911 357,609 1,810,684	78,801 46,280 1,300,046	— — —	115,598 48,549 283,770	365,838 83,716 —	232,721 166,108 3,353,865	795,155 837,084 131,086,250	5,428,250 3,994,974 161,756,477
17,374,575	25,385,583	10,463,466	97,664,434	2,708,005	2,038,686	15,474,912	152,241,147	632,734,429

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
Intergovernmental Affairs, Infrastructure and Communities						
Office of Infrastructure of Canada						
Canadian Intergovernmental Conference	4,682,695	—	6,396,425	118,834	12,030,097	1,115,237
Secretariat	386,663	—	—	2,208	413,906	495,659
Leaders' Debates Commission	326,000	—	—	—	174,303	27,137
Office of the Chief Electoral Officer	6,037,093	—	—	79,828	27,261,325	946,468
Office of the Commissioner of Official Languages	261,290	—	472,501	9,040	799,936	376,978
	11,693,741	—	6,868,926	209,910	40,679,567	2,961,479
Justice						
Department of Justice						
Administrative Tribunals Support Service of Canada	1,916,796	—	—	392,974	7,173,666	2,856,870
Canada	348,977	—	—	61,974	5,256,358	1,859,850
Canadian Human Rights Commission	59,723	—	—	36,296	1,352,424	208,956
Courts Administration Service	1,696,807	—	19,389	8,345	2,103,368	2,979,887
Office of the Commissioner for Federal Judicial Affairs	315,505	—	—	—	531,374	127,444
Office of the Director of Public Prosecutions	893,883	—	—	97,645	1,439,346	588,708
Offices of the Information and Privacy Commissioners of Canada	607,790	—	—	61,861	1,698,815	327,878
Registrar of the Supreme Court of Canada	268,257	—	—	—	82,828	150,944
	6,107,738	—	19,389	659,095	19,638,179	9,100,537
National Defence						
Department of National Defence						
Military Grievances External Review Committee	581,891,760	—	2,322,463,154	247,196,907	313,793,726	21,840,597
Military Police Complaints Commission	114,037	—	—	3,174	143,130	14,077
	582,158,636	—	2,322,463,154	247,200,921	313,951,942	21,952,653
National Revenue						
Canada Revenue Agency						
	166,018,826	—	7,286	2,385,815	222,016,235	3,412,356
Natural Resources						
Department of Natural Resources						
Canadian Energy Regulator	41,793,218	—	2,771,734	476,167	30,845,358	2,766,027
Canadian Nuclear Safety Commission	703,735	—	94,161	—	5,493,806	123,810
Northern Pipeline Agency	717,160	—	218,453	69,669	8,939,786	1,329,214
	43,355,841	—	3,084,348	545,836	45,288,340	4,219,051
Office of the Governor General's Secretary						
Office of the Governor General's Secretary						
	186,250	—	—	41,537	718,299	435,396
Parliament						
House of Commons						
Library of Parliament	1,445,080	—	120,656	236,141	11,410,191	218,495
Office of the Conflict of Interest and Ethics Commissioner	28,326	—	—	1,484	101,062	6,783
Commissioner	22,230	—	—	2,070	557,644	—
Office of the Parliamentary Budget Officer	1,750	—	—	—	169,700	3,005
Office of the Senate Ethics Officer	42,082	—	—	—	—	—
Parliamentary Protective Service	1,740,842	—	—	109,400	1,449,799	—
Secretariat of the National Security and Intelligence Committee of Parliamentarians	326,397	—	—	—	564,058	92,885
Senate	470,806	—	19,543	85,655	205,896	10,161
	4,077,513	—	140,199	434,750	14,458,350	331,329

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
2,420,943	1,701,476	3,375,677	10,227,947	169,770	77,436	1,170,943	1,183,688	44,671,168
—	—	—	7,500	2,597	—	14,276	22,481	1,345,290
186,717	—	—	—	—	—	—	49,445	763,602
474,678	5,192,493	2,367,972	825,925	249,505	590,915	662,399	1,783,444	46,472,045
51,485	193,366	40,655	41,251	45,970	94,308	108,062	233,716	2,728,558
3,133,823	7,087,335	5,784,304	11,102,623	467,842	762,659	1,955,680	3,272,774	95,980,663
2,299,845	1,193,005	2,888,118	670,198	5,068,845	31,031	3,366,627	6,483,089	34,341,064
48,556	306,809	179,973	—	390,782	8,260	595,344	1,054,119	10,111,002
221,598	155,302	—	542,224	68,187	113,382	260,162	1,490,159	4,508,413
135,085	453,064	3,373,611	—	94,710	—	281,209	1,315,718	12,461,193
2,219,508	413,573	771	—	8,893,609	12,126	1,020,610	646,921	14,181,441
38,134,835	26,830	939,990	—	1,282,099	—	592,053	1,645,385	45,640,774
251,545	324,829	110,549	14,349	68,070	1,497,427	624,727	260,446	5,848,286
—	487	957,666	—	164,139	48,061	77,484	311,914	2,061,780
43,310,972	2,873,899	8,450,678	1,226,771	16,030,441	1,710,287	6,818,216	13,207,751	129,153,953
26,068,975	71,833,584	106,719,900	12,456,334	4,894,836	48,816,101	140,800,858	698,778,866	4,597,555,598
—	6,590	6,728	—	13,528	—	17,455	5,583	324,302
—	19,349	696	—	23,409	11,928	36,326	206,951	565,403
26,068,975	71,859,523	106,727,324	12,456,334	4,931,773	48,828,029	140,854,639	698,991,400	4,598,445,303
83,061,458	6,837,956	7,360,871	1,424,127	6,505,431	595	18,426,306	5,667,903	523,125,165
4,689,383	6,463,326	4,354,686	22,298,543	685,213	1,304,824	4,896,070	1,088,740	124,433,289
140,596	4,665,988	33,201	—	229,408	372,149	559,571	4,483,509	16,899,934
100,670	1,307,851	319,517	793,431	271,778	—	1,304,464	1,317,755	16,689,748
—	—	—	—	—	—	—	33,892	185,010
4,930,649	12,437,165	4,707,404	23,091,974	1,186,399	1,676,973	6,760,105	6,923,896	158,207,981
—	156,941	—	—	12,038	220,822	80,442	162,826	2,014,551
300,714	1,124,741	153,320	754,738	1,224,603	491,054	1,719,279	732,308	19,931,320
39,991	225,444	44,921	—	229,065	12,090	254,594	—	943,760
—	5,485	55,090	—	14,360	22,307	49,879	8,905	737,970
25,642	122,345	—	—	18,666	—	64,991	—	406,099
1,170	30,740	—	—	4,938	—	1,992	—	80,922
122,040	417,770	3,768,310	—	320,949	—	384,591	167,996	8,481,697
23,100	—	—	129,037	3,875	—	2,383	22,717	1,164,452
208,311	384,213	9,305	602,779	154,335	—	333,034	16,873	2,500,911
720,968	2,310,738	4,030,946	1,486,554	1,970,791	525,451	2,810,743	948,799	34,247,131

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	1,578,890	—	—	—	7,602,472	2,294,154
Canadian Transportation Accident Investigation and Safety Board	331,969	—	6,884	8,904	647,731	250,675
National Security and Intelligence Review Agency Secretariat	331,212	—	—	—	2,148,363	189,418
Office of the Intelligence Commissioner	123,310	—	—	710	315,127	4,631
Public Service Commission	393,914	—	—	19,571	2,144,483	256,368
	2,759,295	—	6,884	29,185	12,858,176	2,995,246
Public Safety						
Department of Public Safety and Emergency Preparedness	784,610	—	—	12,685	6,950,546	1,457,416
Canada Border Services Agency	60,032,418	—	923,555	28,913,592	234,992,912	7,069,927
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	8,574	—	—	—	90,618	136,881
Correctional Service of Canada	31,214,627	—	1,101,112	188,949,345	22,964,425	3,514,188
Office of the Correctional Investigator of Canada	25,925	—	—	—	69,052	16,769
Parole Board of Canada	180,095	—	302,594	5,763	4,297,724	345,294
Royal Canadian Mounted Police	136,842,601	—	58,338,432	132,974,333	83,380,614	—
Royal Canadian Mounted Police External Review Committee	39,185	—	—	—	51,830	146,484
	229,128,035	—	60,665,693	350,855,718	352,797,721	12,686,959
Public Services and Procurement						
Department of Public Works and Government Services	483,731,619	392,753,970	422,433,366	359,956	223,857,038	50,087,040
Shared Services Canada	8,678,752	—	11,590,702	493,381	235,369,165	3,538,708
	492,410,371	392,753,970	434,024,068	853,337	459,226,203	53,625,748
Transport						
Department of Transport	16,736,207	—	45,132,972	999,835	38,065,844	3,485,067
Canadian Transportation Agency	122,101	—	—	320	508,019	360,442
	16,858,308	—	45,132,972	1,000,155	38,573,863	3,845,509
Treasury Board						
Treasury Board Secretariat	1,306,854	—	—	193,160	28,598,853	3,886,745
Canada School of Public Service	276,099	—	—	46,264	5,334,147	1,267,036
Office of the Commissioner of Lobbying	311,741	—	—	7,836	630,167	43,789
Office of the Public Sector Integrity Commissioner	389,117	—	—	2,710	402,110	17,448
	2,283,811	—	—	249,970	34,965,277	5,215,018
Veterans Affairs						
Department of Veterans Affairs	69,099,277	—	—	411,455,236	2,024,033	1,596,166
Veterans Review and Appeal Board	99,650	—	—	—	—	76,300
	69,198,927	—	—	411,455,236	2,024,033	1,672,466
Women, Gender Equality and Youth						
Department for Women and Gender Equality	1,157,822	—	87,320	55,749	762,314	564,834
Total	3,255,978,940	392,753,970	3,626,506,437	2,581,537,930	2,491,488,050	212,265,392

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
3,488,824	660,637	2,544,620	270,717	225,511	110,738	1,082,557	2,470,986	22,330,106
294,007	312,014	85,901	5,644	36,187	528,282	533,743	89,982	3,131,923
4,805	209,957	10,466	—	45,035	94,401	136,335	327,326	3,497,318
—	—	11,681	—	7,327	—	1,495	108,604	572,885
1,195,205	899,300	227,914	—	32,055	—	495,408	1,601,519	7,265,737
4,982,841	2,081,908	2,880,582	276,361	346,115	733,421	2,249,538	4,598,417	36,797,969
5,287,175	3,686,524	2,054,840	1,286,677	213,109	55,166	1,048,183	2,603,503	25,440,434
19,572,734	15,196,975	34,881,278	520,618	511,023	24,010	7,286,694	18,073,351	427,999,087
1,000	78,315	2,170	12,900	670	—	70,460	89,718	491,306
24,766,557	32,476,854	14,187,896	1,435,081	882,865	384,221	42,700,128	92,648,272	457,225,571
—	26,546	—	—	16,971	—	63,041	18,773	237,077
1,444,649	57,216	23,146	—	14,855	41,553	211,129	516,047	7,440,065
33,847,891	5,586,986	147,653,680	1,000,123	1,054,899	3,724,194	17,233,136	1,539,653	623,176,542
4,504	8,408	—	—	26,485	71,035	56,234	18	404,183
84,924,510	57,117,824	198,803,010	4,255,399	2,720,877	4,300,179	68,669,005	115,489,335	1,542,414,265
25,022,205	136,934,244	33,824,903	2,999,537	1,415,327	2,075,585	9,869,553	421,589,616	2,206,953,959
1,330,400	151,000,530	5,123,403	54,250	703,646	69,058	15,682,827	66,611	433,701,433
26,352,605	287,934,774	38,948,306	3,053,787	2,118,973	2,144,643	25,552,380	421,656,227	2,640,655,392
20,563,160	19,677,969	3,662,489	25,236,205	1,879,119	785,896	8,427,082	5,589,437	190,241,282
7,929	316,279	48,862	100,000	54,578	122,518	294,699	2,575,394	4,511,141
20,571,089	19,994,248	3,711,351	25,336,205	1,933,697	908,414	8,721,781	8,164,831	194,752,423
6,741,913	13,681,327	1,435,892	2,397,733	599,792	32,919	4,610,769	72,286,648	135,772,605
81,048	112,583	24,281	—	141,835	40,998	1,876,670	296,653	9,497,614
37,165	72,016	6,372	—	6,912	—	44,555	42,058	1,202,611
—	38,683	2,726	—	15,861	—	42,089	4,518	915,262
6,860,126	13,904,609	1,469,271	2,397,733	764,400	73,917	6,574,083	72,629,877	147,388,092
3,953,045	92,150	1,051,012	—	492,278	463,910	1,384,849	15,811,395	507,423,351
—	9,901	—	—	4,413	—	34,730	67,691	292,685
3,953,045	102,051	1,051,012	—	496,691	463,910	1,419,579	15,879,086	507,716,036
69,648	667,012	49,055	3,181,788	19,497	283,972	456,966	1,265,874	8,621,851
546,133,091	811,257,768	591,736,383	346,161,082	66,494,244	96,162,013	408,073,306	2,084,529,142	17,511,077,748

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Section 4

Public Accounts of Canada
2021–2022

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 <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2022/index-eng.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.....	—	999,170	19,255,544	—	20,254,714
Canadian Heritage					
Library and Archives of Canada.....	—	—	10,351,318	—	10,351,318
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs	—	—	724,350	—	724,350
Employment, Workforce Development and Disability Inclusion					
Canadian Accessibility Standards Development Organization	—	—	218,435	—	218,435
Environment and Climate Change					
Department of the Environment.....	—	738,316	935,862	—	1,674,178
Parks Canada Agency	1,059,391	173,330,042	39,846,425	1,785,065	216,020,923
	1,059,391	174,068,358	40,782,287	1,785,065	217,695,101
Finance					
Department of Finance	—	—	48,808	—	48,808
Office of the Superintendent of Financial Institutions	—	—	310,675	—	310,675
	—	—	359,483	—	359,483
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans.....	—	82,205,732	8,712,234	—	90,917,966
Global Affairs					
Department of Foreign Affairs, Trade and Development.....	12,500,000	22,383	12,458,807	20,940,708	45,921,898
Health					
Department of Health	—	43,752	436,355	—	480,107
Public Health Agency of Canada.....	—	—	162,127	—	162,127
	—	43,752	598,482	—	642,234

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
Indigenous Services					
Department of Indigenous Services	20	–	21,864	–	21,884
Innovation, Science and Industry					
National Research Council of Canada	–	10,087	52,615,819	–	52,625,906
Statistics Canada.....	–	–	579,163	–	579,163
	–	10,087	53,194,982	–	53,205,069
Intergovernmental Affairs, Infrastructure and Communities					
Office of Infrastructure of Canada	25,948	6,684,353	–	–	6,710,301
Office of the Chief Electoral Officer	–	–	47,231	–	47,231
	25,948	6,684,353	47,231	–	6,757,532
Justice					
Canadian Human Rights Commission	–	–	11,587	–	11,587
Courts Administration Service.....	–	–	1,320,137	–	1,320,137
Offices of the Information and Privacy Commissioners of Canada.....	–	–	282,034	–	282,034
	–	–	1,613,758	–	1,613,758
National Defence					
Department of National Defence	–	212,476,307	306,525,090	53,247,754	572,249,151
Communications Security Establishment.....	–	–	12,429,275	–	12,429,275
	–	212,476,307	318,954,365	53,247,754	584,678,426
Natural Resources					
Department of Natural Resources	–	27,033	4,558,154	–	4,585,187
Canadian Energy Regulator	–	–	530,415	–	530,415
	–	27,033	5,088,569	–	5,115,602
Privy Council					
Canadian Transportation Accident Investigation and Safety Board	–	–	5,262	–	5,262
Public Safety					
Canada Border Services Agency.....	–	1,339,481	48,545,282	–	49,884,763
Correctional Service of Canada	–	440,865	68,465,900	–	68,906,765
Royal Canadian Mounted Police.....	1,974,661	3,345,966	69,285,148	2,925,998	77,531,773
	1,974,661	5,126,312	186,296,330	2,925,998	196,323,301
Public Services and Procurement					
Department of Public Works and Government Services.....	15,152,121	306,893,281	369,035,376	4,237,482	695,318,260
Shared Services Canada.....	–	–	3,630,244	–	3,630,244
	15,152,121	306,893,281	372,665,620	4,237,482	698,948,504
Transport					
Department of Transport.....	–	80,484,533	4,771,420	–	85,255,953
Women, Gender Equality and Youth					
Department for Women and Gender Equality	–	–	158,033	–	158,033
Total.....	30,712,141	869,041,301	1,036,278,374	83,137,007	2,019,168,823

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Section 5

Public Accounts of Canada
2021–2022

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.....	3,191,559	—	372,659
Canadian Grain Commission	—	—	141,188
	3,191,559	—	513,847
Canadian Heritage			
Department of Canadian Heritage.....	30,147	—	900,950
Canadian Radio-television and Telecommunications Commission.....	519	—	256,339
Library and Archives of Canada.....	5,385	—	41,881
National Film Board	—	—	219,770
The National Battlefields Commission	187,057	—	—
	223,108	—	1,418,940
Crown-Indigenous Relations and Northern Affairs			
Department of Crown-Indigenous and Northern Affairs.....	119,853	—	10,547
Canadian High Arctic Research Station.....	507,423	2,061	36,781
	627,276	2,061	47,328
Economic Development Agency of Canada for the Regions of Quebec			
Economic Development Agency of Canada for the Regions of Quebec	2,561	—	339,034
Employment, Workforce Development and Disability Inclusion			
Department of Employment and Social Development	76,237	—	3,763,007
Canadian Accessibility Standards Development Organization	—	—	2,520
Canadian Centre for Occupational Health and Safety	—	—	—
	76,237	—	3,765,527
Environment and Climate Change			
Department of the Environment.....	4,432,728	16,227	1,826,751
Impact Assessment Agency of Canada	—	—	2,815
Parks Canada Agency	10,037,652	89,516	844,797
	14,470,380	105,743	2,674,363
Finance			
Department of Finance	47,647	—	26,057
Financial Consumer Agency of Canada.....	—	—	8,107
Financial Transactions and Reports Analysis Centre of Canada	—	—	43,913
Office of the Auditor General	—	—	205,059
Office of the Superintendent of Financial Institutions	—	—	17,582
	47,647	—	300,718
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans.....	248,866,636	139,098	11,603,101

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
6,784,226 194,292	20,270,368 3,172,663	684,358 213,134	182,117 —	163,210 2,155	6,118,849 138,556	37,767,346 3,861,988
6,978,518	23,443,031	897,492	182,117	165,365	6,257,405	41,629,334
1,500,338 222,107 606,380 1,641,773 109,074	569,485 49,854 77,385 — 24,544	174,669 20,650 31,625 27,080 —	— — — — 481,683	8,494 764 9,657 — 448,662	107,954 — 56,342 730,364 36,893	3,292,037 550,233 828,655 2,618,987 1,287,913
4,079,672	721,268	254,024	481,683	467,577	931,553	8,577,825
186,677 133,277	— 27,025	82,003 5,848	— 26,713	4,904 5,010	162,574 134,393	566,558 878,531
319,954	27,025	87,851	26,713	9,914	296,967	1,445,089
1,009,258	—	65,106	—	2,805	—	1,418,764
49,245,485 — 196,635	288,315 — —	13,795,462 2,329 —	— — —	579,448 62,816 20,355	335,803 — —	68,083,757 67,665 216,990
49,442,120	288,315	13,797,791	—	662,619	335,803	68,368,412
6,797,410 354,865 5,104,756	17,066,239 625 4,781,898	1,808,804 4,374 1,215,463	— — 388,484	183,276 2,394 288,207	2,774,621 — 7,145,832	34,906,056 365,073 29,896,605
12,257,031	21,848,762	3,028,641	388,484	473,877	9,920,453	65,167,734
1,099,633 921,798 1,417,034 886,100 3,115,701	— — 44 — —	198,368 3,662 101,125 176,420 352,324	— — — — —	4,226 — 11,445 — —	1,346 — 4,932 — 10,643	1,377,277 933,567 1,578,493 1,267,579 3,496,250
7,440,266	44	831,899	—	15,671	16,921	8,653,166
20,575,537	31,515,532	4,842,835	5,909,303	650,053	47,437,804	371,539,899

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.....	3,050,761	—	3,995,870
International Joint Commission (Canadian Section).....	—	—	21,242
Invest in Canada Hub.....	—	—	—
Pacific Economic Development Agency of Canada.....	—	—	203,834
	3,050,761	—	4,220,946
Health			
Department of Health	259,031	—	963,485
Canadian Food Inspection Agency	952,449	—	241,464
Canadian Institutes of Health Research	—	—	15,725
Patented Medicine Prices Review Board	—	—	89,935
Public Health Agency of Canada.....	439,350	—	357,174
	1,650,830	—	1,667,783
Immigration, Refugees and Citizenship			
Department of Citizenship and Immigration.....	42,284	—	192,629
Immigration and Refugee Board.....	—	—	373,952
	42,284	—	566,581
Indigenous Services			
Department of Indigenous Services	661,301	—	276,248
Federal Economic Development Agency for Northern Ontario	56,244	—	6,393
	717,545	—	282,641
Innovation, Science and Industry			
Department of Industry.....	491,011	—	1,147,041
Atlantic Canada Opportunities Agency.....	101,076	—	230,788
Canadian Northern Economic Development Agency.....	202	—	5,390
Canadian Space Agency	180,704	—	731,738
Copyright Board	—	—	11,518
Department of Western Economic Diversification	—	—	12,238
Federal Economic Development Agency for Southern Ontario	—	—	111,158
National Research Council of Canada	1,039,760	—	912,075
Natural Sciences and Engineering Research Council.....	—	—	8,697
Social Sciences and Humanities Research Council.....	—	—	5,108
Statistics Canada.....	—	—	1,462,658
	1,812,753	—	4,638,409
Intergovernmental Affairs, Infrastructure and Communities			
Office of Infrastructure of Canada.....	34	—	437,473
Canadian Intergovernmental Conference Secretariat	—	—	6,131
Office of the Chief Electoral Officer	17,592	—	183,334
Office of the Commissioner of Official Languages	—	—	73,207
	17,626	—	700,145
Justice			
Department of Justice	4,121	—	969,188
Administrative Tribunals Support Service of Canada	—	—	117,413
Canadian Human Rights Commission	—	—	14,558
Courts Administration Service.....	839	—	1,461,398
Office of the Commissioner for Federal Judicial Affairs	—	—	44,521
Office of the Director of Public Prosecutions	38,589	—	261,897
Offices of the Information and Privacy Commissioners of Canada	—	—	166,095
Registrar of the Supreme Court of Canada	—	—	84,233
	43,549	—	3,119,303

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
9,650,935	10,754,634	13,121,189	—	663,715	6,331,496	47,568,600
170,100	—	1,216	—	1,049	—	193,607
316,951	—	107,173	—	9,568	—	433,692
419,499	—	12,269	—	—	—	635,602
10,557,485	10,754,634	13,241,847	—	674,332	6,331,496	48,831,501
16,917,911	12,120,945	3,607,826	1,828	123,490	2,309,248	36,303,764
6,401,034	11,160,551	532,488	—	223,080	1,127,393	20,638,459
541,122	—	25,119	—	—	—	581,966
95,888	—	—	—	127	—	185,950
10,230,103	11,535,772	2,484,526	142,070	25,857	2,186,337	27,401,189
34,186,058	34,817,268	6,649,959	143,898	372,554	5,622,978	85,111,328
7,465,574	606,160	1,240,977	—	59,149	43,748	9,650,521
2,017,100	4,214	231,753	—	7,284	10,377	2,644,680
9,482,674	610,374	1,472,730	—	66,433	54,125	12,295,201
5,404,891	42,681,474	1,406,394	—	1,380,212	1,097,743	52,908,263
32,048	—	5,758	—	—	—	100,443
5,436,939	42,681,474	1,412,152	—	1,380,212	1,097,743	53,008,706
10,508,532	10,130,312	2,568,405	—	31,365	1,316,895	26,193,561
495,558	—	483,521	—	2,970	24,360	1,338,273
276,902	—	1,338	—	300	1,374	285,506
1,674,464	6,431,605	297,358	77,223	306,726	402,739	10,102,557
53,823	159	15,925	—	—	—	81,425
176,547	—	181,478	—	—	—	370,263
380,072	421	55,012	—	16,153	850	563,666
13,489,940	58,708,972	1,280,480	7,126,992	209,357	3,128,211	85,895,787
1,362,744	—	16,832	—	1,717,279	22,096	3,127,648
864,827	—	8,821	—	1,144,852	12,977	2,036,585
7,608,467	276,663	457,541	—	231,419	27,561	10,064,309
36,891,876	75,548,132	5,366,711	7,204,215	3,660,421	4,937,063	140,059,580
2,980,807	4,922	140,136	—	6,366	1,257	3,570,995
49,704	—	—	—	2,902	—	58,737
1,059,326	—	458,481	—	196,198	216,188	2,131,119
227,957	6,442	216,164	—	56	131	523,957
4,317,794	11,364	814,781	—	205,522	217,576	6,284,808
1,928,509	16,265	627,773	—	85,807	43,401	3,675,064
214,446	1,912	89,839	—	16,254	1,395	441,259
416,998	—	95,087	—	941	—	527,584
2,800,171	60,891	614,775	—	28,138	165,724	5,131,936
123,086	—	35,360	—	4,032	—	206,999
958,538	1,358	165,027	—	24,855	32,892	1,483,156
417,346	—	161,788	—	10,669	—	755,898
261,994	23,841	68,535	—	43	78,160	516,806
7,121,088	104,267	1,858,184	—	170,739	321,572	12,738,702

Acquisition of machinery and equipment—continued

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
National Defence			
Department of National Defence	1,900,219,315	478,237,643	128,206,558
Military Grievances External Review Committee.....	—	—	18,213
Military Police Complaints Commission	—	—	7,099
	1,900,219,315	478,237,643	128,231,870
National Revenue			
Canada Revenue Agency	115,813	—	59,204
Natural Resources			
Department of Natural Resources	697,105	—	92,573
Canadian Energy Regulator	—	—	205,352
Canadian Nuclear Safety Commission.....	258	—	70,293
	697,363	—	368,218
Office of the Governor General's Secretary			
Office of the Governor General's Secretary	848	—	11,173
Parliament			
House of Commons	35,261	—	2,455,189
Library of Parliament.....	—	—	—
Office of the Conflict of Interest and Ethics Commissioner.....	—	—	—
Office of the Parliamentary Budget Officer.....	—	—	1,018
Office of the Senate Ethics Officer	—	—	—
Parliamentary Protective Service.....	394,582	90,397	71,468
Secretariat of the National Security and Intelligence Committee			
of Parliamentarians	—	—	—
Senate	—	—	189,161
	429,843	90,397	2,716,836
Privy Council			
Privy Council Office.....	13,411	—	1,769,369
Canadian Transportation Accident Investigation and Safety Board.....	2,422	—	114,344
National Security and Intelligence Review Agency Secretariat	—	—	7,847
Office of the Intelligence Commissioner	—	—	—
Public Service Commission	—	—	95,216
	15,833	—	1,986,776
Public Safety			
Department of Public Safety and Emergency Preparedness.....	—	—	584,031
Canada Border Services Agency.....	6,241,496	763,574	13,378,274
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police.....	—	—	18,548
Correctional Service of Canada	10,296,786	779,384	173,188
Office of the Correctional Investigator of Canada	—	—	44,336
Parole Board of Canada	205,171	—	81,613
Royal Canadian Mounted Police.....	104,874,820	5,571,153	36,313,496
Royal Canadian Mounted Police External Review Committee	—	—	4,240
	121,618,273	7,114,111	50,597,726
Public Services and Procurement			
Department of Public Works and Government Services.....	1,052,793	—	2,262,168
Shared Services Canada.....	298,305	—	45,972,714
	1,351,098	—	48,234,882

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
311,372,277	128,211,078	30,845,054	10,981,758	5,027,982	314,709,135	3,307,810,800
97,822	—	26,192	—	91	—	142,318
111,200	—	7,822	—	5,795	6,526	138,442
311,581,299	128,211,078	30,879,068	10,981,758	5,033,868	314,715,661	3,308,091,560
73,520,311	—	6,612,509	—	381,273	697,079	81,386,189
6,710,524	15,472,826	784,774	—	161,922	3,384,705	27,304,429
1,354,812	—	71,514	—	—	340	1,632,018
854,557	641,853	231,159	—	—	34,010	1,832,130
8,919,893	16,114,679	1,087,447	—	161,922	3,419,055	30,768,577
572,518	4,399	29,170	—	204	1,884	620,196
12,229,983	—	1,383,041	—	142,427	3,206,510	19,452,411
709,347	—	67,936	—	—	—	777,283
318,104	—	1,418	—	1,207	—	320,729
46,606	—	—	—	—	—	47,624
536	—	233	—	—	—	769
619,934	911,387	76,895	—	3,341	422,553	2,590,557
2,233	—	12,753	—	—	—	14,986
1,281,805	3,491	82,356	—	32,260	68,152	1,657,225
15,208,548	914,878	1,624,632	—	179,235	3,697,215	24,861,584
4,175,984	3,401,922	895,054	—	15,727	49,891	10,321,358
265,603	88,446	28,147	—	61,120	24,622	584,704
378,123	—	24,846	—	36,577	5,216	452,609
—	—	1,055	—	—	—	1,055
990,147	20,363	102,820	—	2,732	896	1,212,174
5,809,857	3,510,731	1,051,922	—	116,156	80,625	12,571,900
1,925,032	—	918,285	—	17,936	28,189	3,473,473
32,260,917	2,960,925	3,205,831	—	45,444	1,135,961	59,992,422
145,149	—	—	—	—	—	163,697
15,584,721	5,647,868	5,392,123	30,100	—	15,344,613	53,248,783
69,803	—	2,410	—	—	—	116,549
554,322	—	63,751	—	3,025	—	907,882
75,276,242	12,155,642	5,950,057	199,681	6,183,364	11,103,446	257,627,901
8,877	—	21,854	—	1,621	—	36,592
125,825,063	20,764,435	15,554,311	229,781	6,251,390	27,612,209	375,567,299
56,564,148	1,393,744	23,963,206	3,537,271	35,992	28,443,959	117,253,281
294,450,290	—	912,087	265,822	19,151	1,557,160	343,475,529
351,014,438	1,393,744	24,875,293	3,803,093	55,143	30,001,119	460,728,810

Acquisition of machinery and equipment—concluded

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
Transport			
Department of Transport.....	34,178,085	12,702	507,620
Canadian Transportation Agency.....	—	—	107,475
	34,178,085	12,702	615,095
Treasury Board			
Treasury Board Secretariat	—	—	323,126
Canada School of Public Service	—	—	72,749
Office of the Commissioner of Lobbying	—	—	49,272
Office of the Public Sector Integrity Commissioner	—	—	—
	—	—	445,147
Veterans Affairs			
Department of Veterans Affairs.....	35,372	—	119,163
Women, Gender Equality and Youth			
Department of Women and Gender Equality	3,025	—	295,690
Total.....	2,333,505,620	485,701,755	269,540,446

¹ This category includes aircraft and related parts, \$475,490,647; ships, boats and related parts, \$1,267,719,304; road motor vehicles and related parts, \$554,803,802; and miscellaneous vehicles and related parts, \$35,491,867.

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
9,632,009	219,785	1,686,008	162,529	27,100	11,763,213	58,189,051
804,718	—	52,856	—	211	775	966,035
10,436,727	219,785	1,738,864	162,529	27,311	11,763,988	59,155,086
3,573,671	—	69,465	—	1,989	539,024	4,507,275
865,923	—	19,240	—	42,694	9,488	1,010,094
174,564	—	645	—	50	—	224,531
37,174	—	—	—	1,602	—	38,776
4,651,332	—	89,350	—	46,335	548,512	5,780,676
1,097,163	—	831,802	—	72,285	12,352	2,168,137
608,340	—	88,459	—	13,764	—	1,009,278
1,119,341,759	413,505,219	139,084,830	29,513,574	21,316,980	476,329,158	5,287,839,341

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Section 6

Public Accounts of Canada
2021–2022

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.....	—	1,049,049,691	1,383,285,596
Canadian Heritage			
Department of Canadian Heritage	34,180,015	161,537,511	355,618,986
Library and Archives of Canada.....	—	—	—
	34,180,015	161,537,511	355,618,986
Crown-Indigenous Relations and Northern Affairs			
Department of Crown-Relations and Northern Affairs	26,696,179	744,043,086	639,338,192
Canadian High Arctic Research Station.....	132,000	236,992	342,960
	26,828,179	744,280,078	639,681,152
Economic Development Agency of Canada for the Regions of Quebec			
Economic Development Agency of Canada for the Regions of Quebec	—	171,374,245	—
Employment, Workforce Development and Disability Inclusion			
Department of Employment and Social Development	85,074,144,454	171,017,924	5,751,054,630
Canadian Accessibility Standards Development Organization.....	6,210,003	—	—
	85,080,354,457	171,017,924	5,751,054,630
Environment and Climate Change			
Department of the Environment	320,710	28,988,707	232,342,827
Impact Assessment Agency of Canada.....	314,819	—	345,500
Parks Canada Agency.....	—	1,346,730	756,729
	635,529	30,335,437	233,445,056
Finance			
Department of Finance	—	—	82,238,188,788
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans	159,908,258	42,608,709	432,675
Global Affairs			
Department of Foreign Affairs, Trade and Development.....	795,791	560,525,620	—
Pacific Economic Development Agency of Canada.....	—	69,189,084	—
	795,791	629,714,704	—
Health			
Department of Health	29,087	1,964,970	2,715,755,194
Canadian Food Inspection Agency	4,937,017	—	—
Canadian Institutes of Health Research	1,251,556,143	—	—
Public Health Agency of Canada.....	108,743	—	7,856,293
	1,256,630,990	1,964,970	2,723,611,487

The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2022/index-eng.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
4,842,309	274,342,317	–	–	2,711,519,913
12,216,841	1,167,398,581	11,400,167	–	1,742,352,101
–	2,215,448	–	–	2,215,448
12,216,841	1,169,614,029	11,400,167	–	1,744,567,549
–	1,510,311,495	7,761,148	–	2,928,150,100
–	6,012,773	–	–	6,724,725
–	1,516,324,268	7,761,148	–	2,934,874,825
–	206,048,919	13,713,351	–	391,136,515
6,562,667	2,255,372,517	142,132,719	(94,724,299)	93,305,560,612
–	2,289,995	–	–	8,499,998
6,562,667	2,257,662,512	142,132,719	(94,724,299)	93,314,060,610
26,060,402	284,084,989	5,484,047	–	577,281,682
300,401	16,054,575	–	–	17,015,295
842,564	71,115,750	4,167,668	–	78,229,441
27,203,367	371,255,314	9,651,715	–	672,526,418
526,372,349	4,251,348	–	100,555,856	82,869,368,341
1,697,371	476,642,109	–	–	681,289,122
5,174,499,659	98,485,486	14,557,692	–	5,848,864,248
–	68,575,855	18,972,239	–	156,737,178
5,174,499,659	167,061,341	33,529,931	–	6,005,601,426
–	532,457,311	643,048	–	3,250,849,610
–	–	–	–	4,937,017
–	63,678,041	–	–	1,315,234,184
3,408,785	517,680,886	117,315	–	529,172,022
3,408,785	1,113,816,238	760,363	–	5,100,192,833

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.....	73,161,542	—	775,612,141
Indigenous Services			
Department of Indigenous Services	9,321,178	1,147,293,605	894,126,597
Federal Economic Development Agency for Northern Ontario	—	19,331,691	—
	9,321,178	1,166,625,296	894,126,597
Innovation, Science and Industry			
Department of Industry.....	—	1,203,778,022	10,747,933
Atlantic Canada Opportunities Agency	16,685	133,726,870	832,623
Canadian Northern Economic Development Agency.....	941,023	21,107,220	13,241,299
Canadian Space Agency	—	22,991,304	—
Department of Western Economic Diversification	—	178,352,652	—
Federal Economic Development Agency for Southern Ontario	—	123,409,179	—
National Research Council of Canada	—	445,084,589	—
Natural Sciences and Engineering Research Council.....	1,341,785,484	—	—
Social Sciences and Humanities Research Council.....	970,617,959	—	—
	2,313,361,151	2,128,449,836	24,821,855
Intergovernmental Affairs, Infrastructure and Communities			
Office of Infrastructure of Canada.....	—	—	5,622,504,397
Office of the Chief Electoral Officer	—	—	—
	—	—	5,622,504,397
Justice			
Department of Justice	451,009	—	461,446,061
Offices of the Information and Privacy Commissioners of Canada.....	—	—	—
	451,009	—	461,446,061
National Defence			
Department of National Defence	912,888	8,859,608	31,132,623
National Revenue			
Canada Revenue Agency.....	4,134,358,244	—	52,422,246
Natural Resources			
Department of Natural Resources	145,343,144	347,691,507	622,801,457
Canadian Energy Regulator.....	—	—	—
Canadian Nuclear Safety Commission.....	9,000	—	—
	145,352,144	347,691,507	622,801,457
Office of the Governor General's Secretary			
Office of the Governor General's Secretary	924,909	—	—
Parliament			
House of Commons	—	—	—
Senate	25,977	—	—
	25,977	—	—
Privy Council			
Privy Council Office	1,396,927	—	—

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
46,863,118	865,282,527	10,223,840	—	1,771,143,168
—	13,777,941,886	18,697,515	—	15,847,380,781
—	60,969,191	—	—	80,300,882
—	13,838,911,077	18,697,515	—	15,927,681,663
5,020,911	1,210,412,443	—	—	2,429,959,309
—	218,140,063	11,247,970	—	363,964,211
—	27,494,109	3,732,922	—	66,516,573
50,152,192	13,580,414	109,833	—	86,833,743
—	172,969,321	29,476,575	—	380,798,548
—	220,220,920	13,014,772	—	356,644,871
28,851,049	116,870,216	—	—	590,805,854
—	—	—	—	1,341,785,484
—	—	—	—	970,617,959
84,024,152	1,979,687,486	57,582,072	—	6,587,926,552
—	292,800,789	2,812,304,576	—	8,727,609,762
—	65,405,165	—	—	65,405,165
—	358,205,954	2,812,304,576	—	8,793,014,927
695,610	66,834,101	117,500	—	529,544,281
—	493,250	—	—	493,250
695,610	67,327,351	117,500	—	530,037,531
255,566,292	17,317,273	267,488	—	314,056,172
—	936,610	—	—	4,187,717,100
4,674,888	273,588,944	—	—	1,394,099,940
—	1,042,825	—	—	1,042,825
934,597	1,971,870	—	—	2,915,467
5,609,485	276,603,639	—	—	1,398,058,232
—	—	—	—	924,909
1,069,256	—	—	—	1,069,256
449,680	—	—	—	475,657
1,518,936	—	—	—	1,544,913
—	—	—	—	1,396,927

Transfer payments—concluded

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
Public Safety			
Department of Public Safety and Emergency Preparedness.....	21,600,000	—	545,242,795
Correctional Service of Canada	—	—	—
Royal Canadian Mounted Police	477,890,449	—	8,359,000
	499,490,449	—	553,601,795
Public Services and Procurement			
Department of Public Works and Government Services	—	—	—
Transport			
Department of Transport	120,904	430,874,192	243,108,262
Treasury Board			
Treasury Board Secretariat	262,373	—	—
Office of the Public Sector Integrity Commissioner	29,649	—	—
	292,022	—	—
Veterans Affairs			
Department of Veterans Affairs.....	4,159,066,020	—	—
Women, Gender Equality and Youth			
Department of Women and Gender Equality	—	—	29,129,158
Total.....	97,897,568,583	7,084,383,708	102,636,024,962

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
1,865,122	296,314,681	10,054,973	—	875,077,571
—	3,427,335	43,987	—	3,471,322
83,000	554,015	—	—	486,886,464
1,948,122	300,296,031	10,098,960	—	1,365,435,357
—	—	582,912,253	(580,524,221)	2,388,032
209,241	341,846,044	65,805,952	—	1,081,964,595
455,382	136,040	—	—	853,795
—	—	—	—	29,649
455,382	136,040	—	—	883,444
11,580,480	24,139,345	—	—	4,194,785,845
—	148,293,935	—	—	177,423,093
6,165,274,166	25,776,001,707	3,776,959,550	(574,692,664)	242,761,520,012

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Section 7

*Public Accounts of Canada
2021–2022*

Public debt charges

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Public debt charges

Public debt charges include:

- the interest on unmatured debt and on other accounts
- the amortization of premiums and discounts on unmatured debt
- the servicing costs and costs of issuing new borrowings

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 2022
Unmatured Debt			
Interest on marketable bonds¹			
Payable in Canadian currency			
CA135087A610—June 2023	1.50	14,200,000,000	213,000,000
CA135087B451—June 2024.....	2.50	13,700,000,000	342,500,000
CA135087B949—Dec 2047	1.25	9,071,986,000	112,104,144
CA135087C939—Dec 2064	2.75	8,750,000,000	179,848,468
CA135087D358—Dec 2048	2.75	14,900,000,000	409,750,000
CA135087D507—June 2025	2.25	13,100,000,000	294,750,000
CA135087E679—June 2026.....	1.50	13,472,000,000	202,080,000
CA135087F585—Sept 2021	0.75	—	59,447,083
CA135087F825—June 2027	1.00	14,740,000,000	147,400,000
CA135087G328—March 2022	0.50	—	86,997,283
CA135087G732—Sept 2022	1.00	25,200,000,000	252,000,000
CA135087G997—Dec 2050	0.50	8,494,216,000	41,985,647
CA135087H235—June 2028	2.00	13,500,000,000	270,000,000
CA135087H490—March 2023	1.75	24,600,000,000	430,500,000
CA135087H722—Dec 2051	2.00	51,816,529,000	1,007,809,580
CA135087H987—Sept 2023.....	2.00	40,500,000,000	810,000,000
CA135087J397—June 2029.....	2.25	12,300,000,000	276,750,000
CA135087J546—March 2024.....	2.25	11,907,680,000	267,922,800
CA135087J884—May 2021.....	1.75	—	15,614,488
CA135087J967—Sept 2024	1.50	16,065,381,000	240,980,715
CA135087K296—Aug 2021	1.50	—	60,496,666
CA135087K379—June 2030	1.25	44,200,000,000	552,500,000
CA135087K452—Nov 2021	1.25	—	87,430,939
CA135087K528—March 2025	1.25	17,300,000,000	216,250,000
CA135087K601—Feb 2022	1.50	—	150,662,983
CA135087K866—May 2022	1.50	20,000,000,000	300,000,000
CA135087K940—Sept 2025	0.50	47,500,000,000	237,500,000
CA135087L286—Aug 2022	0.25	30,000,000,000	75,000,000
CA135087L369—Nov 2022	0.25	37,000,000,000	92,500,000
CA135087L443—Dec 2030	0.50	40,000,000,000	200,000,000
CA135087L518—March 2026	0.25	34,000,000,000	84,883,487
CA135087L690—Apr 2024	0.25	37,000,000,000	90,619,863
CA135087L773—Feb 2023	0.25	32,000,000,000	80,000,000
CA135087L856—May 2023	0.25	30,000,000,000	74,209,188
CA135087L930—Sept 2026	1.00	23,000,000,000	177,375,000
CA135087M276—June 2031	1.50	42,000,000,000	455,998,419
CA135087M359—Aug 2023	0.25	20,000,000,000	38,799,856
CA135087M433—Dec 2054	0.25	1,456,014,000	1,694,477
CA135087M508—Oct 2024	0.75	14,000,000,000	57,575,342
CA135087M680—Dec 2053	1.75	19,000,000,000	138,672,682
CA135087M763—Nov 2023	0.50	16,500,000,000	47,207,504
CA135087M847—March 2027	1.25	17,000,000,000	63,705,610
CA135087M920—Feb 2024	0.75	17,500,000,000	38,364,177
CA135087N266—Dec 2031	1.50	32,000,000,000	127,238,521
CA135087N340—Apr 2025	1.50	6,000,000,000	9,616,438
CA135087N423—May 2024	1.50	7,000,000,000	8,054,795
CA135087N597—June 2032	2.00	5,000,000,000	4,383,562
CA135087N670—Dec 2029	2.25	5,000,000,000	924,658
CA135087UE28—June 2021	9.75	—	4,676,108
CA135087UL60—Dec 2021	4.25	—	252,679,114
CA135087UM44—June 2022	9.25	206,022,000	19,057,035

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2022
CA135087UT96—June 2023	8.00	2,358,552,000	188,684,160
CA135087VH40—June 2025	9.00	2,133,858,000	192,047,220
CA135087VS05—Dec 2026	4.25	8,683,185,000	364,818,153
CA135087VW17—June 2027	8.00	3,620,841,000	289,667,280
CA135087WL43—June 2029	5.75	10,598,959,000	609,440,143
CA135087WV25—Dec 2031	4.00	9,219,448,000	364,564,431
CA135087XG49—June 2033	5.75	11,988,905,000	689,362,038
CA135087XQ21—Dec 2036	3.00	8,250,781,500	244,694,568
CA135087XW98—June 2037	5.00	11,730,774,000	586,538,700
CA135087YK42—Dec 2041	2.00	8,554,693,000	169,139,165
CA135087YQ12—June 2041	4.00	13,838,441,000	553,537,640
CA135087ZH04—Dec 2044	1.50	9,675,512,000	143,474,070
CA135087ZJ69—June 2021	3.25	—	60,863,839
CA135087ZS68—Dec 2045	3.50	16,300,000,000	570,500,000
CA135087ZU15—June 2022	2.75	12,700,000,000	349,250,000
		<i>1,030,633,777,500</i>	<i>14,786,098,039</i>
Less: Government's holdings and consolidation adjustment		(262,235,000)	—
		<i>1,030,896,012,500</i>	<i>14,786,098,039</i>
Payable in foreign currencies			
US135087H643—Nov 2022	2.00	3,750,450,000	74,063,075
US135087J706—Jan 2022	2.625	—	81,529,547
US135087K787—Jan 2025	1.625	3,750,450,000	61,347,623
US427028AB18—May 2026	0.75	4,375,525,000	28,494,787
		<i>11,876,425,000</i>	<i>245,435,032</i>
Less: Government's holdings		—	—
		<i>11,876,425,000</i>	<i>245,435,032</i>
		1,042,772,437,500	15,031,533,071
Retail Debt			
Canada savings bonds ²			
S128—Nov 2021	0.50	—	309,338
S129—Dec 2021	0.50	—	28,245
S500—Nov 2021	0.50	—	33,962
S501—Nov 2021	0.50	—	56,049
S502—Nov 2021	0.50	—	58,611
S503—Nov 2021	0.50	—	18,471
		—	504,676
Canada premium bonds ²			
P78—Nov 2021	1.00	—	113,594
P79—Dec 2021	0.80	—	212,442
P550—Nov 2021	0.80	—	99,695
P551—Dec 2021	0.80	—	4,893
P552—Nov 2021	1.30	—	150,331
P553—Dec 2021	1.45	—	17,551
P554—Nov 2021	1.40	—	148,053
P555—Nov 2021	1.40	—	10,191
P556—Nov 2021	0.80	—	26,645
P557—Dec 2021	0.80	—	4,616
		—	788,011
		—	1,292,687

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2022
Medium-term notes			
Payable in foreign currencies			
US135087E83—Aug 2021.....	floating	—	39,547
Total interest on unmatured debt		1,042,772,437,500	15,032,865,305
Amortization of discounts on Treasury bills			
Amortization of discounts on 2020–2021 issues		—	111,104,072
Amortization of discounts on 2021–2022 issues		187,380,642,000	358,655,847
		187,380,642,000	469,759,919
Amortization of discounts on Canada bills			
Amortization of discounts on 2020–2021 issues		—	363,513
Amortization of discounts on 2021–2022 issues		2,574,723,930	2,178,248
		2,574,723,930	2,541,761
		189,955,365,930	472,301,680
Amortization of discounts and premiums on marketable bonds			
Amortization of discounts and premiums on real return bonds		—	(280,262,699)
Amortization of discounts and premiums on foreign bonds		—	(133,442,023)
Consumer price index adjustments on real return bonds		—	8,780,626
		—	3,347,182,609
		—	2,942,258,513
Total amortization of premiums and discounts		189,955,365,930	3,414,560,193
Cross-currency swap revaluation	various	(2,246,686,203)	(601,204,263)
Servicing costs and costs of issuing new borrowings	various	—	19,438,298
Unamortized discounts and premiums on market debt	various	7,443,393,814	—
Interest on capital lease obligations	various	2,785,411,036	163,518,817
Interest on obligations under public-private partnerships	various	2,581,276,890	123,794,371
Total public debt charges related to unmatured debt.....		1,243,291,198,967	18,152,972,721
Pension and other future benefits (interest)			
Public sector pensions			
Canadian Forces Pension Fund Account ³	various	—	—
Canadian Forces Superannuation Account	various	45,302,621,656	1,512,113,040
Members of Parliament Retirement Compensation Arrangements Account	various	239,363,634	4,446,815
Members of Parliament Retiring Allowances Account	various	628,748,189	10,102,772
Public Service Pension Fund Account ³	various	—	—
Public Service Superannuation Account	various	94,112,622,979	2,895,436,635
Reserve Force Pension Fund Account ³	various	—	—
Retirement Compensation Arrangements Account			
RCA No. 1—Canadian Forces	various	498,611,345	16,577,376
RCA No. 1—Public Service	various	1,349,219,396	44,233,230
RCA No. 1—Royal Canadian Mounted Police	various	35,361,112	1,166,955
RCA No. 2—Public Service	various	562,871,488	18,803,171
Royal Canadian Mounted Police Pension Fund Account	various	121,717,797	—
Royal Canadian Mounted Police Superannuation Account	various	13,051,955,194	435,719,598
Supplementary Retirement Benefits Account (Judges)	various	278,587,467	2,690,138
Supplementary Retirement Benefits Account (Others)	various	1,077,396	10,905
Allowance for pension adjustments ⁴	various	156,182,757,653	4,941,300,635
Consolidated Crown corporations and other entities ^{3,4}	various	11,370,000,000	(2,623,000,000)
		113,008,000	(208,095,000)
		167,665,765,653	2,110,205,635

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2022
Other employee and veteran future benefits			
Public Service Health Care Plan and Pensioners'			
Dental Service Plan		40,639,000,000	761,000,000
Royal Canadian Mounted Police disability and other future benefits		18,480,000,000	573,000,000
Severance and other benefits.....		1,752,000,000	34,000,000
Accumulated sick leave entitlements		2,120,000,000	28,000,000
Veterans' disability and other future benefits		94,482,000,000	2,613,000,000
Worker's compensation.....		1,899,000,000	32,000,000
Consolidated Crown corporations and other entities		333,267,000	6,475,000
various		159,705,267,000	4,047,475,000
Total public debt charges related to pension and other future benefits		327,371,032,653	6,157,680,635
Other liabilities			
Canada Pension Plan (net of securities held by the Canada Pension Plan Investment Fund).....	various	101,265,756	957,316
Government Annuities Account	various	81,557,159	4,822,098
Deposit accounts			
Canada Development Investment Corporation			
Holdback—Privatization.....	various	9,308,847	—
Canada Hibernia Holding Corporation			
Abandonment reserve fund.....	various	102,254,908	—
Interest for railway accidents.....	various	—	1,039,040
Canada Labour Code—Wage Recovery Appeals.....	various	1,056,926	1,446
Swap collateral guarantee deposits.....		1,771,409,427	—
Contractors' security deposits.....	various	315,300	15,512
General security deposits	various	8,176,552	—
Non-interest bearing accounts.....		459,642,208	—
		2,352,164,168	1,055,998
Trust accounts			
Administered trust accounts.....	various	102,348	170
Agri-Invest Kickstart		—	42,218
Canadian Security Intelligence Service			
Scholastic awards	various	26,077	44
Correctional Service of Canada			
Inmates' trust fund.....	various	23,943,098	1,560
Indian band funds	various	505,509,196	10,132,067
Indian estate accounts	various	37,271,650	462,131
Indian savings accounts	various	23,906,298	415,659
Interest—Indian Residential Schools	various	1,916,124	4,114
Royal Canadian Mounted Police—Benefit trust fund	various	2,724,336	4,603
Veterans administration and welfare trust fund.....	various	1,117,074	1,836
Non-interest bearing accounts.....		527,132	—
		597,043,333	11,064,402
Total deposit and trust accounts		2,949,207,501	12,120,400
Other specified purpose accounts			
Insurance and death benefit accounts			
Public Service death benefit account	various	4,063,495,118	131,914,313
Regular forces death benefit account	various	169,611,141	5,590,743
Non-interest bearing accounts		1,629,901	—
		4,234,736,160	137,505,056
Pension accounts			
Locally engaged contributory pension account.....	various	51,482	—
Royal Canadian Mounted Police			
Dependants' pension fund	various	7,496,371	271,149
		7,547,853	271,149

Public debt charges—concluded

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2022
Other accounts			
AgriInvest Program	various	3,898,294	—
AgriStability Program.....	various	56,942,713	—
Common school funds—Ontario and Quebec.....	5.00	2,677,771	133,889 ⁵
Courts Administration Service			
Special account	various	6,966,450	14,137
Hibernia Future Abandonment Funds	various	111,563,756	189,610
Indian moneys suspense account.....	various	59,322,409	977,710
Non-interest bearing accounts.....	various	91,776,131	—
		333,147,524	1,315,346
Deferred revenue specified purpose accounts ⁶			
Social Sciences and Humanities Research Council—Trust fund	various	—	319
Total other specified purpose accounts		4,575,431,537	139,091,870
Other liabilities—Special drawing rights allocations.....	various	— ⁷	19,378,515
Total public debt charges related to other liabilities.....		7,707,461,953	176,370,199
Consolidated specified purpose accounts (interest)			
The National Battlefields Commission—Trust fund.....	various	1,464,597	3,754
Ship-Source Oil Pollution Fund.....	various	411,674,041	4,631,230
Mackenzie King trust account	various	225,000	3,780
Endowments for health research.....	various	75,000	3,891
Social Sciences and Humanities Research Council			
Queen's Fellowship fund.....	various	250,000	565
Non-interest bearing accounts	various	(23,853,780,802)	—
Total public debt charges related to consolidated specified purpose accounts.....		(23,440,092,164)	4,643,220
Total public debt charges before consolidation adjustment		1,554,929,601,409	24,491,666,775
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)			
Total public debt charges		23,440,092,164	(4,643,220)
		1,578,369,693,573	24,487,023,555
Comprised of:			
Total public debt charges under statutory authorities			
before accrual and other adjustments and consolidation adjustments			22,987,973,587
Accrual and other adjustments.....			1,503,693,188
Consolidation adjustments.....			(4,643,220)
Total public debt charges			24,487,023,555

¹ The months and years stated for each marketable bonds series correspond to the month and year of maturity.

² The months and years stated for each bond series correspond to the month and year of maturity.

³ 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.

⁴ Amount charged includes public debt charges on pension plans that were in a net asset position.

⁵ Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

⁶ Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.

⁷ 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
2021–2022

Payments of claims against the Crown, ex gratia payments and court awards

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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 Cormack B	1,487
Settlements subject to publication exemption	
Names withheld (5)	109,251
	110,738
Canadian Heritage	
Library and Archives of Canada	
Settlement of claim related to a standing offer dispute	
Kaméléons & Cie Solutions design inc	6,341
National Film Board	
Payment under \$1,000 (1)	250
The National Battlefields Commission	
Claims for damages	
Trudel L	454
Settlements subject to publication exemption	
Names withheld (2)	30,000
	37,045
Crown-Indigenous Relations and Northern Affairs	
Department of Crown-Indigenous Relations and Northern Affairs	
Settlement of claims related to the Federal Indian Day Schools Class Action	
Deloitte LLP in trust for Indian Day School Class Action Members	1,325,000,000
Settlement of claims related to the Indian Residential Schools Day Scholar (Gottfriedson) Class Action	
Waddell Phillips Professional Corporation in trust for Gottfriedson Class Action Members.....	62,212,619
	1,387,212,619
Settlement of claims related to Indian Schools	
Names withheld (11)	1,997,661
Settlement of claims related to class action—Sixties scoop	
Names withheld (2)	42,000
Settlements subject to publication exemption	
Name withheld (1).....	21,465
	1,389,273,745
Economic Development Agency of Canada for the Regions of Quebec	
Settlements subject to publication exemption	
Name withheld (1).....	45,294
Employment, Workforce Development and Disability Inclusion	
Department of Employment and Social Development	
Payments under \$1,000 (2,463)	66,741

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlements subject to publication exemption	
Names withheld (21)	465,900
	532,641
Environment and Climate Change	
Department of the Environment	
Accident involving a Crown vehicle	
ARI Financial Services Inc for	
The Manitoba Public Insurance Corporation	1,531
Powell, Gray & Kim LLP in trust for	
Jung J	6,000
Kong Y R.....	48,112
Award for damages and special compensation	
Hanna M.....	11,000
Awards for legal costs and for the cost incurred in preparing a bid	
Inventa Sales & Promotions Inc.....	31,232
Settlement of claim related to a grievance	
Dooling P.....	25,000
Sverko E	51,956
Settlement of claim related to three grievances	
Landriault M.....	40,000
Payments under \$1,000 (2)	
	900
	215,731
Parks Canada Agency	
Compensation for crops damage and ploughing	
Burkholder Farms Inc	1,500
L & J Farms Ltd	2,083
Tapscott H R.....	1,031
Compensation for damage to a property	
Hester R A.....	1,000
Jacques A.....	1,119
Rossi Panini.....	10,000
Compensation for damage to personal property	
Snezyk A	2,476
Compensation for damage to vehicle	
Alberta Motor Association Insurance Company for	
Mulammagari S K.....	6,460
Aviva Canada Inc for	
Jones B.....	1,159
Certas Home and Auto Insurance Company for	
Moulton D.....	1,671
Economical Insurance for	
Banks E.....	9,550
Kuhn M.....	3,793
Insurance Corporation of British Columbia for	
Dolinsky J	9,877
Faris CEM, Grahn W D.....	14,013
IPS Engineering Ltd.....	14,076
Reddy M L.....	7,060
Schadinger S L.....	8,568
Schultz S	1,101
La Capitale General Insurance for	
Dagenais V.....	6,101
Manitoba Public Insurance for	
Lesiuk C.....	2,246
Security National Insurance Company for	
Fedun J.....	6,616
Arsenault R J	2,433
Hay R	16,574
Iovan S	1,251
Irwin K	1,642
MacPherson C	2,000
Pearson N	1,058

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Radetzki T	4,239
Raycraft J.....	1,041
Rice L.....	6,154
Sagstuen S	7,516
The Driving Force Inc.....	1,665
Compensation for damage to a vehicle and business loss	
Rasul M	17,500
Compensation for damage to personal property and other various expenses	
Man A	2,000
Compensation for loss of incomes	
Silva K W	1,000
Compensation for personal injuries	
Maltais J.....	7,500
Compensation for personal injuries, loss of income and other expenses	
Laurent D.....	7,550
Compensation for vandalism to rental equipment	
9363-9888 Quebec Inc.....	7,000
Compensation for vessel damage	
Moyle J, Moyle W.....	2,010
Payments under \$1,000 (17).....	6,334
	207,967
Settlements subject to publication exemption	
Names withheld (5).....	202,552
	626,250

Finance

Department of Finance	
Payment under \$1,000 (1)	500
Financial Consumer Agency of Canada	
Payments under \$1,000 (63).....	20,750
Financial Transactions and Reports Analysis Centre of Canada	
Payments under \$1,000 (11).....	17,053
	38,303

Fisheries, Oceans and the Canadian Coast Guard

Department of Fisheries and Oceans	
Compensation following an accident involving a Crown Vehicle	
Intact Insurance Company	3,554
National Car and Truck Rentals.....	3,677
Pafco Insurance	3,876
Poole Althouse Barristers and Solicitors in trust for	
Carter R.....	50,000
Compensation following an accident involving a Crown vessel	
Lady Venus Fisheries Limited	2,424
McKinnon B.....	8,855
Stewart McKelvey in trust for	
The Town of South Brook.....	15,531
Compensation for damage to personal property	
Perry T.....	1,174
Sirois J R	1,369
Settlement for legal fees	
Raven Cameron B Allantyne & Yazbeck LLP in trust for	
McNeil Y	9,500
Settlement of claim for property damage	
Enterprise Rent a Car.....	13,645
Payments under \$1,000 (34).....	7,149
	120,754
Settlements subject to publication exemption	
Names withheld (13).....	1,067,991
	1,188,745

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Compensation for termination of employment	
Gonçalves F	10,500
Out of court settlement of claim related to termination of employment	
Marchenoir D	1,976
Out of court settlement of claim related to unpaid Value-Added Tax	
Zard W	86,664
Payments under \$1,000 (5)	1,097
	<i>100,237</i>
Settlements subject to publication exemption	
Names withheld (8)	
	<i>199,224</i>
	<i>299,461</i>
Health	
Department of Health	
Settlement of claim related to a complaint before the Canadian Human Rights Tribunal	
Roble A	15,000
Settlement of claim related to a grievance	
Evans T	3,185
	<i>18,185</i>
Canadian Food Inspection Agency	
Accident involving a Crown vehicle	
Risk and Recovery Inc for	
Mckenzie C	1,260
Andrews W	1,017
Blackett J A	7,500
Saskpower	5,164
RSA Insurance company of Canada for	
Blackett J A	4,615
	<i>19,556</i>
Settlements subject to publication exemption	
Names withheld (94)	
	<i>6,088,116</i>
	<i>6,125,857</i>
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
Out-of-court settlement due to procedural fairness	
Lorne Waldman in trust for	
Hashemizadeh F	2,000
Payments under \$1,000 (9)	2,856
	<i>4,856</i>
Settlements subject to publication exemption	
Names withheld (12)	
	<i>312,103</i>
	<i>316,959</i>
Indigenous Services	
Department of Indigenous Services	
Payments under \$1,000 (7)	
	<i>2,586</i>
Settlements subject to publication exemption	
Names withheld (49)	
	<i>765,296</i>
	<i>767,882</i>
Innovation, Science and Industry	
Department of Industry	
Accident involving a Crown vehicle—Repair for damage made to electrical cables and boxes, and internet optical fiber cables	
Arnoldica	3,030
Gestion Benoit Théberge Inc	1,016

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Hydro-Québec	7,092
Les Entreprises Abel et Fils Inc	2,319
Municipalité de Saint-Lambert-de-Lauzon.....	1,658
Settlement of claim for the reprogramming of radio equipment on proper frequency	
Hamel constructions Inc	6,712
Settlement of claim related to the compliance on software license	
Micro Focus (Canada) ULC.....	358,121
Payments under \$1,000 (3).....	1,722
	<i>381,670</i>
National Research Council of Canada	
Payments under \$1,000 (914).....	<i>395,806</i>
Statistics Canada	
Settlement of claim for damage to a rental vehicle	
Canada Damage Recovery.....	3,158
Mel's U-Drives (1978) LTD.....	2,025
Settlement of claim for damage to property	
Brown S.....	5,060
Chambers K	1,526
Cuvelier D	3,500
Parslow J	2,700
Reid M.....	1,094
Settlement of claim related to a grievance before the Federal Public Sector Labour Relations and Employment Board	
Louchini N.....	14,938
Slivinski R	25,000
Payments under \$1,000 (54).....	10,026
	<i>69,027</i>
Settlements subject to publication exemption	
Names withheld (7).....	<i>747,841</i>
	<i>1,594,344</i>
Intergovernmental Affairs, Infrastructure and Communities	
Office of the Chief Electoral Officer	
Payment under \$1,000 (1)	<i>899</i>
Leaders' Debates Commission	
Settlement of claim related to defamation lawsuit	
Rebel News Network LTD.	<i>8,500</i>
Settlements subject to publication exemption	
Name withheld (1).....	<i>29,506</i>
	<i>38,905</i>
Justice	
Department of Justice	
Payments under \$1,000 (9).....	<i>2,364</i>
Canadian Human Rights Commission	
Payment under \$1,000 (1)	<i>510</i>
Courts Administration Service	
Payment under \$1,000 (1)	<i>924</i>
Settlements subject to publication exemption	
Names withheld (17)	<i>1,359,020</i>
	<i>1,362,818</i>
National Defence	
Department of National Defence	
Compensation for environmental damages	
K&L Land Partnership.....	<i>550,000</i>

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Damage to personal cellphone Rousseau J	1,329
Ongoing personal injury/disability payments to civilians from Lahr, Germany Bafu	39,359
Payment for environmental damages in Germany Fichtner Water & Transportation	1,470
Reimbursement of legal expenses Cotey K	5,000
McLennan Ross LLP in trust for Alberta Skydivers Ltd	2,700
Settlement for reimbursement of health claim Quinn C	12,309
Settlement of claim as a result of an accident involving a departmental vehicle CAA Insurance for Dietrich J.....	1,248
Economical Insurance for Andrews N	2,669
Blake S.....	11,235
Manitoba Public Insurance for Autoparts Central Inc	1,378
Saskatchewan Government Insurance for Embree A.....	2,523
Trappstead T.....	2,520
TD Insurance for Deyoung M	3,141
Debow D	3,150
Groves Neil	1,627
Hertz Corporation.....	1,914
Losier G.....	1,943
Power Equipment Centre Inc	1,785
Radovan M	8,114
Aviva for Finley M	1,983
Robson D	2,350
Insurance Corporation of British Columbia (ICBC) for Wilson C	12,125
Intact Insurance for Campbell R	9,113
Deeley S.....	2,022
Williams M	12,892
Roebothan McKay Marshall for Gough T	80,000
The Personal Insurance Co. for Bullen T	5,549
Shepherd M.....	3,492
Skipton D.....	3,891
Unifund Insurance for Oleniuk J.....	3,239
Settlement of claim as a result of damages to rental vehicles Budget Car Inc.....	3,023
Coach Atlantic Group	7,048
East Coast International Trucks, Inc	1,267
Enterprise Rent-A-Car	149,712
Penske Truck Leasing Co	3,327
TIP Fleet Services Canada Ltd.....	1,275
Canadian Direct Insurance for Devon Transport Ltd.....	30,134
Settlement of claim as a result of personal injuries Beckett Personal Injury Lawyers in trust for Walton T	175,000
Greenspon Granger Hill for Stratiuk B	160,000
Jellinek Law Office in trust for Scott S.....	5,000

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Michel Drapeau Law Office in trust for Rouleau M	80,000
Presse Mason for Lively D	70,000
Settlement of claim for breach of contract Defence Construction Canada Kamal M. Al Sultan Company	965,541
Settlement of claim for contract cancellation MacPherson Walsh Consulting Inc	24,934
Pacific Northwest Raptors Ltd	73,518
Settlement of claim for loss and/or damage to personal effects/property Apsaktaun C	3,245
Cameron M.....	4,359
Macisaac C	2,338
Walker D	20,000
Settlement of claim for loss of personal property Cochrane M	1,881
Otis J	3,149
Bayan Khalif Al-Dulaimi M for Salum A	8,255
Settlement of claims for damage to personal property Manitoba Public Insurance	33,285
Ministry of Transportation Quebec	3,536
Rousseau A.....	3,709
Routhier R	1,028
Suurhoff P	1,198
Kelly & Kelly for Deeger J	44,000
Settlement of claims for damage to property City of Medicine Hat	1,805
Government of Newfoundland & Labrador	19,135
Protect All Shrink Wrapping Services	2,878
Tolton M.....	1,999
The Personal Insurance for Martin S. Pelletier M.....	2,223
Christopher G Taskey for Robinson A	1,875
Sami and Adib Habayeb Advocates and Legal Consulting for Amman J	24,440
Settlement for insurance deductible on rental car Enterprise Rent-A-Car	7,705
Settlement of claim for general damages due to an administrative error Blois, Nickerson & Bryson LLP in trust for C&Q Resort LLC	113,043
Settlement of claim for missed financial opportunities, pay, incentives and pension Deschenes S.....	4,977
Settlement of claims for loss of property Erickson K.....	2,050
Hydro Québec.....	2,244
M&E Fur Farm	118,728
Repka J&N	18,738
Payments under \$1,000 (22).....	11,096
	3,004,768
Settlement of claims related to class action—Heyder Beattie Names withheld (6,896)	34,345,000
Settlements subject to publication exemption Names withheld (38)	122,167,342
	159,517,110

National Revenue

Canada Revenue Agency Reimbursement of legal costs and accounting fees Hi-Time Services Ltd.....	4,017
Reimbursement of legal costs related to an administrative error Singh R.....	1,234

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Payments under \$1,000 (26).....	5,082
	10,333
Settlements subject to publication exemption	
Names withheld (22).....	2,964,956
	2,975,289
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	29,547
Canadian Energy Regulator	
Payment under \$1,000 (1)	425
	29,972
Office of the Governor General's Secretary	
Settlements subject to publication exemption	
Names withheld (4).....	319,154
Parliament	
House of Commons	
Settlement of claim arising from a motor vehicle accident Gatineau Honda for Duguay M	1,305
Parliamentary Protective Service	
Settlement of claim arising from a motor vehicle accident Wills Transfer Limited.....	28,492
Settlement of claim related to a grievance Mann Lawyers LLP	1,770
	30,262
Settlements subject to publication exemption	
Names withheld (8).....	274,944
	306,511
Privy Council	
Canadian Transportation Accident Investigation and Safety Board	
Payments under \$1,000 (3).....	1,462
National Security and Intelligence Review Agency Secretariat	
Payments under \$1,000 (48).....	25,052
	26,514
Public Safety	
Canada Border Services Agency	
Compensation for damages to personal property Jamaican Products	1,292
Compensation for storage costs Reesink Canada Wholesale Inc	2,850
Settlement of claim related to a grievance Spénard M-M	29,904
Settlement of claim related to a grievance before the Federal Public Sector Labour Relations and Employment Board Shreedhar N	5,000
Settlement of claim arising from costs associated with customs examination JCI Filtration & Separation Inc	1,260
Settlement of claim for demurrage fees Esdale E.....	4,673

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claim for legal fees reimbursement due to NEXUS membership cancellation	
Green and Spiegel LLP in trust for	
Wachsberg C	50,000
Payments under \$1,000 (44).....	12,418
	<i>107,397</i>
Correctional Service of Canada	
Compensation for damage to vehicle	
Insurance Corporation of British Columbia for	
Raven Roofing Ltd.....	3,815
Holliday J	1,228
Jean K.....	1,304
Pembroke Insurance for	
Isenor P	5,237
Trudel Auto Body Collision Centre Ltd for	
Harris T	1,021
Compensation for loss and/or damage to personal items	
Delparte J.....	1,050
Settlement of claim related to grievances before the Federal Public Sector Labour Relations and Employment Board	
Gill S	27,229
Settlement of employee grievances	
McPhail C.....	9,786
Settlement of motor vehicle accidents	
Insurance Corporation of British Columbia for	
Kaushik N	2,685
Manitoba Public Insurance	1,677
Red Deer County	2,977
Trimac Transportation Services Inc	17,649
Trudel Auto Body Collision Centre Ltd for	
Stephens M	2,412
Payments under \$1,000 (475).....	76,447
	<i>154,517</i>
Royal Canadian Mounted Police	
Settlement for losses of private property held under custody	
Bloom J	1,890
Zabanah C	1,301
McKercher LLP in trust for	
Mcdonal J.....	10,000
Settlement of claim arising from a motor vehicle accident	
Allstate Insurance Company of Canada for	
Nguyen T	13,490
ARI Financial Services for	
Chubb E	3,197
Aviva Canada Inc for	
Button M.....	5,157
Scott J	5,097
Sveinson S	2,895
CAA Insurance for	
Hall M.....	1,313
Hayward V.....	1,846
Parent P.....	10,580
Certas Home and Auto Insurance Company for	
Arok M	8,008
Bala J	8,001
Lucier D	1,389
Co-operators General Insurance Company for	
Arsenault D	4,442
Beniuk B	11,238
Economical Insurance for	
Bare Contractors Ltd.....	3,704
Thompson K	10,205

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Insurance Corporation of British Columbia for	
Allen K	1,729
Bahlak O	1,344
Campbell C	8,123
Cluney R	5,386
Fox P	1,329
Guyver J	1,477
Hamagishi A	1,851
Hooker B	2,721
Lannon D	3,245
Lorenz D	1,256
Meyerhoff R	6,097
Mitchell T	6,634
Murton B	4,124
One Plus One Construction	4,467
Segundo G	2,090
Sing E	1,220
Smoker W	2,421
Vecchio A	3,696
Wang Y	32,089
Wheeler L	3,909
Wilson C	3,663
Wilson L	2,292
Zake A	1,546
Intact Insurance Company for	
1134166 Alberta Ltd	9,801
Banick J	2,427
Hayward J	1,297
Holdis A	2,242
Lammie G	6,849
Little D	3,190
Maplethorpe J	11,884
Ogertschnig J	9,423
Toth K, Toth L	17,541
Manitoba Public Insurance for	
Anderson L	2,809
Abuda T	18,614
Barczak I	5,889
Charter J	6,768
Crawford S	1,146
Fenton J	1,122
Guiboche J	8,080
Harvey J	1,104
Hukaway D	6,833
Lafreniere E	6,278
Liu Y	1,725
Manitoba Hydro	10,901
Ritchie B	2,873
Stober J	1,816
Thompson J	8,056
Peace Hills Insurance for	
Harvey E	1,079
Primum Insurance Company for	
Yusuf G	5,050
Risk and Recovery Inc for	
Province of Alberta (4)	5,442
Saskatchewan Government Insurance for	
Allen K	5,619
Campeau D	1,780
Catarat M	3,680
Cook P	4,524
Ebner C	6,060
Gullbeault J	1,255
Hamm J	11,570
Haugrud A	42,294
Howe D	2,410

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Lypny N	10,068
Paskiw J	8,296
Pepple G.....	6,712
Perron D.....	5,615
Priest S.....	7,041
Sears S	2,918
Wappel G.....	1,296
Security National Insurance Company for	
Drake N.....	3,484
SGI Canada Insurance Services Ltd for	
Carstairs O	10,759
Ottley P.....	5,985
Wright H	10,630
TD Insurance for	
Main C	3,334
Mehmeti A.....	4,096
The Personal Insurance Company for	
Holland R.....	4,636
Wawanesa Insurance for	
Boudreau N	4,659
Lopez-Pascuas B	1,998
Peterson L	1,492
Workers' Compensation Board—Alberta for	
Cartier L.....	6,622
Ahenakew V	1,044
Alberta Health Services	2,647
Ateo Electric	4,513
Aubichon T.....	2,100
Basra N.....	5,565
Breitkreuz J.....	5,630
Bruins C	3,020
Budget Rent a Car (2).....	6,545
BC Hydro	15,496
Castronovo C	3,424
Chahal K.....	10,710
Chiola D	5,290
City of Dawson Creek.....	1,235
Conrad C	3,000
Gates T	2,136
Gaudet K	2,000
Gaulder D	1,238
Gulevich K	1,050
Harris B	1,210
Hicks M	1,909
Hood M	1,372
Horbushko V	7,961
Jones R	1,091
LaRoche D.....	2,574
Liljedahl P	5,192
Manitoba Hydro.....	8,710
McPherson D	1,950
Morin A	3,544
Murarka M.....	25,000
New Westminster Police Department	4,136
Ottley P.....	4,850
Pascual M	20,000
Powell C	1,260
Province of Alberta.....	7,568
Province of British Columbia (2).....	11,005
Province of Manitoba	2,789
Roasting P	3,100
Schneidmiller R	2,195
Sethi A.....	2,092
Stemwheeler Hotel	32,186
Strathcona County	6,275

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Struve R.....	1,030
Sulkers D, Berard P	2,847
The Driving Force Inc.....	6,315
Thompson H.....	16,183
Township of Langley.....	1,596
Vujovic N	1,584
2147622 Alberta Ltd for Stark C	1,800
Allan Christies Body Shop Ltd for Didychuk S	5,341
Arrow Professional Landscaping for Canadian Mental Health Association.....	1,575
Boyd Auto Body for Stone S	5,393
Brij Mohan & Associates in trust for Chahal A	20,000
Mann R	25,000
Brown's Chrysler Dodge Jeep Ram Ltd for Morash W	2,604
Bud's Auto Body Ltd for Wilton J.....	1,197
Cascade Law Corporation in trust for Umali A	5,500
Collette Parsons Corrin LLP in trust for Howell B.....	22,500
Continental Insurance Company for PM Electric Co.....	6,315
CSN L-Jay Autobody for Moore D.....	1,883
Dentin Auto Body Ltd for Boelsgaard J.....	1,319
Fireside Property Group Ltd for Willowbrook Condos	1,625
Fix Auto Burnaby South for Cheung O.....	1,914
Fix Auto Vermilion for Wieser J	3,106
Hughie Collision Centre for Latty A	1,672
Integrated Claims Services Ltd for Thompson H	1,038
McCuaig Desrochers LLP in trust for Brooks T	56,000
Neil Curtis Auto Body for Montgrand L	1,434
Northbridge Insurance for Neil Fillmore Trucking Inc.....	1,468
Promutuel Insurance for McManus F	2,162
RSA Insurance Group for Pootoogook E	5,822
Schneider T	1,373
School District No 57 for Harwin Elementary School.....	1,013
Shier Law in trust for McCrea C.....	130,000
Stephens & Holman Personal Injury Lawyers in trust for Williams T	5,500
Superior Auto Body for Romie R	2,709
The Dominion of Canada General Insurance Company for Chipaway J.....	28,017

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
The Portage la Prairie Mutual Insurance Company for Sadden A.....	5,670
United Farmers Association for Leclaire C, Leclaire M	10,813
United General Insurance Corporation for Leger J	2,506
Wessons Automotive Ltd for Thompson H	1,339
Settlement of claim for breach of contract The Good Samaritan Society for Olfert G.....	39,323
Settlement of claim for loss of servants' effects Law M.....	1,348
Lindal J.....	1,721
Settlement of claim for personal injury Cote & Evans Trial Lawyers in trust for Jones L.....	1,471
Dhiona L.....	2,393
Gacer J.....	5,000
Grison M	5,000
Haluszka R	4,000
Ross S.....	1,000
Strawson R	5,000
Ace Inn for Mohamed A	3,039
Yanko and Popovic in trust for Stoinski J.....	15,000
Settlement of claim for property damage Insurance Corporation of British Columbia for Harvey J	2,729
Adetulubo W	1,817
Allan D.....	2,009
Anderson D	2,058
Backman-Morton M	1,407
Badding C.....	2,625
Banks M	1,828
Beaton H.....	2,000
Binkley C.....	1,696
Bishop T	1,103
Bodnarchuk K.....	2,101
Bouchard S	1,596
Bramble T.....	1,477
Brooks D	1,103
Busenius L.....	1,852
Byme J.....	1,507
Casa St-Martin.....	2,500
Chamberlain R.....	1,733
Chiasson Y	1,700
Christian T.....	1,737
Clausen S.....	1,512
Cnossen H	1,609
Cook G	1,150
Cox B	1,942
Cross A.....	1,046
Dei T	1,544
Deschaine K	2,260
Desjardins C	1,819
Dixon A	1,708
Doucette L	1,150
Dumont S.....	1,541
Eagar T	1,286
Eaton B.....	1,377
Erickson B	1,758
Evans L.....	1,835

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Fancy P	4,407
Farion G	1,239
Foley M	3,112
Fuchs G	1,223
Gadwa K.....	1,223
Garand T.....	3,560
Giesbrecht B.....	1,024
Golightly K.....	1,520
Gour N.....	1,838
Gruszecki C	1,418
Haisla Nation Council.....	1,784
Hanlon C	2,551
Hanson J.....	1,702
Heath R.....	1,420
Hickman C.....	2,336
Hildebrand T.....	2,200
Hilderman R	1,346
Hill J.....	1,874
Hofer F	1,745
Hooper S.....	1,082
Hubens S	1,643
Jacobs D	2,156
Katerynch K	1,724
Kootenhayoo L.....	1,684
La Loche Housing Authority	1,200
Lambert R.....	1,265
Larocque M	1,000
Laronde S	2,317
Latta J	1,274
Lee R	1,612
Lever J.....	1,493
Lidstone G	1,968
Long M.....	1,115
Lotsberg C	1,887
Lowe J	1,210
Mabberley C	3,266
Mackenzie J	1,059
MacKinnon T	1,920
Madamombe A	1,754
Maron D	1,712
Maurice F	2,459
Mew H.....	1,170
Morinville Place	2,003
Morris J	1,500
Mosionier C	1,655
Mueller C.....	1,759
Mukengesa C	1,549
Newfield D	1,618
Osness B.....	2,222
Pand Enterprise Inc.....	3,743
Parker J.....	1,097
Peters A	1,949
Pitre L.....	1,140
Reiniger M.....	1,568
Rudyk C	2,150
Sanchez A.....	1,781
Schwartz J	2,883
Sharp-Kato T	5,513
Slater T.....	1,297
Smigelski R	1,437
Spaeth J	1,236
Stelmack D	2,930
Stewart B.....	1,200
Swanson A.....	1,699
Szelei K	1,890

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Teeter A.....	3,821
Theriault G	1,888
Thomson L	2,372
Turkey G	1,715
Van Dijk T.....	1,575
Varkey J	1,000
Wasylak Q.....	1,140
Werkman D	1,019
Whyte M.....	1,769
Williams T.....	1,222
Wilselka R	1,244
Wolfond L	1,838
Wood B	2,000
Woolsey K.....	1,322
Yakey K	1,385
Yurchak B	1,334
Zaichkowski M	2,336
383214 Alberta Ltd for McWilliam R	1,759
Allianz Global Corporate for Casa St-Martin	6,905
Croft's Body Shop for Baggs D	2,765
Dupuis Towing & Recovery for Leblanc L	19,723
Jarvis Construction for Waspcolin J.....	1,892
Keizer's Collision CSN for Gibson J	1,609
Kyan Contracting Ltd for Megli K.....	3,920
Liberty Law LLP in trust for Hartling S.....	2,100
Merchant Law Group LLP in trust for Vargo B.....	5,000
Northcott Edgerton Barristers & Solicitors in trust for Sillito M	2,500
OSIS Building Supplies for Dyck A.....	1,048
Strataforce Management Solutions Inc for Sethi A	2,513
Payments under \$1,000 (161).....	70,388
	1,592,747
Settlement of claims related to class action—Tiller Names withheld (416).....	16,123,297
Settlements subject to publication exemption Names withheld (233).....	20,529,340
	38,507,298

Public Services and Procurement

Department of Public Works and Government Services

Settlement of claim for legal costs	
Aqua Valley Water Company Limited.....	2,750
Construction Galipeau Inc	1,150
Falcon Environmental Inc.....	3,500
Rampart International	4,700
Metcalf & Company in trust for Canadian Maritime Engineering Ltd	2,750
Tereposky & DeRose LLP in trust for Marine Recycling Corporation	2,750
Settlement of claim related to procurement process	
Aqua Valley Water Company Limited.....	2,000
Settlement of claim related to relocation expenses	
El Sadawy R	1,895

Payments of claims against the Crown—concluded

(in dollars)

Description and payee	Amount
Settlement of claim for damage to property Melanson P.....	16,544
Settlement of claim for loss of business opportunity and profits Rockwell Collins Canada Inc.....	160,875
Settlement of claim for loss of profits V Zero Corporation.....	100,083
Settlement of claim for loss of profits and legal costs Marine International Dragage Inc	38,150
Settlement of claim related to breach of contract Borden Ladner Gervais LLP in trust for Lafarge Canada Inc	10,000
Payment under \$1,000 (1)	515
	<u>347,662</u>
Settlements subject to publication exemption Names withheld (18).....	838,527
	<u>1,186,189</u>
Transport	
Department of Transport	
Payment for compensation for damage to a facility Croisières aux Sentinelles du St-Laurent Inc.....	2,277
Payment for damages caused to the property Ministère des Transports du Québec	3,538
Payments under \$1,000 (3).....	1,851
	<u>7,666</u>
Settlements subject to publication exemption Names withheld (7).....	883,843
	<u>891,509</u>
Treasury Board	
Settlements subject to publication exemption Names withheld (2).....	69,657
Veterans Affairs	
Department of Veterans Affairs	
Settlement of claims related to class action—Solkis Mazars Consulting Inc in Trust.....	13,000,000
Settlements subject to publication exemption Names withheld (6).....	86,200
	<u>13,086,200</u>
Other Payments of claims against the crown	
Settlement of Phoenix-related damages Names withheld (143,521)	124,892,882
Total.....	<u>1,744,167,272</u>

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
Agriculture and Agri-Food	
Department of Agriculture and Agri-Food	
AgriInvest Estate Payment in trust for	
Zalinko S.....	2,774
Canadian Heritage	
Department of Canadian Heritage	
Legacy gift to pay tribute to his Royal highness the Duke of Edinburgh	
Duke of Edinburgh's International Award	200,000
Payments subject to publication exemption	
Names withheld (2)	16,000
	216,000
Crown-Indigenous Relations and Northern Affairs	
Canadian High Arctic Research Station	
Honorarium	
GJOA Haven hunters & Trappers organization.....	1,208
Redfern M	300
	1,508
Finance	
Office of the Superintendent of Financial Institutions	
Honorarium to Indigenous Elder	
Lyndon L.....	250
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Payment for medical expenses	
Faradj M in trust for	
Yazani O	942
Payments subject to publication exemption	
Name withheld	47,910
	48,852
Health	
Canadian Institutes of Health Research	
Honorarium to Indigenous Elders	
Horton M L.....	500
Wilson M H	1,500
Honorarium to a community member for consultation on the Sexually Transmitted and Blood Born Infection	
Research Initiative strategic plan	
Taylor C	1,000
	3,000
Payments subject to publication exemption	
Names withheld (4)	1,000,000
	1,003,000
Innovation, Science and Industry	
Statistics Canada	
Compensation for funeral expenses	
Flockton P R.....	1,891
Honorarium to Indigenous Elders	
Awa S	500
Whonnock A-L.....	250
	2,641

Ex gratia payments—concluded

(in dollars)

Description and payee	Amount
Intergovernmental Affairs, Infrastructure and Communities	
Office of Infrastructure of Canada	
Honorarium	
Chief Brown F.....	3,000
National Defence	
Department of National Defence	
Compensation for damage to personal property	
Botrill R.....	1,689
Compensation for loss of personal property	
Praslica L.....	1,268
Singh M	720
Compensation for personal injuries	
Thomson R	44,970
Payment under \$100 (1)	10
	48,657
Payments subject to publication exemption	
Names withheld (9).....	808,133
	856,790
Natural Resources	
Payments subject to publication exemption	
Names withheld (23).....	69,160
Office of the Governor General's Secretary	
Office of the Governor General's Secretary	
Honorarium	
Bore A	750
Bore L	750
McMaster M.....	2,000
Pierce S.....	100
Sunstrum K.....	400
	4,000
Parliament	
Payments subject to publication exemption	
Names withheld (3).....	149,000
Public Safety	
Department of Public Safety and Emergency Preparedness	
Compensation for expenses incurred as a part of irregular migration activity in the vicinity of Roxham Road	
Municipality of Saint-Bernard-de-Lacolle	25,120
Royal Canadian Mounted Police	
Compensation for damage to personal effects	
Feyko M	300
	25,420
Veterans Affairs	
Payments subject to publication exemption	
Names withheld (2).....	16,792
Total.....	2,399,187

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
Agriculture and Agri-Food Department of Agriculture and Agri-Food <i>Authority—Federal Court</i> <i>T-1271-20</i> Award for costs Mac Berry Farms Limited.....	1,500
Crown-Indigenous Relations and Northern Affairs Department of Crown-Indigenous Relations and Northern Affairs <i>Authority—Federal Court</i> <i>T-2153-00, T-2155-00</i> Award for costs related to breaches of treaty Owzw Lawyers LLP, Phillips & Co, Bourdreau Law Allary F, Bear C, Bear M, Bear S, Bear W, Bear W, Flamont S, George R, Henry J, Issac A, Kenny M, Manhas K, Sparvier F, Watson P, Watson S.....	1,550,000
Employment, Workforce Development and Disability Inclusion Department of Employment and Social Development <i>Authority—Federal Court</i> <i>T-826-21</i> Award for legal costs Gregorio P	7,500
<i>T-1565-20</i> Award for legal costs Osman G.....	1,000
<i>Authority—Federal Court of Appeal</i> <i>A-320-19</i> Award for legal costs Faullem M	1,000
<i>A-117-20</i> Award for legal costs McQuarrie Hunter LLP in trust for Balkanyi E	5,603
<i>A-210-2</i> Award for legal costs Champ and Associates in trust for Riccio D	3,780 18,883
Payments subject to publication exemption Names withheld (3)	114,593 133,476
Fisheries, Oceans and the Canadian Coast Guard Department of Fisheries and Oceans <i>Authority—Federal Court</i> <i>T-1032-20</i> Award for legal costs Cox & Palmer in trust for Don Publicover	2,800
<i>A-110-19</i> Award for legal costs Nangis First Nation.....	14,505
<i>T-562-19</i> Award for legal costs Cox & Palmer in trust for Robinson D	9,147 26,452

Court awards—continued

(in dollars)

Description and payee	Amount
Global Affairs	
Department of Foreign Affairs, Trade and Development	
<i>Authority—CÁMARA NACIONAL de APELACIONES del TRABAJO</i>	
48188 / 2016	
Award for costs	
Banco Ciudad in trust for	
Rojas C G.....	879
Payments subject to publication exemption	
Name withheld	5,000
	5,879
Health	
Department of Health	
<i>Authority—Federal Court</i>	
T-1499-16	
Award for legal costs	
Koskie Minsky LLP in trust for	
Wenham B	10,000
T-1788-19	
Award for legal costs	
Kastner Lam LLP in trust for	
Karas C	12,500
T-1176-21	
Award for legal costs	
Hameed Law in trust for	
Kruljac N	2,500
<i>Authority—Federal Court of Appeal</i>	
A-468-19	
Award for legal costs	
Fasken Martineau Dumoulin LLP in trust for	
Elanco Canada Limited	7,119
	32,119
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
<i>Authority—Federal Court</i>	
IMM-2246-20	
Award for legal costs	
McCrea Immigration Law LLP in trust for	
He Y.....	1,500
IMM-6652-19	
Award for legal costs	
Dunton Rainville in trust for	
Alfonzo Blanco Carrero D.....	62,040
IMM-1383-20	
Award for legal costs	
Ronald Poulton in trust for	
Ghufran A	1,500
	65,040
Indigenous Services	
Department of Indigenous Services	
<i>Authority—Court of Queen's Bench of Alberta</i>	
9901-03798	
Award for the cost of claim related to breach of fiduciary duty	
Blakes, Cassels & Graydon LLP in trust for	
Stoney Tribal Council	7,150
<i>Authority—Court of Queen's Bench of Manitoba</i>	
CI-19-01-24661	
Award for class action administration costs	
CA2 Inc.....	19,195

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Federal Court	
<i>T-1673-19</i>	
Award for class action administration costs	
CA2 Inc.....	145,550
<i>T-402-19, T-141-20</i>	
Award for class action mediation costs	
Stockwoods LLP Barristers	17,170
<i>T-402-19, T-141-20</i>	
Award for class action mediation costs	
Witten LLP.....	342,894
<i>T-436-15</i>	
Award for costs of complaint related to breaches of treaty	
DLA Piper LLP in trust for	
Cree E, Powder A, Powder F, Powder J, Powder M, Children of Powder A and Powder F, Children of Powder Lafontaine L and all of the living members of the Paul Cree Band.....	13,720
<i>T-681-20</i>	
Award for costs of complaint related to the <i>Canadian Human Rights Act</i>	
Nelligan O'Brien Payne LLP in trust for	
Northcott T.....	2,750
Authority—Federal Court of Appeal	
<i>A-102-21</i>	
Award for cost of Court of Appeal related to decision of the Acho Dene Koe First Nation to postpone their election	
Field LLP in trust for	
Bertrand F	21,567
Authority—Ontario Superior Court of Justice	
<i>CV-18-603836</i>	
Award for legal fees	
Lerners LLP in trust for	
Bocchini S, Isbister S	15,000
	584,996
Innovation, Science and Industry	
National Research Council of Canada	
Authority—Ontario Superior Court of Justice	
<i>6042021</i>	
Award for motion for leave to appeal	
Mann Lawyers LLP in trust for	
Crozier P, Egan G, Kunka K, Petrie S	10,000
<i>16-69664</i>	
Award for indemnity for certification motion and disbursements	
Mann Lawyers LLP in trust for	
Crozier P, Egan G, Kunka K, Petrie S	207,500
	217,500
Justice	
Department of Justice	
Authority—Federal Court	
<i>T-1499-16</i>	
Notice costs	
Koskie Minsky LLP.....	7,204
<i>IMM-1827-20</i>	
Award for legal costs	
Richard Odeleye Law Firm in trust for	
Obafemi C A	2,500
	9,704
Office of the Commissioner for Federal Judicial Affairs	
Authority—Federal Court	
<i>T-429-00</i>	
Award for pension benefits	
Corbett M C.....	62,370

Court awards—continued

(in dollars)

Description and payee	Amount
Office of the Director of Public Prosecutions	
<i>Authority—Court of appeal for Ontario</i>	
CV-16-553694	
Award for legal costs	
Friedman Law Professional Corporation in trust for	
Fercan Developments Inc and GRVN Group Inc	23,315
	95,389
National Defence	
Department of National Defence	
<i>Authority—Federal Court</i>	
T-638-21	
Award for legal costs	
Sydney Pilek in trust for	
Lafreniere A	50
T-919-20	
Award for legal costs	
Gordon Scott Campbell in trust for	
Jaffray M	3,000
T-662-21	
Award for legal costs	
Gagnon J P	600
	3,650
Settlement of claims related to class action—Spieser	
Names withheld (1,438)	125,000,000
	125,003,650
Natural Resources	
Department of Natural Resources	
<i>Authority—Federal Court</i>	
T-1222-21	
Award for legal costs	
Wright Henry LLP in trust for	
Catahno P, Damant C, International Brotherhood of Electrical Workers Local 37, Lampman S, Maclead G, Power Workers' Union, Shields T, Society of United Professionals, Steward M, The Chalk River Nuclear Safety Officers Association.....	6,750
T-1147-19	
Award for legal costs	
DD West LLP in trust for	
Peguis First Nation	20,000
	26,750
National Revenue	
Canada Revenue Agency	
<i>Authority—Court of Appeal for British Columbia</i>	
CA45191	
Tax related award	
Kimberly S. Campbell in trust for	
Perrier M	10,800
<i>Authority—Federal Court</i>	
T-1217-20	
Tax related award	
Thorsteinssons LLP in trust for	
Aquilini R Successor Trust.....	2,500
T-1175-19	
Tax related award	
EY Law LLP in trust for	
Carlson T Family Trust	7,500
T-1174-19	
Tax related award	
EY Law LLP in trust for	
Carlson B Family Trust	7,500

Court awards—continued

(in dollars)

Description and payee	Amount
<i>Authority—Federal Court of Appeal</i>	
A-137-08 Tax related award Brace D.....	3,200
A-447-16 Tax related award Nanda & Assoc, PC in trust for Cheema M.....	8,627
A-224-19 Tax related award Hunter Litigation Chambers in trust for Tomorrow's Champions Foundation.....	3,560
A-223-19 Tax related award Gib Van Ert Law Corp in trust for Athletes 4 Athletes Foundation	3,886
A-315-18 Tax related award Thorsteinssons LLP in trust for Alta Energy Luxembourg LLP.....	1,202,513
A-349-18 Tax related award Cameco Corporation	10,260,000
<i>Authority—Ontario Superior Court of Justice</i>	
CV-18-593474 Tax related award KPMG Law LLP in trust for Stonehouse Group Inc	620
<i>Authority—Supreme Court of Canada</i>	
39368 Tax related award Cameco Corporation	1,655
38871 Tax related award Gowling WLG (Canada) LLP in trust for Canada North Group Inc and al	7,027
<i>Authority—Tax Court of Canada</i>	
2019-206(IT)G Tax related award Navigator Law LLP in trust for Buchner D.....	435
2018-3857(IT)G Tax related award Deloitte Legal in trust for 2305965 Ontario inc.....	5,000
2018-203(IT)G Tax related award Stewart R	10,111
2018-1327(IT)G Tax related award Feigenbaum Law in trust for Nonis D.....	65,153
2018-1216(GST)G Tax related award Osborne Barnwel in trust for Daville Transport Inc	8,950
2017-5027(IT)I Tax related award McKenzie Lake Lawyers LLP in trust for Van Rassel B.....	3,000
2017-5026(IT) Tax related award McKenzie Lake Lawyers LLP in trust for Callaghan M.....	3,000

Court awards—continued

(in dollars)

Description and payee	Amount
<i>2016-552(IT)G</i>	
Tax related award	
Signalisation Kalitec Inc	10,500
<i>2016-4737(GST)J</i>	
Tax related award	
Stamogiannos S	250
<i>2014-972(IT)G, 2015-148(IT)G</i>	
Tax related award	
Araujo J	750
Baerbig N	150
Baerbig R	150
De Sousa D	450
Estate Unrau J	300
Michaud-Brunette N	450
Pich A	450
Romyn R	300
Ross J	300
Sloan G	300
Tétrault A	300
Taylor J	300
Weiler L	450
<i>2017-4472(IT)G</i>	
Tax related award	
Richard Yasny in trust for	
Tran T	33,127
<i>2013-3699(IT)G</i>	
Tax related award	
Therrien Couture Joli-Cœur LLP in trust for	
Landry J	4,432
<i>2013-3697(IT)G</i>	
Tax related award	
Therrien Couture Joli-Cœur LLP in trust for	
9196-7448 Quebec Inc	4,432
Payments subject to publication exemption	
Names withheld (15)	579,296
	11,672,428
	12,251,724

Privy Council

Public Service Commission

Authority—Federal Court of Appeal

A-376-19

Verreau Dufresne Lawyers in trust for	
Soucy, M	7,587

Public Safety

Department of Public Safety and Emergency Preparedness

Authority—Federal Court

T-479-18

Award for legal costs	
Nanda & Company in trust for	

Jama A A	9,500
----------------	-------

Canada Border Services Agency

Authority—Court of Appeal for Ontario

2021 ONCA 574

Award for legal costs and disbursements	
Subodh S. Bharati - Barrister and Solicitor in trust for	

Vu H	63,303
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Authority—Federal Court

T-783-20

Award for legal costs and disbursements	
LexSage Professional Corporation in trust for	

Nassar P A	7,614
------------------	-------

Court awards—continued

(in dollars)

Description and payee	Amount
<i>T-786-19</i> Award for costs Maurice C.....	12,647
Authority—Federal Court of Appeal	
<i>A-339-19</i> Award for legal costs Lapointe Rosenstein Marchand Melançon LLP in trust for Mattel Canada Inc.....	2,250
<i>A-348-19</i> Award for legal costs and disbursements KPMG LLP in trust for Best Buy Canada Ltd.....	5,239
Authority—Ontario Superior Court of Justice	
<i>CV-21-00657522-0000</i> Award for legal costs Jared Will & Associates in trust for Toure E	7,500 98,553
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.....	28,000,000
Authority—Supreme Court of British Columbia	
<i>S-150415CA4509</i> Award for legal costs Arvay Finlay LLP in trust for British Columbia Civil Liberties Association, The John Howard Society of Canada.....	2,090,000 30,090,000
Royal Canadian Mounted Police	
Authority—Federal Court	
<i>T-1347-20</i> Award for legal costs Champ & Associates in trust for British Columbia Civil Liberties Association	30,000
<i>T-760-20</i> Award for legal costs Nelligan O'Brien Payne LLP in trust for Podmoroff S	2,500
<i>T-464-21</i> Award for legal costs Nelligan O'Brien Payne LLP in trust for Carola M	2,100
<i>T-114-21</i> Award for legal costs Nelligan O'Brien Payne LLP in trust for Dhaliwal S	2,500
Authority—Provincial Court of British Columbia	
<i>C-86458</i> Award for damages Kuang J.....	200
Authority—Supreme Court of British Columbia	
<i>M151190</i> Award for damages Collette Parsons Corrin LLP in trust for Howell B.....	36,093 73,393
Payments subject to publication exemption	
Names withheld (12)	1,427,699 31,699,145

Court awards—concluded

(in dollars)

Description and payee	Amount
Public Services and Procurement	
Department of Public Works and Government Services	
<i>Authority—Federal Court</i>	
<i>T-124-19</i>	
Award for costs	
Conway Baxter Wilson LLP in trust for	
Koul A, Koul A, Life Prediction Technologies Inc.....	10,000
<i>T-921-20</i>	
Award for costs	
Katie Black Professional Corporation o/a Black & Associates in trust for	
Plummer-Grolway J	7,691
<i>T-1529-20</i>	
Award for costs	
Champ & Associates in trust for	
Ibrahim K.....	3,000
<i>T-1124-19</i>	
Award for legal costs	
Brownlee LLP in trust for	
City of Cold Lake.....	5,000
	<hr/>
	25,691
Transport	
Department of Transport	
<i>Authority—Federal Court</i>	
<i>T-376-21</i>	
Award for legal costs	
Fernandes Hearn LLP in trust for	
McClintock's Water Ski School & Pro Shop Inc	5,000
Treasury Board	
Treasury Board Secretariat	
<i>Authority—Federal Court</i>	
<i>T-603-20</i>	
Award for costs	
Nelligan O'Brien Payne LLP in trust for	
Green K, Green K	2,500
<i>Authority—Canadian International Trade Tribunal</i>	
<i>PR-2020-088</i>	
Award for costs	
Cache Computer Consulting Corp	2,750
	<hr/>
	5,250
Veterans Affairs	
Department of Veterans Affairs	
<i>Authority—Federal Court</i>	
<i>T-1220-20</i>	
Settlement of legal costs	
Mann Lawyers LLP in trust for	
Trachy P.....	5,467
<i>T-1821-19</i>	
Settlement of legal costs	
Borden Ladner Gervais LLP in trust for	
Abdulle K.....	3,093
	<hr/>
	8,560
Total.....	171,745,708
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Section 9

Public Accounts of Canada
2021–2022

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.....	—	—	—	—	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
—	—	—	—	—	—	—	—	—	—
—	—	—	—	(587)	(587)	—	—	—	(587)
—	—	—	—	—	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	—	—	—	—	—
—	—	—	—	—	—
Agricultural Disaster Relief program	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	150	—
AgriInsurance—Contributions.....	177	16,528	1,838	2,129	40,652
171	13,533	1,821	1,843	34,933	
	5,367	186,211	31,652	81,859	963,011
AgriInvest Kickstart program—Contributions.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	92,514
AgriInvest program—Contributions	—	—	—	—	21,223
—	—	—	—	—	26,338
	—	—	—	—	323,383
AgriInvest program—Grants	47	1,178	654	893	—
50	1,125	639	932	—	
	1,282	25,545	15,993	18,636	16,812
AgriRisk Initiatives—Administration Capacity Building Activities	—	—	80	—	642
—	—	—	—	—	32
—	—	45	173	38	3,556
AgriStability—Contributions	—	3,955	—	—	10,961
—	265	—	—	—	11,071
	1,653	87,375	25,870	63,263	1,067,922
AgriStability—Grants	775	—	1,210	1,874	—
1,000	—	2,241	4,600	—	
	10,086	—	77,092	45,261	—
British Columbia Cariboo Flooding Initiative.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
British Columbia Flood Recovery Program.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Canada-Manitoba Feed and Transportation Assistance Initiative.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Canadian Agricultural Partnership—Cost Shared Programs	3,810	4,009	3,164	3,790	37,605
3,932	3,788	3,945	3,989	30,162	
	14,636	15,014	14,993	14,438	120,754
Cattle Set-Aside Program	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Farm Income Program (FIP) Direct Payments—Grants.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Hog Recovery Program	102	1,069	902	813	—
—	257	—	25	13,086	
—	—	—	—	—	—
—	257	—	25	13,086	
Mandatory Isolation Support for Temporary Foreign Workers Program.....	—	800	—	—	—
—	1,183	—	—	—	—
	—	1,983	—	—	—
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

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	6,487	—	—	—	6,487
—	—	—	—	(1)	(1)	—	—	—	(1)
—	—	—	—	51	51	—	—	—	51
—	—	—	—	274	274	—	—	—	274
—	—	—	—	(55)	(55)	—	—	—	(55)
—	—	—	—	—	—	—	—	—	—
—	—	—	—	839	839	—	—	—	839
2,323	29,100	166,725	214,234	5,402	417,784	—	—	—	417,784
—	—	—	—	—	—	—	—	—	—
2,323	29,100	166,725	214,234	5,402	417,784	—	—	—	417,784
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	150	—	—	—	150
73,368	92,866	277,398	194,478	20,405	719,839	—	—	—	719,839
64,086	83,626	223,325	204,170	18,405	645,913	—	—	—	645,913
1,671,484	2,073,220	5,567,511	4,486,477	407,823	15,474,615	—	—	—	15,474,615
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	92,514	—	—	—	92,514
—	—	—	—	—	21,223	—	—	—	21,223
—	—	—	—	—	26,338	—	—	—	26,338
—	—	—	—	—	323,383	—	—	—	323,383
24,886	18,229	49,863	35,510	3,941	135,201	—	—	—	135,202
25,437	18,095	47,022	31,972	3,820	129,092	—	—	—	129,093
471,163	331,778	831,814	611,160	75,786	2,399,969	—	2	22	2,399,993
812	240	445	869	138	3,226	—	—	—	3,226
122	300	520	1,068	143	2,185	—	—	—	2,185
934	3,776	5,549	10,371	1,288	25,730	—	—	—	25,730
45,426	—	54,986	76,105	10,246	201,679	—	—	—	201,679
49,677	—	56,951	46,076	25,900	189,940	—	—	—	189,940
1,350,248	587,386	2,010,787	1,700,446	354,166	7,249,116	—	—	124	7,249,240
—	26,289	(63)	(1)	(12)	30,072	—	—	—	30,072
—	18,081	(51)	—	(6)	25,865	—	—	6	25,871
—	482,484	(29,196)	(1)	(2,166)	583,560	—	—	54	583,614
—	—	—	—	—	—	—	—	—	—
—	—	—	—	257	257	—	—	—	257
—	—	—	—	257	257	—	—	—	257
—	—	—	—	9,468	9,468	—	—	—	9,468
—	—	—	—	—	—	—	—	—	—
—	—	—	—	9,468	9,468	—	—	—	9,468
—	(10)	—	—	—	(10)	—	—	—	(10)
—	—	—	—	—	—	—	—	—	—
—	6,102	—	—	—	6,102	—	—	—	6,102
48,952	17,827	39,941	43,212	12,920	215,230	511	483	681	216,905
49,033	21,742	39,941	40,302	11,135	207,969	643	423	779	209,814
180,485	72,084	159,763	158,692	48,416	799,275	2,099	1,602	2,915	805,891
(66)	14	(55)	2,845	—	2,738	—	—	—	2,738
1,966	840	3,820	14,138	—	20,764	—	—	—	20,764
1,900	854	3,765	16,983	—	23,502	—	—	—	23,502
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
22,600	14,354	25,801	64,003	5,020	134,664	—	—	7	134,671
(1)	—	—	436	—	13,803	—	—	—	13,803
784	—	—	—	—	784	—	—	—	784
783	—	—	436	—	14,587	—	—	—	14,587
—	—	—	—	—	800	—	—	—	800
—	—	—	—	—	1,183	—	—	—	1,183
—	—	—	—	—	1,983	—	—	—	1,983
—	—	—	—	—	—	—	—	—	—
248,516	38,604	45,996	190,826	62,001	1,148,337	340	—	416	1,149,093

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Prairie Excess Moisture Initiative (PEMI).....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Prince Edward Island Fall Harvest Recovery Initiative.....	—	—	—	—	—
—	—	—	—	—	—
—	9,199	—	—	—	—
Transitional Industry Support program (TISP) Cattle Payments—Grants.....	—	—	—	—	—
—	—	—	—	—	—
387	4,509	3,991	3,675	4,000	
Total ministry.....	4,809	26,727	6,946	8,711	124,169
5,153	19,894	8,646	11,364	102,536	
	44,258	346,222	185,793	238,690	3,129,694

Canadian Heritage

Department of Canadian Heritage

Canada Arts Presentation Fund.....	245	—	—	—	—
150	—	—	—	—	—
2,154	—	—	—	—	—
Official Languages in Education and Services.....	5,908	5,158	15,019	37,991	68,862
4,547	6,500	13,613	29,384	73,375	
162,475	133,846	354,041	1,085,944	3,560,526	
Sport Support Program.....	413	357	418	401	818
3,136	2,978	4,169	3,567	7,401	
8,332	7,474	9,964	8,810	19,495	
Total ministry.....	6,566	5,515	15,437	38,392	69,680
7,833	9,478	17,782	32,951	80,776	
	172,961	141,320	364,005	1,094,754	3,580,021

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	—	—	—	—	29,599
—	—	—	—	—	28,679
—	—	—	—	—	363,095
Auditing procedures to the final claims under the <i>Memorandum of Agreement Respecting Welfare Programs for Indians</i>	—	—	—	—	—
—	—	—	—	—	—
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 Kitselas First Nation	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Federal-Provincial Agreement to Present an Offer for funding for Eligibility and Enrollment to Kitsunkalum First Nation.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Tripartite Treaty Negotiations	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Wet'suwet'en Facilitator	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Total ministry.....	—	—	—	—	29,599
—	—	—	—	—	28,679
—	—	—	—	—	363,095

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
—	(1)	—	—	—	(1)	—	—	—	(1)
—	—	—	—	—	—	—	—	—	— ^(a)
—	25,284	151,600	10,774	—	187,658	—	—	—	187,658
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	9,199	—	—	—	9,199
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
95,682	56,246	97,388	248,182	22,849	536,909	—	—	10	536,919
195,700	184,554	589,240	567,688	62,452	1,770,996	511	483	682	1,772,672
191,105	142,684	371,528	337,726	59,118	1,249,754	643	423	786	1,251,606
4,046,340	3,797,988	9,178,925	7,744,508	999,910	29,712,328	2,439	1,604	3,548	29,719,919
—	—	—	—	—	245	—	—	—	245
—	—	—	—	—	150	—	—	—	150
—	—	—	—	—	2,154	—	—	—	2,154
119,580	20,853	12,571	21,080	22,616	329,638	3,945	8,779	2,585	344,947
114,435	17,022	10,911	18,890	24,475	313,152	3,654	2,696	2,585	322,087
3,650,751	512,599	343,475	540,569	580,381	10,924,607	77,439	46,195	66,504	11,114,745
1,108	500	477	641	661	5,794	394	416	353	6,957
9,380	4,720	4,459	6,314	6,257	52,381	2,215	1,427	2,558	58,581
25,102	10,786	10,490	14,650	15,238	130,341	7,528	6,046	7,442	151,357 ^(a)
120,688	21,353	13,048	21,721	23,277	335,677	4,339	9,195	2,938	352,149
123,815	21,742	15,370	25,204	30,732	365,683	5,869	4,123	5,143	380,818
3,675,853	523,385	353,965	555,219	595,619	11,057,102	84,967	52,241	73,946	11,268,256
—	—	—	—	—	29,599	—	—	—	29,599
—	—	—	—	—	28,679	—	—	—	28,679
—	—	—	—	—	363,095	—	—	—	363,095
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
174	—	—	—	—	174	—	—	—	174 ^(f)
—	—	—	—	—	—	—	25	—	25
—	—	—	—	—	—	—	70	—	70
—	—	—	—	—	—	191	918	—	1,109
—	—	—	—	—	—	—	—	—	—
—	—	—	—	300	300	—	—	—	300
—	—	—	—	300	300	—	—	—	300
—	—	—	—	7,824	7,824	—	—	—	7,824
—	—	—	—	280	280	—	—	—	280
—	—	—	—	—	—	—	—	—	—
—	—	—	—	280	280	—	—	—	280
—	—	—	—	315	315	—	—	—	315
—	—	—	—	—	—	—	—	—	—
—	—	—	—	315	315	—	—	—	315
—	—	—	—	1,829	1,829	—	—	—	1,829
—	—	—	—	1,829	1,829	—	—	—	1,829
—	—	—	—	177,555	177,555	—	—	—	177,555
—	—	—	—	159	159	—	—	—	159
—	—	—	—	200	200	—	—	—	200 ^(a)
—	—	—	—	391	391	—	—	—	391
—	—	—	—	2,883	32,482	—	25	—	32,507
—	—	—	—	2,329	31,008	—	70	—	31,078
174	—	—	—	186,365	549,634	191	918	—	550,743

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Employment, Workforce Development and Disability Inclusion					
Department of Employment and Social Development					
Early Learning and Child Care	48,246	20,861	90,881	74,865	659,601
7,129	3,568	11,621	9,677	86,233	
Interprovincial Computerized Examination Management System	73,818	35,080	137,531	112,059	1,006,085
12	12	12	12	12	
19	19	19	19	19	19
Labour Market Development Agreements	1,349	1,349	1,349	1,349	1,349
151,041	29,804	103,840	113,385	716,667	
150,355	29,755	101,182	111,497	706,504	
Workforce Development Agreements	1,840,764	387,687	1,252,785	1,354,704	8,953,576
12,478	3,939	23,780	18,918	206,252	
31,560	10,278	60,588	41,266	510,004	
71,850	22,460	133,502	99,019	992,026	
Total ministry	211,777	54,616	218,513	207,180	1,582,532
189,063	43,620	173,410	162,459	1,302,760	
	1,987,781	446,576	1,525,167	1,567,131	10,953,036
Environment and Climate Change					
Department of the Environment					
Agreement concerning the Notification of Environmental Occurrences	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Agreement with British Columbia Conservation Officer Service concerning					
Data Services for Mount Polley Investigation.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Canada Agreement Concerning the Monitoring of Water Quality St-Lawrence					
Basin—Atlantic	—	—	—	—	35
—	—	—	—	—	—
—	—	—	—	—	281
Canada Agreement with Provinces and Territories Concerning the Monitoring					
of Water Quality	61	232	—	29	155
125	232	—	32	135	
491	1,793	—	233	1,503	
Canada–Quebec Climate Network Expansion Agreement	—	—	—	—	241
—	—	—	—	—	241
—	—	—	—	—	10,365
Canada–Quebec St-Lawrence Action Plan	—	—	—	—	3,870
—	—	—	—	—	3,490
—	—	—	—	—	62,808
Canada–Wide National Air Pollution Surveillance Program	133	221	228	184	1,716
135	224	232	187	1,742	
1,202	2,004	2,071	1,670	15,563	
Ottawa River Regulation	—	—	—	—	101
—	—	—	—	—	123
—	—	—	—	—	3,153
Pulp and Paper	—	—	—	—	50
—	—	—	—	—	50
—	—	—	—	—	3,872
SARA— <i>Species at Risk Act</i>	—	—	—	—	523
—	—	—	—	—	250
—	—	—	—	—	5,342
Water Quantity Survey Agreement.....	1,035	52	164	323	1,201
494	73	233	318	1,016	
	10,099	994	3,504	6,429	32,848
Impact Assessment Agency of Canada					
James Bay and Northern Quebec Agreement.....	—	—	—	—	346
—	—	—	—	—	296
—	—	—	—	—	5,349
Total ministry	1,229	505	392	536	8,238
754	529	465	537	7,343	
	11,792	4,791	5,575	8,332	141,084

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
1,396,611	163,757	144,626	502,165	454,083	3,555,696	11,375	13,282	10,414	3,590,767
146,741	15,549	13,579	45,439	52,569	392,105	2,444	2,387	2,413	399,349
1,982,806	226,151	199,426	684,044	661,500	5,118,500	20,682	21,806	20,032	5,181,020
12	12	12	12	12	120	12	12	12	156
19	19	19	19	19	190	19	19	19	247
1,349	1,349	1,349	1,349	1,349	13,490	1,349	1,349	1,349	17,537
768,422	63,633	57,030	210,247	339,011	2,553,080	4,858	4,018	4,801	2,566,757
741,362	61,705	54,371	192,380	329,255	2,478,366	4,766	3,954	4,669	2,491,755
9,028,223	719,132	619,165	1,916,205	4,105,157	30,177,398	59,917	43,331	53,545	30,334,191
355,389	33,169	28,281	106,497	125,000	913,703	2,766	2,766	2,766	922,001
969,701	80,457	70,550	292,066	336,542	2,403,012	5,763	5,763	5,763	2,420,301
1,979,975	177,263	157,958	597,185	695,673	4,926,911	15,451	15,081	15,534	4,972,977
2,520,434	260,571	229,949	818,921	918,106	7,022,599	19,011	20,078	17,993	7,079,681
1,857,823	157,730	138,519	529,904	718,385	5,273,673	12,992	12,123	12,864	5,311,652
12,992,353	1,123,895	977,898	3,198,783	5,463,679	40,236,299	97,399	81,567	90,460	40,505,725
90	12	12	58	78	250	—	—	6	256
—	—	—	—	—	—	—	—	—	—
90	12	12	58	78	250	—	—	6	256 ^(f)
—	—	—	—	308	308	—	—	—	308
—	—	—	—	—	—	—	—	—	—
—	—	—	—	308	308	—	—	—	308
—	—	—	—	—	35	—	—	—	35
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	281	—	—	—	281
—	—	—	—	—	477	—	—	—	477
—	—	—	—	—	524	37	—	—	561
—	—	—	—	—	4,020	317	—	—	4,337
—	—	—	—	—	241	—	—	—	241
—	—	—	—	—	241	—	—	—	241
—	—	—	—	—	10,365	—	—	—	10,365
—	—	—	—	—	3,870	—	—	—	3,870
—	—	—	—	—	3,490	—	—	—	3,490
—	—	—	—	—	62,808	—	—	—	62,808
2,608	280	250	714	965	7,299	40	13	13	7,365
2,647	284	254	725	980	7,410	40	13	13	7,476
23,644	2,538	2,271	6,479	8,750	66,192	361	120	120	66,793
101	—	—	—	—	202	—	—	—	202
123	—	—	—	—	246	—	—	—	246
3,153	—	—	—	—	6,306	—	—	—	6,306
—	—	—	—	—	50	—	—	—	50
—	—	—	—	—	50	—	—	—	50
—	—	—	—	273	4,145	—	—	—	4,145
—	—	—	—	—	523	100	150	201	974
—	—	—	—	—	250	—	—	—	250
—	—	—	—	502	5,844	135	150	201	6,330
2,722	1,674	1,825	2,247	3,358	14,601	1,365	—	872	16,838
2,557	1,810	1,921	2,636	3,872	14,930	754	—	1,454	17,138
57,775	23,358	28,201	40,870	27,420	231,498	12,232	—	5,262	248,992
—	—	—	—	—	346	—	—	—	346
—	—	—	—	—	296	—	—	—	296
—	—	—	—	—	5,349	—	—	—	5,349
5,521	1,966	2,087	3,019	4,709	28,202	1,505	163	1,092	30,962
5,327	2,094	2,175	3,361	4,852	27,437	831	13	1,467	29,748
84,662	25,908	30,484	47,407	37,331	397,366	13,045	270	5,589	416,270

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
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).....	11,812	3,448	16,197	7,846	—
13,591	5,095	19,292	6,894	—	—
42,382	14,308	46,044	27,559	—	—
Baseline Model of Ecosystem Services in the Northern Shelf Bioregion.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
British Columbia Salmon Restoration and Innovation Funds	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Canada–Quebec Agreement for the Protection and Recovery of Species at Risk in Quebec.....	—	—	—	—	885
—	—	—	—	—	704
—	—	—	—	—	4,142
Canada–Quebec Agreement on the St-Lawrence.....	—	—	—	—	3,135
—	—	—	—	—	1,669
—	—	—	—	—	15,301
Carnation Creek Fish-Forestry Interaction Project.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Cumulative Impact Monitoring Program	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Delivery of DFO Programs by GN-DOE within and immediately adjacent to Nunavut	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Fish Habitat Management System for Yukon Placer Mining	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Fish Health Diagnostic Services with British Columbia Ministry of Aquaculture.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Fisheries and Aquaculture Clean Technology Adoption Program.....	138	73	402	238	197
—	79	—	—	—	98
138	390	402	238	—	554
Government of Nunavut Participation in Marine Planning and Conservation.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Lake Winnipeg Small Fish Survey	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Mount Polley Integrated Investigation Task Force—Disclosure Data Management	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Operation of the Allco Hatchery in Maple Ridge (British Columbia)	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Population Structure and Stock Identification of Skeena River Steelhead.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Prince Edward Island Aquaculture Leasing Program.....	—	155	—	—	—
—	155	—	—	—	—
—	3,652	—	—	—	—
Puntledge River CABEL Sampling Project.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Respecting Priority Species at Risk (2020–2021) (#1).....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
—	—	—	—	159	159	—	—	—	159
—	—	—	—	—	—	—	—	—	—
—	—	—	—	159	159	—	—	—	159
—	—	—	—	52	39,355	11	—	—	39,366
—	—	—	—	38	44,910	6	—	—	44,916 ^(a)
—	—	—	—	133	130,426	19	—	—	130,445 ^(a)
—	—	—	—	13	13	—	—	—	13
—	—	—	—	103	103	—	—	—	103
—	—	—	—	116	116	—	—	—	116 ^(f)
—	—	—	—	24,226	24,226	—	—	—	24,226
—	—	—	—	13,902	13,902	—	—	—	13,902
—	—	—	—	45,798	45,798	—	—	—	45,798
—	—	—	—	—	885	—	—	—	885
—	—	—	—	—	704	—	—	—	704
—	—	—	—	—	4,142	—	—	—	4,142
—	—	—	—	—	3,135	—	—	—	3,135
—	—	—	—	—	1,669	—	—	—	1,669
—	—	—	—	—	15,301	—	—	—	15,301
—	—	—	—	85	85	—	—	—	85
—	—	—	—	85	85	—	—	—	85
—	—	—	—	242	242	—	—	—	242
—	—	—	—	—	—	711	—	—	711
—	—	—	—	—	—	393	—	—	393
—	—	—	—	—	—	2,577	—	—	2,577
—	—	—	—	—	—	—	125	—	125
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	125	—	125
—	—	—	—	—	—	—	—	105	105
—	—	—	—	—	—	—	—	105	105
—	—	—	—	—	—	—	—	210	210 ^(f)
—	—	—	—	75	75	—	—	—	75
—	—	—	—	145	145	—	—	—	145
—	—	—	—	703	703	—	—	—	703
290	—	121	76	786	2,321	—	—	—	2,321
3,953	—	—	—	106	4,236	—	—	—	4,236
15,769	—	121	76	1,227	18,915	—	—	—	18,915
—	—	—	—	—	—	245	—	—	245
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	245	—	—	245
—	5	—	—	—	5	—	—	—	5
—	5	—	—	—	5	—	—	—	5 ^(a)
—	46	—	—	—	46	—	—	—	46 ^(a)
—	—	—	—	300	300	—	—	—	300
—	—	—	—	30	30	—	—	—	30 ^(a)
—	—	—	—	330	330	—	—	—	330 ^(a)
—	—	—	—	25	25	—	—	—	25
—	—	—	—	25	25	—	—	—	25
—	—	—	—	150	150	—	—	—	150 ^(f)
—	—	—	—	2	2	—	—	—	2
—	—	—	—	2	2	—	—	—	2
—	—	—	—	17	17	—	—	—	17
—	—	—	—	—	155	—	—	—	155
—	—	—	—	—	155	—	—	—	155
—	—	—	—	—	3,652	—	—	—	3,652
—	—	—	—	4	4	—	—	—	4
—	—	—	—	4	4	—	—	—	4
—	—	—	—	—	—	—	—	—	—
—	—	—	—	366	366	—	—	—	366
—	—	—	—	366	366	—	—	—	366

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 (2021–2022) (#1).....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Seafood Processing Employment Data of Various Fisheries in British Columbia.....	—	—	—	—	—
—	—	—	—	—	—
Species at Risk	—	—	—	—	—
—	—	—	—	—	—
Statistical Management of Commercial Fisheries in Quebec	—	—	—	—	46
—	—	—	—	—	42
—	—	—	—	—	1,128
Survey of Recreational Fishing in Canada.....	—	—	—	—	—
—	—	—	—	—	—
Vessel support for baseline surveys of biota in Canadian Arctic ports and near Nunavut communities	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Total ministry	11,950 13,591 42,520	3,676 5,329 18,350	16,599 19,292 46,446	8,084 6,894 27,797	4,263 2,513 21,125

Health

Department of Health

Canada–Quebec Agreement on the St-Lawrence.....	—	—	—	—	2
—	—	—	—	—	2
—	—	—	—	—	35
Public Health Agency of Canada					
Canada–Quebec Agreement on the St-Lawrence.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	126
Safe Voluntary Isolation Sites Program	—	—	2,198	—	—
—	—	—	—	—	—
—	—	—	2,198	—	—
Total ministry	—	—	2,198	—	2
—	—	—	—	—	2
—	—	—	2,198	—	161

Indigenous Services

Department of Indigenous Services

Auditing procedures to the final claims under the <i>Memorandum of Agreement Respecting Welfare Programs for Indians</i>	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Cree Trappers association.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	3,427
Emergency Management Assistance	—	—	—	—	—
—	—	—	—	—	—
Flood Protection	—	—	—	—	—
—	—	—	—	—	—
Forest Protection	—	—	—	—	1,143
—	—	—	—	—	1,068
—	—	—	—	—	4,896
Northern Flood Agreement.....	—	—	—	—	—
—	—	—	—	—	—
Porcupine Caribou Management Board	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
—	—	—	—	430	430	—	—	—	430
—	—	—	—	—	—	—	—	—	—
—	—	—	—	430	430	—	—	—	430
—	—	—	—	3	3	—	—	—	3
—	—	—	—	—	—	—	—	—	—
—	—	—	—	3	3	—	—	—	3
45	—	—	—	—	45	—	—	—	45
74	—	—	—	—	74	—	—	—	74
310	—	—	—	—	310	—	—	—	310
—	—	—	—	—	46	—	—	—	46
—	—	—	—	—	42	—	—	—	42
—	—	—	—	—	1,128	—	—	—	1,128
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
278	—	—	—	—	278	—	—	—	278
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	315	—	—	315
—	—	—	—	—	—	312	—	—	312
—	—	—	—	—	—	754	—	—	754
335	5	121	76	26,160	71,269	722	685	105	72,781
4,027	5	—	—	14,802	66,453	399	312	105	67,269
16,357	46	121	76	49,678	222,516	2,596	1,124	210	226,446

—	—	—	—	—	2	—	—	—	2
—	—	—	—	—	2	—	—	—	2
—	—	—	—	—	35	—	—	—	35
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	126	—	—	—	126
15,650	11,019	11,959	—	—	40,826	258	—	4,016	45,100
8,033	—	4,791	—	—	12,824	—	—	—	12,824
23,683	11,019	16,750	—	—	53,650	258	—	4,016	57,924
15,650	11,019	11,959	—	—	40,828	258	—	4,016	45,102
8,033	—	4,791	—	—	12,826	—	—	—	12,826
23,683	11,019	16,750	—	—	53,811	258	—	4,016	58,085

—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
236	—	—	—	—	236	—	—	—	236
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	3,427	—	—	—	3,427
—	—	—	—	—	—	85	—	—	85
—	—	—	—	—	—	83	—	—	83
—	—	—	—	—	—	342	—	—	342
40	—	—	—	—	40	—	—	—	40
—	—	—	—	—	—	—	—	—	—
40	—	—	—	—	40	—	—	—	40
—	4,725	1,596	—	—	7,464	—	—	—	7,464
—	5,034	1,677	—	—	7,779	—	—	—	7,779
—	24,899	8,683	—	—	38,478	—	—	—	38,478
—	15	—	—	—	15	—	—	—	15
—	16	—	—	—	16	—	—	—	16
—	47	—	—	—	47	—	—	—	47
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	55	55
—	—	—	—	—	—	—	—	—	(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
Roads on Reserves	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Social Services	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Total ministry	—	—	—	—	1,143
—	—	—	—	—	1,068
—	—	—	—	—	8,323
Innovation, Science and Industry					
Department of Industry					
Post-Secondary Institutions Strategic Investment Fund	—	—	—	—	—
1,437	—	—	—	—	11,622
32,840	10,491	61,321	48,536	389,046	
Atlantic Canada Opportunities Agency					
Atlantic Canada Tourism Partnership	—	5,972	—	—	—
—	207	—	—	—	—
—	16,154	—	—	—	—
Atlantic Trade and Investment Growth Agreement.....	584	351	1,286	1,286	—
447	268	983	983	—	—
2,024	1,214	4,452	4,452	—	—
Canadian Space Agency					
Canada–Quebec Agreement on the St-Lawrence.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	944
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	584	6,323	1,286	1,286	—
1,884	475	983	983	11,622	
34,864	27,859	65,773	52,988	389,990	
Intergovernmental Affairs, Infrastructure and Communities					
Office of Infrastructure of Canada					
Border Infrastructure Fund	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	30,000	133,876
Building Canada Fund—Communities Component.....	—	—	—	—	—
—	—	—	—	—	1,161
—	—	—	—	—	5,391
54,283	21,930	36,951	32,415	314,261	
Building Canada Fund—Major Infrastructure Component	—	—	—	—	—
—	—	—	—	—	22,698
—	—	44	—	—	55,303
71,383	13,250	186,683	15,990	1,217,770	
Canada Strategic Infrastructure Fund.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
104,550	30,006	105,500	378,600	895,232	
Clean Water and Wastewater Fund.....	—	2,696	126	805	37,594
—	1,716	4,045	2,263	9,055	98,826
66,250	44,224	82,800	77,008	302,239	
Disaster Mitigation and Adaptation Fund	—	—	—	2,484	—
—	—	—	—	664	—
—	—	—	—	3,148	—
Green Infrastructure Fund	—	—	—	—	—
—	—	—	—	—	—
—	157	—	—	—	12,260
—	64,653	—	—	—	36,614
Inuvik to Tuktoyaktuk Highway Program	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Investing in Canada Infrastructure Program	49,031	65,993	84,438	42,817	264,553
22,101	37,478	24,966	6,314	125,661	
78,224	115,084	123,378	61,369	396,898	

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
7,000	4,623	—	—	—	11,623	—	—	—	11,623
7,000	4,524	—	—	—	11,524	—	—	—	11,524
33,216	24,426	—	—	—	57,642	—	—	—	57,642
332,843	—	—	—	—	332,843	—	—	—	332,843
319,333	—	—	—	—	319,333	—	—	—	319,333
1,339,548	—	—	3,071	—	1,342,619	—	—	373	1,342,992
339,883	9,363	1,596	—	—	351,985	85	—	—	352,070
326,333	9,574	1,677	—	—	338,652	83	—	—	338,735
1,373,040	49,372	8,683	3,071	—	1,442,489	342	—	428	1,443,259

—	10,748	—	—	—	10,748	—	—	—	10,748
—	15,035	—	—	—	28,094	—	—	—	28,094
785,114	77,128	65,504	227,004	256,955	1,953,939	4,015	10,745	1,503	1,970,202 ^(f)
—	—	—	—	—	5,972	—	—	—	5,972
—	—	—	—	—	207	—	—	—	207
—	—	—	—	—	16,154	—	—	—	16,154
—	—	—	—	—	3,507	—	—	—	3,507
—	—	—	—	—	2,681	—	—	—	2,681
—	—	—	—	—	12,142	—	—	—	12,142
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	944	—	—	—	944
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	1,234	1,234	—	—	1,234
—	—	—	—	—	1,619	1,619	—	—	1,619
—	10,748	—	—	—	20,227	—	—	—	20,227
—	15,035	—	—	—	1,234	32,216	—	—	32,216
785,114	77,128	65,504	227,004	258,574	1,984,798	4,015	10,745	1,503	2,001,061

—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
291,895	—	5,000	—	88,000	548,771	—	—	—	548,771
—	—	—	—	—	1,161	—	—	—	1,161
—	—	—	—	—	5,391	—	—	—	5,391
337,419	40,771	97,653	87,544	127,061	1,150,288	—	—	—	1,150,288
107,346	—	—	698	1,417	132,159	—	—	—	132,159
118,165	1,217	—	1,349	5,194	181,272	—	—	—	181,272
2,274,205	66,816	115,626	528,605	561,528	5,051,856	—	—	—	5,051,856
1,024	—	—	—	—	1,024	—	—	—	1,024
—	—	—	—	—	—	—	189	—	189
1,050,997	363,787	92,700	300,000	735,000	4,056,372	65,000	40,000	39,936	4,201,308
10,811	835	—	705	10,587	64,159	3,030	2,462	214	69,865
68,258	2,521	6,702	20,949	6,229	220,564	6,262	13,703	2,332	242,861
505,566	85,275	87,129	180,172	202,159	1,632,822	47,150	39,333	46,045	1,765,350
12,879	—	1,555	—	4,932	21,850	—	—	—	21,850
8,955	—	12	—	928	10,559	—	—	—	10,559
21,840	—	1,567	—	6,567	33,122	—	—	—	33,122
19,334	—	—	—	5,000	24,334	—	—	—	24,334
19,334	—	—	—	1,715	33,466	—	—	—	33,466
206,514	9,900	—	—	180,000	497,681	—	—	71,000	568,681
—	—	—	—	—	—	1,000	—	—	1,000
—	—	—	—	—	—	5,000	—	—	5,000
—	—	—	—	—	—	200,000	—	—	200,000
331,301	10,150	90,665	216,888	258,734	1,414,570	61,641	15,319	51,958	1,543,488
64,660	12,111	44,714	37,899	191,049	566,953	10,156	5,215	53,522	635,846 ^(a)
397,508	25,213	142,587	263,746	517,498	2,121,505	77,586	22,107	111,529	2,332,727

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—National Infrastructure Component	—	—	—	19,992	60,418
—	—	—	—	25,276	61,906
—	—	—	—	49,351	163,795
New Building Canada Fund—Provincial–Territorial Infrastructure Component—					
National and Regional Projects	33,430	18,251	39,636	21,453	153,911
55,198	22,079	42,488	33,532	146,501	
265,036	113,680	207,743	178,801		333,125
New Building Canada Fund—Provincial–Territorial Infrastructure—Small Communities Fund.....	2,058	2,994	2,179	108	33,323
3,781	1,236	8,725	2,779	48,616	
29,427	7,023	33,952	34,666		114,768
Provincial–Territorial Infrastructure Base Funding Program	—	—	—	—	—
—	—	—	—	—	—
175,000	175,000	175,000	175,000		175,000
Public Transit Infrastructure Fund	—	—	—	—	74,530
193	—	34	714	109,779	
3,025	635	31,555	8,580		550,551
Toronto Waterfront Revitalization Initiative.....	—	—	—	—	—
—	—	—	—	—	—
Total ministry	84,519	89,934	126,379	87,659	648,188
82,989	64,995	78,520	78,334	664,243	
	847,178	585,485	983,562	1,044,928	4,634,129

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	1,833	5,831	4,549	34,879
4,091	1,615	4,931	3,854	29,315	
169,977	66,963	204,024	159,940		1,195,988
Contributions to the provinces and territories in support of youth justice services—					
Intensive Rehabilitative Custody and Supervision Program	213	300	702	385	300
234	331	774	461	460	
5,450	6,187	10,665	6,781		9,999
Contributions to the provinces to assist in the operation of criminal legal aid.....	2,657	490	4,526	2,879	28,896
2,525	471	4,312	2,754	27,553	
73,922	13,630	133,475	77,586		871,130
Contributions to the provinces to assist in the operation of immigration and refugee legal aid.....	12	—	596	—	6,160
11	—	—	—	—	9,395
50	—	596	—		33,948
Contributions to the provinces under the Aboriginal Courtwork Program	—	60	361	—	1,217
—	25	211	—	830	
2,936	187	3,600	—		21,497
Total ministry	7,768	2,683	12,016	7,813	71,452
6,861	2,442	10,228	7,069	67,553	
	252,335	86,967	352,360	244,307	2,132,562

Natural Resources

Department of Natural Resources

Canada—Newfoundland and Labrador Offshore Petroleum Board	149	—	—	—	—
723	—	—	—	—	—
85,628	—	—	—	—	—
Canada—Nova Scotia Offshore Petroleum Board	—	—	1,290	—	—
—	—	(46)	—	—	—
—	—	44,356	—	—	—
Flood Hazard Identification and Mapping Program	—	—	—	—	588
—	—	—	—	—	—
—	—	—	—	—	588
Total ministry	149	—	1,290	—	588
723	—	(46)	—	—	—
85,628	—	44,356	—	—	588

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
—	—	—	48,392	98,389	227,191	—	—	—	227,191
—	—	—	60,452	70,346	217,980	—	—	—	217,980 ^(a)
—	—	—	349,864	192,846	755,856	—	—	—	755,856
450,739	58,601	31,174	256,013	114,215	1,177,423	—	10,761	—	1,188,184
263,041	57,584	48,275	120,926	144,909	934,533	—	13,829	—	948,362 ^(a)
1,127,279	268,551	290,694	535,409	581,907	3,902,225	70,920	79,193	—	4,052,338 ^(a)
31,653	1,459	5,438	5,697	4,714	89,623	18,729	17,534	35,944	161,830
19,201	3,592	10,233	8,678	10,099	116,940	18,789	20,702	17,429	173,860 ^(a)
171,022	45,817	37,994	74,606	96,925	646,200	110,557	78,563	152,413	987,733
—	—	—	—	—	—	—	—	—	—
4,409	—	—	12,500	—	16,909	3,358	—	—	20,267
175,000	175,000	175,000	175,000	175,000	1,750,000	185,311	182,680	182,910	2,300,901
195,045	270	—	13,306	20,844	303,995	—	—	—	303,995
191,609	4,273	2,290	46,909	43,414	399,215	48	—	—	399,263 ^(a)
1,362,421	65,832	28,390	343,086	420,600	2,814,675	254	—	785	2,815,714
50,440	—	—	—	—	50,440	—	—	—	50,440
60,000	—	—	—	—	60,000	—	—	—	60,000
214,018	—	—	—	—	214,018	—	—	—	214,018
1,210,572	71,315	128,832	541,699	518,832	3,507,929	84,400	46,076	88,116	3,726,521
817,632	81,298	112,226	309,662	473,883	2,763,782	43,613	53,638	73,283	2,934,316
8,135,684	1,146,962	1,074,340	2,838,032	3,885,091	25,175,391	756,778	441,876	604,618	26,978,663

—	—	—	—	—	—	3,140	3,417	1,858	8,415
—	—	—	—	—	—	2,846	3,233	1,607	7,686
—	—	—	—	—	—	48,106	46,158	26,433	120,697
65,342	8,313	8,224	22,707	21,743	178,307	2,893	2,431	1,343	184,974
50,993	5,141	5,927	13,551	17,689	137,107	2,445	1,260	881	141,693
2,144,028	210,160	247,327	541,158	681,992	5,621,557	123,186	35,324	40,811	5,820,878
1,636	1,920	2,369	1,778	546	10,149	300	300	300	11,049
1,675	1,730	2,085	1,694	697	10,141	300	300	308	11,049
27,729	18,696	22,137	22,576	18,633	148,853	5,393	7,010	5,274	166,530
55,079	8,160	7,632	16,925	19,083	146,327	—	—	—	146,327
52,418	7,634	7,122	15,880	18,058	138,727	—	—	—	138,727
1,734,595	172,989	146,185	365,576	478,179	4,067,267	24,435	—	7,605	4,099,307
38,200	764	—	2,584	3,840	52,156	—	—	—	52,156
33,000	470	—	1,452	4,199	48,527	—	—	—	48,527
144,889	2,736	—	7,211	15,303	204,733	—	—	—	204,733
2,560	335	883	2,327	2,189	9,932	—	—	6	9,938
1,838	277	720	1,689	1,767	7,357	12	—	6	7,375
41,767	15,551	20,768	45,662	44,731	196,699	6,871	65	2,408	206,043
162,817	19,492	19,108	46,321	47,401	396,871	6,333	6,148	3,507	412,859
139,924	15,252	15,854	34,266	42,410	341,859	5,603	4,793	2,802	355,057
4,093,008	420,132	436,417	982,183	1,238,838	10,239,109	207,991	88,557	82,531	10,618,188

—	—	—	—	—	149	—	—	—	149
—	—	—	—	—	723	—	—	—	723
—	—	—	—	—	85,628	—	—	—	85,628
—	—	—	—	—	1,290	—	—	—	1,290
—	—	—	—	—	(46)	—	—	—	(46)
—	—	—	—	—	44,356	—	—	—	44,356
161	89	106	—	—	944	—	—	—	944
—	—	—	—	—	—	—	—	—	—
161	89	106	—	—	944	—	—	—	944
161	89	106	—	—	2,383	—	—	—	2,383
—	—	—	—	—	677	—	—	—	677
161	89	106	—	—	130,928	—	—	—	130,928

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Privy Council					
Privy Council Office					
Joint Public Inquiry into the Nova Scotia April 2020 Tragedy	—	—	11,002	—	—
—	—	—	1,443	—	—
—	—	—	12,446	—	—
Total ministry	—	—	11,002	—	—
—	—	—	1,443	—	—
—	—	—	12,446	—	—
Public Safety					
Department of Public Safety and Emergency Preparedness					
Disaster Financial Assistance Arrangement (DFAA).....	—	—	—	2,972	14,526
11,138	—	—	979	9,436	—
190,751	22,484	78,781	209,634	1,424,895	
First Nation Policing Program	—	—	531	314	44,946
—	—	517	305	45,327	
1,345	1,020	24,165	11,301	685,038	
Funding for First Nation and Inuit policing facilities.....	—	—	—	—	1,249
—	—	34	—	7,121	
—	—	210	—	—	8,371
Grants to National Flagging System	57	52	63	61	167
57	52	63	61	167	
574	520	632	607	1,641	
Correctional Service of Canada					
General Training Offered to Adults in Federal Correctional Institutions	—	—	—	—	4,132
—	—	—	—	—	3,087
—	—	—	—	—	19,085
Royal Canadian Mounted Police					
Canadian Firearms Program	—	225	1,009	975	—
—	225	1,009	975	5,871	
2,255	5,752	25,113	25,975	170,545	
Total ministry	57	277	1,603	4,322	65,020
11,195	277	2,602	10,777	61,573	
194,925	29,776	128,901	247,517	2,309,575	
Public Services and Procurement					
Department of Public Works and Government Services					
Canada–Quebec Agreement on the St-Lawrence.....	—	—	—	—	11
—	—	—	—	—	9
—	—	—	—	—	240
Maintenance Costs of Macdonald-Cartier Bridge	—	—	—	—	186
—	—	—	—	—	255
—	—	—	—	—	12,286
Timiskaming Dam Complex—Ontario dam replacement	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Total ministry	—	—	—	—	197
—	—	—	—	—	264
—	—	—	—	—	12,526

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
—	—	—	—	—	11,002	—	—	—	11,002
—	—	—	—	—	1,443	—	—	—	1,443
—	—	—	—	—	12,446	—	—	—	12,446
—	—	—	—	—	11,002	—	—	—	11,002
—	—	—	—	—	1,443	—	—	—	1,443
—	—	—	—	—	12,446	—	—	—	12,446
—	—	50,000	—	378,252	445,750	—	—	—	445,750
—	43,260	28,788	27,152	84,247	205,000	—	—	—	205,000
240,778	964,869	764,356	1,348,592	1,270,492	6,515,632	29,482	5,300	13,499	6,563,913
67,354	8,286	1,441	6,752	1,539	131,163	—	—	208	131,371
62,939	6,483	1,403	6,575	1,498	125,047	—	—	208	125,255
982,120	139,281	92,784	154,762	78,477	2,170,293	6,910	3,784	17,398	2,198,385
6,608	—	3,832	—	1,023	12,712	—	—	—	12,712
3,490	—	—	—	1,278	11,923	—	—	—	11,923
18,073	—	3,832	—	2,301	32,787	—	—	—	32,787
242	68	66	108	116	1,000	—	—	—	1,000
242	68	66	108	116	1,000	—	—	—	1,000
2,364	676	651	1,040	1,139	9,844	43	69	43	9,999
—	—	—	—	—	4,132	—	—	—	4,132
—	—	—	—	—	3,087	—	—	—	3,087
—	—	—	—	—	19,085	—	—	—	19,085
6,150	—	—	—	—	8,359	—	—	—	8,359
6,150	—	—	—	—	14,230	—	—	—	14,230
157,958	2,464	2,190	4,587	27,893	424,732	1,137	—	1,297	427,166
80,354	8,354	55,339	6,860	380,930	603,116	—	—	208	603,324
72,821	49,811	30,257	33,835	87,139	360,287	—	—	208	360,495
1,401,293	1,107,290	863,813	1,508,981	1,380,302	9,172,373	37,572	9,153	32,237	9,251,335
—	—	—	—	—	11	—	—	—	11
—	—	—	—	—	9	—	—	—	9
—	—	—	—	—	240	—	—	—	240
186	—	—	—	—	372	—	—	—	372
255	—	—	—	—	510	—	—	—	510
17,424	—	—	—	—	29,710	—	—	—	29,710
—	—	—	—	—	—	—	—	—	—
943	—	—	—	—	943	—	—	—	943
24,975	—	—	—	—	24,975	—	—	—	24,975
186	—	—	—	—	383	—	—	—	383
1,198	—	—	—	—	1,462	—	—	—	1,462
42,399	—	—	—	—	54,925	—	—	—	54,925

Federal-provincial shared-cost programs—concluded

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Transport					
Department of Transport					
Canada–Quebec Agreement on the St. Lawrence	—	—	—	—	104
—	—	—	—	—	190
—	—	—	—	—	313
Gateways and Border Crossings Fund	—	—	—	—	—
—	—	—	—	—	—
—	8,000	9,153	110,521	—	—
National Trade Corridors Fund.....	—	—	1,994	1,463	—
—	—	—	996	1,227	10,658
—	—	—	2,991	4,986	18,910
Northern Transportation Adaptation Initiative.....	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	62
Outaouais Road Development	—	—	—	—	4,284
—	—	—	—	—	—
—	—	—	—	—	148,276
Rail Safety Improvement Program	—	—	—	—	—
—	—	—	—	25	353
—	—	—	—	2,442	353
Remote Air Services Program Contributions to Ensure Air Services to Remote Communities	—	—	—	—	11,944
—	—	—	—	—	—
—	—	—	—	—	11,944
Road Safety Transfer Payment Program.....	189	161	220	207	5,239
189	161	220	207	—	—
4,941	4,173	7,064	5,716	—	19,662
Safety Equipment and Basic Marine Infrastructure for Northern Communities Initiative	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
Total ministry	189	161	2,214	1,670	21,571
189	161	1,216	1,459	11,201	—
4,941	12,173	19,208	123,665	—	199,520
Grand total	329,597	190,417	415,875	365,653	2,626,642
	320,235	147,200	314,541	312,827	2,342,133
	3,679,183	1,699,519	3,735,790	4,650,109	27,875,429

(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
—	—	—	—	—	104	—	—	—	104
—	—	—	—	—	190	—	—	—	190
—	—	—	—	—	313	—	—	—	313
9,871	—	—	—	—	9,871	—	—	—	9,871
3,203	3,743	—	—	—	6,946	—	—	—	6,946
767,183	49,278	26,969	—	—	971,104	—	—	252	971,356
—	—	33,000	—	861	37,318	1,726	1,421	25,124	65,589
—	—	961	—	—	13,842	3,637	—	9,936	27,415 ^(a)
—	—	36,732	—	861	64,480	7,295	1,421	36,924	110,120 ^(a)
—	—	—	—	—	—	30	217	207	454
—	—	—	—	—	—	350	27	109	486
—	—	—	—	—	62	2,372	617	3,596	6,647
—	—	—	—	—	4,284	—	—	—	4,284
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	148,276	—	—	—	148,276
—	—	15	—	—	15	—	—	—	15
—	—	301	—	450	1,129	—	—	—	1,129 ^(a)
30	384	1,005	40	532	4,786	—	—	—	4,786 ^(a)
10,580	12,606	1,505	—	2,154	38,789	18,831	16,324	4,591	78,535
11,134	12,031	1,592	—	2,176	26,933	17,124	17,124	7,166	68,347 ^(a)
21,714	24,637	3,097	—	4,330	65,722	35,955	33,448	11,757	146,882 ^(a)
1,482	241	228	2,170	856	10,993	153	—	153	11,299
2,677	241	228	426	591	4,940	306	—	153	5,399 ^(a)
31,597	6,870	6,872	14,035	11,962	112,892	3,595	250	3,792	120,529 ^(a)
—	—	—	—	—	—	7,175	—	—	7,175
—	—	—	—	—	—	5,404	—	—	5,404
—	—	—	—	—	—	17,210	—	—	17,210
21,933	12,847	34,748	2,170	3,871	101,374	27,915	17,962	30,075	177,326
17,014	16,015	3,082	426	3,217	53,980	26,821	17,151	17,364	115,316
820,524	81,169	74,675	14,075	17,685	1,367,635	66,427	35,736	56,321	1,526,119
4,674,234	611,676	1,086,133	2,008,475	1,988,621	14,297,323	145,079	100,815	148,732	14,691,949
3,565,052	511,240	695,479	1,274,384	1,438,101	10,921,192	96,854	92,646	114,022	11,224,714
37,490,645	8,364,383	13,081,681	17,119,339	14,113,072	131,809,150	1,274,020	723,791	955,407	134,762,368

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Section 10

Public Accounts of Canada
2021–2022

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				Total
	Salaries	Travel and living costs ¹	Other salaries	Other expenditures	
Intergovernmental Affairs, Infrastructure and Communities					
Office of the Chief Electoral Officer Federal Electoral Boundaries Commissions	120,079	54,540	1,690,205	1,422,738	3,287,562
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.					
Privy Council					
Privy Council Office Joint Public Inquiry into the Nova Scotia April 2020 Tragedy	645,814	47,283	3,542,755	6,766,585	11,002,437
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.					

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
Intergovernmental Affairs, Infrastructure and Communities	
Office of the Chief Electoral Officer	
Federal Electoral Boundaries Commissions	
Barry D.J (Commissioner)	865
Beatty B (Commissioner)	6,148
Bird K (Commissioner)	1,243
Bittner A (Commissioner)	1,547
Blais A (Commissioner)	320
Carbert L.I (Commissioner)	726
Carty K.R (Commissioner)	1,573
Eveleigh J.C (Commissioner)	3,633
Grondin C.R (Commissioner)	703
Johnson D (Commissioner)	3,138
Ladyman S (Commissioner)	12,151
Loewen P.J (Commissioner)	1,773
Massicotte L (Commissioner)	6,027
Riordon T (Commissioner)	2,989
Saunders K (Commissioner)	2,261
Thomas P (Commissioner)	826
Wilson D.R (Commissioner)	8,617
	54,540
Privy Council	
Privy Council Office	
Joint Public Inquiry into the Nova Scotia April 2020 Tragedy	
Fitch L (Commissioner)	25,173
Stanton K (Commissioner)	22,110
	47,283
Total.....	101,823

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.....	2	19,011	—	30,000	—	49,011
Crown-Indigenous Relations and Northern Affairs						
Department of Crown-Indigenous Relations and Northern Affairs	4	67,323	—	4,350	2,856	74,529
Employment, Workforce Development and Disability						
Inclusion						
Department of Employment and Social Development	5	93,789	1,396	29,242	—	124,427
Environment and Climate Change						
Parks Canada Agency.....	1	10,845	—	12,000	—	22,845
Finance						
Office of the Auditor General.....	2	29,204	—	13,261	—	42,465
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	12	297,208	—	58,705	1,043	356,956
Health						
Department of Health	1	7,283	—	18,000	—	25,283
Canadian Food Inspection Agency	3	37,468	—	46,000	—	83,468
Public Health Agency of Canada	2	76,663	—	27,202	—	103,865
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration.....	4	31,600	—	21,788	—	53,388
Immigration and Refugee Board.....	1	—	—	29,568	—	29,568
Indigenous Services						
Department of Indigenous Services	8	249,589	—	16,235	650	266,474
Innovation, Science and Industry						
Department of Industry	8	83,405	—	31,982	1,431	116,818
Atlantic Canada Opportunities Agency	3	4,470	—	20,105	828	25,403
Canadian Northern Economic Development Agency.....	10	309,904	43,504	8,958	—	362,366
Canadian Space Agency	1	19,491	—	5,276	—	24,767
Department of Western Economic Diversification	1	—	—	47,289	—	47,289
National Research Council of Canada	4	108,456	—	44,789	204	153,449
Statistics Canada	4	51,524	—	43,800	—	95,324
Intergovernmental Affairs, Infrastructure and Communities						
Office of Infrastructure of Canada.....	2	23,843	—	36,000	—	59,843
Justice						
Canadian Human Rights Commission	1	—	—	10,018	—	10,018
Office of the Director of Public Prosecutions	1	—	—	950	—	950
National Defence						
Department of National Defence	524	64,945,827	4,100,274	18,832,104	87,797	87,966,002
Military Grievances External Review Committee.....	1	47,007	—	—	—	47,007
National Revenue						
Canada Revenue Agency.....	3	626	—	3,212	—	3,838

Education costs—concluded

(in dollars)

Department and agency	Number of employees	Salaries ¹	Travel and living costs	Tuition fees ²	Other expenditures	Total
Natural Resources						
Department of Natural Resources.....	7	201,981	—	55,000	—	256,981
Canadian Energy Regulator.....	3	86,061	—	—	—	86,061
Public Safety						
Department of Public Safety and Emergency Preparedness.....	1	64,751	—	13,000	2,000	79,751
Canada Border Services Agency	5	—	—	46,185	—	46,185
Correctional Service of Canada.....	1	—	—	12,552	—	12,552
Royal Canadian Mounted Police	2	44,882	—	11,675	500	57,057
Public Services and Procurement						
Department of Public Works and Government Services	6	130,475	—	25,473	—	155,948
Shared Services Canada	1	23,524	—	28,000	—	51,524
Transport						
Department of Transport	15	167,413	103,046	521,737	—	792,196
Treasury Board						
Treasury Board Secretariat	3	28,484	—	36,000	—	64,484
Women, Gender Equality and Youth						
Department for Women and Gender Equality.....	1	8,892	—	18,000	—	26,892
Total.....	653	67,270,999	4,248,220	20,158,456	97,309	91,774,984

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 2021–2022
Cash and accounts receivable	
Department of Employment and Social Development	
Interest on bank deposits.....	53,297
Department of Finance	
Interest on bank deposits.....	<u>271,510,118</u>
Total cash and accounts receivable.....	<u>271,563,415</u>
Foreign exchange accounts	
Department of Finance	
International Monetary Fund—Transfer of profits	
Loans	130,606
Subscriptions.....	<u>3,856,771</u>
International reserves held in the Exchange Fund Account	
Transfer of profits	<u>709,321,002</u>
Total foreign exchange accounts	<u>713,308,379</u>
Loans, investments and advances	
Enterprise Crown corporations and other government business enterprises	
Bank of Canada	
Dividends	735,000,000
Transfer of profits.....	<u>2,389,672,521</u>
	3,124,672,521
Business Development Bank of Canada	
Interest.....	91,820,057
Canada Development Investment Corporation	
Dividends	96,000,000
Canada Lands Company Limited	
Dividends	10,000,000
Canada Mortgage and Housing Corporation	
Dividends	2,180,000,000
Interest.....	<u>355,142,589</u>
	2,535,142,589
Export Development Canada (Canada Account)	
Interest.....	590,013,947
Farm Credit Canada	
Dividends	560,100,000
Interest.....	<u>207,084,888</u>
	767,184,888
Royal Canadian Mint	
Dividends	78,900,000

Return on investments—continued

(in dollars)

Description	Amount realized in 2021–2022
Other government business enterprises	
Other than interest	
Department of Transport	
Belledune Port Authority	168,887
Halifax Port Authority	2,187,806
Hamilton-Oshawa Port Authority	1,643,645
Montreal Port Authority	4,386,939
Nanaimo Port Authority.....	178,274
Port Alberni Port Authority	93,186
Prince Rupert Port Authority	3,168,905
Quebec Port Authority.....	2,171,073
Saguenay Port Authority.....	119,637
Saint John Port Authority	760,986
Sept-Îles Port Authority	886,193
St John's Port Authority	151,975
Thunder Bay Port Authority	74,212
Toronto Port Authority	830,960
Trois-Rivières Port Authority	287,731
Vancouver Fraser Port Authority	7,515,838
Windsor Port Authority	36,596
	<u>24,662,843</u>
Total enterprise Crown corporations and other government business enterprises	<u>7,318,396,845</u>
National governments including developing countries	
Department of Foreign Affairs, Trade and Development	
International Development Assistance	
Loans to developing countries.....	(16,295,758)
International organizations	
Department of Finance	
International Monetary Fund	
Poverty Reduction and Growth Trust	1,129,883
International Development Association	
Interests.....	<u>910,000</u>
Total International organizations.....	<u>2,039,883</u>
Other loans, investments and advances	
Atlantic Canada Opportunities Agency	
Dividends on investments	4,876
Department of Agriculture and Agri-Food	
Canadian Dairy Commission—Interest.....	111,539
Hog industry loan loss reserve program	576,930
Department of Crown-Indigenous Relations and Northern Affairs	
Inuit loan fund	3,930
Department of Employment and Social Development	
Interest on Canada apprentice loans.....	108
Interest on Canada student loans	12,228,409
Payments received for discounted portion of loans	1,154,435
Department of Finance	
Federal-provincial fiscal arrangements	58,944
Financial Consumer Agency of Canada.....	19,481
Optional Services Revolving Fund	29,446

Return on investments—concluded

(in dollars)

Description	Amount realized in 2021–2022
Department of Foreign Affairs, Trade and Development	
Personnel posted abroad	93,087
Department of Indigenous Services	
Indian Economic Development Guaranteed Loans Program	10,787
On-Reserve Housing Guaranteed Loans Program.....	88,891
Department of Industry	
Interest on loans receivable.....	8,323,671
Export Development Canada (Canada Account)	
Development of export trade—Interest	
Total other loans, investments and advances	46,359,648
Total loans, investments and advances	7,350,500,618
<hr/>	
Other accounts	
Department of Foreign Affairs, Trade and Development	
Interest on mission bank accounts.....	16,557
Department of National Defence	
Interest earned from funds on deposit with suppliers/banks	2,680,003
Interest on loans to employees posted abroad	159,728
Security deposit (outside Canada posting)	647
Department of Transport	
Ridley Terminals Inc—Interest.....	57,367
Royal Canadian Mounted Police	
Loans and advances to persons posted abroad—Interest	13,206
Total other accounts	2,927,508
Total return on investments	8,338,299,920
<hr/>	
Summary	
Dividends	3,660,004,876
Interest	1,549,496,866
Transfer of profits	3,102,980,900
Other	25,817,278
Total.....	8,338,299,920

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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 \$80,714,988) 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					
Minister of Agriculture and Agri-Food					
Honourable M-C Bibeau	April 1, 2021 to March 31, 2022	1,035,717	51,098	200	7,152
Canadian Heritage					
Department of Canadian Heritage					
Ministers of Canadian Heritage					
Honourable P Rodriguez	October 26, 2021 to March 31, 2022	765,418	27,079	2,217	—
Honourable S Guilbeault	April 1, 2021 to October 26, 2021	1,312,362	14,869	499	26,465
Minister for Women and Gender Equality and Youth					
Honourable M Ien	October 26, 2021 to March 31, 2022	18,099	1,948	—	—
Minister of Diversity and Inclusion and Youth					
Honourable B Chagger.....	April 1, 2021 to October 26, 2021	671,906	2,740	—	—
Minister of Housing and Diversity and Inclusion					
Honourable A Hussen	October 26, 2021 to March 31, 2022	141,973	3,314	20	—
Minister of Official Languages and Minister responsible for the Atlantic Canada Opportunities Agency					
Honourable G Petitpas Taylor	October 26, 2021 to March 31, 2022	278,087	19,932	—	—
Minister of Sport					
Honourable P St-Onge.....	October 26, 2021 to March 31, 2022	357,768	30,619	2,264	87
		3,545,613	100,501	5,000	26,552
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Ministers of Crown-Indigenous Relations					
Honourable M Miller	October 26, 2021 to March 31, 2022	845,987	20,070	—	—
Honourable C Bennett.....	April 1, 2021 to October 26, 2021	585,593	1,424	—	—
Minister of Northern Affairs					
Honourable D Vandal.....	April 1, 2021 to March 31, 2022	832,972	16,632	—	—
		2,264,552	38,126	—	—
Economic Development Agency of Canada for the Regions of Quebec					
Economic Development Agency of Canada for the Regions of Quebec					
Minister of Economic Development and Official Languages					
Honourable M Joly.....	April 1, 2021 to October 26, 2021	95,941	4,884	—	—

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
—	—	318	—	76	—	1,094,561
—	—	329	—	2,240	(810)	796,473
7,440	—	38	—	—	4,980	1,366,653
—	—	—	—	—	—	20,047
—	—	—	—	—	—	674,646
—	—	—	—	—	—	145,307
—	—	—	—	—	—	298,019
—	—	287	—	—	517	391,542
7,440	—	654	—	2,240	4,687	3,692,687
—	—	367	—	—	—	866,424
—	—	18	—	—	163	587,198
—	—	53	—	—	—	849,657
—	—	438	—	—	163	2,303,279
—	—	—	—	—	—	100,825

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 Honourable P St-Onge	October 26, 2021 to March 31, 2022	150,000 245,941	25,000 29,884	— —	— —
Employment, Workforce Development and Disability Inclusion					
Department of Employment and Social Development Minister of Employment, Workforce Development and Disability Inclusion Honourable C Qualtrough	October 26, 2021 to March 31, 2022	604,378	3,523	—	2,050
Minister of Employment, Workforce Development and Disability Inclusion—Portfolio of Disability Inclusion Honourable C Qualtrough	April 1, 2021 to October 26, 2021	115,058	—	—	586
Minister of Employment, Workforce Development and Disability Inclusion—Portfolio of Employment and Workforce Development Honourable C Qualtrough	April 1, 2021 to October 26, 2021	785,414	9,765	—	—
Minister for Women and Gender Equality and Youth—Portfolio of Gender Equality Honourable M Ien	October 26, 2021 to March 31, 2022	247,833	2,057	514	995
Minister for Women and Gender Equality and Youth—Portfolio of Youth Honourable M Ien	October 26, 2021 to March 31, 2022	18,099	1,948	—	—
Ministers of Families, Children and Social Development Honourable K Gould	October 26, 2021 to March 31, 2022	529,209	19,947	749	—
Honourable A Hussen	April 1, 2021 to October 26, 2021	830,016	69,655	327	—
Minister of Housing and Diversity and Inclusion—Portfolio of Diversity Honourable A Hussen	October 26, 2021 to March 31, 2022	141,973	3,314	20	—
Minister of Housing and Diversity and Inclusion—Portfolio of Inclusion Honourable A Hussen	October 26, 2021 to March 31, 2022	37,170	3,314	20	—
Ministers of Labour Honourable S O'Regan	October 26, 2021 to March 31, 2022	565,893	77,856	1,042	—
Honourable F Tassi	April 1, 2021 to October 26, 2021	779,965	229	—	—
Ministers of Seniors Honourable K Khera	October 26, 2021 to March 31, 2022	357,398	9,650	—	—
Honourable D Schulte	April 1, 2021 to October 26, 2021	766,112	3,785	—	—
		5,778,518	205,043	2,672	3,631
Environment and Climate Change					
Department of the Environment Ministers of Environment and Climate Change Honourable S Guilbeault	October 26, 2021 to March 31, 2022	756,068	37,043	—	1,200
Honourable J Wilkinson	April 1, 2021 to October 26, 2021	1,245,608	13,990	118	11,450
		2,001,676	51,033	118	12,650
Finance					
Department of Finance Minister of Finance Honourable C Freeland	April 1, 2021 to March 31, 2022	1,761,312	27,421	1,009	382
Associate Minister of Finance Honourable R Boissonnault	October 26, 2021 to March 31, 2022	13,137	—	—	—

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 subsidiaries and payments (12)	Total gross expenditures
—	—	—	—	—	—	175,000
—	—	—	—	—	—	275,825
—	—	760	—	—	29	610,740
—	—	—	—	—	—	115,644
—	—	305	—	—	—	795,484
—	—	239	—	273	—	251,911
—	—	—	—	—	—	20,047
—	—	188	—	871	—	550,964
—	—	324	—	—	—	900,322
—	—	—	—	—	—	145,307
—	—	—	—	—	—	40,504
—	—	557	—	215	—	645,563
—	—	61	—	—	7	780,262
—	—	1,202	—	162	—	368,412
200	—	1,493	—	—	12	771,602
200	—	5,129	—	1,521	48	5,996,762
—	—	669	—	—	—	794,980
—	—	149	—	—	—	1,271,315
—	—	818	—	—	—	2,066,295
581	—	1,954	—	—	—	1,792,659
—	—	2,341	—	—	—	15,478

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 Middle Class Prosperity and Associate Minister of Finance Honourable M Fortier.....	April 1, 2021 to October 26, 2021	513,659 2,288,108	— 27,421	206 1,215	5,325 5,707
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans Ministers of Fisheries, Oceans and the Canadian Coast Guard Honourable J Murray Honourable B Jordan.....	October 26, 2021 to March 31, 2022 April 1, 2021 to October 26, 2021	561,167 790,802 1,351,969	17,553 9,319 26,872	— — —	— — 178
Global Affairs					
Department of Foreign Affairs, Trade and Development Ministers of Foreign Affairs Honourable M Joly..... Honourable M Garneau	October 26, 2021 to March 31, 2022 April 1, 2021 to October 26, 2021	753,140 1,131,375 4,250,068	20,178 5,620 83,745	2,106 581 10,488	4,425 — 23,422
Pacific Economic Development Agency of Canada Minister responsible for the Pacific Economic Development Agency of Canada Honourable H S Sajjan.....	April 1, 2021 to March 31, 2022	1,329,877 4,379,968	46,381 83,745	4,762 10,488	14,563 45,122
Health					
Department of Health Ministers of Health Honourable J-Y Duclos..... Honourable P Hajdu.....	October 26, 2021 to March 31, 2022 April 1, 2021 to October 26, 2021	626,442 1,037,530 2,131,071	15,000 25,655 50,994	986 — 1,676	500 264 764
Minister of Mental Health and Addictions and Associate Minister of Health Honourable C Bennett.....	October 26, 2021 to March 31, 2022	467,099 1,409,909	10,339 60,271	690 633	— 10,350
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration Ministers of Immigration, Refugees and Citizenship Honourable S Fraser..... Honourable M Mendicino	October 26, 2021 to March 31, 2022 April 1, 2021 to October 26, 2021	502,032 907,877 1,484,928	23,288 36,983 57,466	438 195 633	7,375 2,975 726
Indigenous Services					
Department of Indigenous Services Ministers of Indigenous Services Honourable P Hajdu..... Honourable M Miller	October 26, 2021 to March 31, 2022 April 1, 2021 to October 26, 2021	722,544 762,384 1,484,928	20,152 37,314 57,466	— — —	205 521 726

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 subsidiaries and payments (12)	Total gross expenditures
—	—	305	—	—	—	519,495
581	—	4,600	—	—	—	2,327,632
—	—	—	—	—	—	578,720
—	64	170	—	—	109	800,642
—	64	170	—	—	109	1,379,362
258	—	205	—	—	—	780,312
—	—	—	—	25	—	1,137,601
200	—	426	—	50	—	328,234
—	—	—	—	—	—	727,157
248	—	14	—	—	—	1,395,845
706	—	645	—	75	—	4,369,149
—	—	—	—	—	—	151,600
706	—	645	—	75	—	4,520,749
—	—	1,849	—	32	—	644,809
—	—	173	—	140	6,049	1,069,811
—	—	1,119	—	—	—	479,247
—	—	3,141	—	172	6,049	2,193,867
132	—	—	—	423	—	533,688
99	—	178	—	—	—	948,307
231	—	178	—	423	—	1,481,995
—	—	—	—	—	—	742,901
—	—	—	—	—	—	800,219
—	—	—	—	—	—	1,543,120

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)
Innovation, Science and Industry					
Department of Industry					
Minister of Innovation, Science and Industry					
Honourable F-P Champagne	April 1, 2021 to March 31, 2022	1,899,142	83,062	553	6,682
Minister for Women and Gender Equality and Rural Economic Development					
Honourable M Monsef	April 1, 2021 to October 26, 2021	106,530	545	—	—
Minister of Economic Development and Official Languages					
Honourable M Joly.....	April 1, 2021 to October 26, 2021	696,665	18,736	—	480
Minister of International Trade, Export Promotion, Small Business and Economic Development					
Honourable M Ng	October 26, 2021 to March 31, 2022	190,000	—	—	—
Minister of Rural Economic Development					
Honourable G Hutchings.....	October 26, 2021 to March 31, 2022	364,294	40,047	1,340	—
Minister of Small Business, Export Promotion and International Trade					
Honourable M Ng	April 1, 2021 to October 26, 2021	190,000	—	—	—
Minister of Tourism and Associate Minister of Finance					
Honourable R Boissonnault.....	October 26, 2021 to March 31, 2022	404,696	10,554	194	40
		3,851,327	152,944	2,087	7,202
Atlantic Canada Opportunities Agency					
Minister of Economic Development and Official Languages					
Honourable M Joly.....	April 1, 2021 to October 26, 2021	104,393	—	—	—
Minister of Official Languages and Minister responsible for Atlantic Canada Opportunities Agency					
Honourable G Petitpas Taylor	October 26, 2021 to March 31, 2022	87,817	21,053	—	—
		192,210	21,053	—	—
Canadian Northern Economic Development Agency					
Minister of Economic Development					
Honourable M Joly.....	April 1, 2021 to October 26, 2021	136,570	64	—	—
Minister responsible for the Canadian Northern Economic Development Agency					
Honourable D Vandal.....	October 26, 2021 to March 31, 2022	—	—	—	22,500
		136,570	64	—	22,500
Department of Western Economic Diversification					
Minister of Economic Development					
Honourable M Joly.....	April 1, 2021 to October 26, 2021	99,025	137	—	—
Minister responsible for Prairies Economic Development Canada					
Honourable D Vandal.....	October 26, 2021 to March 31, 2022	22,500	6,765	—	—
		121,525	6,902	—	—
Federal Economic Development Agency for Southern Ontario					
Minister of Economic Development and Official Languages					
Honourable M Joly.....	April 1, 2021 to October 26, 2021	102,467	—	—	—
Minister of Federal Economic Development Agency for Southern Ontario					
Honourable H Jaczek	October 26, 2021 to March 31, 2022	338,787	3,617	—	258
		441,254	3,617	—	258
		4,742,886	184,580	2,087	29,960

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 subsidiaries and payments (12)	Total gross expenditures
204	—	199	—	—	737	1,990,579
—	—	—	—	—	—	107,075
—	—	691	—	—	2,690	719,262
—	—	—	—	—	—	190,000
—	475	1,279	—	3,636	(879)	410,192
—	—	—	—	—	—	190,000
—	—	21	—	—	—	415,505
204	475	2,190	—	3,636	2,548	4,022,613
—	—	—	—	—	—	104,393
608	—	—	—	—	—	109,478
608	—	—	—	—	—	213,871
—	—	—	—	—	—	136,634
—	—	—	—	—	—	22,500
—	—	—	—	—	—	159,134
—	—	—	—	—	—	99,162
—	—	—	—	—	—	29,265
—	—	—	—	—	—	128,427
—	—	—	—	—	—	102,467
—	—	3,630	—	2,867	—	349,159
—	—	3,630	—	2,867	—	451,626
812	475	5,820	—	6,503	2,548	4,975,671

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)
Intergovernmental Affairs, Infrastructure and Communities					
Office of Infrastructure of Canada					
Minister of Intergovernmental Affairs, Infrastructure and Communities					
Honourable D LeBlanc.....	October 26, 2021 to March 31, 2022	312,670	—	—	—
Minister of Housing and Diversity and Inclusion					
Honourable A Hussen	October 26, 2021 to March 31, 2022	118,630	37,543	120	—
Minister of Infrastructure and Communities					
Honourable C McKenna.....	April 1, 2021 to October 26, 2021	709,571	41,546	—	—
Minister of Rural Economic Development and for Women and Gender Equality					
Honourable M Monsef.....	April 1, 2021 to October 26, 2021	106,530	545	—	—
		1,247,401	79,634	120	—
Justice					
Department of Justice					
Minister of Justice and Attorney General of Canada					
Honourable D Lametti.....	April 1, 2021 to March 31, 2022	1,775,152	24,230	263	10,729
National Defence					
Department of National Defence					
Ministers of National Defence					
Honourable A Anand	October 26, 2021 to March 31, 2022	831,186	649	—	—
Honourable H S Sajjan.....	April 1, 2021 to December 26, 2021	793,497	20,871	—	426
Associate Minister of National Defence					
Honourable L MacAulay.....	April 1, 2021 to March 31, 2022	70,400	—	—	—
		1,695,083	21,520	—	426
National Revenue					
Canada Revenue Agency					
Minister of National Revenue					
Honourable D Lebouthillier	April 1, 2021 to March 31, 2022	850,512	20,163	9	2,845
Natural Resources					
Department of Natural Resources					
Ministers of Natural Resources					
Honourable J Wilkinson.....	October 26, 2021 to March 31, 2022	601,317	54,194	—	235
Honourable S O'Regan.....	April 1, 2021 to October 26, 2021	870,159	5,330	278	—
		1,471,476	59,524	278	235
Privy Council					
Privy Council Office					
Prime Minister					
Right Honourable J Trudeau	April 1, 2021 to March 31, 2022	9,383,328	214,476	793	71,596
Deputy Prime Minister and Minister of Finance					
Honourable C Freeland	April 1, 2021 to March 31, 2022	1,222,435	31,045	—	5,180
Deputy Prime Minister and Minister of Finance—Exempt Staff working in Ministers' Regional Offices ¹					
Honourable C Freeland	April 1, 2021 to March 31, 2022	1,010,981	11,165	—	—
Leaders of the Government in the House of Commons					
Honourable M Holland.....	October 26, 2021 to March 31, 2022	1,707,148	8,724	—	—
Honourable P Rodriguez	April 1, 2021 to October 26, 2021	977,915	737	427	—

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 subsidiaries and payments (12)	Total gross expenditures
—	—	—	—	—	—	312,670
—	—	—	—	—	—	156,293
—	—	—	—	—	—	751,117
—	—	—	—	—	—	107,075
—	—	—	—	—	—	1,327,155
7,715	—	2,015	—	1,134	—	1,821,238
—	—	—	—	9,700	—	841,535
—	—	209	—	526	—	815,529
—	—	—	—	—	—	70,400
—	—	209	—	10,226	—	1,727,464
—	—	1,230	—	—	—	874,759
—	—	—	—	2,950	—	658,696
—	—	—	—	2,840	—	878,607
—	—	—	—	5,790	—	1,537,303
—	5,403	83,586	—	—	—	9,759,182
—	—	—	—	—	—	1,258,660
—	—	—	—	—	—	1,022,146
—	—	181	—	229	—	1,716,282
—	—	—	—	—	—	979,079

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 Intergovernmental Affairs, Infrastructure and Communities					
Honourable D LeBlanc.....	October 26, 2021 to March 31, 2022	628,227	19,373	—	—
President of the Queen's Privy Council for Canada and Minister of Emergency Preparedness					
Honourable B Blair	October 26, 2021 to March 31, 2022	133,037	11,267	—	—
President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs					
Honourable D LeBlanc.....	April 1, 2021 to October 26, 2021	1,027,652	12,133	43	75
Special Representative for the Prairies					
Honourable J Carr	April 1, 2021 to October 26, 2021	518,208	4,560	—	—
		16,608,931	313,480	1,263	76,851
Public Safety					
Department of Public Safety and Emergency Preparedness					
Minister of Emergency Preparedness					
Honourable B Blair	October 26, 2021 to March 31, 2022	217,573	15,450	—	—
Minister of Public Safety					
Honourable M Mendicino	October 26, 2021 to March 31, 2022	659,412	23,853	40	1,554
Minister of Public Safety and Emergency Preparedness					
Honourable B Blair	April 1, 2021 to October 26, 2021	1,040,945	10,227	36	1,614
		1,917,930	49,530	76	3,168
Public Services and Procurement					
Department of Public Works and Government Services					
Ministers of Public Services and Procurement					
Honourable F Tassi	October 26, 2021 to March 31, 2022	636,363	1,481	—	—
Honourable A Anand	April 1, 2021 to October 26, 2021	1,109,409	5,686	—	—
		1,745,772	7,167	—	—
Transport					
Department of Transport					
Minister of Transport					
Honourable O Alghabra	April 1, 2021 to March 31, 2022	1,510,537	97,877	1,380	4,255
Treasury Board					
Treasury Board Secretariat					
Presidents of the Treasury Board					
Honourable M Fortier.....	October 26, 2021 to March 31, 2022	513,062	—	480	—
Honourable J-Y Duclos	April 1, 2021 to October 26, 2021	693,802	—	55	—
Minister of Digital Government					
Honourable J Murray	April 1, 2021 to October 26, 2021	567,080	237	769	—
		1,773,944	237	1,304	—
Veterans Affairs					
Department of Veterans Affairs					
Minister of Veterans Affairs					
Honourable L MacAulay.....	April 1, 2021 to March 31, 2022	1,253,234	38,234	—	6,824

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 subsidiaries and payments (12)	Total gross expenditures
—	—	—	—	—	—	647,600
—	—	—	—	—	—	144,304
—	—	—	—	—	—	1,039,903
—	—	—	—	—	—	522,768
—	5,403	83,767	—	229	—	17,089,924
—	—	—	—	—	—	233,023
—	—	201	—	1,341	—	686,401
—	—	484	—	—	—	1,053,306
—	—	685	—	1,341	—	1,972,730
—	—	—	—	—	—	637,844
—	—	17	—	—	—	1,115,112
—	—	17	—	—	—	1,752,956
—	42	2,883	—	3,424	—	1,620,398
—	—	309	—	—	—	513,851
—	—	420	—	—	312	694,589
—	—	—	—	194	—	568,280
—	—	729	—	194	312	1,776,720
853	—	—	—	—	658	1,299,803

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)
Women, Gender Equality and Youth					
Department of Women and Gender Equality					
Minister for Women and Gender Equality					
and Rural Economic Development					
Honourable M Monsef	April 1, 2021 to October 26, 2021	720,926	269	–	–
Minister for Women and Gender Equality					
and Youth					
Honourable M Len	October 26, 2021 to March 31, 2022	271,257	1,142	1,384	1,945
Minister of Housing and Diversity and					
Inclusion					
Honourable A Hussen	October 26, 2021 to March 31, 2022	37,170	3,314	20	–
		1,029,353	4,725	1,404	1,945
Other²	Not applicable	1,030	–	–	–
Total		65,541,211	1,683,355	30,186	250,070

¹ Responsibility for all Ministers' Regional Offices fall under the Privy Council Office. As a result, all related expenditures are represented under the Privy Council Office portfolio.

² Expenditures relate to former Minister's offices, which were paid out in the 2021-2022 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 subsidiaries and payments (12)	Total gross expenditures
—	—	132	—	941	—	722,268
—	—	310	—	273	—	276,311
—	—	—	—	—	—	40,504
—	—	442	—	1,214	—	1,039,083
—	—	—	—	—	—	1,030
18,538	5,984	113,888	—	34,562	14,574	67,692,368

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 2021–2022"
- 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		
Minister of Agriculture and Agri-Food		
Honourable M-C Bibeau	1	12,688
Parliamentary Secretary to the Minister of Agriculture and Agri-Food		
N Ellis	1	306
Canadian Heritage		
Ministers of Canadian Heritage		
Honourable S Guilbeault	1	2,194
Honourable P Rodriguez	1	2,837
Minister for Women and Gender Equality and Youth		
Honourable M Ien	1	314
Minister of Housing and Diversity and Inclusion		
Honourable A Husson	1	2,423
Minister of Official Languages and Minister responsible for the Atlantic Canada Opportunities Agency		
Honourable G Petitpas Taylor	1	2,135
Minister of Sport		
Honourable P St-Onge.....	1	5,746
Crown-Indigenous Relations and Northern Affairs		
Ministers of Crown-Indigenous Relations		
Honourable C Bennett	1	302
Honourable M Miller.....	1	6,430
Minister of Northern Affairs		
Honourable D Vandal.....	1	7,805
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		
Honourable P St-Onge.....	1	25,000
Employment, Workforce Development and Disability Inclusion		
Minister of Employment, Workforce Development and Disability Inclusion—Portfolio of Employment and Workforce Development		
Honourable C Qualtrough	1	6,999
Minister for Women and Gender Equality and Youth—Portfolio of Gender Equality		
Honourable M Ien	1	1,739
Minister for Women and Gender Equality and Youth—Portfolio of Youth		
Honourable M Ien	1	314
Ministers of Families, Children and Social Development		
Honourable K Gould	1	6,655
Honourable A Husson	1	24,966
Parliamentary Secretary to the Minister of Families, Children and Social Development		
A Vaughan	1	5,577

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

Ministry and minister	Vote	Amount
Minister of Housing and Diversity and Inclusion—Portfolio of Diversity Honourable A Hussen.....	1	2,424
Minister of Housing and Diversity and Inclusion—Portfolio of Inclusion Honourable A Hussen.....	1	2,424
Minister of Labour Honourable S O'Regan	1	30,392
Minister of Seniors Honourable K Khera	1	2,646
Environment and Climate Change		
Ministers of Environment and Climate Change Honourable S Guilbeault	1	30,871
Honourable J Wilkinson	1	17,385
Finance		
Minister of Finance Honourable C Freeland.....	1	45,366
Fisheries, Oceans and the Canadian Coast Guard		
Ministers of Fisheries, Oceans and the Canadian Coast Guard Honourable B Jordan.....	1	2,927
Honourable J Murray.....	1	12,078
Global Affairs		
Ministers of Foreign Affairs Honourable M Garneau	1	4,396
Honourable M Joly	1	38,923
Ministers of International Development Honourable K Gould	1	2,537
Honourable H S Sajan	1	32,594
Minister of International Trade, Export Promotion, Small Business and Economic Development Honourable M Ng.....	1	54,817
Health		
Ministers of Health Honourable J-Y Duclos	1	9,625
Honourable P Hajdu	1	9,795
Minister of Mental Health and Addictions and Associate Minister of Health Honourable C Bennett	1	4,117
Immigration, Refugees and Citizenship		
Ministers of Immigration, Refugees and Citizenship Honourable S Fraser.....	1	17,709
Honourable M Mendicino	1	11,849
Indigenous Services		
Ministers of Indigenous Services Honourable P Hajdu	1	3,272
Honourable M Miller.....	1	7,788
Parliamentary secretary to the Minister of Indigenous Services P Damoff.....	1	68
Innovation, Science and Industry		
Minister of Innovation, Science and Industry Honourable F-P Champagne.....	1	40,430
Parliamentary secretary to the Minister of Innovation, Science and Industry A Ehsassi.....	1	2,898
Minister of Economic Development Honourable M Joly	1	201
Minister of Economic Development and Official Languages Honourable M Joly	1	6,604
Parliamentary secretaries to the Minister of Economic Development and Official Languages É Brière	1	540
T Sheehan.....	1	605
Minister of Official Languages and Minister responsible for Atlantic Canada Opportunities Agency Honourable G Petitpas Taylor	1	5,987
Minister of Rural Economic Development Honourable G Hutchings	1	11,082
Minister of Tourism and Associate Minister of Finance Honourable R Boissonnault.....	1	2,301
Minister responsible for Prairies Economic Development Canada Honourable D Vandal.....	1	6,765

Travel expenditures of ministers and parliamentary secretaries—concluded

(in dollars)

Ministry and minister	Vote	Amount
Intergovernmental Affairs, Infrastructure and Communities		
Minister of Infrastructure and Communities		
Honourable C McKenna.....	1	12,211
Parliamentary Secretary to the Minister of Infrastructure and Communities		
A Fillmore	1	1,605
Minister of Housing and Diversity and Inclusion		
Honourable A Hussen	1	14,540
Justice		
Minister of Justice and Attorney General of Canada		
Honourable D Lametti	1	7,113
National Defence		
Ministers of National Defence		
Honourable A Anand.....	1	4,630
Honourable H S Sajan	1	1,072
National Revenue		
Minister of National Revenue		
Honourable D Lebouthillier.....	1	6,692
Natural Resources		
Ministers of Natural Resources		
Honourable S O'Regan	1	49
Honourable J Wilkinson	1	60,782
Parliamentary secretaries to the Minister of Natural Resources		
J Dabrusin	1	592
M Serre	1	1,225
Privy Council		
Deputy Prime Minister and Minister of Finance		
Honourable C Freeland	1	10,906
Minister of Intergovernmental Affairs, Infrastructure and Communities		
Honourable D Leblanc	1	304
Leader of the Government in the House of Commons		
Honourable P Rodriguez	1	487
Public Safety		
Minister of Public Safety		
Honourable M Mendicino	1	23,853
Minister of Emergency Preparedness		
Honourable B Blair	1	15,450
Minister of Public Safety and Emergency Preparedness		
Honourable B Blair	1	10,227
Transport		
Minister of Transport		
Honourable O Alghabra	1	16,313
Veterans Affairs		
Minister of Veterans Affairs		
Honourable L MacAulay	1	9,786
Women, Gender Equality and Youth		
Minister for Women and Gender Equality and Youth		
Honourable M Ien	1	1,739
Minister of Housing and Diversity and Inclusion		
Honourable A Hussen	1	2,423
Total.....		737,845

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	
Minister of Agriculture and Agri-Food Honourable M-C Bibeau	6,970
Employment, Workforce Development and Disability Inclusion	
Minister of Employment, Workforce Development and Disability Inclusion—Portfolio of Employment and Workforce Development Honourable C Qualtrough	14,928
Minister for Women and Gender Equality and Youth—Portfolio of Gender Equality Honourable M Ien	4,815
Minister of Labour Honourable S O'Regan	715
Environment and Climate Change	
Ministers of Environment and Climate Change Honourable S Guilbeault	62,241
Honourable J Wilkinson	17,828
Finance	
Minister of Finance Honourable C Freeland.....	92,124
Fisheries, Oceans and the Canadian Coast Guard	
Minister of Fisheries, Oceans and the Canadian Coast Guard Honourable J Murray.....	9,473
Global Affairs	
Ministers of Foreign Affairs Honourable M Garneau	7,675
Honourable M Joly	119,809
Minister of International Development Honourable H S Sajjan	91,897
Minister of International Trade, Export Promotion, Small Business and Economic Development Honourable M Ng.....	98,380
Immigration, Refugees and Citizenship	
Ministers of Immigration, Refugees and Citizenship Honourable S Fraser.....	17,213
Honourable M Mendicino	2,080
Innovation, Science and Industry	
Minister of Innovation, Science and Industry Honourable F-P Champagne.....	59,177
Minister of Official Languages and Minister responsible for Atlantic Canada Opportunities Agency Honourable G Petitpas Taylor	10,489
Justice	
Minister of Justice and Attorney General of Canada Honourable D Lametti.....	5,104
National Defence	
Ministers of National Defence Honourable A Anand.....	33,221
Honourable H S Sajjan	1,072
Natural Resources	
Minister of Natural Resources Honourable J Wilkinson	81,593
Public Safety	
Minister of Public Safety Honourable M Mendicino	16,196
Minister of Emergency Preparedness Honourable B Blair	244

International travel expenditures of ministers, parliamentary secretaries and ministers' staff—concluded

(in dollars)

Ministry and minister	Amount
Transport	
Minister of Transport	
Honourable O Alghabra	23,696
Women, Gender Equality and Youth	
Minister for Women and Gender Equality and Youth	
Honourable M Ien	4,815
Total.....	781,755

Section 11

*Public Accounts of Canada
2021–2022*

Other miscellaneous information

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Employment, Workforce Development and Disability Inclusion Department of Employment and Social Development

Compensation payments and administration expenditures¹

(in dollars)

Description	Compensation payments ²	Administration expenditures ³	Total payments
Newfoundland and Labrador.....	3,359,053	1,059,613	4,418,666
Prince Edward Island	426,662	148,799	575,461
Nova Scotia—Federal.....	15,588,513	4,806,641	20,395,154
Nova Scotia—Other claim under the Enterprise Cape Breton Corporation	7,654,427	2,404,860	10,059,287
Nova Scotia—Automatic assumption claim under the Enterprise Cape Breton Corporation	2,318,923	754,095	3,073,018
Nova Scotia—Silicosis claim under the Enterprise Cape Breton Corporation	119,770	36,470	156,240
New Brunswick	8,539,553	2,018,698	10,558,251
Quebec.....	22,876,909	5,107,346	27,984,255
Ontario.....	53,878,723	10,556,855	64,435,578
Manitoba.....	3,666,539	2,004,473	5,671,012
Saskatchewan.....	4,887,274	2,463,489	7,350,763
Alberta.....	22,032,000	5,079,337	27,111,337
British Columbia.....	30,324,913	12,650,000	42,974,913
Claim cost payments to locally engaged employees outside Canada (Section 7).....	31,788	—	31,788
	175,705,047	49,090,676	224,795,723
Less: recoveries			
Claim and administration expenses recovered from Crown agencies.....	34,510,291	11,923,504	46,433,795
Claim and administration expenses recovered from other Government departments	111,613,556	32,452,853	144,066,409
Claim and administration expenses recoveries related to employment insurance.....	136,670	36,330	173,000
	146,260,517	44,412,687	190,673,204
Net expenditures⁴	29,444,530	4,677,989	34,122,519

¹ These payments and expenditures are charged to a statutory spending authority called "Payments of compensation respecting government employees (*Government Employees 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*); and,
(b) 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 Addis Ababa (Ethiopia)—African Union Summit, Kuwait City (Kuwait), Dakar (Senegal), Munich (Germany)—Munich Security Conference, February 6-15, 2020.....	879
Prime Minister's Visit to Carbis Bay (United Kingdom)—G7 Leaders' Summit, June 11-13, 2021	432,197
Prime Minister's Visit to Brussels (Belgium)—NATO Leaders' Summit, June 14, 2021	208,130
Prime Minister's Visit to The Hague (Netherlands), October 28-29, 2021	198,502
Prime Minister's Visit to Rome (Italy)—G20 Leaders' Summit, October 30-31, 2021	351,322
Prime Minister's Visit to Glasgow (United Kingdom)—United Nations Climate Change Conference COP26, November 1-2, 2021	432,891
Prime Minister's Visit to Washington (United States)—North America Leaders' Summit (NALS), November 16-18, 2021	163,573
Prime Minister's Postponed Visit to Paris (France), December 5-7, 2021	41,194
Prime Minister's Visit to London (United Kingdom), Riga (Latvia), Berlin (Germany), Warsaw (Poland), March 6-10, 2022.....	389,836
Prime Minister's Visit to Brussels (Belgium)—Extraordinary NATO Summit, March 23-25, 2022	124,614
Planning and advance visit for the Prime Minister's Visit to Kigali (Rwanda)—Commonwealth Heads of Government Meeting (CHOGM), June 2022.....	12,756
Planning for the Canadian delegation to Bern (Switzerland)—World Economic Forum (WEF), May 2022	47,892
Planning and advance visit for the Prime Minister's Postponed Visit to Djerba (Tunisia)—Francophonie Summit, November 19-20, 2022	793
Governor General's Visit to Germany, October 17-21, 2021.....	450,342
Governor General's Visit to Dubai, Abu Dhabi (United Arab Emirates), Doha (Qatar), Kuwait City (Kuwait), March 16-23, 2022	486,604
Deputy Prime Minister—Bilateral Visits (Visits Officer)	46,969
Minister of Foreign Affairs—Bilateral Visits (Visits Officer).....	94,864
Minister of International Trade—Bilateral Visits (Visits Officer).....	46,702
Minister of International Development—Bilateral Visits (Visits Officer).....	44,584
Minister of Foreign Affairs—Bilateral Visits (Members of Parliament Pairing)	108,299
Minister of Foreign Affairs—Canadian delegation to London (United Kingdom)—G7 Foreign and Development Ministers' Meeting, May 2-6, 2021...	54,498
Minister of Foreign Affairs—Canadian delegation to Reykjavik (Iceland)—The 12th Arctic Council Ministerial Meeting, May 19-20, 2021	11,144
Minister of Foreign Affairs—Canadian delegation to Rome (Italy)—Ministerial Meeting of the Global Coalition Against Daesh, June 28, 2021	14,990
Minister of Foreign Affairs—Canadian delegation to Matera (Italy)—G20 Foreign Ministers' Meeting, June 29, 2021.....	22,007
Minister of Foreign Affairs—Canadian delegation to Vilnius (Lithuania)—Ukraine Reform Conference, July 7-8, 2021.....	18,405
Minister of Foreign Affairs—Canadian delegation to New York (United States)—76th Session of the United Nations General Assembly (UNGA), September 21-27, 2021	368,214

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
Minister of International Trade—Canadian delegation to Sorrento (Italy)—G20 Trade and Investment Ministerial Meeting, October 11-12, 2021.....	25,284
Minister of International Trade—Canadian delegation to Paris (France)—Organisation for Economic Cooperation and Development (OECD), October 5-6, 2021.....	44,240
Ministerial delegation to Rome (Italy)—G20 Leaders' Summit, October 30-31, 2021	31,834
Minister of International Trade—Canadian delegation to London (United Kingdom)—G7 Trade and Investment Ministers' Meeting, October 21-22, 2021.....	54,303
Minister of Foreign Affairs—Canadian delegation to Riga (Latvia)—NATO Foreign Ministers' Meeting, November 30 to December 1, 2021.....	44,652
Minister of Foreign Affairs—Canadian delegation to Stockholm (Sweden)—OECD Ministerial Council Meeting, December 2-3, 2021	45,278
Minister of International Trade—Canadian delegation to Geneva (Switzerland)—Postponed meeting of the 12th Ministerial Conference of World Trade Organization (WTO), June 12-15, 2022	2,747
Minister of Foreign Affairs and Minister of International Development—Canadian delegation to Liverpool (United Kingdom)—G7 Foreign and Development Ministers' Meeting, December 10-12, 2021	87,015
Minister of Foreign Affairs—Canadian delegation to New York (United States)—Postponed meeting of the 10th Review Conference of the Treaty on the Non-Proliferation of Nuclear Weapons, August 2022.....	2,916
Minister of Foreign Affairs—Canadian delegation to Munich (Germany)—Munich Security Conference, February 18-20, 2022.....	88,886
Minister of Foreign Affairs—Canadian delegation to Paris (France)—Ministerial Conference of La Francophonie, March 16, 2022	18,516
Canadian delegation to the State Funeral of the President of Haiti (Jovenel Moise) in Cap-Haïtien (Haiti), July 22-24, 2021	4,746
Canadian delegation to the Presidential inauguration ceremony in Lima (Peru), July 27-29, 2021.....	10,496
Total.....	4,633,113

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 Addis Ababa (Ethiopia)—African Union Summit, Kuwait City (Kuwait), Dakar (Senegal), Munich (Germany)—Munich Security Conference, February 6-15, 2020.....</i>	879
Prime Minister's Office Ahmad, C.	
<i>Prime Minister's Visit to Carbis Bay (United Kingdom)—G7 Leaders' Summit, June 11-13, 2021</i>	419,463
House of Commons Trudeau, Right Honourable J. Prime Minister's Office Ahmad, C., Clow, B., Gagnon, C., Guillon, T., Menzies, G., Proulx, P., Scotti, A., Telford, K., Travers, P. Privy Council Office Grecco, B., Lanbro, J., Lévéque, A., Madore, J., Morrison, D., Moss, N. Global Affairs Canada Bonser, M., Huot-Bolduc, F., Thériault, M-C. Department of National Defence Britt-Côté, Dr. M.	
<i>Prime Minister's Visit to Brussels (Belgium)—NATO Leaders' Summit, June 14, 2021.....</i>	194,125
House of Commons Trudeau, Right Honourable J. Prime Minister's Office Ahmad, C., Clow, B., Gagnon, C., Guillon, T., Menzies, G., Proulx, P., Scotti, A., Telford, K., Travers, P. Privy Council Office Cloutier, B., DeBelle, J-M., Lambro, J., Lévéque, A., Madore, J., McNicoll, B., Morrison, D., Moss, N., Robert, A., Wilson, I., Wittmann, P. Global Affairs Canada Huot-Bolduc, F., Labrosse, J. Department of National Defence Britt-Côté, Dr. M.	
<i>Prime Minister's Visit to The Hague (Netherlands), October 28-29, 2021</i>	119,287
House of Commons Trudeau, Right Honourable J. Prime Minister's Office Archambault, A., Chin, B., Davis, K., Gagnon, C., Goodman, S., Grech, A., Grover, A., Guillon, T., Johnson, C., Krizus, A., Malinoski, B., Menzies, G., Proulx, P., Robinson, J., Scotti, A., Telford, K., Travers, P., Vaillancourt, A-C., Wagner, E. Privy Council Office Cloutier, B., Cotten, B., Doggart, C., Dompierre, G., Gascon, A., Gracey, S., Lévéque, A., Lynch, C., Mackey, T., Madore, J., Morgan, J., Morrison, D., Moss, N., O'Nions, C., Robert, A., Spencer, B., Wilson, I. Global Affairs Canada Aggelopoulos, T., Huot-Bolduc, F., Lambert, D., Louden, L., Wheeler, S. Department of National Defence Rainbow, Dr. S.	
<i>Prime Minister's Visit to Rome (Italy)—G20 Leaders' Summit, October 30-31, 2021</i>	281,623
House of Commons Trudeau, Right Honourable J., Freeland, Honourable 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
Prime Minister's Office	
Archambault, A., Chin, B., Davis, K., Gagnon, C., Goodman, S., Grech, A., Grover, A., Guillon, T., Johnson, C., Krizus, A., Malinoski, B., Proulx, P., Robinson, J., Scotti, A., Telford, K., Travers, P., Vaillancourt, A-C., Wagner, E.	
Privy Council Office	
Bonneville-Mainville, R., Calvert, M., Cotten, B., Doggart, C., Dompierre, G., Gascon, A., Gracey, S., Lemire, M., Lévéque, A., Lynch, C., Mackey, T., Madore, J., Maloley, J., Morrison, D., Moss, N., O'Nions, C., Wilson, I.	
Global Affairs Canada	
Aggelopoulos, T., Anstead, V., Huot-Bolduc, F., Thériault, M-C.	
Department of National Defence	
Rainbow, Dr. S.	
Department of Finance Canada	
Lawrence, A., Nathoo, F.	
<i>Prime Minister's Visit to Glasgow (United Kingdom)—United Nations Climate Change Conference COP26, November 1-2, 2021</i>	<i>413,963</i>
House of Commons	
Trudeau, Right Honourable J.	
Prime Minister's Office	
Archambault, A., Chin, B., Davis, K., Gagnon, C., Goodman, S., Grover, A., Guillon, T., Johnson, C., Krizus, A., Malinoski, B., Menzies, G., Proulx, P., Robinson, J., Scotti, A., Telford, K., Travers, P., Vaillancourt, A-C., Wagner, E.	
Privy Council Office	
Cotten, B., Doggart, C., Dompierre, G., Gascon, A., Gracey, S., Grecco, B., Lévéque, A., Lynch, C., Madore, J., Mackey, T., McNicoll, B., Morrison, D., Moss, N., O'Nions, C., Powell, D., Tremblay, É., Wilson, I.	
Global Affairs Canada	
Aggelopoulos, T., Huot-Bolduc, F., Labrosse, J.	
Department of National Defence	
Rainbow, Dr. S.	
<i>Prime Minister's Visit to Washington (United States)—North America Leaders' Summit (NALS), November 16-18, 2021</i>	<i>137,786</i>
House of Commons	
Trudeau, Right Honourable J., Freeland, Honourable C., Joly, Honourable M., Mendicino, Honourable M., Ng, Honourable M.	
Prime Minister's Office	
Ahmad, C., Broadhurst, J., Clow, B., Esposito, V., Grech, A., Grover, A., Guillon, T., Lange, R., Malinowski, B., Proulx, P., Scotti, A., Telford, K., Tetrault, A., Travers, P., Vaillancourt, A-C.	
Privy Council Office	
Cotten, B., Khouri, C., Lemire, M., Lévéque, A., Mackey, T., Madore, J., Martin, J., Morrison, D., Moss, N., Robert, A., O'Nions, C., Wilson, I.	
Global Affairs Canada	
Anstead, V., Aubé, S., Boulé, A., Currie, J., Easton, J., Huot-Bolduc, F., Knox, B., Louden, L., Roy, S., Thériault, M-C., Wheeler, S.	
Department of Finance Canada	
Lawrence, A., Zimmerman, S.	
Public Safety Canada	
Astravas, Z.	
<i>Prime Minister's Postponed Visit to Paris (France), December 5-7, 2021</i>	<i>41,194</i>
Prime Minister's Office	
Archambault, A., Esposito, V., Guillon, T., Hallé, A-L.	
Privy Council Office	
Cloutier, B.	
Global Affairs Canada	
Huot-Bolduc, F., Labrosse, J.	
<i>Prime Minister's Visit to London (United Kingdom), Riga (Latvia), Berlin (Germany), Warsaw (Poland), March 6-10, 2022</i>	<i>310,309</i>
House of Commons	
Trudeau, Right Honourable J., Freeland, Honourable C., Sajjan, Honourable H.S., Joly, Honourable M., Baker, Y. (M.P.)	
Prime Minister's Office	
Ahmad, C., Archambault, A., Broadhurst, J., Clow, B., Esposito, V., Gravel, A., Grech, A., Grover, A., Guillon, T., Hallé, A-L., Jackson, S., Lange, R., Proulx, P., Scotti, A., Sparkes, B., Telford, K., Travers, P., Vaillancourt, A-C.	
Privy Council Office	
Ammerman, R., Bonneville-Mainville, R., Brazeau, D., Charette, J., Chart, E., Cloutier, B., Conley, D., Costello, D., Cotten, B., Gagnon, C., Golbeck, B., Grecco, B., Hage, M., Hamilton, D., Lanbro, J., Lemire, M., Lussier, V., Madore, J., McCallum, P., McNicoll, B., Moss, N., O'Nions, C., Powell, D., Robert, A., Russell, Y., Thompson, G., Tremblay, É., Wagner, R., Wilson, I.	

Global Affairs

Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Global Affairs Canada	
Aggelopoulos, T., Beliard-Joseph, Y., Anstead, V., Benson, I., Dionne-Petit, M., Huot-Bolduc, F., Labrosse, J., Louden, L., Roy, S., Thériault, M-C., Wheeler, S., Wright, A.	
Department of National Defence	
Jackson, Dr. T.	
Department of Finance Canada	
Hall, M., Nathoo, F.	
<i>Prime Minister's Visit to Brussels (Belgium)—Extraordinary NATO Summit, March 23-25, 2022</i>	123,454
House of Commons	
Trudeau, Right Honourable J.	
Prime Minister's Office	
Archambault, A., Armbruster, J., Chin, B., Clow, B., Esposito, V., Grover, A., Hage-Moussa, V., Halle, A-L., Jackson, S., Jervis, B., Jungic, O., Proulx, P., Scotti, A., Telford, K., Travers, P.	
Privy Council Office	
Brazeau, D., Calvert, M., Cloutier, B., Costello, D., Cotten, B., Gascon, A., Golbeck, B., Gorman, L., Gracey, S., Khoury, C., Madore, J., Maloley, J., Marinescu, R., Moss, N., Robert, A., Tesselaar, R., Thomas, J., Wilson, I.	
Global Affairs Canada	
Aggelopoulos, T., Louden, L., Morrison, D., Snider, C.	
Department of National Defence	
Rainbow, Dr. S.	
<i>Planning for the Canadian delegation to Bern (Switzerland)—World Economic Forum (WEF), May 2022</i>	47,892
<i>Planning and advance visit for the Prime Minister's Visit to Kigali (Rwanda)—Commonwealth Heads of Government Meeting (CHOGM), June 2022</i>	12,756
Global Affairs Canada	
Huot-Bolduc, F.	
<i>Planning and advance visit for the Prime Minister's Postponed Visit to Djerba (Tunisia)—Francophonie Summit, November 19-20, 2022</i>	793
<i>Governor General's Visit to Germany, October 17-21, 2021</i>	267,108
Government House	
Simon, Her Excellency the Right Honourable M., Fraser, His Excellency W., Bell, P., Hamer, A., Hurtubise, J., Laframboise, J., McCowan, I., Mousseau, D., Munro, H., Rocheleau, J.	
Global Affairs Canada	
Barrette, J., Boucher, C., Fry, R., Guérin, M., Snider, C., Wheeler, S.	
Department of National Defence	
Assari, A. (MCpl), Billy, C. (Cpl), Frenette, S. (Sgt), Hastings, S. (Cpl), Kassissia, S. (Capt), Lavoie, M-A.(Maj), Mathers, K. (Avr), Philipson, J. (WO), Rousseau, V. (Capt), St-Amour, M. (Sgt), Trudel, B. (Capt)	
Accompanying delegation	
Halfe, L. B., Koperqualuk, L., Nanos, N., Thúy, K.	
<i>Governor General's Visit to Dubai, Abu Dhabi (United Arab Emirates), Doha (Qatar), Kuwait City (Kuwait), March 16-23, 2022</i>	393,190
Government House	
Simon, Her Excellency the Right Honourable M., Fraser, His Excellency W., Anido, C., Brambley, K., Hamer, A., Hurtubise, J., Jaskula, B., Lafleur, S., MacIntyre, C., Mousseau, D., Rocheleau, J.	
Global Affairs Canada	
Anstead, V., Barrette, J., Cruz, A., de Leeuw, L., Dutton, J., Labrosse, J., Thériault, M-C., Wheeler, S.	
Department of National Defence	
Assari, A. (MCpl), Bouchard, S. (MCpl), Chen, R. (Pte), Crowley, S. (Cpl), Dionne, A. (Lt(N)), Lazsadi, T. (Pte), LeBlanc, S. (Maj), Mercer, C. (Clp), Ross, A. (Maj), St-Amour, M. (Sgt), Thompson, J. (Capt)	
Public Services and Procurement Canada	
Ghabrial, H.	
<i>Deputy Prime Minister—Bilateral Visits (Visits Officer)</i>	46,325
Global Affairs Canada	
Anstead, V.	
Department of Finance Canada	
Porter, 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>Minister of Foreign Affairs—Bilateral Visits (Visits Officer)</i>	<i>89,046</i>
Global Affairs Canada	
Roy, S.	
<i>Minister of International Trade—Bilateral Visits (Visits Officer)</i>	<i>43,538</i>
Global Affairs Canada	
Currie, J.	
<i>Minister of International Development—Bilateral Visits (Visits Officer)</i>	<i>31,245</i>
Global Affairs Canada	
Benson, I.	
<i>Minister of Foreign Affairs—Bilateral Visits (Members of Parliament Pairing).....</i>	<i>108,299</i>
House of Commons	
Aboulaif, Z. (M.P.), Bergeron, S. (M.P.), Blaikie, D. (M.P.), Genuis, G. (M.P.), Hoback, R. (M.P.), Lemire, S. (M.P.)	
<i>Minister of Foreign Affairs—Canadian delegation to London (United Kingdom)—G7 Foreign and Development Ministers' Meeting, May 2-6, 2021</i>	<i>53,780</i>
House of Commons	
Garneau, Honourable M.	
Global Affairs Canada	
Costello, D., Landry, R., Marchuk, L., Roy, S.	
<i>Minister of Foreign Affairs—Canadian delegation to Reykjavik (Iceland)—The 12th Arctic Council Ministerial Meeting, May 19-20, 2021</i>	<i>9,395</i>
House of Commons	
Garneau, Honourable M.	
Global Affairs Canada	
Graham, M., Lauzon, D., Menzies, J., Roy, S., Sproule, D.	
<i>Minister of Foreign Affairs—Canadian delegation to Rome (Italy)—Ministerial Meeting of the Global Coalition Against Daesh, June 28, 2021</i>	<i>14,990</i>
House of Commons	
Garneau, Honourable M.	
Global Affairs Canada	
Landry, R., McCardell, S., Roy, S.	
<i>Minister of Foreign Affairs—Canadian delegation to Matera (Italy)—G20 Foreign Ministers' Meeting, June 29, 2021</i>	<i>21,516</i>
House of Commons	
Garneau, Honourable M.	
Global Affairs Canada	
Landry, R., McCardell, S., Roy, S.	
<i>Minister of Foreign Affairs—Canadian delegation to Vilnius (Lithuania)—Ukraine Reform Conference, July 7-8, 2021.....</i>	<i>17,163</i>
House of Commons	
Garneau, Honourable M.	
Global Affairs Canada	
Galadza, L., Landry, R., McCardell, S., Nadler, S., Roy, S.	
<i>Minister of Foreign Affairs—Canadian delegation to New York (United States)—76th Session of the United Nations General Assembly (UNGA), September 21-27, 2021</i>	<i>366,979</i>
House of Commons	
Garneau, Honourable M.	
Global Affairs Canada	
Al-Ayad, M., Daifi, K., Landry, R., Murphy, L., Hussain, N., Hutchison, J., Kilgallen-Asencio, C., Roberge, L., Roy, S., Roth, T., Tomlinson, B., Tudor-Bbezies, E., Van de Maele, S.	
<i>Minister of International Trade—Canadian delegation to Paris (France)—Organisation for Economic Cooperation and Development (OECD), October 5-6, 2021</i>	<i>43,907</i>
House of Commons	
Ng, Honourable M.	
Global Affairs Canada	
Currie, J., Easton, J., Harvey, L.	

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>Minister of International Trade—Canadian delegation to Sorrento (Italy)—G20 Trade and Investment Ministerial Meeting, October 11-12, 2021.....</i>	22,902
House of Commons Ng, Honourable M. Global Affairs Canada Bird, C., Currie, J., Knox, B., White, J.	
<i>Minister of International Trade—Canadian delegation to London (United Kingdom)—G7 Trade and Investment Ministers' Meeting, October 21-22, 2021.....</i>	52,319
House of Commons Ng, Honourable M. Global Affairs Canada Bird, C., Currie, J., Easton, J., Hansen, A., Niarchos, J.	
<i>Ministerial delegation to Rome (Italy)—G20 Leaders' Summit, October 30-31, 2021.....</i>	24,507
Global Affairs Canada Bonser, M., Davis, B., MacLennan, C.	
<i>Minister of Foreign Affairs—Canadian delegation to Riga (Latvia)—NATO Foreign Ministers' Meeting, November 30 to December 1, 2021.....</i>	44,384
House of Commons Joly, Honourable M. Global Affairs Canada Aubé, S., Costello, D., Jungic, O., Payne, N., Pepin-Hallé, V., Poulin, O., Roy, S.	
<i>Minister of Foreign Affairs—Canadian delegation to Stockholm (Sweden)—OECD Ministerial Council Meeting, December 2-3, 2021</i>	45,278
House of Commons Joly, Honourable M. Global Affairs Canada Aubé, S., Costello, D., Dadic, J., Jungic, O., Kinnear, J., Pepin-Hallé, V., Roy, S.	
<i>Minister of International Trade—Canadian delegation to Geneva (Switzerland)—Postponed meeting of the 12th Ministerial Conference of World Trade Organization (WTO), June 12-15, 2022.....</i>	2,746
<i>Minister of Foreign Affairs and Minister of International Development—Canadian delegation to Liverpool (United Kingdom)—G7 Foreign and Development Ministers' Meeting, December 10-12, 2021</i>	86,853
House of Commons Joly, Honourable M., Sajjan, Honourable H. S. Global Affairs Canada Aubé, S., Anstead, V., Benson, I., Costello, D., Mamdani, A., Marchuk, L., Todd, L., Wright, A.	
<i>Minister of Foreign Affairs—Canadian delegation to New York (United States)—Postponed meeting of the 10th Review Conference of the Treaty on the Non-Proliferation of Nuclear Weapons, August 2022.....</i>	2,916
<i>Minister of Foreign Affairs—Canadian delegation to Munich (Germany)—Munich Security Conference, February 18-20, 2022.....</i>	86,131
House of Commons Joly, Honourable M. Global Affairs Canada Aubé, S., Hulan, H., Roy, S., Williams, E.	
<i>Minister of Foreign Affairs—Canadian delegation to Paris (France)—Ministerial Conference of La Francophonie, March 16, 2022</i>	18,516
Global Affairs Canada Hudon, I.	
<i>Canadian delegation to the State Funeral of the President of Haiti (Jovenel Moïse) in Cap-Haitien (Haiti), July 22-24, 2021</i>	4,746
Global Affairs Canada Rae, R.	
<i>Canadian delegation to the Presidential inauguration ceremony in Lima (Peru), July 27-29, 2021</i>	10,291
Global Affairs Canada Currie, J., Oliphant, R.	
Total.....	4,011,594

Intergovernmental Affairs, Infrastructure and Communities Office of the Chief Electoral Officer

Voted and statutory expenditures by program

(in dollars)

Funding authority	Electoral administration and oversight	Compliance and enforcement	Internal services	Total
Vote 1—Program expenditures				
Salaries of indeterminate positions	29,342,150	3,573,521	18,261,318	51,176,989
Statutory expenditures				
44th General Election ^{1,2}	471,999,730	(316)	14,977,205	486,976,619
Other elections	2,256,293	—	362,535	2,618,828
Electoral district associations' auditors subsidy	870,364	—	—	870,364
Other expenditures under the <i>Canada Elections Act</i>	28,551,773	3,057,153	26,329,526	57,938,452
	503,678,160	3,056,837	41,669,266	548,404,263
Contributions to Employee Benefit Plans related to election workers	13,105,998	—	13,802	13,119,800
Contributions to employee benefit plans	9,864,595	636,927	4,085,274	14,586,796
Total.....	555,990,903	7,267,285	64,029,660	627,287,848

¹ These are the expenditures for the preparation and delivery of the 44th General Election incurred in 2021–2022, however spending related to a general election spans several fiscal years.

² Compliance and Enforcement includes a credit recorded in the incorrect core responsibility.

Intergovernmental Affairs, Infrastructure and Communities Office of the Chief Electoral Officer

Details of expenditures—44th General Election (September 2021)

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Electoral administration and oversight	Compliance and enforcement	Internal services	Total
Newfoundland and Labrador.....	6,732,479	—	—	6,732,479
Prince Edward Island	2,248,037	—	—	2,248,037
Nova Scotia	10,553,335	—	—	10,553,335
New Brunswick	8,571,089	—	—	8,571,089
Quebec.....	65,146,670	—	—	65,146,670
Ontario.....	108,711,439	—	—	108,711,439
Manitoba.....	11,942,071	—	—	11,942,071
Saskatchewan.....	11,263,339	—	—	11,263,339
Alberta.....	29,051,037	—	—	29,051,037
British Columbia.....	36,617,567	—	—	36,617,567
Yukon Territory	725,749	—	—	725,749
Northwest Territories	601,113	—	—	601,113
Nunavut	763,393	—	—	763,393
Contributions to employee benefit plans related to election workers.....	12,993,299	—	—	12,993,299
Reimbursement of election expenses to political parties	37,525,451	—	—	37,525,451
	343,446,068	—	—	343,446,068
Elections Canada headquarters ¹	141,546,961	(316)	14,977,205	156,523,850
Contributions to employee benefit plans	4,187,402	—	643,779	4,831,181
Total ²	489,180,431	(316)	15,620,984	504,801,099
Total without Contributions to employee benefits plans	471,999,730	(316)	14,977,205	486,976,619

¹ Compliance and Enforcement includes a credit recorded in the incorrect core responsibility.

² These are the expenditures for the preparation and delivery of the 44th General Election incurred in 2021–2022, however spending related to a general election spans several fiscal years.

Parliament

House of Commons

Salaries of parliamentary secretaries to ministers paid in 2021–2022

(in dollars)

Name	Parliamentary Secretary	Amount
Amos W	Minister of Innovation, Science and Industry (Science)	2,871
Anandasangaree G	Minister of Crown-Indigenous Relations	6,763
	Minister of Justice and Attorney General of Canada	5,936
Badawey V	Minister of Indigenous Services	5,936
Bagnell Hon L	Minister of Economic Development and Official Languages (Canadian Northern Economic Development Agency)	6,763
Battiste J	Minister of Crown-Indigenous Relations	5,936
Beech T	Deputy Prime Minister and Minister of Finance	5,936
	Minister of Fisheries, Oceans and the Canadian Coast Guard and to the Minister of Economic Development and Official Languages (B.C.)	6,763
Bendayan R	Minister of Tourism and Associate Minister of Finance	5,936
	Minister of Small Business, Export Promotion and International Trade	6,763
Bittle C	Minister of Canadian Heritage	5,936
	Minister of Environment and Climate Change	6,763
Brière É	Minister of Economic Development and Official Languages (Economic Development Agency of Canada for the Regions of Quebec)	6,763
	Minister of Mental Health and Addictions and Associate Minister of Health	5,936
Chiang P	Minister of Housing and Diversity and Inclusion (Diversity and Inclusion)	5,936
Dabrusin J	Minister of Canadian Heritage	6,763
	Minister of Natural Resources and to the Minister of Environment and Climate Change	5,936
Damoff P	Minister of Indigenous Services	6,763
	Minister of Public Safety	5,936
Drouin F	Minister of Agriculture and Agri-Food	5,936
Duguid T	Minister of Economic Development and Official Languages (Western Economic Diversification Canada) and to the Minister of Environment and Climate Change (Canada Water Agency)	6,763
	Minister of Environment and Climate Change	5,936
Ehsassi A	Minister of Innovation, Science and Industry (Innovation and Industry)	6,763
Ellis N	Minister of Agriculture and Agri-Food	6,763
Fergus Hon G	Prime Minister, to the President of the Treasury Board and to the Minister of Digital Government	6,763
	Prime Minister and to the President of the Treasury Board	5,936
Fillmore A	Minister of Innovation, Science and Industry	5,936
	Minister of Infrastructure and Communities	6,763
Fisher D	Minister of Economic Development and Official Languages (Atlantic Canada Opportunities Agency)	6,763
	Minister of Seniors	5,936
Fragiskatos P	Minister of National Revenue	5,936
Fraser Hon S	Deputy Prime Minister and Minister of Finance and to the Minister of Middle Class Prosperity and Associate Minister of Finance	6,763
Gerretsen M	Leader of the Government in the House of Commons (Senate)	5,936
Housefather A	Minister of Labour	6,763
	Minister of Public Services and Procurement	5,936
Hutchings Hon G	Minister for Women and Gender Equality and Rural Economic Development	6,763
Jones Y	Minister of Northern Affairs	6,763
	Minister of Natural Resources and to the Minister of Northern Affairs	5,936
Kelloway M	Minister of Fisheries, Oceans and the Canadian Coast Guard	5,936
Kouraklis A	Minister of Transport	5,936
Kusmierczyk I	Minister of Employment, Workforce Development and Disability Inclusion	12,699
Lalonde M	Minister of Economic Development and Official Languages (FedDev Ontario and Official Languages)	6,763
	Minister of Immigration, Refugees and Citizenship	5,936
Lamoureux K	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs and to the Leader of the Government in the House of Commons	6,763
	Leader of the Government in the House of Commons	5,936
Lauzon S	Minister of Rural Economic Development	5,936
	Minister of Seniors	6,763
Lightbound J	Minister of Public Safety and Emergency Preparedness	6,763
MacKinnon Hon S	Minister of Public Services and Procurement	6,763
Martinez Ferrada S	Minister of Transport	6,763
	Minister of Housing and Diversity and Inclusion (Housing)	5,936
May B	Minister of National Defence	5,936
Naqvi Y	President of the Queen's Privy Council for Canada and Minister of Emergency Preparedness	5,936
O'Connell J	Minister of Health	6,763
	Minister of Intergovernmental Affairs, Infrastructure and Communities	5,936
Oliphant Hon R	Minister of Foreign Affairs	12,699

Parliament House of Commons

Salaries of parliamentary secretaries to ministers paid in 2021–2022—concluded

(in dollars)

Name	Parliamentary Secretary	Amount
Saks Y	Minister of Families, Children and Social Development.....	5,936
Samson D	Minister of Veterans Affairs and Associate Minister of National Defence.....	12,699
Schiefke P	Minister of Immigration, Refugees and Citizenship.....	6,763
Serré M	Minister of Natural Resources	6,763
	Minister of Official Languages	5,936
Sheehan T	Minister of Economic Development and Official Languages (FedNor)	6,763
	Minister of Labour.....	5,936
Sidhu M	Minister of International Development	6,763
	Minister of Foreign Affairs	5,936
Sorbara F	Minister of National Revenue	6,763
Sudds J	Minister for Women and Gender Equality and Youth.....	5,936
van Koeverden A	Minister of Diversity and Inclusion and Youth and to the Minister of Canadian Heritage (Sport)	6,763
	Minister of Health and to the Minister of Sport.....	5,936
Vandenbeld A	Minister of National Defence.....	6,763
	Minister of International Development	5,936
Vaughan A	Minister of Families, Children and Social Development (Housing)	6,763
Virani A	Minister of Justice and Attorney General of Canada.....	6,763
	Minister of International Trade, Export Promotion, Small Business and Economic Development	5,936
Total		484,606

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2021–2022

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Aboulaif Z	185,800	47,096
Aitchison S	185,800	63,881
Albas D	185,800	40,025
<i>Allowance as Committee Vice-Chair</i>	4,198	—
Aldag J	98,577	66,259
<i>Allowance as Committee Chair</i>	3,785	—
Alghabra Hon O	185,800	40,465
Alleslev L	87,223	27,917
Allison D	185,800	40,592
<i>Allowance as Committee Chair</i>	4,783	—
Ali S	98,577	14,821
Amos W	87,223	8,159
Anand Hon A	185,800	19,933
Anandasangaree G	185,800	49,349
Angus C	185,800	51,669
Arnold M	185,800	59,147
Arseneault R	185,800	52,538
<i>Allowance as Committee Chair</i>	3,785	—
Arya C	185,800	465
Ashton N	185,800	110,414
Atwin J	185,800	21,886
Bachrach T	185,800	76,457
Badawey V	185,800	49,749
<i>Allowance as Committee Chair</i>	4,783	—
Bagnell Hon L	87,223	23,634
Bains P	98,577	13,548
Bains Hon N	87,223	3,458
Baker Y	185,800	34,938
Baldinelli T	185,800	45,916
Barlow J	185,800	86,958
<i>Allowance as Committee Vice-Chair</i>	1,875	—
Barrett M	185,800	15,923
<i>Allowance as Committee Vice-Chair</i>	552	—
<i>Allowance as Deputy House Leader Official Opposition</i>	4,500	—
Barron L	98,577	38,430
Barsalou-Duval X	185,800	40,197
<i>Allowance as Committee Vice-Chair</i>	4,267	—
Battiste J	185,800	44,914
Beaulieu M	185,800	43,328
<i>Allowance as Committee Vice-Chair</i>	4,284	—
Beech T	185,800	34,247
Bendayan R	185,800	30,498
Bennett Hon C	185,800	35,354
Benzen R	185,800	24,144
Bergen Hon C	185,800	94,422
<i>Allowance as Leader Official Opposition</i>	14,519	—
Bergeron S	185,800	39,725
<i>Allowance as Committee Vice-Chair</i>	6,710	—
Berthold L	185,800	53,829
<i>Allowance as Committee Vice-Chair</i>	1,394	—
Bérubé S	185,800	63,614
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Bessette L	87,223	2,988
Bezan J	185,800	85,358
<i>Allowance as Committee Vice-Chair</i>	2,391	—
<i>Allowance as Deputy Whip Official Opposition</i>	3,182	—
Bibeau Hon M-C	185,800	27,522
Bittle C	185,800	24,467
Blaikie D	185,800	17,102
<i>Allowance as Committee Vice-Chair</i>	2,391	—

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House of Commons

Statement of sessional allowances and travel expenses paid in 2021–2022—continued

(in dollars)

	Sessional allowances	Travel expenses ¹
Members of the House of Commons		
Blair Hon B.....	185,800	40,329
Blanchet Y-F	185,800	88,604
<i>Allowance as Leader Other Opposition Party</i>	62,900	—
Blanchette-Joncas M.....	185,800	53,029
<i>Allowance as Committee Vice-Chair</i>	4,301	—
Blaney Hon S.....	87,223	10,986
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Blaney R.....	185,800	55,012
<i>Allowance as Chief Whip Other Opposition Party</i>	12,800	—
Block K.....	185,800	66,791
<i>Allowance as Committee Chair</i>	4,783	—
<i>Allowance as Committee Vice-Chair</i>	499	—
Blois K.....	185,800	40,347
<i>Allowance as Committee Chair</i>	3,751	—
Boissonnault Hon R.....	98,577	50,086
Boudrias M	87,223	954
Boulerice A.....	185,800	35,676
Bradford V.....	98,577	31,994
Bragdon R.....	185,800	47,879
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Brassard J	185,800	39,672
<i>Allowance as Committee Vice-Chair</i>	2,391	—
<i>Allowance as House Leader Official Opposition</i>	6,830	—
Bratina B.....	87,223	10,874
<i>Allowance as Committee Chair</i>	4,783	—
Brière É	185,800	30,901
Brock L.....	98,577	46,543
Brunelle-Duceppe A	185,800	70,197
<i>Allowance as Committee Vice-Chair</i>	6,228	—
Calkins B	185,800	87,562
<i>Allowance as Chief Whip Official Opposition</i>	4,911	—
Cannings R	185,800	43,159
Caputo F.....	98,577	60,606
<i>Allowance as Committee Vice-Chair</i>	1,910	—
Carr Hon J	185,800	63,524
<i>Allowance as Committee Chair</i>	4,026	—
Carrie C	185,800	28,662
Casey S.....	185,800	39,824
<i>Allowance as Committee Chair</i>	8,637	—
Chabot L.....	185,800	14,036
<i>Allowance as Committee Vice-Chair</i>	4,318	—
Chagger Hon B	185,800	31,262
<i>Allowance as Committee Chair</i>	4,198	—
Chahal G.....	98,577	44,979
Chambers A.....	98,577	32,389
Champagne Hon F-P.....	185,800	33,301
Champoux M	185,800	48,799
<i>Allowance as Committee Vice-Chair</i>	4,318	—
Charbonneau L	87,223	17,316
Chatel S	98,577	7,807
Chen S	185,800	31,397
Chiang P	98,577	21,821
Chiu K.....	87,223	27,946
Chong Hon M.....	185,800	56,358
<i>Allowance as Committee Vice-Chair</i>	4,318	—
Collins C.....	98,577	23,747
Collins L.....	185,800	34,898
Cooper M.....	185,800	55,295

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House of Commons

Statement of sessional allowances and travel expenses paid in 2021–2022—continued

(in dollars)

	Sessional allowances	Travel expenses ¹
Members of the House of Commons		
Cormier S	185,800	19,161
Coteau M	98,577	18,330
Cumming J	87,223	48,291
Dabrusin J.....	185,800	22,026
Dalton M.....	185,800	84,163
Damoff P	185,800	50,740
Dancho R	185,800	46,233
<i>Allowance as Committee Vice-Chair</i>	4,404	—
Davidson S	185,800	42,435
Davies D.....	185,800	69,464
DeBellefeuille C	185,800	30,808
<i>Allowance as Chief Whip Other Opposition Party</i>	12,800	—
Deltell G	185,800	38,588
<i>Allowance as House Leader Official Opposition</i>	39,206	—
d'Entremont C	185,800	53,923
<i>Allowance as Deputy Speaker and Chair of Committees of the Whole</i>	16,193	—
Desbiens C	185,800	60,166
<i>Allowance as Committee Vice-Chair</i>	4,301	—
Desilets L.....	185,800	34,178
<i>Allowance as Committee Vice-Chair</i>	4,301	—
Desjarlais B	98,577	32,131
Dhaliwal S	185,800	86,562
<i>Allowance as Committee Chair</i>	3,854	—
Dhillon A	185,800	32,647
Diab L.....	98,577	24,181
Diotte K.....	87,223	30,097
Doherty T	185,800	101,552
Dong H	185,800	25,957
Dowdall T.....	185,800	46,841
Dreeshen E.....	185,800	89,614
<i>Allowance as Committee Vice-Chair</i>	533	—
Drouin F	185,800	6,900
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Dubourg E	185,800	22,137
<i>Allowance as Committee Chair</i>	8,602	—
Duclos Hon J-Y	185,800	42,366
Duguid T	185,800	46,317
Duncan E	185,800	39,575
<i>Allowance as Committee Vice-Chair</i>	1,566	—
Duncan Hon K	185,800	5,028
<i>Allowance as Committee Chair</i>	3,819	—
<i>Allowance as Deputy House Leader Government</i>	6,763	—
Duvall S	87,223	28,607
Dzerowicz J	185,800	24,014
Easter Hon W	87,223	15,404
<i>Allowance as Committee Chair</i>	4,783	—
Ehsassi A	185,800	26,577
El-Khoury F.....	185,800	34,054
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Ellis N.....	87,223	19,891
Ellis S	98,577	42,540
Epp D	185,800	66,795
Erskine-Smith N	185,800	22,485
Falk R	185,800	72,535
Falk T	185,800	31,293
Fast Hon E	185,800	73,599
Fergus Hon G	185,800	8,210
Ferreri M.....	98,577	25,099
Fillmore A	185,800	42,897

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House of Commons

Statement of sessional allowances and travel expenses paid in 2021–2022—continued

(in dollars)

	Sessional allowances	Travel expenses ¹
Members of the House of Commons		
Findlay Hon K-L.....	185,800	75,245
<i>Allowance as Committee Vice-Chair</i>	3,475	—
Finley Hon D	20,977	—
Finnigan P.....	87,223	15,468
<i>Allowance as Committee Chair</i>	4,783	—
Fisher D	185,800	44,486
Fonseca P.....	185,800	28,670
<i>Allowance as Committee Chair</i>	4,095	—
Fortier Hon M.....	185,800	1,087
Fortin R	185,800	28,925
<i>Allowance as Committee Chair</i>	619	—
<i>Allowance as Committee Vice-Chair</i>	4,267	—
Fragiskatos P	185,800	35,867
Fraser Hon S	185,800	38,365
Freeland Hon C	185,800	31,598
Gaheer I	98,577	18,822
Fry Hon H.....	185,800	29,698
<i>Allowance as Committee Chair</i>	7,019	—
Gallant C.....	185,800	32,223
Garneau Hon M	185,800	4,013
<i>Allowance as Committee Chair</i>	3,785	—
Garon J-D	98,577	20,148
Garrison R	185,800	53,972
Gaudreau M-H.....	185,800	44,114
<i>Allowance as Caucus Chair Other Opposition Party</i>	3,378	—
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Gazan L.....	185,800	40,268
Généreux B	185,800	60,709
Genus G.....	185,800	80,322
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Gerretsen M	185,800	34,302
Gill M	185,800	126,645
<i>Allowance as Committee Vice-Chair</i>	4,284	—
<i>Allowance as Deputy Whip Other Opposition Party</i>	5,769	—
Gladu M.....	185,800	39,908
<i>Allowance as Committee Chair</i>	4,783	—
Godin J	185,800	36,381
<i>Allowance as Committee Vice-Chair</i>	1,892	—
Goodridge L.....	98,577	65,314
Gould Hon K	185,800	13,920
Gourde J	185,800	46,694
Gray T	185,800	57,890
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Green M.....	185,800	32,531
<i>Allowance as Committee Chair</i>	619	—
Guilbeault Hon S	185,800	24,129
Hajdu Hon P	185,800	42,514
Hallan J S.....	185,800	75,428
<i>Allowance as Committee Vice-Chair</i>	2,925	—
Hanley B.....	98,577	64,644
Harder R	185,800	74,913
Hardie K	185,800	59,946
Harris J	87,223	5,010
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Hepfner L	98,577	21,199
Hoback R	185,800	80,615
<i>Allowance as Committee Vice-Chair</i>	1,927	—
Holland Hon M	185,800	57,720
<i>Allowance as Chief Whip Government</i>	18,984	—
Housefather A.....	185,800	5,827

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House of Commons

Statement of sessional allowances and travel expenses paid in 2021–2022—continued

(in dollars)

	Sessional allowances	Travel expenses ¹
Members of the House of Commons		
Hughes C	185,800	50,304
<i>Allowance as Assistant Deputy Speaker and Deputy Chair of Committees of the Whole</i>	13,148	—
Hussen Hon A.....	185,800	39,245
Hutchings Hon G	185,800	49,493
Iacono A	185,800	6,737
Idlout L.....	98,577	91,407
Ien Hon M	185,800	25,520
Jaczek Hon H.....	185,800	24,271
Jansen T	87,223	31,548
Jeneroux M	185,800	87,531
Johns G	185,800	74,783
Joly Hon M	185,800	22,740
Jones Y	185,800	120,470
Jordan Hon B	87,223	23,535
Jowhari M.....	185,800	22,962
<i>Allowance as Committee Vice-Chair</i>	1,875	—
Julian P	185,800	48,070
<i>Allowance as House Leader Other Opposition Party</i>	18,100	—
Kayabaga A	98,577	22,451
Kelloway M	185,800	43,502
Kelly P	185,800	48,890
<i>Allowance as Committee Chair</i>	3,854	—
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Kent Hon P	87,223	7,326
Khalid I.....	185,800	38,148
<i>Allowance as Committee Chair</i>	4,783	—
<i>Allowance as Committee Vice-Chair</i>	1,927	—
Khera Hon K.....	185,800	36,591
Kitchen R.....	185,800	65,197
<i>Allowance as Committee Chair</i>	8,533	—
Kmiec T	185,800	50,596
<i>Allowance as Caucus Chair Official Opposition</i>	4,783	—
<i>Allowance as Committee Chair</i>	2,684	—
<i>Allowance as Deputy House Leader Official Opposition</i>	2,693	—
Kourakis A	185,800	34,645
Kram M	185,800	50,248
<i>Allowance as Committee Vice-Chair</i>	1,910	—
Kramp-Neuman S	98,577	20,782
Kurek D	185,800	95,302
Kusie S	185,800	73,229
<i>Allowance as Committee Vice-Chair</i>	4,318	—
Kusmierczyk I.....	185,800	38,690
Kwan J.....	185,800	47,091
<i>Allowance as Caucus Chair Other Opposition Party</i>	3,097	—
<i>Allowance as Committee Vice-Chair</i>	1,927	—
Lake Hon M.....	185,800	60,989
Lalonde M-F.....	185,800	2,479
Lambropoulos E.....	185,800	26,216
Lametti Hon D	185,800	35,380
Lamoureux K	185,800	44,084
Lantsman M.....	98,577	46,782
<i>Allowance as Committee Vice-Chair</i>	1,875	—
Lapointe V	98,577	16,258
Larouche A	185,800	14,765
<i>Allowance as Committee Vice-Chair</i>	4,301	—
Lattanzio P.....	185,800	8,046
Lauzon S	185,800	9,067
Lawrence P	185,800	45,288
LeBlanc Hon D	185,800	28,696

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House of Commons

Statement of sessional allowances and travel expenses paid in 2021–2022—continued

(in dollars)

	Sessional allowances	Travel expenses ¹
Members of the House of Commons		
Lebouthillier Hon D.....	185,800	35,337
Lefebvre P	87,223	12,019
Lehoux R	185,800	44,734
Lemire S	185,800	61,320
<i>Allowance as Committee Vice-Chair</i>	4,301	—
Lewis C.....	185,800	58,234
Lewis L.....	98,577	26,266
Liepert R.....	185,800	62,021
Lightbound J.....	185,800	29,254
<i>Allowance as Committee Chair</i>	3,819	—
Lloyd D.....	185,800	55,366
Lobb B.....	185,800	42,651
Long W.....	185,800	11,812
Longfield L.....	185,800	14,385
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Louis T.....	185,800	45,135
Lukiwski T.....	87,223	35,887
MacAulay Hon L.....	185,800	56,625
MacDonald H	98,577	25,253
MacGregor A	185,800	52,269
<i>Allowance as Committee Vice-Chair</i>	1,583	—
MacKenzie D.....	185,800	16,985
MacKinnon Hon S	185,800	771
<i>Allowance as Chief Whip Government</i>	14,105	—
Maguire L.....	185,800	77,328
<i>Allowance as Committee Vice-Chair</i>	552	—
Maloney J	185,800	24,689
<i>Allowance as Committee Chair</i>	4,783	—
Manly P.....	87,223	16,329
Marcil S	87,223	14,494
Martel R.....	185,800	54,127
Martinez Ferrada S.....	185,800	31,515
Masse B	185,800	42,034
<i>Allowance as Caucus Chair Other Opposition Party</i>	2,391	—
Mathyssen L	185,800	43,126
<i>Allowance as Deputy House Leader Other Opposition Party</i>	3,097	—
<i>Allowance as Deputy Whip Other Opposition Party</i>	2,391	—
May B.....	185,800	28,936
<i>Allowance as Committee Chair</i>	4,783	—
May E.....	185,800	39,210
Mazier D.....	185,800	88,927
McCauley K.....	185,800	118,896
McColeman P.....	87,223	20,505
McCrimmon K	87,223	—
<i>Allowance as Committee Chair</i>	4,783	—
McDonald K	185,800	59,405
<i>Allowance as Committee Chair</i>	8,602	—
McGuinty Hon D	185,800	—
McKay Hon J	185,800	31,393
<i>Allowance as Committee Chair</i>	8,568	—
McKenna Hon C.....	87,223	285
McKinnon R	185,800	46,621
<i>Allowance as Committee Chair</i>	4,783	—
McLean G.....	185,800	83,394
<i>Allowance as Committee Vice-Chair</i>	3,905	—
McLeod C.....	87,223	35,311
McLeod M.....	185,800	48,293
McPherson H	185,800	64,876
<i>Allowance as Deputy House Leader Other Opposition Party</i>	2,391	—
<i>Allowance as Deputy Whip Other Opposition Party</i>	3,097	—

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House of Commons

Statement of sessional allowances and travel expenses paid in 2021–2022—continued

(in dollars)

	Sessional allowances	Travel expenses ¹
Members of the House of Commons		
Melillo E.....	185,800	99,849
Mendes A	185,800	33,201
<i>Allowance as Assistant Deputy Speaker and Assistant Deputy Chair of Committees of the Whole</i>	12,897	—
Mendicino Hon M.....	185,800	41,298
Miao W.....	98,577	39,586
Michaud K.....	185,800	79,163
<i>Allowance as Committee Vice-Chair.....</i>	4,404	—
Miller Hon M.....	185,800	15,464
Monsef Hon M.....	87,223	24,832
Moore Hon R	185,800	29,688
<i>Allowance as Committee Vice-Chair.....</i>	4,267	—
Morantz M.....	185,800	27,122
<i>Allowance as Committee Vice-Chair.....</i>	1,927	—
Morrice M.....	98,577	26,618
Morrison R	185,800	119,031
Morrissey R	185,800	48,785
<i>Allowance as Committee Chair</i>	3,854	—
Motz G.....	185,800	92,078
<i>Allowance as Committee Vice-Chair.....</i>	310	—
Murray Hon J.....	185,800	47,972
Muys D.....	98,577	31,016
Naqvi Y	98,577	6
Nater J.....	185,800	54,991
<i>Allowance as Committee Vice-Chair.....</i>	4,318	—
Ng Hon M.....	185,800	31,729
Noormohamed T.....	98,577	33,852
Normandin C	185,800	32,430
<i>Allowance as Committee Vice-Chair.....</i>	4,284	—
<i>Allowance as Deputy House Leader Other Opposition Party</i>	5,769	—
O'Connell J	185,800	44,115
Oliphant Hon R.....	185,800	32,949
O'Regan Hon S	185,800	54,400
O'Toole Hon E.....	185,800	6,728
<i>Allowance as Leader Official Opposition.....</i>	74,445	—
Patzer J	185,800	94,758
Paul-Hus P	185,800	44,523
Pauzé M.....	185,800	27,617
<i>Allowance as Committee Vice-Chair</i>	4,301	—
Perkins R	98,577	34,561
<i>Allowance as Committee Vice-Chair.....</i>	1,910	—
Perron Y	185,800	42,960
<i>Allowance as Committee Vice-Chair</i>	4,267	—
Petitpas Taylor Hon G	185,800	37,923
<i>Allowance as Deputy Whip Government.....</i>	4,783	—
Plamondon L	185,800	20,115
<i>Allowance as Caucus Chair Other Opposition Party.....</i>	2,391	—
Poilievre Hon P.....	185,800	4,485
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Powlowski M.....	185,800	38,434
Qaqqaq M	87,223	26,186
Qualtrough Hon C.....	185,800	77,344
Ratansi Y	87,223	10,676
Rayes A	185,800	51,271
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Redekopp B	185,800	62,825
Regan Hon G	87,223	16,374
<i>Allowance as Committee Chair</i>	4,783	—
Reid S	185,800	—
<i>Allowance as Caucus Chair Official Opposition</i>	6,056	—
Rempel Garner Hon M	185,800	69,554
<i>Allowance as Committee Vice-Chair</i>	3,750	—

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House of Commons

Statement of sessional allowances and travel expenses paid in 2021–2022—continued

(in dollars)

		Sessional allowances	Travel expenses ¹
Members of the House of Commons			
Richards B		185,800	60,464
<i>Allowance as Chief Whip Official Opposition</i>		28,188	—
Roberts A		98,577	28,565
Robillard Y		185,800	28,304
Rodriguez Hon P.....		185,800	24,567
Rogers C.....		185,800	59,760
Romanado S.....		185,800	39,607
<i>Allowance as Committee Chair</i>		4,783	—
<i>Allowance as Deputy House Leader Government</i>		5,936	—
Rood L.....		185,800	84,250
<i>Allowance as Committee Vice-Chair</i>		2,391	—
<i>Allowance as Deputy Whip Official Opposition</i>		1,905	—
Rota Hon A.....		185,800	19,302
<i>Allowance as Speaker of the House of Commons</i>		88,700	—
Ruff A.....		185,800	24,843
<i>Allowance as Deputy Whip Official Opposition</i>		4,783	—
Sahota J		87,223	24,163
Sahota R		185,800	29,220
<i>Allowance as Committee Chair</i>		4,783	—
<i>Allowance as Deputy Whip Government</i>		4,198	—
Saini R		87,223	1,461
<i>Allowance as Committee Chair</i>		4,783	—
Sajjan Hon H S		185,800	49,577
Saks Y		185,800	28,751
Samson D		185,800	33,632
Sangha R.....		87,223	5,853
Sarai R		185,800	65,046
<i>Allowance as Committee Chair</i>		3,751	—
Saroya B		87,223	14,083
Savard-Tremblay S-P.....		185,800	39,923
<i>Allowance as Committee Vice-Chair</i>		6,710	—
Scarpaleggia F		185,800	30,346
<i>Allowance as Caucus Chair Government</i>		4,783	—
<i>Allowance as Committee Chair</i>		8,602	—
Scheer Hon A.....		185,800	70,690
Schietke P		185,800	15,999
<i>Allowance as Committee Chair</i>		3,751	—
Schmale J.....		185,800	69,637
<i>Allowance as Committee Vice-Chair</i>		4,284	—
Schulte Hon D		87,223	17,555
Seeback K.....		185,800	60,303
<i>Allowance as Committee Vice-Chair</i>		1,376	—
Serré M		185,800	39,529
Sgro Hon J		185,800	38,114
<i>Allowance as Committee Chair</i>		8,637	—
Shanahan B		185,800	34,166
<i>Allowance as Caucus Chair Government</i>		5,084	—
<i>Allowance as Committee Vice-Chair</i>		2,391	—
Sheehan T		185,800	38,837
Shields M.....		185,800	78,359
Shin N.....		87,223	37,301
Shipley D		185,800	41,268
Sidhu M		185,800	21,940
Sidhu S		185,800	30,525
<i>Allowance as Committee Vice-Chair</i>		4,301	—
Sikand G.....		87,223	—
Simard M		185,800	68,413
<i>Allowance as Committee Vice-Chair</i>		4,284	—

Parliament

House of Commons

Statement of sessional allowances and travel expenses paid in 2021–2022—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Simms S.....	87,223	41,328
<i>Allowance as Committee Chair</i>	4,783	—
Sinclair-Desgagné N	98,577	19,005
<i>Allowance as Committee Vice-Chair</i>	1,875	—
Singh J.....	185,800	46,933
<i>Allowance as Leader Other Opposition Party</i>	62,900	—
Sloan D.....	87,223	27,199
Small C	98,577	47,422
Sorbara F	185,800	24,973
Soroka G.....	185,800	89,508
Spengemann S	185,800	12,896
<i>Allowance as Committee Chair</i>	8,637	—
Stanton B	87,223	21,420
<i>Allowance as Deputy Speaker and Chair of Committees of the Whole</i>	29,835	—
Steinley W	185,800	78,969
Stewart J	98,577	54,932
St-Onge Hon P.....	98,577	19,691
Ste-Marie G	185,800	30,786
<i>Allowance as Committee Vice-Chair</i>	4,439	—
Strahl M.....	185,800	45,671
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Stubbs S	185,800	61,801
<i>Allowance as Committee Vice-Chair</i>	2,391	—
Sudds J.....	98,577	—
Sweet D	87,223	28,518
Tabbara M	87,223	7,078
Tassi Hon F.....	185,800	36,709
Taylor Roy L	98,577	21,689
Thériault L.....	185,800	37,578
<i>Allowance as Committee Vice-Chair</i>	5,901	—
Therrien A	185,800	37,261
<i>Allowance as Committee Vice-Chair</i>	4,490	—
<i>Allowance as House Leader Other Opposition Party</i>	18,100	—
Thompson J	98,577	33,291
Tochor C.....	185,800	71,054
<i>Allowance as Committee Vice-Chair</i>	1,910	—
Tolmie F	98,577	43,382
Trudeau Right Hon J.....	185,800	996
Trudel D	185,800	33,574
Turnbull R	185,800	12,172
Uppal Hon T.....	185,800	87,773
Van Bynen T.....	185,800	13,579
van Koeverden A	185,800	23,434
Van Popa T.....	185,800	87,518
Vandal Hon D	185,800	59,509
Vandenbeld A	185,800	3,982
Vaughan A.....	87,223	5,775
Valdez R.....	98,577	21,839
Vecchio K	185,800	58,736
<i>Allowance as Committee Chair</i>	3,819	—
<i>Allowance as Deputy House Leader Official Opposition</i>	6,763	—
Vidal G	185,800	56,914
Vien D	98,577	27,768
Viersen A.....	185,800	63,618
Vignola J.....	185,800	57,091
<i>Allowance as Committee Vice-Chair</i>	4,267	—
Villemure R	98,577	25,108
<i>Allowance as Committee Vice-Chair</i>	1,927	—
Virani A	185,800	41,696
<i>Allowance as Committee Vice-Chair</i>	310	—

Parliament

House of Commons

Statement of sessional allowances and travel expenses paid in 2021–2022—concluded

(in dollars)

	Sessional allowances	Travel expenses ¹
Members of the House of Commons		
Vis B.....	185,800	78,407
Vuong K.....	98,577	18,059
Wagantall C.....	185,800	55,678
Warkentin C.....	185,800	61,332
<i>Allowance as Committee Chair</i>	4,783	—
Waugh K.....	185,800	57,272
Webber L.....	185,800	66,289
Weiler P.....	185,800	51,378
Wilkinson Hon J.....	185,800	39,292
Williams R.....	98,577	18,183
Williamson J.....	185,800	54,807
<i>Allowance as Committee Chair</i>	1,067	—
Wilson-Raybould Hon J.....	87,223	61,443
Wong Hon A.....	87,223	22,880
Yip J.....	185,800	24,261
<i>Allowance as Committee Vice-Chair</i>	1,875	—
Young K.....	87,223	19,475
Yurdiga D.....	87,223	40,641
Zahid S.....	185,800	39,858
<i>Allowance as Committee Chair</i>	8,602	—
Zann L.....	87,223	1,532
Zarrillo B.....	98,577	40,149
Zimmer B.....	185,800	122,575
Zuberi S.....	185,800	37,973
Former Members ²	—	4,574
Total.....	63,858,194	15,706,307

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 2021–2022

(in dollars)

Honourable Members of the Senate	Sessional allowance	Living and travel expenses ¹	Office expenses
Anderson M D, Northwest Territories.....	160,800	5,889	154,848
Arnot D M, Saskatchewan ²	108,497	20,183	59,034
Ataullahjan S, Ontario	160,800	20,197	163,789
<i>Committee Chair</i>	8,535	—	—
Audette M, Quebec ²	108,497	—	125,815
Batters D, Saskatchewan.....	160,800	72,403	225,002
<i>Committee Deputy Chair</i>	2,337	—	—
Bellemare D, Quebec	160,800	4,137	200,611
<i>Committee Chair</i>	3,824	—	—
Bernard W E T, Nova Scotia.....	160,800	1,669	220,859
<i>Committee Deputy Chair</i>	4,234	—	—
Black D, Alberta ²	93,800	31,266	129,743
<i>Committee Deputy Chair</i>	2,337	—	—
Black R, Ontario	160,800	57,478	179,757
<i>Committee Chair</i>	3,960	—	—
Boehm P M, Ontario.....	160,800	4,097	206,219
<i>Committee Chair</i>	8,501	—	—
Boisvenu P-H, Quebec.....	160,800	41,557	149,069
<i>Committee Deputy Chair</i>	4,335	—	—
Boniface G, Ontario.....	160,800	22,763	180,570
<i>Committee Chair</i>	4,711	—	—
Bovey P, Manitoba	160,800	44,183	217,289
<i>Committee Deputy Chair</i>	4,335	—	—
Boyer Y, Ontario	160,800	54	220,194
Brazeau P, Quebec	160,800	16,053	192,504
Busson B, British Columbia.....	160,800	30,672	160,150
<i>Committee Deputy Chair</i>	4,285	—	—
Campbell L W, British Columbia.....	160,800	34,800	121,444
<i>Committee Deputy Chair</i>	4,420	—	—
Carignan C, Quebec	160,800	23,463	233,820
<i>Committee Deputy Chair</i>	4,048	—	—
Christmas D, Nova Scotia.....	160,800	22,310	214,209
<i>Committee Chair</i>	4,711	—	—
<i>Committee Deputy Chair</i>	1,897	—	—
Clement B, Ontario ²	124,620	16,000	69,223
Cordy J, Nova Scotia ³	160,800	30,954	—
<i>Leader of the Progressive Senate Group</i>	—	—	567,521
Cormier R, New Brunswick	160,800	36,661	156,252
<i>Committee Chair</i>	8,535	—	—
Cotter B, Saskatchewan	160,800	28,096	208,603
<i>Committee Deputy Chair</i>	1,897	—	—
Coyle M, Nova Scotia.....	160,800	36,842	189,718
Dagenais J-G, Quebec	160,800	25,238	205,730
<i>Committee Deputy Chair</i>	6,571	—	—
Dalphond P J, Quebec	160,800	20,475	224,709
<i>Committee Deputy Chair</i>	2,337	—	—
Dasko D, Ontario	160,800	32,957	184,526
Dawson D, Quebec	160,800	18,411	125,126
<i>Committee Deputy Chair</i>	6,842	—	—
Deacon C, Nova Scotia	160,800	31,988	182,250
<i>Committee Deputy Chair</i>	4,200	—	—
Deacon M, Ontario	160,800	9,199	195,737
Dean T, Ontario	160,800	30,448	121,713
<i>Committee Chair</i>	3,824	—	—
Downe P E, Prince Edward Island	160,800	35,613	205,634
<i>Committee Deputy Chair</i>	2,337	—	—
Duffy M, Prince Edward Island ²	24,639	3,216	37,159
Duncan P, Yukon.....	160,800	54,225	215,171
<i>Committee Deputy Chair</i>	2,337	—	—

Parliament**The Senate****Statement of sessional and expense allowances, travel and office expenses paid in 2021-2022—continued**

(in dollars)

Honourable Members of the Senate	Sessional allowance	Living and travel expenses ¹	Office expenses
Dupuis R, Quebec	160,800	1,120	136,463
<i>Committee Deputy Chair</i>	4,319	—	—
Forest É, Quebec	160,800	11,903	186,217
<i>Committee Deputy Chair</i>	4,352	—	—
Forest-Niesing J, Ontario ²	107,200	12,696	105,554
Francis B, Prince Edward Island	160,800	44,759	147,166
<i>Committee Chair</i>	3,536	—	—
<i>Committee Deputy Chair</i>	2,625	—	—
Frum L, Ontario ²	65,271	3,458	104,013
Furey G J, Newfoundland and Labrador ³	160,800	66,884	—
<i>Speaker</i>	64,800	—	818,988
Gagné R, Manitoba ³	160,800	37,013	—
<i>Legislative Deputy to the Government Representative in the Senate</i>	42,000	—	132,024
Galvez R, Quebec	160,800	33,945	231,634
Gerba A, Quebec ²	108 497	9,004	82,368
Gignac C, Quebec ²	108 497	7,638	76,477
Gold M, Quebec ³	160,800	32,296	—
<i>Government Representative in the Senate</i>	88,700	—	990,486
Greene S, Nova Scotia	160,800	16,451	232,820
<i>Committee Deputy Chair</i>	2,337	—	—
Griffin D F, Prince Edward Island ²	154,748	41,687	204,616
<i>Committee Chair</i>	4,711	—	—
Harder P, Ontario	160,800	1,293	180,638
<i>Committee Deputy Chair</i>	4,217	—	—
Hartling N J, New Brunswick	160,800	28,455	116,235
<i>Committee Deputy Chair</i>	2,337	—	—
Housakos L, Quebec	160,800	15,584	223,988
<i>Deputy Whip of the Opposition</i>	3,100	—	—
<i>Committee Chair</i>	8,467	—	—
Jaffer M S B, British Columbia	160,800	40,643	181,716
<i>Committee Chair</i>	8,740	—	—
Keating J, New Brunswick ²	53,600	16,500	59,550
Klyne M, Saskatchewan	160,800	15,132	225,361
<i>Committee Chair</i>	3,994	—	—
<i>Committee Deputy Chair</i>	2,337	—	—
Kutcher S, Nova Scotia	160,800	23,527	199,598
LaBoucane-Benson P, Alberta ³	160,800	31,826	—
<i>Government Liaison in the Senate</i>	12,700	—	172,290
Lankin F, Ontario	160,800	29,504	156,645
<i>Committee Deputy Chair</i>	1,897	—	—
Loffreda T, Quebec	160,800	8,135	166,188
Lovelace Nicholas S M, New Brunswick	160,800	5,662	89,978
MacDonald M L, Nova Scotia	160,800	44,645	226,950
<i>Committee Chair</i>	8,945	—	—
Manning F, Newfoundland and Labrador	160,800	24,966	230,632
<i>Committee Chair</i>	8,637	—	—
Marshall E, Newfoundland and Labrador	160,800	15,803	212,624
<i>Committee Deputy Chair</i>	4,217	—	—
Martin Y, British Columbia ³	160,800	24,030	—
<i>Deputy Leader of the Opposition</i>	26,500	—	300,709
<i>Committee Chair</i>	3,107	—	—
Marwah S, Ontario	160,800	13,585	188,830
<i>Committee Chair</i>	12,700	—	—
Massicotte P J, Quebec	160,800	17,750	142,339
<i>Committee Chair</i>	8,433	—	—
McCallum M J, Manitoba	160,800	38,323	225,940
McPhedran M, Manitoba	160,800	21,400	185,447
Mégie M-F, Quebec	160,800	21,807	194,311
<i>Committee Deputy Chair</i>	1,541	—	—

Parliament

The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2021-2022—continued

(in dollars)

Honourable Members of the Senate	Sessional allowance	Living and travel expenses ¹	Office expenses
Mercer T M, Nova Scotia	160,800	28,137	122,565
<i>Committee Chair</i>	4,711	—	—
Miville-Dechêne J, Quebec	160,800	11,495	190,259
<i>Committee Deputy Chair</i>	4,200	—	—
Mockler P, New Brunswick	160,800	4,722	216,704
<i>Committee Chair</i>	8,774	—	—
Moncion L, Ontario	160,800	33,466	192,734
Moodie R, Ontario	160,800	31,074	178,256
Munson J, Ontario ²	45,819	10,438	59,896
<i>Committee Deputy Chair</i>	1,795	—	—
Ngo T H, Ontario ²	121,465	—	164,120
<i>Committee Deputy Chair</i>	2,337	—	—
Oh V, Ontario	160,800	25,200	222,287
<i>Committee Deputy Chair</i>	2,337	—	—
Omidvar R, Ontario	160,800	28,750	225,006
<i>Committee Chair</i>	4,028	—	—
<i>Committee Deputy Chair</i>	2,337	—	—
Pate K, Ontario	160,800	22,515	150,953
Patterson D G, Nunavut	160,800	41,174	230,401
<i>Committee Deputy Chair</i>	2,337	—	—
Petitclerc C, Quebec	160,800	10,518	194,900
<i>Committee Chair</i>	4,711	—	—
Plett D N, Manitoba ³	160,800	54,579	—
<i>Leader of the Opposition</i>	42,000	—	1,014,937
Poirier R-M, New Brunswick.....	160,800	1,074	203,138
<i>Chair of the Conservative Caucus</i>	6,300	—	—
<i>Committee Deputy Chair</i>	4,234	—	—
Quinn J, Nouveau-Brunswick ²	124,620	21,991	99,656
Ravalia M, Newfoundland and Labrador	160,800	43,943	230,119
Richards D, New Brunswick	160,800	22,731	115,758
<i>Committee Deputy Chair</i>	2,337	—	—
Ringuette P, New Brunswick	160,800	37,977	176,468
<i>Speaker Pro Tempore</i>	18,094	—	—
Saint-Germain R, Quebec ³	160,800	27,281	116,859
<i>Committee Deputy Chair</i>	2,100	—	—
<i>Facilitator</i>	—	—	247,902
Seidman J G, Quebec ³	160,800	13,420	—
<i>Whip of the Opposition</i>	7,300	—	307,685
<i>Committee Chair</i>	8,535	—	—
Simons P, Alberta	160,800	25,077	218,834
<i>Committee Deputy Chair</i>	1,965	—	—
Smith L W, Quebec	160,800	6,386	187,869
<i>Committee Deputy Chair</i>	6,757	—	—
Sorensen K, Alberta ²	108,497	16,691	43,396
Stewart Olsen C, New Brunswick ²	51,439	112	75,023
<i>Committee Deputy Chair</i>	2,015	—	—
Tannas S, Alberta ³	160,800	46,371	—
<i>Leader of the Canadian Senators Group</i>	—	—	652,498
<i>Committee Deputy Chair</i>	6,554	—	—
Verner J, Quebec	160,800	30,881	203,641
<i>Committee Deputy Chair</i>	1,846	—	—
Wallin P, Saskatchewan	160,800	30,805	228,382
<i>Committee Chair</i>	3,755	—	—
<i>Committee Deputy Chair</i>	2,337	—	—
Wells D M, Newfoundland and Labrador	160,800	85,219	228,900
<i>Committee Chair</i>	4,711	—	—
<i>Committee Deputy Chair</i>	1,981	—	—
Wetston H, Ontario	160,800	958	184,789
<i>Committee Chair</i>	4,711	—	—

Parliament The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2021-2022—concluded

(in dollars)

Honourable Members of the Senate	Sessional allowance	Living and travel expenses ¹	Office expenses
White V, Ontario	160,800	1,590	126,118
Woo Y P, British Columbia ³	160,800	59,024	36,109
<i>Committee Chair</i>	4,711	—	—
<i>Facilitator (Former)</i>	—	—	739,874
Yussuff H, Ontario ²	124,620	31,116	111,849
Total	15,434,336	2,425,630	21,070,675

¹ Includes living expenses in the Parliamentary District.

² Senators who were appointed, have resigned, retired or passed away during fiscal year 2021–2022.

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 is no salaries and allowances to ministers of State for this fiscal year.

Public Safety

Correctional Service of Canada

Expenditures by institution

(in dollars)

Institution	Operation and maintenance	Capital	Total
Archambault Institution, Sainte-Anne-des-Plaines, Quebec	60,963,762	3,022,142	63,985,904
Atlantic Institution, Renous, New Brunswick	48,717,892	3,420,096	52,137,988
Bath Institution, Bath, Ontario	51,764,760	9,132,741	60,897,501
Beaver Creek Institution, Gravenhurst, Ontario	62,935,509	1,554,965	64,490,474
Bowden Institution, Innisfail, Alberta	67,199,910	2,947,443	70,147,353
Collins Bay Institution, Kingston, Ontario	75,167,460	3,982,240	79,149,700
Cowansville Institution, Cowansville, Quebec	46,558,693	770,419	47,329,112
Donnacona Institution, Donnacona, Quebec	54,413,502	1,363,007	55,776,509
Dorchester Penitentiary (Shepody Healing Centre), Dorchester, New Brunswick	78,465,561	3,068,606	81,534,167
Drumheller Institution, Drumheller, Alberta	60,169,889	6,172,939	66,342,828
Drummond Institution, Drummondville, Quebec	35,387,748	2,203,312	37,591,060
Edmonton Institution for Women, Edmonton, Alberta	32,844,502	953,251	33,797,753
Edmonton Institution, Edmonton, Alberta	56,535,295	833,397	57,368,692
Federal Training Centre, Laval, Quebec	63,179,228	7,349,920	70,529,148
Fraser Valley Institution for Women, Abbotsford, British Columbia	25,885,931	331,841	26,217,772
Grand Valley Institution for Women, Kitchener, Ontario	35,854,841	195,737	36,050,578
Grande Cache Institution, Grande Cache, Alberta	41,596,604	439,918	42,036,522
Grierson Institution, Edmonton, Alberta	5,256,647	118,380	5,375,027
Joliette Institution, Joliette, Quebec	23,859,410	463,770	24,323,180
Joyceville Institution, Kingston, Ontario	84,472,209	5,660,594	90,132,803
Kent Institution, Agassiz, British Columbia	56,062,125	1,555,426	57,617,551
Kingston Penitentiary, Kingston, Ontario	1,007,299	93,796	1,101,095
Kwkwéxlwéhp Healing Village, Harrison Mills, British Columbia	8,330,336	4,551,815	12,882,151
La Macaza Institution, La Macaza, Quebec	34,499,752	2,850,222	37,349,974
Matsqui Institution, Abbotsford, British Columbia	43,149,445	7,613,632	50,763,077
Millhaven Institution, Bath, Ontario	56,328,660	6,959,479	63,288,139
Mission Institution, Mission, British Columbia	52,620,056	2,785,358	55,405,414
Mountain Institution, Agassiz, British Columbia	40,658,355	4,497,833	45,156,188
National Headquarters, Ottawa, Ontario	345,707,353	24,831,485	370,538,838
Nova Institution for Women, Truro, Nova Scotia	26,969,071	1,586,820	28,555,891
Okimaw Ohci Healing Lodge, Maple Creek, Saskatchewan	11,169,884	20,821	11,190,705
Pacific Institution/Regional Treatment Centre, Abbotsford, British Columbia	67,218,939	650,982	67,869,921
Pê Sâkâstêw Centre, Mâskwâcîs, Alberta	8,486,429	235,414	8,721,843
Port-Cartier Institution, Port-Cartier, Quebec	43,153,365	1,442,829	44,596,194
Regional Correctional Staff College—Atlantic, Moncton, New Brunswick	1,813,262	—	1,813,262
Regional Correctional Staff College—Ontario, Kingston, Ontario	4,539,106	508,450	5,047,556
Regional Correctional Staff College—Pacific, Abbotsford, British Columbia	4,313,914	31,822	4,345,736
Regional Correctional Staff College—Prairies, Saskatoon, Saskatchewan	5,923,755	—	5,923,755
Regional Correctional Staff College—Quebec, Laval, Quebec	5,150,936	90,775	5,241,711
Regional Headquarters—Atlantic, Moncton, New Brunswick	32,563,155	194,783	32,757,938
Regional Headquarters—Ontario, Kingston, Ontario	35,529,943	724,817	36,254,760
Regional Headquarters—Pacific, Abbotsford, British Columbia	39,909,023	1,643,763	41,552,786
Regional Headquarters—Prairies, Saskatoon, Saskatchewan	40,848,170	3,523,235	44,371,405
Regional Headquarters—Quebec, Laval, Quebec	35,081,678	539,288	35,620,966
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Quebec	8,277,317	—	8,277,317
Regional Parole Offices—Atlantic, Moncton, New Brunswick	33,832,992	567,206	34,400,198
Regional Parole Offices—Ontario, Kingston, Ontario	84,595,604	920,043	85,515,647
Regional Parole Offices—Pacific, Abbotsford, British Columbia	60,306,333	269,092	60,575,425
Regional Parole Offices—Prairies, Winnipeg, Manitoba	79,311,796	439,480	79,751,276
Regional Parole Offices—Quebec, Montréal, Quebec	71,318,159	3,075,105	74,393,264
Regional Psychiatric Centre, Saskatoon, Saskatchewan	49,435,369	2,265,533	51,700,902
Regional Reception Centre, Sainte-Anne-des-Plaines, Quebec	51,342,494	880,200	52,222,694
Regional Treatment Centre, Bath, Ontario	12,020,220	10,856	12,031,076
Saskatchewan Penitentiary, Prince Albert, Saskatchewan	87,742,409	4,728,642	92,471,051
Springhill Institution, Springhill, Nova Scotia	52,838,112	2,731,323	55,569,435
Stony Mountain Institution, Winnipeg, Manitoba	81,622,378	6,177,386	87,799,764
Warkworth Institution, Campbellford, Ontario	54,344,392	2,599,151	56,943,543
William Head Institution, Victoria, British Columbia	15,847,737	1,391,663	17,239,400
Willow Cree Healing Lodge, Duck Lake, Saskatchewan	9,106,507	3,048	9,109,555
Total.....	2,764,205,183	146,976,291	2,911,181,474

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 Paylist Requirements	Vote 35 Capital Budget Carry Forward
Agriculture and Agri-Food							
Department of Agriculture and Agri-Food							
Operating expenditures	1	—	978,599	5,470,844	20,498,818	—	—
Capital expenditures	5	—	—	—	—	—	5,442,403
Canadian Dairy Commission							
Program expenditures	1	—	—	96,424	—	100,548	—
Canadian Grain Commission							
Program expenditures	1	—	45,738	337,586	200,643	—	—
Canadian Heritage							
Department of Canadian Heritage							
Operating expenditures	1	—	160,032	1,801,164	8,410,894	—	—
Canadian Museum of History							
Payments to the Museum for operating and capital expenditures	1	—	—	—	—	120,295	—
Canadian Museum of Nature							
Payments to the Museum for operating and capital expenditures	1	—	—	—	—	99,363	—
Canadian Radio-television and Telecommunications Commission							
Program expenditures	1	—	19,910	420,536	3,167,735	—	—
Library and Archives of Canada							
Operating expenditures	1	—	48,358	1,298,344	4,062,823	—	—
Capital expenditures	5	—	—	—	—	—	2,612,515
National Film Board							
Program expenditures	1	—	4,846	411,237	1,789,420	—	—
National Gallery of Canada							
Payments to the Gallery for operating and capital expenditures	1	—	—	—	—	45,670	—
National Museum of Science and Technology							
Payments to the Museum for operating and capital expenditures	1	—	—	—	—	55,987	—
Telefilm Canada							
Payments to the corporation to be used for the purposes set out in the <i>Telefilm Canada Act</i>	1	—	—	100	—	—	—
The National Battlefields Commission							
Program expenditures	1	—	—	—	326,962	—	—
Crown-Indigenous Relations and Northern Affairs							
Department of Crown-Indigenous Relations and Northern Affairs							
Operating expenditures	1	—	782,741	1,495,410	17,450,820	110,800	—
Capital expenditures	5	—	—	—	—	—	123,129
Grants and contributions	10	3,000,000	—	—	—	—	—
Canadian High Arctic Research Station							
Program expenditures	1	—	3,000	—	1,082,882	—	—
Economic Development Agency of Canada for the Regions of Quebec							
Economic Development Agency of Canada for the Regions of Quebec							
Operating expenditures	1	—	32,895	394,417	1,444,292	—	—

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 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
Employment, Workforce Development and Disability Inclusion							
Department of Employment and Social Development							
Operating expenditures	1	—	2,113,992	8,773,062	37,274,782	11,456,675	—
Grants and contributions	5	52,476,583	—	—	—	—	—
Canadian Accessibility Standards Development Organization							
Operating expenditures	1	—	—	—	456,080	—	—
Canadian Centre for Occupational Health and Safety							
Program expenditures	1	—	—	500	201,700	84,671	—
Environment and Climate Change							
Department of the Environment							
Operating expenditures	1	—	835,603	8,238,934	27,111,238	—	—
Capital expenditures	5	—	—	—	—	—	18,733,690
Impact Assessment Agency of Canada							
Operating expenditures	1	—	19,493	160,112	2,792,836	—	—
Parks Canada Agency							
Program expenditures	1	—	724,257	4,016,616	—	—	—
Finance							
Department of Finance							
Program expenditures	1	—	17,940	828,500	5,051,107	1,306,210	—
Financial Transactions and Reports Analysis Centre of Canada							
Program expenditures	1	—	3,376	75,329	2,386,558	408,324	—
Office of the Auditor General							
Operating expenditures	1	—	13,048	74,218	3,178,919	—	—
Fisheries, Oceans and the Canadian Coast Guard							
Department of Fisheries and Oceans							
Operating expenditures	1	—	894,625	11,438,403	73,893,868	—	—
Capital expenditures	5	—	—	—	—	—	181,524,079
Global Affairs							
Department of Foreign Affairs, Trade and Development							
Operating expenditures	1	—	2,488,375	8,171,117	84,882,567	11,366,196	—
Capital expenditures	5	—	—	—	—	—	33,141,375
International Joint Commission (Canadian Section)							
Program expenditures	1	—	—	29,041	584,140	—	—
Invest in Canada Hub							
Program expenditures	1	—	—	—	1,714,578	—	—
Health							
Department of Health							
Operating expenditures	1	—	19,850,642	9,042,954	47,820,153	10,898,914	—
Capital expenditures	5	—	—	—	—	—	2,343,231
Canadian Food Inspection Agency							
Operating expenditures, grants and contributions	1	—	1,531,846	6,290,979	17,354,066	—	—
Capital expenditures	5	—	—	—	—	—	2,934,044
Canadian Institutes of Health Research							
Operating expenditures	1	—	2,125	88,635	2,896,565	—	—
Patented Medicine Prices Review Board							
Program expenditures	1	—	2,500	112,409	445,644	—	—
Public Health Agency of Canada							
Operating expenditures	1	—	111,133	2,133,345	17,097,172	1,416,907	—
Capital expenditures	5	—	—	—	—	—	5,160,260

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
Immigration, Refugees and Citizenship							
Department of Citizenship and Immigration							
Operating expenditures	1	—	391,914	7,518,315	40,973,656	1,060,000	—
Capital expenditures	5	—	—	—	—	—	7,437,360
Immigration and Refugee Board							
Program expenditures	1	—	70,300	1,442,388	10,972,136	—	—
Indigenous Services							
Department of Indigenous Services							
Operating expenditures	1	—	66,422	5,477,325	34,257,822	—	—
Capital expenditures	5	—	—	—	—	—	1,467,363
Innovation, Science and Industry							
Department of Industry							
Operating expenditures	1	—	2,260,594	6,483,618	25,710,041	—	—
Capital expenditures	5	—	—	—	—	—	381,849
Atlantic Canada Opportunities Agency							
Operating expenditures	1	—	40,381	642,094	2,944,748	—	—
Canadian Northern Economic Development Agency							
Operating expenditures	1	—	2,000	72,880	820,122	—	—
Canadian Space Agency							
Operating expenditures	1	—	24,500	762,021	5,889,733	—	—
Capital expenditures	5	—	—	—	—	—	31,017,685
Copyright Board							
Program expenditures	1	—	—	18,287	150,965	1,234	—
Department of Western Economic Diversification							
Operating expenditures	1	—	6,500	374,439	2,113,711	—	—
Federal Economic Development Agency for Southern Ontario							
Operating expenditures	1	—	6,500	216,915	1,407,298	—	—
National Research Council of Canada							
Operating expenditures	1	—	351,821	3,816,912	17,770,911	—	—
Capital expenditures	5	—	—	—	—	—	29,633,835
Natural Sciences and Engineering Research Council							
Operating expenditures	1	—	4,409	7,087,649	2,704,934	734,117	—
Social Sciences and Humanities Research Council							
Operating expenditures	1	—	8,500	55,407	1,556,135	3,206,049	—
Standards Council of Canada							
Payments to the Council	1	—	226,000	—	—	384,371	—
Statistics Canada							
Program expenditures	1	—	5,540,179	9,978,871	31,413,741	5,195,046	—
Intergovernmental Affairs, Infrastructure and Communities							
Office of Infrastructure of Canada							
Operating expenditures	1	—	14,300	595,181	7,026,247	—	—
Capital expenditures	5	—	—	—	—	—	29,675,159
Canadian Intergovernmental Conference Secretariat							
Program expenditures	1	—	—	30,743	276,569	—	—
Leaders' Debates Commission							
Program expenditures	1	—	—	100	—	—	—
Office of the Chief Electoral Officer							
Program expenditures	1	—	46,346	904,677	2,411,260	450,000	—
Office of the Commissioner of Official Languages							
Program expenditures	1	—	22,025	154,217	964,929	382,103	—

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
Justice							
Department of Justice							
Operating expenditures	1	–	153,606	4,899,513	27,423,358	–	–
Administrative Tribunals Support Service of Canada							
Program expenditures	1	–	31,300	360,061	3,963,564	–	–
Canadian Human Rights Commission							
Program expenditures	1	–	16,500	212,106	1,214,091	200,000	–
Courts Administration Service							
Program expenditures	1	–	72,333	650,415	2,681,029	661,094	–
Office of the Commissioner for Federal Judicial Affairs							
Office of the Commissioner for Federal Judicial Affairs							
Operating expenditures	1	–	1,500	110,962	436,452	–	–
Canadian Judicial Council							
Operating expenditures	5	–	–	5,740	103,982	–	–
Office of the Director of Public Prosecutions							
Program expenditures	1	–	25,027	983,837	9,655,610	–	–
Offices of the Information and Privacy Commissioners of Canada							
Office of the Information Commissioner of Canada							
Program expenditures.....	1	–	2,500	84,886	470,844	87,703	–
Office of the Privacy Commissioner of Canada							
Program expenditures.....	5	–	12,649	238,930	1,047,027	–	–
Registrar of the Supreme Court of Canada							
Program expenditures	1	–	10,276	293,483	1,243,620	–	–
National Defence							
Department of National Defence							
Operating expenditures	1	–	3,318,498	30,434,904	821,808,557	–	–
Capital expenditures	5	–	–	–	–	55,985	–
Grants and contributions	10	32,446,569	–	–	–	–	–
Communications Security Establishment							
Program expenditures	1	–	176,768	39,674,690	23,315,168	–	–
Military Grievances External Review Committee							
Program expenditures	1	–	6,000	43,751	303,682	–	–
Military Police Complaints Commission							
Program expenditures	1	–	–	35,141	173,871	–	–
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	–	11,746,504	30,900,170	3,744,813	60,206,632	–
Natural Resources							
Department of Natural Resources							
Operating expenditures	1	–	6,131,259	4,715,663	27,040,074	–	–
Capital expenditures	5	–	–	–	–	–	1,400,894
Canadian Energy Regulator							
Program expenditures	1	–	6,837	524,111	2,890,857	338,029	–
Canadian Nuclear Safety Commission							
Program expenditures	1	–	238,777	262,114	1,754,829	–	–

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
Office of the Governor General's Secretary							
Office of the Governor General's Secretary							
Program Expenditures.....	1	—	14,600	147,588	800,813	—	—
Parliament							
Secretariat of the National Security and Intelligence Committee of Parliamentarians							
Program expenditures	1	—	—	4,953	166,554	—	—
Privy Council							
Privy Council Office							
Program expenditures	1	—	1,965,092	979,807	6,048,373	—	—
Canadian Transportation Accident Investigation and Safety Board							
Program expenditures	1	—	24,714	241,814	1,295,268	120,000	—
National Security and Intelligence Review Agency Secretariat							
Program expenditures	1	—	1,500	34,826	1,124,352	—	—
Office of the Intelligence Commissioner							
Program expenditures	1	—	—	1,500	98,740	—	—
Public Service Commission							
Operating expenditures	1	—	39,446	987,433	4,041,005	—	—
Public Safety							
Department of Public Safety and Emergency Preparedness							
Operating expenditures	1	—	53,619	1,308,078	6,434,255	—	—
Grants and contributions	5	—	—	27,628,756	—	—	—
Canada Border Services Agency							
Operating expenditures	1	—	3,819,233	202,366,069	—	25,280,988	—
Canadian Security Intelligence Service							
Program expenditures	1	—	16,643	17,925,637	33,295,943	—	—
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police							
Program expenditures	1	—	—	57,192	41,674	122,942	—
Correctional Service of Canada							
Operating expenditures, grants and contributions	1	—	2,125,639	67,865,040	96,919,136	3,333,334	—
Capital expenditures	5	—	—	—	—	—	39,659,773
Office of the Correctional Investigator of Canada							
Program expenditures	1	—	—	41,481	98,177	6,266	—
Parole Board of Canada							
Program expenditures	1	—	45,933	274,897	2,361,397	—	—
Royal Canadian Mounted Police							
Operating expenditures	1	—	814,147	1,100,025,687	83,698,486	47,161,723	—
Capital expenditures	5	—	—	—	—	—	48,454,462
Royal Canadian Mounted Police External Review Committee							
Program expenditures	1	—	—	4,300	—	—	—
Public Services and Procurement							
Department of Public Works and Government Services							
Operating expenditures	1	—	3,131,960	11,353,292	59,376,041	8,582,822	—
Capital expenditures	5	—	—	91,294	—	—	—
National Capital Commission							
Payments to the Commission for operating expenditures.....	1	—	—	2,449,471	—	1,282,476	—

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 Paylist Requirements	Vote 35 Capital Budget Carry Forward
Shared Services Canada							
Operating expenditures	1	—	224,141	27,190,188	105,583,514	—	—
Capital expenditures	5	—	—	—	—	—	75,266,168
Transport							
Department of Transport							
Operating expenditures	1	—	1,848,627	5,652,290	37,247,477	5,728,386	—
Capital expenditures	5	—	1,575,892	—	—	—	69,058,244
Canadian Transportation Agency							
Program expenditures	1	—	9,000	267,530	1,044,087	691,481	—
Treasury Board							
Treasury Board Secretariat							
Program expenditures	1	—	1,069,004	2,705,355	2,263,500	13,400	—
Public Service Insurance.....	20	—	—	24,255	—	—	—
Canada School of Public Service							
Program expenditures	1	—	24,478	636,380	2,847,042	—	—
Office of the Commissioner of Lobbying							
Program expenditures	1	—	3,500	33,082	155,645	—	—
Office of the Public Sector Integrity Commissioner							
Program expenditures	1	—	—	23,493	205,150	—	—
Veterans Affairs							
Department of Veterans Affairs							
Operating expenditures	1	—	483,408	3,133,112	7,033,498	—	—
Veterans Review and Appeal Board							
Program expenditures	1	—	—	48,369	391,343	57,207	—
Women, Gender Equality and Youth							
Department for Women and Gender Equality							
Operating expenditures	1	—	11,000	230,839	2,113,857	—	—
Total.....	87,923,152	79,019,675	1,704,996,740	1,956,898,975	202,813,948	585,467,518	

Section 12

Public Accounts of Canada

2021–2022

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