



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2021

Volume III

**Additional
information and
analyses**

Canada

© Minister of Public Services and Procurement 2021

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Government of Canada Publications

www.publications.gc.ca

P51-1E-PDF

ISSN 1483-8575

Cette publication est également disponible en français

Erratum

Subsequent to the tabling of the Public Accounts of Canada, a correction subject to publication exemption was made in Volume III, Section 8, Payments of Claims Against the Crown, page 216. The revised information is highlighted.

Volume III

Public Accounts of Canada

2020–2021

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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

2020–2021

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, 2021 and the results of operations and the change in financial position for the year. This opinion has been appended to these financial statements.

Approved by:

Cheryl Blahey
Chief Financial Officer

Winnipeg, Canada
June 10, 2021

Canadian Grain Commission Revolving Fund—continued

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

(in thousands of dollars)

	2021		2020	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(6,721)	22,139	(4,992)	3,127
Add: items not requiring use of funds	2,859	3,123	2,745	2,948
Operating source (use) of funds	(3,862)	25,262	(2,247)	6,075
Less: items requiring use of funds				
Net tangible capital assets acquisitions	(2,731)	(2,970)	(3,894)	(3,681)
Net other assets and liabilities	—	(10,447)	—	(5,099)
Authority provided	(6,593)	11,845	(6,141)	(2,705)
Annual voted authority and other statutory items provided (used)	5,760	(6,841)	(5,511)	(5,669)
Revolving fund legislative authority provided (used)	(833)	18,686	(630)	2,964

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

(in thousands of dollars)

	2021	2020
Debit balance in the accumulated net charge against the Fund's authority	154,303	133,763
Payables charged against the appropriation at year-end	(2,390)	(3,375)
	151,913	130,388
Receivables credited to the appropriation at year-end	146	173
Other	1,925	4,737
Net authority provided, end of year	153,984	135,298
Authority limit	2,000	2,000
Unused authority carried forward	155,984	137,298

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 present fairly, in all material respects, the financial position of the Canadian Grain Commission Revolving Fund (the CGC Revolving Fund) as at March 31, 2021 and its financial performance and its cash flows for the year then ended in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of *Public Accounts of Canada*.

What we have audited

The CGC Revolving Fund's financial statements comprise:

- the statement of financial position as at March 31, 2021;
- 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 a summary of significant accounting policies.

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 CGC 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 CGC Revolving Fund to meet the requirements of Section 1 of the Receiver General for Canada Instructions for Volume III of *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 CGC Revolving Fund and should not be used by parties other than the CGC Revolving Fund, 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 and fair presentation of the financial statements in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of *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 CGC 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 CGC Revolving Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the CGC 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 scepticism 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 CGC 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 CGC 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 CGC Revolving Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Ontario
May 31, 2021

Canadian Grain Commission Revolving Fund—continued**Statement of financial position as at March 31, 2021**

(in thousands of dollars)

	2021	2020
Assets		
Financial assets		
Accounts receivable (note 3)	9,087	6,821
Accountable advances	7	9
	9,094	6,830
Non-financial assets		
Prepaid expenses	564	356
Tangible capital assets (note 4).....	12,209	12,371
	12,773	12,727
	21,867	19,557
Liabilities and net assets		
Liabilities		
Accounts payable and accrued liabilities (note 5)	3,718	2,150
Salaries payable.....	3,547	4,879
Vacation, overtime and compensatory leave payable.....	3,108	2,357
Deferred revenue	941	1,073
Employee severance benefits liability (note 6)	1,437	1,581
	12,751	12,040
Net assets (note 8).....	9,116	7,517
	21,867	19,557
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:

Doug 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, 2021

(in thousands of dollars)

	2021						2020
	Grain Regulation		Internal Services		Total		Total
	Planned Results	Actual	Planned Results	Actual	Planned Results	Actual	Actual
Revenue							
Fees and services	53,059	76,851	—	—	53,059	76,851	58,019
Parliamentary appropriations (note 7)	5,711	6,556	245	245	5,956	6,801	5,652
Optional services	2,249	2,175	25	32	2,274	2,207	2,182
Licensing and producer cars	2,210	2,119	—	—	2,210	2,119	1,698
Other revenues	—	—	—	44	—	44	32
	63,229	87,701	270	321	63,499	88,022	67,583
Operating expenses							
Personnel	33,886	33,550	14,233	14,340	48,119	47,890	46,107
Rentals	4,395	4,092	1,495	1,762	5,890	5,854	5,946
Amortization of tangible capital assets	—	2,186	—	776	—	2,962	2,905
Professional services	571	268	3,471	2,408	4,042	2,676	2,986
Machinery and equipment	1,165	1,059	1,221	900	2,386	1,959	1,250
Transport and communication	1,210	854	911	1,017	2,121	1,871	2,648
Materials and supplies	1,202	1,289	291	163	1,493	1,452	1,279
Repairs and maintenance	1,154	607	366	72	1,520	679	1,075
Information	86	89	359	236	445	325	243
Loss on disposal of tangible assets	—	165	—	5	—	170	2
Other	—	9	169	36	169	45	15
	43,669	44,168	22,516	21,715	66,185	65,883	64,456
Net results	19,560	43,533	(22,246)	(21,394)	(2,686)	22,139	3,127
Net assets, beginning of year					7,517		7,597
Transfer of tangible assets between other government department					—		(6)
Net financial resources provided and change in the accumulated net charge against the Fund's authority during the year					(20,540)		(3,201)
Net assets, end of year					9,116		7,517

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, 2021**

(in thousands of dollars)

	2021	2020
Operating activities		
Net results for the year	22,139	3,127
Items not affecting use of funds		
Amortization of tangible capital assets.....	2,962	2,905
Provision for employee severance benefits	(9)	41
Loss on disposal of tangible capital assets	170	2
	25,262	6,075
Payments of employee severance benefits	(135)	(369)
Variations in statement of financial position		
Accounts receivable	(2,266)	(792)
Accountable advances.....	2	(2)
Prepaid expenses.....	(208)	(3)
Accounts payable and accrued liabilities.....	1,568	442
Salaries payable	(1,332)	1,013
Vacation, overtime and compensatory leave payable	751	306
Deferred revenue	(132)	212
Net financial resources provided by operating activities.....	23,510	6,882
Capital investing activities		
Acquisition of tangible capital assets.....	(3,005)	(3,688)
Proceeds from disposal of tangible capital assets.....	35	7
Net financial resources used by capital investing activities	(2,970)	(3,681)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year.....	20,540	3,201
Accumulated net charge against the Fund's authority, beginning of year.....	133,763	130,562
Accumulated net charge against the Fund's authority, end of year	154,303	133,763

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, 2021

1. Authority and purpose

The Canadian Grain Commission Revolving Fund ("CGC" or "the Fund") derives its authority from the *Canada Grain Act*. The CGC'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 CGC implemented the Departmental Results Framework ("DRF") and Program Inventory ("PI"), as required by the Treasury Board Policy on Results, effective April 1, 2018. The CGC'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 CGC 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 CGC did not access its net authority provided from the Treasury Board for the fiscal year ended March 31, 2021. The CGC received a total of \$6,825,227 through the Appropriation Acts approved by Parliament for the fiscal year 2020–2021 (\$5,697,304 in 2019–2020).

A revised funding model based on full cost recovery through fees and ongoing appropriations came into effect on August 1, 2013. This sustainable funding model eliminated the CGC's dependence on annual ad hoc federal appropriations. Under the updated fee structure, the CGC's accumulated surplus is mainly due to higher than expected grain volumes handled. In response, following the 2017 User Fees Consultation and Pre-Proposal Notification, the CGC 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.

In accordance with the Government's policy on self-insurance, the CGC does not carry its own insurance. The CGC 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, 2021 disclosed in the statement of operations were based on revenues and expenses as per CGC's 2020–2021 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, 2021—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 appropriation

Operations are funded primarily from a permanent authority from Parliament (revolving fund) where the CGC is allowed to spend fees collected. Some of the operations of the Grain Research Program and Internal Audit are funded by ongoing Parliamentary appropriation 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 CGC 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 CGC 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 CGC 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, 2021—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

	2021	2020
	(in thousands of dollars)	
Other government departments and agencies	146	173
Outside parties	8,944	6,653
	9,090	6,826
Less: allowance for doubtful accounts from outside parties	(3)	(5)
	9,087	6,821

4. Tangible capital assets

	Cost					Accumulated amortization				Net book value	
	Opening balance	Acquisitions	Adjustment	Disposals and transfers	Closing balance	Opening balance	Amortization	Disposals and transfers	Closing balance	2021	2020
	(in thousands of dollars)										
Scientific equipment	18,676	2,119	—	(254)	20,541	15,064	1,158	(254)	15,968	4,573	3,612
Office equipment and furniture ...	243	—	—	—	243	211	11	—	222	21	32
Operational equipment	2,986	99	—	(33)	3,052	1,867	265	(33)	2,099	953	1,119
Motor vehicles	394	126	—	(63)	457	328	35	(63)	300	157	66
Computer equipment and software	8,307	403	76	—	8,786	7,197	544	—	7,741	1,045	1,110
Leasehold improvements.....	8,103	—	2,104	—	10,207	5,225	949	—	6,174	4,033	2,878
Assets under construction.....	3,556	258	(2,180)	(207)	1,427	—	—	—	—	1,427	3,554
	42,265	3,005	—	(557)	44,713	29,892	2,962	(350)	32,504	12,209	12,371

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

5. Accounts payable and accrued liabilities

	2021	2020
	(in thousands of dollars)	
Other government departments and agencies	450	905
Outside parties	3,268	1,245
	3,718	2,150

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—continued

6. Employee severance benefits liability

The CGC 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 CGC 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.

	2021	2020
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year	1,581	1,909
Expense (recovery) for the year	(9)	41
Benefits paid during the year	(135)	(369)
Employee severance benefits liability, end of year	1,437	1,581

7. Parliamentary appropriation

The CGC is financed by the Government of Canada through a combination of an ongoing Parliamentary appropriation, 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 CGC 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.

	2021	2020
	(in thousands of dollars)	
Total appropriation funds provided	6,825	5,697
Lapsed	(24)	(45)
Current year appropriation funds provided and used	6,801	5,652

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.

	2021	2020
	(in thousands of dollars)	
Contributed capital	4,941	4,941
Accumulated surplus		
Opening balance	136,339	133,218
Net results	22,139	3,127
Transfer of tangible capital assets to another government department	—	(6)
Closing balance	158,478	136,339
Accumulated net charge against the Fund's authority		
Opening balance	(133,763)	(130,562)
Change in net resources provided	(20,540)	(3,201)
Closing balance	(154,303)	(133,763)
Total net assets	9,116	7,517

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—continued

9. Contractual obligations

The CGC leases its premises primarily under occupancy instruments. An occupancy instrument is a formal agreement between the CGC and Public Services and Procurement Canada, recording the terms and conditions that govern the provision and occupancy of the accommodation. The CGC has a total of 17 separate occupancy agreements (2020 – 17) with various term lengths up to 10 years. In addition, the CGC has a direct lease agreement with the University of Manitoba for the rental of laboratory and office space.

For the year ended March 31, 2021, the CGC incurred \$5,047,066 in costs associated with its occupancy and lease obligations (2020—\$5,036,532). Expected future payouts by fiscal year are as follows:

	(in thousands of dollars)
2022	4,382
2023	882
2024	842
2025	815
2026 and thereafter	1,553

10. Contingent liabilities

In the normal course of its operations, the CGC 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, 2021, there were no accruals for contingent liabilities around various legal actions and grievances with financial implications in the financial statements (March 31, 2020—Nil).

11. Producer payment security

Through the CGC's Safeguards for Grain Farmers Program, licensed grain companies must provide payment security to the CGC to cover money owed to producers for grain deliveries in the event of a licensing default. When a CGC-licensed company fails to pay producers for grain deliveries, the CGC uses the security to pay producers for eligible claims. As at March 31, 2021, no pending claim transactions were remaining.

12. Related party transactions

The CGC is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CGC 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 CGC 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 CGC statement of operations and net assets as follows.

	2021	2020
	(in thousands of dollars)	
Revenues	(373)	(677)
Expenses		
Employer's contribution to employee benefit plans.....	9,130	8,346
Occupancy costs.....	4,922	5,098
Leasehold improvements	35	1,444
Professional and special services	2,110	2,173
Transportation and communication	351	300
Other	295	54
	16,470	16,738

Canadian Grain Commission Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2021—concluded

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

	2021	2020
	(in thousands of dollars)	
Accounts receivable	146	173
Accounts payable	450	905
Employer's contribution to employee benefit plans payable	1,286	751

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 CGC to concentrations of credit risk consist primarily of accounts receivable. For the year ended March 31 2021, six large integrated organizations accounted for \$7,224,605 or 81% of the CGC's outside parties receivable balances (2020—six organizations, \$4,900,148 or 74%).

14. Subsequent event

On May 20, 2021, the CGC announced its intent to reduce service fees collected for four official grain inspection and official grain weighing services on August 1, 2021. This proposal is in response to the sustained growth in grain export volumes in recent years and aims to better align fee revenues with service delivery costs. These changes would result in a combined reduction for official inspection and weighing services fees from \$1.48 to \$1.05 per tonne for ships, and a fee decrease of \$37.88 per official inspection and weighing services for a railway car, truck, or container.

As a result of these service fee reductions, revenues earned by the CGC from grain sector stakeholders are expected to decrease by an estimated \$13.79 million for the 2021–2022 fiscal year and \$20.68 million per year for the 2022–2023 and 2023–2024 fiscal years.

These proposed changes to the service fees require amendments to the Canada Grain Regulations. This involves publishing in the Canada Gazette and allowing for stakeholder feedback prior to final approval and registration. These changes are expected to be in force August 1, 2021.

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, 2021 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 28, 2021
Gatineau, Canada

Canadian Intellectual Property Office Revolving Fund—continued

Statement of authority used (unaudited) for the year ended March 31, 2021

(in thousands of dollars)

	2021		2020	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(35,099)	(41,891)	(23,711)	(30,725)
Items not requiring use of funds	8,291	10,176	3,988	6,868
Operating use of funds.....	(26,808)	(31,715)	(19,723)	(23,857)
Items requiring use of funds				
Net tangible capital assets acquisitions	(18,639)	(7,336)	(23,281)	(13,934)
Net other assets and liabilities	10,938	24,866	2,384	18,192
Authority used.....	(34,509)	(14,185)	(40,620)	(19,599)

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, 2021

(in thousands of dollars)

	2021	2020
Debit balance in the accumulated net charge against the Fund's authority	111,759	124,846
Payables charged against the appropriation at year-end	(12,144)	(12,818)
Receivables credited to the appropriation at year-end	1,626	2,515
Other items	(5,661)	(4,778)
Net authority provided, end of year.....	95,580	109,765
Authority limit	5,000	5,000
Unused authority carried forward	100,580	114,765

Canadian Intellectual Property Office Revolving Fund—continued

Independent auditor's report

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

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund (the Fund) as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of *Public Accounts of Canada*.

What we have audited

The Fund's financial statements comprise:

- the statement of financial position as at March 31, 2021;
- 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 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 *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, Innovation, Science, and Economic Development Canada, the Receiver General of Canada and the Treasury Board of 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 and fair presentation of these financial statements in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of *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.

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

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

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Ontario
May 31, 2021

Canadian Intellectual Property Office Revolving Fund—continued

Statement of financial position as at March 31, 2021

(in thousands of dollars)

	2021	2020
Assets		
Financial assets		
Petty cash	—	1
Accounts receivable (note 3)	2 976	3,815
Unbilled revenues	1 836	2,646
	4 812	6,462
Non-financial assets		
Prepaid expenses	674	634
Tangible capital assets (note 4)	49,314	51,168
	54,800	58,264
Liabilities and Net liabilities		
Liabilities		
Deposit accounts	3,714	4,326
Accounts payable and accrued liabilities (note 5)	13,562	13,701
Vacation pay	7,575	6,417
Obligation for employee future benefits (note 6)	2,410	2,584
Deferred revenues	112,580	87,473
	139,841	114,501
Net liabilities (note 7)	(85,041)	(56,237)
	54,800	58,264

Contractual obligations (note 8)

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, 2021

(in thousands of dollars)

	2021	2020
Revenues	145,246	150,604
Operating expenses		
Salaries and employee benefits	120,880	121,778
Provision for employee future benefits	50	343
Professional services	44,500	39,868
Amortization of tangible capital assets	9,190	4,364
Accommodation	7,497	7,332
Information	3,122	3,075
Repairs and maintenance	719	803
Training	553	695
Materials and supplies	368	1,261
Communications	152	55
Travel	63	625
Rentals	28	169
Freight and postage	16	276
Loss (gain) on disposal of tangible capital assets	(1)	685
	187,137	181,329
Net results	(41,891)	(30,725)
Net liabilities, beginning of year	(56,237)	(40,394)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	13,087	14,882
Net liabilities, end of year	(85,041)	(56,237)

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, 2021

(in thousands of dollars)

	2021	2020
Operating activities		
Net results	(41,891)	(30,725)
Items not requiring use of funds		
Amortization of tangible capital assets.....	9,190	4,364
Loss on disposal of tangible capital assets	—	685
	(32,701)	(25,676)
Variations in statement of financial position		
Decrease in petty cash.....	1	—
Decrease (increase) in accounts receivable	839	(1,311)
Decrease in unbilled revenues.....	810	5,867
Increase in prepaid expenses	(40)	(53)
Increase (decrease) in deposit accounts.....	(612)	546
Decrease in accounts payable and accrued liabilities	(139)	(997)
Increase in vacation pay	1,158	1,829
Decrease in obligation for employee future benefits	(174)	(11)
Increase in deferred revenues	25,107	18,858
Total variations in statement of financial position	26,950	24,728
Net financial resources used by operating activities	(5,751)	(948)
Capital investing activity		
Acquisitions of tangible capital assets	(7,336)	(13,934)
Net financial resources used and change in accumulated net charge against the Fund's authority, during the year	(13,087)	(14,882)
Accumulated net charge against the Fund's authority, beginning of year.....	124,846	139,728
Accumulated net charge against the Fund's authority, end of year (note 7)	111,759	124,846

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, 2021

1. Authority and purpose

The Canadian Intellectual Property Office (CIPO) grants or registers exclusive ownership of intellectual property in Canada. In exchange, CIPO 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.

CIPO 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 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.

(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, 2021—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 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, 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

	2021	2020
	(in thousands of dollars)	
Government of Canada	43	897
Outside parties	2,933	2,918
	2,976	3,815

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—continued

4. Tangible capital assets

Cost	Balance, beginning of year	Acquisitions	Transfers	Disposals	Balance, end of year
(in thousands of dollars)					
Leasehold improvements	365	—	—	—	365
Informatics software	51,387	620	16,856	(334)	68,529
Hardware	325	—	—	(15)	310
Machinery and equipment	158	—	—	—	158
Furniture	116	—	—	—	116
Assets under construction	22,109	6,716	(16,856)	—	11,969
	74,460	7,336	—	(349)	81,447
Accumulated amortization	Balance, beginning of year	Amortization		Disposals	Balance, end of year
(in thousands of dollars)					
Leasehold improvements	365	—		—	365
Informatics software	22,547	9,140		(334)	31,353
Hardware	212	32		(15)	229
Machinery and equipment	62	16		—	78
Furniture	106	2		—	108
	23,292	9,190		(349)	32,133
Net book value					
					2021
					2020
(in thousands of dollars)					
Informatics software					37,176
Hardware					81
Machinery and equipment					80
Furniture					8
Assets under construction					11,969
					49,314
					51,168

5. Accounts payable and accrued liabilities

	2021	2020
(in thousands of dollars)		
Government of Canada	3,537	2,055
Outside parties	10,025	11,646
	13,562	13,701

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—continued

6. Obligation for employee future benefits

	2021	2020
	(in thousands of dollars)	
Obligation for employee future benefits, beginning of year.....	2,584	2,595
Benefits paid during the year for retirements and departures from the Public Service	(224)	(354)
Expense for the year.....	50	343
Obligation for employee future benefits, end of year.....	2,410	2,584

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.

	2021	2020
	(in thousands of dollars)	
Accumulated surplus, beginning of year	68,609	99,334
Net results	(41,891)	(30,725)
Accumulated surplus, end of year	26,718	68,609
Accumulated net charge against the Fund's authority, beginning of year.....	(124,846)	(139,728)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	13,087	14,882
Accumulated net charge against the Fund's authority, end of year	(111,759)	(124,846)
Net liabilities, end of year	(85,041)	(56,237)

8. Contractual obligations

CIPO leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the CIPO 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)
2022.....	7,473
2023.....	7,315
2024.....	6,873
2025.....	6,153
2026 and thereafter	28,619
	56,433

Canadian Intellectual Property Office Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2021—*concluded*

9. Related party transactions

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

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)

Christine Walker
Assistant Deputy Minister,
Corporate Management
(Chief Financial Officer)

June 2, 2021
Ottawa, Ontario

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

(in thousands of dollars)

	2021		2020	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(2,175)	(1,031)	(555)	(332)
Items not requiring use of funds	217	217	309	309
Operating source (use) of funds	(1,958)	(814)	(246)	(23)
Items requiring use of funds				
Net tangible capital assets acquisitions	(852)	(316)	(784)	(284)
Net other assets and liabilities	—	(239)	—	81
Authority provided (used)	(2,810)	(1,369)	(1,030)	(226)

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

(in thousands of dollars)

	2021	2020
Debit (credit) balance in the accumulated net charge against the Fund's authority	8,825	10,399
Payables charged against the appropriation at year-end	(525)	(723)
Receivables credited to the appropriation at year-end	9	1
Net authority provided (used), end of year	8,309	9,677
Transfer from Treasury Board—Paylist requirements (Vote 30)	50	101
Authority limit	2,000	2,000
Unused authority carried forward	10,359	11,778

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 present fairly, in all material respects, the financial position of Canadian Pari-Mutuel Agency Revolving Fund (the Fund) as at March 31, 2021 and its financial performance and its cash flows for the year then ended 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, 2021;
- 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 a summary of significant accounting policies.

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, 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 and fair presentation 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.

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Independent auditor's report—*concluded*

Auditor's responsibilities for the audit of the financial statements

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

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

We also:

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

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

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Ontario
May 31, 2021

Canadian Pari-Mutuel Agency Revolving Fund—continued

Statement of financial position as at March 31, 2021

(in thousands of dollars)

	2021	2020
Assets		
Financial assets		
Cash in transit.....	—	25
Accounts receivable (note 3)	576	220
	576	245
Non-financial assets		
Tangible capital assets (note 4).....	2,459	2,361
	3,035	2,606
Liabilities and Net assets		
Accounts payable and accrued liabilities (note 5)	525	723
Vacation pay	299	199
Obligation for employee future benefits	37	53
	861	975
Net assets (note 6).....	2,174	1,631
	3,035	2,606
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:

Christine Walker
Chief Financial Officer

Canadian Pari-Mutuel Agency Revolving Fund—continued**Statement of operations and net assets for the year ended March 31, 2021**

(in thousands of dollars)

	2021	2020
Revenues		
Pari-mutuel levy	7,366	9,123
Other revenues	–	4
	7,366	9,127
Operating expenses		
Salaries and employee benefits	3,577	3,438
Provision for employee future benefits	17	–
Professional and special services		
Drug control	2,960	3,696
Drug research	–	229
Other	892	978
Utilities, materials and supplies	231	285
Amortization of tangible capital assets	218	253
Repairs and maintenance	186	97
Rentals	177	174
Transportation and telecommunications	111	253
Other expenses	28	–
Loss on retirement of tangible capital assets	–	56
	8,397	9,459
Net results for the year	(1,031)	(332)
Net assets, beginning of year	1,631	1,822
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	1,574	141
Net assets, end of year	2,174	1,631

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, 2021**

(in thousands of dollars)

	2021	2020
Operating activities		
Net results	(1,031)	(332)
Items not requiring use of funds		
Amortization of tangible capital assets.....	218	253
Loss on retirement of tangible capital assets	—	56
	(813)	(23)
Variations in statement of financial position		
Decrease (increase) in cash in transit	25	(7)
Decrease (increase) in accounts receivable	(356)	143
Increase (decrease) in accounts payable and accrued liabilities	(198)	20
Increase in vacation pay	100	10
Decrease in obligation for employee future benefits	(16)	—
Net financial resources provided (used) by operating activities	(1,258)	143
Capital investing activities		
Acquisition of tangible capital assets	(316)	(284)
Net financial resources used by capital investing activities	(316)	(284)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	(1,574)	(141)
Accumulated net charge against the Fund's authority, beginning of year.....	10,399	10,540
Accumulated net charge against the Fund's authority, end of year	8,825	10,399

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, 2021

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund ("CPMA" or "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 CPMA has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund 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 CPMA's mandate is to regulate and supervise pari-mutuel betting at racetracks across Canada, thereby ensuring that pari-mutuel betting is conducted in a way that is fair to the betting public.

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

On March 21, 2012, the CPMA received an allotment transfer from the Treasury Board Vote 30 (Paylist Requirements) in the amount of \$503,000. This increase in available authority is for the provision to eliminate the accumulation of severance for voluntary termination for the CPMA employees who have opted for the immediate cash-out of accumulated severance pay. The CPMA is to repay Treasury Board over 10 years, starting in the fiscal year ended March 31, 2013.

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, 2021—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 of the occupancy instrument or useful life of the improvement

(e) Employee future benefits

Pension benefits

Eligible employees of the CPMA participate in the Public Service Pension Plan, a multi-employer pension plan administered by the Government. The CPMA's contributions to the Plan are charged to expenses in the year incurred and represent the CPMA's total obligation to the Plan. The CPMA'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 CPMA 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 CPMA 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 upon 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 these estimates. These 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

	2021	2020
	(in thousands of dollars)	
Government of Canada	49	17
Outside parties	527	203
	576	220

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—continued

4. Tangible capital assets

Cost	Opening balance	Acquisitions	Write-offs	Closing balance
(in thousands of dollars)				
Furniture and equipment	1,703	68	—	1,771
Computer hardware and software	2,788	248	(49)	2,987
Automotive	160	—	(24)	136
Buildings	574	—	—	574
Land	98	—	—	98
Leasehold improvements	816	—	—	816
	6,139	316	(73)	6,382
Accumulated amortization	Opening balance	Amortization	Write-offs	Closing balance
(in thousands of dollars)				
Furniture and equipment	1,117	105	—	1,222
Computer hardware and software	1,210	98	(49)	1,259
Automotive	112	12	(24)	100
Buildings	523	3	—	526
Leasehold improvements	816	—	—	816
	3,778	218	(73)	3,923
Net book value			2021	2020
(in thousands of dollars)				
Furniture and equipment			549	586
Computer hardware and software			1,728	1,578
Automotive			36	48
Buildings			48	51
Land			98	98
			2,459	2,361

5. Accounts payable and accrued liabilities

	2021	2020
(in thousands of dollars)		
Government of Canada	92	199
Outside parties	433	524
	525	723

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—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 upon 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.

	2021	2020
	(in thousands of dollars)	
Accumulated surplus, beginning of year	12,030	12,362
Net results	(1,031)	(332)
Accumulated surplus, end of year	10,999	12,030
Accumulated net charge against the Fund's authority, beginning of year	(10,399)	(10,540)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	1,574	141
Accumulated net charge against the Fund's authority, end of year	(8,825)	(10,399)
Net assets, end of year	2,174	1,631

7. Contractual obligations

The CPMA leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the CPMA and Public Services and Procurement Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. In addition, the CPMA 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)
2022	2,447
2023	2,070

8. Contingent liabilities

In the normal course of its operations, the CPMA becomes 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 is recorded in the financial statements.

9. Economic dependence

The CPMA 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") in Toronto, Ontario.

Woodbine generated \$5,090,868 (2020—\$6,148,390) or 69% (2020—67%) of the CPMA's total pari-mutuel levy for the year ended March 31, 2021. As at March 31, 2021, \$413,352 (2020—\$102,260) or 79% (2020—50%) of the CPMA's accounts receivable—outside parties were owed from this organization.

Canadian Pari-Mutuel Agency Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2021—*concluded*

10. COVID-19 and subsequent events

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 CPMA. As the closures commenced in the latter half of March 2020, there was an impact to the pari-mutuel levy revenue for the 2020–2021 fiscal year. The CPMA 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.

As the racetrack closures continue in the 2021–2022 fiscal year, the CPMA is experiencing a similar decrease in pari-mutuel levy revenues as a result of reduced betting by the public. However, pari-mutuel betting is still occurring as some tracks are either partially open or support virtual betting. The CPMA also has the ability to reduce operating costs around its professional and special services due to track closures. Additionally, the CPMA may access its accumulated surplus if needed to support ongoing operations.

In addition, Bill C-218 (“Safe and Regulated Sports Betting Act”) is a Private Member's Bill that would amend the Canadian *Criminal Code* to allow provinces to legalize and regulate sports betting on all sports other than horse racing. Currently, the only single-event sports betting that is legal in Canada is pari-mutuel betting on horse racing. The passing of the Bill may have a significant impact on the CPMA's ability to generate pari-mutuel levy revenue as additional options for single-event sports betting would be available to the Canadian betting public. An estimate of the financial effect on the CPMA of Bill C-218 cannot be made. On May 25, 2021, Bill C-218 was read for a second time in the Senate and referred to the Standing Senate Committee on Banking, Trade and Commerce for approval.

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 26, 2021
Ottawa, Canada

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

(in thousands of dollars)

	2021		2020	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	—	(2,414)	—	(4,389)
Items not requiring use of funds	1,587	1,328	1,652	1,575
Operating source of funds	1,587	(1,086)	1,652	(2,814)
Items requiring use of funds				
Net tangible capital assets acquisitions	(1,300)	(1,405)	(1,800)	(2,802)
Net other assets and liabilities	(1,100)	5,578	(2,100)	(4,384)
Authority provided (used)	(813)	3,087	(2,248)	(10,000)

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

(in thousands of dollars)

	2021	2020
(Credit) debit balance in the accumulated net charge against the Fund's authority account	(2,499)	4,020
Payables charged against the appropriation at year-end	(10,240)	(17,876)
Receivables credited to the appropriation at year-end	4,706	2,736
Net authority provided (used), end of year	(8,033)	(11,120)
Authority limit	20,000	5,000
Unused authority carried forward (Authority overexpended)	11,967	(6,120)

CORCAN Revolving Fund—*continued*

Independent auditors' report

To the Commissioner of Correctional Service Canada

Opinions

We have audited the financial statements of the CORCAN Revolving Fund (the “Fund”), which comprise the statement of financial position as at March 31, 2021, 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.

Unmodified Opinion on the Financial Position

In our opinion, the accompanying statement of financial position as at March 31, 2021 is 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 *Public Accounts of Canada*.

Qualified Opinion on the Results of Operations and Cash Flows

In our opinion, except for the possible effects of the matter described in the Basis for Opinions, including Basis for Qualified Opinion on the Results of Operations and Cash Flows section of our report, the accompanying statement of operations and net assets and statement of cash flows for the year ended March 31, 2021 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 *Public Accounts of Canada*.

Basis for Opinions, including Basis for Qualified Opinion on the Results of Operations and Cash Flows

The outbreak of coronavirus (“COVID-19”), which has been declared by the World Health Organization to be a global pandemic, has resulted in social distancing practices and mandated travel restrictions that resulted in us being unable to observe the counting of the physical inventories at the end of the year ended March 31, 2020. We were unable to satisfy ourselves by alternative means concerning inventory quantities held at March 31, 2020. Since inventories as at March 31, 2020 affect the determination of the results of operations and cash flows, we were unable to determine whether adjustments to the results of operations and cash flows might be necessary for the year ended March 31, 2020 and 2021. Our audit opinion on the financial statements for the year ended March 31, 2020 was modified accordingly because of the possible effects of this limitation in scope.

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 unmodified opinion on the financial position and our qualified opinion on the results of operations and cash flows.

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 to comply with the financial reporting provisions of Section 1 of the Receiver General for Canada Instructions for Volume III of *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 Services Canada and should not be used by parties other than the Fund, the Treasury Board of Canada, the Receiver General for Canada, and Correctional Services 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 the financial statements in accordance with the financial reporting provisions of Section 1 of the Receiver General for Canada Instructions for Volume III of *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

May 27, 2021
Ottawa, Canada

CORCAN Revolving Fund—continued**Statement of financial position as at March 31, 2021**

(in thousands of dollars)

	2021	2020
Assets		
Financial assets		
Accounts receivable (note 4)	9,105	6,423
Inventories (note 5)	14,034	19,092
Total financial assets.....	23,139	25,515
Non-financial assets		
Capital assets, net (note 6)	8,348	8,272
Total assets	31,487	33,787
Liabilities		
Accounts payable (note 7)	7,684	12,152
Deferred revenue	181	251
Vacation pay and salary accrual	6,058	7,871
Employee termination benefits (note 8)	1,398	1,473
Total liabilities.....	15,321	21,747
Commitments and contingencies (notes 9 and 13)		
Net assets (note 10).....	16,166	12,040
Net financial position of the Fund	31,487	33,787

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, 2021**

(in thousands of dollars)

	2021	2020
Revenues (notes 3 and 11)	61,932	80,150
Cost of goods sold (note 11)	81,636	88,406
Gross margin.....	(19,704)	(8,256)
Other revenues		
Training, correctional and other fees (note 3)	41,648	35,616
Miscellaneous.....	163	150
	41,811	35,766
Expenses (note 12)		
National/regional headquarters	10,138	10,351
Employment and employability programs	11,228	17,471
Selling and marketing.....	3,155	4,077
	24,521	31,899
Net results.....	(2,414)	(4,389)
Net assets, beginning of year.....	12,040	8,563
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year.....	6,519	7,838
Other.....	21	28
Net assets, end of year (note 10)	16,166	12,040

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, 2021**

(in thousands of dollars)

	2021	2020
Operating activities		
Net results for the year	(2,414)	(4,389)
Add (deduct) items not involving cash		
Termination benefits expense (note 8)	(22)	179
Amortization (note 6).....	1,350	1,396
	(1,086)	(2,814)
Changes in non-cash working capital balances related to operations		
Accounts receivable	(2,682)	2,482
Inventories	5,058	(4,416)
Employee termination benefits (note 8)	(53)	(95)
Accounts payable.....	(4,468)	(615)
Deferred revenue	(70)	(386)
Vacation pay and salary accrual.....	(1,813)	808
Net financial resources used in operating activities	(5,114)	(5,036)
Investing activities		
Capital asset acquisitions.....	(1,405)	(2,804)
Proceeds on disposal of capital assets.....	—	2
Net financial resources used in investing activities	(1,405)	(2,802)
Net financial resources used and change in accumulated net charge against the Fund's authority	(6,519)	(7,838)
Accumulated net charge against the Fund's authority, beginning of year.....	4,020	11,858
Accumulated net charge against the Fund's authority, end of year (note 10)	(2,499)	4,020

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, 2021

1. Authority and purpose

The CORCAN Revolving Fund ("CORCAN" or the "Fund") is a special operating agency within Correctional Service Canada ("CSC") 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 while under community supervision. 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. 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.

(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.

For construction contracts, the percentage-of-completion method of accounting is used. 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. Vacation pay and compensatory leave are expensed as the benefits are accrued to employees under their respective terms of employment.

(c) Net cash provided by government

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

(d) Accounts receivable

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

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—continued

(e) Inventories

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

(f) Capital assets

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

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

(g) Pension plan

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

(h) Employee termination benefits

Employees of CORCAN, 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.

(i) Sick leave

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

(j) Financial instruments

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

(k) Measurement uncertainty

The preparation of these financial statements in accordance with the Treasury Board's accounting policies requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of the financial statements, management believes the estimates and assumptions used to be reasonable. The most significant items where estimates are used are the liability for employee termination benefits and the useful lives of capital assets. 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, 2021—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, CSC, 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 CSC 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 Works and Government Services 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 CSC and other government departments:

	2021	2020
	(in thousands of dollars)	
Correctional Service Canada		
Trade revenues	21,783	28,265
Training, correctional and other fees	41,648	35,616
Other government departments		
Trade revenues	33,880	46,790
Total.....	97,311	110,671

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

4. Accounts receivable

Accounts receivable consist of the following:

	2021	2020
	(in thousands of dollars)	
Government of Canada	4,706	2,736
Outside parties	4,399	3,969
Subtotal.....	9,105	6,705
Allowance for doubtful accounts.....	—	(282)
Total.....	9,105	6,423

5. Inventories

Inventories consist of the following:

	2021	2020
	(in thousands of dollars)	
Raw materials	8,832	9,088
Work in progress.....	347	682
Finished goods	7,286	10,451
Subtotal.....	16,465	20,221
Provision for obsolete inventory	(2,431)	(1,129)
Total.....	14,034	19,092

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—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.....	29,480	52	156	29,376
Leasehold improvements	1,343	–	–	1,343
Vehicle fleet.....	7,310	977	133	8,154
Other.....	130	–	–	130
Total.....	38,263	1,426	289	39,400

Accumulated amortization	Opening balance	Amortization	Disposals and write-offs	Closing balance
(in thousands of dollars)				
Buildings.....	–	5	–	5
Equipment.....	25,346	645	156	25,835
Leasehold improvements	1,342	–	–	1,342
Vehicle fleet.....	3,205	688	133	3,760
Other.....	98	12	–	110
Total.....	29,991	1,350	289	31,052

Net book value	2021	2020
(in thousands of dollars)		
Buildings.....	392	–
Equipment.....	3,541	4,134
Leasehold improvements	1	1
Vehicle fleet.....	4,394	4,105
Other.....	20	32
Total.....	8,348	8,272

7. Accounts payable

Accounts payable consist of the following:

	2021	2020
(in thousands of dollars)		
Government of Canada	3,170	4,509
Outside parties	4,514	7,643
Total	7,684	12,152

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—continued

8. Employee future benefits

Pension benefits

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

Both plan members and CORCAN contribute to the cost of the Plan. Effective January 2013, important changes were made to the *Public Service Superannuation Act* ("the act governing the PSPP") through the *Jobs and Growth Act, 2012*, including:

- contribution rates for all active and future public service pension plan members were increased effective January 2013 with the objective of reaching a more balanced cost-sharing ratio for employer/plan member contribution of 50:50 over time; and
- 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's responsibility with regards 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.

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.

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

	2021	2020
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year.....	1,473	1,389
Termination benefits	(22)	179
Benefits paid during the year.....	(53)	(95)
Accrued benefit obligation, end of year	1,398	1,473

9. Contractual obligations

CORCAN is committed to pay under the terms of lease agreements a total amount of \$2,319,048 in 2021–2022. These commitments are related to the leases for the respective Kingston, Edmonton, Saskatoon and Moncton Community Industries and National Headquarters office space.

Future yearly payment amounts are estimated as follows:

	(in thousands of dollars)
2022.....	3,571
2023.....	3,157
2024.....	2,012
2025.....	1,645
2026.....	1,643
2027 and thereafter	7,143
Total.....	19,171

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—continued

10. Net assets

Net assets consist of the following:

	2021	2020
	(in thousands of dollars)	
Contributed capital.....	30,542	30,542
Accumulated net charges against the Fund's authority	2,499	(4,020)
Accumulated deficit	(16,896)	(14,510)
Other	21	28
Net assets, end of year.....	16,166	12,040

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).

11. Segmented information

Segmented information consists of the following:

Year ended March 31, 2021	Manufacturing	Construction	Textile	Services	Agriculture	Other	Total
	(in thousands of dollars)						
Revenues.....	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
Year ended March 31, 2020	Manufacturing	Construction	Textile	Services	Agriculture	Other	Total
	(in thousands of dollars)						
Revenues.....	46,210	19,395	9,485	4,831	229	–	80,150
Cost of goods sold.....	45,594	24,083	11,259	6,217	1,253	–	88,406
Gross Margin	616	(4,688)	(1,774)	(1,386)	(1,024)	–	(8,256)
Identifiable assets							
Accounts receivable	1,398	1,156	532	922	11	2,404	6,423
Inventories.....	14,121	517	4,027	358	69	–	19,092
Capital assets, net.....	3,031	2,539	209	155	1,739	599	8,272
Amortization of capital assets.....	616	360	83	67	142	128	1,396

CORCAN Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2021—concluded

12. Expenses

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

	2021	2020
	(in thousands of dollars)	
Salaries	14,057	14,988
Employee benefits.....	3,262	3,339
Professional and special services.....	4,291	10,060
Rentals	1,849	1,761
Transportation and communications	66	496
Utilities, materials and supplies.....	179	567
Other expenditures	581	426
Repairs and maintenance.....	220	198
Information	16	64
Total.....	24,521	31,899

13. Contingencies

In the normal course of operations, CORCAN is involved in various claims and legal proceedings. It is the opinion of management that no significant claims exist as at March 31, 2021.

14. COVID-19

The outbreak of the Coronavirus disease (“COVID-19”) has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to businesses globally resulting in an economic slowdown. The duration and impact of the COVID-19 outbreak is unknown at this time, nor is the efficacy of the government and central bank monetary and fiscal interventions designed to stabilize economic conditions. As a result, it is not possible to reliably estimate the length and severity of these developments nor the impact on the financial position and financial results of the Fund in future periods.

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, 2021.

Approved by:

Wojciech 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 8, 2021
Gatineau, Canada

Defence Production Revolving Fund

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2021	2020
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

(in thousands of dollars)

	2021	2020
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, 2021

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 (CMSS). 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.

CMSS 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

May 31, 2021
Ottawa, Canada

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

(in thousands of dollars)

	2021		2020	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	100	1,555	100	(132)
Items not requiring use of funds	–	160	–	–
Operating source of funds	100	1,715	100	(132)
Items requiring use of funds	–	(18)	–	–
Net other assets (liabilities)	–	(81)	–	133
Authority provided (used)	100	1,616	100	1 ²

¹ The amounts in the current and previous year “Estimates” columns result from, when available, the current year's Estimates, Part II—Main Estimates.² Previous year's figures have been reclassified to conform to the current year's presentation.**Reconciliation of unused authority (unaudited) as at March 31**

(in thousands of dollars)

	2021	2020
Debit balance in the accumulated net charge against the Fund's authority account	2,966	1,692
Payables at year-end charged against the appropriation account after March 31	(177)	(519)
Net authority provided, end of year	2,789	1,173
Authority limit	5,000	5,000
Unused authority carried forward	7,789	6,173

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 present fairly, in all material respects, the financial position of Geomatics Canada Revolving Fund (the Fund) as at March 31, 2021 and the results of its operations and its cash flows for the year then ended in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of *Public Accounts of Canada*.

What we have audited

The Fund's financial statements comprise:

- the statement of financial position as at March 31, 2021;
- 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 *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 Receiver General for Canada and the Treasury Board of 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 and fair presentation of the financial statements in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of *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.
- 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.

Pricewaterhouse Coopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 31, 2021
Ottawa, Ontario

Geomatics Canada Revolving Fund—continued**Statement of financial position as at March 31, 2021**

(in thousands of dollars)

	2021	2020
Assets		
Financial assets		
Accounts receivable (note 3)	364	61
Inventory	48	48
	412	109
Non-financial assets		
Prepaid expenses	17	19
Tangible capital assets (note 4).....	361	503
	790	631
Liabilities and Net assets (liabilities)		
Liabilities		
Accounts payable and accrued liabilities (note 5)	392	497
Vacation pay	148	131
Deferred revenue	–	34
	540	662
Net assets (liabilities) (note 6).....	250	(31)
	790	631

Contractual rights (note 7)

Contingent liabilities (note 8)

Contractual obligations (note 9)

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

Approved by:

Frank Des Rosiers
Assistant Deputy Minister
Strategic Policy and Innovation Sector

May 31, 2021

Geomatics Canada Revolving Fund—continued**Statement of operations and net assets (liabilities) for the year ended March 31, 2021**

(in thousands of dollars)

	2021	2020
Revenues		
Services	6,390	5,104
Products	531	384
	6,921	5,488
Expenses		
Professional and special services	2,843	2,742
Salaries and employee benefits	1,439	1,768
Corporate and sector services	405	406
Rentals	293	377
Amortization of tangible capital assets	160	156
Utilities, materials and supplies	139	103
Repairs and maintenance	57	47
Other expenses	25	10
Information	5	—
Transportation and communications	—	11
	5,366	5,620
Net results	1,555	(132)
Net assets (liabilities)—Beginning of year	(31)	(196)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority during the year	(1,274)	297
Net assets (liabilities)—End of year	250	(31)

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

Statement of cash flows for the year ended March 31, 2021

(in thousands of dollars)

	2021	2020
Operating activities		
Net results for the year	1,555	(132)
Items not requiring use of funds		
Amortization of tangible capital assets	160	156
	1,715	24
Variations in the statement of financial position		
Decrease (increase) in accounts receivable	(303)	25
Decrease (increase) in inventory	—	1
Decrease (increase) in prepaid expenses	2	(1)
Decrease in accounts payable and accrued liabilities	(105)	(318)
Increase in vacation pay	17	54
Decrease in deferred revenue	(34)	(32)
Net financial resources provided (used) by operating activities	1,292	(247)
Capital investing activities		
Acquisition of tangible capital assets	(18)	(50)
Cash used in capital investing activities	(18)	(50)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	1,274	(297)
Accumulated net charge against the Fund's authority—Beginning of year	1,692	1,989
Accumulated net charge against the Fund's authority—End of year	2,966	1,692

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

Geomatics Canada Revolving Fund—continued

Notes to the financial statements March 31, 2021

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, 2021—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 years
Computer software	4 years
Other equipment	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

	2021	2020
	(in thousands of dollars)	
Other government departments and agencies	268	32
Outside parties	100	30
	368	62
Less: Allowance for doubtful accounts on receivables from outside parties	(4)	(1)
	364	61

Geomatics Canada Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—continued

4. Tangible capital assets

	Balance beginning of year	Acquisitions	Balance end of year
	(in thousands of dollars)		
Cost			
Machinery and equipment.....	97	—	97
Informatics hardware	385	18	403
Computer software.....	144	—	144
Other equipment (including furniture).....	38	—	38
Motor vehicle.....	31	—	31
	695	18	713

	Balance beginning of year	Amortization	Balance end of year
	(in thousands of dollars)		
Accumulated amortization			
Machinery and equipment.....	25	20	45
Informatics hardware	115	96	211
Computer software.....	36	36	72
Other equipment (including furniture).....	8	4	12
Motor vehicle.....	8	4	12
	192	160	352

	2021	2020
	(in thousands of dollars)	
Net book value		
Machinery and equipment.....	52	72
Informatics hardware	192	270
Computer software.....	72	108
Other equipment (including furniture).....	26	30
Motor vehicle.....	19	23
	361	503

5. Accounts payable and accrued liabilities

	2021	2020
	(in thousands of dollars)	
Other government departments and agencies	289	332
Outside parties	103	165
	392	497

Geomatics Canada Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—continued

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.

	2021	2020
	(in thousands of dollars)	
Contributed capital.....	1,438	1,438
Accumulated net charge against the Fund's authority	(2,966)	(1,692)
Transfer of the transition payments for implementing salary payments in arrears	(20)	(20)
Accumulated surplus.....	1,798	243
Net assets (liabilities).....	250	(31)

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)
2022.....	767
2023.....	650
2024.....	652
2025.....	625
2026 and thereafter	502
	3,196

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, 2021, 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 are summarized as follows:

	(in thousands of dollars)
2022.....	1,046
2023.....	241
	1,287

Geomatics Canada Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2021—concluded

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, 2021, 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-Coeur
Government Film Commissioner

Luisa Frate, CPA, CA
Director General, Finance, Operations and Technology
(Chief Financial Officer)

Montréal, Canada
July 9, 2021

National Film Board—continued

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

(in thousands of dollars)

	2021		2020	
	Estimates ¹	Actual	Estimates ¹	Actual
Cost of operation.....	(69,206)	(70,755)	(66,756)	(69,621)
Items not requiring use of funds.....	—	4,575	—	4,025
Operating source (use) of funds	(69,206)	(66,180)	(66,756)	(65,596)
Items requiring use of funds				
Net capital acquisitions	(571)	(5,287)	—	(10,201)
Net other assets and liabilities	—	(283)	—	(112)
Project financed by the revolving fund	—	—	—	(4,327)
Authority provided (used)	(69,777)	(71,750)	(66,756)	(80,236)
Annual voted authority (used).....	—	(71,467)	—	(75,797)
Revolving fund legislative authority provided (used)	—	(283)	—	(4,439)

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

(in thousands of dollars)

	2021	2020
Credit balance in the accumulated net charge against the Fund's authority.....	(4,330)	(4,780)
Net other assets and liabilities requiring use of revolving fund	(845)	(112)
Net legislative revolving fund authority used, end of year	(5,175)	(4,892)
Revolving fund legislative authority limit.....	15,000	15,000
Unused legislative revolving fund authority carried forward	9,825	10,108

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 2021, 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 2021, 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 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 these financial statements in accordance with Canadian public sector accounting standards, and for such internal controls 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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement 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 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 from 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, CA
Principal
for the Auditor General of Canada

Montréal, Canada
July 9, 2021

National Film Board—continued

Statements of financial position as at March 31, 2021

(in thousands of dollars)

	2021	2020
Liabilities		
Accounts payable and accrued liabilities (note 4)	7,800	7,231
Accrued salaries	1,535	2,717
Vacation pay and provision for salary revisions	4,836	3,866
Deferred revenue	585	614
Lease obligation for tangible capital assets (note 5)	335	2,591
Employee future benefits (note 6)	3,957	4,024
Total net liabilities	19,048	21,043
Financial assets		
Due from Consolidated Revenue Fund	7,683	8,004
Accounts receivable (note 7)	1,963	2,912
Deposits	99	129
Total net financial assets	9,745	11,045
Departmental net debt	9,303	9,998
Non-financial assets		
Prepaid expenses	711	477
Inventory	91	50
Tangible capital assets (note 8)	26,083	26,341
Total non-financial assets	26,885	26,868
Departmental net financial position	17,582	16,870

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-Coeur
Government Film Commissioner and Chairperson,
National Film Board of Canada

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

July 9, 2021

National Film Board—continued

Statement of operations and departmental net financial position for the year ended March 31, 2021

(in thousands of dollars)

	2021	2021	2020
	Expected results		
Expenses (note 11a)			
Audiovisual Production	37,813	38,240	37,416
Accessibility and Audience Engagement	26,072	24,989	26,102
Internal Services	10,425	11,321	11,141
Total expenses	74,310	74,550	74,659
Revenues (note 11b)			
Audiovisual Products	2,705	2,313	2,766
Partnerships and Pre-sale	2,299	1,410	2,220
Other Revenues	100	72	52
Total revenues	5,104	3,795	5,038
Net cost of operations before government funding and transfers	69,206	70,755	69,621
Government funding and transfers			
Net cash provided by Government of Canada	66,646	71,788	78,026
Change in due from Consolidated Revenue Fund	—	(321)	(2,229)
Net cost (revenue) of operations after government funding and transfers	2,560	(712)	(6,176)
Departmental net financial position—Beginning of year	16,870	16,870	10,694
Departmental net financial position—End of year	14,310	17,582	16,870

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, 2021

(in thousands of dollars)

	2021	2021	2020
	Expected results		
Net cost (revenue) from operations after government funding and transfers	2,560	(712)	(6,176)
Change due to tangible capital assets			
Acquisition of tangible capital assets	571	2,903	9,771
Acquisition of tangible capital lease assets	—	128	2,913
Amortization of tangible capital assets	(3,585)	(3,289)	(2,679)
Loss on disposal of tangible capital assets	—	—	(368)
Total change due to tangible capital assets	(3,014)	(258)	9,637
Change due to inventories	—	41	(34)
Change due to prepaid expenses	—	234	119
Net change in department net debt	(454)	(695)	3,546
Department net debt—Beginning of year	9,998	9,998	6,452
Department net debt—End of year	9,544	9,303	9,998

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

Statement of cash flows for the year ended March 31, 2021

(in thousands of dollars)

	2021	2020
Operating activities		
Net cost of operations before government funding and transfers	70,755	69,621
Non-cash items:		
Amortization of tangible capital assets	(3,289)	(2,679)
Loss on disposal of tangible capital assets	—	(368)
Change in employee future benefits	38	(652)
Change in provision for salary revisions	(911)	—
Recognition of deferred revenues	614	603
Charge for doubtful accounts	(62)	(26)
Utilization of prepaid expenses	(239)	(236)
Changes in Statement of Financial Position		
Changes in accrued salaries	1,182	(344)
Change in vacation pay and provision for salary revisions	(59)	(53)
Cash received related to deferred revenue	(585)	(614)
Cash used related to employee future benefits	29	281
Change in accounts payable and accrued liabilities	(234)	(380)
Change in accounts receivable	(887)	761
Change in deposits	(30)	19
Cash used related to prepaid expenses	473	355
Change in inventory	41	(34)
Cash used in operating activities	66,836	66,254
Capital investing activities		
Cash used to acquire tangible capital assets	2,568	11,342
Cash used in capital investing activities	2,568	11,342
Financing activities		
Lease payments for tangible capital assets	2,384	430
Cash used in financing activities	2,384	430
Net cash provided by Government of Canada	71,788	78,026

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, 2021

1. Authority and purpose

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 2021, the Board did not use the Revolving fund for projects (2020—\$4,327). The use of the year 2020 will be reimbursed according to the directives and terms of the Treasury Board Secretariat, starting in 2022.

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 2020–2021 *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, 2021—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 (CRF), which is administered by the Receiver General for Canada. All cash received by the Board is deposited to the CRF and all cash disbursements made by the Board are paid from the CRF. 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 (CRF) are the result of timing differences between when a transaction affects the Board's authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the Board is entitled to draw from the CRF 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, 2021—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	from 4 to 20 years
Software and data-processing equipment	from 3 to 10 years
Office furniture, equipment and other	from 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, 2021—*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—continued

Notes to the financial statements for the year ended March 31, 2021—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

	2021	2020
	(in thousands of dollars)	
Net cost of operations before government funding and transfers	70,755	69,621
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	(1,378)	(513)
Change in accrued liabilities not charged to authorities	25	(94)
Net change in employee future benefits	67	(371)
Loss on disposal of tangible capital assets	—	(368)
Amortization of tangible capital assets	(3,289)	(2,679)
	(4,575)	(4,025)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Add (less):		
Acquisition of tangible capital assets	2,903	9,771
Lease payments for tangible capital assets	2,384	430
	5,287	10,201
Current year authorities used	71,467	75,797

b) Authorities provided and used

	2021	2020
	(in thousands of dollars)	
Authorities provided		
Main Estimates	64,891	68,371
Supplementary Estimates authorities	8,015	6,351
Less:		
Authorities available for future years	(1,439)	(3,252)
Add:		
Authorities used for projects financed by the revolving fund	—	4,327
Current year authorities used	71,467	75,797

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2021—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.

	2021	2020
	(in thousands of dollars)	
Accounts payable and Accrued liabilities—Other departments and agencies	1,021	2,640
Accounts payable and Accrued liabilities—External parties	6,467	4,226
Total accounts payable and Accrued liabilities	7,488	6,866
Accrued liabilities—reorganization	312	365
Total accounts payable and accrued liabilities	7,800	7,231

During the 2020–2021 financial year, the Board had to pursue the reorganization of its operations. As a result, at March 31, 2021, the Board recognized an additional termination benefit obligation in the amount of \$312 (2020—\$365) 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 three (3) capital leases (note 8). The asset was capitalized using implicit interest rates varying from 0.6% to 1.6%. The corresponding liabilities will be repaid during term of the lease between 1 to 4 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, 2021 totaled \$2,384 (2020—\$432) and include an amount of \$1,732 disbursed to buy back eight (8) equipment rental contracts. Interest of \$33 (2020—\$2) is charged to operations.

	2021	2020
	(in thousands of dollars)	
2020	—	655
2021	117	633
2022	92	586
2023	92	586
2024	42	223
Total future minimum lease payments	343	2,683
Less: imputed interest	(8)	(92)
Balance of lease obligation for tangible capital assets	335	2,591

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 2021, the expense amount for Group 1 and Group 2 members is \$3,571 (2020—\$3,603). 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 2020, 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, 2021—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, 2021, to calculate the obligation of the remaining portion, the Board uses a rate of compensation increase of 1.50% (2020—1.50%), an estimated discount rate of 1.76% (2020—1.12%), a benefit plan contribution rate of 23.5% (2020—24.5%) 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 leaves, the Board uses an average daily wage of \$339 (2020—\$330), a rate of salary increase of 2.94% (2020—3.01%), an average annual utilization rate of 2.63% (2020—2.84%), a discount rate of 1.76% (2020—1.12%), a 3.95% (2020—4.81%) probability of employee departure, a benefit plan contribution rate of 23.5% (2020—24.5%) 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 1.76% (2020—1.12%).

Information about the severance and compensated absence benefits, measured as at March 31, 2021, is as follows:

	Severance benefits	Compensate Absences	Total
	(in thousands of dollars)		
Balance as at March 31, 2019	993	2,660	3,653
Expenses for the year	146	506	652
Benefits paid during the year	(256)	(25)	(281)
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

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2021—continued

7. Accounts receivable

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

	2021	2020
	(in thousands of dollars)	
Receivables—Other departments and agencies	1,089	405
Receivables—External parties	1,212	2,926
Subtotal.....	2,301	3,331
Allowance for doubtful accounts on receivables from external parties	(338)	(419)
Total accounts receivable	1,963	2,912

8. Tangible capital assets

	March 31, 2020	Additions	Disposals and write-offs	Transfers	March 31, 2021
	(in thousands of dollars)				
Technical equipment					
Cost.....	21,914	2,662	(8,449)	—	16,127
Accumulated amortization.....	(16,775)	(1,373)	8,449	—	(9,699)
	5,139	1,289	—	—	6,428
Software and data processing equipment					
Cost.....	14,256	142	(790)	—	13,608
Accumulated amortization.....	(11,729)	(753)	790	—	(11,692)
	2,527	(611)	—	—	1,916
Office furniture, equipment and other					
Cost.....	1,498	62	(33)	—	1,527
Accumulated amortization.....	(180)	(156)	33	—	(303)
	1,318	(94)	—	—	1,224
Rolling stock					
Cost.....	25	—	—	—	25
Accumulated amortization.....	(1)	(5)	—	—	(6)
	24	(5)	—	—	19
Leasehold improvements					
Cost.....	20,092	165	—	—	20,257
Accumulated amortization.....	(2,759)	(1,002)	—	—	(3,761)
	17,333	(837)	—	—	16,496
Collection ¹	—	—	—	—	—
Work in progress.....	—	—	—	—	—
Total					
Cost.....	57,785	3,031	(9,272)	—	51,544
Accumulated amortization.....	(31,444)	(3,289)	9,272	—	(25,461)
Net book value.....	26,341	(258)	—	—	26,083

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 (2020—\$3,043) less accumulated amortization of \$157 (2020—\$347). Current year amortization expense relating to property under capital leases amounts to \$104 (2020—\$340).

The loss on disposals and write-offs of \$0 (2020—\$368) for the year are related to the abandonment of obsolete software and material.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2021—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:

	2022	2023	2024	2025	2026 +	Total
	(in thousands of dollars)					
Premises.....	7,782	7,842	7,880	7,845	104,385	135,734
Other goods and services	1,021	358	216	136	404	2,135
Total.....	8,803	8,200	8,096	7,981	104,789	137,869

The agreements for leased premises in the amount of \$135,734 were signed with Public Services and Procurement Canada (PSPC). 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 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 committed and revenues generated by main expenditures objects and type of revenues.

(a) Expenses

	2021	2020
	(in thousands of dollars)	
Salaries and benefits	43,989	45,168
Professional and special services.....	11,002	10,347
Rentals	8,783	6,956
Amortization of tangible capital assets.....	3,289	2,679
Materials and supplies.....	2,395	2,172
Repairs and upkeep.....	1,245	1,289
Cash financing in co-productions	1,108	1,449
Transportation and communication	833	2,858
Information	804	647
Royalties	612	369
Miscellaneous	328	187
Contracted film production and laboratory processing	162	170
Loss on disposal of tangible capital assets.....	—	368
	74,550	74,659

(b) Revenues

	2021	2020
	(in thousands of dollars)	
Royalties and subscriptions.....	1,789	2,280
Partnerships and Pre-sale	1,410	2,220
Stock shots.....	440	361
Film prints and downloads	84	125
Miscellaneous	72	52
	3,795	5,038

National Film Board—concluded

Notes to the financial statements for the year ended March 31, 2021—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 PSPC 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.

	2021	2020
	(in thousands of dollars)	
Accounts receivable	167	401
Accounts payable	1,022	2,641
Expenses	17,543	22,162
Revenues	634	1,253

During the year ending March 31, 2021, the Board leased premises from Public Services and Procurement Canada (PSPC) for the amount of \$7,734 (2020—\$5,919). This amount is included in the expenses. The expenses in 2021 includes a capitalized amount of \$0 (2020—\$6,491) 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 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 2020).

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 \$939, of which \$372 remains to be collected in subsequent years. During the year 2020, the Board entered into an agreement with a collaborator valued at \$1,000, of which \$255 remains to be collected in subsequent years. The five agreements are valued at \$1,939 of which \$627 remains to be collected in subsequent years.

	2022	2023	2024	2025	2026	Total
	(in thousands of dollars)					
Contractual rights.....	608	19	—	—	—	627

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:

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

Lorenzo Ieraci
Acting Assistant Deputy Minister
Procurement Branch
Public Services and Procurement Canada

June 15, 2021
Gatineau, Canada

Optional Services Revolving Fund—continued

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

(in thousands of dollars)

	2021		2020	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	–	374	(208)	1,017
Items not requiring use of funds	50	–	50	–
Operating source (use) of funds	50	374	(158)	1,017
Items requiring use of funds				
Net other assets and liabilities	(50)	(19,011)	(50)	3,082
Authority provided (used)	–	(18,637)	(208)	4,099

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

(in thousands of dollars)

	2021	2020
(Credit) debit balance in the accumulated net charge against the Fund's authority	(7,734)	12,531
Payables charged against the appropriation at year-end	(8,099)	(10,638)
Receivables credited to the appropriation at year-end	997	1,830
Other items	(1,629)	(1,551)
Net authority provided (used), end of year	(16,465)	2,172
Authority limit (note 1)	35,000	35,000
Unused authority carried forward	18,535	37,172

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, 2021, and the statements 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 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.

Other matter

The financial statements of the Fund for the year ended March 31, 2020 were audited by another auditor who expressed an unmodified opinion on those statements on July 3, 2020.

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

Ottawa, Canada
June 15, 2021

Optional Services Revolving Fund—continued

Statement of financial position as at March 31, 2021

(in thousands of dollars)

	2021	2020
Assets		
Financial assets		
Cash in transit.....	—	167
Accounts receivable (note 3)	27,385	9,154
Sales tax refundable and other advances.....	54	—
Total.....	27,439	9,321
Liabilities		
Accounts payable and accrued liabilities (note 4)	8,099	10,641
Vacation pay and compensatory leave.....	121	92
Employee severance benefits (note 5)	72	80
	8,292	10,813
Net assets (liabilities) (note 6).....	19,147	(1,492)
Total.....	27,439	9,321

Contractual obligations (note 7)

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

Optional Services Revolving Fund—continued

Statement of operations and net assets (liabilities) for the year ended March 31, 2021

(in thousands of dollars)

	2021	2020
Revenues		
Vaccines and drugs	199,419	159,301
Travel and relocation-related services	8,744	12,565
Communication procurement services	2,394	3,290
	210,557	175,156
Cost of sales	(205,444)	(169,264)
Gross profit	5,113	5,892
Operating expenses		
Salaries and employee benefits	2,430	2,392
Corporate and administrative services	1,318	1,338
Professional and special services	859	940
Occupancy costs	115	112
Other expenses	25	23
Employee severance benefits (note 5)	(8)	70
Total operating expenses	4,739	4,875
Net results	374	1,017
Net liabilities, beginning of year	(1,492)	(908)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 6)	20,265	(1,601)
Net assets (liabilities), end of year (note 6)	19,147	(1,492)

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, 2021

(in thousands of dollars)

	2021	2020
Operating activities		
Net results	374	1,017
Variations in statement of financial position		
Decrease (increase) in cash in transit	167	9,203
Decrease (increase) in accounts receivable	(18,231)	2,856
Decrease (increase) in sales tax refundable and other advances	(54)	32
Increase (decrease) in accounts payable and accrued liabilities.....	(2,542)	(11,567)
Increase (decrease) in vacation pay and compensatory leave	29	21
Increase (decrease) in employee severance benefits.....	(8)	39
	(20,639)	584
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 6)	(20,265)	1,601
Accumulated net charge against the Fund's authority, beginning of year	12,531	10,930
Accumulated net charge against the Fund's authority, end of year.....	(7,734)	12,531

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, 2021

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 and
- 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 at 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 period 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, 2021—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

	2021	2020
	(in thousands of dollars)	
Outside parties	26,388	7,324
Other government departments and agencies	997	1,830
Net accounts receivable.....	27,385	9,154

4. Accounts payable and accrued liabilities

	2021	2020
	(in thousands of dollars)	
Outside parties	7,627	10,602
Other government departments and agencies	472	36
	8,099	10,638
Accrued liabilities	—	3
Total accounts payable and accrued liabilities.....	8,099	10,641

Optional Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—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:

	2021	2020
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	80	41
Expense for the year.....	(8)	70
Benefits paid during the year.....	—	(31)
Employee severance benefits obligation, end of year	72	80

6. Net assets (liabilities)

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

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

	2021	2020
	(in thousands of dollars)	
Accumulated surplus, beginning of year	11,039	10,022
Net results	374	1,017
Accumulated surplus, end of year	11,413	11,039
Accumulated net charge against the Fund's authority, beginning of year.....	(12,531)	(10,930)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority during the year	20,265	(1,601)
Accumulated net charge against the Fund's authority, end of year	7,734	(12,531)
Net assets (liabilities), end of year	19,147	(1,492)

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	
2022	475
2023	17
2024	—
2025	—
2026 and thereafter	—
Total contractual obligations.....	492

Optional Services Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2021—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 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:

Julie Chassé, CPA, CMA
Deputy Chief Financial Officer and
Director General, Financial Strategy Branch
Immigration, Refugees and Citizenship Canada

Hughes St-Pierre, MA, CPA, CMA
Chief Financial Officer and Comptroller
Immigration, Refugees and Citizenship Canada

June 21, 2021
Ottawa, Canada

Passport Canada Revolving Fund—continued

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

(in thousands of dollars)

	2021		2020	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(119,696)	(300,897)	(146,497)	(95,383)
Items not requiring use of funds	2,712	775	3,194	2,579
Operating use of funds.....	(116,984)	(300,122)	(143,303)	(92,804)
Items requiring use of funds :				
Net tangible capital assets acquisitions	(20,000)	(1,429)	(35,521)	(1,365)
Net other assets and liabilities	—	(5,528)	—	(7,139)
Authority used.....	(136,984)	(307,079)	(178,824)	(101,308)

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

(in thousands of dollars)

	2021	2020
Debit balance in the accumulated net charge against the Fund's authority	909,586	1,220,106
Payables charged against the appropriation at year-end	(46,336)	(51,051)
Receivables credited to the appropriation at year-end	1,423	2,697
Net authority provided, end of year	864,673	1,171,752
Unused authority carried forward.....	864,673	1,171,752

Passport Canada Revolving Fund—continued**Statement of financial position (unaudited) as at March 31, 2021**

(in thousands of dollars)

	2021	2020
Assets		
Financial assets		
Accounts receivable (note 3)	1,851	3,003
Inventory held for resale (note 4)	14,846	8,163
	16,697	11,166
Non-financial assets		
Prepaid expenses (note 5)	31,102	28,548
Inventory held for consumption (note 4)	3,159	4,131
Tangible capital assets (note 6).....	3,687	3,183
	37,948	35,862
	54,645	47,028
Liabilities		
Accounts payable and accrued liabilities (note 7)	53,344	55,200
Employee future benefits.....	2,493	2,643
	55,837	57,843
Net liabilities (note 8)	(1,192)	(10,815)
Net financial position of the Fund	54,645	47,028
Contractual obligations (note 9)		
Contingent liabilities (note 10)		
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, 2021**

(in thousands of dollars)

	2021	2020
Revenues		
Fees earned.....	52,703	274,885
Miscellaneous revenues.....	225	236
Total revenues.....	52,928	275,121
Expenses		
Professional and special services.....	212,265	215,237
Salaries and employee benefits.....	101,571	87,341
Passport operations at missions abroad.....	12,374	10,404
Rentals.....	8,123	6,411
Freight, express and cartage.....	5,389	19,375
Accommodation.....	5,166	5,174
Passport materials.....	3,156	17,160
Information.....	2,239	2,392
Printing, stationery and supplies.....	2,067	2,061
Amortization of tangible capital assets.....	925	2,414
Repair and maintenance.....	481	1,466
Travel and relocation.....	20	851
Provision for employee future benefits.....	(150)	165
Other.....	199	53
Total expenses.....	353,825	370,504
Net results.....	(300,897)	(95,383)
Net liabilities, beginning of year.....	(10,815)	(6,792)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year.....	310,520	91,360
Net liabilities, end of year (note 8).....	(1,192)	(10,815)

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, 2021**

(in thousands of dollars)

	2021	2020
Operating activities		
Net results	(300,897)	(95,383)
Items not requiring use of funds		
Amortization of tangible capital assets.....	925	2,414
Provision for employee future benefits	(150)	165
	(300,122)	(92,804)
Variations in statement of financial position		
Decrease in accounts receivable	1,152	4,279
Increase in prepaid expenses	(2,554)	(4,215)
Increase in inventory held for resale.....	(6,683)	(2,411)
Decrease (increase) in inventory held for consumption	972	(1,737)
Increase (decrease) in accounts payable and accrued liabilities	(1,856)	6,893
Net financial resources used by operating activities	(309,091)	(89,995)
Capital investing activity		
Acquisitions of tangible capital assets	(1,429)	(1,365)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	(310,520)	(91,360)
Accumulated net charge against the Fund's authority, beginning of year	1,220,106	1,311,466
Accumulated net charge against the Fund's authority, end of year (note 8)	909,586	1,220,106

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, 2021

1. Authority and purpose

The Passport Canada Revolving Fund (the "Fund") was established in 1969 to provide for the issue of appropriate passport 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.
- No liability is recorded for sick leave.

Significant accounting policies are as follows:

(a) Revenue recognition

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) Inventory

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

(c) 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.

(d) 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.

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2021—continued

3. Accounts receivable

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

	2021	2020
	(in thousands of dollars)	
Accounts receivable		
Accounts receivable—Government of Canada	1,706	2,950
Accounts receivable—Outside parties	145	53
	1,851	3,003

4. Inventory

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

	2021	2020
	(in thousands of dollars)	
Inventory		
Inventory held for resale	14,846	8,163
Inventory held for consumption	3,159	4,131
	18,005	12,294

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 \$7,515,707 for 2020–2021 (\$33,034,341 for 2019–2020).

5. Prepaid expenses

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

	2021	2020
	(in thousands of dollars)	
Prepaid expenses		
Prepaid expenses—Modernization initiative	30,062	27,645
Prepaid expenses—Other	1,040	903
	31,102	28,548

In the context of the modernization initiative, the Passport program is transitioning to the Immigration, Refugees and Citizenship Canada (IRCC) Global Case Management System (GCMS) and the Integrated Payment Revenue Management System (IPRMS) for the processing of passport applications. The expenses allocated to this initiative are recorded as prepaid expenses in the financial statements of the Fund. The prepaid expenses are gradually recognized as expenses to reflect the usage of IRCC's systems by the Fund.

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2021—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	Disposals	Closing balance
	(in thousands of dollars)			
Technology Enhancement Plan Project	2,906	—	—	2,906
Leasehold improvements	4,353	—	—	4,353
Office furniture	82	—	—	82
Informatics hardware	5,124	23	—	5,147
Software	27,086	—	(156)	26,930
Vehicles	21	—	—	21
Machinery and equipment	406	260	—	666
Assets under construction	1,365	1,146	—	2,511
	41,343	1,429	(156)	42,616
Accumulated amortization	Opening balance	Amortization	Adjustments	Closing balance
	(in thousands of dollars)			
Technology Enhancement Plan Project	2,906	—	—	2,906
Leasehold improvements	4,353	—	—	4,353
Office furniture	36	7	—	43
Informatics hardware	5,124	—	—	5,124
Software	25,477	889	(156)	26,210
Vehicles	15	2	—	17
Machinery and equipment	249	27	—	276
	38,160	925	(156)	38,929
Net book value				
				(in thousands of dollars)
				2021 2020
Technology Enhancement Plan Project				— —
Leasehold improvements				— —
Office furniture				39 46
Informatics hardware				23 —
Software				720 1,609
Vehicles				4 6
Machinery and equipment				390 157
Assets under construction				2,511 1,365
				3,687 3,183

7. Accounts payable and accrued liabilities

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

	2021	2020
	(in thousands of dollars)	
Accounts payable and accrued liabilities		
Accounts payable—Government of Canada	31,041	33,467
Accounts payable—Outside parties	5,914	8,154
Accrued liabilities—Outside parties	15,481	12,765
Contractors' holdbacks	908	814
	53,344	55,200

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2021—continued

8. 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.

	2021	2020
	(in thousands of dollars)	
Net liabilities		
Accumulated surplus:		
Opening balance	1,128,817	1,224,200
Net results	(300,897)	(95,383)
Closing balance	827,920	1,128,817
Accumulated net charge against the Fund's authority:		
Opening balance	(1,220,106)	(1,311,466)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year ...	310,520	91,360
Closing balance	(909,586)	(1,220,106)
Contributed capital	80,474	80,474
Net liabilities, end of year	(1,192)	(10,815)

9. Contractual obligations

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

Below are the expected future maximum payments by fiscal year under contract for its supplier of blank passports, rent of office premises and other operating expenses:

	(in thousands of dollars)
2022	87,361
2023	47,910
2024	49,426
2025	53,563
2026	54,703
2027 and thereafter	271,557
	564,520

10. 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 \$500,000 as at March 31, 2021 (\$500,000 as at March 31, 2020).

Passport Canada Revolving Fund—concluded

Notes to the financial statements (unaudited) for the year ended March 31, 2021—concluded

11. 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 employers' 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 (SSC) and Employment and Social Development Canada (ESDC):

	2021	2020
	(in thousands of dollars)	
Related party transactions		
Service delivery, operations and internal services (ESDC)	146,783	150,323
Information technology services (SSC)	18,100	15,753
Applications processing (ESDC)	5,849	11,065
Transition and modernization (ESDC)	5,280	7,135
e-Passport (ESDC)	1,817	1,732
3rd processing and printing centre (ESDC)	855	–
	178,684	186,008

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:

	2021	2020
	(in thousands of dollars)	
Expenses—Other government departments	41,131	38,205
Revenues—Other government departments	(2,060)	(3,893)

As part of its operations, the Fund collects Consular fees on behalf of Global Affairs Canada (GAC). These fees are not recorded as revenues in the Statement of operations and net liabilities. In 2020–2021, the Fund collected and remitted to GAC \$5,422,955 (\$35,911,550 in 2019–2020) in consular fees.

Real Property Services Revolving Fund

Statement of management responsibility

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

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

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

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

Approved by:

Wojciech 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 15, 2021
Gatineau, Canada

Real Property Services Revolving Fund—continued

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

(in thousands of dollars)

	2021		2020	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(9,764)	20,775	(14,404)	(20,209)
Operating source (use) of funds	(9,764)	20,775	(14,404)	(20,209)
Items requiring use of funds				
Transfer of salary overpayments between government departments	—	168	—	98
Net other assets and liabilities	(9,145)	(4,707)	3,190	14,244
Authority provided (used)	(18,909)	16,236	(11,214)	(5,867)

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

(in thousands of dollars)

	2021	2020
Debit balance in the accumulated net charge against the Fund's authority	143,637	145,006
Payables charged against the appropriation at year-end	(316,341)	(345,758)
Receivables credited to the appropriation at year-end	231,894	242,828
Other items	15,682	16,560
Net authority provided (used), end of year	74,872	58,636
Authority limit (note 1)	150,000	150,000
Unused authority carried forward	224,872	208,636

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, 2021, and the statements 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 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.

Other matter

The financial statements of the Fund for the year ended March 31, 2020, were audited by another auditor who expressed an unmodified opinion on those statements on July 3, 2020.

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 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

Ottawa, Canada
June 16, 2021

Real Property Services Revolving Fund—continued**Statement of financial position as at March 31, 2021**

(in thousands of dollars)

	2021	2020
Assets		
Financial assets		
Cash in transit.....	6	1
Accounts receivable (note 3)	242,894	255,670
Other assets (note 4)	26,563	25,847
	269,463	281,518
Non-financial assets		
Prepaid expenses	32	66
Total	269,495	281,584
Liabilities		
Accounts payable and accrued liabilities (note 5)	316,725	355,374
Vacation pay and compensatory leave	25,686	19,670
Contractors' security deposits	336	818
Employee severance benefits (note 6)	11,572	12,858
	354,319	388,720
Net liabilities (note 7)	(84,824)	(107,136)
Total	269,495	281,584
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, 2021

(in thousands of dollars)

	2021	2020
Revenues		
Real Property services—other government departments.....	1,577,434	1,748,407
Real Property services—Public Services and Procurement Canada portfolio	320,865	287,661
Other revenues	3,187	4,149
	1,901,486	2,040,217
Cost of sales	(1,389,583)	(1,569,045)
Gross profit	511,903	471,172
Operating expenses		
Salaries and employee benefits	374,373	357,005
Corporate and administrative services	65,089	81,178
Professional and special services	23,342	22,709
Occupancy costs.....	19,997	17,600
Utilities, materials and supplies	3,963	3,840
Other expenses	2,900	3,373
Transportation and telecommunications	979	3,714
Employee severance benefits (note 6).....	485	1,962
Total operating expenses	491,128	491,381
Net results	20,775	(20,209)
Net liabilities, beginning of year	(107,136)	(212,637)
Transfer of salary overpayments between government departments	168	98
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 7).....	1,369	125,612
Net liabilities, end of year (note 7)	(84,824)	(107,136)

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, 2021**

(in thousands of dollars)

	2021	2020
Operating activities		
Net results	20,775	(20,209)
Variations in statement of financial position		
Decrease (increase) in cash in transit	(5)	902
Decrease (increase) in accounts receivable	12,776	(27,561)
Decrease (increase) in other assets	(716)	8,214
Decrease (increase) in prepaid expenses	34	(21)
Increase (decrease) in accounts payable and accrued liabilities	(38,649)	(90,029)
Increase (decrease) in vacation pay and compensatory leave	6,016	4,922
Increase (decrease) in contractors' security deposits	(482)	(1,820)
Increase (decrease) in employee severance benefits	(1,286)	(108)
	(22,312)	(105,501)
Transfer of salary overpayments between government departments	168	98
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 7)	(1,369)	(125,612)
Accumulated net charge against the Fund's authority, beginning of year	145,006	270,618
Accumulated net charge against the Fund's authority, end of year	143,637	145,006

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, 2021

1. Authority and purpose

The Real Property Services Revolving Fund (the "Fund") is the funding mechanism for the Real Property Services (RPS) 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 (PSPC) and to other government departments (OGDs). 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 and
- 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 period 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, 2021—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

	2021	2020
	(in thousands of dollars)	
Other government departments and agencies	231,894	242,828
Outside parties	12,643	13,006
	244,537	255,834
Less: allowance for doubtful accounts on receivables from outside parties	(1,643)	(164)
Net accounts receivable.....	242,894	255,670

4. Other assets

	2021	2020
	(in thousands of dollars)	
Sales tax refundable advances.....	25,651	24,951
Other advances.....	912	896
Total other assets.....	26,563	25,847

5. Accounts payable and accrued liabilities

	2021	2020
	(in thousands of dollars)	
Outside parties	299,644	327,594
Other government departments and agencies	16,697	18,164
	316,341	345,758
Accrued liabilities	384	9,616
Total accounts payables and accrued liabilities	316,725	355,374

Real Property Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—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:

	2021	2020
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	12,858	12,966
Expense for the year.....	485	1,962
Benefits paid during the year.....	(1,771)	(2,070)
Employee severance benefits obligation, end of year	11,572	12,858

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 (ANCAFA) represents the cumulative receipts and disbursements over the life of the Fund.

	2021	2020
	(in thousands of dollars)	
Accumulated surplus, beginning of year	37,870	57,981
Net results	20,775	(20,209)
Transfer of salary overpayments between government departments	168	98
Accumulated surplus, end of year.....	58,813	37,870
Accumulated net charge against the Fund's authority, beginning of year.....	(145,006)	(270,618)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	1,369	125,612
Accumulated net charge against the Fund's authority, end of year.....	(143,637)	(145,006)
Net liabilities, end of year	(84,824)	(107,136)

8. Contractual obligations

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

	(in thousands of dollars)
Year ending March 31	
2022	534,932
2023	207,212
2024	43,029
2025	11,119
2026 and thereafter.....	58,982
Total contractual obligations.....	855,274

Real Property Services Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2021—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 \$5.7 million (\$2.7 million in 2019–2020). 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. 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:

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

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

June 15, 2021
Gatineau, Canada

Translation Bureau Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31**

(in thousands of dollars)

	2021		2020	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(9,953)	(15,289)	(9,041)	(10,362)
Items not requiring use of funds				
Amortization	2,125	1,884	1,752	1,359
Operating source (use) of funds	(7,828)	(13,405)	(7,289)	(9,003)
Items requiring use of funds				
Net tangible capital assets acquisitions	(1,053)	(2,023)	(2,170)	(2,573)
Transfer of salary overpayments between government departments	—	54	—	56
Net other assets and liabilities	(1,664)	(735)	1,309	734
	(2,717)	(2,704)	(861)	(1,783)
Authority provided (used)	(10,545)	(16,109)	(8,150)	(10,786)

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

(in thousands of dollars)

	2021	2020
Debit balance in the accumulated net charge against the Fund's authority	11,646	25,339
Payables charged against the appropriation at year-end	(11,642)	(11,508)
Receivables credited to the appropriation at year-end	3,576	6,928
Other items	6,803	5,733
Net authority provided (used), end of year	10,383	26,492
Authority limit (note 1)	20,000	20,000
Unused authority carried forward	30,383	46,492

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, 2021, and the statements 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 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.

Other matter

The financial statements of the Fund for the year ended March 31, 2020, were audited by another auditor who expressed an unmodified opinion on those statements on July 3, 2020.

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

Ottawa, Canada
June 16, 2021

Translation Bureau Revolving Fund—continued

Statement of financial position as at March 31, 2021

(in thousands of dollars)

	2021	2020
Assets		
Financial assets		
Cash in transit.....	—	1
Accounts receivable (note 3)	6,421	9,593
Other assets (note 4).....	1,353	604
	7,774	10,198
Non-financial assets		
Prepaid expenses	2	1
Tangible capital assets (note 5).....	7,139	7,000
	7,141	7,001
Total.....	14,915	17,199
Liabilities		
Accounts payable and accrued liabilities (note 6).....	11,895	13,313
Vacation pay and compensatory leave.....	5,291	4,074
Employee severance benefits (note 7).....	3,183	3,724
	20,369	21,111
Net liabilities (note 8)	(5,454)	(3,912)
Total.....	14,915	17,199

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, 2021

(in thousands of dollars)

	2021	2020
Revenues		
Translation services	119,391	117,462
Interpretation services	16,763	18,732
Terminology services	14,301	14,157
Other	8,951	8,324
Total revenues	159,406	158,675
Operating expenses		
Salaries and employee benefits	113,132	108,784
Professional and special services	31,107	29,756
Corporate and administrative services	22,969	21,947
Occupancy costs	4,439	4,451
Amortization (note 5)	1,884	1,359
Other expenses	745	856
Utilities, materials and supplies	477	503
Transportation and telecommunications	181	1,368
Employee severance benefits (note 7)	(239)	13
Total operating expenses	174,695	169,037
Net results	(15,289)	(10,362)
Net liabilities, beginning of year	(3,912)	(4,642)
Transfer of salary overpayments between government departments	54	56
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 8)	13,693	11,036
Net liabilities, end of year (note 8)	(5,454)	(3,912)

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

Translation Bureau Revolving Fund—continued

Statement of cash flow for the year ended March 31, 2021

(in thousands of dollars)

	2021	2020
Operating activities		
Net results	(15,289)	(10,362)
Items not requiring use of funds		
Amortization of tangible capital assets (note 5)	1,884	1,359
Total of items not requiring use of funds	1,884	1,359
Variations in statement of financial position		
Decrease (increase) in cash in transit	1	61
Decrease (increase) in accounts receivable	3,172	110
Decrease (increase) in other assets	(749)	517
Decrease (increase) in prepaid expenses	(1)	—
Increase (decrease) in accounts payable and accrued liabilities	(1,418)	(890)
Increase (decrease) in vacation pay and compensatory leave	1,217	915
Increase (decrease) in employee severance benefits	(541)	(229)
	1,681	484
Transfer of salary overpayments between government departments	54	56
Net financial resources provided (used) by operating activities	(11,670)	(8,463)
Capital investing activities		
Acquisitions of tangible capital assets (note 5)	(2,023)	(2,573)
Net financial resources used by capital investing activities	(2,023)	(2,573)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 8)	(13,693)	(11,036)
Accumulated net charge against the Fund's authority, beginning of year	25,339	36,375
Accumulated net charge against the Fund's authority, end of year	11,646	25,339

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, 2021

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 \$20,000,000 at any time.

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 and
- 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 using the percentage-of-completion method based on 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 period 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 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, 2021—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

	2021	2020
	(in thousands of dollars)	
Other government departments and agencies	3,576	6,928
Outside parties	2,847	2,667
	6,423	9,595
Less: allowance for doubtful accounts on receivables from outside parties	(2)	(2)
Net accounts receivable.....	6,421	9,593

4. Other assets

	2021	2020
	(in thousands of dollars)	
Sales tax refundable advances.....	1,119	379
Other advances.....	234	225
Total other assets.....	1,353	604

Translation Bureau Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—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.....	2,175	—	(1,930)	245
Computer software.....	34,894	—	(15,348)	19,546
Leasehold improvements	9,857	—	(2,682)	7,175
Assets under construction	1,814	2,023	—	3,837
	48,740	2,023	(19,960)	30,803
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.....	(2,014)	(49)	1,930	(133)
Computer software.....	(32,712)	(1,458)	15,348	(18,822)
Leasehold improvements	(7,014)	(377)	2,682	(4,709)
	(41,740)	(1,884)	19,960	(23,664)
Net book value			2021	2020
			(in thousands of dollars)	
Computer hardware.....			112	161
Computer software.....			724	2,182
Leasehold improvements			2,466	2,843
Assets under construction			3,837	1,814
			7,139	7,000

6. Accounts payable and accrued liabilities

	2021	2020
	(in thousands of dollars)	
Outside parties	9,151	10,073
Other government departments and agencies	2,491	1,435
	11,642	11,508
Accrued liabilities	253	1,805
Total accounts payable and accrued liabilities	11,895	13,313

Translation Bureau Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2021—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:

	2021	2020
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	3,724	3,953
Expense for the year.....	(239)	13
Benefits paid during the year.....	(302)	(242)
Employee severance benefits obligation, end of year	3,183	3,724

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 (ANCAFA) represents the cumulative receipts and disbursements over the life of the Fund.

	2021	2020
	(in thousands of dollars)	
Accumulated surplus, beginning of year	21,427	31,733
Net results	(15,289)	(10,362)
Transfer of salary overpayments between government departments	54	56
Accumulated surplus, end of year	6,192	21,427
Accumulated net charge against the Fund's authority, beginning of year.....	(25,339)	(36,375)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	13,693	11,036
Accumulated net charge against the Fund's authority, end of year	(11,646)	(25,339)
Net liabilities, end of year	(5,454)	(3,912)

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	
2022	12,230
2023	5,466
2024	918
2025	849
2026 and thereafter	2,722
Total contractual obligations.....	22,185

Translation Bureau Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2021—*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

2020–2021

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
Financial Administration Act (Section 23)	
Canadian Heritage	
Canadian Radio-television and Telecommunications Commission.....	68,820,713
Employment, Workforce Development and Disability Inclusion	
Department of Employment and Social Development	2,777,000
Environment and Climate Change	
Parks Canada Agency	1,858,015
Justice	
Department of Justice	4,561,281
Natural Resources	
Canadian Energy Regulator	1,241,925
National Revenue	
Canada Revenue Agency	3,165,935,203
Public Safety and Emergency Preparedness	
Canada Border Services Agency	494,379,409
Customs Tariff (Section 115)	
Public Safety and Emergency Preparedness	
Canada Border Services Agency	144,054,645
Total.....	3,883,628,191

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>	
Canadian Heritage	
Canadian Radio-television and Telecommunications Commission	
P.C. 2020-338, May 18, 2020, grants a remission of the Part I licence fees paid or payable by all licensees under paragraph 3(a) of the Broadcasting Licence Fee Regulations, 1997, in respect of the fiscal year 2020–2021.	32,340,337
P.C. 2020-1060, December 14, 2020, grants a remission of the Part II licence fees paid or payable to eligible local television and radio stations under the Broadcasting Licence Fee Regulations, 1997, in respect of the fiscal year 2020–2021.	36,480,376
Total	68,820,713
Employment, Workforce Development and Disability Inclusion	
Department of Employment and Social Development	
P.C. 2020-0517, June 29, 2020, reimburse employers who paid for a Labour Market Impact Assessment, and are unable to bring temporary foreign workers to Canada due to the economic impact of COVID-19 or due to government policies designed to contain the COVID-19 pandemic.	2,777,000
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.	1,034,994
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.	632,725
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.	190,296
Total	1,858,015
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.	4,561,281
Natural Resources	
Canadian Energy Regulator	
P.C. 2021-224, March 26, 2021, grant a remission of a total of sum paid to Vector Pipeline Partnership pursuant to subsection 23(2.1) of the <i>Financial Administration Act</i> .	1,241,925
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.	10,886
P.C. 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government.	3,152,913,992
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.	4,819,984

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. 1992-2399, November 19, 1992, Visiting Forces (Part IX of the <i>Excise Tax Act</i>) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces.	3,623,698
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.	61,271
P.C. 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba).	3,485,680
P.C. 1998-0396, March 19, 1998, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 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.	1,762,572
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.	118,974
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.	23,629
P.C. 2018-0610, May 29, 2018, amended Oak Ridges Moraine Land Exchange Income Tax Remission Order, made by the PC 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.	(887,106)
P.C. 2020-1077, December 14, 2020, grants a remission of the income tax, and all relevant interest on it, paid or payable by Pierre Dallaire for the 2015 taxation year.	1,623
Total	3,165,935,203
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
P.C. 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency.	126,334,045
P.C. 1974-2522, November 19, 1974, remission of GST and excise taxes on certain kinds of advertising material.	1
P.C. 1976-2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value.	32,488
P.C. 1979-0395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments.	14
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.	343,776,699
P.C. 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services.	3,608,468
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.	20,627,694
Total	494,379,409
Pursuant to section 115 of the Customs Tariff	
Public Safety and Emergency Preparedness	
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.	12
P.C. 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers.	334

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

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
P.C. 2008-0815, May 1, 2008, remission of customs duties on the importation of apparel produced in a country or territory that is a beneficiary of the General Preferential Tariff in the List of Countries and Applicable Tariff Treatments set out in the schedule to the Customs Tariff in whole or in part from textiles produced in Canada and shipped directly to that country or territory from Canada, without undergoing further processing outside that country or territory, and then shipped directly to Canada from that country or territory.	7,085
P.C. 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels Remission Order.	600,990
P.C. 2018-1272, October 10, 2018, remission of the surtaxes imposed by the United States Surtax Order (steel and Aluminium) 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).	116,254,240
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.	26,830,522
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 Customs Tariff 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 Customs Tariff 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 Customs Tariff and the regulations made under it.	361,462
Total	144,054,645

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* (FAA) or other Acts of Parliament as follows:

- Section 25(1) of the FAA 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 FAA 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 (e.g. NSF cheques) imposed under section 155.1 of the FAA.
- Other Acts of Parliament (e.g. *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 FAA, 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 FAA 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 FAA 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 FAA 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	183	17,013,122	—	—	—	—	—	183	17,013,122
Canadian Grain Commission	A	3	1,100	—	—	—	—	—	3	1,100
Canadian Heritage										
Department of Canadian Heritage	A	8	452,021	—	—	—	—	—	8	452,021
Canadian Radio-television and Telecommunications Commission	C/D	246	97,940	—	—	²	667	68,820,713	913	68,918,653
Library and Archives of Canada	A	3	41	—	—	—	—	—	3	41
Environment and Climate Change										
Department of the Environment	A/D	88	47,312	—	—	—	—	—	88	47,312
Parks Canada Agency	A/C	145	112,900	—	—	²	208	1,858,015	353	1,970,915
Employment, Workforce Development and Disability Inclusion										
Department of Employment and Social Development	A/C/D	2,670	18,300,891	—	—	³	33,299	188,338,377	35,969	206,639,268
Finance										
Department of Finance	A	46	48,933	—	—	—	—	—	46	48,933
Fisheries, Oceans and the Canadian Coast Guard										
Department of Fisheries and Oceans	A/D	41	670,208	138	3,027,874	—	—	—	179	3,698,082
Global Affairs										
Department of Foreign Affairs, Trade and Development	A	22	283,268	—	—	—	—	—	22	283,268
Health										
Department of Health	A/C	64	212,302	—	—	²	2	46,000	66	258,302
Canadian Food Inspection Agency	A	39	70,115	—	—	—	—	—	39	70,115
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration	A/B	4,862	808,295	—	—	²	302	294,718	5,164	1,103,013
Indigenous Services										
Department of Indigenous Services	A	1	928,028	—	—	—	—	—	1	928,028
Innovation, Science and Economic Development										
Department of Industry	A/D	216	1,485,293	2	50,238	—	—	—	218	1,535,531
Atlantic Canada Opportunities Agency	A/D	7	11,379	—	—	—	—	—	7	11,379
Canadian Northern Economic Development Agency	A	1	41,581	—	—	—	—	—	1	41,581
Department of Western Economic Diversification	D	11	69,487	—	—	—	—	—	11	69,487
Economic Development Agency of Canada for the Regions of Quebec	A/D	27	2,538,186	—	—	—	—	—	27	2,538,186
Federal Economic Development Agency for Southern Ontario	A	3	7,521,412	—	—	—	—	—	3	7,521,412
National Research Council of Canada	A	5	782,419	—	—	—	—	—	5	782,419
Statistics Canada	A/D	275	134,901	—	—	—	—	—	275	134,901
Justice										
Department of Justice	A/C	5	72,970	—	—	²	65,422	4,561,281	65,427	4,634,251
Registrar of the Supreme Court of Canada	A	1	75	—	—	—	—	—	1	75
National Defence										
Department of National Defence	A/B	70	1,126,202	3	33,048	—	—	—	73	1,159,250
National Revenue										
Canada Revenue Agency	A	607,838	1,743,604,875	—	—	—	—	—	607,838	1,743,604,875
Natural Resources										
Department of Natural Resources	A/D	23	63,419	—	—	—	—	—	23	63,419
Canadian Energy Regulator	A/C	15	161,363	—	—	²	1	1,241,925	16	1,403,288
Canadian Nuclear Safety Commission	A	2	72,213	—	—	—	—	—	2	72,213

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
Privy council										
Privy Council Office	A	4	12,050	—	—	—	—	—	4	12,050
Office of the Chief Electoral Officer	A	72	76,456	—	—	—	—	—	72	76,456
Public Safety and Emergency Preparedness										
Canada Border Services Agency	A	180	10,721,762	—	—	—	—	—	180	10,721,762
Canadian Security Intelligence Service	A/D	2	1,559	—	—	—	—	—	2	1,559
Correctional Service of Canada	A	50	445,466	—	—	—	—	—	50	445,466
Royal Canadian Mounted Police	A/D	553	5,746,177	—	—	—	—	—	553	5,746,177
Public Services and Procurement										
Department of Public Works and Government Services	A/D	124	1,031,127	—	—	—	—	—	124	1,031,127
Transport										
Department of Transport	A	59	76,519	—	—	—	—	—	59	76,519
Veterans Affairs										
Department of Veterans Affairs	A	83	287,546	—	—	—	—	—	83	287,546
		618,047	1,815,130,913	143	3,111,160	—	99,901	265,161,029	718,091	2,083,403,102
Apprentice Loans Act										
Employment, Workforce Development and Disability Inclusion										
Department of Employment and Social Development	B	472	455,818	—	—	—	—	—	472	455,818
Bankruptcy and Insolvency Act										
National Revenue										
Canada Revenue Agency	A	19,931	143,204,569	—	—	—	—	—	19,931	143,204,569
Canada Small Business Financing Act										
Innovation, Science and Economic Development										
Department of Industry	A	696	52,493,605	—	—	—	—	—	696	52,493,605
Canada Student Financial Assistance Act										
Employment, Workforce Development and Disability Inclusion										
Department of Employment and Social Development	B	311,308	183,360,220	—	—	—	—	—	311,308	183,360,220
Canada Student Loans Act										
Employment, Workforce Development and Disability Inclusion										
Department of Employment and Social Development	B	159	1,450,751	—	—	—	—	—	159	1,450,751
Canadian Food Inspection Agency Act										
Health										
Canadian Food Inspection Agency	C	11,922	1,169,347	—	—	—	—	—	11,922	1,169,347
Customs Act										
Public Safety and Emergency Preparedness										
Canada Border Services Agency	D	107	6,333,303	—	—	—	—	—	107	6,333,303
Department of Veterans Affairs Act										
Veterans Affairs										
Department of Veterans Affairs	B	6	49,363	—	—	—	—	—	6	49,363
Employment Insurance Act										
Employment, Workforce Development and Disability Inclusion										
Department of Employment and Social Development	A/B	99,401	66,461,816	—	—	—	—	—	99,401	66,461,816

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 ³	B	10,218	100,554,176	—	—	—	—	—	10,218	100,554,176
Immigration and Refugee Protection Act										
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration..	D	431	42,015	—	—	—	—	—	431	42,015
Income Tax Act										
National Revenue										
Canada Revenue Agency ³	B/D	221,521	220,460,917	—	—	—	—	—	221,521	220,460,917
Old Age Security Act										
Employment, Workforce Development and Disability Inclusion										
Department of Employment and Social Development.....	C	6,114	13,035,771	—	—	—	—	—	6,114	13,035,771
Parliament of Canada Act										
Parliament										
House of Commons.....	A	1	1,129	—	—	—	—	—	1	1,129
Senate	A	12	11,340	—	—	—	—	—	12	11,340
Pension Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	32	260,270	—	—	—	—	—	32	260,270
Veterans Well-being Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	129	1,842,446	—	—	—	—	—	129	1,842,446
		1,300,507	2,606,317,769	143	3,111,160	—	99,901	265,161,029	1,400,551	2,874,589,958
Summary										
Write-offs.....	A	737,111	2,075,702,808	141	3,090,234	—	30,823	185,849,184	768,075	2,264,642,226
Forgiveness	B	344,230	431,826,502	1	15,973	—	1	6,911	344,232	431,849,386
Remissions	C	18,036	14,205,118	—	—	—	69,077	79,304,934	87,113	93,510,052
Waivers	D	201,130	84,583,341	1	4,953	—	—	—	201,131	84,588,294
		1,300,507	2,606,317,769	143	3,111,160	—	99,901	265,161,029	1,400,551	2,874,589,958

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 FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 136 of this section.³ Forgiveness related to the taxpayer relief provisions that emanates from the identified statuses.

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, 2021		Advances settled in April 2021		Advances outstanding as at April 30, 2021	
	Number	Amount	Number	Amount	Number	Amount
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	42	28,795	42	28,795	–	–
Canadian Dairy Commission.....	1	400	1	400	–	–
Canadian Grain Commission.....	7	6,713	–	–	7	6,713
	50	35,908	43	29,195	7	6,713
Canadian Heritage						
Department of Canadian Heritage	115	392,203	–	–	115	392,203
Canadian Radio-television and Telecommunications Commission....	39	194,874	2	15,835	37	179,039
Library and Archives of Canada.....	9	3,450	–	–	9	3,450
National Film Board.....	20	21,744	1	44	19	21,700
	183	612,271	3	15,879	180	596,392
Crown-Indigenous Relations and Northern Affairs						
Department of Crown-Indigenous Relations and Northern Affairs	282	436,334	–	–	282	436,334
Canadian High Arctic Research Station.....	6	12,015	–	–	6	12,015
	288	448,349	–	–	288	448,349
Digital Government						
Shared Services Canada	42	78,676	–	–	42	78,676
Employment, Workforce Development and Disability Inclusion						
Department of Employment and Social Development	2,665	7,951,106	57	36,418	2,608	7,914,688
Environment and Climate Change						
Department of the Environment	279	479,606	3	10,880	276	468,726
Impact Assessment Agency of Canada.....	35	27,119	–	–	35	27,119
Parks Canada Agency.....	1,650	3,684,434	189	308,158	1,461	3,376,276
	1,964	4,191,159	192	319,038	1,772	3,872,121
Finance						
Department of Finance	82	5,266	–	841 ¹	82	4,425
Financial Transactions and Reports Analysis Centre of Canada	5	4,852	–	–	5	4,852
Office of the Auditor General.....	5	1,700	5	1,700	–	–
Office of the Superintendent of Financial Institutions	5	5,500	–	–	5	5,500
	97	17,318	5	2,541	92	14,777
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	201	161,596	133	102,850	68	58,746
Global Affairs						
Department of Foreign Affairs, Trade and Development.....	3,757	16,419,067	63	233,411	3,694	16,185,656
International Joint Commission (Canadian Section).....	4	8,185	3	1,829	1	6,356
Invest in Canada Hub	4	4,280	–	–	4	4,280
	3,765	16,431,532	66	235,240	3,699	16,196,292
Health						
Department of Health	479	1,489,202	41	20,683	438	1,468,519
Canadian Food Inspection Agency	153	251,468	147	250,918	6	550
Patented Medicine Prices Review Board	7	17,352	1	500	6	16,852
Public Health Agency of Canada.....	109	352,597	18	7,383	91	345,214
	748	2,110,619	207	279,484	541	1,831,135
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration.....	620	1,231,361	6	13,340	614	1,218,021
Immigration and Refugee Board.....	73	221,372	7	2,075	66	219,297
	693	1,452,733	13	15,415	680	1,437,318

Accountable advances—continued

(in dollars)

Department and agency	Advances outstanding as at March 31, 2021		Advances settled in April 2021		Advances outstanding as at April 30, 2021	
	Number	Amount	Number	Amount	Number	Amount
Indigenous Services						
Department of Indigenous Services	646	1,309,585	2	3,832	644	1,305,753
Infrastructure and Communities						
Office of Infrastructure of Canada	6	5,277	1	3,175	5	2,102
Innovation, Science and Economic Development						
Department of Industry	207	432,008	43	30,704	164	401,304
Atlantic Canada Opportunities Agency	7	1,500	—	—	7	1,500
Canadian Northern Economic Development Agency	2	2,295	—	—	2	2,295
Canadian Space Agency	14	21,410	1	495	13	20,915
Copyright Board	2	1,595	—	—	2	1,595
Department of Western Economic Diversification	3	700	—	—	3	700
Federal Economic Development Agency for Southern Ontario	50	150,788	—	13,399 ¹	50	137,389
Natural Sciences and Engineering Research Council	1	100	—	—	1	100
Social Sciences and Humanities Research Council	1	100	—	—	1	100
Statistics Canada	41	173,737	2	7,297	39	166,440
	328	784,233	46	51,895	282	732,338
Justice						
Department of Justice	119	8,190,298	3	3,914	116	8,186,384
Administrative Tribunals Support Service of Canada	5	12,126	—	—	5	12,126
Canadian Human Rights Commission	15	35,448	—	—	15	35,448
Courts Administration Service	49	24,999	1	325	48	24,674
Office of the Commissioner for Federal Judicial Affairs	37	365,882	—	—	37	365,882
Office of the Director of Public Prosecutions	22	17,324	—	—	22	17,324
Offices of the Information and Privacy Commissioners of Canada	19	134,525	—	1,786 ¹	19	132,739
Registrar of the Supreme Court of Canada	8	3,440	—	—	8	3,440
	274	8,784,042	4	6,025	270	8,778,017
National Defence						
Department of National Defence	7,394	48,021,755	377	2,508,198	7,017	45,513,557
Communications Security Establishment	72	225,875	13	84,533	59	141,342
Military Grievances External Review Committee	1	2,478	—	—	1	2,478
	7,467	48,250,108	390	2,592,731	7,077	45,657,377
National Revenue						
Canada Revenue Agency	1,325	956,491	6	539	1,319	955,952
Natural Resources						
Department of Natural Resources	234	556,532	6	16,678	228	539,854
Canadian Energy Regulator	1	1,112	—	—	1	1,112
Canadian Nuclear Safety Commission	5	957	1	7	4	950
	240	558,601	7	16,685	233	541,916
Office of the Governor General's Secretary						
Office of the Governor General's Secretary	5	2,700	5	2,700	—	—
Parliament						
House of Commons	415	779,554	2	22,621	413	756,933
Office of the Conflict of Interest and Ethics Commissioner	1	500	—	—	1	500
Office of the Parliamentary Budget Officer	1	200	—	—	1	200
Office of the Senate Ethics Officer	1	250	—	—	1	250
Parliamentary Protective Service	5	11,996	—	—	5	11,996
Secretariat of the National Security and Intelligence						
Committee of Parliamentarians	1	200	—	—	1	200
Senate	11	5,100	—	—	11	5,100
	435	797,800	2	22,621	433	775,179

Accountable advances—concluded

(in dollars)

Department and agency	Advances outstanding as at March 31, 2021		Advances settled in April 2021		Advances outstanding as at April 30, 2021	
	Number	Amount	Number	Amount	Number	Amount
Privy Council						
Privy Council Office	101	200,629	—	—	101	200,629
Canadian Intergovernmental Conference Secretariat	2	600	—	—	2	600
Canadian Transportation Accident Investigation and Safety Board ...	13	9,200	—	—	13	9,200
Leaders' Debates Commission	1	4,762	—	—	1	4,762
Office of the Chief Electoral Officer	46	48,566	—	—	46	48,566
Office of the Commissioner of Official Languages	7	2,000	7	2,000	—	—
Office of the Intelligence Commissioner	1	300	—	—	1	300
Public Service Commission	106	199,848	—	200	106	199,648
	277	465,905	7	2,200	270	463,705
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness	132	304,489	—	—	132	304,489
Canada Border Services Agency	1,367	998,835	12	20,534	1,355	978,301
Canadian Security Intelligence Service	127	14,475,551	3	6,500,682	124	7,974,869
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	5	15,700	—	—	5	15,700
Correctional Service of Canada	2,552	3,603,813	51	31,338	2,501	3,572,475
Office of the Correctional Investigator of Canada	7	28,316	—	—	7	28,316
Parole Board of Canada	28	18,193	—	—	28	18,193
Royal Canadian Mounted Police	2,086	20,195,576	1,556	14,791,302	530	5,404,274
	6,304	39,640,473	1,622	21,343,856	4,682	18,296,617
Public Services and Procurement						
Department of Public Works and Government Services	1,461	15,763,505	29	11,769,302	1,432	3,994,203
Transport						
Department of Transport	202	184,457	7	15,908	195	168,549
Canadian Transportation Agency	1	17,811	—	—	1	17,811
	203	202,268	7	15,908	196	186,360
Treasury Board						
Treasury Board Secretariat	313	517,599	3	4,106	310	513,493
Office of the Commissioner of Lobbying	1	200	—	—	1	200
Office of the Public Sector Integrity Commissioner	1	6,353	—	—	1	6,353
	315	524,152	3	4,106	312	520,046
Veterans Affairs						
Department of Veterans Affairs	279	420,327	9	7,223	270	413,104
Veterans Review and Appeal Board	4	8,122	—	—	4	8,122
	283	428,449	9	7,223	274	421,226
Women and Gender Equality						
Department for Women and Gender Equality	11	24,905	—	445	11	24,460
Total	30,276	151,989,761	2,859	36,879,303	27,417	115,110,458

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 2020-2021

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2020–2021	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	5,191,375	—	²	²
Income tax	20	19,737,716	—	²	²
Other administered losses	5	522,423	—	²	²
	32	25,451,514	—	—	—
Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court)					
Goods and services tax/harmonized sales tax.....	36	3,986,809	658,107	1,465,432	1,863,270
Income tax	20	7,950,148	607,683	—	7,342,465
Other administered losses	1	61,460	—	—	61,460
	57	11,998,417	1,265,790	1,465,432	9,267,195
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Loss of revenues due to <i>Customs Act</i> infractions					
Non report/Smuggling	1	1,555	—	—	1,555
Total.....	90	37,451,486	1,265,790	1,465,432	9,268,750

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 2020-2021

(in dollars)

Brief description of loss	Number of cases	Charged to 2020–2021 vote	Amount of loss	Amount recovered in 2020–2021	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 Student Loan.....	18	(S)	415,649	5,852	100,069	309,728
Fraudulent claim for Employment Insurance Benefit.....	6,925	(S)	14,737,747	1,086,247	1,264	13,650,236
Fraudulent claim for Old Age Security	10	(S)	576,497	21,987	–	554,510
Loss, theft or misappropriation of cash receipt and petty cash fund.....	2	(S)	280	–	160	120
Canada Mortgage and Housing Corporation						
Fraudulent claim for grant and contribution.....	39	(S)	1,813,204	615,498	1,197,706	–
Environment and Climate Change						
Parks Canada Agency						
Cashier shortage	1	1	15,541	–	15,541	–
Loss, theft or misappropriation of cash receipt and petty cash fund.....	8	1	1,391	155	1,236	–
Unauthorized or fraudulent use of acquisition or travel card.....	26	1	24,507	19,851	1,434	3,222
Finance						
Office of the Superintendent of Financial Institutions						
Unauthorized or fraudulent use of taxi voucher	1		1,048	–	1,048	–
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans						
Unauthorized or fraudulent use of acquisition or travel card.....	136	1	93,053	79,818	12	13,223
Global Affairs						
Department of Foreign Affairs, Trade and Development						
Fraudulent claim for grant and contribution.....	11	10	1,016,335	540,257	471,432	4,646
Fraudulent claim to travel, relocation, overtime payment and other by an employee	2	1	71,852	–	–	71,852
Loss, theft or misappropriation of cash receipt and petty cash fund.....	1	1	346	–	–	346
Misdirected electronic payment.....	2	1	1,152	–	1,152	–
Unauthorized or fraudulent use of acquisition or travel card.....	5	1	40,984	13,684	–	27,300
Health						
Department of Health						
Fraudulent claim to travel, relocation, overtime payment and other by an employee	1	1	3,543	–	–	3,543
Canadian Food Inspection Agency						
Unauthorized or fraudulent use of acquisition or travel card.....	4	1	411	411	–	–
Public Health Agency of Canada						
Unfulfilled contract by a vendor	3	1, (S)	105,119,965	–	–	105,119,965
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration						
Loss, theft or misappropriation of cash receipt and petty cash fund.....	5,434		1,226,903	33,768	1,077,814	115,321
Unauthorized or fraudulent use of acquisition or travel card.....	33	1	14,860	14,860	–	–
Indigenous Services						
Department of Indigenous Services						
Unauthorized or fraudulent use of acquisition or travel card.....	3	1	23,635	–	22,833	802
Innovation, Science and Economic Development						
Canadian Space Agency						
Unauthorized or fraudulent use of acquisition or travel card.....	4		21,865	21,865	–	–
Department of Western Economic Diversification						
Fraudulent claim for grant and contribution.....	17	5, (S)	623,938	–	623,938	–
Statistics Canada						
Overpayment to a vendor	1		21,333	–	21,333	–

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2020-2021—concluded
(in dollars)

Brief description of loss	Number of cases	Charged to 2020–2021 vote	Amount of loss	Amount recovered in 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Justice						
Courts Administration Service						
Loss, theft or misappropriation of standing advance.....	1		80	–	80	–
National Defence						
Department of National Defence						
Loss, theft or misappropriation of cash receipt and petty cash fund.....	1	1	496	–	496	–
National Revenue						
Canada Revenue Agency						
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	2	1	6,675	–	–	6,675
Public Safety and Emergency Preparedness						
Canada Border Services Agency						
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	4		24,639	–	–	24,639
Correctional Service of Canada						
Loss, theft or misappropriation of cash receipt and petty cash fund.....	3	1	186	–	186	–
Royal Canadian Mounted Police						
Loss, theft or misappropriation of cash receipt and petty cash fund.....	2	1	158	–	158	–
Loss, theft or misappropriation of standing travel advance.....	2	1	2,008	–	2,008	–
Loss, theft or misappropriation of temporary advance.....	1	1	786	–	–	786
Unauthorized or fraudulent use of acquisition or travel card.....	4	1	7,322	6,295	1,027	–
Public Services and Procurement						
Department of Public Works and Government Services						
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	1	1	14,000	14,000	–	–
Overpayment or fraudulent claim to the Public Service Pension Plan..	8	1	373,054	7,492	–	365,562
Overpayment to a vendor	2	1	13,197	515	–	12,682
Unauthorized or fraudulent use of acquisition or travel card.....	1	1	2,700	–	–	2,700
Receiver General						
Forged or fraudulent endorsement of payment instrument or other	8,301		25,219,885	24,858,934	360,951	–
Misdirected electronic payment.....	22,170		25,963,353	7,129,839	10,239,091	8,594,423
Transport						
Department of Transport						
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	1		9,531	–	–	9,531
Treasury Board						
Treasury Board Secretariat						
Overpayment or fraudulent claim for health and dental benefits.....	10	20	1,852,612	1,538	–	1,851,074
Total.....	43,201		179,356,721	34,472,866	14,140,969	130,742,886

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2020–2021

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food					
Theft or vandalism: computer, tablet or laptop	1	1,403	—	1,403	—
Theft or vandalism: materials, tools or supplies	2	5,470	—	5,470	—
Vandalism to building or other real property	6	18,217	—	18,217	—
Canadian Heritage					
Department of Canadian Heritage					
Theft or vandalism: cellular phone	2	300	—	300	—
Theft or vandalism: computer, tablet or laptop	1	2,337	—	2,337	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	1	2,900	—	2,900	—
National Film Board					
Theft or vandalism: other telecommunications, informatics or electronic equipment	1	3,200	—	3,200	—
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Theft or vandalism: materials, tools or supplies	1	20	—	20	—
Canadian High Arctic Research Station					
Theft or vandalism: computer, tablet or laptop	1	625	—	625	—
Employment, Workforce Development and Disability Inclusion					
Department of Employment and Social Development					
Theft of access card or security badge	1	17	—	17	—
Theft or vandalism: cellular phone	12	3,750	—	3,750	—
Theft or vandalism: computer, tablet or laptop	19	23,420	—	23,420	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	4	6,785	—	1,324	5,461
Theft or vandalism: materials, tools or supplies	10	836	—	836	—
Theft or vandalism: other telecommunications, informatics or electronic equipment	14	2,039	—	2,039	—
Environment and Climate Change					
Department of the Environment					
Theft or vandalism: cellular phone	2	300	—	300	—
Theft or vandalism: computer, tablet or laptop	8	7,982	—	7,982	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	11	27,521	—	27,521	—
Theft or vandalism: materials, tools or supplies	5	3,290	—	3,290	—
Theft or vandalism: other telecommunications, informatics or electronic equipment	3	1,000	—	1,000	—
Parks Canada Agency					
Theft or vandalism: cellular phone	1	950	—	950	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	3	2,150	—	2,150	—
Theft or vandalism: machinery, equipment, furniture and furnishings	21	27,723	—	27,723	—
Theft or vandalism: materials, tools or supplies	134	96,137	—	96,137	—
Theft or vandalism: other telecommunications, informatics or electronic equipment	4	1,525	—	1,525	—
Vandalism to building or other real property	38	428,222	—	428,222	—
Finance					
Department of Finance					
Theft or vandalism: cellular phone	4	3,300	—	3,300	—
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Theft or vandalism: cellular phone	6	5,478	—	5,478	—
Theft or vandalism: computer, tablet or laptop	1	1,400	—	1,400	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	25	20,036	—	20,036	—
Theft or vandalism: machinery, equipment, furniture and furnishings	4	5,454	—	5,454	—
Theft or vandalism: materials, tools or supplies	5	8,369	—	8,369	—
Theft or vandalism: other telecommunications, informatics or electronic equipment	3	3,807	—	3,807	—
Vandalism to building or other real property	3	3,170	—	3,170	—

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2020–2021—continued
(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Theft or vandalism: cellular phone	2	1,740	—	1,740	—
Health					
Department of Health					
Theft or vandalism: cellular phone	1	1,000	—	1,000	—
Theft or vandalism: computer, tablet or laptop	2	4,000	—	4,000	—
Canadian Food Inspection Agency					
Theft of access card or security badge	1	3	—	3	—
Theft or vandalism: cellular phone	2	1,600	—	1,600	—
Theft or vandalism: computer, tablet or laptop	1	1,000	—	1,000	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	20	28,979	315	28,664	—
Theft or vandalism: materials, tools or supplies	9	705	—	705	—
Theft or vandalism: uniform	2	272	—	272	—
Vandalism to building or other real property	1	2,344	—	2,344	—
Public Health Agency of Canada					
Theft or vandalism: materials, tools or supplies	2	1,221,940	211,740	1,010,200	—
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Theft or vandalism: cellular phone	2	1,488	—	1,488	—
Indigenous Services					
Department of Indigenous Services					
Theft or vandalism: cellular phone	1	647	—	647	—
Theft or vandalism: computer, tablet or laptop	3	2,347	—	2,347	—
Innovation, Science and Economic Development					
Department of Industry					
Theft of access card or security badge	2	50	—	50	—
Theft or vandalism: cellular phone	4	3,912	—	3,912	—
Theft or vandalism: computer, tablet or laptop	1	1,617	—	1,617	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	4	3,378	—	3,378	—
Theft or vandalism: machinery, equipment, furniture and furnishings	1	800	—	800	—
Theft or vandalism: materials, tools or supplies	2	4,700	—	4,700	—
Theft or vandalism: other telecommunications, informatics or electronic equipment	3	9,731	—	9,731	—
Vandalism to building or other real property	3	4,360	—	4,360	—
Canadian Space Agency					
Theft or vandalism: computer, tablet or laptop	1	1,094	—	1,094	—
National Research Council of Canada					
Theft or vandalism: computer, tablet or laptop	3	4,985	—	4,985	—
Theft or vandalism: machinery, equipment, furniture and furnishings	1	23,400	—	—	23,400
Theft or vandalism: other telecommunications, informatics or electronic equipment	1	287	—	287	—
Vandalism to building or other real property	3	15,602	—	15,602	—
Natural Sciences and Engineering Research Council					
Theft or vandalism: computer, tablet or laptop	1	2,200	—	2,200	—
Statistics Canada					
Theft or vandalism: cellular phone	7	1,530	—	1,530	—
Theft or vandalism: computer, tablet or laptop	5	4,660	—	4,660	—
Justice					
Department of Justice					
Theft of access card or security badge	10	60	—	60	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	1	41,247	—	—	41,247

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2020–2021—continued (in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
National Defence					
Department of National Defence					
Theft or vandalism: combat outfit.....	29	27,917	15	3,377	24,525
Theft or vandalism: computer, tablet or laptop	20	23,088	–	22,867	221
Theft or vandalism: machinery, equipment, furniture and furnishings	40	37,151	146	4,138	32,867
Theft or vandalism: materials, tools or supplies.....	6	3,763	132	248	3,383
Theft or vandalism: weapons and accessories.....	3	1,793	–	278	1,515
Vandalism to building or other real property	1	1,048	–	1,048	–
National Revenue					
Canada Revenue Agency					
Theft or vandalism: cellular phone	5	1,434	–	1,434	–
Theft or vandalism: computer, tablet or laptop	4	6,000	–	6,000	–
Theft or vandalism: machinery, equipment, furniture and furnishings	1	38	–	38	–
Theft or vandalism: materials, tools or supplies.....	2	57	–	57	–
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	2	1,850	–	1,850	–
Natural Resources					
Department of Natural Resources					
Theft or vandalism: computer, tablet or laptop	1	1,000	–	1,000	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	4	2,885	–	2,885	–
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	1	7,075	–	7,075	–
Parliament					
House of Commons					
Theft or vandalism: computer, tablet or laptop	3	5,441	–	5,441	–
Theft or vandalism: machinery, equipment, furniture and furnishings	2	319	–	319	–
Privy Council					
Privy Council Office					
Theft or vandalism: cellular phone	2	2,000	–	2,000	–
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Theft or vandalism: cellular phone	1	200	–	200	–
Theft or vandalism: computer, tablet or laptop	3	1,800	–	1,800	–
Theft or vandalism: materials, tools or supplies.....	1	100	–	100	–
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	2	80	–	80	–
Correctional Service of Canada					
Theft of access card or security badge	1	8	–	8	–
Theft or vandalism: computer, tablet or laptop	3	1,864	–	1,864	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	1	1,322	–	1,322	–
Theft or vandalism: machinery, equipment, furniture and furnishings	282	184,104	424	181,976	1,704
Theft or vandalism: materials, tools or supplies.....	3,496	46,325	50	46,275	–
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	8	3,993	327	651	3,015
Theft or vandalism: uniform.....	1	815	–	815	–
Theft or vandalism: weapons and accessories.....	6	370	–	370	–
Vandalism to building or other real property	403	154,022	1,351	151,256	1,415
Royal Canadian Mounted Police					
Theft of access card or security badge	1	2	–	2	–
Theft or vandalism: cellular phone	1	500	–	500	–
Theft or vandalism: computer, tablet or laptop	8	11,413	–	11,413	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	132	487,250	68,569	171,184	247,497
Theft or vandalism: materials, tools or supplies.....	4	2,800	–	2,800	–
Theft or vandalism: uniform.....	1	400	–	400	–
Vandalism to building or other real property	13	16,795	–	16,795	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2020–2021—concluded

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Public Services and Procurement					
Department of Public Works and Government Services					
Theft of access card or security badge	2	60	—	60	—
Theft or vandalism: cellular phone	4	3,468	—	3,468	—
Theft or vandalism: computer, tablet or laptop	1	1,461	—	1,461	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	2	5,606	—	5,606	—
Theft or vandalism: machinery, equipment, furniture and furnishings	6	3,132	—	3,132	—
Theft or vandalism: materials, tools or supplies.....	8	3,835	—	3,835	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	2	750	—	750	—
Vandalism to building or other real property	26	165,227	—	155,468	9,759
Transport					
Department of Transport					
Theft of access card or security badge	1	15	—	15	—
Theft or vandalism: cellular phone	1	600	—	600	—
Theft or vandalism: Crown vehicle and other transportation equipment ...	3	2,666	—	2,666	—
Theft or vandalism: materials, tools or supplies.....	2	850	—	850	—
Theft or vandalism: uniform.....	1	700	—	700	—
Canadian Transportation Agency					
Theft or vandalism: machinery, equipment, furniture and furnishings	1	60	—	60	—
Treasury Board					
Treasury Board Secretariat					
Theft or vandalism: computer, tablet or laptop	1	2,500	—	2,500	—
Women and Gender Equality					
Department for Women and Gender Equality					
Theft or vandalism: cellular phone	3	1,511	—	1,511	—
Theft or vandalism: other telecommunications, informatics or electronic equipment.....	1	1,676	—	1,676	—
Total.....	5,018	3,341,950	283,069	2,662,872	396,009

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2020–2021

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food					
Loss or damage: cellular phone	12	9,000	—	9,000	—
Loss or damage: Crown vehicle or other transportation equipment	12	29,383	—	29,383	—
Loss or damage: machinery, equipment, furniture and furnishings	2	8,686	—	8,686	—
Canadian Grain Commission					
Loss of access card or security badge	3	30	—	30	—
Loss or damage: materials, tools or supplies.....	1	64	—	64	—
Canadian Heritage					
Department of Canadian Heritage					
Loss or damage: cellular phone	3	450	—	450	—
Loss or damage: computer, tablet or laptop	3	5,485	—	5,485	—
Loss or damage: other telecommunications, informatics or electronic equipment	3	1,058	—	1,058	—
Canadian Radio-television and Telecommunications Commission					
Loss or damage: cellular phone	3	650	—	650	—
Loss or damage: computer, tablet or laptop	6	6,450	—	6,450	—
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Loss or damage: cellular phone	2	428	—	428	—
Loss or damage: computer, tablet or laptop	1	300	—	300	—
Loss or damage: materials, tools or supplies.....	1	100	—	100	—
Digital Government					
Shared Services Canada					
Loss of access card or security badge	34	204	—	204	—
Loss or damage: cellular phone	29	7,950	—	7,950	—
Loss or damage: computer, tablet or laptop	8	9,985	—	9,985	—
Loss or damage: machinery, equipment, furniture and furnishings	1	1,200	—	1,200	—
Loss or damage: materials, tools or supplies.....	1	200	—	200	—
Loss or damage: other telecommunications, informatics or electronic equipment	9	45,954	—	45,954	—
Employment, Workforce Development and Disability Inclusion					
Department of Employment and Social Development					
Loss of access card or security badge	155	2,918	—	2,918	—
Loss or damage: cellular phone	68	18,430	—	18,430	—
Loss or damage: computer, tablet or laptop	43	35,718	—	35,718	—
Loss or damage: materials, tools or supplies.....	49	4,337	—	4,337	—
Loss or damage: other telecommunications, informatics or electronic equipment	14	3,153	—	3,153	—
Environment and Climate Change					
Department of the Environment					
Loss or damage: machinery, equipment, furniture and furnishings	1	1,799	—	1,799	—
Loss or damage: other telecommunications, informatics or electronic equipment	1	370	—	370	—
Impact Assessment Agency of Canada					
Loss or damage: cellular phone	5	1,350	—	1,350	—
Parks Canada Agency					
Damage to building or other real property	22	539,975	123,832	377,538	38,605
Loss or damage: cellular phone	23	15,089	—	15,089	—
Loss or damage: computer, tablet or laptop	6	4,266	—	4,266	—
Loss or damage: Crown vehicle or other transportation equipment	58	424,168	—	423,047	1,121
Loss or damage: machinery, equipment, furniture and furnishings	4	10,518	—	10,518	—
Loss or damage: materials, tools or supplies.....	26	33,630	19,937	2,779	10,914
Loss or damage: other telecommunications, informatics or electronic equipment	5	4,304	—	4,304	—

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2020–2021— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Finance					
Department of Finance					
Loss or damage: cellular phone	28	23,460	—	23,460	—
Loss or damage: computer, tablet or laptop	37	71,440	—	67,400	4,040
Loss or damage: other telecommunications, informatics or electronic equipment.....	117	9,295	—	9,295	—
Financial Consumer Agency of Canada					
Loss or damage: cellular phone	1	1,308	—	1,308	—
Loss or damage: computer, tablet or laptop	1	1,364	—	1,364	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	5	3,747	—	3,747	—
Financial Transactions and Reports Analysis Centre of Canada					
Loss of access card or security badge	5	100	40	60	—
Loss or damage: cellular phone	1	750	—	750	—
Loss or damage: machinery, equipment, furniture and furnishings	5	10,400	—	10,400	—
Office of the Auditor General					
Loss or damage: cellular phone	2	350	—	350	—
Office of the Superintendent of Financial Institutions					
Loss or damage: cellular phone	6	4,450	—	4,450	—
Loss or damage: computer, tablet or laptop	3	4,275	—	4,275	—
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Damage to building or other real property	13	786,801	—	300,557	486,244
Loss or damage: cellular phone	8	7,903	—	7,903	—
Loss or damage: computer, tablet or laptop	1	1,400	—	1,400	—
Loss or damage: Crown vehicle or other transportation equipment	20	57,283	—	57,283	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	3	1,999	—	1,999	—
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Loss or damage: cellular phone	62	46,556	—	46,430	126
Loss or damage: computer, tablet or laptop	9	14,419	—	14,419	—
Loss or damage: machinery, equipment, furniture and furnishings	2	5,943	—	5,943	—
Loss or damage: materials, tools or supplies.....	10	56,839	—	56,839	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	7	3,440	—	3,440	—
Health					
Department of Health					
Loss or damage: cellular phone	5	14,600	—	14,600	—
Loss or damage: computer, tablet or laptop	2	6,600	600	6,000	—
Loss or damage: machinery, equipment, furniture and furnishings	2	5,000	—	5,000	—
Loss or damage: materials, tools or supplies.....	1	150	—	150	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	3	1,150	—	1,150	—
Canadian Food Inspection Agency					
Loss of access card or security badge	22	177	—	177	—
Loss or damage: cellular phone	7	5,600	—	5,600	—
Loss or damage: computer, tablet or laptop	1	1,000	—	1,000	—
Loss or damage: Crown vehicle or other transportation equipment	54	145,564	5,816	96,993	42,755
Loss or damage: materials, tools or supplies.....	6	457	—	457	—

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2020–2021— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Canadian Institutes of Health Research					
Loss or damage: cellular phone	1	269	—	269	—
Loss or damage: computer, tablet or laptop	1	3,699	—	3,699	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	6	191	—	191	—
Patented Medicine Prices Review Board					
Loss or damage: cellular phone	1	932	—	932	—
Public Health Agency of Canada					
Loss or damage: cellular phone	4	800	—	800	—
Loss or damage: computer, tablet or laptop	1	6,000	—	6,000	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	1	200	—	200	—
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Loss of access card or security badge	31	130	—	130	—
Loss or damage: cellular phone	5	3,559	—	3,559	—
Loss or damage: computer, tablet or laptop	4	4,809	—	4,809	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	2	481	—	481	—
Immigration and Refugee Board					
Loss or damage: other telecommunications, informatics or electronic equipment.....	7	948	—	948	—
Indigenous Services					
Department of Indigenous Services					
Loss or damage: cellular phone	5	1,685	—	1,685	—
Loss or damage: computer, tablet or laptop	3	2,383	—	2,383	—
Loss or damage: Crown vehicle or other transportation equipment	4	7,242	—	7,242	—
Loss or damage: materials, tools or supplies.....	1	125	—	125	—
Infrastructure and Communities					
Office of Infrastructure of Canada					
Loss or damage: cellular phone	8	4,084	—	4,084	—
Loss or damage: computer, tablet or laptop	4	8,836	—	8,836	—
Innovation, Science and Economic Development					
Department of Industry					
Loss or damage: cellular phone	4	4,200	—	4,200	—
Loss or damage: computer, tablet or laptop	43	16,564	—	16,564	—
Loss or damage: Crown vehicle or other transportation equipment	2	11,564	—	11,564	—
Loss or damage: machinery, equipment, furniture and furnishings	1	1,050	—	1,050	—
Loss or damage: materials, tools or supplies.....	4	344	—	344	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	6	2,488	—	2,488	—
Atlantic Canada Opportunities Agency					
Loss or damage: cellular phone	2	1,800	—	1,800	—
Loss or damage: computer, tablet or laptop	1	700	—	700	—
Loss or damage: Crown vehicle or other transportation equipment	1	330	—	330	—
Canadian Northern Economic Development Agency					
Loss or damage: computer, tablet or laptop	1	2,454	—	2,454	—
Canadian Space Agency					
Loss or damage: computer, tablet or laptop	1	1,275	—	1,275	—
Department of Western Economic Diversification					
Loss or damage: machinery, equipment, furniture and furnishings	1	1,000	—	1,000	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	17	1,180	—	1,180	—
Economic Development Agency of Canada for the Regions of Quebec					
Loss or damage: cellular phone	1	832	—	832	—
Loss or damage: computer, tablet or laptop	2	3,371	—	3,371	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	13	1,980	—	1,980	—

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2020–2021— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
National Research Council of Canada					
Damage to building or other real property	1	168	—	—	168
Loss or damage: cellular phone	3	2,661	1,161	1,500	—
Loss or damage: materials, tools or supplies.....	2	123	—	123	—
Natural Sciences and Engineering Research Council					
Loss or damage: cellular phone	1	597	—	597	—
Social Sciences and Humanities Research Council					
Loss or damage: cellular phone	1	597	—	597	—
Statistics Canada					
Loss or damage: cellular phone	18	5,670	—	5,670	—
Loss or damage: computer, tablet or laptop	22	20,908	—	20,908	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	1	100	—	100	—
Justice					
Department of Justice					
Loss of access card or security badge	15	90	—	90	—
Loss or damage: cellular phone	6	4,800	—	4,800	—
Loss or damage: computer, tablet or laptop	1	1,500	—	1,500	—
Loss or damage: materials, tools or supplies.....	9	106	—	106	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	1	300	—	300	—
Administrative Tribunals Support Service of Canada					
Loss of access card or security badge	15	143	—	143	—
Loss or damage: materials, tools or supplies.....	1	88	—	88	—
Canadian Human Rights Commission					
Loss or damage: cellular phone	1	125	—	125	—
Loss or damage: computer, tablet or laptop	4	2,400	—	2,400	—
Courts Administration Service					
Loss or damage: materials, tools or supplies.....	1	50	—	50	—
Office of the Director of Public Prosecutions					
Loss of access card or security badge	15	150	—	150	—
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	1,114	—	1,114	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	3	613	—	613	—
Registrar of the Supreme Court of Canada					
Loss or damage: materials, tools or supplies.....	1	495	—	495	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	2	4,840	—	4,840	—
National Defence					
Department of National Defence					
Damage to building or other real property	23	6,529	—	6,529	—
Loss of access card or security badge	20	500	—	500	—
Loss or damage: cellular phone	2	95,357	—	1,299	94,058
Loss or damage: combat outfit.....	2,138	2,430,911	21,542	271,609	2,137,760
Loss or damage: computer, tablet or laptop	154	2,540,707	—	193,933	2,346,774
Loss or damage: Crown vehicle or other transportation equipment	32	87,706,181	—	87,702,665	3,516
Loss or damage: machinery, equipment, furniture and furnishings	1,604	2,844,938	19,829	575,775	2,249,334
Loss or damage: materials, tools or supplies.....	242	511,046	893	23,075	487,078
Loss or damage: other telecommunications, informatics or electronic equipment.....	116	1,800,425	356	277,412	1,522,657
Loss or damage: weapons and accessories.....	318	157,328	1,032	26,569	129,727

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2020–2021— *continued*

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
National Revenue					
Canada Revenue Agency					
Loss of access card or security badge	1	1	—	1	—
Loss or damage: cellular phone	24	6,767	—	6,767	—
Loss or damage: computer, tablet or laptop	7	7,488	—	7,488	—
Loss or damage: Crown vehicle or other transportation equipment	4	2,744	—	2,744	—
Loss or damage: machinery, equipment, furniture and furnishings	1	1,200	—	1,200	—
Loss or damage: materials, tools or supplies.....	6	282	—	282	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	27	2,936	—	2,936	—
Natural Resources					
Department of Natural Resources					
Loss or damage: computer, tablet or laptop	1	1,500	—	1,500	—
Loss or damage: Crown vehicle or other transportation equipment	2	1,982	—	1,982	—
Canadian Energy Regulator					
Loss or damage: cellular phone	5	4,500	—	4,500	—
Parliament					
House of Commons					
Loss or damage: computer, tablet or laptop	4	4,040	—	4,040	—
Loss or damage: machinery, equipment, furniture and furnishings	7	1,914	—	1,914	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	7	900	—	900	—
Office of the Parliamentary Budget Officer					
Loss of access card or security badge	1	34	—	34	—
Parliamentary Protective Service					
Loss or damage: cellular phone	2	250	—	250	—
Loss or damage: computer, tablet or laptop	1	1,475	—	1,475	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	8	1,465	—	1,465	—
Senate					
Loss or damage: cellular phone	5	2,995	—	2,995	—
Loss or damage: computer, tablet or laptop	8	7,242	—	7,242	—
Loss or damage: machinery, equipment, furniture and furnishings	1	130	—	130	—
Loss or damage: materials, tools or supplies.....	1	800	—	800	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	4	61	—	61	—
Privy Council					
Privy Council Office					
Loss or damage: cellular phone	3	3,000	—	3,000	—
Loss or damage: computer, tablet or laptop	2	3,000	—	3,000	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	3	600	—	600	—
Canadian Intergovernmental Conference Secretariat					
Loss or damage: cellular phone	2	250	—	250	—
Loss or damage: other telecommunications, informatics or electronic equipment.....	3	210	—	210	—
Canadian Transportation Accident Investigation and Safety Board					
Loss or damage: Crown vehicle or other transportation equipment	1	4,202	—	4,202	—
Office of the Commissioner of Official Languages					
Loss or damage: computer, tablet or laptop	1	1,580	—	1,580	—

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2020–2021— *continued*

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Public Safety and Emergency Preparedness					
Department of Public Safety and Emergency Preparedness					
Loss or damage: cellular phone	16	15,475	—	15,475	—
Loss or damage: computer, tablet or laptop	10	10,458	—	10,458	—
Canada Border Services Agency					
Loss of access card or security badge	338	338	10	328	—
Loss or damage: cellular phone	12	5,975	1,230	4,745	—
Loss or damage: machinery, equipment, furniture and furnishings	1	173,000	—	173,000	—
Loss or damage: materials, tools or supplies.....	51	1,530	210	1,320	—
Loss or damage: other telecommunications, informatics or electronic equipment	253	69,030	15	69,015	—
Loss or damage: uniform.....	27	1,174	103	1,071	—
Loss or damage: weapons and accessories.....	54	2,020	1,380	640	—
Correctional Service of Canada					
Damage to building or other real property	15	7,761	—	7,761	—
Loss or damage: cellular phone	16	10,815	—	10,815	—
Loss or damage: computer, tablet or laptop	6	5,163	—	5,163	—
Loss or damage: Crown vehicle or other transportation equipment	32	107,642	7,256	100,386	—
Loss or damage: machinery, equipment, furniture and furnishings	17	80,092	—	80,092	—
Loss or damage: materials, tools or supplies.....	77	15,562	3,702	11,860	—
Loss or damage: other telecommunications, informatics or electronic equipment	24	9,522	—	9,522	—
Loss or damage: weapons and accessories.....	191	8,216	—	8,216	—
Royal Canadian Mounted Police					
Damage to building or other real property	18	197,902	—	197,902	—
Loss of access card or security badge	445	1,217	—	1,217	—
Loss or damage: cellular phone	159	141,106	—	141,106	—
Loss or damage: combat outfit	4	1,029	—	1,029	—
Loss or damage: computer, tablet or laptop	14	14,040	—	14,040	—
Loss or damage: Crown vehicle or other transportation equipment	671	2,996,932	252,408	1,770,812	973,712
Loss or damage: machinery, equipment, furniture and furnishings	1	1,575	—	1,575	—
Loss or damage: materials, tools or supplies.....	37	5,155	—	5,155	—
Loss or damage: other telecommunications, informatics or electronic equipment	55	148,445	—	148,445	—
Loss or damage: uniform.....	24	4,483	—	4,483	—
Loss or damage: weapons and accessories.....	14	16,564	—	16,564	—
Public Services and Procurement					
Department of Public Works and Government Services					
Damage to building or other real property	17	558,454	325	554,672	3,457
Loss of access card or security badge	18	540	—	540	—
Loss or damage: cellular phone	54	33,534	100	33,434	—
Loss or damage: computer, tablet or laptop	23	13,335	—	13,335	—
Loss or damage: Crown vehicle or other transportation equipment	27	28,943	—	28,943	—
Loss or damage: machinery, equipment, furniture and furnishings	4	1,697	—	1,697	—
Loss or damage: materials, tools or supplies.....	1	366	—	366	—
Loss or damage: other telecommunications, informatics or electronic equipment	33	13,306	192	13,114	—
Transport					
Department of Transport					
Loss of access card or security badge	14	630	—	630	—
Loss or damage: cellular phone	11	8,800	—	8,700	100
Loss or damage: Crown vehicle or other transportation equipment	25	66,566	—	66,566	—
Loss or damage: materials, tools or supplies.....	1	250	—	250	—
Loss or damage: other telecommunications, informatics or electronic equipment	13	1,210	—	1,210	—
Canadian Transportation Agency					
Loss or damage: cellular phone	1	1,200	—	1,200	—

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2020–2021—concluded

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Treasury Board					
Treasury Board Secretariat					
Loss or damage: cellular phone	10	5,950	–	5,950	–
Loss or damage: computer, tablet or laptop	115	287,500	–	287,500	–
Office of the Commissioner of Lobbying					
Loss or damage: computer, tablet or laptop	1	1,857	–	1,857	–
Loss or damage: other telecommunications, informatics or electronic equipment	6	751	–	751	–
Veterans Affairs					
Department of Veterans Affairs					
Loss or damage: cellular phone	5	4,246	–	4,246	–
Loss or damage: computer, tablet or laptop	1	1,072	475	597	–
Women and Gender Equality					
Department for Women and Gender Equality					
Loss or damage: cellular phone	12	8,568	–	8,568	–
Loss or damage: computer, tablet or laptop	1	694	–	694	–
Loss or damage: machinery, equipment, furniture and furnishings	2	1,110	–	1,110	–
Total.....	9,146	105,916,845	462,444	94,922,255	10,532,146

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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 <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 2020–2021	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	¹ 430	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 acquisition card:									
.....	2017-2018	1	5,024	—	5,024	—	5,024	—	—
.....	2018-2019	1	2,490	—	2,490	—	2,490	—	—
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)	¹ 137,498	13,217	¹ —	84,737	¹ 39,544
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	—	34,993	33,659
.....	1992-1993		305,029	74,094	379,123	326,588	—	25,441	27,094
.....	1993-1994		244,571	(37,800)	206,771	181,981	—	8,562	16,228
.....	1994-1995		554,947	(190,296)	364,651	321,045	—	17,452	26,154
.....	1995-1996		724,248	413,861	1,138,109	955,224	—	72,169	110,716
.....	1996-1997		287,024	449,900	736,924	559,767	—	124,245	52,912
.....	1997-1998		1,862,075	(1,034,427)	827,648	618,833	—	49,997	158,818
.....	1998-1999		922,012	259,451	1,181,463	764,922	—	235,842	180,699
.....	1999-2000		1,166,820	178,670	1,345,490	1,048,949	—	109,544	186,997
.....	2000-2001		1,426,831	(381,557)	1,045,274	707,823	—	133,351	204,100
.....	2001-2002		1,675,005	(717,491)	957,514	722,196	—	167,629	67,689
.....	2002-2003		540,077	54,944	595,021	478,989	—	110,086	5,946
.....	2003-2004		331,076	454,325	785,401	525,538	—	195,811	64,052
.....	2004-2005		709,351	(107,220)	602,131	348,594	—	116,674	136,863
.....	2005-2006		392,020	47,072	439,092	323,142	—	48,787	67,163
.....	2006-2007		27,486	910,703	938,189	582,066	—	288,166	67,957
.....	2007-2008		852,364	63,306	915,670	497,960	—	200,381	217,329
.....	2008-2009		724,860	(427,348)	297,512	202,926	—	15,615	78,971
.....	2009-2010	292	606,033	352,322	958,355	591,317	—	106,089	260,949
.....	2010-2011	336	983,060	(624,713)	358,347	228,643	110	115,530	14,064
.....	2011-2012	36	319,457	(61,538)	257,919	145,191	—	58,973	53,755
.....	2013-2014	35	963,674	(223,927)	¹ 739,747	134,849	¹ 11,855	194,433	¹ 398,610
.....	2014-2015	61	710,001	(11,437)	698,564	325,577	6,761	31,262	334,964
.....	2015-2016	40	491,332	23,731	515,063	180,446	4,348	149,892	180,377
.....	2016-2017	12	339,359	(78,233)	¹ 261,126	41,472	46,801	18,446	154,407
.....	2017-2018	5	92,010	39,884	131,894	33,030	1,657	—	97,207
.....	2018-2019	5	55,035	(40,121)	14,914	3,335	—	11,579	—
.....	2019-2020	4	29,667	—	29,667	117	1,850	18,637	9,063

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 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Employment Insurance Benefits:									
.....	2013-2014	87,613	127,571,441	(9,899,223)	117,672,218	88,864,851	90,397	28,716,970	–
.....	2014-2015	80,696	106,864,887	(10,297,097)	96,567,790	72,284,159	325,247	16,076,630	7,881,754
.....	2015-2016	86,146	117,596,841	3,239,508	120,836,349	88,879,251	965,549	2,832,631	28,158,918
.....	2016-2017	103,342	163,978,027	(8,404,963)	155,573,064	107,599,562	1,922,222	2,513,764	43,537,516
.....	2017-2018	104,179	176,993,293	(10,206,762)	166,786,531	102,872,984	3,112,846	1,725,107	59,075,594
.....	2018-2019	93,659	168,605,168	(8,196,781)	160,408,387	79,268,844	4,762,231	808,965	75,568,347
.....	2019-2020	82,981	151,716,218	(4,031,943)	147,684,275	36,544,239	6,998,459	262,327	103,879,250
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	–	143,876	336
.....	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	–	222,290	294,568
.....	1990-1991		450,788	32,696	483,484	120,607	–	192,431	170,446
.....	1991-1992		563,001	137,222	700,223	174,070	–	461,358	64,795
.....	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	–	419,849	83,727
.....	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	–	121,595	282,698
.....	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	–	–	404,595
.....	2010-2011	2	95,829	–	95,829	17,555	–	–	78,274
.....	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	–	169,901	178,401
.....	2014-2015	41	2,055,396	(205,887)	1,849,509	647,216	15,600	111,068	1,075,625
.....	2015-2016	15	795,157	(104,226)	690,931	130,595	–	–	560,336
.....	2016-2017	16	1,174,919	(10,717)	1,164,202	174,382	–	–	989,820
.....	2017-2018	10	494,490	–	494,490	61,451	–	–	433,039
.....	2018-2019	15	235,653	(71,010)	164,643	110,675	29,246	–	24,722
.....	2019-2020	12	166,727	(103,635)	63,092	1,443	1,173	–	60,476
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:									
.....	2012-2013	2	11,003	2,803	13,806	–	–	13,806	–
.....	2013-2014	75	696,810	(3,833)	692,977	357,791	14,120	101,696	219,370
.....	2014-2015	30	266,102	204	266,306	109,694	1,245	27,106	128,261
.....	2015-2016	25	267,856	11,357	279,213	58,557	4,472	16,942	199,242
.....	2016-2017	2	40,701	(26,713)	13,988	806	–	–	13,182
.....	2017-2018	20	361,592	–	361,592	17,341	7,346	–	336,905
.....	2018-2019	39	404,156	15,678	419,834	83,973	19,970	17,969	297,922
.....	2019-2020	37	418,983	–	418,983	8,246	5,220	99,802	305,715

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 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent claims for grants and contributions:									
.....	2011-2012	2	468,767	301,273	770,040	258,115	2,951	16,900	492,074
.....	2012-2013	3	620,814	(287,412)	333,402	102,710	1,396	100,193	129,103
.....	2014-2015	1	390,540	—	390,540	—	—	—	390,540
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
Theft of Crown vehicle.....	2019-2020	1	44,232	—	44,232	—	44,232	—	—
Environment and Climate Change									
Department of the Environment									
Damage to Yellowknife Crown housing unit by former employee.....	2010-2011	1	13,986	—	13,986	10,494	—	3,492	¹ —
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
Theft of petty cash funds.....	2018-2019	1	150	—	150	—	—	150	¹ —
Unauthorized use of designated travel card:									
.....	2012-2013	7	15,855	—	15,855	9,161	—	6,694	¹ —
.....	2019-2020	2	4,868	—	4,868	1,063	2,878	—	927
Parks Canada Agency									
Damage to Crown vehicle.....	2018-2019	80	228,988	—	228,988	25,184	—	188,804	15,000
Damage to equipment.....	2019-2020	17	30,009	—	30,009	250	350	28,421	¹ 988
Damage to materials and supplies.....	2019-2020	21	44,338	(2,336)	¹ 42,002	2,942	14,392	24,668	¹ —
Damage to real property:									
.....	2017-2018	17	52,269	—	52,269	—	¹ —	52,269	¹ —
.....	2018-2019	24	244,960	—	244,960	77,759	¹ —	76,108	¹ 91,093
.....	2019-2020	10	126,194	—	126,194	—	—	126,194	¹ —
Fraudulent use of acquisition card.....	2019-2020	28	57,034	—	57,034	47,954	2,971	5,072	¹ 1,037
Fraudulent use of travel card.....	2019-2020	2	6,589	—	6,589	3,627	1,850	—	1,112
Theft of equipment.....	2019-2020	11	68,599	—	68,599	24,140	14,884	29,575	—
Theft of materials and supplies.....	2019-2020	9	22,150	—	22,150	—	400	21,750	—
Unauthorized use of acquisition card.....	2019-2020	2	381	—	381	275	106	—	—
Unpaid travel card:									
.....	2018-2019	3	1,543	—	1,543	—	—	671	872
.....	2019-2020	7	12,475	—	12,475	5,246	6,766	152	¹ 311
Finance									
Financial Transactions and Reports									
Analysis Centre of Canada									
Loss of cellular phone.....	2019-2020	2	1,800	—	1,800	—	—	1,800	¹ —
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 other transportation equipment.....	2019-2020	1	699	—	699	—	699	—	—
Fraudulent use of designated acquisition cards due to identity theft.....	2019-2020	46	58,897	755	¹ 59,652	57,869	822	961	—
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.....	2011-2012	258	63,046	196	63,242	62,675	—	—	567

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 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Unauthorized use of designated acquisition card:									
.....	2017-2018	3	1,286	—	1,286	1,188	—	—	98
.....	2018-2019	2	589	—	589	—	407	—	182
.....	2019-2020	32	14,579	—	14,579	14,428	147	4	—
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	1,629	1,017	—	36,316
.....	2018-2019	16	46,147	—	46,147	21,594	23	—	24,530
.....	2019-2020	10	20,901	—	20,901	8,258	3,149	1,190 ¹	8,304
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	—	—	9,583
.....	2016-2017	24	51,028	—	51,028	6,977	—	—	44,051
Vandalism to vessel.....	2018-2019	1	11,000,000	3,000,000	¹ 14,000,000	—	—	—	14,000,000
Global Affairs									
Department of Foreign Affairs,									
Trade and Development									
Fraudulent overtime claim.....	2018-2019	2	26,160	—	26,160	—	540	8,681	16,939
Fraudulent travel or overtime claim.....	2003-2004	3	42,559	(410)	42,149	—	—	1,149	41,000
Fraudulent use of contribution funds.....	2019-2020	5	146,436	—	146,436	42,204	104,232	—	—
Fraudulent use of taxi voucher and travel and acquisition card.....	2015-2016	1	13,872	—	13,872	4,812	—	—	9,060
Loss of cheque.....	2019-2020	1	8,087	—	8,087	—	8,087	—	—
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	325,237	34,496	—	576,061
Unauthorized use of travel card.....	2018-2019	1	12,883	—	12,883	1,585	—	—	11,298
Health									
Department of Health									
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:									
.....	2017-2018	62	136,453	39,425	175,878	38,771	—	137,107 ¹	—
.....	2018-2019	87	272,056	27,690	299,746	23,038	—	227,783	48,925
.....	2019-2020	66	240,320	19,552 ¹	259,872	9,197	23,052	212,545 ¹	15,078
Damage to Crown vehicle in an accident:									
.....	2014-2015	87	103,497	156,824	260,321	42,084	—	218,237 ¹	—
.....	2015-2016	87	176,901	222,314	399,215	55,250	—	343,965 ¹	—
.....	2016-2017	79	199,733	83,916	283,649	7,239	—	276,410 ¹	—
Fraudulent use of the pay system.....	2019-2020	1	8,000	—	8,000	—	—	—	8,000
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	—	—	158,348
.....	2018-2019	1	318,498	—	318,498	79,625	—	238,873	—
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	—	19,324
Unauthorized use of travel card.....	2017-2018	1	3,956	—	3,956	1,400	2,556	—	—
Unsupported claim for contribution.....	2018-2019	1	95,024	—	95,024	95,024 ¹	—	—	—

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 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Immigration, Refugees and Citizenship									
Department of Citizenship and Immigration									
Fraudulent overtime claim	2017-2018	1	1,718	—	1,718	—	1,718	—	—
Loss of cash receipt for immigration service fee	2019-2020	5,163	858,518	—	858,518	69,884	17,502	771,132	—
Unauthorized use of travel card:									
.....	2017-2018	3	16,403	—	16,403	16,340	63	—	—
.....	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
.....	2010-2011	1	260,827	—	260,827	260,827 ¹	—	—	—
Fraudulent claim for benefits	2007-2008	1	95,000	(438)	94,562	29,750	—	32,072	32,740
Fraudulent claim for contributions:									
.....	2012-2013	1	84,017	(15,596)	68,421	—	—	68,421 ¹	—
.....	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	12,036	—	9,000	38,964
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
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	(5,764,849)	1,040,859	5,000	—	341,020	694,839
.....	2015-2016	1	360,255	—	360,255	—	—	360,255 ¹	—
Unauthorized use of travel card.....	2017-2018	3	9,553	—	9,553	6,842	—	—	2,711
Unsupported claims—Non-insured health services provider	2016-2017	1	7,623,092	—	7,623,092	3,500,000 ¹	—	4,123,092 ¹	—
Innovation, Science and Economic Development									
Canadian Space Agency									
Fraudulent use of acquisition card.....	2019-2020	2	2,265	—	2,265	1,658	607	—	—
Copyright Board									
Damage to conference table	2019-2020	1	2,695	(310) ¹	2,385	—	2,385	—	—
Damage to Polycom conference phone	2019-2020	1	770	—	770	—	—	770	—
Damage to remote control.....	2019-2020	1	54	—	54	—	—	54	—
Department of Western Economic Diversification									
Loss of encrypted USB key	2019-2020	1	115	—	115	—	115	— ¹	—
National Research Council of Canada									
Damage to building	2019-2020	1	1,384	—	1,384	—	1,384	—	—
Theft of laptop	2018-2019	6	12,560	—	12,560	—	—	12,560 ¹	—
Justice									
Administrative Tribunals Support Service of Canada									
Loss of access card	2019-2020	2	22	—	22	—	—	22 ¹	—
Loss of Samsung S8	2019-2020	1	450	—	450	—	—	450 ¹	—

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 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
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
Damage to building following a vehicle collision	2018-2019	1	4,000	1,840	5,840	3,840	—	2,000	—
Direct funds transfer error.....	2016-2017	2	1,363	—	1,363	847	—	—	516
Discrepancy in Working Capital Fund	2015-2016	2	1,990	(985)	1,005	—	—	1,005	—
Fire damage to residential property.....	2019-2020	34	758,703	—	758,703	—	—	758,703	—
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:									
.....	2015-2016	2	2,515	—	2,515	447	—	2,068	—
.....	2016-2017	1	1,879	—	1,879	—	—	638	1,241
Loss of accountable advance—Ottawa.....	2012-2013	1	12,966	1,259	14,225	1,991	—	12,234	—
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
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
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 information technology equipment and computer peripheral.....									
.....	2014-2015	1	281,094	652,840	933,934	—	—	933,934	—
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 & accessories.....	2019-2020	1	2,328	—	2,328	—	—	58	2,270

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 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
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	—	8,292,860	21,691
.....	2009-2010	400	7,265,375	1,045,720	8,311,095	2,131,432	—	6,141,543	¹ 38,120
.....	2010-2011	380	4,445,660	—	4,445,660	1,997,153	—	2,297,244	151,263
.....	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	—	20,211,225	¹ 139,759
.....	2013-2014	280	18,502,691	—	18,502,691	908,685	—	17,468,744	125,262
.....	2014-2015	217	8,703,643	—	8,703,643	1,450,548	—	6,801,183	451,912
.....	2015-2016	34	1,251,325	31,895	1,283,220	376,012	—	867,054	40,154
.....	2016-2017	60	1,188,685	—	1,188,685	517,182	—	472,720	198,783
.....	2017-2018	36	1,452,077	(220,542)	1,231,535	317,150	11	647,899	266,475
.....	2018-2019	68	618,440	10,357,104	10,975,544	875,147	724	5,256,836	¹ 4,842,837
.....	2019-2020	30	13,893,312	—	13,893,312	411,390	17,766	11,365,527	¹ 2,098,629
Income tax:									
.....	2003-2004	541	12,026,416	—	12,026,416	8,622,886	—	3,374,237	29,293
.....	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	6,181,198	33,520	3,143,915	289,932
.....	2007-2008	2,020	13,004,212	—	13,004,212	4,048,354	17,128	8,894,899	¹ 43,831
.....	2008-2009	589	15,562,835	(501,070)	15,061,765	8,445,627	3,679	6,599,088	¹ 13,371
.....	2009-2010	653	7,428,731	—	7,428,731	3,482,681	—	3,656,677	¹ 289,373
.....	2010-2011	389	22,442,722	(20,048)	22,422,674	10,061,640	20,613	11,941,479	¹ 398,942
.....	2011-2012	252	4,611,681	—	4,611,681	2,570,950	—	1,763,031	¹ 277,700
.....	2012-2013	298	11,841,323	(6,594)	11,834,729	6,010,104	9,182	4,600,280	1,215,163
.....	2013-2014	180	8,814,118	(11,126)	8,802,992	2,691,208	3,049	5,040,365	1,068,370
.....	2014-2015	237	3,508,671	—	3,508,671	1,797,093	35,048	915,026	761,504
.....	2015-2016	122	4,594,597	(79,287)	4,515,310	1,412,432	2,746	1,077,335	2,022,797
.....	2016-2017	79	3,700,231	154,470	3,854,701	911,737	5,275	816,801	2,120,888
.....	2017-2018	57	1,760,874	220,542	1,981,416	830,313	—	105,142	1,045,961
.....	2018-2019	41	2,187,366	—	2,187,366	1,367,731	4,251	347,449	467,935
.....	2019-2020	17	2,484,546	—	2,484,546	92,034	18,228	290,757	2,083,527
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	25,984	150	—	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
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
.....	2018-2019	2	1,403	—	1,403	299	1,104	—	—
.....	2019-2020	1	11,290	—	11,290	7,544	3,746	—	—
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	—	—	24,765
.....	2017-2018	16	100,679	(7,268)	93,411	31,636	2,704	—	59,071
.....	2018-2019	12	143,083	—	143,083	68,901	—	57,817	16,365
.....	2019-2020	9	31,319	(7,879)	¹ 23,440	10,164	6,077	—	7,199

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 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
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 cabs	2010-2011	1	769	—	769	—	—	—	769
Parliament									
Library of Parliament									
Loss of a Tablet (iPad Air 2g).....	2019-2020	1	800	—	800	—	—	800	—
Loss of mouse	2019-2020	1	40	—	40	—	—	40	—
Loss of smart phone (Samsung).....	2019-2020	1	109	—	109	—	—	109	—
Public Safety and Emergency Preparedness									
Department of Public Safety and Emergency Preparedness									
Loss of cellular phone.....	2019-2020	3	1,100	—	1,100	—	—	1,100	—
Canada Border Services Agency									
Loss of revenues due to <i>Customs Act</i> infractions—									
Other infractions	2013-2014	1	27,266	—	27,266	18,569	—	—	8,697
Correctional Service of Canada									
Damage due to inmate disturbance.....	2019-2020	307	69,504	298	¹ 69,802	299	20	49,684	¹ 19,799
Damage to Crown vehicle.....	2019-2020	37	227,085	—	227,085	—	—	227,085	¹ —
Damage to informatics equipment	2019-2020	19	16,964	—	16,964	379	—	16,245	340
Loss of equipment	2019-2020	59	42,794	—	42,794	—	—	42,794	¹ —
Loss of supplies.....	2019-2020	1	1,012	—	1,012	—	—	1,012	¹ —
Theft of cellular phone equipment	2019-2020	1	50	—	50	—	—	50	¹ —
Vandalism of motor vehicle.....	2019-2020	9	10,929	—	10,929	—	—	10,929	¹ —
Vandalism of property and equipment:									
.....	2017-2018	707	126,397	—	126,397	2,385	—	124,012	¹ —
.....	2018-2019	790	148,462	—	148,462	3,397	427	144,638	¹ —
.....	2019-2020	2,345	156,273	—	156,273	1,048	247	152,004	¹ 2,974
Royal Canadian Mounted Police									
Damage to Crown vehicle:									
.....	2018-2019	736	2,332,017	100,191	¹ 2,432,208	188,192	20,816	1,910,709	¹ 312,491
.....	2019-2020	1,079	4,209,269	6,149	¹ 4,215,418	647,014	112,875	2,704,310	¹ 751,219
Damage to Crown vehicle due to illegal act	2019-2020	114	358,281	24,085	¹ 382,366	36,282	21,509	111,837	¹ 212,738
Damage to real property	2018-2019	31	1,407,534	684,065	2,091,599	—	—	1,174,684	916,915
Fraudulent use of acquisition card.....	2019-2020	4	12,823	—	12,823	8,870	1,675	2,278	—
Theft of exhibit.....	2013-2014	1	116,231	81	116,312	5,550	1,650	—	109,112
Vandalism to Crown vehicle:									
.....	2018-2019	56	260,513	22,997	¹ 283,510	15,238	—	115,315	¹ 152,957
.....	2019-2020	53	35,973	149	¹ 36,122	850	350	29,649	5,273
Public Services and Procurement									
Department of Public Works and Government Services									
Fraud—Pay officer.....	2006-2007	1	250,000	—	250,000	107,157	7,959	—	134,884
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	1,920	10,039	—	26,474
.....	2008-2009	1	58,187	78,819	¹ 137,006	6,053	—	130,953	¹ —
.....	2011-2012	1	71,131	—	71,131	11,355	26	2,000	57,750
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)	¹ 50,159	442	¹ —	900	48,817
.....	2019-2020	1	1,180	—	1,180	—	—	—	1,180

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 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent use of taxi voucher.....	2009-2010	2	21,156	—	21,156	2,406	240	17,070	1,440
Loss of money due to an illegal act.....	2004-2005	1	3,452,066	—	3,452,066	523,783 ¹	13,344	2,898,744	16,195
Malfeasance by an employee.....	2007-2008	1	2,775,542	—	2,775,542	1,006,800	14,705	1,474,753 ¹	279,284
Non-compliant relocation claim.....	2019-2020	6	18,249	1,675 ¹	19,924	—	9,865	—	10,059
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	120,801	3,243	52,245	35,170
.....	2010-2011	1	145,480	—	145,480	85,008	1,249	14,623	44,600
.....	2012-2013	1	174,014	—	174,014	120,322	7,188	—	46,504
.....	2013-2014	1	497,792	—	497,792	253,011	16,699	6,549	221,533
.....	2015-2016	9	169,594	—	169,594	13,758	1,817	121,882	32,137
.....	2016-2017	11	21,214	(3,375)	17,839	17,338	334	—	167
.....	2019-2020	1	19,378	—	19,378	—	—	—	19,378
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	11,555 ¹	4,261	—	72
.....	2019-2020	10	28,024	1,236 ¹	29,260	2,833	16,269	—	10,158
Vendor overpayment:									
.....	2017-2018	1	511	—	511	—	511	—	—
.....	2019-2020	2	246,730	—	246,730	—	246,730	—	—
Receiver General—									
Receiver General payment instruments including employment insurance and Bank of Canada payments—									
Misdirected electronic payment.....	2019-2020	9,619	6,573,662	—	6,573,662	2,507,473	—	2,218,633	1,847,556
Transport									
Department of Transport									
Damage to Crown vehicle.....	2019-2020	48	93,675	—	93,675	6,754	1,726	85,195	—
Loss of tablet.....	2019-2020	1	1,569	—	1,569	—	1,569	— ¹	—
Theft of a fleet card.....	2019-2020	2	6,389	—	6,389	—	6,389	—	—
Treasury Board									
Treasury Board Secretariat									
Fraudulent benefit claim:									
.....	2014-2015	5	70,725	—	70,725	4,254	211	—	66,260
.....	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	36,502	4,739	—	69,185
.....	2019-2020	14	129,320	—	129,320	59,020	16,669	—	53,631
Fraudulent benefit claim (health and dental plans).....	2013-2014	5	189,739	—	189,739	40,431	—	—	149,308
Veterans Affairs									
Department of Veterans Affairs									
False or fraudulent claims for									
War Veterans Allowance benefits.....	1992-1993	2	97,219	(5,634)	91,585	53,200	4,800	18,584	15,001
Fraudulent endorsement of disability pension									
cheques cashed following death of payee:									
.....	2004-2005	1	30,108	(18,908)	11,200	6,606	—	—	4,594
.....	2008-2009	5	378,004	(1)	378,003	44,689	—	330,797	2,517

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2020–2021	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Theft of disability pension payments following death of payee:									
.....	2007-2008	3	51,893	(10,464)	41,429	15,412	—	—	26,017
.....	2008-2009	6	83,556	(14,175)	69,381	15,047	—	39,985	14,349
.....	2016-2017	1	26,817	—	26,817	2,700	900	—	23,217
Total.....		685,213	1,399,338,616	(46,402,004)	1,352,936,612	699,744,058	19,399,876	240,672,597	393,120,081

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

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Section 3

Public Accounts of Canada

2020–2021

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.....	13,260,877	–	4,864,329	486,547	53,743,555	3,632,486
Canadian Grain Commission.....	837,504	–	–	4,691	566,499	272,725
	14,098,381	–	4,864,329	491,238	54,310,054	3,905,211
Canadian Heritage						
Department of Canadian Heritage	2,093,164	–	58,433	8,106	8,855,579	1,197,645
Canadian Radio-television and Telecommunications Commission.....	192,386	–	–	–	1,741,694	581,769
Library and Archives of Canada.....	1,162,551	–	–	7,127	2,431,662	472,795
National Film Board.....	657,236	–	90,192	–	156,291	243,204
The National Battlefields Commission	21,745	–	511,322	–	31,205	10,063
	4,127,082	–	659,947	15,233	13,216,431	2,505,476
Crown-Indigenous Relations and Northern Affairs						
Department of Crown-Indigenous Relations and Northern Affairs	12,340,734	–	63,073,092	615,986	20,512,899	1,272,350
Canadian High Arctic Research Station.....	700,033	–	–	5,100	606,302	152,187
	13,040,767	–	63,073,092	621,086	21,119,201	1,424,537
Digital Government						
Shared Services Canada	6,512,763	–	10,538,264	98,278	209,190,309	3,115,273
Employment, Workforce Development and Disability Inclusion						
Department of Employment and Social Development	390,397,339	–	–	6,514,750	239,262,756	8,534,431
Canadian Accessibility Standards Development Organization	927,035	–	–	–	70,108	278,052
Canadian Centre for Occupational Health and Safety	435,011	–	–	–	–	167,805
	391,759,385	–	–	6,514,750	239,332,864	8,980,288
Environment and Climate Change						
Department of the Environment	25,030,790	–	62,374,375	171,117	13,991,355	5,995,120
Impact Assessment Agency of Canada.....	1,038,905	–	–	2,878	1,834,380	634,665
Parks Canada Agency.....	7,400,521	–	79,044,763	439,976	3,243,478	4,538,795
	33,470,216	–	141,419,138	613,971	19,069,213	11,168,580

The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2021/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
4,442,040	2,434,040	3,998,924	7,673,383	351,034	8,381	2,653,107	18,304,127	115,852,830
307,286	220,237	1,920	14,561	62,300	–	329,409	155,718	2,772,850
4,749,326	2,654,277	4,000,844	7,687,944	413,334	8,381	2,982,516	18,459,845	118,625,680
1,923,382	79,633	482,048	3,214,067	210,993	43,455	1,248,333	8,973,877	28,388,715
52,093	1,469,018	113,877	14,833	286,896	–	418,996	58,001	4,929,563
183,610	1,823	1,489,841	–	226,135	–	260,362	8,196,991	14,432,897
67,553	154,604	802	102,459	97,749	–	77,777	10,647,394	12,295,261
49,933	–	448,412	–	7,682	–	9,506	120,979	1,210,847
2,276,571	1,705,078	2,534,980	3,331,359	829,455	43,455	2,014,974	27,997,242	61,257,283
60,419,326	13,902,021	56,407	7,794,602	202,470	4,748	1,561,562	71,642,804	253,399,001
17,439	69,631	70,000	218,046	31,154	–	11,673	32,578	1,914,143
60,436,765	13,971,652	126,407	8,012,648	233,624	4,748	1,573,235	71,675,382	255,313,144
1,060,952	126,018,049	4,831,986	–	571,920	153,293	13,076,919	11,455,020	386,623,026
13,413,054	142,728,373	20,554,763	2,879,399	943,895	925,419	12,824,271	5,169,783	844,148,233
–	72,074	–	218,252	4,928	–	34,804	334,925	1,940,178
–	–	7,286	–	34,445	–	33,571	217,924	896,042
13,413,054	142,800,447	20,562,049	3,097,651	983,268	925,419	12,892,646	5,722,632	846,984,453
12,635,499	7,911,451	2,990,943	28,206,998	679,593	805,023	5,602,817	8,621,795	175,016,876
2,215,313	448,035	6,700	364,530	34,060	70,521	413,454	59,339	7,122,780
3,400,694	916,042	3,090,679	6,427,968	384,585	110,762	2,206,331	35,799,985	147,004,579
18,251,506	9,275,528	6,088,322	34,999,496	1,098,238	986,306	8,222,602	44,481,119	329,144,235

Professional and special services—continued

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Finance						
Department of Finance	2,244,782	—	—	120,588	1,637,630	719,240
Financial Consumer Agency of Canada.....	221,043	—	—	1,025	2,754,262	281,194
Financial Transactions and Reports Analysis Centre of Canada	55,505	—	—	2,712	1,007,079	380,028
Office of the Auditor General.....	5,002,209	—	—	34,708	3,092,887	572,276
Office of the Superintendent of Financial Institutions	46,586	—	—	130	13,017,050	438,599
	7,570,125	—	—	159,163	21,508,908	2,391,337
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	119,669,945	—	365,024,611	656,768	27,082,313	7,291,158
Global Affairs						
Department of Foreign Affairs, Trade and Development.....	37,387,996	—	39,732,861	398,527	56,694,100	6,248,799
Export Development Canada (Canada Account).....	149,546,653	—	—	—	—	—
International Joint Commission (Canadian Section)	81,177	—	18,000	—	71,569	87,642
Invest in Canada Hub	326,470	—	—	700	1,542,496	158,553
	187,342,296	—	39,750,861	399,227	58,308,165	6,494,994
Health						
Department of Health	13,255,579	—	382,200	70,499,914	39,527,451	6,140,228
Canadian Food Inspection Agency	7,114,303	—	3,003,377	938,230	13,795,196	1,885,053
Canadian Institutes of Health Research	92,469	—	—	1,650	572,877	261,259
Patented Medicine Prices Review Board	30,549	—	—	2,480	224,934	157,049
Public Health Agency of Canada	61,288,886	—	180,450	53,554,475	40,580,183	3,153,834
	81,781,786	—	3,566,027	124,996,749	94,700,641	11,597,423
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration.....	236,933,605	—	6,147	210,557,222	82,590,805	3,213,389
Immigration and Refugee Board.....	4,852,125	—	—	9,758	5,331,582	9,111,880
	241,785,730	—	6,147	210,566,980	87,922,387	12,325,269
Indigenous Services						
Department of Indigenous Services	43,360,031	—	4,526,725	439,355,183	39,864,977	2,808,340
Infrastructure and Communities						
Office of Infrastructure of Canada	1,597,934	—	18,525,528	88,855	5,953,058	842,657

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
3,550,949	92,474	598,796	1,252	817,771	11,815	514,275	1,044,808	11,354,380
532,991	–	1,308	–	34,308	–	314,495	2,079,101	6,219,727
671,410	240,696	307,524	–	144,301	–	567,438	1,374,730	4,751,423
27,869	205,982	125,783	–	909,950	–	1,274,862	296,628	11,543,154
852,114	–	316,957	–	743,579	669	1,339,103	3,276,096	20,030,883
5,635,333	539,152	1,350,368	1,252	2,649,909	12,484	4,010,173	8,071,363	53,899,567
14,778,349	63,677,922	9,306,253	34,230,844	1,086,422	1,230,863	10,821,315	7,824,544	662,681,307
21,605,575	31,204,004	72,242,865	2,598,192	5,427,692	19,512,737	22,080,775	13,806,774	328,940,897
–	–	–	–	–	–	–	–	149,546,653
–	–	25,502	1,904,960	13,290	–	36,959	431,922	2,671,021
35,855	1,572,208	300	544,030	899,382	43,975	85,284	2,281,603	7,490,856
21,641,430	32,776,212	72,268,667	5,047,182	6,340,364	19,556,712	22,203,018	16,520,299	488,649,427
17,468,118	7,657,972	3,474,009	13,831,822	914,184	3,148,999	4,873,976	52,433,592	233,608,044
12,736,256	443,297	917,439	13,553,346	2,062,174	129,169	2,465,742	8,814,777	67,858,359
27,637	142,976	253,990	44,191	52,714	–	312,779	615,102	2,377,644
2,393,840	75,089	–	262,416	15,745	–	62,483	45,053	3,269,638
6,029,657	5,826,191	30,789,671	19,385,092	1,999,127	415,573	1,330,152	89,331,027	313,864,318
38,655,508	14,145,525	35,435,109	47,076,867	5,043,944	3,693,741	9,045,132	151,239,551	620,978,003
10,319,524	21,699,348	7,164,366	542,775	1,050,098	1,860,140	3,504,365	8,440,653	587,882,437
129,398	722,670	1,976,573	–	374,281	271,977	881,431	2,266,791	25,928,466
10,448,922	22,422,018	9,140,939	542,775	1,424,379	2,132,117	4,385,796	10,707,444	613,810,903
16,360,425	10,023,691	2,387,885	2,501,565	851,462	214,782	4,011,178	20,482,783	586,749,027
2,492,357	1,582,897	3,476,738	1,960,908	111,673	14,328	719,362	564,543	37,930,838

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
Innovation, Science and Economic Development						
Department of Industry.....	30,831,096	—	359,982	317,466	61,271,997	4,102,276
Atlantic Canada Opportunities Agency	186,784	—	46,212	2,336	432,837	283,691
Canadian Northern Economic Development Agency	508,211	—	—	—	71,652	134,194
Canadian Space Agency	4,917,033	—	70,436,736	63,733	3,395,120	772,000
Copyright Board.....	44,437	—	—	2,745	12,113	91,738
Department of Western Economic Diversification	521,879	—	—	—	100,022	122,282
Economic Development Agency of Canada for the Regions of Quebec	68,558	—	5,079	—	1,001,369	268,297
Federal Economic Development Agency for Southern Ontario.....	778,785	—	—	2,825	2,135,191	198,678
National Research Council of Canada	16,381,700	—	35,372,577	426,772	15,778,182	970,524
Natural Sciences and Engineering Research Council	79,299	—	—	3,638	4,468,126	230,579
Social Sciences and Humanities Research Council.....	124,296	—	—	2,137	2,174,601	218,139
Statistics Canada	4,168,338	—	—	148,624	11,505,787	1,734,686
	58,610,416	—	106,220,586	970,276	102,346,997	9,127,084
Justice						
Department of Justice	1,512,007	—	—	411,315	7,143,062	2,366,183
Administrative Tribunals Support Service of Canada	360,529	—	—	48,647	5,193,672	1,665,787
Canadian Human Rights Commission	46,740	—	—	31,344	448,415	130,324
Courts Administration Service.....	1,603,984	—	122,352	19,341	1,965,676	2,995,959
Office of the Commissioner for Federal Judicial Affairs	244,126	—	—	—	328,502	165,640
Office of the Director of Public Prosecutions	807,019	—	—	29,141	1,049,508	462,646
Offices of the Information and Privacy Commissioners of Canada	781,373	—	—	61,896	1,844,178	259,967
Registrar of the Supreme Court of Canada	236,912	—	33,112	—	140,697	309,472
	5,592,690	—	155,464	601,684	18,113,710	8,355,978
National Defence						
Department of National Defence	525,521,213	—	2,171,334,744	226,950,316	283,720,961	19,978,493
Military Grievances External Review Committee.....	102,632	—	—	3,439	101,482	40,061
Military Police Complaints Commission	93,341	—	—	40	69,572	75,734
	525,717,186	—	2,171,334,744	226,953,795	283,892,015	20,094,288
National Revenue						
Canada Revenue Agency.....	171,562,969	—	—	1,429,503	170,685,969	2,693,696
Natural Resources						
Department of Natural Resources.....	36,945,491	—	2,321,317	433,165	22,079,137	2,055,033
Canadian Energy Regulator	808,959	—	80,417	—	5,057,340	177,861
Canadian Nuclear Safety Commission.....	411,110	—	104,982	65,809	9,351,167	1,183,432
Northern Pipeline Agency	112,988	—	—	—	19,390	57
	38,278,548	—	2,506,716	498,974	36,507,034	3,416,383

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
10,086,027	20,688,044	2,040,340	34,786,501	613,523	732,726	4,485,428	3,859,255	174,174,661
619,494	558,168	10,302	–	116,559	–	584,915	732,260	3,573,558
318,741	35,363	–	–	68,652	–	153,343	1,604,374	2,894,530
1,260,976	1,402,650	1,794,967	36,990,394	144,203	144,413	854,795	4,845,264	127,022,284
2,367	38,588	–	–	11,859	7,662	38,030	229,298	478,837
267,704	517,514	76,664	–	102,415	–	567,282	4,006,607	6,282,369
567,548	222,369	198,051	–	63,161	3,448	186,295	1,713,538	4,297,713
28,735	975,991	47,767	27,000	58,936	–	214,271	–	4,468,179
4,242,198	1,408,142	3,961,378	13,481,340	901,765	492,344	2,908,090	–	96,325,012
36,118	1,865,515	84,490	–	63,702	206,725	262,783	554,213	7,855,188
199,997	1,000,271	49,621	–	119,388	10,070	158,375	329,701	4,386,596
257,482	1,117,406	1,807,213	–	275,011	–	1,926,419	10,730,867	33,671,833
17,887,387	29,830,021	10,070,793	85,285,235	2,539,174	1,597,388	12,340,026	28,605,377	465,430,760
2,109,858	1,438,562	2,944,012	610,000	5,083,376	–	2,931,249	8,925,380	35,475,004
241,399	124,424	266,944	–	223,862	–	511,861	841,632	9,478,757
219,883	407,635	–	485,500	65,504	45,509	167,076	1,035,793	3,083,723
156,391	15,458	2,775,645	–	94,507	–	299,690	951,010	11,000,013
2,242,285	430,229	9,816	–	7,891,937	–	883,014	600,459	12,796,008
37,563,096	38,521	908,281	–	1,120,706	–	499,179	1,531,980	44,010,077
145,640	340,023	121,512	283,944	52,993	393,892	561,688	418,691	5,265,797
–	6,863	843,898	8,690	139,589	79,236	40,458	300,236	2,139,163
42,678,552	2,801,715	7,870,108	1,388,134	14,672,474	518,637	5,894,215	14,605,181	123,248,542
25,771,585	50,380,027	100,828,877	9,378,792	3,491,532	43,613,129	118,041,914	647,180,812	4,226,192,395
–	6,600	4,756	–	15,015	–	13,181	6,937	294,103
–	9,646	1,182	–	27,372	17,449	55,146	360,752	710,234
25,771,585	50,396,273	100,834,815	9,378,792	3,533,919	43,630,578	118,110,241	647,548,501	4,227,196,732
72,372,128	1,766,995	7,394,015	799,502	6,856,688	58,394	11,543,555	5,812,253	452,975,667
5,149,886	5,777,963	3,662,493	19,966,079	710,152	1,134,969	3,766,232	1,216,277	105,218,194
237,345	3,370,153	1,358	–	150,377	58,563	493,608	3,435,950	13,871,931
115,612	414,997	350,987	938,205	302,794	–	1,736,556	873,886	15,849,537
–	20,835	–	–	–	–	–	10,000	163,270
5,502,843	9,583,948	4,014,838	20,904,284	1,163,323	1,193,532	5,996,396	5,536,113	135,102,932

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
Office of the Governor General's Secretary						
Office of the Governor General's Secretary	238,647	—	—	52,117	871,463	416,731
Parliament						
House of Commons	1,578,633	—	127,141	216,709	11,804,767	300,949
Library of Parliament	88,856	—	—	2,584	298,551	—
Office of the Conflict of Interest and Ethics Commissioner	34,700	—	—	2,070	447,795	—
Office of the Parliamentary Budget Officer	—	—	—	—	488,654	14,382
Office of the Senate Ethics Officer	38,769	—	—	—	—	—
Parliamentary Protective Service	1,445,658	—	—	101,713	1,202,967	—
Secretariat of the National Security and Intelligence Committee of Parliamentarians	58,750	—	—	—	343,889	393,867
Senate	381,253	—	575	35,069	326,811	16,328
	3,626,619	—	127,716	358,145	14,913,434	725,526
Privy Council						
Privy Council Office	356,525	—	—	—	8,013,043	2,199,469
Canadian Intergovernmental Conference Secretariat	341,076	—	—	3,708	203,128	439,661
Canadian Transportation Accident Investigation and Safety Board	46,944	—	6,116	11,155	1,014,086	246,575
Leaders' Debates Commission	67,800	—	—	—	—	1,376
National Security and Intelligence Review Agency Secretariat	447,747	—	—	—	571,272	214,224
Office of the Chief Electoral Officer	3,479,661	—	—	62,742	22,121,010	927,947
Office of the Commissioner of Official Languages	396,841	—	—	8,870	546,618	103,191
Office of the Intelligence Commissioner	124,086	—	—	—	317,507	9,902
Public Service Commission	272,746	—	—	4,309	2,756,198	206,353
	5,533,426	—	6,116	90,784	35,542,862	4,348,698
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness	1,684,656	—	—	15,399	5,565,351	1,291,207
Canada Border Services Agency	56,447,193	—	2,495,918	30,877,076	216,450,049	4,898,766
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	17,278	—	—	—	143,835	145,218
Correctional Service of Canada	25,654,450	—	1,052,656	182,767,255	18,177,851	3,154,294
Office of the Correctional Investigator of Canada	56,465	—	—	—	97,181	58,189
Parole Board of Canada	180,720	—	—	3,120	3,022,853	258,332
Royal Canadian Mounted Police	120,321,520	—	54,691,169	111,095,569	69,741,866	—
Royal Canadian Mounted Police External Review Committee	55,376	—	—	—	32,603	168,689
	204,417,658	—	58,239,743	324,758,419	313,231,589	9,974,695
Public Services and Procurement						
Department of Public Works and Government Services	460,587,239	358,484,557	370,203,549	429,097	234,240,787	45,643,759

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
167,354	300	–	–	10,629	238,825	55,869	361,536	2,413,471
163,746	1,173,366	145,907	1,102,705	949,320	509,734	1,493,850	210,835	19,777,662
11,497	116,918	47,793	–	102,245	–	236,776	21,000	926,220
–	77,325	55,138	–	12,653	–	37,397	6,878	673,956
–	262,016	–	–	9,787	–	65,831	–	840,670
13,145	31,127	–	–	2,457	–	1,487	285	87,270
296,284	142,675	4,830,791	–	28,557	–	373,550	82,709	8,504,904
8,663	–	20,697	–	1,111	–	–	2,368	829,345
185,630	353,060	459	540,727	119,346	–	292,760	14,729	2,266,747
678,965	2,156,487	5,100,785	1,643,432	1,225,476	509,734	2,501,651	338,804	33,906,774
2,610,726	539,033	2,344,990	44,622	114,681	102,492	1,012,127	3,266,616	20,604,324
–	–	–	–	2,560	–	9,954	15,066	1,015,153
218,304	449,042	98,583	66,776	28,251	111,159	440,449	36,259	2,773,699
–	–	–	–	–	–	–	105,123	174,299
12,975	391,868	21,944	–	24,401	–	56,524	217,778	1,958,733
609,476	3,241,866	492,687	418,422	222,438	455,747	564,592	782,261	33,378,849
20,190	437,535	25,917	34,413	19,234	1,025	122,657	472,883	2,189,374
34,070	43,560	–	–	11,049	–	3,733	23,074	566,981
1,311,259	927,285	227,318	–	33,515	471	205,260	1,602,955	7,547,669
4,817,000	6,030,189	3,211,439	564,233	456,129	670,894	2,415,296	6,522,015	70,209,081
4,450,369	3,272,649	2,230,770	587,727	201,984	412,135	836,120	2,034,660	22,583,027
19,146,041	4,039,301	21,405,892	474,463	427,285	25,605	6,802,594	15,328,102	378,818,285
77,418	–	733	–	27,520	–	53,524	317,652	783,178
21,676,108	22,881,892	12,595,057	809,757	1,008,656	284,732	47,074,399	74,462,685	411,599,792
–	5,421	714	–	7,103	43,353	36,772	–	305,198
1,815,798	67,456	54,537	–	7,453	–	120,623	290,276	5,821,168
30,856,113	4,011,488	138,335,532	1,894,899	554,096	3,837,954	11,524,018	1,400,715	548,264,939
7,500	6,980	–	–	17,976	12,162	21,036	45,440	367,762
78,029,347	34,285,187	174,623,235	3,766,846	2,252,073	4,615,941	66,469,086	93,879,530	1,368,543,349
17,466,783	129,639,416	36,764,260	4,014,584	1,402,887	2,316,287	8,485,860	305,167,850	1,974,846,915

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
Transport						
Department of Transport	17,313,013	–	31,574,458	861,985	39,563,467	3,658,443
Canadian Transportation Agency	29,158	–	–	3,430	298,967	342,655
	17,342,171	–	31,574,458	865,415	39,862,434	4,001,098
Treasury Board						
Treasury Board Secretariat	875,455	–	–	164,817	40,282,412	3,485,514
Canada School of Public Service	330,207	–	–	54,393	6,507,570	882,274
Office of the Commissioner of Lobbying	245,774	–	–	7,836	713,800	61,175
Office of the Public Sector Integrity Commissioner	350,784	–	–	2,710	217,823	35,893
	1,802,220	–	–	229,756	47,721,605	4,464,856
Veterans Affairs						
Department of Veterans Affairs	63,138,008	–	–	390,086,967	1,039,083	1,927,028
Veterans Review and Appeal Board	18,093	–	–	–	–	71,788
	63,156,101	–	–	390,086,967	1,039,083	1,998,816
Women and Gender Equality						
Department for Women and Gender Equality	1,128,599	–	63,856	32,363	819,007	522,010
Total	2,703,710,930	358,484,557	3,392,387,617	1,731,934,776	2,191,366,510	190,634,161

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
17,558,976	17,010,477	3,439,621	24,834,512	2,021,181	1,371,895	6,771,495	5,508,805	171,488,328
–	262,795	–	115,000	51,382	112,591	246,512	639,363	2,101,853
17,558,976	17,273,272	3,439,621	24,949,512	2,072,563	1,484,486	7,018,007	6,148,168	173,590,181
4,249,941	15,156,068	1,330,091	2,092,852	541,489	380,205	3,425,774	59,007,759	130,992,377
19,424	116,888	80,770	35,398	79,766	66,388	1,916,801	479,552	10,569,431
853	49,899	6,041	–	6,545	3,648	22,720	26,370	1,144,661
221,137	54,234	2,734	–	15,053	–	18,227	14,844	933,439
4,491,355	15,377,089	1,419,636	2,128,250	642,853	450,241	5,383,522	59,528,525	143,639,908
4,112,162	97,331	1,041,777	–	550,410	485,161	1,330,690	15,347,405	479,156,022
–	–	1,991	–	12,728	–	46,956	41,874	193,430
4,112,162	97,331	1,043,768	–	563,138	485,161	1,377,646	15,389,279	479,349,452
40,800	627,797	94,296	2,659,474	18,324	152,931	253,147	941,846	7,354,450
501,775,735	741,458,468	527,392,156	305,972,769	59,047,642	86,899,658	343,803,383	1,585,586,745	14,720,455,107

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Section 4

Public Accounts of Canada

2020–2021

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/2021/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.....	—	2,915,405	18,502,532	—	21,417,937
Canadian Heritage					
Library and Archives of Canada.....	—	—	5,991,437	—	5,991,437
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs	—	—	1,680,499	—	1,680,499
Digital Government					
Shared Services Canada.....	—	—	3,499,513	—	3,499,513
Employment, Workforce Development and Disability Inclusion					
Canadian Accessibility Standards Development Organization	—	—	2,394,450	—	2,394,450
Environment and Climate Change					
Department of the Environment.....	116,810	211,966	885,979	—	1,214,755
Parks Canada Agency	7,759,508	362,898,072	64,691,822	6,905,869	442,255,271
	7,876,318	363,110,038	65,577,801	6,905,869	443,470,026
Finance					
Office of the Superintendent of Financial Institutions	—	—	463,262	—	463,262
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans.....	773,359	103,018,355	15,612,328	203,032	119,607,074
Global Affairs					
Department of Foreign Affairs, Trade and Development.....	—	53,159	17,402,000	1,295,654	18,750,813
Invest in Canada Hub.....	—	—	10,670	—	10,670
	—	53,159	17,412,670	1,295,654	18,761,483

Acquisition of land, buildings and works—continued

(in dollars)

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
Health					
Department of Health	—	1,176,852	1,569,433	—	2,746,285
Public Health Agency of Canada	—	—	5,851	—	5,851
	—	1,176,852	1,575,284	—	2,752,136
Indigenous Services					
Department of Indigenous Services	40	8,164	182,455	184,990	375,649
Infrastructure and Communities					
Office of Infrastructure of Canada	3,981,813	7,889,830	—	—	11,871,643
Innovation, Science and Economic Development					
National Research Council of Canada	—	92,930	39,591,152	—	39,684,082
Statistics Canada	—	—	666,759	—	666,759
	—	92,930	40,257,911	—	40,350,841
Justice					
Courts Administration Service	—	—	5,376,206	—	5,376,206
Offices of the Information and Privacy Commissioners of Canada	—	—	175,554	—	175,554
	—	—	5,551,760	—	5,551,760
National Defence					
Department of National Defence	—	208,523,235	312,663,617	43,327,246	564,514,098
Communications Security Establishment	—	—	11,480,984	—	11,480,984
Military Police Complaints Commission	—	—	13,597	—	13,597
	—	208,523,235	324,158,198	43,327,246	576,008,679
Natural Resources					
Department of Natural Resources	—	—	6,881,722	—	6,881,722
Canadian Energy Regulator	—	—	438,634	—	438,634
	—	—	7,320,356	—	7,320,356
Privy Council					
Office of the Chief Electoral Officer	—	—	553,426	—	553,426
Canadian Transportation Accident Investigation and Safety Board	—	—	34,600	—	34,600
Office of the Commissioner of Official Languages	—	—	6,509	—	6,509
	—	—	594,535	—	594,535
Public Safety and Emergency Preparedness					
Department of Public Safety and Emergency Preparedness	—	—	206,798	—	206,798
Canada Border Services Agency	—	92,715	57,384,860	—	57,477,575
Correctional Service of Canada	—	354,789	51,684,245	—	52,039,034
Parole Board of Canada	—	—	18,677	—	18,677
Royal Canadian Mounted Police	3,471,626	2,990,621	58,296,320	4,276,600	69,035,167
	3,471,626	3,438,125	167,590,900	4,276,600	178,777,251
Public Services and Procurement					
Department of Public Works and Government Services	39,243,030	401,181,174	390,110,906	4,681,919	835,217,029

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
Transport					
Department of Transport.....	–	66,665,558	16,152,213	–	82,817,771
Treasury Board					
Canada School of Public Service.....	–	–	2,640,853	–	2,640,853
Veterans Affairs					
Department of Veterans Affairs.....	–	16,750	–	–	16,750
Women and Gender Equality					
Department for Women and Gender Equality.....	–	–	52,280	–	52,280
Total.....	55,346,186	1,158,089,575	1,087,322,143	60,875,310	2,361,633,214

Section **5**

Public Accounts of Canada
2020–2021

**Acquisition of machinery
and equipment**

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Acquisition of machinery and equipment

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Acquisition of machinery and equipment

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
Agriculture and Agri-Food			
Department of Agriculture and Agri-Food.....	4,400,465	–	354,431
Canadian Grain Commission	126,494	–	193,430
	4,526,959	–	547,861
Canadian Heritage			
Department of Canadian Heritage.....	134,002	–	1,083,930
Canadian Radio-television and Telecommunications Commission.....	812	–	316,168
Library and Archives of Canada	–	–	15,414
National Film Board	–	–	137,435
The National Battlefields Commission	1,508	–	–
	136,322	–	1,552,947
Crown-Indigenous Relations and Northern Affairs			
Department of Crown-Indigenous and Northern Affairs.....	77,394	–	74,745
Canadian High Arctic Research Station.....	20,225	2,750	26,242
	97,619	2,750	100,987
Digital Government			
Shared Services Canada.....	439,823	–	52,625,608
Employment, Workforce Development and Disability Inclusion			
Department of Employment and Social Development	405,246	–	2,187,339
Canadian Accessibility Standards Development Organization	–	–	2,290
Canadian Centre for Occupational Health and Safety	–	–	–
	405,246	–	2,189,629
Environment and Climate Change			
Department of the Environment.....	4,538,490	31,954	801,427
Impact Assessment Agency of Canada	–	–	39,072
Parks Canada Agency.....	11,075,413	109,278	874,168
	15,613,903	141,232	1,714,667
Finance			
Department of Finance	1,701	–	35,824
Financial Consumer Agency of Canada.....	–	–	75,527
Financial Transactions and Reports Analysis Centre of Canada	–	–	248
Office of the Auditor General	45,368	–	179,572
Office of the Superintendent of Financial Institutions	–	–	79,680
	47,069	–	370,851
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans.....	223,699,959	146,635	18,439,123

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
5,997,722	15,653,401	521,722	24,855	422,975	5,541,221	32,916,792
1,139,822	3,006,682	27,508	—	19,499	192,788	4,706,223
7,137,544	18,660,083	549,230	24,855	442,474	5,734,009	37,623,015
3,082,384	643,440	257,963	—	12,325	382,823	5,596,867
858,385	67,605	56,447	—	4,458	—	1,303,875
328,171	218,549	39,716	—	3,444	79,906	685,200
4,985,042	—	88,456	—	—	1,780,996	6,991,929
102,268	9,787	—	—	24,729	21,974	160,266
9,356,250	939,381	442,582	—	44,956	2,265,699	14,738,137
287,993	3,311	403,429	—	33,073	65,452	945,397
13,815	112,658	4,899	1,328	5,028	2,550	189,495
301,808	115,969	408,328	1,328	38,101	68,002	1,134,892
467,477,580	10,260	2,147,263	238,783	741,021	1,903,284	525,583,622
43,819,677	954,366	15,233,430	—	1,349,971	155,750	64,105,779
3,971	—	136,923	—	981	—	144,165
64,574	—	—	—	26,364	—	90,938
43,888,222	954,366	15,370,353	—	1,377,316	155,750	64,340,882
9,616,687	16,567,059	574,901	—	162,757	3,694,547	35,987,822
400,998	200	20,905	—	2,200	—	463,375
3,349,231	3,972,036	1,480,509	560,687	363,073	6,632,338	28,416,733
13,366,916	20,539,295	2,076,315	560,687	528,030	10,326,885	64,867,930
1,774,307	—	133,651	—	11,519	1,715	1,958,717
1,110,458	—	7,803	—	—	—	1,193,788
1,260,260	—	49,964	—	9,464	1,847	1,321,783
1,841,118	—	112,088	—	47	—	2,178,193
2,784,399	—	296,294	—	—	21,848	3,182,221
8,770,542	—	599,800	—	21,030	25,410	9,834,702
23,996,813	18,996,498	4,112,068	725,416	566,939	50,083,734	340,767,185

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.....	4,239,876	—	9,108,927
International Joint Commission (Canadian Section).....	—	—	27,040
Invest in Canada Hub.....	—	—	795
	4,239,876	—	9,136,762
Health			
Department of Health	485,773	—	688,738
Canadian Food Inspection Agency	1,209,071	—	2,852,786
Canadian Institutes of Health Research	—	—	29,772
Patented Medicine Prices Review Board	—	—	24,011
Public Health Agency of Canada	5,368,087	—	343,095
	7,062,931	—	3,938,402
Immigration, Refugees and Citizenship			
Department of Citizenship and Immigration.....	1,319	—	1,201,367
Immigration and Refugee Board.....	—	—	2,689,057
	1,319	—	3,890,424
Indigenous Services			
Department of Indigenous Services	8,169,516	—	347,285
Infrastructure and Communities			
Office of Infrastructure of Canada	—	—	193,222
Innovation, Science and Economic Development			
Department of Industry	528,774	—	4,239,012
Atlantic Canada Opportunities Agency.....	95,085	—	142,820
Canadian Northern Economic Development Agency.....	572	—	429
Canadian Space Agency	58,018	—	2,095,684
Copyright Board	—	—	—
Department of Western Economic Diversification	—	—	106,194
Economic Development Agency of Canada for the Regions of Quebec	1,114	—	297,075
Federal Economic Development Agency for Southern Ontario	—	—	160,990
National Research Council of Canada	2,107,626	—	482,260
Natural Sciences and Engineering Research Council.....	—	—	45,795
Social Sciences and Humanities Research Council.....	—	—	27,373
Statistics Canada.....	31,516	—	823,935
	2,822,705	—	8,421,567
Justice			
Department of Justice	—	—	1,242,883
Administrative Tribunals Support Service of Canada	—	—	100,792
Canadian Human Rights Commission	—	—	44,819
Courts Administration Service.....	756	—	1,365,792
Office of the Commissioner for Federal Judicial Affairs	—	—	96,503
Office of the Director of Public Prosecutions	—	—	420,247
Offices of the Information and Privacy Commissioners of Canada	—	—	162,622
Registrar of the Supreme Court of Canada	—	—	86,902
	756	—	3,520,560

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
18,592,689	17,685,954	17,046,408	–	884,611	5,956,396	73,514,861
126,890	–	7,099	–	311	–	161,340
1,095,680	–	9,190	–	745	–	1,106,410
19,815,259	17,685,954	17,062,697	–	885,667	5,956,396	74,782,611
12,708,288	14,032,067	2,469,875	–	165,072	1,610,819	32,160,632
11,761,529	8,129,110	634,246	–	398,296	739,893	25,724,931
952,623	–	81,022	–	–	–	1,063,417
130,653	–	60,356	–	2,906	1,583	219,509
11,189,666	282,855,710	436,113	936,227	405,332	1,925,463	303,459,693
36,742,759	305,016,887	3,681,612	936,227	971,606	4,277,758	362,628,182
11,145,026	1,380,915	3,448,791	–	84,288	103,860	17,365,566
2,301,015	90,338	760,594	–	10,676	23,851	5,875,531
13,446,041	1,471,253	4,209,385	–	94,964	127,711	23,241,097
7,942,978	35,641,403	1,582,500	–	6,423,810	768,808	60,876,300
1,037,594	2,707	185,509	–	23,482	54,189	1,496,703
6,228,789	2,024,980	1,553,991	–	23,590	1,398,349	15,997,485
538,006	–	338,619	–	157	69,663	1,184,350
55,399	8,565	19,566	–	2,673	1,624	88,828
4,267,321	11,309,004	24,115	194,037	59,620	796,573	18,804,372
6,246	1,973	288	–	80	–	8,587
410,319	–	98,046	–	–	–	614,559
573,408	–	171,549	–	1,102	759	1,045,007
159,823	4,891	38,415	–	4,249	3,829	372,197
8,855,989	45,206,350	828,131	6,387,904	129,501	3,769,957	67,767,718
756,179	–	16,793	–	1,501,444	–	2,320,211
428,327	–	145,502	–	1,000,963	–	1,602,165
6,499,267	199,441	497,349	–	177,738	131,033	8,360,279
28,779,073	58,755,204	3,732,364	6,581,941	2,901,117	6,171,787	118,165,758
1,485,761	45,338	737,354	–	246,430	67,914	3,825,680
1,224,471	13,402	114,491	–	18,584	4,279	1,476,019
473,629	–	47,729	–	3,898	–	570,075
1,602,445	43,998	869,703	–	87,938	152,750	4,123,382
146,060	–	21,222	–	–	–	263,785
1,366,066	293,417	398,707	–	29,978	170,466	2,678,881
544,571	–	179,978	–	4,498	–	891,669
627,946	25,165	122,493	–	6,771	49,197	918,474
7,470,949	421,320	2,491,677	–	398,097	444,606	14,747,965

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	2,377,040,120	433,189,992	201,059,188
Military Grievances External Review Committee.....	—	—	17,250
Military Police Complaints Commission	—	—	6,535
	2,377,040,120	433,189,992	201,082,973
National Revenue			
Canada Revenue Agency	299,971	—	369,924
Natural Resources			
Department of Natural Resources	598,842	—	292,098
Canadian Nuclear Safety Commission.....	470	5,096	71,212
Canadian Energy Regulator	—	—	325,897
	599,312	5,096	689,207
Office of the Governor General's Secretary			
Office of the Governor General's Secretary	129,810	—	258,007
Parliament			
House of Commons	471,250	2,271	2,997,529
Library of Parliament.....	—	—	4,098
Office of the Conflict of Interest and Ethics Commissioner.....	—	—	11,593
Office of the Parliamentary Budget Officer	—	—	1,150
Office of the Senate Ethics Officer	—	—	—
Parliamentary Protective Service.....	571,736	275,112	128,808
Secretariat of the National Security and Intelligence Committee of Parliamentarians	—	—	9,742
Senate	140,266	—	889,325
	1,183,252	277,383	4,042,245
Privy Council			
Privy Council Office.....	231,182	—	2,329,266
Canadian Intergovernmental Conference Secretariat	—	—	1,184
Canadian Transportation Accident Investigation and Safety Board	4,489	—	91,700
National Security and Intelligence Review Agency Secretariat	—	—	196,058
Office of the Chief Electoral Officer	20,883	—	167,860
Office of the Commissioner of Official Languages	7	—	12,699
Office of the Intelligence Commissioner	—	—	4,000
Public Service Commission	—	—	5,956
	256,561	—	2,808,723
Public Safety and Emergency Preparedness			
Department of Public Safety and Emergency Preparedness.....	48,807	—	459,773
Canada Border Services Agency.....	7,119,630	1,620,025	10,759,877
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	—	—	23,259
Correctional Service of Canada	11,526,638	1,209,399	5,529,892
Office of the Correctional Investigator of Canada	—	—	—
Parole Board of Canada	74,972	—	37,306
Royal Canadian Mounted Police.....	109,001,247	18,820,388	55,547,785
Royal Canadian Mounted Police External Review Committee.....	—	—	4,983
	127,771,294	21,649,812	72,362,875
Public Services and Procurement			
Department of Public Works and Government Services	1,325,754	—	4,686,454

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
302,266,723	257,640,691	34,661,587	10,319,390	6,088,738	377,419,150	3,999,685,579
65,234	—	49,682	—	668	—	132,834
38,442	—	12,953	—	5,306	—	63,236
302,370,399	257,640,691	34,724,222	10,319,390	6,094,712	377,419,150	3,999,881,649
63,266,946	12,992	13,688,028	—	596,167	2,571,327	80,805,355
9,343,641	6,391,920	818,862	—	178,409	1,548,561	19,172,333
2,118,829	1,399,817	269,262	—	—	559	3,865,245
1,752,549	—	14,130	—	—	66	2,092,642
13,215,019	7,791,737	1,102,254	—	178,409	1,549,186	25,130,220
495,322	19,023	44,321	—	69	—	946,552
13,819,205	—	771,306	—	532,166	2,495,750	21,089,477
893,643	690	141,388	—	1,997	12,042	1,053,858
289,401	—	8,435	—	5,694	—	315,123
47,948	—	—	—	—	—	49,098
668	—	—	—	—	—	668
539,344	560,712	65,159	—	9,009	103,284	2,253,164
—	—	887	—	—	—	10,629
1,247,234	24,747	188,478	—	24,843	42,685	2,557,578
16,837,443	586,149	1,175,653	—	573,709	2,653,761	27,329,595
8,625,467	3,565,357	123,808	—	44,198	71,297	14,990,575
30,637	—	—	—	6,977	—	38,798
408,907	50,447	27,317	—	34,795	536,920	1,154,575
521,322	70,828	115,761	—	22,981	20,288	947,238
5,684,823	—	73,775	—	92,636	310,394	6,350,371
167,712	3,203	107,062	—	3,984	—	294,667
64,140	—	2,554	—	—	—	70,694
228,673	101,473	56,749	—	1,641	2,789	397,281
15,731,681	3,791,308	507,026	—	207,212	941,688	24,244,199
2,566,757	—	413,757	—	14,790	—	3,503,884
16,054,036	4,012,228	4,456,431	—	45,451	1,064,524	45,132,202
76,088	—	5,144	—	348	—	104,839
18,178,117	6,704,600	3,436,302	—	—	25,263,350	71,848,298
27,931	—	19,236	—	9,071	—	56,238
440,409	—	81,594	—	10,091	—	644,372
71,461,963	15,607,574	9,437,045	62,205	8,680,613	11,464,653	300,083,473
48,919	—	19,076	—	—	—	72,978
108,854,220	26,324,402	17,868,585	62,205	8,760,364	37,792,527	421,446,284
36,136,382	2,071,651	23,654,408	3,278,882	205,532	32,330,101	103,689,164

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.....	183,514,500	8,685	2,355,309
Canadian Transportation Agency.....	35,600	—	368,275
	183,550,100	8,685	2,723,584
Treasury Board			
Treasury Board Secretariat	48,807	—	54,297
Canada School of Public Service.....	—	—	134,057
Office of the Commissioner of Lobbying	—	—	315
Office of the Public Sector Integrity Commissioner	—	—	8,246
	48,807	—	196,915
Veterans Affairs			
Department of Veterans Affairs.....	28,797	—	56,151
Veterans Review and Appeal Board	—	—	—
	28,797	—	56,151
Women and Gender Equality			
Department of Women and Gender Equality	2,370	—	167,975
Total.....	2,959,500,151	455,421,585	396,434,928

¹ This category includes aircraft and related parts, \$882,368,634; ships, boats and related parts, \$1,568,487,175; road motor vehicles and related parts, \$448,084,063; and miscellaneous vehicles and related parts, \$60,560,279.

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
8,602,847	512,425	2,426,502	252,459	49,023	15,824,941	213,546,691
892,379	—	14,398	—	—	7,867	1,318,519
9,495,226	512,425	2,440,900	252,459	49,023	15,832,808	214,865,210
4,828,884	—	89,372	—	44,286	270,653	5,336,299
403,402	—	170,234	—	73,912	32,377	813,982
14,633	—	5,188	—	1,348	—	21,484
142,632	—	20,350	—	1,004	—	172,232
5,389,551	—	285,144	—	120,550	303,030	6,343,997
2,218,113	—	1,175,935	—	190,562	2,965	3,672,523
97,779	—	138,030	—	122,832	—	358,641
2,315,892	—	1,313,965	—	313,394	2,965	4,031,164
584,332	—	177,879	—	19,613	—	952,169
1,264,222,741	777,960,958	155,634,068	22,982,173	32,577,364	559,760,571	6,624,494,539

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Section 6

Public Accounts of Canada

2020–2021

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.....	–	1,084,778,054	908,834,885
Canadian Heritage			
Department of Canadian Heritage	38,105,324	199,487,140	332,599,422
Library and Archives of Canada.....	–	–	–
	38,105,324	199,487,140	332,599,422
Crown-Indigenous Relations and Northern Affairs			
Department of Crown-Relations and Northern Affairs	340,497	610,285,362	725,682,462
Canadian High Arctic Research Station.....	–	1,203,032	87,850
	340,497	611,488,394	725,770,312
Employment, Workforce Development and Disability Inclusion			
Department of Employment and Social Development	127,102,162,031	138,639,044	3,469,262,619
Canadian Accessibility Standards Development Organization.....	5,237,602	–	–
	127,107,399,633	138,639,044	3,469,262,619
Environment and Climate Change			
Department of the Environment	228,209	155,128,513	291,181,565
Impact Assessment Agency of Canada.....	474,374	–	295,500
Parks Canada Agency.....	–	–	434,356
	702,583	155,128,513	291,911,421
Finance			
Department of Finance	–	–	95,858,125,043
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans	273,240,461	47,863,250	–
Global Affairs			
Department of Foreign Affairs, Trade and Development.....	772,101	764,659,799	–
Health			
Department of Health	–	–	1,418,416,319
Canadian Food Inspection Agency	10,940,245	–	–
Canadian Institutes of Health Research	1,376,473,944	–	–
Public Health Agency of Canada.....	–	–	46,633,515
	1,387,414,189	–	1,465,049,834

The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2021/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 (i.e. cash payments and accrued charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid
- the total amount and the total number of recipients, for each class of recipients, of all payments to a recipient aggregating to less than \$100,000

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
2,857,843	306,753,035	41,567	–	2,303,265,384
13,105,695	1,121,091,053	13,037,481	–	1,717,426,115
–	2,607,233	–	–	2,607,233
13,105,695	1,123,698,286	13,037,481	–	1,720,033,348
–	2,634,081,982	3,523,319	–	3,973,913,622
–	2,871,982	–	–	4,162,864
–	2,636,953,964	3,523,319	–	3,978,076,486
3,962,143	2,315,001,431	289,849,855	27,331,431,907	160,650,309,030
–	–	–	–	5,237,602
3,962,143	2,315,001,431	289,849,855	27,331,431,907	160,655,546,632
26,355,866	173,966,212	7,859,750	–	654,720,115
–	17,668,503	–	–	18,438,377
870,146	26,818,612	2,015,422	–	30,138,536
27,226,012	218,453,327	9,875,172	–	703,297,028
473,784,693	405,867	–	102,414,655	96,434,730,258
1,582,462	98,577,208	–	–	421,263,381
6,146,011,340	95,434,088	14,293,044	–	7,021,170,372
–	471,203,302	536,093	–	1,890,155,714
–	–	–	–	10,940,245
–	63,035,449	–	–	1,439,509,393
1,919,485	298,801,450	–	–	347,354,450
1,919,485	833,040,201	536,093	–	3,687,959,802

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	32,628,800	—	850,309,831
Indigenous Services			
Department of Indigenous Services	9,538,541	1,333,485,508	931,248,922
Infrastructure and Communities			
Office of Infrastructure of Canada	—	350,000	3,413,105,053
Innovation, Science and Economic Development			
Department of Industry	—	886,126,706	28,094,002
Atlantic Canada Opportunities Agency	—	251,561,357	602,417
Canadian Northern Economic Development Agency	1,138,601	39,640,809	21,530,677
Canadian Space Agency	1,925	17,755,434	—
Department of Western Economic Diversification	—	403,538,148	—
Economic Development Agency of Canada for the Regions of Quebec	—	195,149,688	—
Federal Economic Development Agency for Southern Ontario	—	353,121,507	712,500
National Research Council of Canada	—	709,538,143	—
Natural Sciences and Engineering Research Council	1,425,428,675	—	—
Social Sciences and Humanities Research Council	1,379,194,937	—	—
	2,805,764,138	2,856,431,792	50,939,596
Justice			
Department of Justice	549,380	—	395,005,064
Offices of the Information and Privacy Commissioners of Canada	—	—	—
	549,380	—	395,005,064
National Defence			
Department of National Defence	1,086,340	5,994,866	35,467,158
National Revenue			
Canada Revenue Agency	4,928,796,034	—	18,451,056
Natural Resources			
Department of Natural Resources	56,510,018	238,726,145	296,960,850
Canadian Energy Regulator	—	—	—
Canadian Nuclear Safety Commission	29,951	—	—
	56,539,969	238,726,145	296,960,850
Office of the Governor General's Secretary			
Office of the Governor General's Secretary	789,703	—	—
Parliament			
House of Commons	—	—	—
Senate	25,630	—	—
	25,630	—	—

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
26,978,646	741,331,362	47,949,554	–	1,699,198,193
–	11,846,282,544	17,802,175	–	14,138,357,690
–	320,151,557	1,566,841,643	–	5,300,448,253
5,318,991	1,344,667,161	–	–	2,264,206,860
–	234,848,194	9,186,472	–	496,198,440
–	15,134,682	2,025,511	–	79,470,280
50,810,467	11,623,356	48,268	–	80,239,450
–	435,794,329	15,545,065	–	854,877,542
–	303,300,087	3,357,746	–	501,807,521
–	295,129,717	6,029,854	–	654,993,578
26,919,434	103,570,270	–	–	840,027,847
–	–	–	–	1,425,428,675
–	–	–	–	1,379,194,937
83,048,892	2,744,067,796	36,192,916	–	8,576,445,130
581,243	51,389,998	–	–	447,525,685
–	494,211	–	–	494,211
581,243	51,884,209	–	–	448,019,896
206,772,874	14,957,522	–	–	264,278,760
–	–	–	–	4,947,247,090
5,167,141	121,536,118	–	–	718,900,272
–	1,292,692	–	–	1,292,692
803,765	2,269,768	–	–	3,103,484
5,970,906	125,098,578	–	–	723,296,448
–	–	–	–	789,703
1,132,361	–	–	–	1,132,361
486,732	–	–	–	512,362
1,619,093	–	–	–	1,644,723

Transfer payments—concluded

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
Privy Council			
Office of the Chief Electoral Officer	—	—	—
Public Safety and Emergency Preparedness			
Department of Public Safety and Emergency Preparedness	21,600,000	—	269,302,536
Correctional Service of Canada	—	—	—
Royal Canadian Mounted Police	377,263,583	—	14,230,000
	398,863,583	—	283,532,536
Public Services and Procurement			
Department of Public Works and Government Services	—	—	—
Transport			
Department of Transport	123,141	325,055,805	146,097,484
Treasury Board			
Treasury Board Secretariat	268,360	—	—
Office of the Public Sector Integrity Commissioner	18,269	—	—
	286,629	—	—
Veterans Affairs			
Department of Veterans Affairs	3,627,381,959	—	—
Women and Gender Equality			
Department of Women and Gender Equality	—	—	18,407,621
Total	140,670,348,635	7,762,088,310	109,491,078,707

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
–	(12,099,538)	–	–	(12,099,538)
2,110,616	297,337,401	11,589,529	–	601,940,082
–	1,942,068	1,784,901	–	3,726,969
48,000	621,258	–	–	392,162,841
2,158,616	299,900,727	13,374,430	–	997,829,892
–	–	557,833,452	(522,218,504)	35,614,948
147,761	141,924,020	46,932,632	–	660,280,843
450,000	184,042	–	–	902,402
–	–	–	–	18,269
450,000	184,042	–	–	920,671
11,500,085	48,883,226	–	–	3,687,765,270
–	149,897,680	–	–	168,305,301
7,009,677,789	24,100,781,132	2,618,083,333	26,911,628,058	318,563,685,964

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Section **7**

Public Accounts of Canada
2020–2021

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 2021
Unmatured Debt			
Interest on marketable bonds ¹			
Payable in Canadian currency			
CA135087A610—June 2023	1.50	14,200,000,000	212,804,945
CA135087B451—June 2024	2.50	13,700,000,000	342,186,355
CA135087B949—Dec 2047	1.25	8,629,544,000	106,824,007
CA135087C939—Dec 2064	2.75	4,750,000,000	130,505,380
CA135087D358—Dec 2048	2.75	14,900,000,000	409,374,771
CA135087D507—June 2025	2.25	13,100,000,000	294,480,082
CA135087E596—Sept 2020	0.75	—	62,438,921
CA135087E679—June 2026	1.50	13,472,000,000	201,894,945
CA135087F254—March 2021	0.75	—	167,765,306
CA135087F585—Sept 2021	0.75	19,064,511,000	142,983,832
CA135087F825—June 2027	1.00	14,740,000,000	147,266,616
CA135087G328—March 2022	0.50	19,000,000,000	95,000,000
CA135087G732—Sept 2022	1.00	25,200,000,000	252,000,000
CA135087G997—Dec 2050	0.50	8,079,940,000	34,372,172
CA135087H235—June 2028	2.00	13,500,000,000	269,752,747
CA135087H490—March 2023	1.75	24,600,000,000	430,500,000
CA135087H722—Dec 2051	2.00	42,816,529,000	499,578,357
CA135087H805—May 2020	1.75	—	11,533,245
CA135087H987—Sept 2023	2.00	40,500,000,000	663,139,592
CA135087J215—Aug 2020	1.75	—	54,009,582
CA135087J397—June 2029	2.25	12,300,000,000	276,496,566
CA135087J470—Nov 2020	2.00	—	99,891,744
CA135087J546—March 2024	2.25	11,907,680,000	267,922,800
CA135087J629—Feb 2021	2.25	—	214,542,210
CA135087J884—May 2021	1.75	10,766,561,000	188,331,816
CA135087J967—June 2024	1.50	16,065,381,000	240,980,715
CA135087K296—Aug 2021	1.50	11,967,100,000	179,174,101
CA135087K379—June 2030	1.25	44,200,000,000	435,963,796
CA135087K452—Nov 2021	1.25	12,000,000,000	149,931,698
CA135087K528—March 2025	1.25	17,300,000,000	216,250,000
CA135087K601—Feb 2022	1.50	12,000,000,000	179,666,687
CA135087K866—May 2022	1.50	20,000,000,000	296,836,752
CA135087K940—Sept 2025	0.50	47,500,000,000	185,578,711
CA135087L286—Aug 2022	0.25	30,000,000,000	59,504,579
CA135087L369—Nov 2022	0.25	37,000,000,000	51,207,542
CA135087L443—Dec 2030	0.50	40,000,000,000	50,935,571
CA135087L518—March 2026	0.25	30,000,000,000	22,098,757
CA135087L690—Apr 2024	0.25	28,000,000,000	18,109,589
CA135087L773—Feb 2023	0.25	32,000,000,000	27,189,359
CA135087L856—May 2023	0.25	24,000,000,000	5,671,233
CA135087TZ75—March 2021	10.50	—	56,820,896
CA135087UE28—June 2021	9.75	286,188,000	27,877,778
CA135087UL60—Dec 2021	4.25	8,607,060,000	362,256,167
CA135087UM44—June 2022	9.25	206,022,000	19,039,584
CA135087UT96—June 2023	8.00	2,358,552,000	188,511,372
CA135087VH40—June 2025	9.00	2,133,858,000	191,871,353
CA135087VS05—Dec 2026	4.25	8,259,720,000	347,635,609
CA135087VW17—June 2027	8.00	3,620,841,000	289,416,629
CA135087WL43—June 2029	5.75	10,598,959,000	608,886,060
CA135087WV25—Dec 2031	4.00	8,769,832,000	347,394,779
CA135087XG49—June 2033	5.75	11,988,905,000	688,734,429

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2021
CA135087XQ21—Dec 2036	3.00	7,848,418,500	233,169,591
CA135087XW98—June 2037	5.00	11,730,774,000	586,001,577
CA135087YK42—Dec 2041	2.00	8,137,523,500	161,172,483
CA135087YQ12—June 2041	4.00	13,838,441,000	553,030,737
CA135087YZ11—June 2020	3.50	—	55,038,794
CA135087ZH04—Dec 2044	1.50	9,203,656,000	136,716,912
CA135087ZJ69—June 2021	3.25	11,175,000,000	362,856,098
CA135087ZS68—Dec 2045	3.50	16,300,000,000	569,977,564
CA135087ZU15—June 2022	2.75	12,700,000,000	348,930,174
		875,022,996,000	13,830,033,667
Less: Government's holdings and consolidation adjustment		(283,358,000)	—
		875,306,354,000	13,830,033,667
Payable in foreign currencies			
US135087H643—Nov 2022	2.00	3,770,100,000	78,082,300
US135087J706—Jan 2022	2.625	3,770,100,000	101,337,403
US135087K787—Jan 2025	1.625	3,770,100,000	62,153,650
		11,310,300,000	241,573,353
Less: Government's holdings		—	—
		11,310,300,000	241,573,353
		886,616,654,000	14,071,607,020
Retail Debt			
Canada savings bonds ²			
S126—Nov 2020	0.50	—	279,822
S127—Dec 2020	0.50	—	26,463
S128—Nov 2021	0.50	96,689,296	556,040
S129—Dec 2021	0.50	5,892,380	42,715
S500—Nov 2021	0.50	12,168,601	67,907
S501—Nov 2021	0.50	20,385,079	112,129
S502—Nov 2021	0.50	21,258,249	117,176
S503—Nov 2021	0.50	6,726,425	14,651
S936—Nov 2020	0.50	—	226
S937—Nov 2020	0.50	—	281
S938—Nov 2020	0.50	—	1,029
S939—Nov 2020	0.50	—	69
Others—various	various	—	(2,334,526)
		163,120,030	(1,116,018)
Canada premium bonds ²			
P14—Apr 2020	1.25	—	—
P75—Apr 2020	1.25	—	—
P76—Nov 2020	1.00-1.30	—	295,879
P77—Dec 2020	1.00-1.30	—	258,706
P78—Nov 2021	0.80-1.00	43,951,790	448,503
P79—Dec 2021	0.80-1.00	20,479,882	216,904
P550—Nov 2021	0.80-1.00	21,477,824	215,720
P551—Dec 2021	0.80-1.00	918,440	9,456
P552—Nov 2021	1.20-1.30	20,376,234	267,734
P553—Dec 2021	1.35-1.45	1,910,883	2,294
P554—Nov 2021	1.30-1.40	18,599,476	264,331
P555—Nov 2021	1.30-1.40	1,112,987	15,994
P556—Nov 2021	0.80	6,127,513	21,179
P557—Dec 2021	0.80	898,160	2,457
P986—Nov 2020	1.30	—	3,865
P987—Nov 2020	1.30	—	4,595
P988—Nov 2020	1.30	—	18,854
P989—Nov 2020	1.30	—	5,487
Others—various	various	—	(2,172,411)
		135,853,189	(120,453)
		298,973,219	(1,236,471)

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2021
Medium-term notes			
Payable in foreign currencies			
US135087C446—Dec 2020	2.30	—	1,064,153
US135087D436—June 2020	floating	—	229,038
US135087D766—Sept 2020	floating	—	816,266
US135087D840—Sept 2020	floating	—	148,653
US135087E83—Aug 2021	floating	62,835,000	328,669
XS1065374024—Mai 2020	floating	—	340,594
XS1168167333—Jan 2021	0.15	—	276,030
		62,835,000	3,203,403
Total interest on unmatured debt		886,978,462,219	14,073,573,952
Amortization of discounts on Treasury bills			
Amortization of discounts on 2019–2020 issues		—	582,149,682
Amortization of discounts on 2020–2021 issues		218,775,001,000	621,151,986
		<i>218,775,001,000</i>	<i>1,203,301,668</i>
Amortization of discounts on Canada bills			
Amortization of discounts on 2019–2020 issues		—	4,071,243
Amortization of discounts on 2020–2021 issues		4,053,593,926	9,154,514
		<i>4,053,593,926</i>	<i>13,225,757</i>
		222,828,594,926	1,216,527,425
Amortization of discounts and premiums on marketable bonds		—	(196,864,845)
Amortization of discounts and premiums on real return bonds		—	(126,599,345)
Amortization of discounts and premiums on foreign bonds		—	5,123,371
Consumer price index adjustments on real return bonds		—	661,322,584
		—	342,981,765
Total amortization of premiums and discounts		222,828,594,926	1,559,509,190
Cross-currency swap revaluation	various	450,312,374	(543,845,487)
Servicing costs and costs of issuing new borrowings	various	—	6,562,370
Unamortized discounts and premiums on market debt	various	9,690,486,901	—
Interest on capital lease obligations	various	2,707,703,123	162,746,682
Interest on obligations under public-private partnerships	various	2,530,996,574	134,510,607
Total public debt charges related to unmatured debt		1,125,186,556,117	15,393,057,314
Pension and other future benefits (interest)			
Public sector pensions			
Canadian Forces Pension Fund Account	various	202,664,075	—
Canadian Forces Superannuation Account	various	46,321,977,943	1,513,596,941
Members of Parliament Retirement Compensation Arrangements Account	various	277,868,777	4,659,674
Members of Parliament Retiring Allowances Account	various	631,361,854	13,040,804
Public Service Pension Fund Account ³	various	—	—
Public Service Superannuation Account	various	89,010,828,958	3,088,785,626
Reserve Force Pension Fund Account ³	various	—	—
Retirement Compensation Arrangements Account			
RCA No. 1—Canadian Forces	various	486,814,679	16,055,349
RCA No. 1—Public Service	various	1,331,554,712	45,360,136
RCA No. 1—Royal Canadian Mounted Police	various	35,512,715	1,208,665
RCA No. 2—Public Service	various	595,698,929	20,602,663
Royal Canadian Mounted Police Pension Fund Account	various	2,765,418	—
Royal Canadian Mounted Police Superannuation Account	various	13,352,626,005	461,062,789
Supplementary Retirement Benefits Account (Judges)	various	267,128,543	795,660
Supplementary Retirement Benefits Account (Others)	various	1,042,044	3,239
		<i>152,517,844,652</i>	<i>5,165,171,546</i>
Allowance for pension adjustments ⁴	various	16,135,000,000	(3,200,000,000)
Consolidated Crown corporations and other entities ^{3,4}	various	108,174,000	(174,402,000)
		168,761,018,652	1,790,769,546

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2021
Other employee and veteran future benefits			
Public Service Health Care Plan and Pensioners' Dental Service Plan		38,559,000,000	575,000,000
Royal Canadian Mounted Police disability and other future benefits		15,199,000,000	432,000,000
Severance and other benefits		1,710,000,000	21,000,000
Accumulated sick leave entitlements		2,039,000,000	19,000,000
Veterans' disability and other future benefits		84,662,000,000	1,936,000,000
Worker's compensation		1,679,000,000	20,000,000
Consolidated Crown corporations and other entities		337,779,000	7,670,000
	various	144,185,779,000	3,010,670,000
Total public debt charges related to pension and other future benefits		312,946,797,652	4,801,439,546
Other liabilities			
Canada Pension Plan (net of securities held by the Canada Pension Plan Investment Fund)	various	139,334,483	1,073,904
Government Annuities Account	various	97,798,624	5,438,538
Deposit accounts			
Canada Development Investment Corporation			
Holdback—Privatization	various	12,292,719	—
Canada Hibernia Holding Corporation			
Abandonment reserve fund	various	102,081,426	197,885
Interest for railway accidents	various	—	261,854
Canada Labour Code—Wage Recovery Appeals	various	2,850,716	20,580
Swap collateral guarantee deposits		829,372,990	—
Contractors' security deposits	various	212,956	47,474
General security deposits	various	7,911,984	—
Non-interest bearing accounts		452,234,095	—
		1,406,956,886	527,793
Trust accounts			
Administered trust accounts	various	100,132	412
Agri-Invest Kickstart		—	13,866
Canadian Security Intelligence Service			
Scholastic awards	various	26,533	46
Correctional Service of Canada			
Inmates' trust fund	various	21,074,767	2,488
Indian band funds	various	525,657,718	6,351,001
Indian estate accounts	various	32,621,737	252,392
Indian savings accounts	various	22,526,200	260,595
Interest—Indian Residential Schools	various	1,957,352	16,528
Royal Canadian Mounted Police—Benefit trust fund	various	2,608,935	4,345
Veterans administration and welfare trust fund	various	1,035,735	1,753
Non-interest bearing accounts		919,846	—
		608,528,955	6,903,426
Total deposit and trust accounts		2,015,485,841	7,431,219
Other specified purpose accounts			
Insurance and death benefit accounts			
Public Service death benefit account	various	3,976,887,276	133,516,068
Regular forces death benefit account	various	170,898,034	5,907,545
Non-interest bearing accounts		1,747,855	—
		4,149,533,165	139,423,613
Pension accounts			
Locally engaged contributory pension account	various	80,566	—
Royal Canadian Mounted Police			
Dependants' pension fund	various	8,761,192	336,175
		8,841,758	336,175

Public debt charges—concluded

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2021
Other accounts			
AgriInvest Program	various	3,527,609	–
AgriStability Program	various	53,653,505	–
Common school funds—Ontario and Quebec	5.00	2,677,771	133,889 ⁵
Courts Administration Service			
Special account	various	6,013,201	7,609
Indian moneys suspense account	various	50,025,072	527,706
Non-interest bearing accounts	various	184,443,414	–
		300,340,572	669,204
Deferred revenue specified purpose accounts ⁶			
Shared-cost agreements—Research—Agriculture	various	–	19,135
Social Sciences and Humanities Research Council—Trust fund	various	–	1,867
Total other specified purpose accounts		4,458,715,495	140,449,994
Other liabilities—Special drawing rights allocations	various	– ⁷	8,779,884
Total public debt charges related to other liabilities		6,711,334,443	163,173,539
Consolidated specified purpose accounts (interest)			
The National Battlefields Commission—Trust fund	various	1,444,987	22,164
Ship-Source Oil Pollution Fund	various	410,645,168	1,389,373
Mackenzie King trust account	various	225,000	2,115
Endowments for health research	various	75,000	4,738
Social Sciences and Humanities Research Council			
Queen's Fellowship fund	various	250,000	3,179
Non-interest bearing accounts		(6,693,132,460)	–
Total public debt charges related to consolidated specified purpose accounts		(6,280,492,305)	1,421,569
Total public debt charges before consolidation adjustment		1,438,564,195,907	20,359,091,968
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		6,280,492,305	(1,421,569)
Total public debt charges		1,444,844,688,213	20,357,670,399
Comprised of:			
Total public debt charges under statutory authorities			
before accrual and other adjustments and consolidation adjustments			20,425,566,679
Accrual and other adjustments			(66,474,711)
Consolidation adjustments			(1,421,569)
Total public debt charges			20,357,670,399

¹ The months and years stated for each marketable bonds series correspond to the month and year of maturity.² The month 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 1.⁷ 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 1.

Section 8

Public Accounts of Canada
2020–2021

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	
Saskatchewan Government Insurance for	
Rahman T.....	2,931
Security National Insurance Company for	
Anderson L	1,180
Settlement of a claim related to the Poundmaker Treaty Land Entitlement Agreement	
MLT Aikins LLP in trust for	
Poundmaker Cree Nation	200,000
Payments under \$1,000 (2).....	780
	<u>204,891</u>
Canadian Grain Commission	
Accident involving a Crown vehicle	
Promutuel Insurance Verchères–Les Forges	4,968
Settlements subject to publication exemption	
Names withheld (8)	203,590
	<u>413,449</u>
Canadian Heritage	
Department of Canadian Heritage	
Out of court settlement related to the Broadcasting Act	
McCarthy Tétrault LLP, in trust for	
Bell Canada and Bell Media Inc.....	41,187
National Film Board	
Compensation for canceled contractual obligation—COVID-19	
Amu O.....	3,410
Chan M.....	2,260
Fortin J	2,500
Ruminski L.....	4,400
Payments under \$1,000 (20).....	9,110
	<u>21,680</u>
The National Battlefields Commission	
Settlement of claim arising from a motor vehicle accident	
Trottier B.....	4,717
Francoeur L	11,878
Desy M.....	5,171
	<u>21,766</u>
Settlements subject to publication exemption	
Names withheld (8)	232,232
	<u>316,865</u>
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	859,999,995
Payment under \$1,000 (1).....	170
	<u>860,000,165</u>

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlements of claims related to Indian Day Schools	
Names withheld (132)	5,811,746
Settlements subject to publication exemption	
Names withheld (2)	88,682,566
	<u>954,494,477</u>
Digital Government	
Shared Services Canada	
Settlement of claim related to a procurement process	
Modis Canada Inc	10,000
Settlement of claim related to a procurement process	
1091847 Ontario Ltd	24,000
	34,000
Settlements subject to publication exemption	
Names withheld (3)	42,104
	<u>76,104</u>
Employment, Workforce Development and Disability Inclusion	
Department of Employment and Social Development	
Payments under \$1,000 (983)	29,884
Settlements subject to publication exemption	
Names withheld (114)	2,220,450
	<u>2,250,334</u>
Environment and Climate Change	
Department of the Environment	
Accident involving a Crown vehicle	
Aviva Insurance Company of Canada	13,602
Closing of Settlement of Agreement related to the Boreal Caribou litigation	
JFK Law	5,842
Compensation for legitimate costs incurred by a third party	
Qikiqtaaluk Wildlife Board	25,000
Settlement of claim related to a grievance	
Browne R	25,000
Haynes K	10,000
Payment under \$1,000 (1)	315
	79,759
Parks Canada Agency	
Compensation for boat launching incident	
Booth W	15,000
Compensation for crops damage and ploughing	
Fretz G	2,027
L & J Farms Ltd	2,182
Lewis R	3,000
Spring Grove Agri Limited	3,070
Compensation for damage to a property	
101266915 Saskatchewan Ltd	17,330
Banff Caribou Properties	1,030
Bielec A	1,500
Malenchak N, Malenchak R	1,800
Waskesiu Lake Lodge	98,710
Compensation for damage to vehicle	
Saskatchewan Government Insurance for	
Haywood GJ	5,688
Alberta Motor Association Insurance Company	1,614
Allen D	1,660
Allstate Insurance Company of Canada	3,207
Budget Rent A Car	1,065
Cherniawsky P	1,800

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Co-operators Insurance	2,369
Crawford K.....	1,560
Enterprise	6,202
Fitzel J	1,285
Gale K	5,770
Insurance Corporation of British Columbia	10,137
Intact Insurance	12,031
MacDonald R	1,604
Manitoba Public Insurance	2,026
Northbridge Financial Corporation	43,402
Palmer C.....	3,093
Standish Towing & Recovery Ltd.....	4,373
Sundog Transportation and Tours Ltd.....	3,107
The Rosedale Group	3,296
Warren S.....	1,647
Compensation for personal injuries	
Vaillancourt R	8,935
Compensation for vessel damage	
Aviva Canada Inc for	
Provan N	4,498
Britton T	1,719
Esken I.....	2,050
Wolak H	2,334
Settlement of a parking lot damage claim	
Capital Regional District, Pender Island Fire Rescue, Pender Islands Fire Protection Society	25,000
Payments under \$1,000 (16)	6,626
	313,747
Settlements subject to publication exemption	
Names withheld (6)	295,299
	688,805
Finance	
Financial Transactions and Reports Analysis Centre of Canada	
Payments under \$1,000 (11)	6,898
Settlements subject to publication exemption	
Name withheld	19,129
	26,027
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
Compensation following an accident involving a Crown Vehicle	
CAA Insurance Company	5,821
Chubb Insurance Company of Canada	3,159
Intact Insurance Company	13,696
Mackay Communications Inc	1,000
Northwest Territories Association Of Communities	4,000
Compensation following an accident involving a Crown vessel	
Jackson B.....	5,431
Compensation for damage to personal property	
Hedderson S	48,420
Jean P	5,448
Wentzell D.....	2,360
Settlement of claim for property damage	
Harlock Murray Underwriting Limited on behalf of	
Drew D and J	91,596
C & L Harvesting Limited	9,531
Logan & Landon Fisheries.....	94,100
Payments under \$1,000 (7)	3,339
	287,901
Settlements subject to publication exemption	
Names withheld (19)	1,646,043
	1,933,944

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Settlement of claim related to human right complaint	
Sidi Yattara.....	20,000
Payments under \$1,000 (5).....	1,583
	21,583
Invest in Canada Hub	
Employment Settlement	
Paliare Roland Rosenberg Rothstein LLP, in Trust for	
Mr. Garth Viegas.....	17,801
Settlements subject to publication exemption	
Names withheld (7).....	1,179,234
	1,218,618
Health	
Department of Health	
Payment under \$1,000 (1).....	220
Canadian Food Inspection Agency	
Accident involving a Crown vehicle	
Economical Insurance for	
Mendoza F.....	1,589
J Luke Zacharias Law Corporation in trust for	
Suri K.....	80,500
Security National Insurance Company for	
Sledz Holdings Ltd.....	4,107
McKenzie C J.....	3,227
Phillips G.....	4,500
Settlement of claim related to import permit	
Bedessee Imports Ltd.....	25,000
Settlement of claim related to recoup cost of animal	
Atlantic Beef Products Inc.....	1,096
Payments under \$1,000 (2).....	800
	120,819
Settlements subject to publication exemption	
Names withheld (15).....	863,510
	984,549
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
Reimbursement of expenses related to an administrative error with a permanent resident visa	
Oluwatosin Ikotun J.....	7,861
Reimbursement of lease cancellation penalty	
Mlacak K.....	3,450
Payments under \$1,000 (5).....	1,424
	12,735
Immigration and Refugee Board	
Payments under \$1,000 (3).....	400
Settlements subject to publication exemption	
Names withheld (5).....	144,908
	158,043

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Indigenous Services	
Department of Indigenous Services	
Payments under \$1,000 (2)	975
Settlements subject to publication exemption	
Names withheld (17)	2,953,180
	<u>2,954,155</u>
Innovation, Science and Economic Development	
Department of Industry	
Accident involving a Crown vehicle	
Fix Auto for	
Wiita H	2,605
Accident involving a Crown vehicle—repair for damage made to a bay door	
Bloomington Developments	2,327
Settlement of claim for the reprogramming of radio equipment on proper frequency	
Radio-Onde Inc	3,744
Payment under \$1,000 (1)	160
	<u>8,836</u>
Canadian Space Agency	
Out of court settlement of claim related to litigation for damages	
Beaudoin Canada	764,198
National Research Council of Canada	
Accident involving a Crown vehicle	
Canada Post	7,280
Settlement of claim for reimbursement of expenditures incurred in a project	
Singh J	9,450
Payments under \$1,000 (95)	58,213
	<u>74,943</u>
Statistics Canada	
Payments under \$1,000 (87)	19,745
Settlements subject to publication exemption	
Names withheld (29)	<u>905,164</u>
	<u>1,772,886</u>
Justice	
Office of the Director of Public Prosecutions	
Settlement of claim related to employment	
Potrebic Piccinato M.....	188,806
Payment under \$1,000 (1)	925
	<u>189,731</u>
Registrar of the Supreme Court of Canada	
Payment under \$1,000 (1)	79
Settlements subject to publication exemption	
Names withheld (9)	<u>124,858</u>
	<u>314,668</u>

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
National Defence	
Department of National Defence	
Ongoing personal injury/disability payments to civilians from Lahr, Germany	
Bafu	54,519
Payment for environmental damages in Germany	
Bima	259,955
Settlement of claim as a result of an accident involving a departmental vehicle	
Allstate Insurance Company for	
Boudreau S.	4,804
Lo H.	3,672
CAA Insurance Company for	
Sloane J.	10,543
Stasiuk M.	2,009
Economical Insurance for	
Skipton C.	2,248
Manitoba Public Insurance for	
Black T.	1,623
Eaton K.	1,301
Kohinsky A.	16,736
Parker K.	1,583
Saunders C.	8,381
Security National Insurance Company for	
Cyre K.	2,899
Hau E.	2,499
SGI CANADA for	
Smith J.	2,389
TD Insurance for	
Sangster R.	3,078
The Personal Insurance Company for	
Marr M.	1,369
Webster J.	2,509
Zwicker A.	4,357
The Sovereign General Insurance Company for	
Gibbs R.	5,079
Travelers Canada for	
Barnes S.	5,357
1110663 Alberta Ltd.	8,153
MRDC Operations Corporation	1,202
Smith J.	2,500
Unifund Assurance Company for	
Brown J.	2,292
Wawanesa Mutual Insurance Company for	
Bower J.	1,355
Eaket D.	1,680
Settlement of claim as a result of damages to rental vehicles	
Enterprise Rent a Car.	1,923
Europcar	7,458
Settlement of claim as a result of personal injuries	
Budden & Associates for	
Walsh J.	275,000
Hamilton Cahoon Law for	
Pardi A.	7,500
Shadoc D.	5,040
Settlement of claim for contract cancellation	
Frampton G.	5,396
Settlement of claim for legal costs	
Valley Associates Global Security Corporation	2,750
Settlement of claim for loss and/or damage to personal effects/property	
Bolger D.	2,500
Buckle K.	2,525
Gagnier V.	3,488
Huff R.	3,282
Kuizema C.	1,251
Leighton J.	1,192
McNeill M.	1,118
Stelmacker J.	8,199

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claim for loss of personal property	
Co-operators General Insurance Company	1,774
MacDougall R	1,243
Settlement of claim for relocation benefits	
Jessome P	36,057
Sheffield Moving And Storage Inc	6,472
Settlement of claims for damage to personal property	
Insurance Corporation of British Columbia for	
Auchterlonie J	1,967
Brown J	3,076
Hamm T	2,688
Heyer R	6,040
Holt M	2,609
Hutchinson B	3,289
Kilsby L	1,673
Military Family Resource Centre	7,141
Musfelt S	1,108
Panjwani S	2,504
Radke S	16,155
Scheller R	2,990
Shi H	1,164
Wynans T	2,684
AC Taxi	4,517
Armstrong K	2,312
Bond J	2,856
Brett KF	1,300
Choong B	1,184
Crouse C	1,871
De Gagné LP	2,457
District of Port Hardy	2,003
Hydro-Québec	2,244
Martin J	1,729
Rochon M	5,044
Settlement of claims for damage to property	
Gore Mutual Insurance Company for	
Power B	10,439
McLean and Dickey Ltd for	
Berube A, Smith M	5,563
1703805 Alberta Ltd	14,847
Anderson C	219,403
Baker H	1,099
Campbell J&D	31,147
HHH Cattle Ltd	45,867
LTS Transportation Inc	1,059
Renaud D	1,311
Sarvis G	261,972
Swensons Farms Ltd	333,086
Payments under \$1,000 (38)	14,960
	1,811,618
Settlement of claims related to class action - Heyder Beattie	
Names withheld (1,396)	6,980,000
Settlements subject to publication exemption	
Names withheld (29)	10,532,909
	19,324,527
National Revenue	
Canada Revenue Agency	
Out of court settlement of claim related to damage of property	
Purolator	5,995
Out of court settlement of claim related to employment	
Pecaski V	2,406
Reimbursement of expenses incurred for cancellation of a trip due to subpoena	
Bardier E	1,326

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claim related to a grievance before the Federal Public Service Labour Relations and Employment Board	
Jassar S	26,476
Payments under \$1,000 (27)	1,068
	37,271
Settlements subject to publication exemption	
Names withheld (17)	310,704
	347,975
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	199,877
Settlement of claim for damages to a personal vehicle	
Security National Insurance Company for	
Gagnon Y	6,334
Roeske B	2,713
	208,924
Canadian Energy Regulator	
Payments under \$1,000 (7)	6,575
Canadian Nuclear Safety Commission	
Payments under \$1,000 (2)	610
Settlements subject to publication exemption	
Names withheld (3)	149,703
	365,812
Office of the Governor General's Secretary	
Settlements subject to publication exemption	
Names withheld (5)	277,592
Parliament	
Parliamentary Protective Service	
Settlement with the Unions of Parliamentary Protective Services	
Melançon Marceau Grenier & Sciortino s.e.n.c.	25,000
Settlements subject to publication exemption	
Names withheld (307)	730,186
	755,186
Privy Council	
Privy Council Office	
Payment under \$1,000 (1)	891
Canadian Transportation Accident Investigation and Safety Board	
Accident involving a Crown vehicle	
Alberta Motor Association Insurance Company in trust for	
Lee, SC	9,613
Office of the Chief Electoral Officer	
Settlement for damages at Returning Officer's office	
Barrie glass & mirror ltd	5,700
Payments under \$1,000 (4)	1,170
	6,870
Settlements subject to publication exemption	
Names withheld (4)	123,180
	140,554

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Public Safety and Emergency Preparedness	
Department of Public Safety and Emergency Preparedness	
Compensation for financial loss	
Château Cartier	2,000
Compensation for Pre-Joint Public Inquiry expenses	
Fitch L J	1,920
MacDonald J M	2,200
Stanton K	5,940
	<i>12,060</i>
Canada Border Services Agency	
Compensation for an accident involving a Crown vehicle	
Manitoba Public Insurance for	
Balkaran A, Dobriansky C	5,408
Manitoba Public Insurance	1,796
Compensation for damages to a vehicle	
TD Insurance for	
Campeau K	1,697
Castrodale P	1,427
Zeal Motors Inc	3,775
Compensation for damages to personal property	
Desjardins C	1,111
Compensation for storage costs	
Geslaghi Y	2,782
Settlement of claim for dental expense reimbursement due to an administrative error	
Burron S	1,776
Settlement of claim related to aircraft damages	
Image Air Charter Ltd	70,794
Settlement of claim related to grievances before the Federal Public Sector Labour Relations and Employment Board	
Gallinger I	22,500
Settlement of claim related to misinterpretation of the law regarding COVID-19	
Erin Simpson in trust for	
Federico B	2,000
Payments under \$1,000 (53)	16,013
	<i>131,079</i>
Correctional Service of Canada	
Compensation for damage to vehicle	
TD Insurance for	
Sriram R	4,596
Davis D	1,343
Kornberger D	1,270
Compensation for loss and/or damage to personal items	
Lefebvre M	1,069
Settlement of motor vehicle accidents	
Insurance Corporation of British Columbia for	
Henderson I	7,800
Manitoba Public Insurance for	
Araya S	3,990
Get Wired Electrical Services Ltd	1,779
Moynes Ford Sales Ltd	13,483
Settlement relating to operations	
Arvay Finlay in trust for	
British Columbia Civil Liberties Association, John Howard Society of Canada	44,018
Jo-Anne Boulding in trust for	
Dale S	5,000
Canadian Civil Liberties Association	10,000
Payments under \$1,000 (635)	100,889
	<i>195,237</i>
Royal Canadian Mounted Police	
Settlement for losses of private property held under custody	
Budget Brake and Muffler Auto Centres	5,594
Frederickson R	4,500
Marshall A	4,450
McPhail R	3,442
Runzer T	1,210

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claim arising from a motor vehicle accident	
AAA Auto Collision for	
City of Burnaby.....	1,750
Allstate Insurance Company of Canada for	
Sundborg B	3,136
ARI Financial Services for	
Chubb E	3,197
Aviva Canada Inc for	
Adel R.....	3,500
Arsenault R	4,925
Bigstone Health Commission	14,468
Greening M	20,638
Gross E	3,780
Taylor P	2,519
Zehner D	4,008
Borden Ladner Gervais LLP in trust for	
Coca-Cola Refreshments Canada Company, Rosenau Transport.....	9,747
Braithwaite Boyle Accident Injury Lawyers in trust for	
Gladue J	21,116
Bruce Collision for	
McLaughlin D	3,850
C A MacDonald Auto Body for	
MacDonald K	1,128
CAA Insurance for	
Gregson T	2,093
CAM LLP in trust for	
McEachern R	11,168
Carstar Bridgewater for	
Foley B	2,057
MacPherson M.....	1,266
Certas Home and Auto Insurance Company for	
Belliveau M.....	2,913
Kalk D.....	1,475
Siddiky A	2,070
Chatwin LLP in trust for	
Cygan H.....	2,380
Chubb Insurance Company of Canada for	
Rigoni L.....	1,800
Colin D Roberts Professional Corporation in trust for	
Close J.....	40,049
Co-operators General Insurance Company for	
Burke M.....	6,078
Lutley M	2,173
St. Hilaire M	5,049
Tyrell B.....	12,059
Urlacher A	1,730
Wilson S	4,095
Dartmouth Motors for	
Bartlett R.....	1,082
Doug Marshall Motor City (2000) Ltd for	
Coulson B	1,949
Ducharme Motors Ltd for	
Boratyne M	1,019
Economical Insurance for	
Dickson G	3,918
Rathbone S.....	2,853
Taylor T	2,753
Weeks M.....	27,462
Wong R.....	1,234
Zbytovsky C.....	3,073
Family Insurance Solutions for	
McKay S	9,224
Goose Bay Motors for	
Levy G	4,170
Government Employees Insurance Company for	
Lee A	4,912

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Hammer Collision & Glass for	
Tapping D	3,039
Hughie's Collision Centre for	
Beattie A	1,798
Insurance Corporation of British Columbia for	
Adamoski B	5,841
Ahmed Z	7,329
Aulakh M	3,274
Bourne R	1,036
Buckingham R	1,555
Bullock R	5,868
Chan Y	2,104
Chen K	3,813
Cloete A	1,645
Davis L, Morales N	1,854
Deol T	1,017
Durand S	27,573
Edwards A	5,637
Fast Cool Air Conditioning & Ventilation Ltd	1,380
Fedorowich M	5,214
Gatzke M	1,957
Gleed D	1,784
Gourlie S, Gourlie D	1,797
Grant J	2,849
Haddad N	1,113
Hamer K	11,324
Han J	1,346
Hari K	7,892
Himmelspach J	2,330
Johal A	8,440
Klondike Contracting Corporation	1,928
Lai S	22,550
Lau P	2,685
Le D	4,688
Lefley C	7,799
Liljedahl P	9,162
Lin C	2,418
Lo V	1,187
Louie N	3,948
MacLeod B	2,797
Mehrfar M	2,381
Moreno B	4,402
Nichiporuk B	2,731
Nippard J	1,128
Okamoto M	4,373
Olak H	1,370
Pacheco J	11,195
Pascual M	4,167
Passion: Dance & Acro Ltd	1,641
Perrault L	2,395
Prevot M	1,469
Pysera S	3,643
Rawat A	3,885
Salari S	1,801
Sandhu N, Sandhu B	11,846
Sandhu P	8,361
Scott T	1,218
Sirett S, Sirett C	7,117
Stewart L	3,777
Tan I	4,572
Tang B	1,131
Tehrani S	1,493
Thara T	3,508
Trotter B	9,399

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Turner N.....	5,865
Umali A	15,319
Vachon I.....	10,240
Vujovic N.....	1,137
Wong D.....	1,073
Woo S.....	3,466
Wyatt D.....	2,239
Y Hailey Administration Ltd.....	1,207
Yang Y.....	1,504
Yeboah P.....	2,262
Yonusi B.....	3,301
Yoshy M.....	5,258
Zhang J	6,063
Intact Insurance Company for	
525487 BC Ltd.....	1,819
Gillingham M.....	16,116
MacLeod S.....	2,134
Mahieux G.....	3,363
Orr K.....	24,276
Weir H	6,791
Lift Auto Group for	
Thompson K	5,111
Manitoba Public Insurance for	
Abdul-Redha M	7,135
Church W.....	5,753
Dukic S	4,727
Heimbecker L.....	40,071
Lussier G.....	1,341
McKenzie N.....	1,996
Nataweyous V.....	2,234
Robideaux Z.....	1,662
Roulette L	4,106
Shalay K.....	8,424
Somerville R	5,321
Stewart D	1,256
Stratychuk D	3,316
Webb L	3,867
Welsh G	5,217
Marquee Claims Solutions Inc for	
Checker Cabs	2,860
Melanson Law in trust for	
Scott L.....	16,000
Millennium Insurance Corporation for	
Blanche W	5,243
Miller Thomson LLP in trust for	
West A	12,500
North Coast Collision Ltd for	
Harrison E	4,802
Peace Hills Insurance for	
Elias E.....	2,874
Schultz B, Schultz T, Schultz E, Schultz D	15,000
Pembridge Insurance Company for	
Ash P	3,113
Bonneau J.....	1,377
Despres S	15,467
Primum Insurance Company for	
Blackwell A	13,972
Risk and Recovery Inc for	
Province of Alberta (2).....	10,562
Saskatchewan Government Insurance for	
Akinade A.....	1,111
Bear G.....	7,241
Best J	13,353
Boutin E.....	3,180
Grumetza M	12,303
Hicks C	1,148
Iron J	4,409

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
MacKenzie G	3,800
Puskas S	4,995
Rascher P	7,230
Romanchuk M	6,521
Talvek T	4,953
Tkachuk D	2,311
Weibe G	2,620
Security National Insurance Company for	
Aurora S, Khatter M	12,172
Floroiu R, Saleem L	1,963
Patel A	1,636
SGI Canada Insurance Services Ltd for	
Reynolds D	3,104
Sovereign Law Group in trust for	
Dhaliwal P	34,860
Steele Collision Center for	
Forsyth D	1,004
TD Insurance for	
Borschneck C	9,536
Unifund Assurance Company for	
Gibbons P	6,086
Wawanesa Insurance for	
Axten M	1,352
Bennet C	7,677
Bradley L	3,151
Chinjar V	14,278
Hakinson M	6,423
Hernandez X	8,424
Kowal P	3,759
Laforge R	6,544
Lavoie M	6,313
Macinaw N	9,652
Mahe G	2,604
McPherson T	3,371
Peterson L	3,451
Seaborn T	32,418
Western Collision Centre for	
Skinner R	1,331
Workers' Compensation Board—Alberta for	
Bachand B	6,247
Caudron D	1,506
Lenson D	6,733
McCrae M	1,322
44478 Yukon Inc	6,914
Abu-Suliman M	2,070
Adamoski B	3,000
Backman S	25,000
Badesha H	7,700
Baker C	4,858
Balinas B	2,244
Basilyous M	1,781
Beniwal L	3,800
Boer D	2,100
Boratyne M	15,000
City of Thompson	1,059
City of Wetaskiwin	2,182
Cross A	1,783
Duffels M	2,877
Dupuis C	1,850
Enterprise Rent a Car	2,785
Fasehun O	1,120
Foley B	5,600
Forrester P	7,737
FortisAlberta Inc	3,385

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Guenther C	3,174
Heringa H	2,500
Jim W	5,000
Jules N	3,538
Kelly B	3,647
Krawczuk E	6,365
Labby A	4,150
Lavallee C	1,920
Levy G	5,457
MacBride R	11,800
Mantla H	3,024
Martin P	2,590
Matsson B	3,467
McHale T	1,644
McKenna E	2,000
Mindenhill L	3,000
Mitchell W	4,829
Mohamed A	1,488
Moncrieff H	4,500
Mutch M	1,548
NB Power	2,960
Orriss C	1,341
Powell B	5,461
Prevot M	20,000
Province of British Columbia	3,156
Province of Manitoba	2,118
Pysera S	24,850
Russell W	2,643
Sandhu C	25,000
Telus Communications Inc	3,273
Town of Hare Bay	3,957
Town of Sylvan Lake	3,534
Traub D	7,000
University Endowment Lands	5,312
Wang C	1,295
Welch C	2,587
Westakiwin Zone 5 Fire & Rescue Society	3,618
Wilson J	2,788
Wood L	2,743
Settlement of claim for breach of contract	
The Good Samaritan Society for	
Olfert G	14,844
Settlement of claim for loss of servants' effects	
Fernandes D	1,231
Settlement of claim for personal injury	
Erika Norheim Professional Corporation in trust for	
Pooyak N	5,000
Feehan Law Office in trust for	
McCaffrey S	5,000
Debicki R, Debicki S	7,500
Twoyoungmen H	1,000
Settlement of claim for property damage	
A Sturge for	
Couture P	1,339
Arctic Canada Construction Ltd for	
Mackay R	6,353
Art's Drywall & Restoration Ltd for	
Grigorvta D	1,910
ASAP Solutions Inc for	
Lacoursiere M	1,150
BADA Quality Bathroom Renovations Inc for	
Fernando M	2,217
BPK Towing & Auto Parts for	
Hillebrand L	5,000
British Columbia Adjustment Corporation for	
Lepton Enterprises Ltd	8,660

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
C-Mat Enterprises Ltd for	
Dowling K	2,680
Earth Energy Contracting Inc for	
Bishop M	1,551
Gudmundseth Mickelson LLP in trust for	
Sandhar D	19,002
Insurance Corporation of British Columbia for	
Ethier J	1,247
Intact Insurance Company for	
Awan Q	1,200
Phillips D	3,652
Jie Deng Enterprise Ltd for	
Shen M	1,186
Matt's Towing Inc for	
Gee K	1,000
Medi-Cross Holdings Ltd for	
Rennie J	4,952
On Side Restoration Services for	
Dafoe D, Owen L, Preston P, Cowdery S	2,280
Preston H	1,209
Saskatchewan Government Insurance for	
Case D	13,434
Tlicho Community Services Agency for	
Chief Jimmy Bruneau School	1,624
Wally's Tire Shop Ltd for	
Pruden S	1,553
Winmar Property Restoration Specialists for	
Rennie J	9,093
York Boat Inn for	
Apetagon O	1,718
YuYu Li for	
Li Z	1,531
Aitkenhead R	2,800
Allard S	2,441
Atkinson B	4,550
Backman-Morton M	1,223
Brill D	2,000
Bruch T	1,860
Cheung G	1,255
Christou J	2,431
Chrona E	6,500
Cosman J	4,108
Earl Grey Golf Club	1,563
Everett B	3,000
Fitzgerald-Walters M	1,478
Flahmeri T	1,510
Guest S	1,683
Haeberle K	3,095
Helmerts D	1,000
Jacama Construction	1,183
Landry J	1,000
Onslow-Belmont Fire Brigade	39,386
Paquin C	2,588
Polyak R	5,000
Ricioppo A	1,272
Rossette G	2,054
Savoie S	2,120
Schmidt E	2,000
Selberis J	2,601
Skin R	1,732
Smith M	3,111
Sprathoff B	1,205
Tepper Hotels Ltd	1,237
Williams A	3,670
Williams N	2,000
Windsor T	1,000

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Wood J	1,000
Zeividavi A.....	4,305
Settlement of claim related to employment	
Klein Lawyers LLP.....	55,915
Payments under \$1,000 (191).....	81,463
	<u>1,841,445</u>
Settlement of claims related to class action—Tiller	
Names withheld (80)	4,003,965
Settlement of claims related to class action—Merlo Davidson	
Names withheld (508)	21,915,483
	<u>25,919,448</u>
Settlements subject to publication exemption	
Names withheld (234)	18,398,928
	<u>46,498,197</u>
Public Services and Procurement	
Department of Public Works and Government Services	
Compensation for loss of business opportunity and profits	
KI Design	10,100
Settlement of claim related to relocation expenses	
Alain Babineau	3,278
Payment under \$1,000 (1)	469
	<u>13,847</u>
Settlements subject to publication exemption	
Names withheld (25)	831,748
	<u>845,595</u>
Transport	
Department of Transport	
Accident involving a Crown vehicle	
Manitoba Public Insurance for	
Smith R	6,565
Payments under \$1,000 (2).....	721
	<u>7,286</u>
Settlements subject to publication exemption	
Names withheld (9)	1,175,585
	<u>1,182,871</u>
Treasury Board	
Treasury Board Secretariat	
Settlement of claim related to a grievance	
Dussah S.....	779,755
Settlements subject to publication exemption	
Names withheld (3)	84,681
	<u>864,436</u>
Veterans Affairs	
Department of Veterans Affairs	
Settlement of claims related to class action—Toth	
Ottawa Innercity Ministries	81,388
Royal Canadian Legion	1,688,326
Universities Canada	2,813,877
Veteran's Legal Assistance Foundation.....	1,044,163
Payments under \$1,000 (4).....	973
	<u>5,628,727</u>
Settlement of claims related to class action—Toth	
Names withheld (1,411)	3,397,960

Payments of claims against the Crown—concluded

(in dollars)

Description and payee	Amount
Settlements subject to publication exemption	
Names withheld (3)	51,500
	9,078,187
Other Payments of claims against the crown	
Settlement of Phoenix-related damages	
Names withheld (324,346)	400,509,115
Total.....	1,447,792,971

Ex gratia payments

This statement provides, by ministry and by department and agencies, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each department and agency, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Ex gratia payments

(in dollars)

Description and payee	Amount
Canadian Heritage	
Library and Archives of Canada	
Compensation for consultations with members of the Indigenous Advisory Circle	
Avataq Cultural Institute for	
Kokiapik R.....	2,250
Chippewas of the Thames for	
Deleary V.....	3,750
First Peoples Heritage for	
Herbert T.....	750
Perkins R.....	750
Gabriel Dumont Institute for	
Shmon K.....	3,000
Government of Nunavut for	
Burke T.....	3,750
Inuit Tapiriit Kanatami for	
Kora A.....	3,750
Inuvialuit Regional Corporation for	
Cournoyea M.....	1,500
Kotokak L.....	1,500
Nunatsiavut Government for	
Jurause B.....	750
Union of British Columbia Indian Chiefs for	
Adams M.....	3,750
Beaudoin A.....	3,750
Brewer R.....	1,500
Daigle P.....	3,000
Liberty G.....	750
MacLean A.....	750
Parenteau S.....	2,250
Perkins K.....	2,250
Thomas T.....	2,250
Compensation for loss of personal documents	
Dagg L.....	2,000
	<u>44,000</u>
Crown-Indigenous Relations and Northern Affairs	
Canadian High Arctic Research Station	
Honorarium	
Bobby N. Anavilok.....	500
Canute Krejunark.....	500
Joseph Haluksit.....	500
	<u>1,500</u>
Employment, Workforce Development and Disability Inclusion	
Department of Employment and Social Development	
Payments under \$100 (3).....	117
Finance	
Department of Finance	
Fiscal Stabilization program	
Province of Saskatchewan.....	18,584,030

Ex gratia payments—continued

(in dollars)

Description and payee	Amount
Global Affairs	
Payments subject to publication exemption	
Name withheld	54,700
Health	
Canadian Institutes of Health Research	
Honorarium to Indigenous Elders	
Price R P.....	350
Wilson M H.....	850
	1,200
Payments subject to publication exemption	
Name withheld	250,000
	251,200
Indigenous Services	
Payments subject to publication exemption	
Names withheld (15)	175,569
Innovation, Science and Economic Development	
National Research Council of Canada	
Compensation for return of laptop	
Sherrington J.....	100
Payments under \$100 (2).....	41
	141
Statistics Canada	
Honorarium to Indigenous Elders	
Fox C.....	250
McLeod E	250
	500
Payments subject to publication exemption	
Name withheld	15,400
	16,041
Justice	
Office of the Commissioner for Federal Judicial Affairs	
Compensation to replace lost documents	
Mandhane R	189
National Defence	
Department of National Defence	
Compensation for personal injuries	
Thomson R	44,337
Payments for guest travel costs for attending Ceremonial Portrait Unveiling of Veteran Philip Favel	
Favel N.....	1,845
Sapp N.....	1,628
	47,810
Payments subject to publication exemption	
Names withheld (23)	3,511,761
	3,559,571
Natural Resources	
Payments subject to publication exemption	
Names withheld (3)	2,250

Ex gratia payments—concluded

(in dollars)

Description and payee	Amount
Parliament	
Payments subject to publication exemption	
Names withheld (10)	554,667
Public Safety and Emergency Preparedness	
Department of Public Safety and Emergency Preparedness	
Funding to support major airports for additional policing services due to COVID-19 measures	
Calgary Airport Authority.....	70,299
Québec City Jean Lesage International Airport.....	1,224
Toronto Pearson International Airport	55,776
	127,299
Parole Board of Canada	
In memory of Orvis V	
Adamek C.....	200
In memory of Whalen V	
Arcand D	200
	400
Royal Canadian Mounted Police	
Compensation for damage to window	
Big Freight Systems Inc.....	650
Payment under \$100 (1)	34
	684
	128,383
Public Services and Procurement	
Payments subject to publication exemption	
Name withheld	197,500
Total.....	23,569,717

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
Crown-Indigenous Relations and Northern Affairs	
Department of Crown-Indigenous Relations and Northern Affairs	
Authority—Federal Court	
<i>T-436-15</i>	
Award for costs	
Beal C.....	1,000
Authority—Ontario Superior Court of Justice	
<i>CV-192059</i>	
Award for costs	
Nelligan O'Brien Payne LLP in trust for	
Fontaine LP.....	40,000
	41,000
Employment, Workforce Development and Disability Inclusion	
Department of Employment and Social Development	
Authority—Court of Queen's Bench of Alberta	
<i>24-2335040</i>	
Award for legal costs	
Frederick & Company Ltd. in trust for	
Arbon M.....	500
<i>24-2334974</i>	
Award for legal costs	
Frederick & Company Ltd. in trust for	
Arbon E.....	500
Authority—Federal Court	
<i>T-1535-19</i>	
Award for legal costs	
Pike K.....	750
<i>T-473-19</i>	
Award for legal costs	
Astolfi J.....	1,000
Authority—Ontario Superior Court of Justice	
<i>07-CV-335506</i>	
Award for legal costs	
Bakerlaw in trust for	
Simpson J.....	406,719
	409,469
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
Authority—Federal Court	
<i>T-430-18</i>	
Award for legal costs	
Namgis First Nation.....	69,275
<i>A-39-18</i>	
Award for legal costs	
Ratcliff & Company LLP in trust for	
Squamish Nation.....	23,217
	92,492

Court awards—continued

(in dollars)

Description and payee	Amount
Global Affairs	
Department of Foreign Affairs, Trade and Development	
<i>Authority—Court of Appeal of Paris</i>	
2229627	
Award for costs	
La Carpa, Ordre des avocats de Paris in trust for	
Cladera Juan J	34,251
Payments subject to publication exemption	
Name withheld	4,250,000
	<u>4,284,251</u>
Health	
Department of Health	
<i>Authority—Federal Court</i>	
T-1533-19	
Award for legal costs	
Hunter Litigation Chambers in trust for	
Kan Paul Lum and Grun Labs Inc	2,746
T-1837-19	
Award for legal costs	
Conroy & Company in trust for	
Silverio Manuel Dasilva.....	250
	<u>2,996</u>
Indigenous Services	
Department of Indigenous Services	
<i>Authority—Court of Queen's Bench of Alberta</i>	
1701 15186	
Award for petroleum royalty	
Bonavista Energy Corporation	2,607
<i>Authority—Court of Queen's Bench of Manitoba</i>	
CI-19-01-24661	
Award for class action administration costs	
CA2 Inc.	223,740
<i>Authority—Federal Court</i>	
T-1621-19	
Award for costs of complaint related to the <i>Canadian Human Rights Act</i>	
Conway Baxter Wilson LLP in trust for	
First Nations Child and Family Caring Society of Canada	4,982
T-1983-19	
Award for costs related to a financial audit and <i>First Nations Elections Act status</i>	
Orlagh O'Kelly in trust for	
Whittington V and Cheecham W.....	1,500
	<u>232,829</u>
Innovation, Science and Economic Development	
Payments subject to publication exemption	
Name withheld	10,000
Justice	
Department of Justice	
<i>Authority—Federal Court</i>	
T-1873-18	
Award for legal costs	
Engel Law Office in trust for	
Criminal Trial Lawyers' Association	3,200

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Superior Court of Québec	
250-17-001619-217	
Award for legal costs	
Dubé Dion, Avocats in trust for	
Jacob D	5,295
500-17-099119-177	
Award for legal costs	
Ménard, Martin Avocats in trust for	
Gladu N, Truchon J	13,680
500-17-114741-203	
Award for legal costs	
MedLégal Avocats in trust for	
Gauthier M	2,700
Authority—Supreme Court of Canada	
38478	
Award for legal costs	
Arvay Finlay LLP in trust for	
Canadian Coalition for Genetic Fairness	4,947
	29,822
Office of the Commissioner for Federal Judicial Affairs	
Authority—Federal Court	
T-429-00	
Award for pension benefits	
Corbett MC	62,370
	92,192
National Defence	
Department of National Defence	
Authority—Court Martial Appeal Court of Canada	
CMAC-598	
Award for legal costs	
Michel Drapeau Law Office in trust for	
Banting JC	10,000
National Revenue	
Canada Revenue Agency	
Authority—Court of Appeal for Ontario	
C67441	
Tax related award	
KPMG Law LLP in trust for	
Stonehouse Group Inc	8,019
Authority—Court of Appeal of Quebec	
500-09-027787-183	
Award for damages, interest and special indemnity	
imk LLP in trust for	
Ludmer and al	7,231,691
Authority—Court of the Queen's Bench of Alberta	
B201-008658	
Award for legal costs	
Hudson & Company Insolvency Trustees Inc	1,350
Authority—Federal Court	
T-1042-19	
Award for costs	
Mokrycke J	250

Court awards—continued

(in dollars)

Description and payee	Amount
<i>T-1568-18</i>	
Award for legal costs	
0837454 B.C. Ltd in trust for	
Accredit Mortgage Ltd	1,176
<i>T-1940-13</i>	
Award for legal costs	
Chaitons LLP in trust for	
Callidus Capital Corporation	2,600
<i>T-868-19</i>	
Award for costs	
Thorsteinssons LLP in trust for	
Harrison E	2,000
Authority—Ontario Superior Court of Justice	
<i>CV-18-609250</i>	
Tax related award	
Ford Motor Company of Canada, Ltd	135,477
Authority—Superior Court of Québec	
<i>200-17-025020-165</i>	
Tax related award	
Fontaine G	796
Authority—Tax Court of Canada	
<i>2019-2953(IT)I</i>	
Tax related award	
Barber M	500
<i>2015-2676(IT)G</i>	
Tax related award	
McMahon D	900
<i>2015-3512(IT)G, 2015-3513(IT)G</i>	
Tax related award	
Stevenson Hood Thornton Beaubier LLP in trust for	
Prairielane Holdings Ltd, Streifel Consulting Ltd	76,405
<i>2015-3859(IT)I</i>	
Tax related award	
Forster G	926
<i>2015-5214(GST)G</i>	
Tax related award	
Radnoff Law Offices in trust for	
Casolino J	10,000
<i>2016-1057(IT)G</i>	
Tax related award	
Tong J	5,005
<i>2016-1388(IT)I</i>	
Tax related award	
Alibhai H	400
<i>2016-1542(GST)G</i>	
Tax related award	
Dentons Canada LLP in trust for	
Zomaron Inc	31,531
<i>2016-1566(GST)G</i>	
Tax related award	
Cook Roberts LLP in trust for	
Swift T	7,527
<i>2016-1697(IT)G, 2016-1703(IT)G, 2016-1705(IT)G</i>	
Tax related award	
1218769 Ontario Inc, Duffy M, Duffy P	25,000
<i>2016-302(IT)G</i>	
Tax related award	
Osborne G. Barnwell in trust for	
Gill B	25,000
<i>2016-3232(GST)G</i>	
Tax related award	
1378055 Ontario Limited	4,000

Court awards—continued

(in dollars)

Description and payee	Amount
<i>2016-445(IT)G</i>	
Tax related award	
Torys LLP in trust for	
The Bank of Montreal	870,595
<i>2016-5317(IT)I</i>	
Tax related award	
Pinate C	131
<i>2016-968(IT)G</i>	
Tax related award	
Taxation Lawyers in trust for	
Rattai C	8,741
<i>2017-1117(IT)G</i>	
Tax related award	
Foroglou J	5,504
<i>2017-1128(IT)G</i>	
Tax related award	
Felensky Flynn LLP in trust for	
Pomeroy Acquireco Ltd	2,500
<i>2017-2714(IT)G</i>	
Tax related award	
Scullion Law in trust for	
Andre Lamy Medicine Professional Corporation	4,359
<i>2017-2995(IT)G, 2017-2997(GST)G</i>	
Tax related award	
Remedios & Company in trust for	
White T	5,296
<i>2017-3153(IT)G</i>	
Tax related award	
Bihola N	350
<i>2017-3282(IT)G</i>	
Tax related award	
William L. Petluck Professional Corporation	9,661
<i>2017-3789(IT)G</i>	
Tax related award	
Léonce E. Roy in trust for	
Estate Goulet M	3,668
<i>2017-4366(IT)G</i>	
Tax related award	
Radnoff Law Offices in trust for	
Gosai J	5,332
<i>2017-940(IT)G</i>	
Tax related award	
Bennett Jones LLP in trust for	
1192896 Alberta Ltd	6,000
<i>2018-2091(IT)I</i>	
Tax related award	
Gardner J	1,000
<i>2018-3204(IT)I</i>	
Tax related award	
Wachal J	300
<i>2018-3932(IT)I</i>	
Tax related award	
Quirk B	313
<i>2018-4126(IT)G</i>	
Tax related award	
Rosen Kirshen Tax Law in trust for	
Emanuel N	125
<i>2019-2169(IT)I</i>	
Tax related award	
Leger R	185
<i>2019-2401(IT)I</i>	
Tax related award	
Janman W	300
<i>2019-2402(IT)I</i>	
Tax related award	
Janman B	300

Court awards—continued

(in dollars)

Description and payee	Amount
<i>2019-3566(IT)I</i>	
Tax related award	
Robitaille S.....	222
<i>2019-3659(GST)I</i>	
Tax related award	
Kuyena M.....	1,949
<i>2019-3682(IT)I</i>	
Tax related award	
Jungen E.....	700
<i>2019-3716(IT)I</i>	
Tax related award	
McEwen Buttery Ltd	405
<i>2019-949(GST)I</i>	
Tax related award	
Luxury Home Landscape Construction Inc.....	750
	8,499,239
Payments subject to publication exemption	
Names withheld (8)	3,127,334
	11,626,573
Privy Council	
Office of the Commissioner of Official Languages	
Authority—Federal Court	
<i>T-1023-19</i>	
Award for legal costs	
Fasken Martineau Dumoulin LLP in trust for	
St. John's International Airport.....	3,000
Public Safety and Emergency Preparedness	
Department of Public Safety and Emergency Preparedness	
Authority—Federal Court	
<i>T-1470-19</i>	
Award for legal costs	
Yavar Hameed in trust for	
Scheiring R	1,750
Canada Border Services Agency	
Authority—Federal Court	
<i>IMM-5454-18</i>	
Award for legal costs	
Bertrand, Deslauriers Avocats Inc in trust for	
Khaniche S.....	500
<i>T-1911-12</i>	
Award for legal costs	
Lorne Waldman Professional Corporation in trust for	
Tursunbayev R	5,000
<i>T-386-18</i>	
Award for legal costs	
Green and Spiegel LLP in trust for	
Wachsberg C.....	3,368
Authority—Federal Court of Appeal	
<i>A-407-18</i>	
Award for legal costs	
Fasken Martineau DuMoulin LLP in trust for	
Honey Fashions Ltd	10,000
<i>A-79-19</i>	
Award for legal costs and disbursements	
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for	
Wilkinson M et al.....	16,783
	35,651

Court awards—continued

(in dollars)

Description and payee	Amount
Royal Canadian Mounted Police	
Authority—Court of Appeal of Quebec	
500-09-027300-185	
Award for damages and legal costs	
Roy Bastien Avocats inc in trust for	
Manoukian N, Saryboyajian M, Manoukian A, Manoukian B, Manoukian C, Manoukian C	1,250,278
Authority—Federal Court	
T-692-20	
Award for legal costs	
Nelligan O'Brien Payne in trust for	
Laporte D	2,100
Authority—Federal Court of Appeal	
A-42-19	
Award for legal costs	
Bélanger Longtin in trust for	
Ménard A	8,462
Authority—Provincial Court of Alberta	
190946707P1	
Award for the return of personal property	
Gervais J	1,358
Authority—Supreme Court of British Columbia	
S17231	
Award for damages	
Ian Lawson Barrister & Solicitor in trust for	
Joseph I	80,529
Authority—Supreme Court of Canada	
38505	
Award for legal costs	
Champ & Associates in trust for	
Fraser J, Pilgrim A, Fox C	38,000
	1,380,727
Payments subject to publication exemption	
Names withheld (15)	22,253,082
	23,671,210
Public Services and Procurement	
Department of Public Works and Government Services	
Authority—Canadian International Trade Tribunal	
PR-2019-060	
Award for legal costs	
Valley Associates Global Security Corporation	2,750
Authority—Court of Queen's Bench of New Brunswick	
NC/115/2016	
Award for expert consultation costs	
Boyne Clarke in trust for	
Pomerleau Inc.	2,500
Authority—Supreme Court of Nova Scotia	
496014	
Award for legal costs	
McInnes Cooper in trust for	
Capital Demolition & Environmental Services II Inc.	968
496017	
Award for legal costs	
McInnes Cooper in trust for	
Capital Demolition & Environmental Services II Inc.	968
	7,186
Payments subject to publication exemption	
Names withheld (2)	890,255
	897,441

Court awards—concluded

(in dollars)

Description and payee	Amount
Transport	
Department of Transport	
<i>Authority—Federal Court</i>	
<i>T-1138-18</i>	
Award for legal costs	
Lévesque Labadie Avocats Inc in trust for	
Houle G.....	3,500
<i>Authority—Superior Court of Québec</i>	
<i>650-17-000812-152</i>	
Award for legal costs	
Pomerleau Inc.....	524
	4,024
Veterans Affairs	
Department of Veterans Affairs	
<i>Authority—Federal Court</i>	
<i>T-1689-19</i>	
Award for legal costs	
Borden Ladner Gervais LLP in trust for	
Jolicœur S.....	1,162
Total.....	41,378,639

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Section 9

Public Accounts of Canada

2020–2021

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 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	–	–	–	–	–
	–	–	–	4,906	–
2011 Excess Moisture and Flooding Package for Alberta, Saskatchewan, Manitoba and Quebec	–	–	–	–	–
	–	–	–	–	52
2012 Canada–Ontario Forage and Livestock Transportation Assistance Initiative	–	–	–	–	–
	–	–	–	–	–
2012 Canada–Quebec Drought Livestock and Forage Transportation Assistance Initiative	–	–	–	–	–
	–	–	–	–	113
2013 Canada–Nova Scotia Strawberry Assistance Initiative	–	–	–	–	–
	–	–	750	–	–
2014 Canada–British Columbia Avian Influenza Assistance Initiative	–	–	–	–	–
	–	–	–	–	–
2014 Canada–Manitoba Forage Shortfall and Transportation Assistance Initiative	–	–	–	–	–
	–	–	–	–	–
2016 Canada–Alberta Bovine Tuberculosis Assistance Initiative	–	–	–	–	–
	–	–	–	–	–
2016 Canada–Nova Scotia Fire Blight Outbreak Initiative	–	–	–	–	–
	–	–	783	–	–
2016 Canada–Nova Scotia Maple Syrup Initiative	–	–	–	–	–
	–	–	590	–	–
2016 Canada–Saskatchewan Bovine Tuberculosis Assistance Initiative	–	–	–	–	–
	–	–	–	–	–
2017 Canada–British Columbia Wildfires Recovery Initiative	–	–	–	–	–
	–	–	–	–	–
2017 Canada–Quebec Agricultural Producers assistance with the extraordinary cost incurred by hailstorms initiative	–	–	–	–	–
	–	–	–	–	6,487
2018 British Columbia Bovine Tuberculosis 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
-	-	-	-	-	-	-	-	-	-
-	-	-	(5)	-	(5)	-	-	-	(5)
-	-	-	8,211	-	8,211	-	-	-	8,211
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	783	-	-	-	783
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	590	-	-	-	590
-	-	-	-	-	-	-	-	-	-
-	-	63	-	-	63	-	-	-	63
-	-	-	-	(587)	(587)	-	-	-	(587)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	5,782	5,782	-	-	-	5,782
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	6,487	-	-	-	6,487
-	-	-	-	51	51	-	-	-	51
-	-	-	-	225	225	-	-	-	225
-	-	-	-	276	276	-	-	-	276

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Island	Nova Scotia	New Brunswick	Quebec
2018 Canada–British Columbia Wildfires Recovery Initiative	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
Agricultural Disaster Relief program.....	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	150	–
AgriInsurance—Contributions.....	171	13,533	1,821	1,843	34,933
–	117	14,248	1,370	2,115	31,928
–	5,190	169,683	29,814	79,729	922,359
AgriInvest Kickstart program—Contributions.....	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	92,514
AgriInvest program—Contributions	–	–	–	–	26,338
–	–	–	–	–	18,386
–	–	–	–	–	302,159
AgriInvest program—Grants	50	1,125	639	932	–
–	46	1,240	726	914	–
–	1,235	24,367	15,339	17,743	16,812
AgriRisk Initiatives—Administration Capacity Building Activities	–	–	–	–	32
–	–	–	–	–	–
–	–	45	93	38	2,914
AgriStability—Contributions	–	265	–	–	11,071
–	–	2,266	–	–	(5,269)
–	1,653	83,420	25,870	63,263	1,056,960
AgriStability—Grants	1,000	–	2,241	4,600	–
–	1,964	–	(2,545)	1,286	–
–	9,311	–	75,882	43,387	–
British Columbia Cariboo Flooding Initiative.....	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
Canadian Agricultural Partnership—Cost Shared Programs	3,932	3,788	3,945	3,989	30,162
–	3,616	3,988	4,126	3,559	30,185
–	10,826	11,006	11,829	10,649	83,149
Cattle Set-Aside Program	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
Farm Income Program (FIP) Direct Payments—Grants.....	–	–	–	–	–
–	–	–	–	–	–
–	102	1,069	902	813	–
Hog Recovery Program	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
Mandatory Isolation Support for Temporary Foreign Workers Program.....	–	1,183	–	–	–
–	–	–	–	–	–
–	–	1,183	–	–	–
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
Prince Edward Island Fall Harvest Recovery Initiative.....	–	–	–	–	–
–	–	9,199	–	–	–
–	–	9,199	–	–	–
Transitional Industry Support program (TISP) Cattle Payments—Grants.....	–	–	–	–	–
–	–	–	–	–	–
–	387	4,509	3,991	3,675	4,000
Total ministry	5,153	19,894	8,646	11,364	102,536
–	5,743	30,941	3,677	7,874	75,230
–	39,449	319,496	178,847	229,979	3,005,523
Canadian Heritage					
Department of Canadian Heritage					
Canada Arts Presentation Fund.....	150	–	–	–	–
–	120	–	–	–	–
–	1,909	–	–	–	–
Official Languages in Education and Services.....	4,547	6,500	13,613	29,384	73,375
–	4,291	6,137	10,628	27,644	65,804
–	156,566	128,688	339,022	1,047,953	3,491,664
Sport Support Program	3,136	2,978	4,169	3,567	7,401
–	369	331	399	375	772
–	7,675	6,835	9,266	8,224	18,142
Total ministry	7,833	9,478	17,782	32,951	80,776
–	4,780	6,468	11,027	28,019	66,576
–	166,150	135,523	348,288	1,056,177	3,509,806

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	894	894	–	–	–	894
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	150	–	–	–	150
64,086	83,626	223,325	204,170	18,405	645,913	–	–	–	645,913
63,412	87,123	244,948	202,068	19,343	666,672	–	–	–	666,672
1,598,115	1,980,353	5,290,113	4,291,999	387,418	14,754,773	–	–	–	14,754,773
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	92,514	–	–	–	92,514
–	–	–	–	–	26,338	–	–	–	26,338
–	–	–	–	–	18,386	–	–	–	18,386
–	–	–	–	–	302,159	–	–	–	302,159
25,437	18,095	47,022	31,972	3,820	129,092	–	–	1	129,093
24,415	19,461	48,912	39,455	4,124	139,293	–	–	2	139,295
446,277	313,550	781,951	575,650	71,845	2,264,769	–	2	21	2,264,792
122	300	520	1,068	143	2,185	–	–	–	2,185
–	307	494	2,140	125	3,066	–	–	–	3,066
122	3,536	5,104	9,502	1,150	22,504	–	–	–	22,504
49,677	–	56,951	46,076	25,900	189,940	–	–	–	189,940
21,598	–	59,975	72,812	10,089	161,471	–	–	–	161,471
1,304,822	587,386	1,955,801	1,624,341	343,920	7,047,436	–	–	124	7,047,560
–	18,081	(51)	–	(6)	25,865	–	–	6	25,871
–	32,826	(151)	–	(21)	33,359	–	–	2	33,361
–	456,195	(29,133)	–	(2,153)	553,489	–	–	54	553,543
–	–	–	–	257	257	–	–	–	257
–	–	–	–	–	–	–	–	–	–
–	–	–	–	257	257	–	–	–	257
49,033	21,742	39,941	40,302	11,135	207,969	643	423	779	209,814
44,745	18,541	39,940	41,905	14,463	205,068	526	–	738	206,332
131,533	54,257	119,822	115,479	35,497	584,047	1,588	1,118	2,234	588,987
1,966	840	3,820	14,138	–	20,764	–	–	–	20,764
–	–	–	–	–	–	–	–	–	–
1,966	840	3,820	14,138	–	20,764	–	–	–	20,764
–	–	–	–	–	–	–	–	–	–
22,600	14,354	25,801	64,003	5,020	134,664	–	–	7	134,671
784	–	–	–	–	784	–	–	–	784
–	–	–	–	–	–	–	–	–	–
784	–	–	–	–	784	–	–	–	784
–	–	–	–	–	1,183	–	–	–	1,183
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	1,183	–	–	–	1,183
–	–	–	–	–	–	–	–	–	–
248,516	38,604	45,996	190,826	62,001	1,148,337	340	–	416	1,149,093
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	9,199	–	–	–	9,199
–	–	–	–	–	9,199	–	–	–	9,199
–	–	–	–	–	–	–	–	–	–
95,682	56,246	97,388	248,182	22,849	536,909	–	–	10	536,919
191,105	142,684	371,528	337,726	59,118	1,249,754	643	423	786	1,251,606
154,170	158,258	394,118	358,375	48,348	1,236,734	526	–	742	1,238,002
3,850,639	3,582,037	8,438,085	7,166,045	937,461	27,747,561	1,928	1,120	2,866	27,753,475
–	–	–	–	–	150	–	–	–	150
–	–	–	–	–	120	–	–	–	120
–	–	–	–	–	1,909	–	–	–	1,909
114,435	17,022	10,910	18,890	24,475	313,151	3,654	2,696	2,585	322,086
90,515	16,213	9,468	15,891	18,643	265,234	3,298	1,513	8,585	278,630
3,531,172	491,746	330,905	519,489	557,765	10,594,970	73,784	37,416	63,920	10,770,090
9,380	4,720	4,459	6,314	6,257	52,381	2,215	1,427	2,558	58,581
1,071	461	452	585	625	5,440	353	344	342	6,479
23,438	9,935	9,807	13,659	14,100	121,081	7,127	5,356	6,982	140,546 ^(a)
123,815	21,742	15,369	25,204	30,732	365,682	5,869	4,123	5,143	380,817
91,586	16,674	9,920	16,476	19,268	270,794	3,651	1,857	8,927	285,229
3,554,610	501,681	340,712	533,148	571,865	10,717,960	80,911	42,772	70,902	10,912,545

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Island	Nova Scotia	New Brunswick	Quebec
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing	—	—	—	—	28,679
	—	—	—	—	27,517
	—	—	—	—	333,495
Annual report funding	—	—	—	—	—
	—	—	—	—	—
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)	—	—	—	—	—
	—	—	—	—	—
Cost sharing of Charter flight to Deline	—	—	—	—	—
	—	—	—	—	—
Northern Flood Agreement	—	—	—	—	—
	—	—	—	—	—
Tripartite Treaty Negotiations	—	—	—	—	—
	—	—	—	—	—
Wet'suwet'en Facilitator	—	—	—	—	—
	—	—	—	—	—
Total ministry	—	—	—	—	28,679
	—	—	—	—	27,517
	—	—	—	—	333,495
Employment, Workforce Development and Disability Inclusion					
Department of Employment and Social Development					
Early Learning and Child Care	7,129	3,568	11,621	9,677	86,233
	7,180	3,559	11,648	8,020	86,275
	25,572	14,218	46,650	37,193	346,485
Interprovincial Computerized Examination Management System	19	19	19	19	19
	15	15	15	15	15
	1,337	1,337	1,337	1,337	1,337
Labour Market Development Agreements	150,355	29,755	101,182	111,497	706,504
	147,711	30,075	99,554	108,881	796,725
	1,689,723	357,883	1,148,945	1,241,319	8,236,909
Workforce Development Agreements	31,560	10,278	60,588	41,266	510,004
	13,049	3,917	23,787	18,787	275,770
	59,372	18,521	109,722	80,101	785,774
Total ministry	189,063	43,620	173,410	162,459	1,302,760
	167,955	37,566	135,004	135,703	1,158,785
	1,776,004	391,959	1,306,654	1,359,950	9,370,505
Environment and Climate Change					
Department of the Environment					
Canada Agreement Concerning the Monitoring of Water Quality St-Lawrence Basin—Atlantic	—	—	—	—	—
	—	—	—	—	52
	—	—	—	—	246
Canada Agreement with Provinces and Territories Concerning the Monitoring of Water Quality	125	232	—	32	135
	64	232	—	29	160
	430	1,561	—	205	1,348

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	–	–	–	–	28,679	–	–	–	28,679
–	–	–	–	–	27,517	–	–	–	27,517
–	–	–	–	–	333,495	–	–	–	333,495
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	61	–	–	61 ^(f)
–	–	–	–	–	–	–	–	–	–
174	–	–	–	–	174	–	–	–	174
–	–	–	–	–	–	–	70	–	70
–	–	–	–	–	–	–	86	–	86 ^(a)
–	–	–	–	–	–	191	893	–	1,084 ^(a)
–	–	–	–	300	300	–	–	–	300
–	–	–	–	254	254	–	–	–	254 ^(a)
–	–	–	–	7,524	7,524	–	–	–	7,524 ^(a)
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	6	–	–	6 ^(f)
–	–	–	–	–	–	–	–	–	–
–	123,224	–	–	–	123,224	–	–	–	123,224 ^(f)
–	–	–	–	1,829	1,829	–	–	–	1,829
–	–	–	–	1,829	1,829	–	–	–	1,829
–	–	–	–	175,726	175,726	–	–	–	175,726
–	–	–	–	–	–	–	–	–	–
–	–	–	–	31	31	–	–	–	31
–	–	–	–	31	31	–	–	–	31 ^(f)
–	–	–	–	2,129	30,808	–	70	–	30,878
–	–	–	–	2,114	29,631	–	86	–	29,717
174	123,224	–	–	183,281	640,174	258	893	–	641,325
146,741	15,549	13,579	45,439	52,569	392,105	2,444	2,387	2,413	399,349
146,679	15,602	13,665	45,417	51,523	389,568	1,961	1,364	2,406	395,299
586,196	62,395	54,799	181,878	207,417	1,562,803	9,306	8,524	9,618	1,590,251
19	19	19	19	19	190	19	19	19	247
15	15	15	15	15	150	15	15	15	195 ^(a)
1,337	1,337	1,337	1,337	1,337	13,370	1,337	1,337	1,337	17,381
741,362	61,705	54,371	192,380	329,255	2,478,366	4,766	3,954	4,669	2,491,755
723,262	57,758	51,092	174,227	323,791	2,513,076	4,699	4,049	4,454	2,526,278
8,259,801	655,499	562,135	1,705,958	3,766,147	27,624,319	55,058	39,313	48,744	27,767,434
969,701	80,457	70,550	292,066	336,542	2,403,012	5,763	5,763	5,763	2,420,301
330,971	31,868	28,862	100,159	117,300	944,470	2,992	3,041	2,992	953,495
1,624,585	144,094	129,677	490,688	570,673	4,013,207	12,685	12,315	12,768	4,050,975
1,857,823	157,730	138,519	529,904	718,385	5,273,673	12,992	12,123	12,864	5,311,652
1,200,927	105,243	93,634	319,818	492,629	3,847,264	9,667	8,469	9,867	3,875,267
10,471,919	863,325	747,948	2,379,861	4,545,574	33,213,699	78,386	61,489	72,467	33,426,041
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	52	–	–	–	52
–	–	–	–	–	246	–	–	–	246
–	–	–	–	–	524	37	–	–	561
–	–	–	–	–	485	61	–	–	546
–	–	–	–	–	3,544	317	–	–	3,861

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Island	Nova Scotia	New Brunswick	Quebec
Canada–Quebec Climate Network Expansion Agreement	–	–	–	–	241
	–	–	–	–	239
	–	–	–	–	10,124
Canada–Quebec St-Lawrence Action Plan	–	–	–	–	3,490
	–	–	–	–	4,337
	–	–	–	–	58,938
Canada–Wide National Air Pollution Surveillance Program	135	224	232	187	1,742
	136	226	233	188	1,754
	1,070	1,783	1,842	1,486	13,846
Ottawa River Regulation	–	–	–	–	123
	–	–	–	–	116
	–	–	–	–	3,052
Pulp and Paper	–	–	–	–	50
	–	–	–	–	50
	–	–	–	–	3,822
SARA— <i>Species at Risk Act</i>	–	–	–	–	250
	–	–	–	–	339
	–	–	–	–	4,819
Water Quantity Survey Agreement	494	73	233	318	1,016
	532	91	288	485	997
	9,064	942	3,340	6,105	31,647
Impact Assessment Agency of Canada					
James Bay and Northern Quebec Agreement	–	–	–	–	296
	–	–	–	–	246
	–	–	–	–	5,004
Total ministry	754	529	465	537	7,343
	732	549	521	702	8,290
	10,564	4,286	5,182	7,796	132,846
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Atlantic Fisheries Fund (AFF)	13,591	5,095	19,290	6,894	–
	11,899	4,003	7,423	6,045	–
	30,570	10,860	29,845	19,712	–
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	–	–	–	–	704
	–	–	–	–	379
	–	–	–	–	3,257
Canada–Quebec Agreement on the St-Lawrence	–	–	–	–	1,669
	–	–	–	–	2,926
	–	–	–	–	12,166
Carnation Creek Fish-Forestry Interaction Project	–	–	–	–	–
	–	–	–	–	–
Cumulative Impact Monitoring Program	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Economic Impacts of Oceans Sector in Pacific Canada	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
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	–	79	–	–	98
	–	99	–	–	125
	–	317	–	–	357
Lake Winnipeg Basin Fish Movement Study	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	–	–	–	–	241	–	–	–	241
–	–	–	–	–	239	–	–	–	239
–	–	–	–	–	10,124	–	–	–	10,124
–	–	–	–	–	3,490	–	–	–	3,490
–	–	–	–	–	4,337	–	–	–	4,337
–	–	–	–	–	58,938	–	–	–	58,938
2,647	284	254	725	980	7,410	40	13	13	7,476
2,665	286	256	730	986	7,460	41	14	14	7,529
21,037	2,258	2,021	5,764	7,785	58,892	321	107	107	59,427
123	–	–	–	–	246	–	–	–	246
116	–	–	–	–	232	–	–	–	232
3,052	–	–	–	–	6,104	–	–	–	6,104
–	–	–	–	–	50	–	–	–	50
–	–	–	–	–	50	–	–	–	50
–	–	–	–	273	4,095	–	–	–	4,095
–	–	–	–	–	250	–	–	–	250
–	–	–	–	–	339	–	–	–	339
–	–	–	–	502	5,321	35	–	–	5,356
2,557	1,810	1,921	2,636	3,872	14,930	754	–	1,454	17,138
2,721	1,586	1,849	2,056	3,071	13,676	886	–	661	15,223
55,052	21,684	26,377	38,623	24,062	216,896	10,867	–	4,390	232,153
–	–	–	–	–	296	–	–	–	296
–	–	–	–	–	246	–	–	–	246
–	–	–	–	–	5,004	–	–	–	5,004
5,327	2,094	2,175	3,361	4,852	27,437	831	13	1,467	29,748
5,502	1,872	2,105	2,786	4,057	27,116	988	14	675	28,793
79,141	23,942	28,398	44,387	32,622	369,164	11,540	107	4,497	385,308
–	–	–	–	38	44,908	6	–	–	44,914
–	–	–	–	44	29,414	1	–	–	29,415
–	–	–	–	82	91,069	8	–	–	91,077
–	–	–	–	103	103	–	–	–	103
–	–	–	–	–	–	–	–	–	–
–	–	–	–	103	103	–	–	–	103
–	–	–	–	13,902	13,902	–	–	–	13,902
–	–	–	–	7,670	7,670	–	–	–	7,670
–	–	–	–	21,572	21,572	–	–	–	21,572
–	–	–	–	–	704	–	–	–	704
–	–	–	–	–	379	–	–	–	379
–	–	–	–	–	3,257	–	–	–	3,257
–	–	–	–	–	1,669	–	–	–	1,669
–	–	–	–	–	2,926	–	–	–	2,926
–	–	–	–	–	12,166	–	–	–	12,166
–	–	–	–	85	85	–	–	–	85
–	–	–	–	72	72	–	–	–	72
–	–	–	–	157	157	–	–	–	157
–	–	–	–	–	–	393	–	–	393
–	–	–	–	–	–	384	–	–	384
–	–	–	–	–	–	1,866	–	–	1,866
–	–	–	–	4	4	–	–	–	4
–	–	–	–	52	52	–	–	–	52
–	–	–	–	55	55	–	–	–	55 ^(f)
–	–	–	–	–	–	–	–	105	105
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	105	105
–	–	–	–	145	145	–	–	–	145
–	–	–	–	161	161	–	–	–	161
–	–	–	–	628	628	–	–	–	628
3,953	–	–	–	106	4,236	–	–	–	4,236
6,072	–	–	–	114	6,410	–	–	–	6,410 ^(a)
15,479	–	–	–	442	16,595	–	–	–	16,595 ^(a)
–	–	–	–	–	–	–	–	–	–
–	18	–	–	–	18	–	–	–	18 ^(a)
–	35	–	–	–	35	–	–	–	35 ^{(a) (f)}

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Island	Nova Scotia	New Brunswick	Quebec
Lake Winnipeg Small Fish Survey	—	—	—	—	—
Mount Polley Integrated Investigation Task Force—Disclosure Data Management	—	—	—	—	—
Nanaimo River CABIN Sampling Project	—	—	—	—	—
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	—	—	—
Respecting Priority Species at Risk (2019–2020)	—	155	—	—	—
Respecting Priority Species at Risk (2019–2020) (#2).....	—	3,497	—	—	—
Respecting Priority Species at Risk (2019–2020) (#2).....	—	—	—	—	—
Respecting Priority Species at Risk (2020–2021) (#1).....	—	—	—	—	—
Species at Risk	—	—	—	—	—
Statistical Management of Commercial Fisheries in Quebec	—	—	—	—	42
Survey of Recreational Fishing in Canada	—	—	—	—	43
Vessel support for baseline surveys of biota in Canadian Arctic ports and near Nunavut communities	—	—	—	—	1,083
Total ministry	13,591	5,329	19,290	6,894	2,513
	11,899	4,257	7,423	6,045	3,473
	30,570	14,674	29,845	19,712	16,863
Health					
Department of Health					
Canada–Quebec Agreement on the St-Lawrence	—	—	—	—	—
Public Health Agency of Canada					
Canada–Quebec Agreement on the St-Lawrence	—	—	—	—	27
Safe Voluntary Isolation Sites Program	—	—	—	—	126
Total ministry	—	—	—	—	153
Indigenous Services					
Department of Indigenous Services					
Auditing procedures to the final claims under the <i>Memorandum of Agreement Respecting Welfare Programs for Indians</i>	—	—	—	—	—

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	5	–	–	–	5	–	–	–	5
–	18	–	–	–	18	–	–	–	18 ^(a)
–	40	–	–	–	40	–	–	–	40 ^{(a) (f)}
–	–	–	–	30	30	–	–	–	30
–	–	–	–	–	–	–	–	–	–
–	–	–	–	30	30	–	–	–	30 ^(f)
–	–	–	–	8	8	–	–	–	8
–	–	–	–	–	–	–	–	–	–
–	–	–	–	8	8	–	–	–	8 ^(f)
–	–	–	–	25	25	–	–	–	25
–	–	–	–	25	25	–	–	–	25
–	–	–	–	125	125	–	–	–	125
–	–	–	–	2	2	–	–	–	2
–	–	–	–	2	2	–	–	–	2
–	–	–	–	15	15	–	–	–	15
–	–	–	–	–	155	–	–	–	155
–	–	–	–	–	155	–	–	–	155
–	–	–	–	–	3,497	–	–	–	3,497
–	–	–	–	–	–	–	–	–	–
–	–	–	–	200	200	–	–	–	200
–	–	–	–	200	200	–	–	–	200 ^(f)
–	–	–	–	–	–	–	–	–	–
–	–	–	–	175	175	–	–	–	175
–	–	–	–	175	175	–	–	–	175 ^(f)
–	–	–	–	366	366	–	–	–	366
–	–	–	–	–	–	–	–	–	–
–	–	–	–	366	366	–	–	–	366
74	–	–	–	–	74	–	–	–	74
96	–	–	–	–	96	–	–	–	96 ^(a)
265	–	–	–	–	265	–	–	–	265 ^(a)
–	–	–	–	–	42	–	–	–	42
–	–	–	–	–	43	–	–	–	43
–	–	–	–	–	1,083	–	–	–	1,083
–	–	–	–	–	–	–	–	–	–
278	–	–	–	–	278	–	–	–	278
–	–	–	–	–	–	–	312	–	312
–	–	–	–	–	–	–	127	–	127
–	–	–	–	–	–	–	439	–	439
4,027	5	–	–	14,814	66,463	399	312	105	67,279
6,168	36	–	–	8,515	47,816	385	127	–	48,328
16,022	75	–	–	23,958	151,719	1,874	439	105	154,137
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	27	–	–	–	27
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	– ^(a)
–	–	–	–	–	126	–	–	–	126
8,033	–	4,791	–	–	12,824	–	–	–	12,824
–	–	–	–	–	–	–	–	–	–
8,033	–	4,791	–	–	12,824	–	–	–	12,824
8,033	–	4,791	–	–	12,824	–	–	–	12,824
–	–	–	–	–	–	–	–	–	–
8,033	–	4,791	–	–	12,977	–	–	–	12,977
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
236	–	–	–	–	236	–	–	–	236

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Island	Nova Scotia	New Brunswick	Quebec
Cree Trappers association.....	—	—	—	—	—
	—	—	—	—	82
Emergency Management Assistance	—	—	—	—	3,427
	—	—	—	—	—
Forest Protection	—	—	—	—	1,068
	—	—	—	—	1,015
Northern Flood Agreement.....	—	—	—	—	3,753
	—	—	—	—	—
Porcupine Caribou Management Board	—	—	—	—	—
	—	—	—	—	—
Roads on Reserves	—	—	—	—	—
	—	—	—	—	—
Social Services	—	—	—	—	—
	—	—	—	—	—
Total ministry.....	—	—	—	—	1,068
	—	—	—	—	1,097
	—	—	—	—	7,180
Infrastructure and Communities					
Office of Infrastructure of Canada					
Border Infrastructure Fund	—	—	—	—	—
	—	—	—	—	—
Building Canada Fund—Communities Component.....	—	—	—	30,000	133,876
	—	—	—	—	5,391
	—	—	—	—	40,542
Building Canada Fund—Major Infrastructure Component	54,283	21,930	36,951	32,415	313,100
	—	—	44	—	55,303
	—	—	441	—	118,492
Canada Strategic Infrastructure Fund.....	71,383	13,250	186,683	15,990	1,195,072
	—	—	—	—	—
	1,042	—	—	—	—
Clean Water and Wastewater Fund.....	104,550	30,006	105,500	378,600	895,232
	1,716	4,045	2,263	9,055	98,826
	8,378	12,459	6,817	7,681	76,421
Disaster Mitigation and Adaptation Fund	66,250	41,527	82,675	76,203	264,645
	—	—	—	664	—
	—	—	—	664	—
Green Infrastructure Fund	—	157	—	—	12,260
	—	—	—	—	—
Inuvik to Tuktoyaktuk Highway Program	—	64,653	—	—	36,614
	—	—	—	—	—
Investing in Canada Infrastructure Program	22,107	37,480	25,723	6,314	125,846
	7,092	11,613	13,973	10,738	6,684
	29,199	49,093	39,695	18,552	132,530
New Building Canada Fund—National Infrastructure Component	—	—	—	25,276	61,920
	—	—	—	1,363	21,416
	—	—	—	29,359	103,393
New Building Canada Fund—Provincial–Territorial Infrastructure Component— National and Regional Projects	55,198	22,079	42,488	33,532	146,501
	63,033	23,526	34,073	36,535	32,713
	231,606	95,429	168,107	157,348	179,214
New Building Canada Fund—Provincial–Territorial Infrastructure—Small Communities Fund.....	3,785	1,236	8,725	2,779	48,616
	9,323	61	12,726	4,963	21,488
	27,374	4,029	31,773	34,558	81,445
Provincial–Territorial Infrastructure Base Funding Program	—	—	—	—	—
	—	—	—	—	—
	175,000	175,000	175,000	175,000	175,000

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	82	–	–	–	82 (a)
–	–	–	–	–	3,427	–	–	–	3,427 (a)
–	–	–	–	–	–	83	–	–	83
–	–	–	–	–	–	81	–	–	81 (a)
–	–	–	–	–	–	257	–	–	257 (a)
–	5,034	1,677	–	–	7,779	–	–	–	7,779
–	5,066	1,983	–	–	8,064	–	–	–	8,064
–	20,173	7,086	–	–	31,012	–	–	–	31,012
–	16	–	–	–	16	–	–	–	16
–	15	–	–	–	15	–	–	–	15
–	31	–	–	–	31	–	–	–	31
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	55	55
7,000	4,524	–	–	–	11,524	–	–	–	11,524
7,230	4,300	–	–	–	11,530	–	–	–	11,530
26,216	19,803	–	–	–	46,019	–	–	–	46,019
319,333	–	–	–	–	319,333	–	–	–	319,333
302,502	–	–	–	–	302,502	–	–	–	302,502
1,006,704	–	–	3,071	–	1,009,775	–	–	373	1,010,148
326,333	9,574	1,677	–	–	338,652	83	–	–	338,735
309,732	9,381	1,983	–	–	322,193	81	–	–	322,274
1,033,156	40,007	7,086	3,071	–	1,090,500	257	–	428	1,091,185
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
291,895	–	5,000	–	88,000	548,771	–	–	–	548,771
–	–	–	–	–	5,391	–	–	–	5,391
–	–	–	–	–	40,542	–	–	–	40,542 (a)
337,419	40,771	97,653	87,544	127,061	1,149,127	–	–	–	1,149,127 (a)
118,165	1,217	–	1,349	5,194	181,272	–	–	–	181,272
62,558	6,345	–	3,364	8,642	199,842	–	–	–	199,842 (a)
2,166,860	66,816	115,626	527,908	560,112	4,919,700	–	–	–	4,919,700 (a)
–	–	–	–	–	–	–	189	–	189
6,150	2,633	–	–	–	9,825	–	–	–	9,825
1,049,973	363,787	92,700	300,000	735,000	4,055,348	65,000	40,000	39,936	4,200,284
68,258	2,521	6,701	20,949	6,229	220,563	6,262	13,703	2,332	242,860
73,399	22,454	6,315	58,407	74,820	347,151	9,524	10,678	15,251	382,604 (a)
494,848	84,440	87,129	179,467	191,572	1,568,756	44,120	36,871	45,831	1,695,578 (a)
8,955	–	12	–	928	10,559	–	–	–	10,559
6	–	–	–	706	712	–	–	–	712
8,961	–	12	–	1,635	11,272	–	–	–	11,272
19,334	–	–	–	1,715	33,466	–	–	–	33,466
29,930	1,204	–	–	25,153	56,287	–	–	–	56,287
187,180	9,900	–	–	175,000	473,347	–	–	71,000	544,347
–	–	–	–	–	–	5,000	–	–	5,000
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	199,000	–	–	199,000
64,660	12,111	44,714	50,831	191,049	580,835	10,156	5,215	54,625	650,831
1,547	2,952	7,208	2,530	62,100	126,437	4,960	1,573	6,049	139,019 (a)
66,207	15,063	51,922	59,790	258,851	720,902	15,945	6,788	60,675	804,310
–	–	–	60,452	70,346	217,994	–	–	–	217,994
–	–	–	83,644	21,463	127,886	–	–	–	127,886
–	–	–	301,472	94,457	528,681	–	–	–	528,681
263,041	57,584	47,625	121,576	144,909	934,533	–	13,829	–	948,362
295,808	77,957	67,620	71,547	144,371	847,183	–	11,216	–	858,399 (a)
676,539	209,949	258,870	280,046	467,693	2,724,801	70,920	68,432	–	2,864,153
19,201	3,592	10,233	8,678	10,099	116,944	18,789	20,702	17,429	173,864
22,345	7,999	6,838	10,455	17,090	113,288	26,273	28,164	45,439	213,164 (a)
139,369	44,359	32,556	68,910	92,210	556,583	91,828	61,030	116,469	825,910 (a)
4,409	–	–	12,500	–	16,909	3,358	–	–	20,267
–	10,000	–	–	–	10,000	–	–	–	10,000
175,000	175,000	175,000	175,000	175,000	1,750,000	185,311	182,680	182,910	2,300,901

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Island	Nova Scotia	New Brunswick	Quebec
Public Transit Infrastructure Fund	193	—	34	714	109,837
	116	—	5,432	80	186,623
	3,025	635	31,555	8,580	476,249
Toronto Waterfront Revitalization Initiative.....	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Total ministry	82,999	64,997	79,277	78,334	664,500
	88,984	47,659	73,462	61,360	504,379
	762,670	495,552	857,939	957,269	3,986,370
Innovation, Science and Economic Development					
Department of Industry					
Post-Secondary Institutions Strategic Investment Fund	1,437	—	—	—	11,622
	6,434	—	—	—	119,276
	32,840	10,491	61,321	48,536	389,046
Atlantic Canada Opportunities Agency					
Atlantic Canada Tourism Partnership	—	207	—	—	—
	—	3,369	—	—	—
	—	10,182	—	—	—
Atlantic Trade and Investment Growth Agreement.....	447	268	983	983	—
	300	180	660	660	—
	1,439	864	3,167	3,167	—
Canadian Space Agency					
Canada–Quebec Agreement on the St-Lawrence.....	—	—	—	—	—
	—	—	—	—	4
	—	—	—	—	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	1,884	475	983	983	11,622
	6,734	3,549	660	660	119,280
	34,279	21,537	64,488	51,703	389,990
Justice					
Department of Justice					
Contributions for Access to Justice Services to the Territories (being Legal Aid, Aboriginal Courtwork and Public Legal Education and Information Services)	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Contributions to the provinces and territories in support of youth justice services	4,091	1,615	4,931	3,854	29,315
	4,091	1,615	4,931	3,854	29,315
	165,091	65,130	198,193	155,391	1,161,109
Contributions to the provinces and territories in support of youth justice services— Intensive Rehabilitative Custody and Supervision Program	234	331	774	461	460
	289	393	790	401	447
	5,237	5,887	9,964	6,396	9,699
Contributions to the provinces to assist in the operation of criminal legal aid.....	2,525	471	4,312	2,754	27,553
	2,341	457	4,036	2,625	25,896
	71,265	13,140	128,949	74,707	842,233
Contributions to the provinces to assist in the operation of immigration and refugee legal aid.....	11	—	—	—	9,395
	12	—	—	—	8,653
	38	—	—	—	27,788
Contributions to the provinces under the Aboriginal Courtwork Program	—	25	211	—	830
	—	—	211	—	830
	2,936	127	3,239	—	20,280
Total ministry	6,861	2,442	10,228	7,069	67,553
	6,733	2,465	9,968	6,880	65,141
	244,567	84,284	340,345	236,494	2,061,109

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
191,609	4,273	2,290	46,909	44,866	400,725	48	–	–	400,773
236,002	22,313	3,372	108,540	155,870	718,348	15	–	–	718,363
1,167,376	65,561	28,390	329,781	401,208	2,512,360	254	–	785	2,513,399
60,000	–	–	–	–	60,000	–	–	–	60,000
45,076	–	–	–	–	45,076	–	–	–	45,076
163,578	–	–	–	–	163,578	–	–	–	163,578
817,632	81,298	111,575	323,244	475,335	2,779,191	43,613	53,638	74,386	2,950,828
772,821	153,857	91,353	338,487	510,215	2,642,577	40,772	51,631	66,739	2,801,719
6,925,205	1,075,646	944,858	2,309,918	3,367,799	21,683,226	672,378	395,801	517,606	23,269,011
–	15,035	–	–	–	28,094	–	–	–	28,094
2,507	–	–	–	–	128,217	–	–	–	128,217
785,114	66,380	65,504	227,004	256,955	1,943,191	4,015	10,745	1,503	1,959,454
–	–	–	–	–	207	–	–	–	207
–	–	–	–	–	3,369	–	–	–	3,369
–	–	–	–	–	10,182	–	–	–	10,182
–	–	–	–	–	2,681	–	–	–	2,681
–	–	–	–	–	1,800	–	–	–	1,800
–	–	–	–	–	8,637	–	–	–	8,637
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	4	–	–	–	4
–	–	–	–	–	944	–	–	–	944
–	–	–	–	–	–	–	–	–	–
–	–	–	–	1,234	1,234	–	–	–	1,234
–	–	–	–	385	385	–	–	–	385
–	–	–	–	1,619	1,619	–	–	–	1,619
–	15,035	–	–	1,234	32,216	–	–	–	32,216
2,507	–	–	–	385	133,775	–	–	–	133,775
785,114	66,380	65,504	227,004	258,574	1,964,573	4,015	10,745	1,503	1,980,836
–	–	–	–	–	–	2,846	3,233	1,607	7,686
–	–	–	–	–	–	2,659	2,925	1,503	7,087
–	–	–	–	–	–	44,966	42,740	24,576	112,282
50,993	5,141	5,926	13,551	17,689	137,106	2,445	1,260	881	141,692
50,993	5,141	5,927	13,551	17,689	137,107	2,445	1,260	881	141,693
2,078,686	201,847	239,104	518,450	660,249	5,443,250	120,293	32,892	39,468	5,635,903
1,675	1,730	2,085	1,694	697	10,141	300	300	308	11,049
2,088	1,329	2,010	1,739	615	10,101	300	347	300	11,048
26,093	16,776	19,769	20,798	18,086	138,705	5,093	6,710	4,974	155,482
52,418	7,634	7,122	15,880	18,058	138,727	–	–	–	138,727
48,877	6,614	6,099	13,938	16,444	127,327	–	–	–	127,327
1,679,516	164,828	138,553	348,651	459,096	3,920,938	24,435	–	7,605	3,952,978
33,000	470	–	1,452	4,199	48,527	–	–	–	48,527
40,887	457	–	1,385	3,094	54,488	–	–	–	54,488
106,689	1,972	–	4,626	11,463	152,576	–	–	–	152,576
1,838	277	720	1,689	1,767	7,357	12	–	6	7,375
1,838	735	720	1,689	1,767	7,790	–	–	–	7,790
39,207	15,216	19,885	43,335	42,542	186,767	6,871	65	2,403	196,106
139,924	15,252	15,853	34,266	42,410	341,858	5,603	4,793	2,802	355,056
144,683	14,276	14,756	32,302	39,609	336,813	5,404	4,532	2,684	349,433
3,930,191	400,639	417,311	935,860	1,191,436	9,842,236	201,658	82,407	79,026	10,205,327

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Island	Nova Scotia	New Brunswick	Quebec
Natural Resources					
Department of Natural Resources					
Canada–Newfoundland and Labrador Offshore Petroleum Board	723	–	–	–	–
	568	–	–	–	–
	85,480	–	–	–	–
Canada–Nova Scotia Offshore Petroleum Board	–	–	(46)	–	–
	–	–	52	–	–
	–	–	43,066	–	–
Total ministry	723	–	(46)	–	–
	568	–	52	–	–
	85,480	–	43,066	–	–
Privy Council					
Privy Council Office					
Joint Public Inquiry into the Nova Scotia April 2020 Tragedy	–	–	1,443	–	–
	–	–	–	–	–
	–	–	1,443	–	–
Total ministry	–	–	1,443	–	–
	–	–	–	–	–
	–	–	1,443	–	–
Public Safety and Emergency Preparedness					
Department of Public Safety and Emergency Preparedness					
Disaster Financial Assistance Arrangement (DFAA)	11,138	–	979	9,436	–
	–	–	2	8,235	157,000
	190,751	22,484	78,781	206,661	1,410,369
First Nation Policing Program	–	–	517	305	45,327
	–	–	503	297	37,680
	1,345	1,020	23,633	10,988	640,092
Funding for First Nation and Inuit policing facilities	–	–	34	–	7,121
	–	–	37	–	–
	–	–	210	–	7,121
Grants to National Flagging System	57	52	63	61	167
	57	52	63	61	167
	517	468	568	546	1,474
Correctional Service of Canada					
General Training Offered to Adults in Federal Correctional Institutions	–	–	–	–	3,087
	–	–	–	–	4,017
	–	–	–	–	14,954
Royal Canadian Mounted Police					
Canadian Firearms Program	–	225	1,009	975	5,871
	–	225	1,009	975	5,871
	2,255	5,527	24,104	25,000	170,545
Total ministry	11,195	277	2,602	10,777	61,573
	57	277	1,614	9,568	204,735
	194,868	29,499	127,296	243,195	2,244,555
Public Services and Procurement					
Department of Public Works and Government Services					
Canada–Quebec Agreement on the St-Lawrence	–	–	–	–	9
	–	–	–	–	55
	–	–	–	–	229
Maintenance Costs of Macdonald-Cartier Bridge	–	–	–	–	255
	–	–	–	–	199
	–	–	–	–	12,100
Timiskaming Dam Complex—Ontario dam replacement	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Total ministry	–	–	–	–	264
	–	–	–	–	254
	–	–	–	–	12,329

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	–	–	–	–	723	–	–	–	723
–	–	–	–	–	568	–	–	–	568
–	–	–	–	–	85,480	–	–	–	85,480
–	–	–	–	–	(46)	–	–	–	(46)
–	–	–	–	–	52	–	–	–	52
–	–	–	–	–	43,066	–	–	–	43,066
–	–	–	–	–	677	–	–	–	677
–	–	–	–	–	620	–	–	–	620
–	–	–	–	–	128,546	–	–	–	128,546
–	–	–	–	–	1,443	–	–	–	1,443
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	1,443	–	–	–	1,443
–	–	–	–	–	1,443	–	–	–	1,443
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	1,443	–	–	–	1,443
–	43,260	28,788	27,152	84,247	205,000	–	–	–	205,000
–	28,226	121,650	28,885	9,352	353,350	–	–	–	353,350
240,778	964,869	714,356	1,348,592	892,240	6,069,881	29,482	5,300	13,499	6,118,162
62,939	6,483	1,403	6,575	1,497	125,046	–	–	208	125,254
60,356	5,960	1,162	5,475	1,271	112,704	–	–	208	112,912
914,766	130,995	91,343	148,010	76,938	2,039,130	6,910	3,784	17,190	2,067,014
3,490	–	–	–	1,278	11,923	–	–	–	11,923
6,912	–	–	–	–	6,949	–	–	–	6,949 ^(a)
11,464	–	–	–	1,278	20,073	–	–	–	20,073
242	68	66	108	116	1,000	–	–	–	1,000
242	68	66	108	116	1,000	–	–	–	1,000
2,122	608	585	932	1,023	8,843	43	69	43	8,998
–	–	–	–	–	3,087	–	–	–	3,087
–	–	–	–	–	4,017	–	–	–	4,017
–	–	–	–	–	14,954	–	–	–	14,954
6,150	–	–	–	–	14,230	–	–	–	14,230
6,150	–	–	–	–	14,230	–	–	–	14,230
151,808	2,464	2,190	4,587	27,893	416,373	1,137	–	1,297	418,807
72,821	49,811	30,257	33,835	87,138	360,286	–	–	208	360,494
73,660	34,254	122,878	34,468	10,739	492,250	–	–	208	492,458
1,320,938	1,098,936	808,474	1,502,121	999,372	8,569,254	37,572	9,153	32,029	8,648,008
–	–	–	–	–	9	–	–	–	9
–	–	–	–	–	55	–	–	–	55
–	–	–	–	–	229	–	–	–	229
255	–	–	–	–	510	–	–	–	510
199	–	–	–	–	398	–	–	–	398
17,238	–	–	–	–	29,338	–	–	–	29,338
943	–	–	–	–	943	–	–	–	943
60	–	–	–	–	60	–	–	–	60
24,975	–	–	–	–	24,975	–	–	–	24,975
1,198	–	–	–	–	1,462	–	–	–	1,462
259	–	–	–	–	513	–	–	–	513
42,213	–	–	–	–	54,542	–	–	–	54,542

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					
Asia–Pacific Gateway and Corridor Transportation Infrastructure Fund	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Canada–Quebec Agreement on the St. Lawrence	–	–	–	–	190
	–	–	–	–	9
	–	–	–	–	209
Gateways and Border Crossings Fund	–	–	–	–	–
	–	–	–	–	–
	–	8,000	9,153	110,521	–
Grade Crossing Improvement Program approved under the <i>Railway Safety Act</i>	–	–	–	25	353
	–	–	–	154	–
	–	–	–	2,442	353
National Safety Code	189	161	220	207	–
	189	161	220	207	–
	4,752	4,013	6,845	5,509	14,423
National Trade Corridors Fund	–	–	996	1,227	10,658
	–	–	–	2,296	8,251
	–	–	996	3,523	18,910
Northern Transportation Adaptation Initiative	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	62
Outaouais Road Development	–	–	–	–	–
	–	–	–	–	136
	–	–	–	–	143,993
Safety Equipment and Basic Marine Infrastructure for Northern Communities	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Total ministry	189	161	1,216	1,459	11,201
	189	161	220	2,657	8,396
	4,752	12,013	16,994	121,995	177,950
Grand total	320,245	147,202	315,296	312,827	2,342,388
	294,374	133,892	243,628	259,468	2,243,153
	3,349,353	1,508,823	3,320,387	4,284,270	25,248,674

(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
–	–	–	–	–	–	–	–	–	–
–	–	–	–	1,015	1,015	–	–	–	1,015
–	33,565	–	75,000	511,702	620,267	–	–	–	620,267 ^(f)
–	–	–	–	–	190	–	–	–	190
–	–	–	–	–	9	–	–	–	9 ^(a)
–	–	–	–	–	209	–	–	–	209 ^(a)
3,203	3,743	–	–	–	6,946	–	–	–	6,946
–	–	–	–	–	–	–	–	–	–
757,312	49,278	26,969	–	–	961,233	–	–	252	961,485
–	–	301	–	450	1,129	–	–	–	1,129
30	–	275	–	–	459	–	–	–	459
30	384	990	40	532	4,771	–	–	–	4,771
2,677	241	228	426	591	4,940	306	–	153	5,399
1,123	241	228	2,130	483	4,982	–	50	153	5,185
30,115	6,628	6,644	11,865	11,106	101,900	3,442	250	3,640	109,232
–	–	961	–	–	13,842	3,484	–	9,936	27,262
–	–	–	–	–	10,547	1,931	–	1,611	14,089 ^(a)
–	–	3,733	–	–	27,162	5,415	–	11,800	44,377 ^(a)
–	–	–	–	–	–	350	27	109	486
–	–	–	–	–	–	410	–	600	1,010 ^(a)
–	–	–	–	–	62	2,342	401	3,390	6,195 ^(a)
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	136	–	–	–	136
–	–	–	–	–	143,993	–	–	–	143,993
–	–	–	–	–	–	5,404	–	–	5,404
–	–	–	–	–	–	4,630	–	–	4,630 ^(a)
–	–	–	–	–	–	10,034	–	–	10,034 ^(a)
5,880	3,984	1,490	426	1,041	27,047	9,544	27	10,198	46,816
1,153	241	503	2,130	1,498	17,148	6,971	50	2,364	26,533
787,457	89,855	38,336	86,905	523,340	1,859,597	21,233	651	19,082	1,900,563
3,553,918	499,209	693,234	1,287,966	1,437,188	10,909,473	79,577	75,522	107,959	11,172,531
2,763,168	494,092	731,250	1,104,842	1,137,377	9,405,244	68,445	66,766	92,206	9,632,661
32,804,812	7,865,747	11,841,503	15,188,320	12,635,282	118,047,171	1,112,010	605,577	800,511	120,565,269

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Section 10

Public Accounts of Canada

2020–2021

Other government-wide information

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Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

General information by commission

(in dollars)

Department and agency	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living costs ¹			
Privy Council					
Privy Council Office					
Joint Public Inquiry into the Nova Scotia April 2020					
Tragedy	297,462	15,047	391,315	739,550	1,443,374
This Commission was established by Order in Council (Privy Council (P.C.) number 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 the 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
Privy Council	
Privy Council Office	
Joint Public Inquiry into the Nova Scotia April 2020 Tragedy	
Stanton K (Commissioner)	9,335
Fitch L (Commissioner)	5,712
	<u>15,047</u>

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

Education costs

(in dollars)

Department and agency	Number of employees	Salaries ¹	Travel and living costs	Tuition fees ²	Other expenditures	Total
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	1	4,129	—	16,000	—	20,129
Canadian Heritage						
Canadian Radio-television and Telecommunications Commission.....	1	—	—	4,250	—	4,250
National Film Board.....	10	—	—	11,202	—	11,202
Crown-Indigenous Relations and Northern Affairs						
Department of Crown-Indigenous Relations and Northern Affairs	1	—	—	28,000	—	28,000
Employment, Workforce Development and Disability Inclusion						
Department of Employment and Social Development	3	50,552	—	23,068	—	73,620
Environment and Climate Change						
Department of the Environment	1	10,791	—	13,800	—	24,591
Parks Canada Agency.....	1	4,427	—	16,000	—	20,427
Finance						
Office of the Auditor General.....	2	18,791	—	9,739	—	28,530
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	9	179,590	39,323	115,618	1,545	336,076
Health						
Canadian Food Inspection Agency	2	16,539	—	29,800	—	46,339
Public Health Agency of Canada.....	1	—	—	36,000	—	36,000
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration.....	1	—	—	8,500	—	8,500
Indigenous Services						
Department of Indigenous Services	9	230,782	—	27,519	1,640	259,941
Innovation, Science and Economic Development						
Department of Industry	9	164,265	—	75,740	1,917	241,922
Atlantic Canada Opportunities Agency	1	4,633	—	5,279	513	10,425
Canadian Northern Economic Development Agency.....	8	355,305	10,483	—	438	366,226
National Research Council of Canada	1	36,223	—	—	—	36,223
Statistics Canada	5	28,833	—	35,208	—	64,041
Justice						
Department of Justice.....	1	—	—	—	55,375	55,375
Canadian Human Rights Commission	1	—	—	10,018	—	10,018
Office of the Director of Public Prosecutions	1	—	—	864	—	864
Offices of the Information and Privacy Commissioners of Canada.....	1	13,390	—	—	—	13,390
National Defence						
Department of National Defence	438	51,942,140	2,199,253	13,427,628	59,464	67,628,485
National Revenue						
Canada Revenue Agency.....	4	1,910	—	16,837	—	18,747
Natural Resources						
Department of Natural Resources.....	10	315,679	—	67,723	3,067	386,469
Canadian Energy Regulator.....	2	28,863	—	—	—	28,863
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness	1	59,981	—	9,242	510	69,733
Canada Border Services Agency	1	—	—	3,812	—	3,812
Correctional Service of Canada	1	—	—	12,972	—	12,972
Royal Canadian Mounted Police	3	202,565	—	83,000	5,000	290,565
Public Services and Procurement						
Department of Public Works and Government Services	13	92,809	—	231,241	2,597	326,647

Education costs—concluded

(in dollars)

Department and agency	Number of employees	Salaries ¹	Travel and living costs	Tuition fees ²	Other expenditures	Total
Transport						
Department of Transport	6	26,915	8,444	207,222	—	242,581
Canadian Transportation Agency	1	12,703	—	18,435	—	31,138
Treasury Board						
Treasury Board Secretariat	3	8,798	—	32,000	—	40,798
Total	553	53,810,613	2,257,503	14,576,717	132,066	70,776,899

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 2020–2021
Cash and accounts receivable	
Department of Employment and Social Development	
Interest on bank deposits.....	55,610
Department of Finance	
Interest on bank deposits.....	214,046,631
Total cash and accounts receivable.....	214,102,241
Foreign exchange accounts	
Department of Finance	
International Monetary Fund—Transfer of profits	
Loans	248,274
Subscriptions.....	3,670,564
International reserves held in the Exchange Fund Account	
Transfer of profits	2,541,234,586
Total foreign exchange accounts	2,545,153,424
Loans, investments and advances	
Enterprise Crown corporations and other government business enterprises	
Bank of Canada	
Transfer of profits	2,296,503,116
Business Development Bank of Canada	
Interest.....	92,369,834
Canada Development Investment Corporation	
Dividends	90,000,000
Canada Lands Company Limited	
Dividends	10,000,000
Canada Mortgage and Housing Corporation	
Dividends	3,895,000,000
Interest.....	354,045,128
	4,249,045,128
Export Development Canada (Canada Account)	
Dividends	7,280,000,000
Interest.....	381,437,025
	7,661,437,025
Farm Credit Canada	
Interest.....	239,827,612
Royal Canadian Mint	
Dividends	20,000,000

Return on investments—continued

(in dollars)

Description	Amount realized in 2020–2021
Other government business enterprises	
Other than interest	
Department of Transport	
Belledune Port Authority	168,363
Halifax Port Authority	1,987,354
Hamilton-Oshawa Port Authority	1,305,917
Montreal Port Authority	4,350,467
Nanaimo Port Authority	162,480
Port Alberni Port Authority	69,661
Prince Rupert Port Authority	3,342,506
Quebec Port Authority	3,612,970
Saguenay Port Authority	96,198
Saint John Port Authority	487,544
Sept-Îles Port Authority	898,609
St John's Port Authority	160,889
Thunder Bay Port Authority	73,528
Toronto Port Authority	4,074,581
Trois-Rivières Port Authority	226,746
Vancouver Fraser Port Authority	7,504,125
Windsor Port Authority	33,224
	<u>28,555,162</u>
Total enterprise Crown corporations and other government business enterprises	<u>14,687,737,877</u>
National governments including developing countries	
Department of Foreign Affairs, Trade and Development	
International Development Assistance	
Loans to developing countries	<u>37,979,769</u>
International organizations	
Department of Finance	
International Monetary Fund	
Poverty Reduction and Growth Trust	<u>2,162,039</u>
Other loans, investments and advances	
Atlantic Canada Opportunities Agency	
Dividends on investments	4,678
Department of Agriculture and Agri-Food	
Canadian Dairy Commission—Interest	401,750
Hog industry loan loss reserve program	629,536
Department of Crown-Indigenous Relations and Northern Affairs	
Inuit Loan Fund	27,511
Stoney Band perpetual loan	10,600
Department of Employment and Social Development	
Interest on Canada apprentice loans	1,415,824
Interest on Canada student loans	169,458,638
Payments received for discounted portion of loans	1,113,691
Department of Finance	
Federal-provincial fiscal arrangements	58,944
Financial Consumer Agency of Canada	7,855
Investments Fund from PPP Canada Inc.	2,981,269
Optional Services	5,751
Department of Foreign Affairs, Trade and Development	
Personnel posted abroad	167,263

Return on investments—concluded

(in dollars)

Description	Amount realized in 2020–2021
Department of Indigenous Services	
Indian Economic Development Guaranteed Loans Program	11,344
On-Reserve Housing Guaranteed Loans Program	93,889
Department of Industry	
Interest on loans receivable.....	17,027,683
Export Development Canada (Canada Account)	
Development of export trade—Interest	22,887,374
Total other loans, investments and advances	216,303,600
Total loans, investments and advances	14,944,183,285
Other accounts	
Canadian Security Intelligence Service	
Interest on bank deposits.....	177
Department of Foreign Affairs, Trade and Development	
Interest on mission bank accounts.....	290,633
Department of National Defence	
Interest earned from funds on deposit with suppliers/banks	1,325,164
Interest on loans to employees posted abroad	258,525
Security deposit (outside Canada posting)	1,096
Department of Transport	
Ridley Terminals Inc	
Interest	362,375
Other	281,078
Royal Canadian Mounted Police	
Loans and advances to persons posted abroad—Interest.....	6,979
Total other accounts	2,526,027
Total return on investments	17,705,964,977
Summary	
Dividends	11,295,004,678
Interest	1,539,353,828
Transfer of profits	4,841,656,540
Other	29,949,931
Total.....	17,705,964,977

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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 \$79,879,212) 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, 2020 to March 31, 2021	1,270,732	5,207	–	15,663
Canadian Heritage					
Department of Canadian Heritage					
Minister of Canadian Heritage					
Honourable S Guilbeault.....	April 1, 2020 to March 31, 2021	2,217,154	13,950	701	14,540
Minister of Diversity and Inclusion and Youth					
Honourable B Chagger	April 1, 2020 to March 31, 2021	984,861	7,837	15	3,620
		3,202,015	21,787	716	18,160
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Minister of Crown-Indigenous Relations					
Honourable C Bennett	April 1, 2020 to March 31, 2021	1,232,275	9,310	–	–
Minister of Northern Affairs					
Honourable D Vandal	April 1, 2020 to March 31, 2021	947,717	1,975	–	468
		2,179,992	11,285	–	468
Employment, Workforce Development and Disability Inclusion					
Department of Employment and Social Development					
Minister of Employment, Workforce Development and Disability Inclusion — Portfolio of Disability Inclusion					
Honourable C Qualtrough.....	April 1, 2020 to March 31, 2021	162,572	–	–	10,368
Minister of Employment, Workforce Development and Disability Inclusion — Portfolio of Employment and Workforce Development					
Honourable C Qualtrough.....	April 1, 2020 to March 31, 2021	1,405,045	11,894	36	2,165
Minister of Families, Children and Social Development					
Honourable A Hussen.....	April 1, 2020 to March 31, 2021	1,429,874	7,287	443	–
Minister of Labour					
Honourable F Tassi.....	April 1, 2020 to March 31, 2021	1,306,880	6,543	88	–
Minister of Seniors					
Honourable D Schulte.....	April 1, 2020 to March 31, 2021	1,188,881	6,445	–	10,446
		5,493,252	32,169	567	22,979

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
1,595	–	188	–	450	29	1,293,864
8,680	70	–	–	263	1,457	2,256,815
–	185	–	–	3,764	338	1,000,620
8,680	255	–	–	4,027	1,795	3,257,435
102	–	880	–	–	2	1,242,569
96	–	622	–	–	4	950,882
198	–	1,502	–	–	6	2,193,451
–	–	–	–	–	–	172,940
515	–	637	–	–	–	1,420,292
–	–	391	–	103	–	1,438,098
–	–	237	–	–	–	1,313,748
–	–	5,197	–	570	–	1,211,539
515	–	6,462	–	673	–	5,556,617

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)
Environment and Climate Change					
Department of the Environment					
Minister of the Environment and Climate Change					
Honourable J Wilkinson.....	April 1, 2020 to March 31, 2021	1,834,271	22,276	–	8,361
Finance					
Department of Finance					
Ministers of Finance					
Honourable C Freeland	August 18, 2020 to March 31, 2021	935,728	200	300	–
Honourable B Morneau	April 1, 2020 to August 17, 2020	861,997	9,295	499	18,810
Minister of Middle Class Prosperity and Associate Minister of Finance					
Honourable M Fortier.....	April 1, 2020 to March 31, 2021	1,022,963	22	6,537	–
		2,820,688	9,517	7,336	18,810
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Minister of Fisheries, Oceans and the Canadian Coast Guard					
Honourable B Jordan.....	April 1, 2020 to March 31, 2021	1,545,486	3,143	–	4,425
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Ministers of Foreign Affairs					
Honourable M Garneau	January 12, 2021 to March 31, 2021	462,376	2,549	1,671	–
Honourable F-P Champagne	April 1, 2020 to January 11, 2021	1,354,516	5,872	465	112
Minister of International Development					
Honourable K Gould	April 1, 2020 to March 31, 2021	1,263,796	7,636	241	50
Minister of Small Business, Export Promotion and International Trade					
Honourable M Ng	April 1, 2020 to March 31, 2021	1,417,276	23,897	3,802	28,159
		4,497,964	39,954	6,179	28,321
Health					
Department of Health					
Minister of Health					
Honourable P Hajdu.....	April 1, 2020 to March 31, 2021	1,552,582	11,287	188	–
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Minister of Immigration, Refugees and Citizenship					
Honourable M Mendicino	April 1, 2020 to March 31, 2021	1,691,632	7,600	–	2,652
Indigenous Services					
Department of Indigenous Services					
Minister of Indigenous Services					
Honourable M Miller	April 1, 2020 to March 31, 2021	1,596,813	3,801	–	1,400

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
–	–	1,528	–	609	–	1,867,045
349	–	697	–	–	–	937,274
215	–	2,120	–	–	–	892,936
–	–	462	–	–	–	1,029,984
564	–	3,279	–	–	–	2,860,194
–	–	–	–	–	–	1,553,054
–	–	–	–	–	–	466,596
–	–	365	–	–	–	1,361,330
–	–	27	–	–	–	1,271,750
324	–	1,370	–	–	–	1,474,828
324	–	1,762	–	–	–	4,574,504
–	–	1,603	1,433	–	675	1,567,768
354	–	1,301	–	890	–	1,704,429
388	–	513	–	–	–	1,602,915

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)
Infrastructure and Communities					
Office of Infrastructure of Canada					
Minister of Infrastructure and Communities					
Honourable C McKenna.....	April 1, 2020 to March 31, 2021	1,376,832	11,800	887	6,649
Minister of Rural Economic Development and for Women and Gender Equality					
Honourable M Monsef	April 1, 2020 to March 31, 2021	192,210	—	—	—
		1,569,042	11,800	887	6,649
Innovation, Science and Economic Development					
Department of Industry					
Minister for Women and Gender Equality and Rural Economic Development					
Honourable M Monsef	April 1, 2020 to March 31, 2021	138,338	—	—	—
Minister of Economic Development and Official Languages					
Honourable M Joly.....	April 1, 2020 to March 31, 2021	916,679	12,649	—	880
Ministers of Innovation, Science and Industry					
Honourable F-P Champagne	January 12, 2021 to March 31, 2021	356,121	385	97	—
Honourable N Bains	April 1, 2020 to January 12, 2021	1,700,246	30,858	641	5,000
Minister of Small Business, Export Promotion and International trade					
Honourable M Ng	April 1, 2020 to March 31, 2021	380,000	—	—	—
		3,491,384	43,892	738	5,880
Atlantic Canada Opportunities Agency					
Minister of Economic Development and Official Languages					
Honourable M Joly.....	April 1, 2020 to March 31, 2021	240,000	—	—	—
Canadian Northern Economic Development Agency					
Minister of Economic Development					
Honourable M Joly.....	April 1, 2020 to March 31, 2021	310,000	—	—	—
Department of Western Economic Diversification					
Minister of Economic Development					
Honourable M Joly.....	April 1, 2020 to March 31, 2021	240,000	—	—	—
Economic Development Agency of Canada for the Regions of Quebec					
Minister of Economic Development and Official Languages					
Honourable M Joly.....	April 1, 2020 to March 31, 2021	240,000	—	—	—
Federal Economic Development Agency for Southern Ontario					
Minister of Economic Development and Official Languages					
Honourable M Joly.....	April 1, 2020 to March 31, 2021	240,000	—	—	—
		4,761,384	43,892	738	5,880

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
–	36	3,875	–	115	–	1,400,194
–	–	–	–	–	–	192,210
–	36	3,875	–	115	–	1,592,404
–	–	–	–	–	–	138,338
425	–	799	–	45	6	931,483
–	–	–	–	–	2,615	359,218
30	–	458	–	–	5,225	1,742,458
–	–	–	–	–	–	380,000
455	–	1,257	–	45	7,846	3,551,497
–	–	–	–	–	–	240,000
–	–	–	–	–	–	310,000
–	–	–	–	–	–	240,000
–	–	–	–	–	–	240,000
–	–	–	–	–	–	240,000
455	–	1,257	–	45	7,846	4,821,497

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)
Justice					
Department of Justice					
Minister of Justice and Attorney General of Canada					
Honourable D Lametti	April 1, 2020 to March 31, 2021	1,985,723	3,079	127	15,148
National Defence					
Department of National Defence					
Minister of National Defence					
Honourable H S Sajjan	April 1, 2020 to March 31, 2021	1,434,724	15,055	—	803
Associate Minister of National Defence					
Honourable L MacAulay	April 1, 2020 to March 31, 2021	79,758	—	—	—
		1,514,482	15,055	—	803
National Revenue					
Canada Revenue Agency					
Minister of National Revenue					
Honourable D LeBouthillier	April 1, 2020 to March 31, 2021	1,143,321	4,483	—	7,647
Natural Resources					
Department of Natural Resources					
Minister of Natural Resources					
Honourable S O'Regan	April 1, 2020 to March 31, 2021	1,549,011	12,806	204	4,483
Privy Council					
Privy Council Office					
Prime Minister					
Right Honourable J Trudeau	April 1, 2020 to March 31, 2021	9,840,834	84,915	720	53,567
Deputy Prime Minister					
Honourable C Freeland	August 19, 2020 to March 31, 2021	1,165,846	7,947	—	—
Deputy Prime Minister and Minister of Intergovernmental Affairs					
Honourable C Freeland	April 1, 2020 to August 18, 2020	774,123	8,141	—	152
Deputy Prime Minister Exempt Staff working in Ministers' Regional Offices (MROs) ¹					
Honourable C Freeland	April 1, 2020 to March 31, 2021	973,925	296	—	—
Leader of the Government in the House of Commons					
Honourable P Rodriguez	April 1, 2020 to March 31, 2021	2,947,310	11,862	204	—
President of the Queen's Privy Council for Canada					
Honourable D LeBlanc	April 1, 2020 to August 18, 2020	450,167	77	—	63
President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs					
Honourable D LeBlanc	August 19, 2020 to March 31, 2021	1,060,474	1,356	559	—
Special Representative for the Prairies					
Honourable J Carr	January 12, 2021 to March 31, 2021	145,358	—	294	—
		17,358,037	114,594	1,777	53,782

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
287	–	4,638	–	5,944	13	2,014,959
–	–	123	–	5,798	–	1,456,503
–	–	–	–	–	–	79,758
–	–	123	–	5,798	–	1,536,261
–	–	736	–	928	–	1,157,115
–	–	280	–	5,481	–	1,572,265
351	1,571	68,545	–	–	–	10,050,503
–	–	–	–	–	–	1,173,793
–	–	–	–	–	–	782,416
–	–	–	–	–	–	974,221
–	–	3,802	–	–	–	2,963,178
–	–	–	–	–	–	450,307
90	–	56	–	–	–	1,062,535
–	–	–	–	–	–	145,652
441	1,571	72,403	–	–	–	17,602,605

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)
Public Safety and Emergency Preparedness					
Department of Public Safety and Emergency Preparedness					
Minister of Public Safety and Emergency Preparedness					
Honourable B Blair	April 1, 2020 to March 31, 2021	1,769,491	1,197	–	1,669
Public Services and Procurement					
Department of Public Works and Government Services					
Minister of Public Services and Procurement					
Honourable A Anand	April 1, 2020 to March 31, 2021	1,763,100	15,274	46	104
Transport					
Department of Transport					
Ministers of Transport					
Honourable O Alghabra	January 12, 2021 to March 31, 2021	102,968	32	86	3,000
Honourable M Garneau	April 1, 2020 to January 11, 2021	1,035,919	11,248	530	4,800
		1,138,887	11,280	616	7,800
Treasury Board					
Treasury Board Secretariat					
President of the Treasury Board					
Honourable J-Y Duclos	April 1, 2020 to March 31, 2021	1,404,730	15,716	–	142
Minister of Digital Government					
Honourable J Murray	April 1, 2020 to March 31, 2021	999,305	1,013	1,624	–
		2,404,035	16,729	1,624	142
Veterans Affairs					
Department of Veterans Affairs					
Minister of Veterans Affairs					
Honourable L MacAulay	April 1, 2020 to March 31, 2021	1,370,936	8,686	–	3,336
Women and Gender Equality					
Department of Women and Gender Equality					
Minister for Women and Gender Equality and Rural Economic Development					
Honourable M Monsef	April 1, 2020 to March 31, 2021	1,232,317	2,921	80	7,932
Other ²	Not applicable	57,160	15	–	–
Total		67,302,353	429,837	21,085	236,614

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

² Expenditures relate to former Minister's offices, which were paid out in the 2020-2021 fiscal year.

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
–	603	2,002	–	–	–	1,774,962
–	–	553	–	1,005	25	1,780,107
–	–	–	–	1,288	–	107,374
–	1,327	915	–	–	2,037	1,056,776
–	1,327	915	–	1,288	2,037	1,164,150
–	–	1,835	–	402	12,459	1,435,284
–	–	2,153	–	2,447	2,436	1,008,978
–	–	3,988	–	2,849	14,895	2,444,262
2,273	–	5,517	–	150	31,382	1,422,280
–	–	2,147	–	695	–	1,246,092
–	15	57	–	–	–	57,247
16,074	3,807	116,629	1,433	30,947	58,703	68,217,482

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 2020–2021”
- 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	634
Parliamentary Secretary to the Minister of Agriculture and Agri-Food		
N Ellis	1	283
Canadian Heritage		
Minister of Canadian Heritage		
Honourable S Guilbeault	1	620
Minister of Diversity and Inclusion and Youth		
Honourable B Chagger	1	1,053
Crown-Indigenous Relations and Northern Affairs		
Minister of Crown-Indigenous Relations		
Honourable C Bennett	1	1,530
Minister of Northern Affairs		
Honourable D Vandal	1	1,063
Employment, Workforce Development and Disability Inclusion		
Minister of Families, Children and Social Development		
Honourable A Hussen	1	394
Minister of Labour		
Honourable F Tassi	1	583
Parliamentary Secretary to the Minister of Seniors		
S Lauzon	1	752
Environment and Climate Change		
Minister of Environment and Climate Change		
Honourable J Wilkinson	1	14,893
Finance		
Minister of Finance		
Honourable B Morneau	1	88
Minister of Middle Class Prosperity and Associate Minister of Finance		
Honourable M Fortier	1	22
Fisheries, Oceans and the Canadian Coast Guard		
Minister of Fisheries, Oceans and the Canadian Coast Guard		
Honourable B Jordan	1	1,920
Parliamentary secretary to the Minister of Fisheries, Oceans and the Canadian Coast Guard		
T Beech	1	1,223

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

Ministry and minister	Vote	Amount
Global Affairs		
Minister of Foreign Affairs		
Honourable F-P Champagne	1	24,008
Minister of International Development		
Honourable K Gould	1	5,600
Minister of Small Business, Export Promotion and International Trade		
Honourable M Ng	1	3,844
Health		
Minister of Health		
Honourable P Hajdu	1	3,504
Parliamentary secretary to the Minister of Health		
D Fisher	1	592
Immigration, Refugees and Citizenship		
Minister of Immigration, Refugees and Citizenship		
Honourable M Mendicino	1	985
Indigenous Services		
Minister of Indigenous Services		
Honourable M Miller	1	1,179
Parliamentary secretary to the Minister of Indigenous Services		
P Damoff	1	11
Infrastructure and Communities		
Minister of Infrastructure and Communities		
Honourable C McKenna	1	7,704
Innovation, Science and Economic Development		
Minister of Economic Development and Official Languages		
Honourable M Joly	1	1,095
Parliamentary secretary to the Minister of Economic Development and Official Languages		
É Brière	1	112
Minister of Innovation, Science and Industry		
Honourable N Bains	1	6,836
Parliamentary secretary to the Minister of Innovation, Science and Industry		
W Amos	1	365
Justice		
Minister of Justice and Attorney General of Canada		
Honourable D Lametti	1	558
National Defence		
Minister of National Defence		
Honourable H S Sajjan	1	1,008
National Revenue		
Minister of National Revenue		
Honourable D LeBouthillier	1	2,790
Parliamentary secretary to the Minister of National Revenue		
F Sorbara	1	499
Natural Resources		
Minister of Natural Resources		
Honourable S O'Regan	1	1,222
Parliamentary secretary to the Minister of Natural Resources		
P Lefebvre	1	923
Privy Council		
Prime Minister		
Right Honourable J Trudeau	1	788
Deputy Prime Minister		
Honourable C Freeland	1	2,630
Deputy Prime Minister and Minister of Intergovernmental Affairs		
Honourable C Freeland	1	734
Leader of the Government in the House of Commons		
Honourable P Rodriguez	1	371
President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs		
Honourable D LeBlanc	1	569
Public Services and Procurement		
Minister of Public Services and Procurement		
Honourable A Anand	1	3,877

Travel expenditures of ministers and parliamentary secretaries—concluded

(in dollars)

Ministry and minister	Vote	Amount
Treasury Board		
President of the Treasury Board		
Honourable J-Y Duclos	1	12,299
Veterans Affairs		
Minister of Veterans Affairs		
Honourable L MacAulay	1	3,914
Women and Gender Equality		
Parliamentary Secretary to the Minister for Women and Gender Equality and Rural Economic Development		
G Hutchings	1	110
Total		113,185

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
Environment and Climate Change	
Minister of Environment and Climate Change	
Honourable J Wilkinson	26
Finance	
Minister of Finance	
Honourable B Morneau	44
Global Affairs	
Minister of Foreign Affairs	
Honourable F-P Champagne.....	93,801
Immigration, Refugees and Citizenship	
Minister of Immigration, Refugees and Citizenship	
Honourable M Mendicino	447
Infrastructure and Communities	
Minister of Infrastructure and Communities	
Honourable C McKenna.....	1,096
Innovation, Science and Economic Development	
Minister of Innovation, Science and Industry	
Honourable N Bains	3,004
Total.....	98,418

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Section 11

Public Accounts of Canada

2020–2021

Other miscellaneous information

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

Compensation payments and administration expenditures ¹

(in dollars)

Description	Compensation payments ²	Administration expenditures ³	Total payments
Newfoundland and Labrador.....	3,658,624	986,053	4,644,677
Prince Edward Island.....	423,237	169,239	592,476
Nova Scotia—Federal.....	13,490,932	2,554,090	16,045,022
Nova Scotia—Other claim under the Enterprise Cape Breton Corporation.....	8,384,174	1,486,228	9,870,402
Nova Scotia—Automatic assumption claim under the Enterprise Cape Breton Corporation.....	2,273,092	463,247	2,736,339
Nova Scotia—Silicosis claim under the Enterprise Cape Breton Corporation.....	116,154	21,207	137,361
New Brunswick.....	7,544,095	1,756,230	9,300,325
Quebec.....	22,093,201	4,464,709	26,557,910
Ontario.....	47,691,810	9,806,591	57,498,401
Manitoba.....	2,400,260	1,722,844	4,123,104
Saskatchewan.....	3,841,777	2,142,474	5,984,251
Alberta.....	18,550,824	4,650,881	23,201,705
British Columbia.....	22,321,042	10,550,000	32,871,042
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i>	(55)	—	(55)
Claim cost payments to locally engaged employees outside Canada (Section 7).....	30,510	—	30,510
	152,819,677	40,773,793	193,593,470
Less: recoveries			
Claim and administration expenses recovered from Crown agencies.....	41,134,071	14,136,300	55,270,371
Claim and administration expenses recovered from other Government departments.....	94,155,079	28,755,199	122,910,278
Claim and administration expenses recoveries related to employment insurance.....	208,333	41,667	250,000
	135,497,483	42,933,166	178,430,649
Net expenditures ⁴.....	17,322,194	(2,159,373)	15,162,821

¹ These payments and expenditures are charged to a statutory spending authority called “Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)” (refer to Ministry Summary, section 6 of Volume II).

² Includes the net payments of compensation respecting:

(a) government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and,

(c) employees of mines 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
Planning and advance visit for the Prime Minister's Visit to Carbis Bay (United Kingdom)—G7 Leaders' Summit, June 11-13, 2021	20,146
Minister of Foreign Affairs—Bilateral Visits (Visits Officer).....	38,840
Minister of International Development—Bilateral Visits (Visits Officer)	636
Total	59,622

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>Planning and advance visit for the Prime Minister's Visit to Carbis Bay (United Kingdom)—G7 Leaders' Summit, June 11-13, 2021</i>	<i>17,218</i>
Global Affairs Canada McNeill, J., Thissen, S., Singh, D.	
<i>Minister of Foreign Affairs—Bilateral Visits (Visits Officer).....</i>	<i>38,216</i>
Global Affairs Canada Roy, S.	
<i>Minister of International Development—Bilateral Visits (Visits Officer).....</i>	<i>636</i>
Global Affairs Canada Guérin, M.	

Parliament House of Commons

Salaries of parliamentary secretaries to ministers paid in 2020–2021

(in dollars)

Name	Parliamentary Secretary	Amount
Alghabra Hon O	Prime Minister (Public Service Renewal) and to the Deputy Prime Minister and Minister of Intergovernmental Affairs	13,876
Amos W	Minister of Innovation, Science and Industry (Science)	17,800
Anandasangaree G	Minister of Crown-Indigenous Relations	17,800
Arseneault R	Minister of Economic Development and Official Languages (Atlantic Canada Opportunities Agency and Official Languages)	17,226
Bagnell Hon L	Minister of Economic Development and Official Languages (Canadian Northern Economic Development Agency)	17,800
Beech T	Minister of Fisheries, Oceans and the Canadian Coast Guard	17,178
	Minister of Fisheries, Oceans and the Canadian Coast Guard and to the Minister of Economic Development and Official Languages (B.C.)	622
Bendayan R	Minister of Small Business, Export Promotion and International Trade	17,800
Bittle C	Minister of Environment and Climate Change	622
	Minister of Transport	17,178
Brière É	Minister of Economic Development and Official Languages (Economic Development Agency of Canada for the Regions of Quebec)	17,800
Dabrusin J	Minister of Canadian Heritage	17,800
Damoff P	Minister of Indigenous Services	17,800
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)	17,800
Ehsassi A	Minister of Innovation, Science and Industry (Innovation and Industry)	17,800
Ellis N	Minister of Agriculture and Agri-Food	17,800
Fergus G	President of the Treasury Board and to the Minister of Digital Government	17,178
	Prime Minister, to the President of the Treasury Board and to the Minister of Digital Government	622
Fillmore A	Minister of Infrastructure and Communities	17,800
Fisher D	Minister of Economic Development and Official Languages (Atlantic Canada Opportunities Agency)	622
	Minister of Health	17,178
Fraser S	Deputy Prime Minister and Minister of Finance and to the Minister of Middle Class Prosperity and Associate Minister of Finance	622
	Minister of Finance and to the Minister of Middle Class Prosperity and Associate Minister of Finance	17,178
Housefather A	Minister of Labour	17,800
Hutchings G	Minister for Women and Gender Equality and Rural Economic Development	17,800
Jones Y	Minister of Northern Affairs	17,800
Khera K	Minister of International Development	13,494
Kusmierczyk I	Minister of Employment, Workforce Development and Disability Inclusion	17,800
Lalonde M-F	Minister of Economic Development and Official Languages (FedDev Ontario and Official Languages)	622
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	622
	President of the Queen's Privy Council for Canada and to the Leader of the Government in the House of Commons	17,178
Lauzon S	Minister of Seniors	17,800
Lefebvre P	Minister of Natural Resources	17,226
Lightbound J	Minister of Public Safety and Emergency Preparedness	17,800
MacKinnon S	Minister of Public Services and Procurement	17,800
Martinez Ferrada S	Minister of Immigration, Refugees and Citizenship	17,178
	Minister of Transport	622
O'Connell J	Minister of Health	622
Oliphant R	Minister of Foreign Affairs	17,800
Samson D	Minister of Veterans Affairs and Associate Minister of National Defence	17,800
Schiefke P	Minister of Environment and Climate Change	17,178
	Minister of Immigration, Refugees and Citizenship	622
Serré M	Minister of Natural Resources	622
Sheehan T	Minister of Economic Development and Official Languages (FedNor)	17,800
Sidhu M	Minister of International Development	622
Sorbara F	Minister of National Revenue	17,800
Van Koeverden A	Minister of Diversity and Inclusion and Youth and to the Minister of Canadian Heritage (Sport)	17,800
Vandenbeld A	Minister of National Defence	17,800
Vaughan A	Minister of Families, Children and Social Development (Housing)	17,800
Virani A	Minister of Justice and Attorney General of Canada	17,800
Young K	Minister of Economic Development and Official Languages (FedDev Ontario)	17,226
	Total	686,736

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2020–2021

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Aboultaif Z	182,600	41,754
Aitchison S	182,600	22,626
Albas D.....	182,600	43,180
<i>Allowance as Committee Vice-Chair</i>	5,436	–
Alghabra Hon O.....	182,600	35,187
Alleslev L	182,600	36,397
<i>Allowance as Committee Vice-Chair</i>	2,405	–
Allison D	182,600	39,298
<i>Allowance as Committee Chair</i>	5,826	–
Amos W.....	182,600	12,075
Anand Hon A.....	182,600	23,911
Anandasangaree G	182,600	47,336
Angus C.....	182,600	36,820
Arnold M	182,600	41,717
<i>Allowance as Committee Vice-Chair</i>	2,405	–
Arseneault R	182,600	32,663
Arya C	182,600	476
Ashton N.....	182,600	39,202
Atwin J	182,600	18,503
Bachrach T.....	182,600	46,568
Badawey V	182,600	31,724
<i>Allowance as Committee Chair</i>	10,703	–
Bagnell Hon L	182,600	17,997
Bains Hon N	182,600	11,858
Baker Y	182,600	14,286
Baldinelli T.....	182,600	38,686
Barlow J.....	182,600	66,046
<i>Allowance as Committee Vice-Chair</i>	2,405	–
Barrett M	182,600	15,693
Barsalou-Duval X	182,600	38,094
<i>Allowance as Committee Vice-Chair</i>	5,352	–
Battiste J	182,600	13,515
Beaulieu M	182,600	42,522
<i>Allowance as Committee Vice-Chair</i>	5,352	–
Beech T	182,600	23,034
Bendayan R	182,600	24,014
Bennett Hon C	182,600	20,761
Benzen R	182,600	9,477
Bergen Hon C	182,600	76,880
<i>Allowance as House Leader Official Opposition</i>	19,042	–
Bergeron S.....	182,600	37,250
<i>Allowance as Committee Vice-Chair</i>	10,771	–
Berthold L.....	182,600	39,758
Bérubé S	182,600	52,357
<i>Allowance as Committee Vice-Chair</i>	5,352	–
Bessette L	182,600	8,920
Bezan J	182,600	40,136
<i>Allowance as Committee Vice-Chair</i>	5,335	–
Bibeau Hon M-C.....	182,600	33,761
Bittle C	182,600	21,876
Blaikie D.....	182,600	21,633
<i>Allowance as Committee Vice-Chair</i>	638	–
Blair Hon B.....	182,600	37,643
Blanchet Y-F	182,600	61,021
<i>Allowance as Leader Other Opposition Party</i>	61,800	–
Blanchette-Joncas M.....	182,600	61,979
<i>Allowance as Committee Vice-Chair</i>	5,318	–
Blanney Hon S.....	182,600	24,426
<i>Allowance as Committee Vice-Chair</i>	5,352	–

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2020–2021—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Blaney R.....	182,600	51,424
<i>Allowance as Chief Whip Other Opposition Party</i>	12,600	—
Block K.....	182,600	41,867
<i>Allowance as Committee Chair</i>	5,826	—
Blois K.....	182,600	11,553
Boudrias M.....	182,600	21,695
<i>Allowance as Committee Vice-Chair</i>	2,405	—
Boulerice A.....	182,600	26,590
Bragdon R.....	182,600	20,849
<i>Allowance as Committee Vice-Chair</i>	2,930	—
Brassard J.....	182,600	25,483
<i>Allowance as Committee Vice-Chair</i>	2,930	—
<i>Allowance as Deputy Whip Official Opposition</i>	5,320	—
Bratina B.....	182,600	22,048
<i>Allowance as Committee Chair</i>	10,703	—
Brière É.....	182,600	23,679
Brunelle-Duceppe A.....	182,600	56,086
<i>Allowance as Committee Vice-Chair</i>	2,930	—
Calkins B.....	182,600	48,020
Cannings R.....	182,600	37,176
Carr Hon J.....	182,600	27,378
Carrie C.....	182,600	28,681
Casey S.....	182,600	18,868
<i>Allowance as Committee Chair</i>	10,839	—
Chabot L.....	182,600	9,946
<i>Allowance as Committee Vice-Chair</i>	5,419	—
Chagger Hon B.....	182,600	27,910
Champagne Hon F-P.....	182,600	31,399
Champoux M.....	182,600	45,547
<i>Allowance as Committee Vice-Chair</i>	5,335	—
Charbonneau L.....	182,600	34,098
Chen S.....	182,600	27,693
Chiu K.....	182,600	49,192
Chong Hon M.....	182,600	28,234
<i>Allowance as Committee Vice-Chair</i>	2,947	—
Collins L.....	182,600	27,329
Cooper M.....	182,600	51,306
Cormier S.....	182,600	6,969
Cumming J.....	182,600	53,196
<i>Allowance as Committee Vice-Chair</i>	2,163	—
Dabrusin J.....	182,600	2,788
Dalton M.....	182,600	69,983
Damoff P.....	182,600	28,186
Dancho R.....	182,600	41,610
<i>Allowance as Committee Vice-Chair</i>	2,949	—
Davidson S.....	182,600	41,574
Davies D.....	182,600	40,438
DeBellefeuille C.....	182,600	29,399
<i>Allowance as Chief Whip Other Opposition Party</i>	12,600	—
Deltell G.....	182,600	35,628
<i>Allowance as House Leader Official Opposition</i>	26,183	—
d'Entremont C.....	182,600	29,932
<i>Allowance as Committee Vice-Chair</i>	2,405	—
Desbiens C.....	182,600	26,050
<i>Allowance as Committee Vice-Chair</i>	508	—
Desilets L.....	182,600	35,336
<i>Allowance as Committee Vice-Chair</i>	5,335	—
Dhaliwal S.....	182,600	45,574
Dhillon A.....	182,600	31,531

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2020–2021—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Diotte K	182,600	43,975
Doherty T	182,600	93,563
<i>Allowance as Committee Vice-Chair</i>	4,857	—
Dong H	182,600	23,456
Dowdall T	182,600	27,894
Dreeshen E	182,600	42,530
Drouin F	182,600	5,258
<i>Allowance as Committee Vice-Chair</i>	5,436	—
Dubourg E	182,600	20,117
<i>Allowance as Committee Chair</i>	10,703	—
Duclos Hon J-Y	182,600	31,947
Duguid T	182,600	26,195
Duncan E	182,600	31,659
Duncan Hon K	182,600	664
<i>Allowance as Deputy House Leader Government</i>	17,800	—
Duvall S	182,600	46,186
Dzerowicz J	182,600	10,912
Easter Hon W	182,600	13,171
<i>Allowance as Committee Chair</i>	10,873	—
Ehsassi A	182,600	8,340
El-Khoury F	182,600	28,621
<i>Allowance as Committee Vice-Chair</i>	508	—
Ellis N	182,600	32,427
Epp D	182,600	62,690
Erskine-Smith N	182,600	18,560
Falk R	182,600	38,873
Falk T	182,600	27,752
Fast Hon E	182,600	36,575
Fergus G	182,600	1,129
Fillmore A	182,600	23,695
Findlay Hon K-L	182,600	68,684
<i>Allowance as Committee Vice-Chair</i>	2,405	—
Finley Hon D	182,600	30,882
Finnigan P	182,600	25,199
<i>Allowance as Committee Chair</i>	10,873	—
Fisher D	182,600	24,854
Fonseca P	182,600	12,753
Fortier Hon M	182,600	162
Fortin R	182,600	32,143
<i>Allowance as Committee Vice-Chair</i>	5,318	—
Fragiskatos P	182,600	5,993
Fraser S	182,600	5,152
Freeland Hon C	182,600	9,987
Fry Hon H	182,600	26,471
Gallant C	182,600	23,614
Garneau Hon M	182,600	5,536
Garrison R	182,600	26,078
Gaudreau M-H	182,600	32,133
<i>Allowance as Committee Vice-Chair</i>	5,436	—
Gazan L	182,600	25,394
Généreux B	182,600	35,934
Genuis G	182,600	60,593
<i>Allowance as Committee Vice-Chair</i>	3,015	—
Gerretsen M	182,600	28,515
Gill M	182,600	141,411
<i>Allowance as Committee Vice-Chair</i>	5,335	—
<i>Allowance as Deputy Whip Other Opposition Party</i>	6,300	—
Gladu M	182,600	33,840
<i>Allowance as Committee Chair</i>	5,894	—

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2020–2021—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Godin J	182,600	20,599
Gould Hon K	182,600	5,525
Gourde J	182,600	38,465
Gray T	182,600	51,599
<i>Allowance as Committee Vice-Chair</i>	2,930	—
Green M	182,600	35,941
Guilbeault Hon S	182,600	25,115
Hajdu Hon P	182,600	34,871
Hallan J S	182,600	60,991
<i>Allowance as Committee Vice-Chair</i>	750	—
Harder R	182,600	75,049
<i>Allowance as Committee Chair</i>	4,810	—
Hardie K	182,600	55,623
Harris J	182,600	—
<i>Allowance as Committee Vice-Chair</i>	5,419	—
Hoback R	182,600	49,640
<i>Allowance as Committee Vice-Chair</i>	2,405	—
Holland Hon M	182,600	31,463
<i>Allowance as Chief Whip Government</i>	32,500	—
Housefather A	182,600	181
Hughes C	182,600	47,115
<i>Allowance as Assistant Deputy Speaker and Deputy Chair of Committees of the Whole</i>	16,090	—
Hussen Hon A	182,600	33,593
Hutchings G	182,600	49,502
Iacono A	182,600	4,441
Ien M	79,029	7,265
Jaczek H	182,600	23,726
Jansen T	182,600	60,945
Jeneroux M	182,600	62,137
<i>Allowance as Committee Vice-Chair</i>	2,405	—
Johns G	182,600	34,802
Joly Hon M	182,600	25,835
Jones Y	182,600	68,927
Jordan Hon B	182,600	26,421
Jowhari M	182,600	24,902
Julian P	182,600	33,575
<i>Allowance as House Leader Other Opposition Party</i>	17,800	—
Kelloway M	182,600	9,607
Kelly P	182,600	35,003
<i>Allowance as Committee Vice-Chair</i>	769	—
Kent Hon P	182,600	15,083
<i>Allowance as Committee Vice-Chair</i>	4,669	—
Khalid I	182,600	27,810
<i>Allowance as Committee Chair</i>	10,635	—
Khera K	182,600	24,007
Kitchen R	182,600	57,357
<i>Allowance as Committee Chair</i>	6,063	—
Kmiec T	182,600	46,158
<i>Allowance as Caucus Chair Official Opposition</i>	12,600	—
Koutrakis A	182,600	33,351
Kram M	182,600	26,519
Kurek D	182,600	76,401
Kusie S	182,600	37,764
<i>Allowance as Committee Vice-Chair</i>	5,352	—
Kusmierczyk I	182,600	30,657
Kwan J	182,600	23,760
Lake Hon M	182,600	40,419
Lalonde M-F	182,600	1,296
Lambropoulos E	182,600	26,663
Lametti Hon D	182,600	40,431

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2020–2021—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Lamoureux K.....	182,600	38,765
Larouche A.....	182,600	19,899
<i>Allowance as Committee Vice-Chair</i>	5,352	—
Lattanzio P.....	182,600	2,491
Lauzon S.....	182,600	8,569
Lawrence P.....	182,600	34,581
LeBlanc Hon D.....	182,600	8,792
Lebouthillier Hon D.....	182,600	41,332
Lefebvre P.....	182,600	17,978
Lehoux R.....	182,600	25,271
Lemire S.....	182,600	47,932
<i>Allowance as Committee Vice-Chair</i>	5,318	—
Levitt M.....	76,591	978
<i>Allowance as Committee Chair</i>	4,810	—
Lewis C.....	182,600	46,040
Liepert R.....	182,600	44,192
Lightbound J.....	182,600	21,404
Lloyd D.....	182,600	52,071
Lobb B.....	182,600	39,025
Long W.....	182,600	1,338
Longfield L.....	182,600	166
<i>Allowance as Committee Vice-Chair</i>	5,318	—
Louis T.....	182,600	13,346
Lukiwski T.....	182,600	51,236
<i>Allowance as Committee Chair</i>	4,810	—
MacAulay Hon L.....	182,600	28,456
MacGregor A.....	182,600	42,735
MacKenzie D.....	182,600	4,016
MacKinnon S.....	182,600	1,123
Maguire L.....	182,600	45,529
Maloney J.....	182,600	5,517
<i>Allowance as Committee Chair</i>	10,669	—
Manly P.....	182,600	34,869
Marcil S.....	182,600	21,879
Martel R.....	182,600	36,722
Martinez Ferrada S.....	182,600	26,536
Masse B.....	182,600	38,491
<i>Allowance as Caucus Chair Other Opposition Party</i>	6,300	—
Mathysen L.....	182,600	34,545
<i>Allowance as Deputy Whip Other Opposition Party</i>	6,300	—
May B.....	182,600	6,822
<i>Allowance as Committee Chair</i>	10,669	—
May E.....	182,600	41,066
Mazier D.....	182,600	63,538
McCauley K.....	182,600	78,621
McColeman P.....	182,600	22,446
<i>Allowance as Committee Vice-Chair</i>	2,405	—
McCrimmon K.....	182,600	—
<i>Allowance as Committee Chair</i>	10,669	—
McDonald K.....	182,600	29,590
<i>Allowance as Committee Chair</i>	10,669	—
McGuinty Hon D.....	182,600	—
McKay Hon J.....	182,600	19,344
<i>Allowance as Committee Chair</i>	10,873	—
McKenna Hon C.....	182,600	90
McKinnon R.....	182,600	6,726
<i>Allowance as Committee Chair</i>	10,839	—
McLean G.....	182,600	76,711
<i>Allowance as Committee Vice-Chair</i>	2,930	—

Parliament

House of Commons

Statement of sessional allowances and travel expenses paid in 2020–2021—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
McLeod C	182,600	58,926
<i>Allowance as Committee Vice-Chair</i>	2,197	—
McLeod M.....	182,600	29,896
McPherson H.....	182,600	56,115
<i>Allowance as Deputy House Leader Other Opposition Party</i>	6,300	—
Melillo E	182,600	58,943
Mendès A	182,600	27,168
<i>Allowance as Assistant Deputy Speaker and Assistant Deputy Chair of Committees of the Whole</i>	16,090	—
Mendicino Hon M	182,600	27,318
Michaud K.....	182,600	69,292
<i>Allowance as Committee Vice-Chair</i>	5,436	—
Miller Hon M	182,600	6,685
Monsef Hon M	182,600	20,658
Moore Hon R.....	182,600	3,067
<i>Allowance as Committee Vice-Chair</i>	5,318	—
Morantz M.....	182,600	22,703
Morneau Hon B	71,175	17,660
Morrison R	182,600	68,991
Morrissey R.....	182,600	31,911
Motz G	182,600	80,572
Murray Hon J	182,600	41,760
Nater J	182,600	44,707
<i>Allowance as Committee Vice-Chair</i>	731	—
<i>Allowance as Deputy House Leader Official Opposition</i>	7,516	—
Ng Hon M	182,600	34,080
Normandin C	182,600	25,847
<i>Allowance as Committee Vice-Chair</i>	5,335	—
<i>Allowance as Deputy House Leader Other Opposition Party</i>	6,300	—
O'Connell J	182,600	28,073
Oliphant R	182,600	13,680
O'Regan Hon S	182,600	25,095
O'Toole Hon E.....	182,600	30,542
<i>Allowance as Leader Official Opposition</i>	52,742	—
Patzer J	182,600	66,801
Paul-Hus P.....	182,600	36,068
<i>Allowance as Committee Vice-Chair</i>	2,405	—
Paupé M	182,600	30,735
<i>Allowance as Committee Vice-Chair</i>	5,436	—
Perron Y	182,600	40,026
<i>Allowance as Committee Vice-Chair</i>	5,436	—
Petitpas Taylor Hon G	182,600	23,769
<i>Allowance as Deputy Whip Government</i>	12,600	—
Plamondon L	182,600	11,548
<i>Allowance as Caucus Chair Other Opposition Party</i>	6,300	—
Poilievre Hon P	182,600	3,470
<i>Allowance as Committee Vice-Chair</i>	5,418	—
Powlowski M	182,600	1,375
Qaqqaq M.....	182,600	61,614
Qualtrough Hon C	182,600	72,995
Ratansi Y	182,600	6,067
<i>Allowance as Committee Chair</i>	5,938	—
Rayes A.....	182,600	45,923
<i>Allowance as Committee Vice-Chair</i>	2,930	—
Redekopp B.....	182,600	29,305
Regan Hon G.....	182,600	22,800
<i>Allowance as Committee Chair</i>	10,839	—
Reid S.....	182,600	—
Rempel Garner Hon M	182,600	48,434
<i>Allowance as Committee Vice-Chair</i>	5,419	—

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2020–2021—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Richards B	182,600	47,383
<i>Allowance as Chief Whip Official Opposition</i>	18,868	—
<i>Allowance as Committee Vice-Chair</i>	2,405	—
Robillard Y	182,600	41,651
Rodriguez Hon P	182,600	28,004
Rogers C	182,600	41,773
Romanado S	182,600	31,441
<i>Allowance as Committee Chair</i>	10,635	—
Rood L	182,600	68,913
<i>Allowance as Committee Vice-Chair</i>	3,031	—
Rota Hon A	182,600	23,193
<i>Allowance as Committee Chair</i>	2,065	—
<i>Allowance as Speaker of the House of Commons</i>	87,200	—
Ruff A	182,600	22,106
<i>Allowance as Deputy Whip Official Opposition</i>	7,315	—
Sahota J	182,600	50,938
Sahota R	182,600	1,216
<i>Allowance as Committee Chair</i>	11,215	—
Saini R	182,600	9,382
<i>Allowance as Committee Chair</i>	1,275	—
Sajjan Hon H S	182,600	56,746
Saks Y	79,029	3,812
Samson D	182,600	10,416
Sangha R	182,600	20,882
Sarai R	182,600	28,917
Saroya B	182,600	22,033
Savard-Tremblay S-P	182,600	49,193
<i>Allowance as Committee Vice-Chair</i>	5,972	—
Scarpaleggia F	182,600	17,353
<i>Allowance as Caucus Chair Government</i>	12,600	—
<i>Allowance as Committee Chair</i>	4,655	—
Scheer Hon A	182,600	40,835
<i>Allowance as Leader Official Opposition</i>	34,692	—
Schiefke P	182,600	10,983
Schmale J	182,600	48,245
<i>Allowance as Committee Vice-Chair</i>	3,174	—
Schulte Hon D	182,600	28,736
Seebach K	182,600	43,990
Serré M	182,600	35,605
Sgro Hon J	182,600	19,310
<i>Allowance as Committee Chair</i>	10,669	—
Shanahan B	182,600	29,505
<i>Allowance as Committee Vice-Chair</i>	5,436	—
Sheehan T	182,600	29,035
Shields M	182,600	53,587
Shin N	182,600	55,477
Shipley D	182,600	30,025
Sidhu M	182,600	6,938
Sidhu S	182,600	19,954
<i>Allowance as Committee Vice-Chair</i>	5,352	—
Sikand G	182,600	5,419
Simard M	182,600	52,505
<i>Allowance as Committee Vice-Chair</i>	5,335	—
Simms S	182,600	60,928
<i>Allowance as Committee Chair</i>	10,669	—
Singh J	182,600	62,815
<i>Allowance as Leader Other Opposition Party</i>	61,800	—
Sloan D	182,600	28,725
Sorbara F	182,600	12,672

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2020–2021—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Soroka G.....	182,600	55,568
Spengemann S.....	182,600	447
<i>Allowance as Committee Chair</i>	5,894	—
Stanton B.....	182,600	40,713
<i>Allowance as Deputy Speaker and Chair of Committees of the Whole</i>	45,100	—
Steinley W.....	182,600	50,400
Ste-Marie G.....	182,600	31,464
<i>Allowance as Committee Vice-Chair</i>	5,436	—
Strahl M.....	182,600	33,201
<i>Allowance as Chief Whip Official Opposition</i>	13,722	—
<i>Allowance as Committee Vice-Chair</i>	638	—
Stubbs S.....	182,600	62,589
<i>Allowance as Committee Vice-Chair</i>	5,436	—
Sweet D.....	182,600	45,307
<i>Allowance as Committee Chair</i>	3,760	—
Tabbara M.....	182,600	4,401
Tassi Hon F.....	182,600	31,098
Thériault L.....	182,600	28,966
<i>Allowance as Committee Vice-Chair</i>	5,419	—
Therrien A.....	182,600	29,335
<i>Allowance as Committee Vice-Chair</i>	5,607	—
<i>Allowance as House Leader Other Opposition Party</i>	17,800	—
Tochor C.....	182,600	25,509
Trudeau Right Hon J.....	182,600	—
Trudel D.....	182,600	35,492
Turnbull R.....	182,600	1,162
Uppal Hon T.....	182,600	38,092
Van Bynen T.....	182,600	24,459
Van Koeverden A.....	182,600	7,071
Van Popta T.....	182,600	62,464
Vandal Hon D.....	182,600	35,710
Vandenbeld A.....	182,600	—
Vaughan A.....	182,600	5,429
Vecchio K.....	182,600	44,671
<i>Allowance as Committee Chair</i>	4,810	—
<i>Allowance as Deputy House Leader Official Opposition</i>	10,334	—
Vidal G.....	182,600	54,098
Viersen A.....	182,600	53,320
Vignola J.....	182,600	41,257
<i>Allowance as Committee Vice-Chair</i>	5,436	—
Virani A.....	182,600	31,309
Vis B.....	182,600	60,295
Wagantall C.....	182,600	74,755
Warkentin C.....	182,600	17,070
<i>Allowance as Committee Chair</i>	2,202	—
Waugh K.....	182,600	34,588
Webber L.....	182,600	35,780
Weiler P.....	182,600	45,837
Wilkinson Hon J.....	182,600	38,105
Williamson J.....	182,600	47,826
Wilson-Raybould Hon J.....	182,600	29,465
Wong Hon A.....	182,600	24,687
Yip J.....	182,600	36
Young K.....	182,600	23,210
Yurdiga D.....	182,600	70,471
Zahid S.....	182,600	29,719
<i>Allowance as Committee Chair</i>	10,669	—
Zann L.....	182,600	2,710

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2020–2021—concluded

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Zimmer B	182,600	88,874
Zuberi S	182,600	9,502
Former Members ²	—	18,172
Total	62,880,436	10,888,028

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 2020-2021

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses ¹	Office expenses
Anderson M D, Northwest Territories.....	157,600	13,875	162,836
Ataullahjan S, Ontario	157,600	18,898	142,763
<i>Committee Chair</i>	4,167	—	—
Batters D, Saskatchewan.....	157,600	63,542	207,347
<i>Committee Deputy Chair</i>	2,480	—	—
Bellemare D, Quebec	157,600	1,785	165,324
Bernard W E T, Nova Scotia.....	157,600	313	205,355
<i>Committee Deputy Chair</i>	2,067	—	—
Beyak L, Ontario ^{2 4}	68,171	13,648	66,476
Black D, Alberta	157,600	34,561	211,329
<i>Committee Deputy Chair</i>	2,050	—	—
Black R, Ontario	157,600	26,003	158,583
Boehm P M, Ontario	157,600	—	202,845
<i>Committee Chair</i>	4,618	—	—
Boisvenu P-H, Quebec	157,600	38,470	135,378
<i>Committee Deputy Chair</i>	2,291	—	—
Boniface G, Ontario	157,600	21,965	158,487
<i>Committee Chair</i>	4,618	—	—
Bovey P, Manitoba	157,600	33,761	189,125
<i>Committee Deputy Chair</i>	2,033	—	—
Boyer Y, Ontario	157,600	—	200,739
Brazeau P, Quebec	157,600	20,364	196,444
Busson B, British Columbia.....	157,600	20,385	144,619
<i>Committee Deputy Chair</i>	2,050	—	—
Campbell L W, British Columbia.....	157,600	50,854	131,780
<i>Committee Deputy Chair</i>	2,291	—	—
Carignan C, Quebec	157,600	22,581	229,971
<i>Committee Deputy Chair</i>	2,050	—	—
Christmas D, Nova Scotia.....	157,600	18,855	193,684
<i>Committee Chair</i>	4,133	—	—
Cordy J, Nova Scotia ³	157,600	23,892	25,429
<i>Leader of the Progressive Senate Group</i>	—	—	324,061
Cormier R, New Brunswick	157,600	31,989	183,390
<i>Committee Chair</i>	4,618	—	—
Cotter B, Saskatchewan	157,600	20,089	173,202
Coyle M, Nova Scotia.....	157,600	23,523	155,678
Dagenais J-G, Quebec.....	157,600	23,758	183,214
<i>Committee Deputy Chair</i>	4,581	—	—
Dalphond P J, Quebec.....	157,600	16,442	209,191
<i>Committee Deputy Chair</i>	2,050	—	—
Dasko D, Ontario	157,600	27,003	180,248
Dawson D, Quebec	157,600	5,116	213,478
<i>Committee Deputy Chair</i>	2,291	—	—
Deacon C, Nova Scotia	157,600	21,667	177,785
<i>Committee Deputy Chair</i>	2,291	—	—
Deacon M, Ontario	157,600	16,592	205,475
Dean T, Ontario	157,600	22,367	114,054
Downe P E, Prince Edward Island	157,600	8,762	195,501
<i>Committee Deputy Chair</i>	2,566	—	—
Doyle N E, Newfoundland and Labrador ²	96,311	3,176	105,645
Duffy M, Prince Edward Island	157,600	22,700	207,870
Duncan P, Yukon.....	157,600	27,840	187,826
<i>Committee Deputy Chair</i>	2,050	—	—
Dupuis R, Quebec	157,600	—	124,337
<i>Committee Deputy Chair</i>	2,170	—	—
Dyck L E, Saskatchewan ²	62,277	106	62,150
Forest É, Quebec.....	157,600	8,629	163,692
<i>Committee Deputy Chair</i>	4,640	—	—
Forest-Niesing J, Ontario	157,600	21,274	137,276

Parliament The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2020-2021—continued

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses ¹	Office expenses
Francis B, Prince Edward Island	157,600	2,057	93,788
<i>Committee Deputy Chair</i>	2,050	—	—
Frum L, Ontario	157,600	—	210,674
Furey G J, Newfoundland and Labrador ³	157,600	34,937	—
<i>Speaker</i>	63,700	—	787,623
Gagné R, Manitoba ³	157,600	37,956	—
<i>Legislative Deputy to the Government Representative in the Senate</i>	41,300	—	122,701
Galvez R, Quebec	157,600	28,833	234,900
Gold M, Quebec ³	157,600	30,844	—
<i>Government Representative in the Senate</i>	87,200	—	891,860
Greene S, Nova Scotia	157,600	—	212,640
<i>Committee Deputy Chair</i>	2,050	—	—
Griffin D F, Prince Edward Island	157,600	25,850	187,881
<i>Committee Chair</i>	4,618	—	—
Harder P, Ontario	157,600	1,016	124,693
<i>Committee Deputy Chair</i>	2,291	—	—
Hartling N J, New Brunswick	157,600	25,143	174,449
<i>Committee Deputy Chair</i>	2,067	—	—
Housakos L, Quebec	157,600	12,993	215,226
<i>Deputy Whip of the Opposition</i>	1,317	—	—
<i>Committee Chair</i>	8,905	—	—
Jaffer M S B, British Columbia	157,600	19,004	212,738
<i>Committee Chair</i>	4,618	—	—
Keating J, New Brunswick	157,600	27,792	152,077
Klyne M, Saskatchewan	157,600	46	181,960
<i>Committee Deputy Chair</i>	2,394	—	—
Kutcher S, Nova Scotia	157,600	31,057	179,333
LaBoucane-Benson P, Alberta ³	157,600	38,602	—
<i>Government Liaison in the Senate</i>	12,500	—	151,434
Lankin F, Ontario	157,600	22,325	178,243
Loffreda T, Quebec	157,600	14,021	154,507
Lovelace Nicholas S M, New Brunswick	157,600	17,746	88,727
MacDonald M L, Nova Scotia	157,600	859	195,792
<i>Committee Chair</i>	4,618	—	—
Manning F, Newfoundland and Labrador	157,600	10,641	207,155
<i>Committee Chair</i>	4,133	—	—
Marshall E, Newfoundland and Labrador	157,600	13,280	146,719
<i>Committee Deputy Chair</i>	5,787	—	—
Martin Y, British Columbia ³	157,600	47,255	—
<i>Deputy Leader of the Opposition</i>	26,100	—	307,128
Marwah S, Ontario	157,600	12,580	146,149
<i>Committee Chair</i>	12,049	—	—
Massicotte P J, Quebec	157,600	18,113	122,436
<i>Committee Chair</i>	4,133	—	—
<i>Committee Deputy Chair</i>	2,367	—	—
McCallum M J, Manitoba	157,600	22,193	159,387
McCoy E, Alberta ²	118,200	16,256	167,159
McInnis T J, Nova Scotia ²	3,502	1,534	2,251
McPhedran M, Manitoba	157,600	30,857	213,199
Mégie M-F, Quebec	157,600	21,146	164,748
Mercer T M, Nova Scotia	157,600	27,959	160,787
<i>Committee Chair</i>	5,174	—	—
Mitchell G, Alberta ²	10,507	444	4,375
Miville-Dechêne J, Quebec	157,600	6,146	180,195
<i>Committee Deputy Chair</i>	2,291	—	—
Mockler P, New Brunswick	157,600	1,434	183,483
<i>Deputy Whip of the Opposition (Former)</i>	2,095	—	—
<i>Committee Chair</i>	9,355	—	—
Moncion L, Ontario	157,600	27,830	154,144
Moodie R, Ontario	157,600	20,179	178,261

Parliament The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2020-2021—concluded

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses ¹	Office expenses
Munson J, Ontario	157,600	2,943	202,600
<i>Committee Deputy Chair</i>	2,497	—	—
Ngo T H, Ontario	157,600	—	206,209
<i>Committee Deputy Chair</i>	2,291	—	—
Oh V, Ontario	157,600	25,464	167,608
<i>Committee Deputy Chair</i>	2,291	—	—
Omidvar R, Ontario	157,600	21,474	228,077
<i>Committee Deputy Chair</i>	2,566	—	—
Pate K, Ontario	157,600	—	204,982
Patterson D G, Nunavut	157,600	34,369	228,011
<i>Committee Deputy Chair</i>	4,417	—	—
Petitclerc C, Quebec	157,600	11,619	172,804
<i>Committee Chair</i>	7,594	—	—
Plett D N, Manitoba ³	157,600	57,373	—
<i>Leader of the Opposition</i>	41,300	—	1,013,454
Poirier R-M, New Brunswick	157,600	182	165,632
<i>Chair of the Conservative Caucus</i>	6,200	—	—
<i>Committee Deputy Chair</i>	3,767	—	—
Ravalia M, Newfoundland and Labrador	157,600	3,692	224,897
Richards D, New Brunswick	157,600	19,013	98,359
<i>Committee Deputy Chair</i>	2,102	—	—
Ringuette P, New Brunswick	157,600	30,269	142,987
<i>Speaker Pro Tempore</i>	8,069	—	—
Saint-Germain R, Quebec	157,600	12,899	132,628
Seidman J G, Quebec ³	157,600	21,576	—
<i>Whip of the Opposition</i>	7,200	—	282,343
<i>Committee Chair</i>	3,663	—	—
Simons P, Alberta	157,600	4,736	155,862
Sinclair M, Manitoba ²	131,333	20,569	153,705
<i>Committee Chair</i>	4,772	—	—
Smith L W, Quebec	157,600	5,154	182,400
<i>Committee Deputy Chair</i>	4,564	—	—
Stewart Olsen C, New Brunswick	157,600	—	233,744
<i>Committee Deputy Chair</i>	5,261	—	—
Tannas S, Alberta ³	157,600	26,262	—
<i>Leader of the Canadian Senators Group</i>	—	—	616,400
<i>Committee Deputy Chair</i>	5,561	—	—
Verner J, Quebec	157,600	24,372	217,727
<i>Committee Deputy Chair</i>	1,726	—	—
Wallin P, Saskatchewan	157,600	33,503	198,737
<i>Committee Deputy Chair</i>	2,273	—	—
Wells D M, Newfoundland and Labrador	157,600	50,966	216,467
<i>Committee Chair</i>	4,375	—	—
Wetston H, Ontario	157,600	2,626	154,582
<i>Committee Chair</i>	4,583	—	—
White V, Ontario	157,600	—	119,944
Woo Y P, British Columbia ³	157,600	34,148	—
<i>Committee Chair</i>	6,441	—	—
<i>Facilitator</i>	—	—	1,138,600
Total	15,340,622	1,816,922	20,540,168

¹ Includes living expenses in the Parliamentary District.² Senators who were appointed, have resigned, retired or passed away during fiscal year 2020-2021.³ As of April 1, 2017, the House Officers' office expense budget was consolidated with the Senators' office expense budget.⁴ Includes an adjustment due to the Senator's suspension.

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.

Privy Council 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	30,224,434	3,671,320	17,637,791	51,533,545
Statutory expenditures				
October 2020 by-elections	3,187,573	—	13,207	3,200,780
44th General Election ¹	73,262,397	—	8,504,714	81,767,111
43rd General Election and other elections ²	(2,583,689)	1,022	295,908	(2,286,759)
Electoral district associations' auditors subsidy	1,447,788	—	—	1,447,788
Other expenditures under the <i>Canada Elections Act</i>	29,959,989	3,447,161	27,219,359	60,626,509
	105,274,058	3,448,183	36,033,188	144,755,429
Contributions to employee benefit plans	8,059,928	650,981	3,830,278	12,541,187
Total	143,558,420	7,770,484	57,501,257	208,830,161

¹ These are the expenditures in preparation for the 44th general election incurred in 2020-2021, however spending related to a general election spans several fiscal years.

² Includes a \$13.8 million credit in transfer payments related to reimbursements to parties, candidates, and auditors for the 43rd General Election.

Privy Council Office of the Chief Electoral Officer

Details of expenditures—October 2020 by-elections

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Electoral administration and oversight	Compliance and enforcement	Internal services	Total
Toronto Center (Ontario)	956,602	—	—	956,602
York Center (Ontario)	866,987	—	—	866,987
	1,823,589	—	—	1,823,589
Elections Canada headquarters ¹	1,363,984	—	13,207	1,377,191
Total	3,187,573	—	13,207	3,200,780

¹ Includes expenditures incurred to conduct the by-elections at Elections Canada headquarters as well as to support the returning officers in the electoral districts.

Public Safety and Emergency Preparedness Correctional Service of Canada

Expenditures by institution

(in dollars)

Institution	Operation and maintenance	Capital	Total
Archambault Institution, Sainte-Anne-des-Plaines, Quebec	60,627,478	3,041,823	63,669,301
Atlantic Institution, Renous, New Brunswick	52,172,845	2,719,103	54,891,948
Bath Institution, Bath, Ontario	54,359,066	3,781,938	58,141,004
Beaver Creek Institution, Gravenhurst, Ontario	65,608,357	3,466,404	69,074,761
Bowden Institution, Innisfail, Alberta	66,171,223	2,176,360	68,347,583
Collins Bay Institution, Kingston, Ontario	78,494,704	6,129,988	84,624,692
Cowansville Institution, Cowansville, Quebec	46,750,236	2,053,628	48,803,864
Donnacona Institution, Donnacona, Quebec	56,196,828	1,065,782	57,262,610
Dorchester Penitentiary (Shepody Healing Centre), Dorchester, New Brunswick	76,873,169	2,519,664	79,392,833
Drumheller Institution, Drumheller, Alberta	59,071,769	6,628,433	65,700,202
Drummond Institution, Drummondville, Quebec	37,667,277	3,001,379	40,668,656
Edmonton Institution for Women, Edmonton, Alberta	33,360,531	687,906	34,048,437
Edmonton Institution, Edmonton, Alberta	54,310,842	4,074,846	58,385,688
Federal Training Centre, Laval, Quebec	68,339,468	3,534,787	71,874,255
Fraser Valley Institution for Women, Abbotsford, British Columbia	27,263,935	1,066,701	28,330,636
Grand Valley Institution for Women, Kitchener, Ontario	35,279,475	408,105	35,687,580
Grande Cache Institution, Grande Cache, Alberta	39,756,208	1,368,492	41,124,700
Grierson Institution, Edmonton, Alberta	7,449,182	87,730	7,536,912
Joliette Institution, Joliette, Quebec	25,297,323	809,479	26,106,802
Joyceville Institution, Kingston, Ontario	80,461,192	4,024,670	84,485,862
Kent Institution, Agassiz, British Columbia	58,598,208	1,983,215	60,581,423
Kingston Penitentiary, Kingston, Ontario	1,279,632	–	1,279,632
Kwikwèxwelhp Healing Village, Harrison Mills, British Columbia	8,737,942	796,746	9,534,688
La Macaza Institution, La Macaza, Quebec	34,587,726	3,880,527	38,468,253
Matsqui Institution, Abbotsford, British Columbia	45,643,844	3,379,991	49,023,835
Millhaven Institution, Bath, Ontario	56,103,282	1,640,865	57,744,147
Mission Institution, Mission, British Columbia	56,114,803	2,116,985	58,231,788
Mountain Institution, Agassiz, British Columbia	40,964,018	2,477,456	43,441,474
National Headquarters, Ottawa, Ontario	361,879,881	17,041,699	378,921,580
Nova Institution for Women, Truro, Nova Scotia	27,098,200	958,247	28,056,447
Okimaw Ohci Healing Lodge, Maple Creek, Saskatchewan	11,115,321	28,734	11,144,055
Pacific Institution/Regional Treatment Centre, Abbotsford, British Columbia	68,514,476	1,702,590	70,217,066
Pè Sâkâstêw Centre, Mâskwâcis, Alberta	8,417,740	267,670	8,685,410
Port-Cartier Institution, Port-Cartier, Quebec	44,316,480	5,147,743	49,464,223
Regional Correctional Staff College - Atlantic, Moncton, New Brunswick	1,670,431	–	1,670,431
Regional Correctional Staff College - Ontario, Kingston, Ontario	3,633,387	397,096	4,030,483
Regional Correctional Staff College - Pacific, Abbotsford, British Columbia	3,211,747	–	3,211,747
Regional Correctional Staff College - Prairies, Saskatoon, Saskatchewan	4,433,646	–	4,433,646
Regional Correctional Staff College - Quebec, Laval, Quebec	3,609,145	61,602	3,670,747
Regional Headquarters - Atlantic, Moncton, New Brunswick	33,700,945	686,238	34,387,183
Regional Headquarters - Ontario, Kingston, Ontario	35,424,125	871,880	36,296,005
Regional Headquarters - Pacific, Abbotsford, British Columbia	41,297,126	1,379,482	42,676,608
Regional Headquarters - Prairies, Saskatoon, Saskatchewan	41,276,681	1,726,728	43,003,409
Regional Headquarters - Quebec, Laval, Quebec	33,423,825	456,647	33,880,472
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Quebec	7,879,671	–	7,879,671
Regional Parole Offices - Atlantic, Moncton, New Brunswick	34,793,561	703,965	35,497,526
Regional Parole Offices - Ontario, Kingston, Ontario	87,928,604	600,528	88,529,132
Regional Parole Offices - Pacific, Abbotsford, British Columbia	58,880,681	456,598	59,337,279
Regional Parole Offices - Prairies, Winnipeg, Manitoba	81,632,237	1,632,765	83,265,002
Regional Parole Offices - Quebec, Montréal, Quebec	74,274,617	340,169	74,614,786
Regional Psychiatric Centre, Saskatoon, Saskatchewan	47,349,615	1,589,472	48,939,087
Regional Reception Centre, Sainte-Anne-des-Plaines, Quebec	51,469,762	587,632	52,057,394
Regional Treatment Centre, Bath, Ontario	12,621,519	16,675	12,638,194
Saskatchewan Penitentiary, Prince Albert, Saskatchewan	90,337,781	3,735,176	94,072,957
Springhill Institution, Springhill, Nova Scotia	52,724,628	1,512,522	54,237,150
Stony Mountain Institution, Winnipeg, Manitoba	81,307,655	7,483,167	88,790,822
Warkworth Institution, Campbellford, Ontario	54,809,921	1,736,938	56,546,859
William Head Institution, Victoria, British Columbia	16,460,542	1,281,805	17,742,347
Willow Cree Healing Lodge, Duck Lake, Saskatchewan	9,281,657	660,328	9,941,985
Total	2,812,316,170	121,987,099	2,934,303,269

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	—	117,554	26,762,241	24,484,662	7,269,924	—
Capital expenditures	5	—	—	—	—	—	12,607,109
Canadian Dairy Commission							
Program expenditures	1	—	1,998	484,945	—	186,384	—
Canadian Grain Commission							
Program expenditures	1	—	8,513	860,437	196,423	—	—
Canadian Heritage							
Department of Canadian Heritage							
Operating expenditures	1	—	34,117	13,777,607	5,763,371	—	—
Canada Council for the Arts							
Payments to the Council	1	—	—	3,059,850	—	—	—
Canadian Broadcasting Corporation							
Payments to the Corporation for operating expenditures.....	1	—	—	36,917,633	—	82,500,000	—
Canadian Museum for Human Rights							
Payments to the Museum for operating and capital expenditures	1	—	—	1,477,849	—	—	—
Canadian Museum of History							
Payments to the Museum for operating and capital expenditures	1	—	—	4,713,113	—	368,299	—
Canadian Museum of Immigration at Pier 21							
Payments to the Museum for operating and capital expenditures	1	—	—	661,510	—	—	—
Canadian Museum of Nature							
Payments to the Museum for operating and capital expenditures	1	—	—	1,890,586	—	273,977	—
Canadian Radio-television and Telecommunications Commission							
Program expenditures	1	—	14,808	940,516	2,784,678	—	—
Library and Archives of Canada							
Operating expenditures	1	—	10,706	4,546,875	4,536,033	—	—
Capital expenditures	5	—	—	—	—	—	2,451,522
National Arts Centre Corporation							
Payments to the Corporation for operating expenditures.....	1	—	—	5,577,987	—	—	—
National Film Board							
Program expenditures	1	—	22,266	—	3,251,992	—	—
National Gallery of Canada							
Payments to the Gallery for operating and capital expenditures	1	—	—	2,951,862	—	56,144	—
National Museum of Science and Technology							
Payments to the Museum for operating and capital expenditures	1	—	—	2,582,957	—	55,654	—
Telefilm Canada							
Payments to the corporation to be used for the purposes set out in the <i>Telefilm Canada Act</i>	1	—	—	2,221,922	—	—	—
The National Battlefields Commission							
Program expenditures	1	—	—	303,057	231,002	—	—

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
Crown-Indigenous Relations and Northern Affairs							
Department of Crown-Indigenous Relations and Northern Affairs							
Operating expenditures	1	—	40,800	12,698,496	19,484,694	—	—
Capital expenditures	5	—	—	—	—	—	1,537,242
Canadian High Arctic Research Station							
Program expenditures	1	—	—	9,000	1,295,403	—	—
Digital Government							
Shared Services Canada							
Operating expenditures	1	—	149,986	13,735,594	105,704,294	—	—
Capital expenditures	5	—	—	—	—	—	45,944,715
Employment, Workforce Development and Disability Inclusion							
Department of Employment and Social Development							
Operating expenditures	1	—	54,976	57,981,343	7,991,442	—	—
Grants and contributions	5	51,259,813	—	—	—	—	—
Canadian Accessibility Standards Development Organization							
Operating expenditures	1	—	—	112,059	456,080	—	—
Canadian Centre for Occupational Health and Safety							
Program expenditures	1	—	—	905,848	—	336,196	—
Environment and Climate Change							
Department of the Environment							
Operating expenditures	1	—	1,101,251	28,833,028	28,102,717	—	—
Capital expenditures	5	—	—	—	—	—	12,496,512
Impact Assessment Agency of Canada							
Operating expenditures	1	—	11,910	1,137,031	2,421,737	—	—
Parks Canada Agency							
Program expenditures	1	—	17,859	48,440,254	—	6,640,824	—
Finance							
Department of Finance							
Program expenditures	1	—	21,785	2,115,172	4,064,413	1,015,745	—
Financial Transactions and Reports Analysis Centre of Canada							
Program expenditures	1	—	11,503	2,135,867	2,163,950	—	—
Office of the Auditor General							
Program expenditures	1	—	33,239	2,982,665	3,178,919	—	—
Office of the Superintendent of Financial Institutions							
Program expenditures	1	—	—	80,800	—	—	—
Fisheries, Oceans and the Canadian Coast Guard							
Department of Fisheries and Oceans							
Operating expenditures	1	—	241,917	69,128,821	63,838,941	—	—
Capital expenditures	5	—	—	—	—	—	199,649,520
Grants and contributions	10	6,494,524	—	—	—	—	—

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
Global Affairs							
Department of Foreign Affairs, Trade and Development							
Operating expenditures	1	—	548,844	27,542,053	81,692,774	—	—
Capital expenditures	5	—	1,500,000	—	—	—	14,182,099
International Development Research Centre							
Payments to the Centre	1	—	—	3,803,899	—	—	—
International Joint Commission (Canadian Section)							
Program expenditures	1	—	—	114,714	478,528	124,678	—
Invest in Canada Hub							
Program expenditures	1	—	—	—	1,802,830	—	—
Health							
Department of Health							
Operating expenditures	1	—	486,870	28,066,636	31,712,208	8,502,248	—
Capital expenditures	5	—	—	—	—	—	1,666,183
Canadian Food Inspection Agency							
Operating expenditures, grants and contributions	1	—	2,049,722	52,102,942	20,453,299	9,961,860	—
Capital expenditures	5	—	—	—	—	—	3,900,413
Canadian Institutes of Health Research							
Operating expenditures	1	—	30,479	2,685,991	1,246,643	—	—
Patented Medicine Prices Review Board							
Program expenditures	1	—	3,542	205,834	452,580	—	—
Public Health Agency of Canada							
Operating expenditures	1	—	95,084	10,116,917	4,431,115	4,509,067	—
Capital expenditures	5	—	—	—	—	—	423,003
Immigration, Refugees and Citizenship							
Department of Citizenship and Immigration							
Operating expenditures	1	—	58,608	50,766,851	36,274,668	—	—
Capital expenditures	5	—	—	—	—	—	5,675,766
Immigration and Refugee Board							
Program expenditures	1	—	16,100	8,656,273	5,216,452	—	—
Indigenous Services							
Department of Indigenous Services							
Operating expenditures	1	—	31,087	35,794,198	39,745,034	—	—
Capital expenditures	5	—	—	—	—	—	1,633,599
Infrastructure and Communities							
Office of Infrastructure of Canada							
Operating expenditures	1	—	12,497	1,719,554	5,396,884	—	—
Capital expenditures	5	—	—	—	—	—	115,785,842
Innovation, Science and Economic Development							
Department of Industry							
Operating expenditures	1	—	7,014,399	17,784,550	18,854,866	—	—
Capital expenditures	5	—	145,000	—	—	—	1,240,153
Atlantic Canada Opportunities Agency							
Operating expenditures	1	—	34,342	2,158,512	2,661,594	—	—
Grants and contributions	5	30,800,000	—	—	—	—	—
Canadian Northern Economic Development Agency							
Operating expenditures	1	—	6,108	378,137	667,697	—	—
Grants and contributions	5	12,500,000	—	—	—	—	—

Treasury Board

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*continued*

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compensation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Requirements	Vote 35 Capital Budget Carry Forward
Canadian Space Agency							
Operating expenditures	1	—	13,095	1,863,560	9,069,688	—	—
Capital expenditures	5	—	—	—	—	—	36,493,525
Canadian Tourism							
Payments to the Commission	1	—	—	1,065,693	—	—	—
Copyright Board							
Program expenditures	1	—	—	82,275	162,812	—	—
Department of Western Economic Diversification							
Operating expenditures	1	—	15,564	857,896	1,444,835	—	—
Grants and contributions	5	40,000,000	—	—	—	—	—
Economic Development Agency of Canada for the Regions of Quebec							
Operating expenditures	1	—	15,626	1,057,415	1,589,026	—	—
Federal Economic Development Agency for Southern Ontario							
Operating expenditures	1	—	8,166	993,424	1,030,528	—	—
National Research Council of Canada							
Operating expenditures	1	—	162,375	1,314,085	17,185,189	3,970,471	—
Capital expenditures	5	—	—	—	—	—	7,839,207
Natural Sciences and Engineering Research Council							
Operating expenditures	1	—	21,180	36,200	2,413,580	—	—
Social Sciences and Humanities Research Council							
Operating expenditures	1	—	—	445,600	1,746,300	—	—
Standards Council of Canada							
Payments to the Council	1	—	80,000	—	—	174,862	—
Statistics Canada							
Program expenditures	1	—	784,359	13,101,050	20,784,742	6,905,277	—
Justice							
Department of Justice							
Operating expenditures	1	—	177,205	12,372,161	16,407,240	7,541,105	—
Administrative Tribunals Support Service of Canada							
Program expenditures	1	—	10,190	1,885,792	3,095,984	—	—
Canadian Human Rights Commission							
Program expenditures	1	—	102,826	1,354,509	833,937	—	—
Courts Administration Service							
Program expenditures	1	—	15,770	4,985,218	2,078,652	700,727	—
Office of the Commissioner for Federal Judicial Affairs							
Office of the Commissioner for Federal Judicial Affairs							
Operating expenditures	1	—	3,900	361,115	369,913	—	—
Canadian Judicial Council							
Operating expenditures	5	—	—	68,534	203,194	—	—
Office of the Director of Public Prosecutions							
Program expenditures	1	—	35,371	3,308,344	7,770,616	—	—
Offices of the Information and Privacy Commissioners of Canada							
Office of the Information Commissioner of Canada							
Program expenditures	1	—	—	581,906	407,635	—	—
Office of the Privacy Commissioner of Canada							
Program expenditures	5	—	2,383	1,241,449	880,301	549,114	—
Registrar of the Supreme Court of Canada							
Program expenditures	1	—	28,697	1,040,490	1,221,838	262,041	—

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
National Defence							
Department of National Defence							
Operating expenditures	1	—	374,718	150,381,105	646,293,371	—	—
Capital expenditures	5	—	—	—	—	176,996	—
Grants and contributions	10	135,130	—	—	—	—	—
Communications Security Establishment							
Program expenditures	1	—	11,047	5,376,900	24,216,575	—	—
Military Grievances External Review Committee							
Program expenditures	1	—	1,751	277,544	298,943	—	—
Military Police Complaints Commission							
Program expenditures	1	—	—	81,562	216,003	—	—
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	—	3,734,710	455,495,128	4,103,041	63,313,668	—
Natural Resources							
Department of Natural Resources							
Operating expenditures	1	—	2,414,552	15,423,420	16,042,090	—	—
Capital expenditures	5	—	—	—	—	—	1,106,513
Canadian Energy Regulator							
Program expenditures	1	—	30,819	347,168	3,752,097	—	—
Canadian Nuclear Safety Commission							
Program expenditures	1	—	236,444	73,685	1,484,258	—	—
Office of the Governor General's Secretary							
Office of the Governor General's Secretary							
Program Expenditures.....	1	—	—	1,117,364	786,764	—	—
Parliament							
Secretariat of the National Security and Intelligence Committee of Parliamentarians							
Program expenditures	1	—	—	6,000	163,567	—	—
Privy Council							
Privy Council Office							
Program expenditures	1	—	973,343	5,690,319	6,320,003	—	—
Canadian Intergovernmental Conference Secretariat							
Program expenditures	1	—	—	159,040	251,722	—	—
Canadian Transportation Accident Investigation and Safety Board							
Program expenditures	1	—	17,129	2,075,427	973,728	—	—
Leaders' Debates Commission							
Program expenditures	1	—	—	—	226,039	—	—
National Security and Intelligence Review Agency Secretariat							
Program expenditures	1	—	—	28,600	215,750	—	—
Office of the Chief Electoral Officer							
Program expenditures	1	—	9,974	3,590,045	1,960,896	—	—
Office of the Commissioner of Official Languages							
Program expenditures	1	—	4,763	1,446,363	914,014	—	—

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 Intelligence Commissioner							
Program expenditures	1	—	—	—	98,740	—	—
Public Service Commission							
Program expenditures	1	—	35,723	3,684,509	2,427,695	968,407	—
Public Safety and Emergency Preparedness							
Department of Public Safety and Emergency Preparedness							
Operating expenditures	1	—	30,785	7,227,150	5,498,527	—	—
Canada Border Services Agency							
Operating expenditures	1	—	6,454,097	44,928,098	—	22,656,114	—
Canadian Security Intelligence Service							
Program expenditures	1	—	140,775	180,000	19,663,200	44,355,191	—
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police							
Program expenditures	1	—	—	533,856	485,020	260,285	—
Correctional Service of Canada							
Operating expenditures, grants and contributions	1	—	1,475,366	162,410,117	51,826,918	15,789,626	—
Capital expenditures	5	—	—	—	—	—	21,630,659
Office of the Correctional Investigator of Canada							
Program expenditures	1	45,896	—	282,680	91,659	123,417	—
Parole Board of Canada							
Program expenditures	1	—	1,915	3,979,550	1,161,851	417,883	—
Royal Canadian Mounted Police							
Operating expenditures	1	—	56,362	65,804,629	66,759,334	—	—
Capital expenditures	5	—	—	—	—	—	37,462,197
Royal Canadian Mounted Police External Review Committee							
Program expenditures	1	—	—	37,646	153,848	—	—
Public Services and Procurement							
Department of Public Works and Government Services							
Operating expenditures	1	—	886,985	66,421,657	53,554,910	2,965,258	—
Capital expenditures	5	—	—	187,485	—	—	—
National Capital Commission							
Payments to the Commission for operating expenditures	1	—	—	1,053,226	—	3,398,418	—
Transport							
Department of Transport							
Operating expenditures	1	—	2,103,315	45,479,901	32,192,893	—	—
Capital expenditures	5	—	4,710,000	—	—	—	31,236,834
Canadian Transportation Agency							
Program expenditures	1	—	11,672	1,210,084	1,335,956	623,665	—
Treasury Board							
Treasury Board Secretariat							
Program expenditures	1	—	1,201,747	7,728,802	9,848,536	5,894,794	—
Public Service Insurance	20	—	—	135,856	—	6,461	—
Canada School of Public Service							
Program expenditures	1	—	20,095	3,191,400	2,562,684	—	—
Office of the Commissioner of Lobbying							
Program expenditures	1	—	1,703	187,308	173,489	28,466	—
Office of the Public Sector Integrity Commissioner							
Program expenditures	1	—	—	132,019	194,198	—	—

Treasury Board

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*concluded*

(in dollars)

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
Department and agency	Vote						
Veterans Affairs							
Department of Veterans Affairs							
Operating expenditures	1	–	55,076	23,463,977	12,511,069	3,000,000	–
Veterans Review and Appeal Board							
Program expenditures	1	–	–	629,374	378,990	–	–
Women and Gender Equality							
Department for Women and Gender Equality							
Operating expenditures	1	–	–	856,919	2,231,069	–	–
Total.....		141,235,363	40,399,443	1,721,256,615	1,591,103,380	305,883,246	554,962,613

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Section 12

Public Accounts of Canada
2020–2021

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