



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2015

Volume III

**Additional
Information and
Analyses**

Canada A small version of the Canadian flag logo, consisting of a red square with a white maple leaf in the center.

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Erratum

Subsequent to the tabling of the *Public Accounts of Canada*, corrections were made in Volume III, Section 8, Payments of Claims Against the Crown, pages 8.15 and 8.16. The revised information is highlighted.

Volume III

2014-2015

Public Accounts of Canada

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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

2014-2015

Public Accounts of Canada

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 policy of Treasury Board on Special Revenue Spending 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. 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 assure 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 estimate 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 Performance 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 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 communicating 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, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2015 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

May 22, 2015

Canadian Grain Commission Revolving Fund — Continued

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2015		2014	
	Estimates	Actual	Estimates	Actual
Net results	3,867	29,882	1,565	31,518
Add: items not requiring use of funds	3,295	277	3,861	(3,874)
Operating source of funds	7,162	30,159	5,426	27,644
Less: items requiring use of funds				
Net capital acquisitions	3,961	3,343	3,318	2,636
Transition payments for implementing salary payments in arrears		1,093		
Net other assets and liabilities	11,147	1,307	5,308	15,047
Authority provided (used)	(7,946)	24,416	(3,200)	9,961

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2015	2014
Debit balance in the accumulated net charge against the Fund's authority	63,284	35,610
Payables at year-end charged against the appropriation after March 31	3,659	5,957
Amounts credited to the appropriation after March 31	(292)	(1,251)
Net authority provided, end of year	67,235	42,818
Authority limit	2,000	2,000
Unused authority carried forward	69,235	44,818

Canadian Grain Commission Revolving Fund — Continued

Independent Auditors' Report

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

We have audited the accompanying financial statements of the Canadian Grain Commission Revolving Fund, which comprise the statement of financial position as at March 31, 2015, and the statements of operations and net assets (liabilities), and cash flow for the year ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund to meet the requirements of Section 6.4 of the Treasury Board of Canada's Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities, 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.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2015, and the results of its operations and its cash flow for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Canadian Grain Commission Revolving Fund to meet the requirements of Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Canadian Grain Commission Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Canadian Grain Commission Revolving Fund or the Treasury Board of Canada.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Canada
May 26, 2015

Canadian Grain Commission Revolving Fund — Continued

Statement of Financial Position as at March 31
 (in thousands of dollars)

	2015	2014
Assets		
Current		
Cash in transit	807	494
Accounts receivable (Note 3)	8,725	9,629
Other assets	268	377
Total current assets	<u>9,800</u>	<u>10,500</u>
Long-term		
Capital assets (Note 4)		
At cost	31,728	35,220
Less: Accumulated amortization	(23,369)	(27,337)
Total long-term assets	<u>8,359</u>	<u>7,883</u>
Total assets	<u>18,159</u>	<u>18,383</u>
Liabilities and Net Assets (Liabilities)		
Current		
Accounts payable and accrued liabilities (Note 5)	1,767	1,196
Salaries payable (Note 6)	3,821	3,324
Vacation, overtime and compensatory leave payable	1,854	1,898
Deferred revenue	830	603
Current portion of employee severance benefits liability (Note 7)	346	2,984
Total current liabilities	<u>8,618</u>	<u>10,005</u>
Long-term		
Employee severance benefits liability (Note 7)	<u>2,781</u>	<u>2,733</u>
Total liabilities	<u>11,399</u>	<u>12,738</u>
Net assets (liabilities) (Note 9)	<u>6,760</u>	<u>5,645</u>
	<u>18,159</u>	<u>18,383</u>

Contractual obligations (Note 10)

Contingent liabilities (Note 11)

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

Approved by:

Elwin Hermanson
Deputy Head

Cheryl Blahey
Chief Financial Officer

Canadian Grain Commission Revolving Fund — Continued

**Statement of Operations and Net Assets (Liabilities) for the year ended March 31
(in thousands of dollars)**

	2015										2014		
	Quality Assurance		Quantity Assurance		Grain Quality Research		Producer Protection		Internal Services		Total	Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Revenue													
Service fees	48,575	67,499	3,802	6,071		4	11	237	20	47	52,408	73,858	51,177
Special appropriations (Note 8)						815						815	16,927
Parliamentary appropriations (Note 8)					5,247	5,230			245	245	5,492	5,475	5,447
Employee termination benefit appropriations (Note 8)		756		303		72		23	2,945	47	2,945	1,201	12,568
Contract revenue		1,046			356	545				16	356	1,607	1,103
License fees and producer cars.							1,908	1,969			1,908	1,969	886
Total revenue	48,575	69,301	3,802	6,374	5,603	6,666	1,919	2,229	3,210	355	63,109	84,925	88,108
Expenses													
Salaries and employee benefits	22,792	20,199	1,334	1,712	4,180	4,315	1,940	2,877	10,511	9,511	40,757	38,614	40,967
Occupancy costs	2,673	2,562	246	41	1,649	1,704	137	164	965	874	5,670	5,345	4,969
Travel	1,144	1,357	112	114	318	183	94	135	792	592	2,460	2,381	2,227
Repairs and supplies	618	672	6	21	1,185	1,385	8	56	838	819	2,655	2,953	2,521
Amortization of capital assets	918	732			1,037	877		47	1,294	947	3,249	2,603	2,603
Professional and special services	145	121	10	1	58	51	5	18	2,089	1,321	2,307	1,512	1,779
Communications	22	20			3	6	12	65	806	783	843	874	1,167
Other expenses .	1,160	285		1		39	10	256	132	180	1,302	761	357
Total expenses	29,472	25,948	1,708	1,890	8,430	8,560	2,206	3,618	17,427	15,027	59,243	55,043	56,590
Net results	19,103	43,353	2,094	4,484	(2,827)	(1,894)	(287)	(1,389)	(14,217)	(14,672)	3,866	29,882	31,518

Canadian Grain Commission Revolving Fund — Continued

**Statement of Operations and Net Assets (Liabilities) for the year ended March 31
(in thousands of dollars) — Concluded**

	2015	2014
Net results.....	29,882	31,518
Net assets (liabilities), beginning of year.....	5,645	(19,333)
Transfer of the transition payments for implementing salary payments in arrears (note 13)	(1,093)	(1,093)
Net financial resources provided and change in the accumulated net charge against Fund's authority, during the year.....	(27,674)	(6,540)
Net assets (liabilities), end of year.....	6,760	5,645

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

**Statement of Cash Flows for the year ended March 31
(in thousands of dollars)**

	2015	2014
Operating activities		
Net results for the year	29,882	31,518
Items not affecting use of cash		
Amortization of capital assets	2,603	2,603
Provision for employee severance benefits	(67)	1,027
Loss (gain) on disposal of capital assets	264	(137)
	32,682	35,011
Payments of employee severance benefits	(2,523)	(7,367)
Transition payments for implementing salary payments in arrears	(1,093)	
Changes in non-cash working capital items		
Cash in transit	(313)	(231)
Accounts receivable	904	(2,138)
Other assets	109	(118)
Accounts payable and accrued liabilities	571	(458)
Salaries payable	497	(15,400)
Vacation, overtime and compensatory leave payable	(44)	(862)
Deferred revenue	227	477
Net financial resources provided by operating activities	31,017	8,914
Investing activities		
Acquisition of capital assets	(3,343)	(2,374)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	27,674	6,540
Accumulated net charge against the Fund's authority, beginning of year	35,610	29,070
Accumulated net charge against the Fund's authority, end of year	63,284	35,610

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

Canadian Grain Commission Revolving Fund — Continued

Notes to the financial statements for the year ended March 31, 2015

1. Authority and purpose

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

In order to effectively pursue its mandate, the CGC aims to achieve the following strategic outcome: Canada’s grain is safe, reliable and marketable and Canadian grain producers are properly compensated for grain deliveries to licensed grain companies.

The CGC’s Program Alignment Architecture has five programs. The Quality Assurance Program, Quantity Assurance Program, Grain Quality Research Program, and Producer Protection Program each contribute to making progress to the sole strategic outcome. The Internal Services program supports all other programs within the CGC.

The Canadian Grain Commission Revolving Fund was established under *Appropriation Act No. 6, 1994-1995*. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which cannot exceed \$2,000,000 at any time.

The CGC received authorization from Treasury Board to access its net authority provided for a total amount up to \$7,946,483 in fiscal year 2014-2015 to allow payments for severance obligations that have been expensed in previous years.

In the fall of 2012, two initiatives were announced that have impacted the services and organizational structure of the CGC. Firstly, Bill C-45, containing proposed amendments to the *Canada Grain Act*, was introduced in Parliament. Secondly, on November 1, 2012, the CGC launched consultations on CGC user fees that reflected an updated *Canada Grain Act* and streamlined CGC operations. Bill C-45 received Royal Assent on December 14, 2012. The amendments to the *Canada Grain Act* came into force on August 1, 2013. Updated user fees took effect August 1, 2013 concurrent with changes to the *Canada Grain Act*. In response to both the legislative changes and restructured user fees, the CGC had adjusted its workforce (Note 6), organizational design, and operations.

The revised funding model which came into effect on August 1, 2013 is based on full cost recovery through user fees and ongoing appropriations. Until the implementation of this model, the CGC was funded through its ongoing appropriations, fees collected and special appropriation.

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 tax.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from generally accepted accounting principles because:

- The liabilities for employee termination benefits and severance liability are based on management’s best estimate rather than actuarial valuations; and
- The services received without charge from other government departments and agencies are not reported as expenses.

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

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 capital assets and the liabilities for employee vacation, severance benefits and employee termination 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. 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.

c. Expense recognition

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

d. Cash in transit

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

e. Parliamentary, special and employee termination benefit 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 Quality Research Program and Internal Audit are funded by ongoing Parliamentary appropriation through their annual votes. Special appropriations were also received to cover affected employees' termination benefits. 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.

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

g. Capital assets

Certain assets previously under the custody of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving 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 Revolving 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 (terms of the leases)

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. Employee termination benefits

Employees affected by the amendments to the *Canada Grain Act* are entitled to termination benefits, calculated based on salary levels in effect at the time of termination as stipulated in their collective agreements. The obligation is calculated using information derived from management's estimate of the liability.

k. 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 Revolving 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.

l. 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 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.

Canadian Grain Commission Revolving Fund — ContinuedNotes to the financial statements for the year ended March 31, 2015 — *Continued***3. Accounts receivable**

	2015	2014
	(in thousands of dollars)	
Other government departments and agencies	292	1,251
Outside parties	<u>8,433</u>	<u>8,379</u>
	8,725	9,630
Less: allowance for doubtful accounts from outside parties	<u>(1)</u>	<u>(1)</u>
	8,725	9,629

4. Capital assets

	Cost				Accumulated amortization			Net book value		
	Opening balance	Acqui-sitions	Disposals	Closing balance	Opening balance	Amorti-zation	Disposals	Closing balance	2015	2014
(in thousands of dollars)										
Scientific equipment	16,261	2,010	(1,708)	16,563	12,846	1,085	(1,700)	12,231	4,332	3,415
Office equipment and furniture	644	(340)	304	640	3	(339)	304	4		
Operational equipment	2,038	378	(211)	2,205	708	178	(207)	679	1,526	1,330
Motor vehicles	398	28	(103)	323	215	49	(103)	161	162	183
Computer equipment and software	8,934	412	(3,492)	5,854	7,556	845	(3,427)	4,974	880	1,378
Leasehold improvements	6,945	515	(981)	6,479	5,372	443	(795)	5,020	1,459	1,573
	<u>35,220</u>	<u>3,343</u>	<u>(6,835)</u>	<u>31,728</u>	<u>27,337</u>	<u>2,603</u>	<u>(6,571)</u>	<u>23,369</u>	<u>8,359</u>	<u>7,883</u>

5. Accounts payable and accrued liabilities

	2015	2014
	(in thousands of dollars)	
Other government departments and agencies	519	601
Outside parties	<u>1,248</u>	<u>595</u>
	<u>1,767</u>	<u>1,196</u>

6. Salaries payable

With the legislative changes to the *Canada Grain Act*, a segment of the CGC work force became eligible for the provision of termination benefits. As a result, the CGC has recorded an obligation for termination benefits as part of salaries payable to reflect the estimated workforce adjustment costs. As the changes were implemented, employees received their termination benefits and there is a portion of these benefits payable in future years.

	2015	2014
	(in thousands of dollars)	
Employee termination liability, beginning of year	1,666	15,887
Expense for the year	715	(1,216)
Benefits paid during the year	<u>(1,219)</u>	<u>(13,005)</u>
Employee termination liability, end of year	1,162	1,666
Other salary costs including benefits	<u>2,659</u>	<u>1,658</u>
Salaries payable	<u>3,821</u>	<u>3,324</u>

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

7. 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. Employees were given the option to liquidate immediately or collect upon departure from the public service.

	2015	2014
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year	5,717	12,057
Expense for the year	(67)	1,027
Benefits paid during the year	<u>(2,523)</u>	<u>(7,367)</u>
Employee severance benefits liability, end of year	3,127	5,717
Current portion of employee severance benefits liability	<u>(346)</u>	<u>(2,984)</u>
Long-term portion of employee severance benefits liability	<u>2,781</u>	<u>2,733</u>

8. Parliamentary, special and employee termination benefits 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 (liabilities) is based on accrual accounting. Consequently, items presented in the statement of operations and net assets (liabilities) are not necessarily the same as those provided through appropriations from Parliament. Items recognized in the statement of operations and net assets (liabilities) 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.

Appropriation authorities provided and used:

	2015	2014
	(in thousands of dollars)	
Total appropriation funds provided	9,262	37,600
Employee termination benefits:		
Frozen allotment (lapsed)	(10)	(1,686)
Under-spent (lapsed)	<u>(1,761)</u>	<u>(972)</u>
Current year appropriation funds provided and used	<u>7,491</u>	<u>34,942</u>

Total current year appropriation funds provided and used consists of:

	2015	2014
	(in thousands of dollars)	
Special appropriation	815	16,927
Employee termination benefits appropriation	1,201	12,568
Parliamentary appropriation	<u>5,475</u>	<u>5,447</u>
Current year appropriation funds provided and used	<u>7,491</u>	<u>34,942</u>

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

9. Net assets (liabilities)

Contributed capital represents the value of the 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 is the amount of the Revolving Fund's non-lapsing authority that has been accumulated since its inception.

	2015	2014
	(in thousands of dollars)	
Contributed Capital	4,941	4,941
Accumulated Surplus		
Opening balance	36,314	4,796
Net results	29,882	31,518
Transfer of the transition payments for implementing salary payments in arrears	(1,093)	
Closing balance	<u>65,103</u>	<u>36,314</u>
Accumulated net charge against the Fund's authority	(35,610)	(29,070)
Opening balance	(27,674)	(6,540)
Change in net resources provided		
Closing balance	<u>(63,284)</u>	<u>(35,610)</u>
Total net assets (liabilities)	6,760	5,645

10. Contractual obligations

CGC leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the CGC and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. Expected future payouts are as follows:

	(in thousands of dollars)
2016	4,806
2017	4,599
2018	3,838
2019	3,749
2020 and thereafter	11,251

11. Contingent liabilities

In the normal course of its operations, CGC 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 is recorded in the financial statements. As at March 31, 2015, there are no claims outstanding against CGC.

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

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 (liabilities) as follows:

	2015	2014
	(in thousands of dollars)	
Employer's contribution to employee benefit plans	7,475	11,654
Occupancy costs	5,094	4,758
Professional and special services		
Audit and accounting services	25	137
Consulting services	99	164
Legal services	367	402
Translation services	252	287
Other	116	148
	<hr/> 13,428	<hr/> 17,550

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

	2015	2014
	(in thousands of dollars)	
Accounts receivable	292	1,251
Accounts payable	519	601
Employer's contribution to employee benefit plans payable	680	1,083

13. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014-2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay process. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority. Prior to year end, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

Canadian Grain Commission Revolving Fund — *Concluded*

Notes to the financial statements for the year ended March 31, 2015 — *Concluded*

14. Financial instruments

The Revolving Fund's financial instruments consist of cash in transit, accounts receivable, accounts payable and accrued liabilities, salaries payable, vacation, overtime and compensatory leave payable, and employee severance benefits. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity, except for employee severance benefits and employee termination benefits which are based on management's best estimate. Unless otherwise noted, it is management's opinion that the Revolving 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 trade accounts receivable. For the year ended March 31, 2015, six large integrated organizations accounted for \$3,768,507 or 89 percent of the CGC's outside parties receivable balances (2014 - eight organizations, \$3,975,128 or 89 percent).

15. Comparative information

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

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 policy of Treasury Board on revolving funds 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 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, 2015 and the results of operations and cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

Approved by:

Pierre R. Bélisle
Acting / Chief Executive Officer

David Enns
Chief Financial Officer

May 22, 2015

Canadian Intellectual Property Office Revolving Fund — *Continued*

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2015		2014	
	Estimates	Actual	Estimates	Actual
Net results	2,659	8,705	(4,358)	7,120
Items not requiring the use of funds	1,191	1,294	2,357	2,155
Operating source (use) of funds	3,850	9,999	(2,001)	9,275
Items requiring use of funds				
Net capital acquisitions	(10,784)	(1,843)	(7,275)	(1,549)
Net other assets and liabilities	(1,884)	(5,001)	(8,328)	(9,179)
Transition payments for implementing salary payments in arrears		(2,890)		
Authority provided (used)	(8,818)	265	(17,604)	(1,453)

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2015	2014
Accumulated net charge against the Fund's authority ⁽¹⁾	173,041	171,416
Payables at year-end charged against the appropriation account after March 31	(12,539)	(11,791)
Amounts credited to the appropriation account after March 31	837	625
Other items	6,067	6,891
Net authority provided, end of year	167,406	167,141
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	172,406	172,141

⁽¹⁾ Debit balance in the accumulated net charge against the Fund's authority.

Canadian Intellectual Property Office Revolving Fund — Continued

Independent Auditors' Report

To the Deputy Minister of Industry Canada

We have audited the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund, which comprise the statement of financial position as at March 31, 2015, the statements of operations and net liabilities, and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management in accordance with Section 6, subsection 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6, subsection 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund, as at March 31, 2015, and its results of operations and its cash flows for the year then ended, in accordance with the reporting requirements of Section 6, subsection 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describe the basis of accounting. The financial statements are prepared solely for the information and use of the management of the Revolving Fund, Deputy Minister of Industry Canada and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

KPMG LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Canada
May 22, 2015

Canadian Intellectual Property Office Revolving Fund — *Continued*

Statement of Financial Position as at March 31 (in thousands of dollars)

	2015	2014		2015	2014
Assets			Liabilities		
Current			Current		
Petty cash.....	3	3	Deposit accounts	3,711	3,173
Accounts receivable			Accounts payable		
Government of Canada	59	8	Government of Canada	1,992	4,286
Outside parties.....	778	617	Outside parties.....	10,547	7,505
Unbilled revenues	8,588	6,857	Deferred revenues	40,694	38,077
Prepaid expenses	377	304			
	<u>9,805</u>	<u>7,789</u>		<u>56,944</u>	<u>53,041</u>
Capital assets (Note 3).....	4,149	3,955	Employee termination benefits (Note 4).....	4,133	5,149
Unbilled revenues	94	1,121	Deferred revenues	32,748	38,642
	<u>4,149</u>	<u>3,955</u>		<u>36,881</u>	<u>43,791</u>
	<u>94</u>	<u>1,121</u>	Net Liabilities (Note 5)	<u>(79,777)</u>	<u>(83,967)</u>
	<u>14,048</u>	<u>12,865</u>		<u>14,048</u>	<u>12,865</u>

Contractual obligations (Note 6)

Contingencies (Note 10)

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

Statement of Operations and Net Liabilities for the year ended March 31 (in thousands of dollars)

	2015	2014
Revenues	153,460	151,869
Expenses		
Salaries and employee benefits	95,324	102,230
Professional services	34,400	28,658
Amortization of capital assets	839	1,749
Accommodation	7,399	8,172
Materials and supplies	988	1,167
Information	2,048	236
Communications	3	20
Travel	506	422
Freight and postage	582	504
Repairs and maintenance	966	876
Training	804	626
Rentals	87	90
Loss/(gain) on disposal of capital assets	809	(1)
	<u>144,755</u>	<u>144,749</u>
Net results of operations	8,705	7,120
Net liabilities, beginning of year	(83,967)	(95,679)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(1,625)	4,592
Transfer of the transition payments for implementing salary payments in arrears (Note 11)	(2,890)	
Net liabilities, end of year	<u>(79,777)</u>	<u>(83,967)</u>

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

Canadian Intellectual Property Office Revolving Fund — Continued

Statement of Cash Flows for the year ended March 31
(in thousands of dollars)

	2015	2014
Operating activities		
Net results	8,705	7,120
Amortization of capital assets	839	1,749
Loss/(gain) on disposal of capital assets	809	(1)
Provision for employee termination benefits	(354)	407
	9,999	9,275
Changes in working capital (Note 7)	1,888	(4,773)
Changes in other assets and liabilities		
Unbilled revenues	1,027	(596)
Employee termination benefits	(662)	(7,020)
Deferred revenues	(5,894)	71
	(5,529)	(7,545)
Transition payments for implementing salary payments in arrears	(2,890)	
Net financial resources provided (used) by operating activities	3,468	(3,043)
Investing activities		
Acquisition of capital assets	(1,843)	(1,549)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	1,625	(4,592)
Accumulated net charge against the Fund's authority, beginning of year	171,416	176,008
Accumulated net charge against the Fund's authority, end of year	173,041	171,416

The accompanying notes form 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, 2015

1. Authority and purpose

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

The Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund, was granted on February 22, 1994 and had an authorized limit of \$15 million. During the fiscal year ended March 31, 2002, the Fund’s authorized limit was reduced from \$15 million to \$5 million. The Fund has 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 Fund may retain surpluses to continue to automate operations.

The Fund is not subject to income taxes.

2. Significant accounting policies

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

- services received without charge from other government departments are not reported as expenses;
- vacation pay and employee termination benefits liability are based on management’s estimates rather than based on actuarial valuations; and
- contingent liabilities are disclosed rather than recorded.

The significant accounting policies are as follows:

a. Revenue recognition

Fees received for processing patent, trade-mark 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 of 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. Capital assets and amortization

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

Leasehold improvements	5 years
Software	3 years
Hardware	3-5 years
Furniture	10 years
Systems	Estimated useful life, beginning in the year of deployment

Canadian Intellectual Property Office Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

c. Employee termination benefits

Employees of the Fund are entitled to specified termination 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 termination 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 options (1) and (3), the Fund has been and will be required to draw down on the Employee termination benefit liability as the collective agreements came into force.

d. Pension plan

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*.

e. Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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 revenues and expenses during the period. Revenues, the estimated useful lives of 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.

Canadian Intellectual Property Office Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

3. Capital assets

Cost	Balance at April 1, 2014	Acquisitions	Transfers	Disposals	Balance at March 31, 2015
	(in thousands of dollars)				
Leasehold improvements	22,434				22,434
Software	11,174			622	10,552
Hardware	514			32	482
Furniture	494				494
Systems	21,400				21,400
Assets under development					
Systems under development	1,865	1,843		810	2,898
Total	57,881	1,843		1,464	58,260
Accumulated amortization	Balance at April 1, 2014	Amortization		Disposals	Balance at March 31, 2015
	(in thousands of dollars)				
Leasehold improvements	22,219	68			22,287
Software	10,519	403		622	10,300
Hardware	414	12		32	394
Furniture	218	49			267
Systems	20,556	307			20,863
Total	53,926	839		654	54,111
Net book value		3,955			4,149

4. Employee termination benefits

As a result of the elimination of the accumulation of termination benefits and the subsequent introduction of the three options to address the accumulated balances, which were summarized in Note 2, the Fund was required to pay out \$6,315,213 during fiscal year 2013-2014. The Employee termination benefit liability had been adjusted accordingly.

	2015	2014
	(in thousands of dollars)	
Employee termination benefits beginning of year	5,149	11,762
Benefits paid during the year		
For retirements and departures from the Public Service	(401)	(705)
For employees who opted to cash out their accumulated balances as per the new collective agreements	(261)	(6,315)
Expense for the year	(354)	407
Employee termination benefits, end of year	4,133	5,149

Canadian Intellectual Property Office Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

5. Net liabilities

Accumulated Net Charge Against the Fund's Authority

The accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving 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 Revolving Fund.

	2015	2014
	(in thousands of dollars)	
Accumulated surplus, opening balance	87,449	80,329
Net results of operations	8,705	7,120
Transfer of the transition payments for implementing salary payments in arrears	(2,890)	
Accumulated surplus, closing balance	93,264	87,449
Accumulated net charge against the Fund's authority account, closing balance	(173,041)	(171,416)
Net liabilities	<u>(79,777)</u>	<u>(83,967)</u>

6. Contractual obligations

The Fund is engaged in contractual obligations for:

Operating leases for its office premises:

	(in thousands of dollars)
2016	7,488
2017	7,402
2018	7,419
2019	5,653
2020	64
	<u>28,026</u>

The preceding amounts represent only the leases for office premises that were signed and in force as at March 31, 2015.

Searching services and access to on-line databases:

	(in thousands of dollars)
2016	1,964
2017	157
	<u>2,121</u>

Translation:

	(in thousands of dollars)
2016	<u>1,096</u>

Canadian Intellectual Property Office Revolving Fund — ConcludedNotes to the financial statements for the year ended March 31, 2015 — *Concluded*

7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2015	2014
	(in thousands of dollars)	
Accounts receivable	(212)	872
Unbilled revenues (short term)	(1,731)	1,086
Prepaid expenses	(73)	97
Deposit accounts	538	(1,737)
Accounts payable	749	(2,222)
Deferred revenues (short term)	2,617	(2,869)
	<hr/>	<hr/>
	1,888	(4,773)

8. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, translation, 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.

9. Insurance

The Fund does not carry insurance on its property. This is in accordance with the Government of Canada policy of self-insurance.

10. Contingencies

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. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

11. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014-2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority. Prior to year end, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

12. Comparative information

Certain 2014 comparative information has been reclassified with the financial statement presentation adopted for the current year.

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 policy of Treasury Board on Special Revenue Spending Authorities. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

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

Steve Suttie
Executive Director

Matt Shea
Director General,
Finance and Resource Management Services
Deputy Chief Financial Officer

Pierre Corriveau
Assistant Deputy Minister, Corporate Management
Chief Financial Officer

May 26, 2015

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2015		2014	
	Estimates	Actual	Estimates	Actual
Net results	1,317	2,126	(540)	1,856
Add: items not requiring use of funds	395	476	417	459
Operating source (use) of funds	1,712	2,602	(123)	2,315
Less: items requiring use of funds				
Net capital acquisitions	375	303	200	(5)
Net other assets and liabilities		(18)		162
Transition payments for implementing salary payments in arrears		84		
Authority provided (used)	1,337	2,233	(323)	2,158

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2015	2014
Debit balance in the accumulated net charge against the Fund's authority	(8,057)	(5,357)
Add: payables at year-end charged against the appropriation after March 31	856	401
Less: amounts credited to the appropriation after March 31	104	116
Net authority provided, end of year	(7,305)	(5,072)
Transfer from Treasury Board - paylist requirements (Vote 30)	352	402
Authority limit	2,000	2,000
Unused authority carried forward	9,657	7,474

Canadian Pari-Mutuel Agency Revolving Fund — Continued

Independent Auditor's Report

To the Assistant Deputy Minister, Corporate Management, Agriculture and Agri-Food Canada

We have audited the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund, which comprise the statement of financial position as at March 31, 2015, and the statements of operations and net assets, and cash flow for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund to meet the requirements of section 6.4 of the Treasury Board of Canada's Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities, 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.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Pari-Mutuel Agency Revolving Fund as at March 31, 2015 and the results of its operations and its cash flows for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Canadian Pari-Mutuel Agency Revolving Fund to meet requirements of section 6.4 of the Treasury Board of Canada's policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Canadian Pari-Mutuel Agency Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Canadian Pari-Mutuel Agency Revolving Fund or the Treasury Board of Canada.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Canada
May 26, 2015

Canadian Pari-Mutuel Agency Revolving Fund — Continued**Statement of Financial Position as at March 31
(in thousands of dollars)**

	2015	2014		2015	2014
Assets			Liabilities		
Current			Current		
Cash in transit	65	97	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	60	47
Government of Canada	36	21	Outside parties		
Outside parties	236	274	Accounts payable	750	341
Accountable advances to employees	1	1	Vacation pay	219	199
Prepaid expenses	6	12	Current portion of the employee termination		
	<u>344</u>	<u>405</u>	benefits liability (Note 4)	47	13
				<u>47</u>	<u>600</u>
Long-term			Long-term		
Capital assets (Note 3)			Employee termination benefits liability (Note 4)	111	92
At cost	4,901	4,608	Net assets (Note 5)	586	1,244
Less: accumulated amortization	<u>(3,472)</u>	<u>(3,077)</u>			
	<u>1,429</u>	<u>1,531</u>			
	<u>1,773</u>	<u>1,936</u>			
				<u>1,773</u>	<u>1,936</u>

Contractual obligations (Note 6)

Contingent liabilities (Note 8)

Economic dependence (Note 10)

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

Approved by:

Pierre Corriveau
Chief Financial Officer

Canadian Pari-Mutuel Agency Revolving Fund — Continued

Statement of Operations and Net Assets for the year ended March 31
(in thousands of dollars)

	2015	2014
Revenue		
Pari-mutuel levy	10,074	10,152
Other revenues	25	79
	<hr/> 10,099	<hr/> 10,231
Operating expenses		
Salaries and employee benefits	3,293	3,758
Provision for employee termination benefits	71	47
Professional and special services		
Drug control	2,506	2,539
Drug research	291	291
Other	673	385
Transportation and telecommunications	265	266
Rentals	308	525
Amortization of capital assets	395	417
Utilities, materials and supplies	109	90
Other expenses	62	57
	<hr/> 7,973	<hr/> 8,375
Net results	2,126	1,856
Net assets, beginning of year	1,244	890
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(2,700)	(1,502)
Transfer of the transition payments for implementing salary payments in arrears (Note 9)	(84)	
Net assets, end of year	586	1,244

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

Canadian Pari-Mutuel Agency Revolving Fund — ContinuedStatement of Cash Flows for the year ended March 31
(in thousands of dollars)

	2015	2014
Operating activities		
Net results	2,126	1,856
Items not affecting the use of cash:		
Provision for employee termination benefits	71	47
Amortization of capital assets	395	417
Loss (Gain) on disposal of capital assets		(5)
Write-off of capital assets	10	
	2,602	2,315
Changes in current assets and liabilities (Note 7)	503	(584)
Payment of employee termination benefits	(18)	(234)
Transition payments for implementing salary payments in arrears	(84)	
Net financial resources provided by operating activities	3,003	1,497
Investing activities		
Purchase of capital assets	(303)	
Proceeds from disposal of capital assets	5	
Net financial resources provided (used) by investing activities	(303)	5
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	2,700	1,502
Accumulated net charge against the Fund's authority, beginning of year	5,357	3,855
Accumulated net charge against the Fund's authority, end of year	8,057	5,357

The accompanying notes form 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, 2015

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.

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

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.

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

On March 21, 2012, 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 CPMA employees who have opted for the immediate cash-out of accumulated severance pay. CPMA is to repay Treasury Board over 10 years, starting in the fiscal year ended March 31, 2013.

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies issued by the Treasury Board of Canada Secretariat and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because the employees’ vacation pay is based on management’s estimates of the liabilities rather than based on actuarial valuations and the services received without charge from other government departments and agencies are not reported as expenses.

The significant accounting policies are as follows:

a. Revenue recognition

Pari-mutual levy revenues are generated through a levy of 0.8 percent applied to every dollar bet at Canadian race tracks 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.

d. Capital assets

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
Electronic data processing equipment	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

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

e. Pension plan

Employees of CPMA 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 benefits charge assessed against CPMA. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account. CPMA is not required under the present legislation to make contributions with respect to actuarial deficiencies.

f. Vacation pay

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

g. Employee termination benefits

Employees of CPMA are entitled to specified termination 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 CPMA employees is calculated using information derived from the results of the actuarially determined liability for employee termination benefits for the Government of Canada as a whole.

h. 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.

i. Use of estimates

The preparation of 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 revenues and expenses during the periods covered by the financial statements. The principal financial statement components, subject to measurement uncertainty, includes employee termination benefits, accrued liabilities, the allowance for doubtful accounts 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 year in which they become known.

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

3. Capital assets

Cost	Opening balance	Acquisitions	Disposals and Write-offs	Closing balance
(in thousands of dollars)				
Furniture and equipment	1,557			1,557
Electronic data processing equipment	1,493	51		1,544
Automotive	59	27		86
Buildings	575			575
Assets under construction	10	225	(10)	225
Land	98			98
Leasehold improvements	816			816
Total	4,608	303	(10)	4,901
Accumulated amortization				
Accumulated amortization	Opening balance	Amortization	Disposals	Closing balance
(in thousands of dollars)				
Furniture and equipment	896	114		1,010
Electronic data processing equipment	732	280		1,012
Automotive	58	1		59
Buildings	575			575
Leasehold improvements	816			816
Total	3,077	395		3,472
Net book value	1,531	(92)	(10)	1,429

4. Employee termination benefits liability

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

As part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of termination benefits under the employee termination pay program ceased for these employees commencing in 2011. Employees subject to these changes have been given 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. These changes have been reflected in the calculation of the outstanding termination benefit liability.

	2015	2014
(in thousands of dollars)		
Employee termination benefits liability, beginning of year	105	292
Employee termination benefits paid during the year	(18)	(234)
Provision for employee termination benefits	71	47
Employee termination benefits liability, end of year	158	105
Less: current portion of employee termination benefits liability	(47)	(13)
Long-term portion of employee termination benefits liability	111	92

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*Notes to the financial statements for the year ended March 31, 2015 — *Continued***5. Net assets**

	2015	2014
	(in thousands of dollars)	
Accumulated surplus		
Opening balance	6,601	4,745
Net results	2,126	1,856
Transfer of the transition payments from implementing salary payments in arrears	(84)	
Closing balance	<u>8,643</u>	<u>6,601</u>
Accumulated net charge against the Fund's authority		
Opening balance	(5,357)	(3,855)
Change in net resources provided	(2,700)	(1,502)
Closing balance	<u>(8,057)</u>	<u>(5,357)</u>
Total net assets	<u>586</u>	<u>1,244</u>

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.

6. Contractual obligations

CPMA leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between CPMA and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. CPMA is also engaged in contractual obligations for rental of equipment. Expected future payments are as follows:

	(in thousands of dollars)
2016	208
2017	187
2018	29
2019	29
2020 and thereafter	65

7. Changes in current assets and liabilities

	2015	2014
	(in thousands of dollars)	
Cash in transit	32	(48)
Accounts receivable		
Government of Canada	(15)	35
Outside parties	38	38
Prepaid expenses	6	(12)
Accounts payable and accrued liabilities		
Government of Canada	12	(8)
Outside parties — accounts payable	409	(557)
Outside parties — vacation pay	<u>21</u>	<u>(32)</u>
	<u>503</u>	<u>(584)</u>

Canadian Pari-Mutuel Agency Revolving Fund — Concluded

Notes to the financial statements for the year ended March 31, 2015 — *Concluded*

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. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014-2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay process. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority. Prior to year end, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

10. Economic dependence

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 \$6,304,486 (2014 — \$5,416,424) or 63 percent (2014 — 53 percent) of CPMA's total pari-mutuel levy for the year ended March 31, 2015. As at March 31, 2015, \$18,627 (2014 — \$111,848) or 8 percent (2014 — 41 percent) of CPMA's accounts receivable - Outside parties were owed from this organization.

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 policy of Treasury Board on revolving funds 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 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 Performance Report* is consistent with these financial statements.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. 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:

Lynn R. Garrow B.Soc(Crim), MBA
Chief Executive Officer
CORCAN

Jacqueline A Goudal, CPA, CMA
Director, CORCAN Financial Services
CORCAN

May 28, 2015

CORCAN Revolving Fund — Continued

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2015		2014	
	Estimates	Actual	Estimates	Actual
Net results		(3,324)		(2,276)
Items not requiring use of funds	1,800	2,314	3,300	1,930
Operating source of funds	1,800	(1,010)	3,300	(346)
Items requiring use of funds				
Net capital acquisitions	(2,500)	1,281	(2,500)	(195)
Transition payments for implementing salary payments in arrears		(1,023)		
Net other assets and liabilities	(400)	(266)	(2,100)	322
Authority used	(1,100)	(1,018)	(1,300)	(219)

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2015	2014
Debit balance in the accumulated net charge against the Fund's authority account	(8,879)	(7,870)
Payables at year-end charged against the appropriate account after March 31	10,717	8,521
Amounts credited to the appropriation account after March 31	(1,083)	(914)
Net authority used (provided), end of year	755	(263)
Authority limit	5,000	5,000
Unused authority carried forward	4,245	5,263

CORCAN Revolving Fund — *Continued*

Independent Auditors' Report

To the Commissioner of Correctional Service Canada
CORCAN Revolving Fund

We have audited the accompanying financial statements of the CORCAN Revolving Fund, which comprise the statement of financial position as at March 31, 2015, the statements of operations and net assets, and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the CORCAN Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities 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.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements of the CORCAN Revolving Fund as at and for the year ended March 31, 2015 are prepared, in all material respects, in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the CORCAN Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. Our auditors' report is intended solely for the information and use of the CORCAN Revolving Fund and the Treasury Board of Canada and should not be used by parties other than CORCAN Revolving Fund or the Treasury Board Canada.

Ernst & Young LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Canada
May 25, 2015

CORCAN Revolving Fund — Continued

**Statement of Financial Position as at March 31
(in thousands of dollars)**

	2015	2014		2015	2014
Assets					
Current					
Accounts receivable (Note 4)	3,432	2,839	Liabilities and Net Assets		
Inventories (Note 5).....	10,219	10,895	Current		
Capital assets, held for sale (Note 6).....		1,380	Accounts payable (Note 7)	8,930	7,835
Other	1	2	Deferred revenue	107	249
	<u>13,652</u>	<u>15,116</u>	Vacation pay and salary accrual.....	<u>3,222</u>	<u>2,261</u>
Long-term				<u>12,259</u>	<u>10,345</u>
Capital assets (Note 6)			Long-term		
At cost	30,941	34,008	Employee termination benefits (Note 8).....	1,689	1,247
Less: accumulated amortization	24,960	25,111	Net assets (Note 10)	5,685	11,041
	<u>5,981</u>	<u>8,897</u>			
Less: current capital assets, held for sale					
	<u>5,981</u>	<u>1,380</u>			
Net	<u>5,981</u>	<u>7,517</u>			
	<u>19,633</u>	<u>22,633</u>		<u>19,633</u>	<u>22,633</u>

Contractual obligations (Note 9)

Contingencies (Note 13)

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

CORCAN Revolving Fund — ContinuedStatement of Operations and Net Assets for the Year ended March 31
(in thousands of dollars)

	2015	2014
Revenue (Notes 3 and 11)	65,676	68,309
Cost of goods sold (Note 11)	69,005	73,648
Gross Margin	<u>(3,329)</u>	<u>(5,339)</u>
Other revenue		
Training and correctional fees (Note 3)	14,514	18,051
Miscellaneous	94	150
	<u>14,608</u>	<u>18,201</u>
Expenses (Note 12)		
National/regional headquarters	8,552	8,526
Employment and employability programs	2,861	3,221
Selling and marketing	3,190	3,391
	<u>14,603</u>	<u>15,138</u>
Net results from continuing operations	<u>(3,324)</u>	<u>(2,276)</u>
Capital asset impairment loss (Note 6)		(315)
Net result	<u>(3,324)</u>	<u>(2,591)</u>
Net assets, beginning of year	11,041	11,180
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(1,009)	2,452
Transfer of the transition payments for implementing salary payments in arrears (Note 14)	(1,023)	
Net assets, end of year (Note 10)	5,685	11,041

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
(in thousands of dollars)**

	2015	2014
Operating activities		
Net results	(3,324)	(2,591)
Add (deduct) items not involving cash :		
Termination benefits expense (Note 8)	679	67
Amortization (Note 6)	1,639	1,854
Loss on disposal/write down of capital assets	(4)	9
Capital asset impairment loss (Note 6)	315	
	<u>(1,010)</u>	<u>(346)</u>
Net change in non-cash working capital balances related to operations :		
Accounts receivable	(593)	(1,020)
Inventories	676	1,760
Other	1	2
Employee termination benefits (Note 8)	(237)	(1,089)
Accounts payable	1,095	(1,394)
Deferred revenue	(142)	(348)
Vacation pay and salary accrual	961	178
Transition payments for implementing salary payments in arrears (Note 14)	<u>(1,023)</u>	
Net financial resources provided by (used in) operating activities	<u>(272)</u>	<u>(2,257)</u>
Investing activities		
Capital asset acquisitions	(109)	(196)
Proceeds on disposal of capital assets	<u>1,390</u>	<u>1</u>
Net financial resources provided by (used in) investing activities	<u>1,281</u>	<u>(195)</u>
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	1,009	(2,452)
Accumulated net charge against the Fund's authority, beginning of year	7,870	10,322
Accumulated net charge against the Fund's authority, end of year (Note 10).	<u>8,879</u>	<u>7,870</u>

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, 2015

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, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 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

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the Treasury Board’s reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from the Canadian Public Sector Accounting Standards as:

- Employee’s vacation pay liability is based on signed collective agreements. Termination benefit liability is based on valuations provided by 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 not as a reduction of the cost of capital assets.
- Services received without charge from other government departments are not reported as expenses.
- The statement of financial position does not segregate non-financial assets.
- The debt indicator and statement of change in net debt are not presented in the financial statements.

b. Recognition of revenues 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 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 for Canada. All cash received by CORCAN is deposited to the Consolidated Revenue Fund. The net cash provided by the federal government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal government.

CORCAN Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

d. Accounts receivable

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

e. Inventories

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

f. Capital assets

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

Equipment	10 years
Leasehold improvements	Term of the lease
Vehicle fleet	5 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, 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 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, 2015 — *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 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, IT 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 the CSC and other government departments:

	2015	2014
	(in thousands of dollars)	
Correctional Service of Canada		
Trade revenue	17,896	28,314
Training, correctional and other fees	14,514	18,051
Other Government Departments		
Trade revenue	<u>40,849</u>	<u>32,902</u>
	<u>73,259</u>	<u>79,267</u>

4. Accounts receivable

The accounts receivables consist of the following:

	2015	2014
	(in thousands of dollars)	
Government of Canada	1,342	1,297
Outside parties	<u>2,112</u>	<u>1,579</u>
Allowance for doubtful accounts	<u>3,454</u>	<u>2,876</u>
	<u>(22)</u>	<u>(37)</u>
	<u>3,432</u>	<u>2,839</u>

5. Inventories

Inventory consist of the following:

	2015	2014
	(in thousands of dollars)	
Raw materials	5,177	5,559
Work in progress	290	348
Finished goods	<u>5,233</u>	<u>5,336</u>
Provision for obsolete inventory	<u>10,700</u>	<u>11,243</u>
	<u>(481)</u>	<u>(348)</u>
	<u>10,219</u>	<u>10,895</u>

CORCAN Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

6. Capital assets

Capital assets consist of the following:

Cost	Opening balance	Acquisitions	Disposal and write-offs	Closing balance
(in thousands of dollars)				
Equipment	30,456	109	3,131	27,434
Leasehold improvements	1,343			1,343
Vehicle fleet	2,095		45	2,050
Other	114			114
	<u>34,008</u>	<u>109</u>	<u>3,176</u>	<u>30,941</u>
Accumulated amortization	Opening balance	Amortization	Disposal and write-offs	Closing balance
(in thousands of dollars)				
Equipment	22,101	1,424	1,740	21,785
Leasehold improvements	1,009	136		1,145
Vehicle fleet	1,919	62	50	1,931
Other	82	17		99
	<u>25,111</u>	<u>1,639</u>	<u>1,790</u>	<u>24,960</u>
	2015 Net book value		2014 Net book value	
(in thousands of dollars)				
Equipment	5,649		8,355	
Leasehold improvements	198		334	
Vehicle fleet	119		176	
Other	15		32	
	<u>5,981</u>		<u>8,897</u>	

In April 2012, the Government of Canada announced it would close operations at three Correctional Service Canada sites, including Leclerc Institution. The closures were completed in September 2013 as planned. The net book value of all capital assets at the Leclerc Institution owned by CORCAN as of March 31, 2014, were written down to \$1,380,000 to reflect their estimated market value net of expected selling costs. This represented an impairment loss of \$315,493 which was recorded in the Statement of Operations in the previous year. CORCAN received the proceeds of disposition of \$1,380,175 from the Leclerc assets in December 2014.

7. Accounts payable

	2015	2014
(in thousands of dollars)		
Government of Canada	1,015	983
Outside parties	7,915	6,852
	<u>8,930</u>	<u>7,835</u>

CORCAN Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *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 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans' benefits and they are indexed to inflation.

Both plan members and CORCAN contribute to the cost of the Plan. Effective January 2013, 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 2014 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 Benefit: 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.

Employees were given three payment options: a single and immediate cash-out of their severance pay, a deferral of this payment to when they terminate their employment or a combination of both options.

The employee termination benefits were adjusted using actuarial rate provided by the Treasury Board for the government as a whole.

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

	2015	2014
	(in thousands of dollars)	
Accrued benefit obligation, beginning of the year.....	1,247	2,269
Expenses for the year	679	67
Benefits paid during the year	(237)	(1,089)
Accrued benefit obligation, end of the year.....	<u>1,689</u>	<u>1,247</u>

9. Contractual obligations

CORCAN is committed to pay under the terms of lease agreements for a total amount of \$2,455,589. These commitments are related to the Kingston warehouse, the lease for national corporate office space and other minor commitments. The amount paid during the year for the Kingston warehouse was \$1,136,000 (2014 — \$1,131,000).

Future yearly payment amounts are estimated as follows:

(in thousands of dollars)

2016.....	1,523
2017.....	706
2018.....	193
2019.....	32
2020.....	2
	<u>2,456</u>

CORCAN Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

10. Net assets

The net assets consist of the following:

	2015	2014
	(in thousands of dollars)	
Contributed capital	30,542	30,542
Accumulated net charge against the Fund's authority	(8,879)	(7,870)
Accumulated deficit	(14,955)	(11,631)
Transition payments for implementing salary payments in arrears	<u>(1,023)</u>	
Net assets, end of year	<u>5,685</u>	11,041

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 used (provided) since inception of the Fund.

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

11. Segmented information

	Manufacturing	Construction	Textile	Services	Other	Total
	(in thousands of dollars)					
Year ended March 31, 2015						
Revenue	40,604	12,741	5,955	6,376		65,676
Cost of Goods Sold	<u>41,578</u>	<u>13,809</u>	<u>6,579</u>	<u>7,039</u>		<u>69,005</u>
Gross Margin	<u>(974)</u>	<u>(1,068)</u>	<u>(624)</u>	<u>(663)</u>		<u>(3,329)</u>
Identifiable assets:						
Financial Assets	1,180	391	80	1,515	266	3,432
Inventories	8,150		1,565	504		10,219
Capital assets (net)	4,717	69	75	805	315	5,981
Amortization of capital assets	1,227	35	16	189	172	1,639
Year ended March 31, 2014						
Revenues	41,318	13,822	7,259	5,910		68,309
Cost of Goods Sold	<u>43,965</u>	<u>14,144</u>	<u>7,796</u>	<u>7,743</u>		<u>73,648</u>
Gross Margin	<u>(2,647)</u>	<u>(322)</u>	<u>(537)</u>	<u>(1,833)</u>		<u>(5,339)</u>
Identifiable assets:						
Financial Assets	1,495	237	73	830	204	2,839
Inventories	8,839		1,527	529		10,895
Capital assets, net	5,938	104	91	2,374	390	8,897
Amortization of capital assets	1,300	41	26	313	174	1,854

CORCAN Revolving Fund — Concluded

Notes to the financial statements for the year ended March 31, 2015 — *Concluded*

12. Expenses

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

	2015	2014
	(in thousands of dollars)	
Salaries	7,289	7,324
Employee benefits	1,560	1,706
Professional and special services	3,801	3,745
Rentals	1,211	1,436
Transportation and communications	182	312
Utilities, materials and supplies	323	310
Other expenditures	164	184
Purchased repair and maintenance	65	82
Information	8	39
	<hr/> 14,603	<hr/> 15,138

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 of March 31, 2015.

14. Transition payments for implementing salary payments in arrears

The government of Canada implemented salary payments in arrears in 2014-2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority. Prior to year end, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

15. Comparative figures

Certain comparative figures for 2014 have been reclassified to conform with the presentation adopted for the current year.

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 and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada.

There were no financial transactions in the Fund during the year ended March 31, 2015.

Approved by:

Alex Lakroni
Chief Financial Officer,
Public Works and Government Services Canada

Claire Caloren
Associate Assistant Deputy Minister,
Acquisitions Branch
Public Works and Government Services Canada

May 28, 2015

Defence Production Revolving Fund

Reconciliation of Unused Authority (Unaudited) as at March 31 (in thousands of dollars)

	2015	2014
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)

	2015	2014
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, 2015

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 the 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

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with Treasury Board of Canada Secretariat accounting standards which are consistent with Canadian generally accepted principles for the public sector. They 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 and benefits from the advice of accounting personnel of Corporate Management and Services Sector. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Corporate Management and Services Sector develops and disseminates financial management and accounting policies and issues specific directives, which maintain 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 informed judgment 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:

Marc Bélisle, CPA, CA
Deputy Chief Financial Officer,
Corporate Management and Services Sector

Kami Ramcharan, CMA
Assistant Deputy Minister,
Chief Financial Officer
Corporate Management and Services Sector

May 28, 2015

Geomatics Canada Revolving Fund — *Continued*

Statement of Authority provided (Used) (Unaudited) for the year ended March 31 (in thousands of dollars)

	2015		2014	
	Estimates	Actual	Estimates	Actual
Net results	100	(39)	100	(15)
Items not requiring use of funds				
Amortization of capital assets		29		
Operating source (use) of funds	100	(10)	100	(15)
Items requiring use of funds				
Net other assets (liabilities)		(438)		(147)
Transition payments for implementing salary payments in arrears		(20)		
Authority provided (used)	100	(468)	100	(162)

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

Reconciliation of Unused Authority (Unaudited) as at March 31 (in thousands of dollars)

	2015	2014
Debit balance in the accumulated net charge against the Fund's authority account	(1,347)	(1,443)
Add: Payables at year-end charged against the appropriation account after March 31	129	543
Less: amounts credited to the appropriation account after March 31	149	935
Net authority provided, end of year	(1,367)	(1,835)
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	6,367	6,835

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

Geomatics Canada Revolving Fund — Continued

Independent Auditor's Report

To the Assistant Deputy Minister and Chief Financial Officer, Natural Resources Canada

We have audited the accompanying financial statements of Geomatics Canada Revolving Fund, which comprise the statement of financial position as at March 31, 2015, and the statements of operations and net assets (liabilities), and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund to meet the requirements of section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2015 and the results of its operations and cash flows for the year then ended in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describe the basis of accounting. The financial statements are prepared to assist the Geomatics Canada Revolving Fund to meet the requirements of section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Geomatics Canada Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Geomatics Canada Revolving Fund or the Treasury Board of Canada.

Other matter

The financial statements of the Geomatics Canada Revolving Fund for the year ended March 31, 2014 were audited by another auditor whose report, dated May 28, 2014, expressed and unmodified opinion on those statements.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Canada
May 28, 2015

Geomatics Canada Revolving Fund — *Continued*

**Statement of Financial Position as at March 31
(in thousands of dollars)**

	2015	2014		2015	2014
Assets			Liabilities and Net Assets (Liabilities)		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	755	764	Government of Canada.....	418	411
Outside parties (Note 3).....	53	67	Outside parties	128	249
Inventory (Note 4).....	15	18	Vacation pay	13	13
Prepaid expenses				559	673
	<u>823</u>	<u>869</u>			
Long-term			Long-term		
Capital assets (Note 5)			Employee termination benefits liability.....	70	68
At cost.....	2,868	2,868		629	741
Less: accumulated amortization.....	(2,868)	(2,839)			
	<u>823</u>	<u>898</u>	Net assets (liabilities) (Note 6)	194	157
				<u>823</u>	<u>898</u>

Contingencies (Note 7)

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

Geomatics Canada Revolving Fund — Continued

Statement of Operations and Net Assets (Liabilities) for the year ended March 31
(in thousands of dollars)

	2015	2014
Revenue		
Services	1,977	2,060
Products	566	445
Consulting	115	
	<hr/> 2,543	2,620
Expenses		
Professional and special services	1,459	1,282
Salaries and employee benefits	636	599
Corporate and sector services	350	338
Occupancy costs	53	75
Utilities, materials and supplies	31	252
Amortization of capital assets	29	
Rentals	15	46
Other expenses	3	4
Provision for inventory obsolescence	3	3
Provision for employee termination benefits	2	2
Transportation and communication	1	8
Repairs and maintenance	<hr/> 2,582	2,635
Net results	(39)	(15)
Net assets (liabilities) - beginning of year	157	(147)
Transfer of the transition payments for implementing salary payments in arrears (Note 11)	(20)	
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	96	319
Net assets (liabilities) - end of year	<hr/> 194	157

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

Geomatics Canada Revolving Fund — *Continued*

**Statement of Cash Flows for the year ended March 31
(in thousands of dollars)**

	2015	2014
Operating activities		
Net results from continuing operations	(39)	(15)
Items not affecting cash		
Amortization of capital assets	29	
	(10)	(15)
Transition payments for implementing salary payments in arrears	(20)	
Changes in non-cash working capital items (Note 8)	(68)	(306)
Changes in employee termination benefits liability	2	2
Net financial resources used by operating activities	<u>(96)</u>	<u>(319)</u>
Net financial resources used and change in the accumulated net charge against the Fund's authority account during the year	(96)	(319)
Accumulated net charge against the Fund's authority account - beginning of year	1,443	1,762
Accumulated net charge against the Fund's authority account - end of year	<u>1,347</u>	<u>1,443</u>

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

Geomatics Canada Revolving Fund — Continued

Notes to the financial statements for the year ended March 31, 2015

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 Treasury Board 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. Significant accounting policies

a. Basis of accounting

The financial statements have been prepared in accordance with the significant accounting policies issued by the Treasury Board of Canada Secretariat and the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because: services received without charge from other government departments are not reported as expenses and the liability for termination benefits are based on management’s best estimate rather than actuarial valuations.

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, the estimated useful lives of capital assets, the allowance for doubtful accounts, the provision for inventory obsolescence and the estimates related to the employee termination benefits liability. 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. Revenue recognition

Revenues are recognized when products are sold or services rendered.

d. Accounts receivable

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

e. Inventory

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

Geomatics Canada Revolving Fund — ContinuedNotes to the financial statements for the year ended March 31, 2015 — *Continued*

f. Capital assets

Capital assets purchased by the Fund since April 1, 1994 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:

Computer equipment	2 to 5 years
Furniture	10 years
Mechanical equipment	10 years
Office equipment	5 years
Printing equipment	8 years
Scientific equipment	10 years

g. Pension plan

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 indexation of payments under the *Supplementary Retirement Benefits Act*.

h. Vacation pay

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

i. Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The costs for benefits earned, as these accrue to employees, are recorded in the accounts.

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. The amount of accumulated sick leave entitlements, which will become payable in future years cannot be reasonably determined and accordingly have not been recorded in the financial statements. Payments of sick leave benefits are expensed as incurred and no amount has been accrued in these financial statements.

3. Accounts receivable

Accounts receivables with outside parties are as follows.

	2015	2014
	(in thousands of dollars)	
Accounts receivable with outside parties	94	106
Allowance for doubtful accounts	(41)	(39)
	<hr/> 53	<hr/> 67

Geomatics Canada Revolving Fund — Continued

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

4. Inventory

	2015	2014
	(in thousands of dollars)	
Topographic maps	309	309
Geographic maps	19	19
	<hr/>	<hr/>
Provision for inventory obsolescence	328	328
	(313)	(310)
	<hr/>	<hr/>
	15	18
	<hr/>	<hr/>

5. Capital assets

Cost	Balance at beginning of year	Acquisitions	Balance at end of year
	(in thousands of dollars)		
Computer equipment	1,186		1,186
Furniture	10		10
Mechanical equipment	398		398
Office equipment	5		5
Printing equipment	988		988
Scientific equipment	281		281
	<hr/>		<hr/>
	2,868		2,868
 <hr/>			
Accumulated amortization	Balance at beginning of year	Disposals	Balance at end of year
	(in thousands of dollars)		
Computer equipment	1,158	28	1,186
Furniture	10		10
Mechanical equipment	398		398
Office equipment	4	1	5
Printing equipment	988		988
Scientific equipment	281		281
	<hr/>		<hr/>
	2,839	29	2,868
	<hr/>		<hr/>

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.

	2015	2014
	(in thousands of dollars)	
Contributed capital	1,438	1,438
Accumulated net charge against the Fund's authority	(1,347)	(1,443)
Transfer of the transition payments for implementing salary payments in arrears (Note 11)	(20)	
Accumulated surplus	123	162
Net assets (liabilities)	194	157
	<hr/>	<hr/>

Geomatics Canada Revolving Fund — ConcludedNotes to the financial statements for the year ended March 31, 2015 — *Concluded***7. Contingencies**

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 is recorded in the financial statements. As at March 31, 2015, there were no claims outstanding against the Fund.

8. Changes in non-cash working capital items

	2015	2014
	(in thousands of dollars)	
Accounts receivable		
Government of Canada	9	(137)
Outside parties	14	3
Inventory	3	1
Prepaid expenses	20	
Accounts payable and accrued liabilities		
Government of Canada	7	(211)
Outside parties	(121)	38
	<hr/>	<hr/>
	(68)	(306)

9. Related party transactions

Through common ownership, the Geomatics Canada Revolving 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 which have been recorded at the exchange amount.

10. Financial instruments

The Fund's financial instruments consist of accounts receivable, accounts payable and accrued liabilities and vacation pay. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity, except for employee severance benefits which are based on management's best estimate and which approximate fair value. 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.

11. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014-2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority. Prior to year-end, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Work and Government Services Canada, who is responsible for the administration of the Government pay system.

12. Comparative figures

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

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, 2015, 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 Performance Report*, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) 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 ICFR.

The system of ICFR 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 will be subject to periodic Core Control Audits performed by the Office of the Comptroller General and will use the results of such audits to adhere to the Treasury Board Policy on Internal Control.

In the interim, the Board has undertaken a risk-based assessment of the system of ICFR for the year ended March 31, 2015, in accordance with the Treasury Board Policy on Internal Control, and the results and action plan are summarized in the annex which can be found on the National Film Board website.

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

July 10, 2015

National Film Board — Continued**Statement of Authority Used (Unaudited) for the year ended March 31
(in thousands of dollars)**

	2015		2014	
	Estimates	Actual	Estimates	Actual
Cost of operation	(63,894)	(60,715)	(69,289)	(62,466)
Add: items not requiring use of funds		3,511		(1,959)
Operating use of funds	(63,894)	(57,204)	(69,289)	(64,425)
Less: items requiring use of funds				
Net capital acquisitions		3,827		2,162
Transition payments for implementing salary payments in arrears		1,108		
Net other assets and liabilities		424		279
Authority used	(63,894)	(62,563)	(69,289)	(66,866)
Annual voted authority used		(61,032)		(66,587)
Revolving Fund statutory authority used		(1,531)		(279)

**Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)**

	2015	2014
Credit balance in the accumulated net charge against the Fund's authority	3,353	2,518
Payables at year-end charged against the credit account after March 31	7,690	6,994
Net Revolving Fund statutory authority used, end of year	11,043	9,512
Revolving Fund statutory authority limit	15,000	15,000
Unused Revolving Fund statutory authority carried forward	3,957	5,488

National Film Board — Continued

Independent Auditor's Report

To the Minister of Canadian Heritage and Official Languages

Report on the Financial Statements

I have audited the accompanying financial statements of the National Film Board, which comprise the statement of financial position as at 31 March 2015, 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 a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Film Board as at 31 March 2015, 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.

Report on Other Legal and Regulatory Requirements

In my opinion, the transactions of the National Film Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the National Film Board.

René Béliveau, CPA auditor, CA
Principal,
for the Auditor General of Canada

Montréal, Canada
July 10, 2015

National Film Board — Continued

Statement of Financial Position as at March 31
 (in thousands of dollars)

	2015	2014		2015	2014
Liabilities			Financial assets		
Accounts payable and accrued liabilities (Note 4)	6,980	6,042	Due from Consolidated Revenue Fund	5,694	3,896
Accrued salaries.	1,859	530	Accounts receivable (Note 6)	2,117	2,271
Vacation pay.	765	350	Deposits	96	277
Deferred revenue	232	375	Total net financial assets	7,907	6,444
Employee future benefits (Note 5)	2,880	2,655	Departmental net debt	4,809	3,508
 			Non-financial assets		
 			Prepaid expenses	461	342
 			Inventory	72	99
 			Tangible capital assets (Note 7)	7,939	6,414
 			Total non-financial assets	8,472	6,855
Total net liabilities	12,716	9,952	Departmental net financial position	3,663	3,347

Contractual obligations (Note 8)

Contingent liabilities (Note 9)

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

Approved by Board of Trustees:

Claude Joli-Coeur
 Government Film Commissioner and Chairperson

Louis Puddister
 Member of the Board of Trustees

July 10, 2015

National Film Board — Continued

**Statement of Operations and Departmental Net Financial Position for the year ended March 31
(in thousands of dollars)**

	2015	2015	2014
	Planned results		
Expenses (Note 10a)			
English programming			
Production of films and other forms of visual presentation			
Board's program	20,422	19,924	20,405
Sponsored production and pre-sale	100	15	244
	<u>20,522</u>	<u>19,939</u>	<u>20,649</u>
French programming			
Production of films and other forms of visual presentation			
Board's program	15,338	12,663	12,694
Sponsored production and pre-sale	375	326	182
	<u>15,713</u>	<u>12,989</u>	<u>12,876</u>
Distribution	5,759	5,987	4,912
Marketing, accessibility and outreach	11,922	13,166	13,385
Digital development and applications	5,390	2,959	5,328
Internal services	10,287	9,405	9,291
	<u>33,358</u>	<u>31,517</u>	<u>32,916</u>
Total expenses	69,593	64,445	66,441
Revenues (Note 10b)			
Institutional and educational	2,500	1,629	1,442
Television	1,300	509	755
Stock shots	600	612	524
Home video	700	400	495
Sponsored production and pre-sale	475	341	426
Theatrical	50	59	50
Miscellaneous	75	180	283
Total Revenues	5,700	3,730	3,975
Net cost of operations before government funding and transfers	63,893	60,715	62,466
Government funding and transfers			
Net cash provided by Government of Canada	62,580	60,341	65,199
Change in due from Consolidated Revenue Fund		1,798	1,388
Transfer of the transition payments for implementing salary payments in arrears (Note 12)		(1,108)	
Net cost of operations after government funding and transfers	1,313	(316)	(4,121)
Departmental net financial position - beginning of year	3,347	3,347	(774)
Departmental net financial position - end of year	2,034	3,663	3,347

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
(in thousands of dollars)**

	2015	2015	2014
Planned results			
Net cost of operations after government funding and transfers	1,313	(316)	(4,121)
Change due to tangible capital assets			
Acquisition of tangible capital assets	1,065	3,827	2,166
Amortization of tangible capital assets	(2,378)	(2,302)	(2,265)
Proceeds from disposal of tangible capital assets			(69)
Gain on disposal of tangible capital assets			38
Total change due to tangible capital assets	(1,313)	1,525	(130)
Change due to inventories		(27)	(57)
Change due to prepaid expenses		119	(130)
Net decrease in departmental net debt		1,301	(4,438)
Department net debt - beginning of year	3,508	3,508	7,946
Department net debt - end of year	3,508	4,809	3,508

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

**Statement of Cash Flows for the year ended March 31
(in thousands of dollars)**

	2015	2014
Operating activities		
Net cost of operations before government funding and transfers	60,715	62,466
Non-cash items:		
Amortization of tangible capital assets	(2,302)	(2,265)
Gain on disposal of tangible capital assets		38
Transition payments for implementing salary payments in arrears	1,108	
Variations in Statement of Financial Position		
Variations in accrued salaries	(1,329)	(124)
Change in vacation pay	(414)	(30)
Net change in employee future benefits	(225)	3,183
Change in accounts payable and accrued liabilities	(938)	259
Change in financial assets other than due from Consolidated Revenue Fund	(336)	(404)
Change in deferred revenue	143	101
Change in prepaid expenses	119	(130)
Change in inventory	(27)	(57)
Cash used in operating activities	56,514	63,037
Capital investing activities		
Acquisition of tangible capital assets	3,827	2,166
Proceeds from disposal of tangible capital assets		(69)
Cash used in capital investing activities	3,827	2,097
Financing activities		
Lease payments for tangible capital assets		65
Cash used in financing activities		65
Net cash provided by Government of Canada	60,341	65,199

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, 2015

1. Authority and purposes

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

The National Film Board (the “Board”) is a cultural agency named in Schedule I.1 of the *Financial Administration Act* reporting to the Minister of Canadian Heritage and Official Languages. 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.

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. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$15 million.

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 does 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 *2014-2015 Report on Plans and Priorities*. 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, 2015 — *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

All expenses are recorded on an accrual basis.

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

e. Production of films and other forms of visual presentation

All production costs are charged to operations in the year in which they are incurred and are shown in the Statement of Operations and Departmental Net Financial Position as follows:

- Board's program

All costs incurred for unsponsored productions and co-productions or other forms of visual presentation.

- Sponsored production and pre-sale

Part of costs incurred for film productions and co-productions or other forms of visual presentation corresponding to sponsor's contribution. The excess of costs over the sponsor's contribution is charged to the Board's program.

f. Revenues

Revenues from the production of films and other forms of visual presentation are accounted for at an amount equal to the sponsored production and pre-sale costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

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.

National Film Board — Continued

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

g. 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.

h. 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.

i. Tangible capital assets

All tangible capital assets having an initial cost of \$5,000 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 10 years
Software and data processing equipment	from 5 to 10 years
Office furniture, equipment and other	from 5 to 10 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 7 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.

j. 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.

National Film Board — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

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 using the most probable management assumptions regarding wage, the discount rate and the timing of retirement. These assumptions are reviewed annually.

Compensated absences

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

l. Contingent liabilities

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

m. Measurement uncertainty

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

National Film Board — Continued

Notes to the financial statements for the year ended March 31, 2015 — *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

	2015	2014
	(in thousands of dollars)	
Net cost of operations before government funding and transfers	60,715	62,466
Adjustments for items affecting net cost of operations but not affecting authorities:		
Add (less):		
Gain on disposal of tangible capital assets	38	
Change in vacation pay	(414)	(30)
Change in accrued liabilities not charged to authorities	(570)	1,033
Net change in employee future benefits	(225)	3,183
Amortization of tangible capital assets	(2,302)	(2,265)
	<hr/>	<hr/>
	(3,511)	1,959
Adjustments for items not affecting net cost of operations but affecting authorities:		
Add (less):		
Acquisition of tangible capital assets	3,827	2,166
Lease payments for tangible capital assets	65	
Proceeds from disposal of tangible capital assets	(69)	
Transition payments for implementing salary payments in arrears (Note 12)	1,108	
	<hr/>	<hr/>
Current year authorities used	4,935	2,162
	<hr/>	<hr/>
	62,139	66,587

(b) Authorities provided and used

	2015	2014
	(in thousands of dollars)	
Authorities provided		
Main Estimates	59,912	62,890
Supplementary Estimates authorities	4,506	6,398
Less:		
Authorities available for future years	(2,246)	(2,701)
Frozen allotment	(33)	
Current year authorities used	62,139	66,587

National Film Board — Continued

Notes to the financial statements for the year ended March 31, 2015 — *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.

	2015	2014
	(in thousands of dollars)	
Accounts payable - Other government departments and agencies	1,132	1,258
Accounts payable - External parties	<u>4,848</u>	<u>4,722</u>
Total accounts payable	5,980	5,980
Accrued liabilities	1,000	62
Total accounts payable and accrued liabilities	<u>6,980</u>	<u>6,042</u>

In March 2015, the Board announced a reorganization of its operations. As a result, the Board has recorded at March 31, 2015, an obligation for termination benefits in the amount of \$1,000,144 in its accrued liabilities for estimated workforce adjustment costs. In 2014, the accrued liability corresponds to the liability balance linked to the workforce adjustment following the savings measures announced in Canada's *Economic Action Plan 2012*.

5. 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 maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of 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 the *Economic Action Plan 2012*, employee contributors have been divided into two groups: Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

In 2015, the expense amount for Group 1 and Group 2 members of \$3,376,831 (2014 — \$ 3,591,936) represents approximately 1.5 times (2014 — 1.7 times) the employee contributions.

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

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, 2015, to calculate the obligation of the remaining portion, the Board uses a rate of compensation increase of 0.96 percent (2014 — 2.70 percent), an estimated discount rate of 1.65 percent (2014 — 2.71 percent) and a horizon of retirement estimated at maximum of 13 years (15 years in 2014).

National Film Board — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

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. As of March 2015, the Board has also recognized a workers' compensation obligation.

To calculate the obligation of sick leaves, the Board uses an average daily wage of \$287 (2014 — \$280), a rate of salary increase of 0.96 percent (2014 — 2.70 percent), an average annual utilization rate of 2.80 percent (2014 — 2.48 percent), a discount rate of 1.65 percent (2014 — 2.71 percent), a 5.00 percent (2014 — 4.90 percent) probability of employee departure and a retirement age assumption of 60.

To calculate the workers' compensation obligation, the Board uses the provisions of the applicable workers' compensation plan and a discount rate of 1.65 percent.

Information about the severance and sick leave benefits, measured as at March 31, 2015, is as follows:

	Severance benefits	Compensated Absences	Total
(in thousands of dollars)			
Balance as at March 31, 2013	4,542	1,296	5,838
Expense for the year	(248)	142	(106)
Benefits paid during the year	(3,077)		(3,077)
Balance as at March 31, 2014	1,217	1,438	2,655
Expense for the year	22	525	547
Benefits paid during the year	(295)	(27)	(322)
Balance as at March 31, 2015	944	1,936	2,880

6. Accounts receivable

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

	2015	2014
(in thousands of dollars)		
Receivables - Other government departments and agencies	494	506
Receivables - External parties	1,971	2,008
Subtotal	2,465	2,514
Allowance for doubtful accounts on receivables from external parties	(348)	(243)
Total accounts receivable	<u>2,117</u>	<u>2,271</u>

National Film Board — ContinuedNotes to the financial statements for the year ended March 31, 2015 — *Continued***7. Tangible capital assets**

Cost	Balance at March 31, 2014	Additions	Disposals and Write-offs		Balance at March 31, 2015
			Transfers	(in thousands of dollars)	
Technical Equipment.....	26,440	590	(7,358)		19,672
Software & data processing equipment.....	13,539	1,471	(888)	403	14,525
Office furniture, equipment & other.....	603	8	(22)		589
Leasehold improvements.....	6,649	231		52	6,932
Collection.....	1				1
Work in progress.....	455	1,527	(455)		1,527
Total.....	47,687	3,827	(8,268)		43,246

Accumulated Amortization	Balance at March 31, 2014	Amortization	Disposals and Write-offs		Balance at March 31, 2015
			Transfers	(in thousands of dollars)	
Technical Equipment.....	(24,680)	(900)	7,358		(18,222)
Software & data processing equipment.....	(10,828)	(891)	888		(10,831)
Office furniture, equipment & other.....	(593)	(4)	22		(575)
Leasehold improvements.....	(5,172)	(507)			(5,679)
Total.....	(41,273)	(2,302)	8,268		(35,307)
Net book value.....		6,414			7,939

Disposals and write-offs of \$8,268,285 for the year are related to the abandonment of obsolete material.

8. 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:

The agreements for leased premises total to \$5,830,176 were signed with Public Works and Government Services Canada.

	Premises	Other goods and services	Total
		(in thousands of dollars)	
2016.....	1,484	1,337	2,821
2017.....	1,184	345	1,529
2018.....	505	47	552
2019.....	510	11	521
2020 to 2031	2,147	7	2,154
	5,830	1,747	7,577

9. Contingent liabilities

The Board is subject to various legal claims arising in the normal course of its operations. In management's view, the ultimate disposition of these claims is not expected to have a material impact on the financial statements.

National Film Board — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

10. Expenses by major object and types of revenues

The following table presents the expenses committed and revenues generated by main expenditures and objects and types of revenues.

a) Expenses

	2015	2014
	(in thousands of dollars)	
Salaries and benefits	37,027	37,374
Professional and special services	9,897	10,758
Rentals	6,719	7,232
Transportation and communication	2,765	3,131
Amortization of tangible capital assets	2,302	2,265
Materials and supplies	1,588	1,527
Cash financing in co-productions	1,225	877
Repairs and upkeep	933	1,077
Royalties	796	1,058
Contracted film production and laboratory processing	517	481
Information	436	565
Miscellaneous	240	134
Gain on disposal of tangible capital assets	(38)	
	64,445	66,441

b) Revenues

	2015	2014
	(in thousands of dollars)	
Royalties	1,984	2,067
Film prints	613	675
Stock shots	612	524
Sponsored production and pre-sale	341	426
Miscellaneous	180	283
	3,730	3,975

11. Related party transactions

The Board is related as a result of common ownership, to all government departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business and on normal trade terms. During the year ending March 31, 2015, the Board leased premises from Public Works and Government Services Canada for the amount of \$5,638,560 (2014 — \$6,777,346).

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by Public Works and Government Services Canada and 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.

	2015	2014
	(in thousands of dollars)	
Accounts receivable - Other government departments and agencies	495	506
Accounts payable - Other government departments and agencies	1,132	1,258
Expenses - Other government departments and agencies	14,148	15,320
Revenues - Other government departments and agencies	487	547

National Film Board — *Concluded*

Notes to the financial statements for the year ended March 31, 2015 — *Concluded*

12. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014-2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority. Prior to year end, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

13. The Documentary Channel

Since 2002, the National Film Board owns a permanent share of 14 percent (14 units x \$1) of the specialized television channel The Documentary Channel. Pursuant to the investment agreement, the National Film 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 \$136,788 (2014 — \$177,546).

14. Comparative information

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

Optional Services Revolving Fund

Statement of Management Responsibility

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada. These financial statements were prepared 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, 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 *Departmental Performance Report* is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. 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 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. Management 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.

With the exception of the Statement of Authority Provided (Used) and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Provided (Used) and the Reconciliation of Unused Authority were not audited as it is not required by the Treasury Board policy.

Approved by:

Alex Lakroni
Chief Financial Officer,
Public Works and Government Services Canada

Claire Caloren
Associate Assistant Deputy Minister,
Acquisitions Branch
Public Works and Government Services Canada

May 28, 2015

Optional Services Revolving Fund — *Continued*

Statement of Authority provided (used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2015		2014	
	Estimates	Actual	Estimates	Actual
Net results		942	(619)	(3,190)
Items not requiring use of funds		(71)		(294)
Operating source (use) of funds		871	(619)	(3,484)
Items requiring use of funds				
Transition payments for implementing salary payments in arrears (Note 8)		(55)		
Net other assets and liabilities		(6,178)	(10,000)	1,875
		(6,233)	(10,000)	1,875
Authority used		(5,362)	(10,619)	(1,609)

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2015	2014
Accumulated net charge against the Fund's authority ⁽¹⁾	13,238	14,939
Payables at year-end charged against the appropriation after March 31	(20,477)	(16,792)
Amounts credited to the appropriation account after March 31	887	863
Net authority used, end of year	(6,352)	(990)
Authority limit (Note 1)	35,000	35,000
Unused authority carried forward	28,648	34,010

⁽¹⁾ Debit balance in the accumulated net charge against the Fund's authority.

Optional Services Revolving Fund — Continued

Independent Auditors' Report

To the Deputy Minister
Public Works and Government Services Canada

We have audited the accompanying financial statements of the Optional Services Revolving Fund, which comprise the statement of financial position as at March 31, 2015, and the statements of operations and net liabilities, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Optional Services Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities 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.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements of the Optional Services Revolving Fund as at and for the year ended March 31, 2015 are prepared, in all material respects, in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Optional Services Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Optional Services Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Optional Services Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Canada
May 28, 2015

Optional Services Revolving Fund — *Continued*

**Statement of Financial Position as at March 31
(in thousands of dollars)**

	2015	2014		2015	2014
Assets			Liabilities and net liabilities		
Current			Current		
Cash in transit	29		Accounts payable and accrued liabilities (Note 5)	18,858	15,379
Accounts receivable (Note 3)	12,578	6,458	Vacation pay and compensatory leave	56	73
Other assets (Note 4)	19	131		18,914	15,452
	<hr/> 12,597	<hr/> 6,618	Long-term		
			Employee severance benefits (Note 6)	73	144
				18,987	15,596
			Net liabilities (Note 7)	(6,390)	(8,978)
				<hr/> 12,597	<hr/> 6,618

Contractual obligations (Note 9)

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

Optional Services Revolving Fund — *Continued*

Statement of Operations and Net Liabilities for the year ended March 31 (in thousands of dollars)

	2015	2014
Revenues		
Vaccines and drugs	155,159	124,979
Travel and relocation related services	11,535	12,713
Communication procurement services	2,886	2,966
	<u>169,580</u>	<u>140,658</u>
Cost of sales	(164,366)	(135,801)
Net Revenue	<u>5,214</u>	<u>4,857</u>
Operating expenses		
Professional and special services	1,986	5,242
Salaries and employee benefits	1,583	1,905
Corporate and administrative services	593	628
Occupancy costs	122	250
Other expenses	59	21
Employee severance benefits	(71)	1
	<u>4,272</u>	<u>8,047</u>
Net results	942	(3,190)
Net liabilities, beginning of year	(8,978)	(8,239)
Transfer of the transition payments for implementing salary payments in arrears (Note 8)	(55)	
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year (Note 7)	<u>1,701</u>	<u>2,451</u>
Net liabilities, end of year	(6,390)	(8,978)

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

Statement of Cash Flows for the year ended March 31 (in thousands of dollars)

	2015	2014
Operating activities		
Net results	942	(3,190)
Non-cash items:		
Provision for employee severance benefits	(71)	1
	<u>871</u>	<u>(3,189)</u>
Changes in current assets and liabilities		
Decrease in cash in transit	29	109
(Increase) decrease in accounts receivable	(6,120)	1,795
Decrease (increase) in other assets	112	(81)
Increase (decrease) in accounts payable and accrued liabilities	3,479	(760)
(Decrease) in vacation pay and compensatory leave	(17)	(29)
	<u>(2,517)</u>	<u>1,034</u>
Changes in other assets and liabilities		
Payments on provision for employee severance benefits		(296)
Transition payments for implementing salary payments in arrears (Note 8)	(55)	
	<u>(2,572)</u>	<u>738</u>
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year (Note 7)	(1,701)	(2,451)
Accumulated net charge against the Fund's authority account, beginning of year	14,939	17,390
Accumulated net charge against the Fund's authority account, end of year	<u>13,238</u>	<u>14,939</u>

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, 2015

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 *Appropriation Act No. 4, 1991-92* 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, as per section 5.5(3) of the *Revolving Fund Act*.

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

For fiscal year 2015, the Fund requested authorization from Treasury Board to access its drawdown authority for a total amount of \$6,351,328 (fiscal year 2014: \$989,730) to cover the remaining amount over a total authorized amount of \$10,000,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with the Treasury Board accounting policies and the reporting requirements of the Receiver General for Canada. The financial statements are not presented on a basis consistent with Canadian public sector accounting standards as:

- The liabilities for vacation pay and employee severance benefits are based on management’s estimate rather than on actuarial valuations;
- No liability is recorded for sick leave;
- The statement of financial position does not segregate non-financial assets; and
- The net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

a. Accounts receivable

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

b. Revenue

Vaccines and drugs revenue is 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 the 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.

c. Employee future benefits

i. Pension benefits

Eligible employees 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 incurred and represent the total Fund 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.

Optional Services Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

ii. Severance benefits

Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability. The liability for benefits is recorded in the accounts as the benefits accrue to employees.

iii. Vacation pay and compensatory leave

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

d. Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of cash in transit, accounts receivable, other assets, accounts payable and accrued liabilities. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks rising from these financial instruments.

e. 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 estimated. Management's estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2015	2014
	(in thousands of dollars)	
Other government departments and agencies	887	863
External parties	11,691	5,595
	<hr/>	<hr/>
	12,578	6,458

4. Other assets

	2015	2014
	(in thousands of dollars)	
Sales Tax refundable advances	19	131
	<hr/>	<hr/>

5. Accounts payable and accrued liabilities

	2015	2014
	(in thousands of dollars)	
Other government departments and agencies	55	
External parties and accrued liabilities	18,803	15,379
	<hr/>	<hr/>
	18,858	15,379

Optional Services Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *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 with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been 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 benefit obligation. These estimates do not include expenses related to employee benefits payable to Treasury Board as they cannot be reasonably determined. Information about the severance benefits, measured as at March 31, is as follows:

	2015	2014
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year	144	439
Benefits paid during the year :		
Retirements and departures from the Public Service.....	(65)	
Employees who opted to cash out their accumulated balances as per collective agreements	(231)	
	<hr/>	<hr/>
	(296)	
Expense for the year.....	(71)	1
Accrued benefit obligation, end of year.....	<hr/>	<hr/>
	73	144

7. Net liabilities

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

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

	2015	2014
	(in thousands of dollars)	
Accumulated surplus		
Opening balance.....	5,961	9,151
Net results.....	942	(3,190)
Transition payments for implementing salary payments in arrears.....	(55)	
Closing balance	<hr/>	<hr/>
	6,848	5,961
Accumulated net charge against the Fund's authority		
Opening balance.....	(14,939)	(17,390)
Change during the year	1,701	2,451
Closing balance	<hr/>	<hr/>
	(13,238)	(14,939)
Net liabilities, end of year	<hr/>	<hr/>
	(6,390)	(8,978)

Optional Services Revolving Fund — Concluded

Notes to the financial statements for the year ended March 31, 2015 — *Concluded*

8. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014-2015. As a result, a one-time payment of \$55,280 was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority. Prior to year end, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

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 services/goods are received. Estimated future payments are as follows:

(in thousands of dollars)

2016.....	1,017
2017.....	659
2018.....	663
2019.....	625
2020 and thereafter.....	625
	<hr/>
	3,589
	<hr/>

10. Comparative figures

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

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.

Passport Canada Revolving Fund

Statement of Management Responsibility

We have prepared the accompanying financial statements of the Passport Canada Revolving Fund in accordance with the policy of the Treasury Board on revolving funds 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 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.

The Fund's directorate of financial operations 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. 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 independent auditors, who have audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

Anick Ouellette
Director General and
Deputy Chief Financial Officer,
Financial Operations
Citizenship and Immigration Canada

Tony Matson
Assistant Deputy Minister and
Chief Financial Officer,
Citizenship and Immigration Canada

May 27, 2015

Passport Canada Revolving Fund — Continued

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2015		2014	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net results	294,110	290,113	(56,085)	186,839
Add: Items not requiring use of funds	10,082	8,164	(288)	(28,785)
Operating source (use) of funds	304,192	298,277	(56,373)	158,054
Less: items requiring use of funds				
Net capital acquisitions	19,338	2,851	14,000	6,543
Net other assets and liabilities		3,829		(41,243)
Modernization Fund	30,662	2,625		
Transition payments for implementing salary payments in arrears		1,585		
Authority provided (used)	254,192	287,387	(70,373)	192,754

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2015	2014
Debit balance in the accumulated net charge against the Fund's authority	(426,695)	(80,427)
Add: payables at year-end charged against the appropriation after March 31	56,871	36,492
Less: Amounts credited to the appropriation after March 31	12,908	49,649
Cumulative amounts credited to the appropriation for expenses paid on behalf of other government departments	81,886	81,886
Other items		1,761
Net authority provided, end of year	(464,618)	(177,231)
Authority limit		
Unused authority carried forward	464,618	177,231

Passport Canada Revolving Fund — *Continued*

Independent Auditors' Report

To the Assistant Deputy Minister and Chief Financial Officer, Citizenship and Immigration Canada

We have audited the accompanying financial statements of Passport Canada Revolving Fund, which comprise the statement of financial position as at March 31, 2015, the statements of operations and changes in net assets (liabilities) and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management in accordance with Section 6, subsection 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the reporting requirements of Section 6, subsection 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Passport Canada Revolving Fund as at March 31, 2015, and its results of operations and its cash flows for the year then ended, in accordance with the reporting requirements of Section 6, subsection 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describe the basis of accounting. The financial statements are prepared solely for the information and use of the management of the Revolving Fund, Assistant Deputy Minister and Chief Financial Officer, Citizenship and Immigration Canada and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

KPMG LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Canada
May 27, 2015

Passport Canada Revolving Fund — Continued

**Statement of Financial Position as at March 31
(in thousands of dollars)**

	2015	2014		2015	2014
Assets			Liabilities		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	13,728	49,584	Government of Canada.....	45,021	24,759
Outside parties	45	67	Outside parties		
Prepaid expenses	772	875	Accounts payable	9,768	10,050
Inventories	<u>17,381</u>	<u>13,449</u>	Accrued liabilities	2,349	1,796
	<u>31,926</u>	<u>63,975</u>	Contractors' holdbacks.....	2,010	1,684
			Employee termination benefits.....	72	240
Long-term					
Capital assets (Note 3)					
At cost.....	71,840	81,178			
Less: accumulated amortization.....	<u>(54,088)</u>	<u>(58,680)</u>			
	<u>17,752</u>	<u>22,498</u>			
	<u>49,678</u>	<u>86,473</u>			
Contractual Obligations (note 5)			Long-term		
The accompanying notes form an integral part of these financial statements.			Employee termination benefits.....	2,850	2,318
				<u>62,070</u>	<u>40,847</u>
			Net assets (liabilities) (Note 4).....	<u>(12,392)</u>	<u>45,626</u>
				<u>49,678</u>	<u>86,473</u>

Passport Canada Revolving Fund — Continued

Statement of Operations and Net Assets (Liabilities) for the year ended March 31
(in thousands of dollars)

	2015	2014
Revenues		
Fees earned	644,903	533,417
Miscellaneous revenues	245	378
	<hr/>	<hr/>
	645,148	533,795
Expenses		
Professional and special services (Note 6)	200,028	148,342
Salaries and employee benefits	55,081	93,350
Freight, express and cartage	34,281	31,942
Passport materials	34,116	32,050
Repair and maintenance	6,430	6,615
Amortization of capital assets	5,415	7,251
Accommodation	4,656	6,380
Passport operations at missions abroad (Note 6)	4,339	4,342
Printing, stationery and supplies	4,148	1,578
Information	2,957	3,408
Provision for employee termination benefits	1,183	557
Travel and removal	333	649
Rentals	65	166
Postal services and postage	59	38
Utility	23	111
Miscellaneous	9	220
Telecommunications	8	14
	<hr/>	<hr/>
	353,131	337,013
Net results before disposal of assets	292,017	196,782
Loss on disposal of assets	1,904	2,924
Loss on disposal of obsolete inventory	<hr/>	<hr/>
	1,904	9,943
Net results	290,113	186,839
Net assets, beginning of year (Note 4)	45,626	32,262
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(346,268)	(75,781)
Transfer of the transition payments for implementing salary payments in arrears (Note 9)	(1,585)	
Transfer to other government departments (Note 4)	(278)	(97,694)
Net assets (liabilities), end of year (Note 4)	(12,392)	45,626

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

Passport Canada Revolving Fund — Continued

Statement of Cash Flows for the year ended March 31
(in thousands of dollars)

	2015	2014
Operating activities		
Net results	290,113	186,839
Add: Provision for employee termination benefits	532	(1,887)
Amortization of capital assets	5,415	7,251
Loss on disposal of assets	1,904	2,924
Loss on disposal of obsolete inventory		7,019
Transition payments for implementing salary payments in arrears (Note 9)	(1,585)	
Changes in current assets and liabilities (Note 7)	296,379	202,146
Net financial resources provided by operating activities	52,740	(44,092)
Investing activities		
Capital assets acquired	(2,851)	(6,543)
Net financial resources used by investing activities	(2,851)	(6,543)
Financing activities		
Transfers to other government departments.....		(75,730)
Net financial resources used by financing activities		(75,730)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	346,268	75,781
Accumulated net charge against the Fund's authority, beginning of year.....	80,427	4,646
Accumulated net charge against the Fund's authority, end of year (Note 4)	426,695	80,427

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

Passport Canada Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015

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* authorized the operation of the Fund.

Effective July 2, 2013, the accountability for the passport program and the Fund shifted from the Department of Foreign Affairs, Trade and Development (DFATD) to Citizenship and Immigration Canada (CIC). In addition, the Fund transferred its passport delivery and processing services to Employment and Social Development Canada (ESDC) on July 2, 2013.

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.

2. Significant accounting policies

a. Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirements of Section 6, subsection 4 of the Treasury Board of Canada Policy on Special Revenue Spending Authorities and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian Generally Accepted Accounting Principles because:

- revenues from passport service request fees are recognized upon receipt of payment and verification of an application for completeness as stated in the Regulations prescribing fees for passport services; and
- funding for capital assets received from Treasury Board is recorded as contributed capital and not as a reduction of the cost of capital assets.

b. 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.

c. Inventory

Inventories of materials and supplies are carried at the lower of cost using the average cost and the net realizable value.

d. Capital assets

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

<u>Category</u>	<u>Estimated useful life</u>
Furniture	10 years
Vehicles	5 years
Computer hardware and software	3-5 years
Other machines and equipment	5 years

The capital projects are assets under construction which are not yet amortized; these capital assets will be amortized once they are in service. Leasehold improvements are amortized on a straight-line basis on the lesser of the remaining term of the lease or estimated useful life of the improvement.

Passport Canada Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

e. Employee termination benefits

Employees charged to the Fund are entitled to specified termination 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 obligation relating to the benefits earned by employees is calculated using information derived from results of the actuarially determined liability for employee's termination benefits for the government as a whole and is provided by Treasury Board of Canada.

f. Pension plan

Employees charged to 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*.

g. Use of estimates

The preparation of financial statements requires management and the Treasury Board Secretariat 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 revenues and expenses during the reporting period. The more significant areas requiring the use of estimates relate to employee termination benefits and to accrued liabilities. 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.

h. Financial instruments

The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and employee termination benefits. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity. 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.

Passport Canada Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

3. Capital assets

Cost	Balance, beginning of the year	Acquisitions	Disposals, transfers and adjustments	Balance, end of the year
(in thousands of dollars)				
Technology Enhancement Plan Project	2,906			2,906
Capital projects	757	111	(868)	
Leasehold Improvements	36,296		(3,362)	32,934
Furniture	97		(2)	95
Computer hardware and software	38,898	2,740	(6,160)	35,478
Vehicles	21			21
Machinery and equipment	2,203		(1,797)	406
Total	81,178	2,851	(12,189)	71,840
(in thousands of dollars)				
Accumulated amortization	Balance, beginning of the year	Amortization	Disposals, transfers and adjustments	Balance, end of the year
Technology Enhancement Plan Project	2,906			2,906
Capital projects				
Leasehold Improvements	32,194	970	(3,177)	29,987
Furniture	79	2	(12)	69
Computer hardware and software	21,762	4,345	(5,139)	20,968
Vehicles	1	4		5
Machinery and equipment	1,738	94	(1,679)	153
Total	58,680	5,415	(10,007)	54,088
(in thousands of dollars)				
Net book value				Balance, end of the year
Leasehold Improvements				2,947
Furniture				26
Computer hardware and software				14,510
Vehicles				16
Machinery and equipment				253
				<u>17,752</u>

Passport Canada Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

4. Net assets (liabilities)

	2015	2014
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority.....	(426,695)	(80,427)
Accumulated surplus	333,829	45,579
Contributed capital	80,474	80,474
	<u>(12,392)</u>	<u>45,626</u>

Accumulated net charge against the Fund's authority:

Accumulated net charge against the Fund's authority is the cash position of the Fund, held by the Government on the Fund's behalf.

Accumulated surplus (deficit):

The accumulated surplus (deficit) is an accumulation of each year's surpluses (deficits) including the absorption of the opening net assets of \$746,000 upon establishment of the Fund. Other adjustments to the Fund's net financial position were made in 2012 for \$419,771, in 2013 for \$19,936 and in 2014 for \$220,842 as a result of the Fund transferring its information technologies services to Shared Services Canada on November 15, 2011. Additional adjustments to the Fund's net financial position were made in 2014 for \$97,472,888 as a result of the Fund transferring its passport delivery and processing services to ESDC on July 2, 2013. In 2015, further adjustments to the Fund's net financial position were made totaling the amount of \$1,861,937 for the pay in arrears (\$1,585,685) and asset transfers to ESDC (\$187,127) and SSC (\$91,125).

Contributed capital:

In the year, there were no additional capital contributions from Treasury Board to finance the Fund's capital projects.

5. 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 under contract for its supplier of blank passports:

	(in thousands of dollars)
2016.....	<u>37,090</u>

Below are expected future minimum payments for rents of office premises and other suppliers:

	(in thousands of dollars)
2016.....	7,112
2017.....	5,494
2018.....	4,380
2019.....	2,679
	<u>19,665</u>

Passport Canada Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

6. 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.

As part of its operations, the Fund collects Consular fees on behalf of DFATD. These fees are not recorded as revenues in the Statement of Operations and Change in Net Assets (liabilities). In 2015, the Fund collected and remitted to DFATD \$101,007,265 (2014 — \$97,671,047) in consular fees.

Effective November 15, 2011, the Fund transferred its information technologies services to SSC. The cost of these services provided by SSC is reported in the Professional and Special Services line item in the Statement of Operations and Change in Net Assets (liabilities). In 2015, SSC charged the Fund a total of \$11,473,156 (2014 — \$11,771,132) for Information technologies services.

Effective July 2, 2013, the Fund transferred its passport delivery and processing service to ESDC. In 2014-2015, ESDC and CIC signed a service level agreement to ensure optimal and sound financial management of Passport Program and for the recovery of costs associated with Passport Service Delivery and Operations, Receiving Agent Services, Transition and Modernization costs and Internal Services provided by Service Canada, an initiative operating within ESDC.

The cost of the Service Delivery, Operations and Internal Services provided by ESDC is reported in the Professional and Special Services line item in the Statement of Operations and Change in Net Assets (liabilities). In 2015, ESDC charged the Fund a total of \$161,619,403 (2014 — \$109,078,645) for these services.

Effective for all applications processed by ESDC from April 1, 2014 to March 31, 2015, a fee of \$13.90 per application, plus a fixed amount of approximately 1 million dollars was charged to the Fund for the Receiving Agent Services. These fees are reported in the Professional and Special Services line item in the Statement of Operations and Change in Net Assets (liabilities). In 2015, ESDC charged the Fund a total of \$10,711,754 (2014 — \$8,802,250) for application processing fees.

The Fund was charged for transition and modernization costs. The cost for these activities provided by ESDC is reported in the Professional and Special Services line item in the statement of Operations and Change in Net Assets (liabilities). In 2015, ESDC charged the Fund a total of \$4,411,691 (2014 — \$3,253,827).

7. Changes in current assets and liabilities

	2015	2014
	(in thousands of dollars)	
Assets		
Accounts receivable — Government of Canada	35,856	(41,244)
Accounts receivable — Outside parties	22	226
Prepaid expenses	103	70
Inventories	(3,932)	(3,506)
Accounts payable and accrued liabilities		
Government of Canada	20,262	11,714
Outside parties — Accounts payable	(282)	(6,366)
Outside parties — Accrued liabilities	553	(2,895)
Outside parties — Contractors' holdbacks	326	330
Employee termination benefits	(168)	(2,421)
	<hr/>	<hr/>
	52,740	(44,092)

Passport Canada Revolving Fund — Concluded

Notes to the financial statements for the year ended March 31, 2015 — *Concluded*

8. Contingencies

The Fund is subject to various legal claims arising in the normal course of its operations. 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 has been accrued and an expense recorded on the Fund's financial statements. Based on the Fund's legal assessment of potential liability as at March 31, 2015, the Fund has one outstanding claim with a contingent liability of \$175,597.

9. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014-2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay process. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority. Prior to year end, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

10. Transfer to other government departments

Effective July 2, 2013, the Fund transferred its passport delivery and processing service to ESDC in accordance with Order-in-Council P.C. 2013-0540, including the stewardship responsibility for the assets and liabilities related to the service activities. Accordingly, the Fund transferred the following assets, liabilities and related expenses to ESDC:

	2015	2014
	(in thousands of dollars)	
Asset		
Capital assets (net book value) (Note 3)	187	21,964
Liabilities		
Allowance for severance and vacation pay	(5,903)	
Other	(256)	
Total Liabilities	(6,159)	
Expenses paid on behalf of ESDC	81,668	
Adjustment to the Fund's net financial position	187	97,473

Effective November 15, 2011, the Fund transferred its information technologies services to SSC, including the stewardship responsibility for the assets and liabilities related to the service activities. As a result in 2014, the Fund transferred the following assets and related expenses to SSC for its Information technologies services:

	2015	2014
	(in thousands of dollars)	
Asset		
Capital assets (net book value) (Note 3)	91	
Prepaid expenses	3	
Expenses paid on behalf of SSC	218	
Adjustment to the Fund's net financial position	91	221

11. Comparative figures

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

Real Property Services Revolving Fund

Statement of Management Responsibility

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada. These financial statements were prepared 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, 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 *Departmental Performance Report* is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. 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 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. Management 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.

With the exception of the Statement of Authority Provided (Used) and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Provided (Used) and the Reconciliation of Unused Authority were not audited as it is not required by the Treasury Board policy.

Approved by:

Alex Lakroni
Chief Financial Officer,
Public Works and Government Services Canada

Pierre-Marc Mongeau
Assistant Deputy Minister,
Real Property Branch
Public Works and Government Services Canada

May 28, 2015

Real Property Services Revolving Fund — *Continued*

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2015		2014	
	Estimates	Actual	Estimates	Actual
Net results	(4,600)	3,310	12,628	
Items not requiring use of funds.....		310		831
Operating source (use) of funds.....	(4,600)	3,620		13,459
Items requiring use of funds				
Allocation for employee severance benefits	(2,098)	(4,821)	(6,147)	(9,971)
Transition payments for implementing salary payments in arrears (Note 10)		(7,274)		
Net other assets and liabilities		(11,815)	(10,000)	849
	(2,098)	(23,910)	(16,147)	(9,122)
Authority provided (used).....	(6,698)	(20,290)	(16,147)	4,337

Comparative 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)

	2015	2014
Accumulated net charge against the Fund's authority ⁽¹⁾	168,984	182,006
Payables at year-end charged against the appropriation account after March 31	(262,412)	(278,004)
Amounts credited to the appropriation account after March 31	125,468	142,181
Authority provided, end of year.....	32,040	46,183
Allocation from Treasury Board for paid employee severance benefits (Note 1).....	2,098	6,147
Net authority provided, end of year.....	34,138	52,330
Authority limit (Note 1)	150,000	150,000
Unused authority carried forward	184,138	202,330

⁽¹⁾ Debit balance in the accumulated net charge against the Fund's authority.

Real Property Services Revolving Fund — *Continued*

Independent Auditors' Report

To the Deputy Minister
Public Works and Government Services Canada

We have audited the accompanying financial statements of the Real Property Services Revolving Fund, which comprise the statement of financial position as at March 31, 2015, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Real Property Services Revolving Fund to comply with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities 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.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements of the Real Property Services Revolving Fund as at and for the year ended March 31, 2015 are prepared, in all material respects, in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Real Property Services Revolving Fund to comply with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Real Property Services Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Real Property Services Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Canada
May 28, 2015

Real Property Services Revolving Fund — Continued

**Statement of Financial Position as at March 31
(in thousands of dollars)**

	2015	2014		2015	2014
Assets			Liabilities and net liabilities		
Current			Current		
Cash in transit	25	4	Accounts payable and accrued liabilities (Note 5)	265,406	280,366
Accounts receivable (Note 3).....	144,453	148,923	Vacation pay and compensatory leave.....	10,820	11,065
Other assets (Note 4).....	18,534	20,505	Contingent liabilities (Note 6).....	39	
			Other liabilities (Note 7).....	4,618	419
				280,883	291,850
			Long term		
			Employee severance benefits (Note 8)	16,350	20,861
				297,233	312,711
			Net liabilities (Note 9)	(134,221)	(143,279)
				163,012	169,432

Contractual obligations (Note 11)

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
(in thousands of dollars)

	2015	2014
Gross revenue		
Real Property services - other government organizations	1,122,889	1,254,862
Real property services - Public Works and Government Services Canada portfolio	208,753	224,208
Other revenues.....	529	978
	<u>1,332,171</u>	<u>1,480,048</u>
Cost of sales	(968,998)	(1,102,424)
Net revenue	363,173	377,624
Operating expenses		
Salaries and employee benefits	223,680	223,378
Real Property indirect activities.....	76,549	77,930
Corporate and administrative services	45,940	46,604
Occupancy costs	13,982	14,186
Employee severance benefits	310	2,480
Professional and special services.....	149	95
Other expenses.....	(747)	323
	<u>359,863</u>	<u>364,996</u>
Net results	3,310	12,628
Net liabilities, beginning of year	(143,279)	(156,301)
Transfer of the transition payments for implementing salary payments in arrears (Note 10)	(7,274)	
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year (Note 9)	13,022	394
Net liabilities, end of year	(134,221)	(143,279)

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
(in thousands of dollars)

	2015	2014
Operating activities		
Net results	3,310	12,628
Non-cash items:		
Provision for employee severance benefits.....	310	2,480
	<u>3,620</u>	<u>15,108</u>
Changes in current assets and liabilities		
Increase in cash in transit.....	(21)	(1)
Decrease in accounts receivable	4,470	14,063
Decrease (increase) in other assets	1,971	(4,172)
Decrease in accounts payable and accrued liabilities	(14,960)	(12,832)
Decrease in vacation pay and compensatory leave	(245)	(237)
Increase (decrease) in contingent liabilities	39	(500)
Increase (decrease) in other liabilities.....	4,199	(1,852)
	<u>(4,547)</u>	<u>(5,531)</u>
Changes in other assets and liabilities		
Payments on provision for employee severance benefits	(4,821)	(9,971)
Transition payments for implementing salary payments in arrears.....	(7,274)	
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year.....	(13,022)	(394)
Accumulated net charge against the Fund's authority account, beginning of year.....	182,006	182,400
Accumulated net charge against the Fund's authority account, end of year	<u>168,984</u>	<u>182,006</u>

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, 2015

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 project delivery and facility management services to the real property portfolios of Public Works and Government Services Canada, and to other government departments. Pursuant to the *Revolving Funds Act*, the program may spend any revenue received in respect of these services and, subject to Treasury Board approval, the aggregate of expenditures shall not at any time exceed the revenues received, by more than \$150,000,000 the revenues received.

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.

For the fiscal year 2015, the Fund used \$20,289,805 (fiscal year 2014: \$0) of its authorities and had a net authority provided of \$52,329,792 to cover this usage.

The Treasury Board agreed, as per existing policies and regulations, to cover a portion of employee severance benefits paid by the Fund in fiscal year 2015. The Fund received a non-reimbursable amount of \$2,097,639 (fiscal year 2014: \$6,147,078).

2. Significant accounting policies

The financial statements have been prepared in accordance with Treasury Board accounting policies and the reporting requirements of the Receiver General for Canada. The financial statements are not presented on a basis consistent with Canadian public sector accounting standards as:

- The liabilities for vacation pay and employee severance benefits are based on management’s estimate rather than actuarial valuations;
- No liability is recorded for sick leave;
- The statement of financial position does not segregate non-financial assets; and
- The net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

a. Accounts receivable

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

b. Revenue

Revenue is earned on professional and technical services as performed and the recovery of disbursements made on behalf of government departments, agencies, and outside parties are recognized when costs are incurred by the Fund.

c. Expenses

Expenses for real property indirect activities, corporate and administrative services, and occupancy costs are based on the budgeted direct service delivery personnel costs. These costs are determined in the budget exercise for the Real Property Services (RPS) program as well as for the Federal Accommodation (FA) and Federal Holdings (FH) and Parliamentary Precinct (PP) programs of Public Works and Government Services Canada. In the case of service delivery to the FA, FH and PP programs, charges are adjusted to reflect the actual volume of service delivery achieved at year end.

d. Employee future benefits

i. Pension benefits

Eligible employees 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 incurred and represent the total Fund 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.

Real Property Services Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

ii. Severance benefits

Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability. The liability for benefits is recorded in the accounts as the benefits accrue to employees.

iii. Vacation pay and compensatory leave

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

e. Financial instruments

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

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 allowance for doubtful accounts on external receivables, the liability for vacation pay and compensatory leave, the liability for employee severance benefits and the allowance for contingent liabilities. 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.

3. Accounts receivable

	2015	2014
	(in thousands of dollars)	
Other government departments and agencies	125,468	142,181
External parties	19,006	6,773
Less: allowance for doubtful accounts from external parties	(21)	(31)
	<u>144,453</u>	<u>148,923</u>

4. Other assets

	2015	2014
	(in thousands of dollars)	
Sales Tax refundable advances	17,149	19,122
Prepaid expenses	1,376	1,376
Other advances	9	7
	<u>18,534</u>	<u>20,505</u>

5. Accounts payable and accrued liabilities

	2015	2014
	(in thousands of dollars)	
External parties and accrued liabilities	254,721	277,117
Other government departments and agencies	10,685	3,249
	<u>265,406</u>	<u>280,366</u>

Real Property Services Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

6. Contingent liabilities

Claims have been made against the Fund in the normal course of operations. These claims include items with determined amounts and others for which no amount is specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. The Fund recorded an allowance of \$38,500 this fiscal year (fiscal year 2014: \$0) for claims and litigations where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. Claims and litigations for which the outcome was not determinable and a reasonable estimate could be made by management amounted to \$0 (fiscal year 2014: \$337,000).

7. Other liabilities

	2015	2014
	(in thousands of dollars)	
Contractor's security deposits	1,912	419
Provision for unsigned collective agreements	2,706	
	<hr/>	<hr/>
	4,618	419
	<hr/>	<hr/>

8. 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 with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been 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 benefit obligation. These estimates do not include expenses related to employee benefits payable to Treasury Board as they cannot be reasonably determined. Information about the severance benefits, measured as at March 31, is as follows:

	2015	2014
	(in thousands of dollars)	
Accrued benefit obligation - beginning of year	20,861	28,352
Benefits paid during the year:		
Retirements and departures from the Public Service	(2,324)	(2,641)
Employees who opted to cash out their accumulated balances as per new collective agreements	(2,497)	(7,330)
	<hr/>	<hr/>
Expenses for the year	(4,821)	(9,971)
	<hr/>	<hr/>
Accrued benefit obligation - end of year	310	2,480
	<hr/>	<hr/>
	16,350	20,861
	<hr/>	<hr/>

Real Property Services Revolving Fund — Concluded

Notes to the financial statements for the year ended March 31, 2015 — *Concluded*

9. Net liabilities

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

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

	2015	2014
	(in thousands of dollars)	
Accumulated surplus		
Opening balance	38,727	26,099
Net results	3,310	12,628
Transition payments for implementing salary payments in arrears	<u>(7,274)</u>	
Closing balance	34,763	38,727
Accumulated net charge against the Fund's authority		
Opening balance	(182,006)	(182,400)
Change during the year	<u>13,022</u>	<u>394</u>
Closing balance	(168,984)	(182,006)
Net liabilities, end of year	<u>(134,221)</u>	<u>(143,279)</u>

10. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014-2015. As a result, a one-time payment of \$7,273,949 was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority. Prior to year end, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, which is responsible for the administration of the Government pay system.

11. 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 services/goods are received. Estimated future payments are as follows:

(in thousands of dollars)

2016	409,620
2017	72,963
2018	40,504
2019	6,753
2020 and thereafter	<u>6,935</u>
	<u>536,775</u>

12. Comparative figures

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

13. 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 and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada. These financial statements were prepared 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, 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 *Departmental Performance Report* is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. 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 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. Management 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.

With the exception of the Statement of Authority Provided (Used) and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Provided (Used) and the Reconciliation of Unused Authority were not audited as it is not required by the Treasury Board policy.

Approved by:

Alex Lakroni
Chief Financial Officer,
Public Works and Government Services Canada

Donna Achimov
Chief Executive Officer,
Translation Bureau
Public Works and Government Services Canada

May 28, 2015

Translation Bureau Revolving Fund — Continued

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2015		2014	
	Estimates	Actual	Estimates	Actual
Net results	(1,341)	9,017	(7,022)	9,698
Items not requiring use of funds		2,923		1,650
Operating source (use) of funds	(1,341)	11,940	(7,022)	11,348
Items requiring use of funds				
Net capital acquisitions		(2,871)		(3,142)
Allocation for employee severance benefits		(1,336)	(540)	(5,567)
Transition payments for implementing salary payments in arrears (Note 10)	(1,511)	(3,246)		
Net other assets and liabilities		85		(93)
	(1,511)	(7,368)	(540)	(8,802)
Authority provided (used)	(2,852)	4,572	(7,562)	2,546

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2015	2014
Accumulated net charge against the Fund's authority ⁽¹⁾	11,878	7,750
Payables at year-end charged against the appropriation account after March 31	(6,778)	(6,293)
Amounts credited to the appropriation account after March 31	10,408	8,939
Authority provided, end of year	15,508	10,396
Allocation from Treasury Board for the transition to salary payments in arrears (Note 1)	1,511	
Allocation from the Treasury Board for payment of severance pay benefits		540
Net authority provided, end of year	17,019	10,936
Authority limit (Note 1)	20,000	20,000
Unused authority carried forward	37,019	30,936

⁽¹⁾ Debit balance in the accumulated net charge against the Fund's authority.

Translation Bureau Revolving Fund — *Continued*

Independent Auditors' Report

To the Deputy Minister
Public Works and Government Services Canada

We have audited the accompanying financial statements of the Translation Bureau Revolving Fund, which comprise the statement of financial position as at March 31, 2015, and the statements of operations and net liabilities, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Translation Bureau Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities 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.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements of the Translation Bureau Revolving Fund as at and for the year ended March 31, 2015 are prepared, in all material respects, in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Translation Bureau Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Translation Bureau Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Translation Bureau Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Canada
May 28, 2015

Translation Bureau Revolving Fund — Continued

**Statement of Financial Position as at March 31
(in thousands of dollars)**

	2015	2014		2015	2014
Assets			Liabilities and net liabilities		
Current			Current		
Cash in transit.....	2	8	Accounts payable and accrued liabilities (Note 6)	11,680	10,518
Accounts receivable (Note 3).....	10,741	9,190	Vacation pay and compensatory leave	3,338	3,892
Other assets (Note 4)	722	520	Other liabilities (Note 7)	718	
	<u>11,465</u>	<u>9,718</u>		<u>15,736</u>	<u>14,410</u>
Long-term			Long-term		
Capital assets, net (Note 5).....	9,786	10,141	Employee severance benefits (Note 8).....	6,043	7,620
	<u>9,786</u>	<u>10,141</u>		<u>21,779</u>	<u>22,030</u>
	<u>21,251</u>	<u>19,859</u>	Net liabilities (Note 9)	(528)	(2,171)
	<u>21,251</u>	<u>19,859</u>		<u>21,251</u>	<u>19,859</u>

Contractual obligations (Note 11)

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

Translation Bureau Revolving Fund — ContinuedStatement of Operations and Net Liabilities for the year ended March 31
(in thousands of dollars)

	2015	2014
Revenue		
Translation services	127,074	129,512
Interpretation services	17,165	17,123
Terminology services	14,017	13,985
Other	7,352	7,891
Net revenue	165,608	168,511
Operating expenses		
Salaries and employee benefits	97,040	111,041
Professional and special services	23,589	21,634
Corporate and administrative services	21,861	11,589
Occupancy costs	8,659	9,729
Amortization	3,164	1,676
Transportation and telecommunications	1,221	1,488
Utilities, materials and supplies	649	624
Other expenses	649	981
Employee severance benefits	(241)	51
	156,591	158,813
Net results	9,017	9,698
Net liabilities, beginning of year	(2,171)	(8,840)
Transfer of the transition payments for implementing salary payments in arrears (Note 10)	(3,246)	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year (Note 9)	(4,128)	(3,029)
Net liabilities, end of year	(528)	(2,171)

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

Translation Bureau Revolving Fund — Continued

**Statement of Cash Flows for the year ended March 31
(in thousands of dollars)**

	2015	2014
Operating activities		
Net results	9,017	9,698
Non-cash items:		
Amortization	3,164	1,676
Loss on disposal of capital assets	62	—
Provision for employee severance benefits	(241)	51
	12,002	11,425
Changes in current assets and liabilities		
Decrease in cash in transit	6	—
(Increase) decrease in accounts receivable	(1,551)	375
Increase in other assets	(202)	(270)
Increase in accounts payable and accrued liabilities	1,162	348
Decrease in vacation pay and compensatory leave	(554)	(63)
Increase (decrease) in other liabilities	718	(77)
	(421)	313
Changes in other assets and liabilities		
Payments on provision for employee severance benefits	(1,336)	(5,567)
Transition payments for implementing salary payments in arrears (Note 10)	(3,246)	—
Net financial resources provided by operating activities	6,999	6,171
Investing activities		
Acquisition of capital assets	(2,871)	(3,142)
Net financial resources used by investing activities	(2,871)	(3,142)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year (Note 9)	4,128	3,029
Accumulated net charge against the Fund's authority account, beginning of year	7,750	4,721
Accumulated net charge against the Fund's authority account, end of year	11,878	7,750

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, 2015

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 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.

The Fund received authorization from the Treasury Board to access its net authority provided for a total amount of up to \$1,340,709 in fiscal year 2015 to allow sustained funding of its investment program (fiscal year 2014: \$7,022,229).

The Treasury Board agreed, as per existing policies and regulations, to cover a portion of employee severance benefits paid by the Fund in fiscal year 2015. The Fund did not receive any funding for this in fiscal year 2015 (fiscal year 2014: \$539,921).

The Treasury Board also agreed to cover a portion of the costs paid by the Fund in fiscal year 2015 to transition to salary payments in arrears. The Fund received a non-reimbursable amount of \$1,511,000 (fiscal year 2014: \$0).

2. Significant accounting policies

The financial statements have been prepared in accordance with the Treasury Board Accounting policies and the reporting requirements of the Receiver General for Canada. The financial statements are not presented on a basis consistent with Canadian public sector accounting standards as:

- The liabilities for vacation pay and employee severance benefits are based on management’s estimate rather than actuarial valuations;
- No liability is recorded for sick leave;
- The statement of financial position does not segregate non-financial assets; and
- The net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

a. Accounts receivable

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

b. Revenue

Revenue 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.

Revenue from the Parliamentary vote for the terminology standardization program and revenues for interpretation services are recognized as costs are incurred by the Fund.

Revenue from other services and recoveries are recognized as costs are incurred by the Fund.

Translation Bureau Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

c. Capital assets

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

<u>Category</u>	<u>Estimated useful life</u>
Machinery and equipment	3 to 15 years
Computer hardware	3 to 10 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

d. Employee future benefits

i. Pension benefits

Eligible employees 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 incurred and represent the total Fund 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.

ii. Severance benefits

Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from management’s estimate of the liability. The liability for benefits is recorded in the accounts as the benefits accrue to employees.

iii. Vacation pay and compensatory leave

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

e. Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund’s financial instruments consist of cash in transit, accounts receivable, other assets, and accounts payable. It is management’s opinion that the Fund is not exposed to significant interest, currency or credit risks rising from these financial instruments.

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 allowance for doubtful accounts on external receivables, the liability for vacation pay and compensatory leave and the liability for employee severance benefits. 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.

3. Accounts receivable

	2015	2014
(in thousands of dollars)		
Other government departments and agencies	10,408	8,939
External parties	337	254
Less: allowance for doubtful accounts on receivables from external parties	<u>(4)</u>	<u>(3)</u>
	10,741	9,190

Translation Bureau Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

4. Other assets

	2015	2014
	(in thousands of dollars)	
Sales Tax refundable advances	655	483
Prepaid expenses	62	30
Other advances	5	7
	<u>722</u>	<u>520</u>

5. Capital assets

Cost	Balance beginning of year	Dispositions and transfers	Acquisitions	Balance end of year
	(in thousands of dollars)			
Machinery and equipment	114			114
Computer hardware.....	2,001	(71)		1,930
Computer software	26,319	642	2,174	29,135
Leasehold improvements	8,937		283	9,220
Assets under construction.....	679	(642)	414	451
	<u>38,050</u>	<u>(71)</u>	<u>2,871</u>	<u>40,850</u>
Accumulated amortization	Balance beginning of year	Dispositions and transfers	Amortization	Balance end of year
	(in thousands of dollars)			
Machinery and equipment	(114)			(114)
Computer hardware.....	(1,939)	9		(1,930)
Computer software	(19,614)		(2,635)	(22,249)
Leasehold improvements	(6,242)		(529)	(6,771)
	<u>(27,909)</u>	<u>9</u>	<u>(3,164)</u>	<u>(31,064)</u>
Net.....	<u>10,141</u>	<u>(62)</u>	<u>(293)</u>	<u>9,786</u>

6. Accounts payable and accrued liabilities

	2015	2014
	(in thousands of dollars)	
Other government departments and agencies	1,655	3,949
External parties and accrued liabilities	10,025	6,569
	<u>11,680</u>	<u>10,518</u>

7. Other liabilities

	2015	2014
	(in thousands of dollars)	
Provision for unsigned collective agreements	718	
	<u>718</u>	

Translation Bureau Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2015 — *Continued*

8. 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 with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been 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 benefit obligation. These estimates do not include expenses related to employee benefits payable to Treasury Board as they cannot be reasonably determined. Information about the severance benefits, measured as at March 31, is as follows:

	2015	2014
	(in thousands of dollars)	
Accrued benefit obligation - beginning of year	7,620	13,136
Benefits paid during the year:		
Retirements and departures from the Public Service	(1,196)	(1,542)
Employees who opted to cash out their accumulated balances as per new collective agreements	(140)	(4,025)
	<hr/>	<hr/>
	(1,336)	(5,567)
Expense for the year	(241)	51
Accrued benefit obligation - end of year	6,043	7,620

9. Net liabilities

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

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

	2015	2014
	(in thousands of dollars)	
Accumulated surplus (deficit)		
Opening balance	5,579	(4,119)
Net results	9,017	9,698
Transfer of the transition payments for implementing salary payments in arrears	<hr/>	<hr/>
Closing balance	(3,246)	11,350
Accumulated net charge against the Fund's authority		
Opening balance	(7,750)	(4,721)
Change during the year	(4,128)	(3,029)
Closing balance	<hr/>	<hr/>
Net liabilities, end of year	(11,878)	(7,750)
	<hr/>	<hr/>
	(528)	(2,171)

Translation Bureau Revolving Fund — Concluded

Notes to the financial statements for the year ended March 31, 2015 — *Concluded*

10. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014-2015. As a result, a one-time payment of \$3,246,346 was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority. Prior to year end, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

11. 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 services/goods are received. Estimated future payments are as follows:

	(in thousands of dollars)
2016.....	9,754
2017.....	5,921
2018.....	5,716
2019.....	3,687
2020 and thereafter.....	<u>2,176</u>
	<u><u>27,254</u></u>

12. Comparative figures

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

13. 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.

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Section 2

2014-2015

Public Accounts of Canada

Supplementary Information Required by the *Financial Administration Act*

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Remissions of Taxes, Fees, Penalties and Other Debts

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

Summary of Remissions of Taxes, Fees, Penalties and Other Debts

Description	Amount*
	\$
Financial Administration Act (Section 23) —	
Canada Revenue Agency	2,044,512,176
Citizenship and Immigration —	
Department	24,740
Finance —	
Department	136,000,000
Fisheries and Oceans —	
Department	137,150
Justice —	
Department	5,163,202
Public Safety and Emergency Preparedness —	
Canada Border Services Agency	526,330,022
Customs Tariff (Section 115) —	
Public Safety and Emergency Preparedness —	
Canada Border Services Agency	58,894,908
Total	2,771,062,198

* For details, refer to the following statement called “Details of Remissions of Taxes, Fees, Penalties and Other Debts”.

Details of Remissions of Taxes, Fees, Penalties and Other Debts

Description of the Order (by Privy Council Office number (P.C.))	Amount
	\$
Pursuant to section 23 of the <i>Financial Administration Act</i>	
Canada Revenue Agency	
P.C. 1976-1026, May 6, 1976, grants a remission of income taxes payable pursuant to Part I of the <i>Income Tax Act</i> , with respect to certain royalty provisions for the Syncrude Project	90,898
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	1,864,567,047
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/Harmonized Sales Tax (HST) paid or payable by Indians, bands or certain designated Indian settlements that are not yet designated as reserves	4,004,737
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	4,685,454
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	75,400
P.C. 1994-0585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	181,900
P.C. 1997-1529, October 23, 1997, 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 on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba)	1,705,390
P.C. 1998-0396, March 19, 1998, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by P.C. 1989-1204 of June 22, 1989, and P.C. 1994-0567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years	150,443
P.C. 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	362,500
P.C. 2003-0910, June 12, 2003, grants a remission of federal income tax and GST to Indians and Indian bands on the campus of the Saskatchewan Indian Federated College	715,988
P.C. 2003-0989, June 18, 2003, Camp Ipperwash Indian Settlement Remission Order, grants a remission of federal income tax and GST paid or payable by Indians or Indian bands at Camp Ipperwash	224,494
P.C. 2011-1325, November 17, 2011, grants a remission of income tax and penalty paid or payable under Part I of the <i>Income Tax Act</i> by Carol James for the 1996 taxation year, and all relevant interest	80,288
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	47,411
P.C. 2013-1404, December 12, 2013, grants a remission to BlackBerry Limited of taxes paid for the 2009 to 2012 taxation years. In effect, it enables the company to have undertaken a transaction to obtain an early portion of a refund that otherwise would have been received after its March 1, 2014 year-end without reducing the total amount of that refund	167,492,957

Public Accounts of Canada, 2014-2015

Details of Remissions of Taxes, Fees, Penalties and Other Debts — *Continued*

Description of the Order (by Privy Council Office number (P.C.))	Amount
	\$
P.C. 2014-0182, February 28, 2014, grants a remission of tax, and all relevant interest paid or payable under Part I of the <i>Income Tax Act</i> by Christian Legault for the 2008 taxation year	2,366
P.C. 2014-0363, April 3, 2014, grants a remission of interest, paid or payable under Part I of the <i>Income Tax Act</i> by Donald Doucet for 1983 to 1986 taxation years, having accrued during the period beginning on May 2, 1990 and ending on May 11, 2009, and all relevant interest	85,604
P.C. 2014-0952, September 18, 2014, grants a remission of the amount paid or payable by Yolande Laurence, as repayment of Canada child tax benefits under Part I of the <i>Income Tax Act</i> , with respect to the 2004, 2005 and 2006 base taxation years, and \$250, paid or payable by her, as repayment of an energy cost benefit under the <i>Energy Costs Assistance Measures Act</i> , with respect to the 2004 base taxation year	5,320
P.C. 2014-1129, October 23, 2014, grants a remission of interest calculated as of April 9, 2013, paid or payable under Part I of the <i>Income Tax Act</i> by Ron Adams for a pre-1986 taxation year, and all relevant interest	8,766
P.C. 2014-1130, October 23, 2014, grants a remission of tax and all relevant interest, paid or payable under Part I of the <i>Income Tax Act</i> by Frederick Beaulieu for the 2005 and 2006 taxation years, respectively	2,352
P.C. 2014-1131, October 23, 2014, grants a remission of the tax paid or payable by John Wagontall under Part I of the <i>Income Tax Act</i> for the 2004, 2005, 2006, 2007, 2008 and 2010 taxation years, respectively, and all relevant interest	19,390
P.C. 2015-0206, February 19, 2015, Certain Flights Charge and Tax Remission Order, in order to provide relief from the Air Travellers Security Charge and the GST/HST in respect of special flights provided by Air Canada, for no consideration, to officers and officials of the Royal Canadian Mounted Police who were attending a regimental funeral in Moncton, New Brunswick on June 10, 2014	3,471
Total	<u>2,044,512,176</u>
Citizenship and Immigration	
Department	
P.C. 2006-0366, May 11, 2006, granted remission of the fees for acquisition of permanent resident status, which provides reimbursement of \$485 to those who paid the previous fee of \$975 to acquire permanent resident status on or after May 3, 2006	485
P.C. 2012-1092, September 20, 2012, granted remission of the fees paid or payable under subsection 303(1) of the Immigration and Refugee Protection Regulations for the acquisition of permanent residence status to persons entering Canada under the Temporary Public Policy concerning victims of sexual violence in Haiti	8,820
P.C. 2014-1476, October 31, 2014, granted remission of the fees for certain pending applications for temporary residence of foreign nationals who have been in or are intending to travel to an Ebola affected country	15,435
Total	<u>24,740</u>
Finance	
Department	
P.C. 2014-0939, September 18, 2014, remission is granted to British Columbia of the interest payable under subsection 155.1(1) of the <i>Financial Administration Act</i> in respect of the province's obligation under the Comprehensive Integrated Tax Coordination Agreement between the Government of Canada and the Government of British Columbia to indemnify Her Majesty in right of Canada in an amount equal to the assistance amount received by the province under that agreement	<u>136,000,000</u>

Details of Remissions of Taxes, Fees, Penalties and Other Debts — *Continued*

Description of the Order (by Privy Council Office number (P.C.))	Amount
	\$
Fisheries and Oceans	
Department	
P.C. 2009-0967, June 11, 2009, remission of the fees that are payable by Bluewater Ferry Inc. and Walpole-Algonac Ferry Line Ltd., which operate in the St. Clair River in Ontario, for icebreaking services provided by the Canadian Coast Guard in the period beginning on April 1, 2001, and ending on May 15, 2009, as well as a portion of the fees that are payable for those services in subsequent years.....	43,400
P.C. 2014-1466, December 12, 2014, remission of certain annual commercial fishing licence fees for roe herring that were paid in the 2014 fishing season.....	93,750
Total	137,150
Justice	
Department	
P.C. 1994-0269, February 16, 1994, 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, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgment debtor at that time, is hereby remitted	5,163,202
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
P.C. 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park excise taxes on goods for use in cases of emergency	1,706
P.C. 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency	82,386
P.C. 1974-2522, November 19, 1974, remission of GST and excise taxes on certain kinds of advertising material	77,480
P.C. 1976-1884, July 20, 1976, remission of GST and excise taxes with respect to circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	531,109
P.C. 1976-2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value	268,306
P.C. 1978-3762, December 14, 1978, partial remission of customs duties and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	497,171
P.C. 1979-0395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments	6,367
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.....	493,310,474
P.C. 1984-0867, March 15, 1984, remission of GST and excise taxes on goods imported for meetings in Canada of Foreign organizations.....	98,801
P.C. 1985-0277, January 31, 1985, remission of customs duties and GST on computer carrier media	42
P.C. 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services.....	151,374
P.C. 1987-1044, May 21, 1987, remission of GST and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization.....	162,134
P.C. 1988-1203, June 17, 1988, remission of customs duties and GST on pasta	10
P.C. 1990-2848, December 21, 1990, remission of duties, including GST on goods for use in joint Canada and United States Government projects.....	10,029

Public Accounts of Canada, 2014-2015

Details of Remissions of Taxes, Fees, Penalties and Other Debts — *Continued*

Description of the Order (by Privy Council Office number (P.C.))	Amount
P.C. 1990-2849, December 21, 1990, remission of GST and excise taxes on Passover foods and products of a class not available in Canada	\$ 52,446
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	31,058,550
P.C. 1992-2397, November 19, 1992, remission of customs duties and GST on machinery and equipment imported into Canada for use in servicing foreign aircrafts	365
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, the remission of customs duties, excise duties, and certain taxes imposed under the <i>Excise Tax Act</i> . This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	4
P.C. 1997-2037, December 29, 1997, remission of GST and taxes under Division III of Part IX and any other Part of the <i>Excise Tax Act</i> on goods donated by a non-resident to religious, charitable or educational institutions in Canada	21,268
Total	<u>526,330,022</u>

Pursuant to section 115 of the Customs Tariff

Public Safety and Emergency Preparedness

Canada Border Services Agency

P.C. 1991-1129, June 13, 1991, remission of duties on goods acquired in the United States and imported into Canada by Akwesasne residents, by owners or operators of duly authorized community stores and by the Mohawk Council of Akwesasne or by an entity authorized by that Council	1,923,898
P.C. 1995-0132, January 31, 1995, remission of GST and excise taxes on certain goods imported into Canada by scientific or exploratory expeditions	283,480
P.C. 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers	23,172
P.C. 1997-0952, July 4, 1997, remission of customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and imported into Canada by distillers for the purpose of bottling in bond	53,850
P.C. 1997-2057, December 29, 1997, remission of customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer	6,184
P.C. 1997-2058, December 29, 1997, remission of customs duties and GST on outerwear fabrics to a manufacturer of outerwear fabrics	9,492
P.C. 1998-1456, August 26, 1998, remission of customs duties on apparel, fabric and made-up goods and spun yarn imported from Mexico or the United States	889
P.C. 2001-2283, December 13, 2001, remission of customs duties and GST for certain Canadian fashion designers of men's and women's apparel	6,176
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	1,711,898
P.C. 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels Remission Order	53,669,368

2 . 6 Supplementary Information Required by the Financial Administration Act

Details of Remissions of Taxes, Fees, Penalties and Other Debts — *Concluded*

Description of the Order (by Privy Council Office number (P.C.))	Amount
	\$
P.C. 2014-0422, April 10, 2014, remission of duties paid to 23 television importers in respect of televisions under heading 85.28 and other similar goods imported by them before June 28, 2013 which duty relief under tariff 9948.00.00 was denied for period of January 1, 2012, and ending on June 27, 2013, or not claimed following such a denial	774,665
P.C. 2014-0679, June 12, 2014, remission of customs duties and excise tax paid on goods imported temporarily by a U-20 World Cup family member for the exclusive use of that member	233,355
P.C. 2014-0680, June 12, 2014, remission of customs duties and excise tax paid on goods imported temporarily by a 2015 World Cup family member for the exclusive use of that member	10,806
P.C. 2014-1273, November 20, 2014, remission of customs duties and excise tax granted on goods imported temporarily by a 2015 Pan American or Parapan American Games family member or a media accreditation holder if the goods are imported for the exclusive use of that member or holder in connection with the Games	187,675
Total	58,894,908

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 represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a), (b) and (c) —
 - (a) 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.
 - (b) 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.
 - (c) 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 —
 - (a) 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.
 - (b) 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*.
 - (c) 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:

Code

A	Write-off
B	Forgiveness
C	Remission
D	Waiver

Debts, Obligations and Claims Written Off or Forgiven

Description	Code ⁽¹⁾	Number	Amount	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total	
				Number	Amount	Vote number or Act	Number	Amount	Number	Amount	
			\$		\$			\$		\$	
Financial Administration Act —											
Agriculture and Agri-Food											
Department	A	1,703	50,809,884						1,703	50,809,884	
Canadian Grain Commission	A	2	706						2	706	
Atlantic Canada Opportunities Agency											
Department	A/D	130	23,815,702						130	23,815,702	
Canada Revenue Agency.....											
	A	959,124	2,866,113,582						959,124	2,866,113,582	
Canadian Heritage											
Department	A	8	866,285						8	866,285	
Citizenship and Immigration											
Department	A/C	134	160,934			*	169	24,740	303	185,674	
Immigration loans	A					7b	1,295	1,116,573	1,295	1,116,573	
Immigration and Refugee Board of Canada	D	1	1						1	1	
Economic Development Agency of Canada for the Regions of Quebec											
	A	31	2,200,592						31	2,200,592	
Employment and Social Development											
Department	A/D	17,737	119,371,685			7c	62,381	287,430,643	80,118	406,802,328	
Environment											
Department	A/D	1,079	49,081						1,079	49,081	
Finance											
Department	C					*	1	136,000,000	1	136,000,000	
Financial Transactions and Reports Analysis Centre of Canada	A	1	9,046						1	9,046	
Office of the Superintendent of Financial Institutions.....	A	20	85,321						20	85,321	
Fisheries and Oceans											
Department	A/C/D	183	31,359			*	2	137,150	185	168,509	
Foreign Affairs, Trade and Development											
Department	A/B	20	734,110			(S)	1	47,612,029	21	48,346,139	
Health											
Department	A	59	282,432						59	282,432	
Canadian Food Inspection Agency	A	117	196,799						117	196,799	
Public Health Agency of Canada	A	3	4,236						3	4,236	
Indian Affairs and Northern Development											
Department	A	1	193,928						1	193,928	
Industry											
Department	A/D	246	2,667,023						246	2,667,023	
Federal Economic Development Agency for Southern Ontario	A	5	429,609						5	429,609	
National Research Council of Canada...	A	25	1,007,163						25	1,007,163	
Statistics Canada	A/D	52	1,663						52	1,663	

Public Accounts of Canada, 2014-2015

Debts, Obligations and Claims Written Off or Forgiven — *Continued*

Description	Code ⁽¹⁾	Number	Amount	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
								Vote number or Act	Number	Amount	Number	
			\$			\$			\$		\$	
Justice												
Department	C							*	63,957	5,163,202	63,957	5,163,202
Canadian Human Rights Commission	A	10	38,000						10	38,000		
Courts Administration Service	A	6	2,042						6	2,042		
Registrar of the Supreme Court of Canada	A	1	75						1	75		
National Defence												
Department	A	140	468,421						140	468,421		
Natural Resources												
Department	A/D	128	51,903						128	51,903		
Canadian Nuclear Safety Commission	A	7	7,037						7	7,037		
Privy Council Office												
Office of the Chief Electoral Officer	A	5	5,430						5	5,430		
Public Safety and Emergency Preparedness												
Canada Border Services Agency	A	799	26,780,180						799	26,780,180		
Canadian Security Intelligence Service	D	10	279						10	279		
Correctional Service of Canada	A	361	10,624						361	10,624		
CORCAN Revolving Fund	A	1	30,952						1	30,952		
Royal Canadian Mounted Police	A	4	12,900						4	12,900		
Public Works and Government Services												
Department	A/D	35	243,144						35	243,144		
Transport												
Department	A	48	10,537						48	10,537		
Veterans Affairs												
Department	A	405	1,828,789						405	1,828,789		
Western Economic Diversification	A	2	3,149,012						2	3,149,012		
		982,643	3,101,670,466						127,806	477,484,337	1,110,449	3,579,154,803
Bankruptcy and Insolvency Act —												
Canada Revenue Agency.....	A	35,020	474,243,656						35,020	474,243,656		
Economic Development Agency of Canada for the Regions of Quebec	A	22	3,936,680						22	3,936,680		
Transport												
Department	A	11	100,234						11	100,234		
		35,053	478,280,570						35,053	478,280,570		
Canada Small Business Financing Act —												
Industry												
Department	A	795	50,929,023						795	50,929,023		
Canada Student Financial Assistance Act —												
Employment and Social Development												
Department	B	269,865	209,757,495						269,865	209,757,495		

Debts, Obligations and Claims Written Off or Forgiven — *Continued*

Description	Code ⁽¹⁾	Number	Amount	Number	Amount	Governor in Council and Parliamentary authority			Total	
						Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
Canada Student Loans Act —										
Employment and Social Development										
Department	B	84	37,163						84	37,163
Canadian Food Inspection Agency Act —										
Health										
Canadian Food Inspection Agency	C	18,537	1,396,970						18,537	1,396,970
Canadian Forces Members and Veterans Re-Establishment and Compensation Act —										
Veterans Affairs										
Department	B	59	1,096,942						59	1,096,942
Canadian Forces Superannuation Act —										
National Defence										
Department	C	42	307,003						42	307,003
Customs Act —										
Public Safety and Emergency Preparedness										
Canada Border Services Agency	B	275	4,369,661						275	4,369,661
Department of Veterans Affairs Act —										
Veterans Affairs										
Department	B	10	19,811						10	19,811
Employment Insurance Act —										
Employment and Social Development										
Department	A/B	15,455	10,368,636						15,455	10,368,636
Excise Tax Act —										
Canada Revenue Agency ⁽²⁾	B	10,602	54,215,995						10,602	54,215,995
Immigration and Refugee Protection Act —										
Citizenship and Immigration										
Department	D	5	1,610						5	1,610
Income Tax Act —										
Canada Revenue Agency ⁽²⁾	B/D	389,675	511,468,979						389,675	511,468,979
Office of the superintendent of Financial institutions Act —										
Office of the Superintendent of Financial Institutions										
Office of the Superintendent of Financial Institutions.....	A	19	69,260						19	69,260
Old Age Security Act —										
Employment and Social Development										
Department	C	3,929	4,414,112						3,929	4,414,112

Public Accounts of Canada, 2014-2015

Debts, Obligations and Claims Written Off or Forgiven — Concluded

Description	Code ⁽¹⁾	Number	Amount	Number	Amount	Governor in Council and Parliamentary authority			Total	
						Ministerial approval	Treasury Board approval	Vote number or Act	Number	Amount
			\$		\$				\$	\$
Parliament of Canada Act —										
Parliament										
The Senate	A			2	1,536				2	1,536
Pension Act —										
Veterans Affairs										
Department	B	68	573,016						68	573,016
War Veterans Allowance Act —										
Veterans Affairs										
Department	B	5	20,972						5	20,972
		1,727,121	4,428,997,684	2	1,536				127,806	477,484,337
						127,806	477,484,337	1,854,929	4,906,483,557	
Summary —										
Write-offs	A	1,032,852	3,641,220,484	2	1,536	63,676	288,547,216	1,096,530	3,929,769,236	
Forgiveness.....	B	376,264	506,685,974			1	47,612,029	376,265	554,298,003	
Remissions	C	22,508	6,118,085			64,129	141,325,092	86,637	147,443,177	
Waivers	D	295,497	274,973,141					295,497	274,973,141	
		1,727,121	4,428,997,684	2	1,536	127,806	477,484,337	1,854,929	4,906,483,557	

* Order in Council remissions 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 2.3 of this section.

⁽¹⁾ Refer to the above table introduction for code descriptions.

⁽²⁾ Forgiveness related to the Fairness Package that emanates from the identified statutes.

Accountable Advances

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

Accountable Advances

Department and agency	Advances outstanding as at March 31, 2015		Advances settled in April 2015		Advances outstanding as at April 30, 2015	
	Number	Amount	Number	Amount	Number	Amount
Agriculture and Agri-Food		\$		\$		\$
Department	50	34,640	46	29,725	4	4,915
Canadian Dairy Commission	1	400			1	400
Canadian Grain Commission	13	4,908	13	4,908		
	64	39,948	59	34,633	5	5,315
Atlantic Canada Opportunities Agency						
Department	11	2,350			11	2,350
Canada Revenue Agency	326	193,207	52	66,147	274	127,060
Canadian Heritage						
Department	20	11,010			20	11,010
Canadian Radio-television and Telecommunications Commission	10	8,100			10	8,100
Library and Archives of Canada	13	5,191	1	241	12	4,950
National Film Board	53	59,952	8	10,145	45	49,807
	96	84,253	9	10,386	87	73,867
Canadian Northern Economic Development Agency	1	250			1	250
Citizenship and Immigration						
Department	81	226,607	19	126,444	62	100,163
Immigration and Refugee Board	9	4,710	2	759	7	3,951
	90	231,317	21	127,203	69	104,114
Economic Development Agency of Canada for the Regions of Quebec	24	6,208	2	520	22	5,688
Employment and Social Development						
Department	150	712,946	68	29,035	82	683,911
Environment						
Department	83	48,500	1	4,727	82	43,773
Canadian Environmental Assessment Agency	6	2,600			6	2,600
Parks Canada Agency	213	216,854	205	212,630	8	4,224
	302	267,954	206	217,357	96	50,597

Public Accounts of Canada, 2014-2015

Accountable Advances — Continued

Department and agency	Advances outstanding as at March 31, 2015		Advances settled in April 2015		Advances outstanding as at April 30, 2015	
	Number	Amount	Number	Amount	Number	Amount
Finance		\$		\$		\$
Department.....	3	323			3	323
Financial Consumer Agency of Canada	1	200			1	200
Financial Transactions and Reports						
Analysis Centre of Canada	5	4,750			5	4,750
Office of the Auditor General.....	6	1,800	6	1,800	6	
Office of the Superintendent of Financial Institutions	6	5,700			6	5,700
	21	12,773	6	1,800	15	10,973
Fisheries and Oceans						
Department.....	264	282,150	232	259,057	32	23,093
Foreign Affairs, Trade and Development						
Department.....	2,146	21,001,412	3	151,834 ⁽¹⁾	2,143	20,849,578
International Joint Commission (Canadian Section).....	4	2,435	3	2,029	1	406
	2,150	21,003,847	6	153,863	2,144	20,849,984
Health						
Department.....	147	83,815	117	50,075	30	33,740
Canadian Food Inspection Agency	44	5,174	39	4,724	5	450
Canadian Institutes of Health Research	1	1,300	1	1,300		
Patented Medicine Prices Review Board	1	500	1	500		
Public Health Agency of Canada	29	11,100	28	9,100	1	2,000
	222	101,889	186	65,699	36	36,190
Indian Affairs and Northern Development						
Department.....	15	8,941	1	820	14	8,121
Canadian Polar Commission.....	1	600			1	600
	16	9,541	1	820	15	8,721
Industry						
Department.....	67	30,445	65	30,045	2	400
Canadian Space Agency	3	6,212			3	6,212
Federal Economic Development Agency for						
Southern Ontario	5	6,980			5	6,980
Natural Sciences and Engineering Research Council	8	2,450			8	2,450
Social Sciences and Humanities Research Council.....	1	350			1	350
Statistics Canada.....	37	39,378	7	3,340	30	36,038
	121	85,815	72	33,385	49	52,430
Justice						
Department.....	56	8,024,850			56	8,024,850
Canadian Human Rights Commission.....	3	2,500	3	2,500		
Courts Administration Service	40	7,926	40	7,926		
Office of the Commissioner for Federal Judicial Affairs.....	24	591,554	2	10,377	22	581,177
Office of the Director of Public Prosecutions	13	3,350			13	3,350
Offices of the Information and Privacy Commissioners of Canada	5	2,200			5	2,200
Registrar of the Supreme Court of Canada	3	1,650			3	1,650
	144	8,634,030	45	20,803	99	8,613,227

Accountable Advances — *Continued*

Department and agency	Advances outstanding as at March 31, 2015		Advances settled in April 2015		Advances outstanding as at April 30, 2015	
	Number	Amount	Number	Amount	Number	Amount
National Defence		\$		\$		\$
Department.....	9,600	36,239,657	5,043	17,236,339	4,557	19,003,318
Communications Security Establishment	142	538,235	74	329,118	68	209,117
Military Grievances External Review Committee.....	1	500	1	500		
Military Police Complaints Commission.....	1	500			1	500
Office of the Communications Security Establishment Commissioner	1	300			1	300
	9,745	36,779,192	5,118	17,565,957	4,627	19,213,235
Natural Resources						
Department.....	65	212,381	2	2,840	63	209,541
Canadian Nuclear Safety Commission	6	1,150			6	1,150
	71	213,531	2	2,840	69	210,691
Office of Infrastructure of Canada	9	13,415			9	13,415
Office of the Governor General's Secretary	5	2,700			5	2,700
Parliament						
The Senate	14	5,650			14	5,650
House of Commons	476	803,706	8	13,996	468	789,710
Library of Parliament.....	6	2,100			6	2,100
Office of the Conflict of Interest and Ethics Commissioner	1	500			1	500
Senate Ethics Officer	1	250			1	250
	498	812,206	8	13,996	490	798,210
Privy Council Office						
Department.....	18	7,194	1	494	17	6,700
Canadian Intergovernmental Conference Secretariat	2	600			2	600
Canadian Transportation Accident Investigation and Safety Board	14	8,700			14	8,700
Office of the Chief Electoral Officer.....	9	1,800			9	1,800
Office of the Commissioner of Official Languages	7	2,000	7	2,000		
Security Intelligence Review Committee	1	300			1	300
	51	20,594	8	2,494	43	18,100
Public Safety and Emergency Preparedness						
Department.....	23	9,844			23	9,844
Canada Border Services Agency	708	956,735	70	121,646 ⁽¹⁾	638	835,089
Canadian Security Intelligence Service	147	8,096,094	1	6,540,658 ⁽¹⁾	146	1,555,436
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	1	300			1	300
Correctional Service of Canada	191	271,968	7	10,479	184	261,489
Parole Board of Canada	8	3,925			8	3,925
Royal Canadian Mounted Police	2,218	17,663,449	1,145	14,271,604	1,073	3,391,845
	3,296	27,002,315	1,223	20,944,387	2,073	6,057,928
Public Works and Government Services						
Department.....	112	70,572	95	50,516	17	20,056
Shared Services Canada.....	32	21,179	4	2,650	28	18,529
	144	91,751	99	53,166	45	38,585
Transport						
Department.....	914	488,808	8	26,508	906	462,300

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Accountable Advances — Concluded

Department and agency	Advances outstanding as at March 31, 2015		Advances settled in April 2015		Advances outstanding as at April 30, 2015	
	Number	Amount	Number	Amount	Number	Amount
Treasury Board		\$		\$		\$
Secretariat	16	8,897	1	1,570	15	7,327
Canada School of Public Service	18	10,758			18	10,758
Office of the Commissioner of Lobbying	1	200	1	200		
Office of the Public Sector Integrity Commissioner	1	1,000	1	1,000		
	36	20,855	3	2,770	33	18,085
Veterans Affairs						
Department	74	39,510	70	38,360	4	1,150
Veterans Review and Appeal Board	1	300	1	300		
	75	39,810	71	38,660	4	1,150
Western Economic Diversification	6	1,900			6	1,900
Total	18,852	97,155,555	7,505	39,671,486	11,347	57,484,069

⁽¹⁾ Partial Settlement.

Losses of Public Money and Property

Information on losses of public money and property is required under the Treasury Board Directive on Losses of Money or Property.

Losses of revenues due to fraud or willful misrepresentation — discovered or detected in 2014-2015

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Canada Revenue Agency					
Cases before the Courts (CRA's estimate of the amount of tax evaded or fraudulently obtained)					
Goods and services tax/harmonized sales tax	50	6,489,463		(1)	(1)
Income tax	142	99,550,206		(1)	(1)
Other administered losses	9	555,495		(1)	(1)
	201	106,595,164			
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the Court)					
Goods and services tax/harmonized sales tax	52	8,703,643	1,296,861	5,947,799	1,458,983
Income tax	84	3,508,671	1,238,466	56,441	2,213,764
Other administered losses	7	209,003	21,022	164,906	23,075
	143	12,421,317	2,556,349	6,169,146	3,695,822
	344	119,016,481	2,556,349	6,169,146	3,695,822

Public Safety and Emergency Preparedness

Canada Border Services Agency

Loss of revenues due to <i>Customs Act</i> infractions —				
Misrepresentation — Value.....	11	2,567,929	1,870,364	697,565
Non report/Smuggling.....	11	22,205	14,790	7,415
Other infractions.....	3	6,377		6,377
	25	2,596,511	1,891,531	704,980
	369	121,612,992	2,556,349	8,060,677
				4,400,802

⁽¹⁾ These amounts can only be estimated following a court conviction.

Public Accounts of Canada, 2014-2015

Losses of public money due to an offence, illegal act or accident — occurrence or discovery in 2014-2015

Brief description of loss	Charged to 2014-2015 Vote	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Agriculture and Agri-Food					
Canadian Grain Commission					
Fraudulent use of travel card (2 cases)		8,537	5,730		2,807
Improper use of workforce adjustment entitlements (1 case)		9,670			9,670
Canada Revenue Agency					
Fraudulent claim paid for sick and other leave benefits (4 cases) ...	1	2,839	700		2,139
Fraudulent salary payment for unreported absences (4 cases)	1	52,768	39,248		13,520
Unauthorized use of acquisition card and advances (1 case)	1	7,161	7,161		
Unauthorized use of taxi voucher (1 case)		15	15		
Citizenship and Immigration					
Department					
Unauthorized use of travel card (2 cases).....	1	24,567			24,567
Employment and Social Development					
Department					
Cashier shortage (5 cases).....	1	900		900	
Fraudulent claim for grants and contributions (1 case)	5	390,540			390,540
Fraudulent claim for Canada Pension Plan (61 cases).....	(S)	710,001	173,894	10,151	525,956
Fraudulent claim for Canada Student Loans (30 cases).....	(S)	266,102	23,903		242,199
Fraudulent claim for Employment Insurance Benefits (80,696 cases).....	(S)	106,864,887	24,305,637	14,348	82,544,902
Fraudulent claim for Old Age Security (41 cases)	(S)	2,055,396	295,328		1,760,068
Fraudulent claim for Universal Child Care Benefits (3 cases).....	(S)	40,000	1,200		38,800
Fraudulent travel payment (1 case)	1	5,025			5,025
Loss of deposit (4 cases).....	1	757		757	
Environment					
Department					
Fraudulent use of taxi voucher (1 case)	1	636		636	
Fraudulent use of travel card (1 case).....	1	7,307	2,887		4,420
Theft of petty cash (1 case).....	1	202		202	
Unauthorized use of acquisition card (1 case)	1	5,319	5,153		166
Parks Canada Agency					
Fraudulent travel cost (1 case).....	1	5,000			5,000
Loss of deposit (1 case).....	1	1,286	1,286		
Loss of revenue related to crown housing rent (1 case).....	1	1,901	1,901		
Net cashier shortage (gross shortage \$154,582; gross overage \$132,201)	1	22,381		22,381	
Theft of cash float (1 case)	1	140		140	
Theft of money from a vault (1 case)	1	2,000		2,000	
Theft of money from an automated permit machine (1 case)	1	408		408	
Unauthorized use of taxi voucher (1 case)	1	31		31	
Fisheries and Oceans					
Department					
Fraudulent use of acquisition card due to identity theft (16 cases) ..	1	15,888	12,246	3,642	
Unauthorized use of acquisition card (5 cases).....	1	1,028		28	1,000
Unauthorized use of travel card (17 cases)	1	27,758	8,599	3,690	15,469

**Losses of public money due to an offence, illegal act or accident — occurrence or discovery in 2014-2015 —
Continued**

Brief description of loss	Charged to 2014-2015 Vote	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Foreign Affairs, Trade and Development					
Department					
Fraudulent claim of travel expenses		663			663
Loss of consular revenues (7 cases)	1	544		544	
Loss of content of official mail	1	50,000		50,000	
Loss of money due to administrative error (5 cases)	1	1,538		1,538	
Loss of money due to cash register system malfunction	1	25		25	
Robbery of an employee while on duty.....	1	134		134	
Theft of public money by employee	1	44,585			44,585
Health					
Department					
Fraudulent use of government acquisition and travel card (2 cases) .	1	15,707			15,707
Overpayment - Non-insured health services provider (1 case).....	1	46,676			46,676
Overpayment of contributions (1 case).....	10	119,530	119,530		
Theft of petty cash funds (3 cases)	1	969		969	
Canadian Food Inspection Agency					
Loss of cash receipt (1 case).....	1	20		20	
Unauthorized use of acquisition card (2 cases).....	1	267	267		
Unauthorized use of taxi voucher (3 cases)	1	144	144		
Unauthorized use of travel card (6 cases).	1	26,698	26,381		317
Indian Affairs and Northern Development					
Department					
Loss of cash receipt (3 cases).....		245		245	
Unauthorized use of travel card (1 case)		5,033	418		4,615
Industry					
Canadian Space Agency					
Fraudulent use of acquisition card (4 cases)		8,345	8,345		
Fraudulent use of travel card (2 cases)		6,243	6,243		
National Defence					
Department					
Discrepancy of accountable advances (OP LOBE R6).....		266			266
Loss of accountable advances (Petawawa).....		100		100	
Theft of accountable advances (CFB Comox).....		363			363
Theft of revenue (Shearwater)		6,401			6,401
Natural Resources					
Department					
Personal use of taxi voucher (1 case)	1	12			12
Office of Infrastructure of Canada					
Fraudulent use of acquisition card (7 cases)	1	3,474	3,391	83	

Public Accounts of Canada, 2014-2015

Losses of public money due to an offence, illegal act or accident — occurrence or discovery in 2014-2015 —
Concluded

Brief description of loss	Charged to 2014-2015 Vote	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Loss of cashier float (1 case)	10	300		300	
Loss of petty cash funds (1 case).....	10	1		1	
Theft of security deposit (1 case).....	10	2,000			2,000
Correctional Service of Canada					
Loss of petty cash (4 cases)	1	310		120	190
Public Works and Government Services					
Department					
Overpayment - Public Service Pension Fund.....		124,567	6,867		117,700
Theft of petty cash funds (1 case)	1	100	100		
Unauthorized use of acquisition card (3 cases).....	1	5,669	58		5,611
Unauthorized use of travel card (4 cases).....	1	11,450	2,053		9,397
Receiver General — Cheque Redemption Control					
Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques —					
Forged endorsements (2,651 cases).....		1,737,143	1,733,252	3,891	
Irregular endorsements (80 cases).....		46,773	46,773		
Misdirected direct deposits (8,693 cases)		6,050,395	4,513,715	873,702	662,978
Not endorsed (1,223 cases).....		680,201	680,201		
Others (2,142 cases).....		1,799,291	1,768,982	30,309	
Treasury Board					
Secretariat					
Fraudulent benefit claim (5 cases).....	20	70,725		70,725	
		121,397,357	33,801,608	1,021,295	86,574,454

(S) Statutory authority

Losses of public property due to an offence or other illegal act — occurrence or discovery in 2014-2015

Brief description of loss	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Agriculture and Agri-Food				
Department				
Theft of computer (1 case)	978		978	
Theft of Crown vehicle (1 case).....	1,500		1,500	
Theft of diesel fuel (2 cases).....	1,575		1,575	
Theft of enclosed trailer (1 case).....	3,690		3,690	
Theft of informatics and telecommunication equipment (1 case).....	2,500		2,500	
Theft of security camera (1 case).....	265		265	
Vandalism to Crown vehicle (2 cases).....	1,973		1,973	
Vandalism to government building (2 cases)	1,390		1,390	
Canada Revenue Agency				
Department				
Theft of informatics and telecommunication equipment and parts (3 cases)	2,515		2,515	
Theft of office equipment (4 cases).....	915		915	
Vandalism to Crown vehicle (3 cases).....	2,291		2,291	
Canadian Heritage				
Department				
Theft of laptop (2 cases)	3,102		3,102	
Library and Archives of Canada				
Theft of laptop (1 case)	1,000		1,000	
Citizenship and Immigration				
Department				
Theft of BlackBerry (1 case).....	300		300	
Vandalism to building (1 case).....	380		380	
Immigration and Refugee Board				
Theft of overhead projector (2 cases)	250			250
Employment and Social Development				
Department				
Theft of digital camera (1 case)	134		134	
Theft of materials and supplies (29 cases)	4,105		4,105	
Vandalism to Crown vehicle (2 cases).....	1,870		1,870	
Office of the Co-ordinator, Status of Women				
Theft of laptop and accessories (1 case).....	3,400		3,400	
Environment				
Department				
Loss of environmental monitoring equipment due to arson (1 case)	57,250		57,250	
Theft of electrical equipment (2 cases).....	2,539		2,539	
Theft of field equipment (3 cases).....	6,121		6,121	
Theft of laptop (12 cases)	17,832		17,832	
Theft of outboard motor (2 cases)	4,755		4,755	
Theft of photographic equipment (3 cases)	1,379		1,379	
Theft of tools (4 cases)	4,763		4,763	
Vandalism to building (3 cases)	2,995		2,995	
Vandalism to Crown vehicle (6 cases)	9,300		9,300	

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Losses of public property due to an offence or other illegal act — occurrence or discovery in 2014-2015 —
Continued

Brief description of loss	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Parks Canada Agency	\$	\$	\$	\$
Damage to Crown vehicle (1 case).....	1,500		1,500	
Damage to machinery (1 case).....	7,462		7,462	
Damage to real property (1 case).....	135		135	
Theft of electronic equipment (2 cases)	700		700	
Theft of equipment (19 cases)	65,857	500	65,357	
Theft of informatics equipment (3 cases).....	8,520		8,520	
Theft of materials and supplies (4 cases)	6,283		6,283	
Theft of transportation equipment (4 cases).....	33,334	7,634	25,700	
Theft of telecommunication equipment (1 case).....	680		680	
Vandalism to Crown vehicle (1 case).....	1,210		1,210	
Vandalism to equipment (1 case)	600		600	
Vandalism to furniture and furnishing (2 cases)	1,300		700	600
Vandalism to building (7 cases)	10,450		10,450	
Vandalism to real property (12 cases)	18,229		17,949	280
Finance				
Department				
Theft of laptop (6 cases)	9,264		9,264	
Fisheries and Oceans				
Department				
Theft of electronic equipment (2 cases)	13,739		13,739	
Theft of informatics equipment (1 case).....	400		400	
Theft of machinery and equipment (5 cases)	15,276		15,276	
Theft of materials and supplies (5 cases)	4,464		4,464	
Theft of transportation equipment (1 case).....	1,700		1,700	
Theft of telecommunication equipment (3 cases)	980		980	
Vandalism to building (5 cases)	8,652		8,652	
Vandalism to Crown vehicle (6 cases).....	17,318		17,318	
Vandalism to real property (1 case)	1,620		1,620	
Health				
Department				
Theft of Apple TV (1 case).....	110		110	
Theft of BlackBerry (2 cases).....	999		999	
Theft of cellular phone (1 case)	100		100	
Theft of earphones (1 case).....	329		329	
Canadian Food Inspection Agency				
Damage to lock (2 cases).....	92		92	
Theft of airbag (1 case)	1,307		1,307	
Theft of binoculars (1 case)	300		300	
Theft of BlackBerry (1 case).....	550		550	
Theft of business equipment (1 case)	305		305	
Theft of cellular phone (5 cases)	1,250		1,250	
Theft of cellular phone charger (1 case)	15		15	
Theft of computer mouse (1 case)	15		15	
Theft of computer tower (1 case).....	800		800	
Theft of designation card (1 case)	10		10	
Theft of headphones (1 case)	25		25	
Theft of identification card (1 case)	10		10	
Theft of inspector badge (1 case).....	27		27	
Theft of laptop (2 cases)	800		800	
Theft of USB key (2 cases)	10		10	
Theft of windshield wipers (2 cases).....	119		119	
Vandalism to Crown vehicle (31 cases).....	18,276		18,276	

**Losses of public property due to an offence or other illegal act — occurrence or discovery in 2014-2015 —
Continued**

Brief description of loss	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Public Health Agency of Canada	\$	\$	\$	\$
Theft of BlackBerry (1 case).....	500		500	
Theft of iPad (1 case).....	400		400	
Theft of laptop (8 cases)	5,920	320	5,600	
Indian Affairs and Northern Development				
Department				
Damage to Crown vehicle (1 case).....	392		392	
Theft of BlackBerry (2 cases).....	1,000		1,000	
Registry of the Specific Claims Tribunal				
Theft of laptop (1 case)	5,400		5,400	
Theft of laptop case (1 case).....	150		150	
Theft of voice recorder IC (1 case)	200		200	
Industry				
Department				
Theft of generator (1 case)	401		401	
Theft of grounding cable (1 case)	1,895		1,895	
Theft of laptop (2 cases)	2,425		2,425	
Theft of USB key (1 case).....	750		750	
Vandalism to perimeter fence (1 case).....	486		486	
Statistics Canada				
Theft of laptop (1 case)	1,325		1,325	
Justice				
Courts Administration Service				
Theft of laptop and accessories (1 case).....	608		608	
Office of the Director of Public Prosecutions				
Theft of laptop (1 case)	1,000		1,000	
National Defence				
Department				
Theft of combat clothing (284 items)	28,801	2,042	26,759	
Theft of electrical equipment (2 items).....	2,235		2,235	
Theft of information technology equipment and computer peripheral (1 case).....	281,094			281,094
Theft of laptop (1 item)	1,764		1,764	
Theft of military specific equipment (66 items)	9,826	711	9,115	
Theft of non-military specific equipment (57 items)	8,308	537	7,771	
Theft of tools (9 items)	429	79	350	
Theft of weapons and accessories (3 items).....	340	340		
Natural Resources				
Department				
Theft of BlackBerry (2 cases).....	400		400	
Theft of electronic equipment (1 case)	8,563			8,563
Theft of laptop (1 case)	1,000		1,000	
Vandalism to fence (1 case).....	1,146		1,146	
Parliament				
House of Commons				
Theft of camera	400		400	
Theft of laptop.....	1,395		1,395	
Theft of tablet (2 cases).....	1,657		1,657	

Public Accounts of Canada, 2014-2015

**Losses of public property due to an offence or other illegal act — occurrence or discovery in 2014-2015 —
Continued**

Brief description of loss	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Privy Council Office				
Department				
Theft of iPad (2 cases)	488		488	
Theft of laptop (1 case)	727		727	
Public Safety and Emergency Preparedness				
Canada Border Services Agency				
Theft of cellular phone (1 case)	500		500	
Theft of computer equipment (2 cases)	3,420		3,420	
Theft of equipment (1 case)	1		1	
Theft of uniform clothing (2 cases)	16		16	
Theft of uniform component (7 cases)	1,419		1,419	
Correctional Service of Canada				
Damage due to inmate disturbances (146 cases)	31,200		31,200	
Damage due to intentional fire (2 cases)	140		140	
Damage due to water pipe break (1 case)	7,081		7,081	
Damage to plate glass window (2 cases)	392		392	
Theft of supplies (5 cases)	1,655		1,655	
Vandalism to motor vehicle (6 cases)	5,097		5,097	
Vandalism to property and equipment (344 cases)	43,128	1,287	40,914	927
Royal Canadian Mounted Police				
Damage to Crown vehicle and other transportation equipment (37 cases)	88,577	698	69,783	18,096
Damage to buildings and other real property (5 cases)	6,472	5,218	1,254	
Theft of machinery, equipment, furniture and furnishing (4 cases)	6,556		6,556	
Theft of telecommunication, informatics, and electronic equipment (10 cases)	8,144		8,144	
Public Works and Government Services				
Department				
Theft of BlackBerry (4 cases)	255		255	
Theft of camera (2 cases)	487		487	
Theft of electronic equipment (2 cases)	159		159	
Theft of informatics equipment (2 cases)	839		839	
Theft of laptop (5 cases)	5,596		5,596	
Theft of office equipment (2 cases)	1,130		1,130	
Vandalism to building (7 cases)	24,310		24,310	
Vandalism to Crown vehicle (2 cases)	1,771		1,771	
Shared Services Canada				
Theft of laptop (1 case)	600		600	
Transport				
Department				
Destruction of building due to fire (2 cases)	120,504		120,504	
Theft of desktop computer (1 case)	900		900	
Theft of laptop (2 cases)	2,200		2,200	
Theft of protective equipment assigned to an employee (2 cases)	1,203		1,203	
Treasury Board				
Canada School of Public Service				
Theft of laptop (1 case)	929		929	
Theft of tablet (1 case)	500		500	

Losses of public property due to an offence or other illegal act — occurrence or discovery in 2014-2015 —
Concluded

Brief description of loss	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Veterans Affairs	\$	\$	\$	\$
Department				
Theft of laptop (2 cases)	3,474		3,474	
Western Economic Diversification				
Theft of laptop (1 case)	1,800		1,800	
Theft of tablet (1 case).....	1,423		1,423	
	<hr/>	<hr/>	<hr/>	<hr/>
	1,139,492	19,366	810,316	309,810

Public Accounts of Canada, 2014-2015

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2014-2015

Brief description of loss	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Agriculture and Agri-Food				
Department				
Damage to Crown vehicle in an accident (23 cases).....	77,042	3,035	74,007	
Damage to government building (4 cases)	10,164		10,164	
Damage to laboratory (1 case)	1,000		1,000	
Damage to lamp pole (1 case).....	2,600		2,600	
Damage to scientific equipment (2 cases).....	12,712		12,712	
Loss of battery charger (1 case)	105		105	
Loss of BlackBerry (3 cases)	600		600	
Loss of cellular phone (3 cases).....	750		750	
Canadian Grain Commission				
Damage to Crown vehicle (3 cases).....	7,612		7,612	
Loss of BlackBerry (1 case)	100		100	
Loss of equipment (2 cases)	2,919		2,859	60
Atlantic Canada Opportunities Agency				
Department				
Damage to Crown vehicle in an accident (2 cases).....	3,123		3,123	
Canada Revenue Agency				
Department				
Damage to Crown vehicle (9 cases).....	33,758		32,270	1,488
Damage to office equipment (2 cases).....	15,806		15,806	
Loss of informatics and telecommunication equipment and parts (163 cases)	25,333		25,333	
Loss of office equipment (18 cases)	97		97	
Citizenship and Immigration				
Department				
Damage to building (1 case).....	221		221	
Loss of BlackBerry (3 cases)	900		900	
Loss of laptop (4 cases).....	4,800		4,800	
Loss of webcam (1 case)	37		37	
Employment and Social Development				
Department				
Damage to Crown vehicle (16 cases).....	11,012		11,012	
Damage to furniture (1 case).....	8,000		8,000	
Loss of materials and supplies (792 cases).....	11,484		11,484	
Environment				
Department				
Damage to Crown vehicle in an accident (21 cases).....	36,468		36,468	
Damage to window due to accidental destruction (1 case)	2,000		2,000	
Loss of audio equipment (1 case)	162		162	
Loss of binoculars (6 cases)	2,589		2,589	
Loss of camera (5 cases)	2,828		2,828	
Loss of computer (5 cases)	12,593		12,593	
Loss of electronic organizer (2 cases).....	964		964	
Loss of GPS (7 cases)	2,345		2,345	
Loss of laptop (12 cases).....	32,015		32,015	
Loss of machinery and equipment (26 cases).....	65,861		65,861	
Loss of monitor (11 cases)	9,918		9,918	

Losses of public property due to accidental loss, destruction or damage —
occurrence or discovery in 2014-2015 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Parks Canada Agency				
Damage to Crown vehicle (23 cases).....	84,631	1,095	73,114	10,422
Damage to equipment (6 cases)	8,170		8,170	
Damage to furniture and furnishing (1 case)	1,100		1,100	
Damage to informatics equipment (3 cases).....	6,473		6,473	
Damage to machinery (1 case)	2,000		2,000	
Damage to transportation equipment (4 cases)	17,675	245	17,430	
Damage to telecommunication equipment (2 cases)	2,000		2,000	
Damage to building (1 case)	179,605		179,605	
Damage to real property (5 cases)	51,315		51,315	
Loss of equipment (1 case)	70	60	10	
Loss of telecommunication equipment (6 cases).....	2,150		2,150	
Finance				
Department				
Destruction of laptop (1 case).....	1,889		1,889	
Loss of BlackBerry (6 cases)	3,501		3,501	
Financial Consumer Agency of Canada				
Loss of laptop (1 case).....	1,361		1,361	
Office of the Auditor General				
Loss of informatics equipment (102 cases)	2,295		2,295	
Loss of telecommunication equipment (3 cases).....	300		300	
Office of the Superintendent of Financial Institutions				
Damage to BlackBerry (8 cases)	2,450		2,450	
Damage to computer monitor (1 case).....	300		300	
Damage to laptop (5 cases)	6,000		6,000	
Loss of BlackBerry (11 cases)	4,400		4,400	
Fisheries and Oceans				
Department				
Damage to Crown vehicle (28 cases).....	140,349	2,886	137,463	
Damage to electronic equipment (1 case).....	3,795		3,795	
Damage to informatics equipment (1 case)	650		650	
Damage to machinery and equipment (2 cases).....	8,477		8,477	
Damage to real property (3 cases)	54,025		54,025	
Damage to transportation equipment (1 case)	2,000		2,000	
Loss of electronic equipment (2 cases).....	3,930		3,930	
Loss of machinery and equipment (10 cases).....	74,265		74,265	
Loss of materials and supplies (1 case).....	341		341	
Loss of transportation equipment (1 case)	813		813	
Loss of telecommunication equipment (6 cases).....	8,237		8,237	
Foreign Affairs, Trade and Development				
Department				
Damage to artwork (2 cases).....	8,820		8,820	
Fire at Abuja Official Residence (2 cases).....	13,840		13,840	
Fire at Club Canada in New Delhi	100		100	
Fire at Mexico Chancery	500		500	
Fire at Staff quarters (4 cases)	11,016		11,016	
Loss of stale inventory.....	482		482	

Public Accounts of Canada, 2014-2015

Losses of public property due to accidental loss, destruction or damage —
occurrence or discovery in 2014-2015 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Health				
Department				
Damage to Crown vehicle (1 case).....	12,591		12,591	
Loss of laptop (1 case).....	200		200	
Loss of BlackBerry (7 cases)	3,075		3,075	
Loss of cellular phone (1 case).....	200		200	
Loss of laptop components (1 case).....	340		340	
Loss of laptop and cellular phone (1 case).....	3,000		3,000	
Canadian Food Inspection Agency				
Damage to Crown vehicle in an accident (87 cases).....	103,497	9,853	64,486	29,158
Loss of BlackBerry (11 cases)	6,050		6,050	
Loss of cellular phone (17 cases)	4,250		4,250	
Loss of data patch cables (1 case)	1,500		1,500	
Loss of GPS (1 case)	300		300	
Loss of keyboard (1 case)	100		100	
Loss of scanner (2 cases).....	800		800	
Loss of USB hub (1 case)	50		50	
Loss of USB key (1 case)	5		5	
Public Health Agency of Canada				
Loss of iPad (1 case)	600		600	
Loss of projector (1 case)	300		300	
Indian Affairs and Northern Development				
Department				
Damage to chair, bookcase and filing cabinet (6 cases).....	3,120		3,120	
Damage to Crown vehicle (1 case).....	4,078		4,078	
Damage to desktop computer (7 cases).....	7,508		7,508	
Damage to laptop (10 cases).....	18,122		18,122	
Damage to printer (2 cases).....	600		600	
Damage of workstation (6 cases)	17,075		17,075	
Loss of Blackberry (14 cases).....	6,700		6,700	
Loss of laptop (2 cases)	2,299		2,299	
Loss of supplies.....	1,469		1,469	
Loss of USB keys (10 cases).....	155		155	
Industry				
Department				
Damage to Crown vehicle (4 cases).....	4,388		4,388	
Damage to garage door (1 case).....	1,885		1,885	
Damage to trailer (1 case)	274		274	
Loss of computer (15 cases)	4,522		4,522	
Loss of conference system (2 cases)	514		514	
Loss of DVD player (2 cases).....	136		136	
Loss of headset (1 case).....	80		80	
Loss of keys (1 case)	20		20	
Loss of laptop (11 cases).....	4,805		4,805	
Loss of monitor (11 cases)	706		706	
Loss of projector (5 cases)	5,704		5,704	
Loss of scanner (1 case).....	495		495	
Loss of scientific laboratory equipment (12 cases).....	9,536		9,536	
Loss of shredder (1 case).....	2,737		2,737	
Loss of tablet (15 cases)	4,926		4,926	
Loss of television (1 case).....	81		81	
Loss of time recorder (1 case).....	225		225	
Loss of video camera (1 case).....	337		337	

Losses of public property due to accidental loss, destruction or damage —
occurrence or discovery in 2014-2015 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian Space Agency				
Damage to building due to sewer backup (1 case)	129,932		129,932	
Loss of informatics equipment (1 case)	859		859	
Federal Economic Development Agency for Southern Ontario				
Damage to laptop (2 cases)	2,350	2,215	135	
Justice				
Canadian Human Rights Commission				
Loss of BlackBerry (1 case)	50		50	
Courts Administration Service				
Loss of laptop (1 case)	11,036		11,036	
Office of the Director of Public Prosecutions				
Damage to BlackBerry (2 cases)	200		200	
Loss of BlackBerry (4 cases)	400		400	
Loss of identification and access card (6 cases)	60		60	
Loss of office key (1 case)	3		3	
Offices of the Information and Privacy Commissioners of Canada				
Damage to BlackBerry (1 case)	50		50	
Damage to iPad (1 case)	659		659	
Loss of Rocket stick (1 case)	108		108	
Registrar of the Supreme Court of Canada				
Loss of BlackBerry (1 case)	717		717	
Loss of encrypted key (1 case)	100		100	
National Defence				
Department				
Damage to combat clothing (206 items)	118,661	2,366	116,295	
Damage to Crown vehicle in an accident (13 cases)	17,475		17,475	
Damage to military specific equipment (30 items)	4,444	412	4,032	
Damage to non-military specific equipment (35 items)	213,557	411	213,146	
Damage to Residential Housing Units (586 cases)	95,780		34,862	60,918
Damage to tools (9 items)	443	133	310	
Damage to weapon and accessory (1 item)	512		512	
Fire damage within building (8 cases)	3,891		3,891	
Loss of combat clothing (22,284 items)	1,530,574	30,916	1,499,658	
Loss of computer (67 items)	180,900		180,900	
Loss of construction engineering equipment (15 items)	5,962		5,962	
Loss of electrical equipment (87 items)	51,143	4,033	47,110	
Loss of laptop (6 items)	9,186		9,186	
Loss of machinery (5 items)	2,389		2,389	
Loss of military specific equipment (2,855 items)	574,907	23,464	551,443	
Loss of non-military specific equipment (4,887 items)	398,862	8,620	390,242	
Loss of technical equipment (766 items)	406,609	472	406,137	
Loss of telecommunication equipment (166 items)	134,448	1,027	133,421	
Loss of tools (975 items)	148,832	2,756	146,076	
Loss of transportation equipment (493 items)	16,274	3,434	12,840	
Loss of weapon and accessory (1,128 items)	129,092	5,237	123,855	
Water damage within building (1 case)	45,494		45,494	

Public Accounts of Canada, 2014-2015

Losses of public property due to accidental loss, destruction or damage —
occurrence or discovery in 2014-2015 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Natural Resources				
Department				
Damage to Crown vehicle (1 case).....	2,367		2,367	
Loss of BlackBerry (9 cases)	1,800		1,800	
Loss of BlackBerry charger (2 cases)	20		20	
Loss of cellular phone (1 case).....	100		100	
Loss of firearm (2 cases).....	500		500	
Loss of USB key (1 case)	40		40	
Office of Infrastructure of Canada				
Loss of BlackBerry (2 cases)	1,050		1,050	
Parliament				
House of Commons				
Loss of artwork	275		275	
Loss of camera (3 cases)	1,026		1,026	
Loss of computer.....	993		993	
Loss of furniture (3 cases).....	1,466		1,466	
Loss of laptop (2 cases).....	3,186		3,186	
Loss of monitor (2 cases)	389		389	
Loss of software (2 cases).....	1,901		1,901	
Loss of television	545		545	
Privy Council Office				
Department				
Loss of iPad (1 case)	244		244	
Canadian Transportation Accident Investigation and Safety Board				
Damage to Crown vehicle (1 case).....	4,582		4,582	
Loss of cellular phone (2 cases).....	227		227	
Office of the Chief Electoral Officer				
Loss of laptop (1 case).....	2,819		2,819	
Loss of Blackberry (7 cases).....	2,949		2,949	
Public Safety and Emergency Preparedness				
Canada Border Services Agency				
Damage to Crown vehicle (2 cases).....	608		608	
Damage to equipment (1 case)	692		692	
Loss of cellular phone (16 cases).....	4,434		4,434	
Loss of computer equipment (60 cases)	7,467		7,467	
Loss of control access card (231 cases)	3,945		3,945	
Loss of equipment (101 cases)	109		109	
Loss of uniform component (53 cases)	5,234		5,234	
Correctional Service of Canada				
Damage due to accidental fire (6 cases)	414,760		414,760	
Damage due to water pipe break (19 cases)	177,573		177,573	
Damage following motor vehicle accident (60 cases)	205,612	4,446	167,986	33,180
Damage to plate glass window (3 cases).....	1,269		1,269	
Damage to property and equipment (19 cases)	47,609		34,854	12,755
Loss of asset inventories (64 cases).....	50,849		50,849	

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2014-2015 — Concluded

Brief description of loss	Amount of loss	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Royal Canadian Mounted Police				
Damage to Crown vehicle and other transportation equipment (954 cases)	2,836,969	143,420	1,582,894	1,110,655
Damage to a building and other real property (21 cases)	191,697	18,919	165,228	7,550
Loss of machinery, equipment, furniture and furnishing (1 case)	35		35	
Loss of telecommunication, informatics, and electronic equipment (114 cases)	31,256		31,256	
Public Works and Government Services				
Department				
Damage to BlackBerry (1 case)	550		550	
Damage to building (7 cases)	10,758		10,758	
Damage to Crown vehicle (1 case)	1,390		1,390	
Damage to laptop (1 case)	1,200		1,200	
Damage to property (12 cases)	55,738	1,094	9,077	45,567
Loss of BlackBerry (24 cases)	5,000		5,000	
Loss of informatics equipment (4 cases)	2,570		2,570	
Loss of laptop (3 cases)	3,346		3,346	
Shared Services Canada				
Damage to telephone equipment (1 case)	425		425	
Loss of cellular phone (2 cases)	230		230	
Loss of monitor (1 case)	295		295	
Transport				
Department				
Damage to building due to flood (1 case)	9,975		9,975	
Damage to camera (2 cases)	730		730	
Damage to Crown vehicle (24 cases)	100,024	17,906	82,118	
Damage to storage equipment (1 case)	400		400	
Loss of portable radio (1 case)	875		875	
Treasury Board				
Secretariat				
Loss of BlackBerry (21 cases)	10,479		10,479	
Canada School of Public Service				
Loss of BlackBerry (2 cases)	300		300	
Veterans Affairs				
Department				
Loss of laptop (2 cases)	3,196		3,196	
Western Economic Diversification				
Damage to BlackBerry (1 case)	100		100	
Loss of BlackBerry (1 case)	200		200	
Loss of camcorder (1 case)	1,025		1,025	
Loss of computer equipment (2 cases)	115		115	
	9,798,075	288,455	8,197,867	1,311,753

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Agriculture and Agri-Food								
Department								
Damage to fence (1 case).....	2013-2014	1,474		1,474		1,474		
Fraudulent use of charge card ⁽²⁾	2004-2005	3,176	5,291	8,467	2,120	300	6,047 ⁽¹⁾	
Fraudulent use of timesheet	2004-2005	16,556	40,359	56,915	29,407	593	26,915	
Canadian Grain Commission								
Misuse of designated travel card (1 case).....	2012-2013	1,162		1,162				1,162
Misuse of employee travel card (4 cases).....	2009-2010	13,472		13,472	12,588			884
Misuse of government employee travel card (2 cases).....	2011-2012	12,274		12,274	10,317			1,957
Canada Revenue Agency								
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the Court)								
Goods and services tax/harmonized sales tax	2001-2002	9,442,892		9,442,892	1,770,103	3,098	7,669,691	
Goods and services tax/harmonized sales tax	2002-2003	13,042,536		13,042,536	1,148,573		11,870,772 ⁽¹⁾	23,191
Goods and services tax/harmonized sales tax	2003-2004	6,800,491		6,800,491	2,752,099		3,864,279 ⁽¹⁾	184,113
Goods and services tax/harmonized sales tax	2004-2005	4,581,548		4,581,548	1,284,413	7,585	3,126,508 ⁽¹⁾	163,042
Goods and services tax/harmonized sales tax	2005-2006	5,924,283		5,924,283	1,552,309		4,345,155 ⁽¹⁾	26,819
Goods and services tax/harmonized sales tax	2006-2007	8,692,483	(17,804)	8,674,679	2,861,501	2,742	5,635,324 ⁽¹⁾	175,112
Goods and services tax/harmonized sales tax	2007-2008	17,198,434		17,198,434	3,371,601	24,701	13,105,470 ⁽¹⁾	696,662
Goods and services tax/harmonized sales tax	2008-2009	13,735,115		13,735,115	5,352,370	1,571	8,199,255 ⁽¹⁾	181,919
Goods and services tax/harmonized sales tax	2009-2010	7,265,375		7,265,375	1,967,237	9,390	4,261,044 ⁽¹⁾	1,027,704
Goods and services tax/harmonized sales tax	2010-2011	4,445,660		4,445,660	1,800,480	96,082	1,486,500 ⁽¹⁾	1,062,598
Goods and services tax/harmonized sales tax	2011-2012	13,871,865		13,871,865	8,198,174	50,583	4,259,263 ⁽¹⁾	1,363,845
Goods and services tax/harmonized sales tax	2012-2013	21,919,300		21,919,300	1,364,803	41	18,605,531 ⁽¹⁾	1,948,925
Goods and services tax/harmonized sales tax	2013-2014	18,502,691		18,502,691	684,322	20,009	16,015,886 ⁽¹⁾	1,782,474
Income tax	2001-2002	11,371,419		11,371,419	5,347,337		6,024,082	
Income tax	2002-2003	8,768,905		8,768,905	4,756,128		4,007,542	5,235
Income tax	2003-2004	12,026,416		12,026,416	8,622,886		3,369,886 ⁽¹⁾	33,644
Income tax	2004-2005	7,922,895		7,922,895	5,586,807		2,270,939 ⁽¹⁾	65,149
Income tax	2005-2006	9,648,565		9,648,565	6,161,117	6,914	2,934,065 ⁽¹⁾	546,469
Income tax	2006-2007	5,865,180		5,865,180	2,717,987	77,690	2,841,880 ⁽¹⁾	227,623
Income tax	2007-2008	13,004,212		13,004,212	3,956,089	71,768	8,539,052 ⁽¹⁾	437,303
Income tax	2008-2009	15,562,835	(501,070)	15,061,765	8,270,034	69,346	5,554,522	1,167,863

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Income tax	2009-2010	7,428,731		7,428,731	3,198,576	144,007	3,333,821 ⁽¹⁾	752,327
Income tax	2010-2011	22,442,722		22,442,722	8,669,644	890,184	11,040,681 ⁽¹⁾	1,842,213
Income tax	2011-2012	4,611,681		4,611,681	1,912,811	194,255	954,298 ⁽¹⁾	1,550,317
Income tax	2012-2013	11,841,323		11,841,323	4,285,717	679,371	3,038,761 ⁽¹⁾	3,837,474
Income tax	2013-2014	8,814,118		8,814,118	1,532,762	219,358	3,044,508	4,017,490
Other administered losses	2006-2007	72,003		72,003	68,132	333	508	3,030
Other administered losses	2008-2009	96,645		96,645	7,444		83,072	6,129
Other administered losses	2009-2010	111,065		111,065	56,432		30,700	23,933
Other administered losses	2010-2011	161,040		161,040	134,460	19,453	3,087	4,040
Other administered losses	2011-2012	431,140		431,140	137,584	5,492	60,593	227,471
Other administered losses	2012-2013	47,923		47,923	899	24,994		22,030
Other administered losses	2013-2014	30,089		30,089	2,353			27,736
Damage to Crown vehicle (11 cases)	2013-2014	42,359		42,359	4,524	934	36,901	
Fraudulent claim for sick and other leave benefits (8 cases)	2012-2013	34,939		34,939	29,912	1,278		3,749
Fraudulent claim for sick and other leave benefits (5 cases)	2013-2014	6,020		6,020	2,838	1,819		1,363
Fraudulent claim for travel costs (1 case)	2012-2013	20,993	(13,434)	7,559	4,375	3,173		11
Fraudulent salary payment for unreported absences (6 cases)	2013-2014	77,379		77,379	7,209	39,668		30,502
Personal purchases made by an employee using a Canada Revenue Agency charge card	2008-2009	3,219		3,219		397		2,822
Personal purchases of an employee using a Canada Revenue Agency charge card and fraudulent claims for payment	2005-2006	7,752		7,752	2,755	604		4,393
Canadian Heritage								
Library and Archives of Canada								
Theft of laptop (1 case) ⁽³⁾	2013-2014	1,200	300 ⁽¹⁾	1,500		1,500		1 ⁽¹⁾
Citizenship and Immigration								
Department								
Misappropriation of funds	2002-2003	178,540	(316)	178,224	87,739			90,485
Employment and Social Development								
Department								
Fraudulent application forms pursuant to Canada Student Loans (19 cases)	2009-2010	137,572	13,795 ⁽¹⁾	151,367	7,326	2,391	38,248	103,402
Fraudulent application forms pursuant to Canada Student Loans (2 cases)	2010-2011	6,720	(1)	6,720	189 ⁽¹⁾	212	450	5,869
Fraudulent claims for benefits:								
Canada Pension Plan	1986-1987	3,034	6,807	9,841	3,034			6,807
Canada Pension Plan	1989-1990	204,857	(183,862) ⁽¹⁾	20,995	11,946			9,049
Canada Pension Plan	1990-1991	1,237,299	(1,025,534) ⁽¹⁾	211,765	178,655	2,369	6,070	24,671
Canada Pension Plan	1991-1992	400,740	103,524	504,264	401,394	5,487	25,764	71,619
Canada Pension Plan	1992-1993	305,029	86,403	391,432	315,088	4,566	17,741	54,037
Canada Pension Plan	1993-1994	244,571	(39,300)	205,271	166,978	350	8,562	29,381
Canada Pension Plan	1994-1995	554,947	(182,831)	372,116	310,977	967	10,479	49,693

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Canada Pension Plan	1995-1996	724,248	443,520 ⁽¹⁾	1,167,768	884,746	8,532		274,490
Canada Pension Plan	1996-1997	287,024	503,087	790,111	547,370	1,284	91,501 ⁽¹⁾	149,956
Canada Pension Plan	1997-1998	1,862,075	(1,005,627) ⁽¹⁾	856,448	575,256	10,201	42,716	228,275
Canada Pension Plan	1998-1999	922,012	345,788 ⁽¹⁾	1,267,800	705,041	15,161	149,405	398,193
Canada Pension Plan	1999-2000	1,166,820	338,545 ⁽¹⁾	1,505,365	912,440	21,963	38,181	532,781
Canada Pension Plan	2000-2001	1,426,831	(353,781) ⁽¹⁾	1,073,050	583,693	16,201	98,214	374,942
Canada Pension Plan	2001-2002	1,675,005	(714,864) ⁽¹⁾	960,141	665,610	11,485	91,751 ⁽¹⁾	191,295
Canada Pension Plan	2002-2003	540,077	106,811 ⁽¹⁾	646,888	434,937	13,724	60,990 ⁽¹⁾	137,237
Canada Pension Plan	2003-2004	331,076	605,397 ⁽¹⁾	936,473	417,234	17,941	43,241 ⁽¹⁾	458,057
Canada Pension Plan	2004-2005	709,351	(89,341)	620,010	308,834	14,044	18,812	278,320
Canada Pension Plan	2005-2006	392,020	218,712 ⁽¹⁾	610,732	296,857	2,713	11,198 ⁽¹⁾	299,964
Canada Pension Plan	2006-2007	27,486	1,167,644 ⁽¹⁾	1,195,130	476,267	17,216	127,339	574,308
Canada Pension Plan	2007-2008	852,364	259,548 ⁽¹⁾	1,111,912	460,656	9,832	68,257	573,167
Canada Pension Plan	2008-2009	724,860	(382,470)	342,390	176,544	21,032	3,953	140,861
Canada Pension Plan (292 cases).....	2009-2010	606,033	518,904 ⁽¹⁾	1,124,937	507,462	36,031	22,976	558,468
Canada Pension Plan (336 cases).....	2010-2011	983,060	(494,643)	488,417	157,681	21,426		309,310
Canada Pension Plan (36 cases).....	2011-2012	319,457	(40,629)	278,828	89,659	12,636	24,066	152,467
Canada Pension Plan (35 cases).....	2013-2014	963,674	(1,820) ⁽¹⁾	961,854	10,637	21,993	8,881 ⁽¹⁾	920,343
Employment Insurance Benefits.....	2007-2008	146,870,081	(8,030,655) ⁽¹⁾	138,839,426	106,095,231	1,041,915	31,702,280 ⁽¹⁾	
Employment Insurance Benefits.....	2008-2009	116,135,633	(5,447,439) ⁽¹⁾	110,688,194	81,298,695	2,551,714	1,322,771 ⁽¹⁾	25,515,014
Employment Insurance Benefits (112,561 cases).....	2009-2010	119,124,773	(10,658,783) ⁽¹⁾	108,465,990	73,944,216	4,909,137	828,491 ⁽¹⁾	28,784,146
Employment Insurance Benefits (115,812 cases).....	2010-2011	136,713,797	(4,916,361) ⁽¹⁾	131,797,436	79,783,576	7,888,375	635,264 ⁽¹⁾	43,490,221
Employment Insurance Benefits (104,909 cases).....	2011-2012	128,656,145	(1,010,690) ⁽¹⁾	127,645,455	66,518,468	10,208,779	418,894 ⁽¹⁾	50,499,314
Employment Insurance Benefits (112,693 cases).....	2012-2013	158,787,153	(2,243,216) ⁽¹⁾	156,543,937	60,654,432	19,527,667	150,640 ⁽¹⁾	76,211,198
Employment Insurance Benefits (87,613 cases).....	2013-2014	127,571,441	2,617,243 ⁽¹⁾	130,188,684	24,796,936	26,899,585	94,954 ⁽¹⁾	78,397,209
Family Allowances.....	1988-1989	144,968	(21,875)	123,093	60,664		61,849	580
Family Allowances.....	1991-1992	79,520	(5,817)	73,703	25,689		42,967	5,047
Family Allowances.....	1993-1994	113,772	42,974	156,746	44,191		111,252	1,303
Old Age Security.....	1985-1986	168,923	430,684	599,607	201,471	4,200	184,955	208,981
Old Age Security.....	1986-1987	173,459	68,877	242,336	97,864		143,876	596
Old Age Security.....	1987-1988	348,198	(103,471)	244,727	144,323	2,112	82,923	15,369
Old Age Security.....	1988-1989	1,149,776	(478,928)	670,848	231,249	2,865	276,880	159,854
Old Age Security.....	1989-1990	745,061	16,679	761,740	186,485	12,678	216,743	345,834
Old Age Security.....	1990-1991	450,788	34,157	484,945	120,607		192,431	171,907
Old Age Security.....	1991-1992	563,001	147,469	710,470	159,516	1,800	461,358	87,796
Old Age Security.....	1992-1993	541,650	565,793	1,107,443	175,907	2,399	821,811	107,326
Old Age Security.....	1993-1994	256,140	168,824	424,964	90,260		171,205	163,499
Old Age Security.....	1994-1995	1,076,882	138,857	1,215,739	209,131		775,160	231,448
Old Age Security.....	1995-1996	558,177	446,246	1,004,423	498,929	4,529	443,435	57,530
Old Age Security.....	1996-1997	556,744	1,014	557,758	48,388	300	419,849	89,221
Old Age Security.....	1997-1998	808,271	402,230	1,210,501	203,875	5,100	673,710	327,816
Old Age Security.....	1998-1999	955,473	203,073	1,158,546	298,900	6,497	422,651	430,498
Old Age Security.....	1999-2000	517,463	(63,522)	453,941	226,093	30,453	105,433	91,962
Old Age Security.....	2000-2001	985,419	(273,128)	712,291	232,561	688	121,558	357,484
Old Age Security.....	2001-2002	3,658,263	(3,147,092)	511,171	100,992	6,746	69,331 ⁽¹⁾	334,102
Old Age Security.....	2002-2003	843,538	(248,553)	594,985	146,510	5,339	258,992 ⁽¹⁾	184,144
Old Age Security.....	2003-2004	2,330,524	(1,016,831)	1,313,693	143,412	9,881	89,517	1,070,883
Old Age Security.....	2004-2005	1,013,070	(694,547)	318,523	124,333	8,588		185,602

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Old Age Security.....	2005-2006	\$ 718,362	(253,155)	\$ 465,207	\$ 65,805	\$ 5,400	\$ 160,743	\$ 233,259
Old Age Security.....	2008-2009	134,360	(18,514)	115,846	58,006	12,660		45,180
Old Age Security (15 cases)	2009-2010	606,989	(16,326)	590,663	111,664	10,602		468,397
Old Age Security (2 cases)	2010-2011	95,829		95,829	17,555			78,274
Old Age Security.....	2011-2012	14,995		14,995	5,493	267		9,235
Old Age Security (15 cases)	2012-2013	659,405	(8,707)	650,698	39,494	91,562		519,642
Old Age Security (16 cases)	2013-2014	585,092		585,092	74,940	55,386	169,901	284,865
Fraudulent claim for overtime (1 case).....	2013-2014	8,147		8,147		7,679		468
Fraudulent claims for Canada Student Loans (2 cases)	2012-2013	11,003	2,437 ⁽¹⁾	13,440				13,440
Fraudulent claims for Canada Student Loans (75 cases)	2013-2014	696,810	2,912 ⁽¹⁾	699,722	163,915 ⁽¹⁾	75,884	43,864	416,059
Fraudulent claim for Universal Child Care Benefits (1 case).....	2010-2011	5,400	(600)	4,800	1,300	3,500		
Fraudulent claim for Universal Child Care Benefits (2 cases)	2011-2012	14,000	300	14,300	11,800	800		1,700
Fraudulent claim for Universal Child Care Benefits (1 case).....	2012-2013	8,500		8,500				8,500
Fraudulent claims for grants and contributions (2 cases)	2011-2012	468,767	17,273	486,040	262	259		485,519
Fraudulent claims for grants and contributions (3 cases).....	2012-2013	620,814		620,814	22,563			598,251
Fraudulent use of acquisition card (1 case)	2012-2013	605		605		605		
Fraudulent use of acquisition card (2 case)	2013-2014	220		220		220		
Losses of public money :								
Fraud by an employee (2 cases)	2006-2007	11,767	(769)	10,998	1,450			9,548
Fraudulent operation by an employee (Old Age Security) (3 cases).....	2008-2009	115,669	(49,798)	65,871	18,393 ⁽¹⁾		673	46,805
Fraudulent access to government funds (Grants and contributions) (1 case).....	2009-2010	80,000		80,000	10,000		70,000 ⁽¹⁾	
Environment								
Department								
Damage to Crown vehicle (20 cases).....	2013-2014	43,214		43,214		5,206	38,008 ⁽¹⁾	
Damage to Yellowknife Crown housing unit by former employee.....	2010-2011	13,986		13,986	7,802			6,184
Loss of American Express traveller's cheque.....	2013-2014	850		850			850 ⁽¹⁾	
Loss of petty cash (5 cases).....	2013-2014	7,894		7,894				7,894
Unauthorized use of designated travel card (7 cases)	2012-2013	15,855		15,855	9,061	100	2,711 ⁽¹⁾	3,983
Parks Canada Agency								
Damage to Crown vehicle (51 cases).....	2013-2014	217,650		217,650	40,349	2,007	85,871 ⁽¹⁾	89,423
Damage to equipment (2 cases)	2012-2013	102,599		102,599			2,599	100,000
Damage to equipment (5 cases)	2013-2014	44,951		44,951	10,599		6,867 ⁽¹⁾	27,485
Damage to real property (15 cases)	2013-2014	140,127		140,127	7,898	24,180	51,063 ⁽¹⁾	56,986
Unauthorized use of designated travel card (1 case)	2013-2014	2,364		2,364			2,364	
Vandalism on building (10 cases)	2010-2011	46,450		46,450		20,000	16,450	10,000
Vandalism to other real property (20 cases)	2013-2014	12,970		12,970	100	260	12,610	

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Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
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Fisheries and Oceans								
Department								
Damage to building (1 case)	2013-2014	24,000		24,000			24,000	⁽¹⁾
Fraudulent claim paid to suppliers and contractors (1 case)	2012-2013	316,595	(179,535) ⁽¹⁾	137,060		137,060		
Fraudulent endorsement of cheques.....	2009-2010	61,039		61,039	39,420	21,619		
Loss of vessel in fire	2010-2011	50,000		50,000			15,000	35,000
Theft of informatics equipment (3 cases) ..	2013-2014	2,138		2,138			2,138	⁽¹⁾
Unauthorized claim paid to suppliers and contractors (1 case)	2012-2013	228,850		228,850				228,850
Unauthorized or fraudulent use of designated acquisition or travel card (258 cases).....	2011-2012	63,046	196	63,242	58,419		3,633	1,190
Unauthorized use of designated travel card (5 cases).....	2012-2013	9,582		9,582	6,321	24		3,237
Unauthorized use of travel card (9 cases).....	2013-2014	22,100		22,100	1,556	9,065		11,479
Foreign Affairs, Trade and Development								
Department								
Fraudulent claim by a supplier (2 cases)	2013-2014	230,289		230,289		21,614	208,675	⁽¹⁾
Fraudulent relocation payments.....	2013-2014	2,604	1,291 ⁽¹⁾	3,895		2,604		1,291
Fraudulent travel or overtime claims (3 cases).....	2003-2004	42,559	(410)	42,149			1,149	41,000
Misuse of funds to make personal purchases	2010-2011	11,220		11,220	5,924			5,296
Theft of cash receipts from disposal of material	2013-2014	2,756		2,756	1,060			1,696
Theft of immigration, mission visa or consular funds	1994-1995	176,857		176,857			176,857	
Theft of mission funds (3 cases).....	2000-2001	935,794		935,794			935,794	
Health								
Department								
Claims for false overtime and misuse of taxi chits (1 case)	2009-2010	30,000	(21,462)	8,538				8,538
Damage to Crown vehicle (3 cases).....	2013-2014	43,377		43,377	7,291	1,889	34,197	
False or fraudulent claims for contributions (3 cases).....	2009-2010	8,399,000	(97,107)	8,301,893	720,796	48,641	4,518,071	3,014,385
False or fraudulent claim for contributions (1 case)	2010-2011	260,827		260,827	98,000	24,000		138,827
Fraudulent claim for benefits (2 cases)	2007-2008	149,674	(438)	149,236		27,900		121,336
Fraudulent claim for benefits (2 cases)	2009-2010	251,000	43,466	294,466	69,376			225,090
Fraudulent claim for contributions (2 cases)	2012-2013	115,926	(15,596)	100,330	31,909			68,421
Fraudulent travel claims and unreported leave of absence (1 case)....	2010-2011	63,714	(25,969)	37,745				37,745

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent use of travel card (1 case).....	2011-2012	\$ 4,804		\$ 4,804		\$ 4,804		\$ 4,804
Inappropriate use of government resources and unearned salary (1 case)	2013-2014	141,423		141,423	14,500	7,865		119,058
Misuse of government acquisition card (1 case).....	2009-2010	19,222		19,222	5,443			13,779
Overpayment - Non-insured health service provider (5 cases)	2009-2010	10,683,689	(6,772,053)	3,911,636	1,870,000		349,329 ⁽¹⁾	1,692,307
Overpayment - Non insured health service provider (2 cases)	2013-2014	1,097,566		1,097,566		36,509	842,172 ⁽¹⁾	218,885
Overpayment of contributions (1 case)....	2013-2014	26,467		26,467		26,467		
Theft of wireless services (1 case).....	2013-2014	7,924		7,924				7,924
Canadian Food Inspection Agency								
Damage to Crown vehicle in an accident (102 cases).....	2013-2014	190,761	50,350 ⁽¹⁾	241,111	8,937	15,386	212,722 ⁽¹⁾	4,066
Unauthorized use of designated travel card (12 cases).....	2012-2013	44,290	83 ⁽¹⁾	44,373	36,548 ⁽¹⁾	1,325		6,500
Unauthorized use of travel card (4 cases).....	2013-2014	10,384		10,384	8,188	2,196		
Canadian Institutes of Health Research								
Fraudulent claim for grant (1 case)	2013-2014	88,750		88,750		750		88,000
Public Health Agency of Canada								
Unauthorized use of long distance service (1 case).....	2013-2014	1,800		1,800				1,800
Indian Affairs and Northern Development								
Department								
Administrative error - trust funds (7 cases).....	2011-2012	25,345		25,345	5,000		20,345 ⁽¹⁾	
Fraudulent claim for post-secondary student support program, Quebec region (1 case).....	2005-2006	60,000		60,000			9,000	51,000
Fraudulent use of acquisition card.....	2010-2011	29,972		29,972		11,616		18,356
Industry								
Federal Economic Development Agency for Southern Ontario								
Loss of computer equipment (63 cases) ...	2013-2014	7,852		7,852			7,852 ⁽¹⁾	
Loss of shredder (1 case).....	2013-2014	2,000		2,000			2,000	
National Defence								
Department								
Cashier shortage - Ottawa (1 case).....	2012-2013	190		190		190		
Discrepancy in a standing advance - (CFB Halifax)	2002-2003	3,000		3,000				3,000
Discrepancy in Working Capital Fund (CFB Wainwright)	2013-2014	2,612		2,612				2,612
Discrepancy in Working Capital Fund (HMCS Protector).....	2013-2014	5,500		5,500				5,500

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Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Discrepancy in Working Capital Fund (HMCS Regina).....	2013-2014	1,100		1,100				1,100
Discrepancy in Working Capital Fund (QG 5GSS).....	2013-2014	100		100		100		
Fraudulent claims, cashing of cheques and receipts of pay - CFSU Ottawa.....	1999-2000	28,305	63,047	91,352	24,391		66,961 ⁽¹⁾	
Fraudulent claims - CFB Halifax (1 case).....	2010-2011	68,374	872 ⁽¹⁾	69,246				69,246
Fraudulent claims for education allowances - CFSU Brussels.....	2002-2003	92,000		92,000	27,000			65,000
Fraudulent payments deposited into personal bank account - Ottawa.....	2007-2008	33,948	2,281	36,229	11,400	6,226		18,603
Fraudulent use of designated acquisition card (1 case).....	2011-2012	2,891		2,891	400		2,491 ⁽¹⁾	
Loss of accountable advance - Borden (2 cases).....	2011-2012	344		344		17		327
Loss of accountable advance - CFB Edmonton (16 cases).....	2010-2011	10,528		10,528	5,589	120	969	3,850
Loss of accountable advance - Libya (1 case).....	2011-2012	13,039	(12,849)	190				190
Loss of accountable advance - Ottawa (1 case).....	2012-2013	12,966		12,966				12,966
Loss of accountable advance (3 cases).....	2013-2014	1,933		1,933		1,245	300 ⁽¹⁾	388
Loss of public funds - 8 Wing Trenton - theft.....	2009-2010	3,870	2,688	6,558	2,688			3,870
Loss of standing advance Kandahar - suspected theft ⁽⁴⁾	2008-2009	20,538	(1,879) ⁽¹⁾	18,659	5,972 ⁽¹⁾	3,660		9,027
Loss of standing advance - JTF Afghanistan (5 cases).....	2009-2010	19,803	591	20,394	9,258		11,136 ⁽¹⁾	
Loss of standing advance - CFSU(E) (1 case).....	2012-2013	6,735		6,735				6,735
Loss of temporary advance - Esquimalt (1 case).....	2012-2013	1,500		1,500	342	1,158		
Overpayment of employment benefits (CFB Esquimalt).....	2013-2014	20,278		20,278		7,859		12,419
Natural Resources								
Department								
Damage to Crown vehicle (6 cases).....	2013-2014	46,188		46,188		21,773	24,415 ⁽¹⁾	
Fraudulent cashing of traveler's cheques (2 cases).....	2007-2008	12,895		12,895	8,664			4,231
Theft and unauthorized use of taxi chits.....	2010-2011	769		769				769
Parliament								
The Senate								
Loss due to claims for living allowance in the National Capital Region and/or travel expenses (4 cases).....	2012-2013	314,758	141,408	456,166	410,226			45,940

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Privy Council Office								
Department								
Theft of taxi chits (2 cases).....	2009-2010	5,509		5,509	945		50	4,514
Canadian Transportation Accident Investigation and Safety Board								
Damage to building due to flood (1 case).....	2013-2014	6,622	161 ⁽¹⁾	6,783		6,783		
Public Safety and Emergency Preparedness								
Canada Border Services Agency								
Fraudulent use of charge card (1 case).....	2006-2007	265,000	(55,110)	209,890	13,912		195,978 ⁽¹⁾	
Loss of revenues due to <i>Customs Act</i> infractions —								
Misrepresentation — Value.....	2011-2012	282,760		282,760	24,618		258,142 ⁽¹⁾	
Misrepresentation — Value.....	2013-2014	2,614		2,614			2,614 ⁽¹⁾	
Non report/Smuggling	2011-2012	290,396		290,396	26,174		241,522 ⁽¹⁾	22,700
Non report/Smuggling	2012-2013	407,560		407,560	2,310		405,250 ⁽¹⁾	
Non report/Smuggling	2013-2014	5,163,486		5,163,486		1,800	5,115,120	46,566
Other infractions.....	2013-2014	27,266		27,266	3,623	6,000		17,643
Correctional Service of Canada								
Damage due to inmate disturbances (166 cases)	2010-2011	54,815		54,815	7,507		47,308 ⁽¹⁾	
Damage due to inmate disturbances (96 cases)	2012-2013	36,226		36,226	749		35,477 ⁽¹⁾	
Damage due to inmate disturbances (123 cases)	2013-2014	55,975		55,975	261		55,714 ⁽¹⁾	
Damage due to intentional fire (17 cases)	2012-2013	9,069		9,069			8,669	400
Damage following motor vehicle accident (111 cases)	2013-2014	222,240		222,240	4,114	36	216,831 ⁽¹⁾	1,259
Damage to property and equipment (15 cases)	2013-2014	28,299		28,299		9,556	18,743 ⁽¹⁾	
Loss of petty cash (1 case)	2013-2014	100		100			100	
Loss originated from fraudulent inmate money order.....	2012-2013	10,391		10,391	5,617			4,774
Royal Canadian Mounted Police								
Damage to Crown vehicle and other transportation equipment (27 cases)	2012-2013	39,797		39,797	10,298		28,624	875
Damage to Crown vehicle and other transportation equipment (616 cases) ...	2012-2013	1,687,182		1,687,182	268,541	19,125	1,342,491 ⁽¹⁾	57,025
Damage to Crown vehicle and other transportation equipment (47 cases)	2013-2014	461,151		461,151	16,498	2,484	442,169 ⁽¹⁾	
Damage to Crown vehicle and other transportation equipment (917 cases) ...	2013-2014	2,368,257		2,368,257	279,905	56,530	1,798,376 ⁽¹⁾	233,446
Damage to government vehicle (49 cases) .	2009-2010	257,706		257,706	15,886		241,820	
Damage to vehicle (1,068 cases)	2010-2011	2,864,071	1,311	2,865,382	597,611		2,241,957 ⁽¹⁾	25,814
Damage to vehicle (41 cases)	2011-2012	67,094	3,151	70,245	28,866		41,379	
Damage to vehicle (688 cases)	2011-2012	2,517,580	(18,587)	2,498,993	652,091		1,830,976	15,926
Fraudulent overtime payment (1 case).....	2013-2014	3,232		3,232		3,232		

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Fraudulent use of acquisition card (1 case).....	2013-2014	685	(3) ⁽¹⁾	682		682		
Theft of exhibit (1 case).....	2013-2014	116,231		116,231				116,231
Vandalism to Crown vehicles and other transportation equipment (7 cases)	2012-2013	2,861		2,861	55		914	1,892
Public Works and Government Services								
Department								
Damage to building (10 cases)	2013-2014	282,597		282,597		19,901	262,696	
Fraud — Pay officer	2006-2007	250,000		250,000	59,315	7,959		182,726
Fraud — Public Service Pension Fund	2006-2007	1,185,000	(912,069)	272,931	68,221	12,745	129,767 ⁽¹⁾	62,198
Fraud — Public Service Pension Fund	2007-2008	87,464	(49,031)	38,433	1,870			36,563
Fraud — Public Service Pension Fund	2008-2009	58,187	74,834	133,021	6,053		109,830	17,138
Fraud — Public Service Pension Fund	2011-2012	71,131		71,131	11,355		2,000 ⁽¹⁾	57,776
Fraudulent use of acquisition card.....	2009-2010	4,087		4,087	2,099			1,988
Fraudulent use of taxi chits (2 cases)	2009-2010	21,156		21,156	110		1,156	19,890
Loss of money due to an illegal act.....	2004-2005	3,452,066		3,452,066	433,547	11,349	3,005,207 ⁽¹⁾	1,963
Malfeasance by an employee.....	2007-2008	2,775,542		2,775,542	926,394	12,835	1,509,425 ⁽¹⁾	326,888
Overpayments — Public Service Pension Fund.....	2007-2008	2,088,274	(1,644,255)	444,019	327,977		98,160	17,882
Overpayments — Public Service Pension Fund.....	2009-2010	211,459		211,459	99,247	5,586	52,245	54,381
Overpayments — Public Service Pension Fund.....	2010-2011	145,480		145,480	79,256	2,002	14,623	49,599
Overpayments — Public Service Pension Fund.....	2012-2013	174,014		174,014	52,177	12,493		109,344
Overpayments — Public Service Pension Fund.....	2013-2014	497,792		497,792	59,662	62,020		376,110
Sponsorship Program (2 cases).....	2007-2008	2,568,561		2,568,561	1,248,512			1,320,049
Sponsorship Program	2008-2009	2,140,000		2,140,000	92,808	15,000	1,987,192	45,000
Theft of petty cash (1 cases).....	2013-2014	171		171				171
Unauthorized use of acquisition card (6 cases)	2012-2013	8,500		8,500	8,500 ⁽¹⁾			
Unauthorized use of travel card (5 cases)	2012-2013	10,357		10,357	10,119	238		
Unauthorized use of travel card (2 cases)	2013-2014	4,744		4,744	1,094	3,650		
Receiver General — Cheque Redemption Control Directorate								
Receiver General cheques including employment insurance warrants and Bank of Canada cheques — Misdirected direct deposits (7,174 cases)	2013-2014	3,420,463		3,420,463	1,752,917	492,599	1,174,947 ⁽¹⁾	

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Transport								
Department								
Damage to buildings and other real property (1 case)	2012-2013	78,798		78,798		10,000	68,798 ⁽¹⁾	
Damage to Crown boat (1 case)	2013-2014	1,830		1,830	1,428		402	
Fraudulent travel claim (7 cases)	2009-2010	7,939	⁽¹⁾	7,939	2,443 ⁽¹⁾	832		4,664
Theft of receipts (2 cases)	2010-2011	7,800	⁽¹⁾	7,800		5,030	2,770	
Unauthorized use of travel card (2 cases)	2013-2014	918		918		918		⁽¹⁾
Treasury Board								
Secretariat								
Fraudulent claims benefits (health and dental plans) (5 cases)	2013-2014	189,739		189,739	8,777	12,026		168,936
Veterans Affairs								
Department								
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1992-1993	97,219	(5,634)	91,585	24,000	4,800	18,584	44,201
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999-2000	107,828		107,828	14,274		79,289	14,265
Fraudulent claims for benefits under Veterans Health Care Regulations, and for allowances under the <i>Department of Veterans Affairs Act</i>	2004-2005	10,618		10,618	10,160	458		
Fraudulent claims for benefits under Veterans Health Care Regulations	2005-2006	9,221		9,221	6,600	2,621		
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1995-1996	71,625	(19,185)	52,440	19,289		5,947	27,204
Fraudulent endorsement of disability pension cheques cashed following death of payee	2003-2004	27,888		27,888				27,888
Fraudulent endorsement of disability pension cheques cashed following death of payee	2004-2005	30,108	(18,908)	11,200	131	555		10,514
Fraudulent endorsement of disability pension cheques cashed following death of payee	2005-2006	9,846		9,846	2,610			7,236
Fraudulent endorsement of disability pension cheques cashed following death of payee	2006-2007	2,328		2,328	120			2,208
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases)	2008-2009	378,004	(1)	378,003	43,369	1,320	221,791	111,523

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2014-2015	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Fraudulent endorsement of disability pension cheques cashed following death of payee (7 cases).....	2010-2011	743,112		743,112	141,018	100	394,421	207,573
Fraudulent endorsement of disability pension cheques cashed following death of payee	2011-2012	49,698		49,698				49,698
Personal use of government charge card by an employee	2003-2004	13,704		13,704	1,352			12,352
Theft of disability pension payments following death of payee (3 cases).....	2007-2008	51,893	(10,464)	41,429	12,053	150		29,226
Theft of disability pension payments following death of payee (6 cases).....	2008-2009	83,556	(14,175)	69,381	13,605	1,442	39,985	14,349
		1,324,458,336	(43,173,616)	1,281,284,720	617,871,493	77,659,291	232,724,737	353,029,199

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

⁽²⁾ The original loss was reported as not expected to be recovered in 2009-2010. \$300 has been recovered during the year.

⁽³⁾ The original loss was reported as not expected to be recovered in 2013-2014. It has been recovered during the year.

⁽⁴⁾ The original loss was incorrectly reported as recovered in 2012-2013. Following a review, the loss was amended and \$3,660 was recovered during the year.

Section 3

2014-2015

Public Accounts of Canada

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

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
Agriculture and Agri-Food						
Department.....	11,607,628	6,719,880	39,282	32,337,660	4,005,980	4,133,928
Canadian Grain Commission	453,992		7,726	105,564	256,711	369,457
	12,061,620	6,719,880	47,008	32,443,224	4,262,691	4,503,385
Atlantic Canada Opportunities Agency						
Department.....	598,188	28,252	9,190	257,987	359,448	722,441
Canada Revenue Agency	175,729,960	44,735	2,481,959	74,400,631	3,771,872	64,536,904
Canadian Heritage						
Department.....	6,211,175	32,267	44,306	4,662,001	1,601,966	2,093,860
Canadian Radio-television and Telecommunications Commission	61,200			1,719,687	1,119,724	80,608
Library and Archives of Canada.....	1,910,338	14,972	13,169	2,111,546	632,726	470,886
National Film Board	51,762	7,171,719		329,856	189,987	46,172
Public Service Commission	233,468		55,217	194,594	395,112	1,450,747
Public Service Labour Relations Board.....	1,211		1,845	82,037	168,127	1,324
Public Service Staffing Tribunal.....	32,117		2,926	154,325	45,873	
Registry of the Public Servants Disclosure Protection Tribunal	14,160			9,600	7,924	
The National Battlefields Commission	30,801	9,995		4,590	20,128	45,132
	8,546,232	7,228,953	117,463	9,268,236	4,181,567	4,188,729
Canadian Northern Economic Development Agency	17,151			54,649	198,202	252,038

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The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2015/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 one individual or one organization aggregating to \$100,000 or over. This detail includes the name and location of the payee, together with the total amount paid; and
- the total amount and the total number of payees, for each main classification of services, of payments to one individual or organization aggregating to less than \$100,000.

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
3,028,787 96,089	3,097,921 35,161	13,725,631 50,871	714,777 98,159	458,277 34,925	3,405,467 457,879	22,806,585 15,101	106,081,803 1,981,635
3,124,876	3,133,082	13,776,502	812,936	493,202	3,863,346	22,821,686	108,063,438
 967,976			154,178	205,733	644,201	1,458,253	5,405,847
 2,584,106	7,286,257	345,329	5,449,607	127,692	12,324,256	5,640,779	354,724,087
 102,049	920,999	974,115	364,502	283,770	1,745,982	1,299,831	20,336,823
867,044	127,089	43,314	269,083	110,817	632,806	87,220	5,118,592
162,740	1,288,876		167,647	759,662	823,796	1,489,082	9,845,440
511,953	119,528	226,140	137,563		282,920	1,932,672	11,000,272
322,132	295,319		66,360	121,342	778,395	2,635,665	6,548,351
89,061	26,932		10,288	12,702	109,096	151,662	654,285
1,701	11,097		1,469	10,502	31,874	7,977	299,861
124,358			10,438	3,750	4,949	132	175,311
	387,532		20,443	8,716	10,230	12,539	550,106
2,181,038	3,177,372	1,243,569	1,047,793	1,311,261	4,420,048	7,616,780	54,529,041
 52			29,409	12,846	60,891	1,614,239	2,239,477

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
Citizenship and Immigration						
Department.....	196,999,296	2,639	24,092,539	55,350,182	4,449,162	11,913,696
Immigration and Refugee Board.....	1,477,818		15,387	3,201,468	10,306,922	128,385
	198,477,114	2,639	24,107,926	58,551,650	14,756,084	12,042,081
Economic Development Agency of Canada for the Regions of Quebec.....						
	179,452			604,769	227,363	1,019,985
Employment and Social Development						
Department.....	383,527,103		7,317,356	175,515,066	7,801,815	13,209,795
Canada Industrial Relations Board.....	128,631		2,766	21,171	117,397	10,183
Canadian Centre for Occupational Health and Safety.....	486,954				106,730	
Office of the Co-ordinator, Status of Women	230,485			31,511	165,683	
	384,373,173		7,320,122	175,567,748	8,191,625	13,219,978
Environment						
Department.....	26,157,772	14,761,087	183,283	10,051,648	6,992,049	9,188,453
Canadian Environmental Assessment Agency	4,734	1,250	21,052	135,124	689,697	2,538,182
Parks Canada Agency	3,618,032	30,376,980	50,060	4,459,744	4,744,664	3,707,167
	29,780,538	45,139,317	254,395	14,646,516	12,426,410	15,433,802
Finance						
Department.....	2,207,367		15,917	1,523,827	530,903	5,191,186
Canadian International Trade Tribunal	565		2,254	40,187	93,943	
Financial Consumer Agency of Canada	727,719			556,768	234,895	278,297
Financial Transactions and Reports Analysis Centre of Canada	22,681		1,342	699,361	431,887	803,978
Office of the Auditor General.....	2,712,282		3,745	254,836	751,786	17,339
Office of the Superintendent of Financial Institutions	89,322		450	10,533,135	348,843	825,031
	5,759,936		23,708	13,608,114	2,392,257	7,115,831
Fisheries and Oceans						
Department.....	86,364,850	57,384,286	543,175	11,406,182	3,946,929	15,770,377

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
5,617,926	3,729,605	1,626,127	481,255	5,354,567	3,475,687	1,650,977	314,743,658
1,290,026	918,734		195,499	102,419	631,504	1,439,493	19,707,655
6,907,952	4,648,339	1,626,127	676,754	5,456,986	4,107,191	3,090,470	334,451,313
68,969	103,337		62,977	93,715	294,308	2,081,991	4,736,866
11,701,008	7,921,059	1,686,692	1,530,522	2,176,281	11,310,085	2,691,929	626,388,711
	33,372		9,341		45,866	39,493	408,220
	1,501		54,272		35,920	193,147	878,524
	1,656		34,846	9,168	67,754	152,052	693,155
11,701,008	7,957,588	1,686,692	1,628,981	2,185,449	11,459,625	3,076,621	628,368,610
19,127,025	3,137,471	22,234,034	1,316,106	3,708,917	7,558,740	3,271,708	127,688,293
1,096,389		52,071	49,592	16,995	252,050	80,913	4,938,049
839,722	2,018,311	2,978,468	685,655	570,491	2,488,524	33,818,805	90,356,623
21,063,136	5,155,782	25,264,573	2,051,353	4,296,403	10,299,314	37,171,426	222,982,965
138,614	1,097,917	112,152	677,893	138,134	718,099	593,015	12,945,024
7,686	16,816		6,890	4,091	73,098	84,770	330,300
			28,618	30,416	106,200	1,382,736	3,345,649
96,366	69,959		256,785	42,252	782,211	245,420	3,452,242
223,552	137,471		933,396	54,051	635,954	75,314	5,799,726
	211,304		664,406	57,217	1,158,811	2,457,762	16,346,281
466,218	1,533,467	112,152	2,567,988	326,161	3,474,373	4,839,017	42,219,222
10,628,526	6,476,195	19,864,973	1,140,130	3,243,101	8,037,136	4,144,572	228,950,432

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
Foreign Affairs, Trade and Development						
Department.....	35,473,534	12,263,126	256,710	30,612,092	6,757,798	12,596,915
Export Development Canada (Canada Account)	4,105,747					
International Joint Commission (Canadian Section).....			548	35,575	106,626	600
	39,579,281	12,263,126	257,258	30,647,667	6,864,424	12,597,515
Health						
Department.....	9,602,708	523,488	325,625,431	33,411,288	5,714,973	17,941,463
Canadian Food Inspection Agency	8,423,256	1,013,764	924,108	11,990,543	3,099,377	8,077,966
Canadian Institutes of Health Research.....	107,267		7,258	2,675,585	166,558	1,495
Patented Medicine Prices Review Board.....	3,408		360	207,136	34,422	168,817
Public Health Agency of Canada.....	5,729,897	3,824,681	1,564,011	18,609,501	3,465,865	2,151,542
	23,866,536	5,361,933	328,121,168	66,894,053	12,481,195	28,341,283
Indian Affairs and Northern Development						
Department.....	9,130,541	88,573,517	1,493,542	32,324,508	4,048,383	73,365,155
Canadian Polar Commission.....	37,092			38,126	16,948	
Indian Residential Schools Truth and Reconciliation Commission	167,198		1,070	22,268	218,340	124,273
Registry of the Specific Claims Tribunal.....	35,790			27,189	38,126	29,068
	9,370,621	88,573,517	1,494,612	32,412,091	4,321,797	73,518,496
Industry						
Department.....	15,714,944	498,725	316,643	22,379,958	4,916,389	14,356,311
Canadian Space Agency	3,958,326	48,772,761	210,823	1,182,800	651,511	556,291
Copyright Board	84,500		508		61,404	4,178
Federal Economic Development Agency for Southern Ontario	1,031,093		2,854	1,684,538	248,641	104,663
National Research Council of Canada	4,992,392	5,868,033	402,706	15,852,703	540,549	2,680,246
Natural Sciences and Engineering Research Council	237,036		7,928	1,320,594	182,626	165,392
Registry of the Competition Tribunal	8,965			14,430	16,488	
Social Sciences and Humanities Research Council	147,042		4,460	984,983	202,559	54,685
Statistics Canada	8,116,225		159,407	7,274,603	1,573,549	338,947
	34,290,523	55,139,519	1,105,329	50,694,609	8,393,716	18,260,713

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
29,733,066	65,839,002	392,754	14,508,151	22,383,071	15,515,888	6,259,924	252,592,031
							4,105,747
16,628	23,000	889,713	21,164	35,478	40,212	168,825	1,338,369
29,749,694	65,862,002	1,282,467	14,529,315	22,418,549	15,556,100	6,428,749	258,036,147
13,308,593	3,818,348	14,560,194	1,462,127	10,745,304	7,231,563	14,862,584	458,808,064
69,557	1,984,019	14,107,731	1,576,735	1,483,019	2,115,371	21,079,104	75,944,550
639,682	313,019	82,367	443,338	76,545	437,452	642,631	5,593,197
17,413		152,818	19,131	12,640	110,069	50,984	777,198
4,137,984	416,586	23,097,481	614,956	5,229,338	2,707,421	40,933,178	112,482,441
18,173,229	6,531,972	52,000,591	4,116,287	17,546,846	12,601,876	77,568,481	653,605,450
31,782,485	2,910,463	12,575,665	851,244 56,386	3,924,621	4,527,661 816	45,033,723	310,541,508 149,368
25,486		85,643	16,018			1,301,040	1,961,336
		7,703	4,569		19,494	5,619	167,558
31,807,971	2,918,166	12,661,308	928,217	3,924,621	4,547,971	46,340,382	312,819,770
9,408,321	2,404,608	1,272,342	929,695	3,360,531	6,143,007	3,771,560	85,473,034
1,765,203	1,586,164	25,694,001	157,161	768,224	1,352,732	5,269,410	91,925,407
8,642			23,420	145,896	13,360	168,728	510,636
537,126	20,537	42,733	54,836	69,191	234,883	667	4,031,762
2,825,839	3,705,369	11,620,172	1,490,104	1,665,471	3,370,621	2,750	55,016,955
252,772	2,074 9,859		603,143 1,304	252,042	340,506 4,102	864,847 1,715	4,228,960 56,863
231,558	1,472		337,299	171,298	144,028	359,784	2,639,168
256,808	2,196,902	2,466,565	387,186	174,066	3,015,323	2,345,809	28,305,390
15,286,269	9,926,985	41,095,813	3,984,148	6,606,719	14,618,562	12,785,270	272,188,175

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
Justice						
Department.....	2,420,623		351,308	8,984,617	2,925,466	1,233,853
Administrative Tribunals Support Service of Canada	225,323		16,461	449,039	924,928	152,924
Canadian Human Rights Commission	85,618		23,810	409,832	245,807	16,922
Canadian Human Rights Tribunal	116,977			224,303	76,775	21,620
Courts Administration Service	1,673,985	57,788	7,359	988,240	2,435,861	109,876
Office of the Commissioner for Federal Judicial Affairs	491,671			276,533	137,352	2,496,137
Office of the Director of Public Prosecutions	1,264,950		102,613	505,367	518,881	42,810,523
Offices of the Information and Privacy Commissioners of Canada	102,450			505,917	516,511	338,291
Registrar of the Supreme Court of Canada	280,720	17,129		187,899	334,658	
	6,662,317	74,917	501,551	12,531,747	8,116,239	47,180,146
National Defence						
Department.....	277,143,725	1,894,674,028	183,643,457	104,572,297	21,956,104	13,194,765
Military Grievances External Review Committee.....	126,342		2,897	228,338	165,072	15,068
Military Police Complaints Commission	126,007		7,590	83,222	147,434	698,826
Office of the Communications Security Establishment Commissioner	112,325		509	29,917	17,116	11,375
	277,508,399	1,894,674,028	183,654,453	104,913,774	22,285,726	13,920,034
Natural Resources						
Department.....	31,970,438	218,136,713	314,435	9,993,533	2,774,087	9,308,475
Canadian Nuclear Safety Commission.....	435,708	643,659	21,221	9,779,640	1,314,616	127,035
National Energy Board	812,725	72,702		1,658,145	179,239	589,044
Northern Pipeline Agency.....	117,471			81,579	4,104	6,993
	33,336,342	218,853,074	335,656	21,512,897	4,272,046	10,031,547
Office of Infrastructure of Canada	4,529,347	10,541,665	18,273	6,556,146	399,936	4,456,204
Office of the Governor General's Secretary.....	176,548	3,731	10,226	120,188	387,710	

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,250,706	2,301,903	663,068	5,001,301	637,985	3,828,723	5,827,453	35,427,006
531,339	19,369		162,570	43,406	207,873	739,353	3,472,585
121,140	10,705	28,783	66,699	91,300	277,300	467,890	1,845,806
	13,187		3,029		28,720	310,814	795,425
147,965	2,471,089		103,626	74,415	158,163	334,370	8,562,737
252,610	5,495		66,188	171,068	614,165	105,978	4,617,197
	565,253	4,000	1,129,479	155,565	357,530	688,984	48,103,145
412,903	58,292		93,678	141,370	429,816	1,845,524	4,444,752
800	7,729	13,635	390,670	13,591	122,053	263,271	1,632,155
2,717,463	5,453,022	709,486	7,017,240	1,328,700	6,024,343	10,583,637	108,900,808
34,928,653	75,173,031	21,352,126	4,867,025	26,076,953	111,860,933	407,202,152	3,176,645,249
	5,302		24,101	39,219	78,567	7,000	691,906
132,479	485		19,277	82,939	55,933	260,886	1,615,078
136,472	683		9,117		5,408	31,064	353,986
35,197,604	75,179,501	21,352,126	4,919,520	26,199,111	112,000,841	407,501,102	3,179,306,219
7,931,060	3,118,930	15,424,101	1,020,385	2,140,918	4,540,119	8,604,295	315,277,489
469,347	306,590	1,953,814	164,576	1,029,369	1,855,341	1,212,043	19,312,959
362,770	134,229		318,279	167,317	653,677	2,409,014	7,357,141
					7,420	10,000	227,567
8,763,177	3,559,749	17,377,915	1,503,240	3,337,604	7,056,557	12,235,352	342,175,156
7,485,129	123,380	85,633	99,425	378,699	612,324	385,353	35,671,514
61,800			22,383	266,191	76,067	274,704	1,399,548

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
Parliament						
The Senate	160,151	1,968	159,828	83,444	10,598	148,023
House of Commons	1,155,037		529,606	8,288,003	273,877	230,841
Library of Parliament	43,663		4,790	1,284,722	4,264	145,930
Office of the Conflict of Interest and Ethics Commissioner	187,470			405,015	1,019	
Senate Ethics Officer	15,436					
	1,561,757	1,968	694,224	10,061,184	289,758	524,794
Privy Council Office						
Department	280,656			3,618,070	1,706,455	410,782
Canadian Intergovernmental Conference Secretariat	228,870			117,292	652,179	
Canadian Transportation Accident Investigation and Safety Board	345,536		21,747	551,728	261,072	247,242
Office of the Chief Electoral Officer	2,352,239		62,222	27,173,596	1,177,319	692,900
Office of the Commissioner of Official Languages	159,315	682	7,298	60,735	302,767	18,889
Security Intelligence Review Committee	95,612			79,873	24,416	10,122
	3,462,228	682	91,267	31,601,294	4,124,208	1,379,935
Public Safety and Emergency Preparedness						
Department	1,447,578		6,602	988,035	2,947,090	3,945,843
Canada Border Services Agency	27,768,467	2,405,834	37,426,739	135,671,792	6,733,080	17,401,731
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	277,298		966	526,390	43,908	
Correctional Service of Canada	19,644,559	11,329,269	146,201,810	8,159,211	5,069,780	11,749,413
Office of the Correctional Investigator of Canada	15,532			55,677	76,575	
Parole Board of Canada	400,038		49,881	411,098	617,856	676,692
Royal Canadian Mounted Police	94,749,384	25,695,315	68,101,482	57,140,562		20,675,613
Royal Canadian Mounted Police External Review Committee	172,659			1,152	113,881	
	144,475,515	39,430,418	251,787,480	202,953,917	15,602,170	54,449,292
Public Works and Government Services						
Department	334,460,703	232,464,355	458,473	129,024,034	34,388,751	15,265,564
Shared Services Canada	12,931,048	13,343,320	94,192	107,099,657	1,976,935	1,988,514
	347,391,751	245,807,675	552,665	236,123,691	36,365,686	17,254,078

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
257,792		400,357	392,008	42,219	442,020	285,744	2,384,152
1,074,248	779,383	1,074,677	2,833,518	645,591	1,351,535	472,902	18,709,218
431,492	54,032		233,536	156,655	310,805	24,272	2,694,161
6,000	53,754		20,164		57,884	84,715	816,021
3,000			2,583		675	213	21,907
1,772,532	887,169	1,475,034	3,481,809	844,465	2,162,919	867,846	24,625,459
513,415	1,105,701	39,026	210,549	845,213	1,160,387	518,287	10,408,541
12,000	22,642		3,805		23,684	250,397	1,310,869
277,395	62,430	3,942	16,617	124,017	362,921	32,965	2,307,612
4,764,159	176,880	531,709	384,307	916,055	941,620	1,156,041	40,329,047
1,558,437	22,451	40,625	128,942	105,348	202,226	169,595	2,777,310
13,202	1,399		14,923		23,975	38,571	302,093
7,138,608	1,391,503	615,302	759,143	1,990,633	2,714,813	2,165,856	57,435,472
2,545,519	1,911,044	255,174	411,252	400,093	1,620,430	1,217,233	17,695,893
4,895,921	13,287,214	1,106,041	312,901	1,270,676	6,576,801	14,757,613	269,614,810
410,264	13,344	18,560	48,963	35,689	122,798	2,813	1,500,993
805,551	14,819,362	267,415	931,149	1,738,228	28,293,177	64,566,187	313,575,111
288,118	4,585		22,931		28,316	6,375	498,109
38,092	44,012		23,630	18,557	328,905	571,982	3,180,743
3,688,592	121,702,321	1,825,940	1,636,586	7,761,125	13,782,844	2,575,621	419,335,385
7,425			14,519	31,869	6,260		347,765
12,679,482	151,781,882	3,473,130	3,401,931	11,256,237	50,759,531	83,697,824	1,025,748,809
155,681,872	35,792,035	11,353,757	1,111,132	10,714,266	9,045,336	548,414,766	1,518,175,044
32,741,110	6,206,318	151,090	168,792	5,555,934	3,689,893	49,241,675	235,188,478
188,422,982	41,998,353	11,504,847	1,279,924	16,270,200	12,735,229	597,656,441	1,753,363,522

Professional and Special Services — *Concluded*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
Transport						
Department.....	17,258,592	39,889,520	1,155,317	16,673,006	4,616,546	14,974,687
Canadian Transportation Agency.....	52,744		4,052	593,790	167,957	95,366
Transportation Appeal Tribunal of Canada ..				18,264	18,905	1,512
	17,311,336	39,889,520	1,159,369	17,285,060	4,803,408	15,071,565
Treasury Board						
Secretariat.....	1,117,017		118,265	18,794,579	2,830,309	4,397,062
Canada School of Public Service.....	38,696	18,264	58,589	7,631,715	830,478	304,570
Office of the Commissioner of Lobbying ...	280,888		2,919	504,867	71,549	75
Office of the Public Sector Integrity Commissioner.....	300,625		3,130	252,213	37,050	136,993
	1,737,226	18,264	182,903	27,183,374	3,769,386	4,838,700
Veterans Affairs						
Department.....	22,677,162		322,917,792	1,869,267	1,641,113	1,062,738
Veterans Review and Appeal Board.....	78,583		3,000	1,000	171,884	12,574
	22,755,745		322,920,792	1,870,267	1,812,997	1,075,312
Western Economic Diversification						
	314,128			150,072	114,030	62,528
Total.....	1,870,217,814	2,727,182,099	1,127,792,172	1,244,321,737	189,118,880	441,767,693

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
20,774,155 167,582	4,932,601	13,424,134 13,838	1,552,239 63,759 2,762	2,093,846 427,446	9,607,388 369,662 9,522	19,370,221 288,650 130,043	166,322,252 2,244,846 181,008
20,941,737	4,932,601	13,437,972	1,618,760	2,521,292	9,986,572	19,788,914	168,748,106
7,895,463 205,334 61,587	1,496 322,337 3,029	3,278,425	439,868 96,753 6,616	797,959 371,966 31,521	4,548,944 3,702,681 25,951	55,238,824 490,045 47,125	99,458,211 14,071,428 1,036,127
109,162	6,816		14,686		44,112	142,241	1,047,028
8,271,546	333,678	3,278,425	557,923	1,201,446	8,321,688	55,918,235	115,612,794
381,456	2,171,659		498,671	1,672,930	1,216,403	7,551,028	363,660,219
	64,386		18,416		34,461	47,393	431,697
381,456	2,236,045		517,087	1,672,930	1,250,864	7,598,421	364,091,916
238,484	58,020		84,263	24,631	333,864	3,645,949	5,025,969
448,782,968	412,645,499	244,269,966	64,442,721	135,541,423	320,344,810	1,438,998,350	10,665,426,132

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Section 4

2014-2015

Public Accounts of Canada

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/2015/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; and
- 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

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		2,556,917	7,020,638		9,577,555
Canadian Heritage					
Library and Archives of Canada			1,628,329		1,628,329
The National Battlefields Commission.....		3,320,680	113,694		3,434,374
		3,320,680	1,742,023		5,062,703
Environment					
Department	101,133	235,575	874,450	31,576	1,242,734
Parks Canada Agency.....	371,719	83,648,981	7,018,579	185,087	91,224,366
	472,852	83,884,556	7,893,029	216,663	92,467,100
Finance					
Department			3,497,746		3,497,746
Office of the Superintendent of Financial Institutions			465,972		465,972
			3,963,718		3,963,718
Fisheries and Oceans					
Department	223,887	22,293,342	19,290	7,350	22,543,869

Acquisition of Land, Buildings and Works — *Continued*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
Foreign Affairs, Trade and Development					
Department	3,141,696	116,005,377	7,129,071	126,276,144	
Health					
Department			11,454,339		11,454,339
Canadian Food Inspection Agency			331,233		331,233
Public Health Agency of Canada			527,597		527,597
			12,313,169		12,313,169
Indian Affairs and Northern Development					
Department	2		26,436,691		26,436,693
Industry					
Department			33,735		33,735
Canadian Space Agency			28,062		28,062
National Research Council of Canada	65,844		15,357,023		15,422,867
	65,844	15,418,820			15,484,664
Justice					
Canadian Human Rights Commission			154,120		154,120
Courts Administration Service			250,093		250,093
			404,213		404,213
National Defence					
Department	70,090,624	380,741,341	51,102,130	501,934,095	
Communications Security Establishment		304,816,915		304,816,915	
	70,090,624	685,558,256	51,102,130	806,751,010	
Natural Resources					
Department	378,257	398,651	15,411	792,319	
National Energy Board		1,090,783		1,090,783	
	378,257	1,489,434	15,411	1,883,102	
Office of Infrastructure of Canada					
Department	10,202,655				10,202,655
Privy Council Office					
Office of the Chief Electoral Officer			311,381		311,381

Public Accounts of Canada, 2014-2015

Acquisition of Land, Buildings and Works — Concluded

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
Public Safety and Emergency Preparedness					
Department			1,822,164		1,822,164
Canada Border Services Agency			36,466,420		36,466,420
Civilian Review and Complaints					
Commission for the Royal Canadian Mounted Police			138,472		138,472
Correctional Service of Canada	100,417	4,056,897	145,524,149		149,681,463
Royal Canadian Mounted Police	3,281,085	6,215,105	71,130,486	6,649,098	87,275,774
	3,381,502	10,272,002	255,081,691	6,649,098	275,384,293
Public Works and Government Services					
Department	9,895,812	45,550,532	147,548,748	7,837,843	210,832,935
Shared Services Canada		90,725	23,024		113,749
	9,895,812	45,641,257	147,571,772	7,837,843	210,946,684
Transport					
Department	198,179	35,467,793	5,958,634	188,555	41,813,161
Veterans Affairs					
Department			450,145		450,145
Total	24,374,889	277,112,968	1,287,638,281	73,146,121	1,662,272,259

Section 5

2014-2015

Public Accounts of Canada

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

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Agriculture and Agri-Food			
Department	3,535,444		656,173
Canadian Grain Commission	28,291		70,476
	3,563,735		726,649
Atlantic Canada Opportunities Agency			
Department	26,083		22,317
Canada Revenue Agency	291,496		69,805
Canadian Heritage			
Department	87,823		390,121
Canadian Radio-television and Telecommunications Commission	28,264		170,361
Library and Archives of Canada	335,014		98,007
National Film Board			34,815
Public Service Commission	22,544		33,872
Public Service Labour Relations Board			27,643
Public Service Staffing Tribunal			408
Registry of the Public Servants Disclosure Protection Tribunal	60,930		
The National Battlefields Commission	534,575		755,227
Canadian Northern Economic Development Agency			
Citizenship and Immigration			
Department	63,050		552,855
Immigration and Refugee Board			271,622
	63,050		824,477

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
\$	\$	\$	\$	\$	\$	\$
4,259,842 725,714	20,735,446 2,729,380	859,704 63,076	162,782	149,004 8,212	8,696,937 382,398	39,055,332 4,007,547
4,985,556	23,464,826	922,780	162,782	157,216	9,079,335	43,062,879
 408,715	 197,767	 30,115	 30,115	 30,115	 684,997	 684,997
 11,529,004	 5,112,666	 669,716	 669,716	 669,716	 1,263,863	 18,936,550
 2,114,966	 400,701	 532,045	 70,221	 189,454	 3,785,331	
949,486		72,792	35,340		1,256,243	
2,127,789	36,582	540,761	8,891	254,271	3,401,315	
1,389,633		47,034		592,259	2,063,741	
1,292,748	2,136	76,663	3,495	2,808	1,434,266	
95,906		1,985	8,409	38	133,981	
5,411		6,976		35	12,830	
1,576		3,240	500		5,316	
27,668	2,177		323	14,794	15,776	121,668
8,005,183	441,596	1,281,496	323	141,650	1,054,641	12,214,691
 8,961						 8,961
 9,677,862	 147,296	 2,492,939	 907,092	 122,580	 13,963,674	
1,159,861	15,859	546,878	23,110	20,780	2,038,110	
10,837,723	163,155	3,039,817	930,202	143,360	16,001,784	

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Economic Development Agency of Canada for the Regions of Quebec.....	90,086		252,432
Employment and Social Development			
Department	348,361		3,637,416
Canada Industrial Relations Board			22,574
Canadian Centre for Occupational Health and Safety.....			
Office of the Co-ordinator, Status of Women.....			2,880
	348,361		3,662,870
Environment			
Department	4,858,279	27,973	782,475
Canadian Environmental Assessment Agency.....			29,157
Parks Canada Agency.....	11,150,218		792,121
	16,008,497	27,973	1,603,753
Finance			
Department	660		1,986,463
Canadian International Trade Tribunal.....			7,680
Financial Consumer Agency of Canada			6,246
Financial Transactions and Reports Analysis Centre of Canada			120,212
Office of the Auditor General			32,718
Office of the Superintendent of Financial Institutions			292,144
	660		2,445,463
Fisheries and Oceans			
Department	51,544,240	332,044	16,888,117
Foreign Affairs, Trade and Development			
Department	5,611,794		3,960,284
International Joint Commission (Canadian Section).....			124,632
	5,611,794		4,084,916

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
\$	\$	\$	\$	\$	\$	\$
408,774		43,188			15,587	810,067
10,615,736	1,419,762	6,751,360		506,859	149,815	23,429,309
42,260		2,682		33	69	67,618
220,969				15,190		236,159
35,879		17,792		9,991	25	66,567
10,914,844	1,419,762	6,771,834		532,073	149,909	23,799,653
7,418,942	17,727,790	970,967		1,152,617	3,365,793	36,304,836
283,776		8,441		22,410		343,784
3,426,531	2,659,936	1,758,544	930,840	375,789	7,203,035	28,297,014
11,129,249	20,387,726	2,737,952	930,840	1,550,816	10,568,828	64,945,634
769,426		2,856,252		150,949	87,095	5,850,845
65,159		6,068				78,907
923,961		153,579				1,083,786
915,762		233,378		206,586		1,475,938
600,157		99,802		9,010		741,687
1,487,319		985,798			20,720	2,785,981
4,761,784		4,334,877		366,545	107,815	12,017,144
10,267,716	12,733,010	2,083,363	333,195	339,000	13,312,053	107,832,738
9,138,642	6,234,412	12,057,632		1,299,809	6,044,882	44,347,455
318,066		24,750		10,468		477,916
9,456,708	6,234,412	12,082,382		1,310,277	6,044,882	44,825,371

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Health			
Department	868,472		287,799
Canadian Food Inspection Agency	849,512		15,382
Canadian Institutes of Health Research			135,670
Patented Medicine Prices Review Board			17,487
Public Health Agency of Canada	72,996		85,411
	1,790,980		541,749
Indian Affairs and Northern Development			
Department	363,481		396,692
Canadian Polar Commission			
Indian Residential Schools Truth and Reconciliation Commission		511	
Registry of the Specific Claims Tribunal		5,542	
	363,481		402,745
Industry			
Department	566,001		591,066
Canadian Space Agency	122,061		1,276,255
Copyright Board			4,757
Federal Economic Development Agency for Southern Ontario			8,243
National Research Council of Canada	938,462		727,420
Natural Sciences and Engineering Research Council			246,834
Registry of the Competition Tribunal			6,181
Social Sciences and Humanities Research Council			139,658
Statistics Canada			20,114
	1,626,524		3,020,528
Justice			
Department	2,467		121,026
Administrative Tribunals Support Service of Canada			96,587
Canadian Human Rights Commission			84,939
Canadian Human Rights Tribunal			
Courts Administration Service	27,204		109,657
Office of the Commissioner for Federal Judicial Affairs			29,972
Office of the Director of Public Prosecutions	47,294		35,251
Offices of the Information and Privacy Commissioners of Canada	26,498		9,749
Registrar of the Supreme Court of Canada	30,483		13,416
	133,946		500,597

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
\$	\$	\$	\$	\$	\$	\$
3,270,689	35,122,961	1,987,233	3,263	433,440	2,822,971	44,796,828
1,307,077	7,035,837	495,831		259,094	684,936	10,647,669
748,767		30,934		4,530		919,901
142,071		1,749		4,822		166,129
1,652,726	3,550,765	381,460	64,666	77,900	1,014,245	6,900,169
7,121,330	45,709,563	2,897,207	67,929	779,786	4,522,152	63,430,696
3,810,269	38,910	1,807,004		116,968	763,048	7,296,372
14,439						14,439
3,288				963		4,762
58,021						63,563
3,886,017	38,910	1,807,004		117,931	763,048	7,379,136
5,120,967	2,082,824	2,373,118		89,509	2,164,962	12,988,447
609,998	147,464,970	100,171	52,670	24,982	461,516	150,112,623
18,695		10,493			702	34,647
98,746	19	473,687		6,470	166	587,331
9,861,064	32,862,797	1,184,511	9,059,861	112,232	3,620,283	58,366,630
421,741		1,727		2,029	9,961	682,292
7,220					2,090	15,491
244,795		607		1,115	10,216	396,391
4,128,392	40,879	367,061		101,883	28,860	4,687,189
20,511,618	182,451,489	4,511,375	9,112,531	338,220	6,298,756	227,871,041
3,432,651	14,737	665,810		77,555	238,086	4,552,332
2,001,094	113	238,016		23,975	231,116	2,590,901
276,446		73,300		2,384		437,069
				1,259	156	1,415
886,504	249,237	183,330		19,569	125,617	1,601,118
73,136		45,482		700	13,669	162,959
876,875	45,519	300,775		24,983	25,551	1,356,248
506,666		104,776		2,616	61	650,366
584,145	40,849	23,818		3,477	53,244	749,432
8,637,517	350,455	1,635,307		156,518	687,500	12,101,840

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
National Defence			
Department	928,332,066	329,952,991	163,483,600
Military Grievances External Review Committee			1,261
Military Police Complaints Commission			1,720
Office of the Communications Security Establishment Commissioner			500
	928,332,066	329,952,991	163,487,081
Natural Resources			
Department	721,280		366,876
Canadian Nuclear Safety Commission	87,464	266	113,592
National Energy Board.....			36,795
	808,744	266	517,263
Office of Infrastructure of Canada.....			159,481
Office of the Governor General's Secretary	1,226		161,542
Parliament			
The Senate	39,902	146,569	784,236
House of Commons	751,417	398,225	1,530,965
Library of Parliament			3,176
Office of the Conflict of Interest and Ethics Commissioner...			2,431
Senate Ethics Officer			
	791,319	544,794	2,320,808
Privy Council Office			
Department	30,694		735,713
Canadian Intergovernmental Conference Secretariat			638
Canadian Transportation Accident Investigation and Safety Board	1,646		4,233
Office of the Chief Electoral Officer	564		155,466
Office of the Commissioner of Official Languages.....	2,118		187,380
Security Intelligence Review Committee			2,729
	35,022		1,086,159

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
\$	\$	\$	\$	\$	\$	\$
247,422,828 79,901	288,289,789	24,086,651 17,929	9,261,819	3,101,703	327,748,688 552	2,321,680,135 99,643
91,739	3,757	12,261		1,218	22	110,717
10,051						10,551
247,604,519	288,293,546	24,116,841	9,261,819	3,102,921	327,749,262	2,321,901,046
10,552,814 1,809,241 1,067,104	11,223,807 328,915	1,923,412 253,745 2,358,000	62,415	284,264	3,447,838 57,500 252,774	28,582,706 2,650,723 3,714,673
13,429,159	11,552,722	4,535,157	62,415	284,264	3,758,112	34,948,102
394,928		142,277		3,778	37,959	738,423
245,327	3,201	39,160		1,507	50,391	502,354
491,540 5,385,173 539,021 254,683 1,148	3,153 135,401 479	224,654 1,854,316 44,283 3,872		27,903 334,394 10,572 21	882,074 672,397 1,882 1,169	2,600,031 11,062,288 599,413 260,986
6,671,565	139,033	2,127,125		372,869	1,556,374	14,523,887
1,123,264	6,941	129,227		35,048	20,515	2,081,402
35,043		4,335		2,799		42,815
195,275 3,315,854 404,312	26,317	14,585 196,349 47,650		22,789 79,597 11,588	633,231 21,118	898,076 3,768,948 653,048
15,112		4,636		429		22,906
5,088,860	33,258	396,782		152,250	674,864	7,467,195

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Public Safety and Emergency Preparedness			
Department	29,859		69,122
Canada Border Services Agency	2,693,160	2,522,297	6,856,269
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police			3,902
Correctional Service of Canada	7,503,143	784,161	1,113,498
Office of the Correctional Investigator of Canada			1,318
Parole Board of Canada	8,501		280,025
Royal Canadian Mounted Police	77,745,155	11,575,991	39,025,972
Royal Canadian Mounted Police External Review Committee			
	87,979,818	14,882,449	47,350,106
Public Works and Government Services			
Department	694,114		937,090
Shared Services Canada			30,925,423
	694,114		31,862,513
Transport			
Department	67,303,294	12,657	689,898
Canadian Transportation Agency	734		36,863
Transportation Appeal Tribunal of Canada			
	67,304,028	12,657	726,761
Treasury Board			
Secretariat	25,060		208,058
Canada School of Public Service			1,184,794
Office of the Commissioner of Lobbying			33,191
Office of the Public Sector Integrity Commissioner			215
	25,060		1,426,258
Veterans Affairs			
Department	25,926		59,796
Veterans Review and Appeal Board			3,771
	25,926		63,567

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
\$	\$	\$	\$	\$	\$	\$
1,715,839		176,190		70,693		2,061,703
15,970,118	11,125,770	1,965,879		196,078	1,230,714	42,560,285
223,701		104,528		9,646		341,777
10,952,948	3,704,871	7,591,803	39,340		22,950,805	54,640,569
3,243		4,740		314		9,615
184,088		159,486		20,432	5,836	658,368
31,643,278	21,652,176	5,909,851	128,016	4,965,061	12,656,928	205,302,428
		4,745		1,549		6,294
60,693,215	36,482,817	15,917,222	167,356	5,263,773	36,844,283	305,581,039
29,122,130	1,143,967	21,703,499	3,192,846	167,573	6,958,788	63,920,007
277,751,260	224,944	1,225,148	2,635,462	23,583	163,366	312,949,186
306,873,390	1,368,911	22,928,647	5,828,308	191,156	7,122,154	376,869,193
5,838,144	430,735	1,622,261	360,968	204,988	3,922,802	80,385,747
596,043		54,618		1,312	8,610	698,180
				132		132
6,434,187	430,735	1,676,879	360,968	206,432	3,931,412	81,084,059
3,446,529		957,935		73,816	105,912	4,817,310
1,119,277		659,110		86,565	25,428	3,075,174
79,265		37,542		621		150,619
4,118		230		1,409		5,972
4,649,189		1,654,817		162,411	131,340	8,049,075
1,518,246	6,763	190,766		318,318	127,423	2,247,238
61,982		2,272		22,583	19,254	109,862
1,580,228	6,763	193,038		340,901	146,677	2,357,100

Acquisition of Machinery and Equipment — *Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Western Economic Diversification	24,139		21,957
Total	1,168,018,970	345,753,174	284,985,141

⁽¹⁾ This category includes aircraft and related parts, \$690,360,312; ships, boats and related parts, \$194,572,723; road motor vehicles and related parts, \$258,949,066; and miscellaneous vehicles and related parts, \$24,136,869.

⁽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; etc.

⁽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
\$	\$	\$	\$	\$	\$	\$
531,985		63,100		6,432		647,613
777,067,251	631,705,890	123,250,060	26,288,466	17,508,759	436,014,557	3,810,592,268

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Section 6

2014-2015

Public Accounts of Canada

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

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
Agriculture and Agri-Food			
Department		454,366,599	827,885,210
Atlantic Canada Opportunities Agency			
Department	17,869	96,055,693	458,126
Canada Revenue Agency	214,761,448		(15,118,881)
Canadian Heritage			
Department	29,493,938	113,285,858	269,799,954
Library and Archives of Canada			
National Film Board			
	29,493,938	113,285,858	269,799,954
Canadian Northern Economic Development Agency	258,138	4,402,584	19,345,354
Citizenship and Immigration			
Department	44,427,743		340,568,000
Economic Development Agency of Canada for the Regions of Quebec		96,358,614	1,457,000
Employment and Social Development			
Department	49,117,359,547	18,379,952	1,076,491,911
Office of the Co-ordinator, Status of Women			
	49,117,359,547	18,379,952	1,076,491,911
Environment			
Department	290,866	155,900	6,239,001
Canadian Environmental Assessment Agency			245,500
Parks Canada Agency			5,660,395
	290,866	155,900	12,144,896

Public Accounts of Canada, 2014-2015

The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2015/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; and
- 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
\$	\$	\$	\$	\$
22,356,458	41,719,868	18,471		1,346,346,606
	120,317,388	14,229,470		231,078,546
				199,642,567
10,439,789	842,958,343	2,535,212		1,268,513,094
37,392				37,392
	88,250			88,250
10,477,181	843,046,593	2,535,212		1,268,638,736
	8,872,590	1,240,916		34,119,582
8,551,973	596,349,008			989,896,724
	110,123,923	4,228,514		212,168,051
792,972	645,127,287	63,699,180		50,921,850,849
	19,033,332			19,033,332
792,972	664,160,619	63,699,180		50,940,884,181
16,053,983	78,345,682	1,730,178		102,815,610
	2,069,320			2,314,820
1,415,455	4,609,418	347,239		12,032,507
17,469,438	85,024,420	2,077,417		117,162,937

Public Accounts of Canada, 2014-2015

Transfer Payments — *Continued*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
Finance			
Department			60,878,093,490
Fisheries and Oceans			
Department	63,828,847	84,644	1,132,900
Foreign Affairs, Trade and Development			
Department	202,230		
Health			
Department			124,953,221
Canadian Food Inspection Agency	13,434,288		
Canadian Institutes of Health Research	941,174,118		
Public Health Agency of Canada			50,290,578
	954,608,406		175,243,799
Indian Affairs and Northern Development			
Department	11,673,579	613,854,523	863,144,218
Canadian Polar Commission			
	11,673,579	613,854,523	863,144,218
Industry			
Department		304,383,369	
Canadian Space Agency	8,295	2,071,533	
Federal Economic Development Agency for Southern Ontario		25,849,279	
National Research Council of Canada		187,782,036	
Natural Sciences and Engineering Research Council	1,038,149,090		
Social Sciences and Humanities Research Council	686,413,682		
	1,724,571,067	520,086,217	
Justice			
Department	999,632		308,955,820
Offices of the Information and Privacy Commissioners of Canada			
	999,632		308,955,820
National Defence			
Department	3,139,180		10,203,404

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
1,019,454,392	58,100,000			61,955,647,882
115,459	24,547,991			89,709,841
3,766,272,741	78,045,596	13,503,804		3,858,024,371
1,689,926,401		200,000		1,815,079,622
17,156,661	18,670,891			13,434,288
	182,178,234			959,845,009
17,156,661	1,890,775,526	200,000		3,037,984,392
4,923,070,480		24,291,614		6,436,034,414
1,096,000				1,096,000
4,924,166,480		24,291,614		6,437,130,414
5,420,367	358,633,920			668,437,656
29,762,875	8,973,512			40,816,215
13,322,148	48,537,021			74,386,300
	67,110,094			268,214,278
				1,038,149,090
				686,413,682
48,505,390	483,254,547			2,776,417,221
461,861	38,345,951			348,763,264
	481,584			481,584
461,861	38,827,535			349,244,848
118,106,126	6,567,500			138,016,210

Public Accounts of Canada, 2014-2015

Transfer Payments — *Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
Natural Resources			
Department	554,651	287,865,723	840,569,828
Canadian Nuclear Safety Commission	5,413		
National Energy Board.....	2,505		
	562,569	287,865,723	840,569,828
Office of Infrastructure of Canada.....		3,828,530	1,685,185,236
Office of the Governor General's Secretary		551,361	
Parliament			
The Senate.....	46,913		
House of Commons			
	46,913		
Privy Council Office			
Office of the Chief Electoral Officer			
Public Safety and Emergency Preparedness			
Department			419,679,909
Correctional Service of Canada.....			
Royal Canadian Mounted Police.....	157,109,766		14,340,446
	157,109,766		434,020,355
Public Works and Government Services			
Department			
Transport			
Department	331,630	184,397,965	384,971,728
Treasury Board			
Secretariat	397,538		
Office of the Public Sector Integrity Commissioner	40,638		
	438,176		
Veterans Affairs			
Department	2,511,572,848		
Western Economic Diversification		9,502,620	
Total	54,836,245,753	2,402,625,422	68,114,552,348

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
1,905,546	59,491,447			1,190,387,195
976,596	887,033			1,869,042
	847,939			850,444
2,882,142	61,226,419			1,193,106,681
		1,266,040,870		3,008,522,222
				551,361
421,775				468,688
989,696				989,696
1,411,471				1,458,384
				8,793,204
500,000	119,061,244	147,890		539,389,043
	2,767,547			2,767,547
120,000	718,336			172,288,548
620,000	122,547,127	147,890		714,445,138
			549,406,363	(549,406,363)
205,318	27,344,673	49,643,161		646,894,475
225,000	70,000			692,538
				40,638
225,000	70,000			733,176
10,938,321	11,574,581			2,534,085,750
	112,195,055			121,697,675
5,046,002,904	10,371,118,229	1,991,262,882	(549,406,363)	142,212,401,175

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Section 7

2014-2015

Public Accounts of Canada

Public Debt Charges

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Public Debt Charges

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums and discounts on unmatured debt; and
- 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

Description	Rate of interest	Amount of principal	Amount charged in 2014-2015
	%	\$	\$
Unmatured Debt —			
Interest on marketable bonds ⁽¹⁾ —			
Payable in Canadian currency —			
A34 — 1990/91-2015/16	11.25	374,505,000	38,014,775
A39 — 1990/91-2020/21	10.50	567,361,000	59,572,905
A43 — 1991/92-2021/22	9.75	286,188,000	27,903,330
A49 — 1991/92-2022/23	9.25	206,022,000	19,057,035
A55 — 1992/93-2023/24	8.00	2,358,552,000	188,684,160
A76 — 1994/95-2025/26	9.00	2,303,156,000	202,784,040
L25 — 1991/92-2021/22	4.25	7,743,249,000	332,788,916
VS05 — 1995/96-2026/27	4.25	7,430,745,000	319,357,640
WV25 — 1998/99-2031/32	4.00	7,889,682,000	319,135,863
XQ21 — 2003/04-2036/37	3.00	7,060,716,000	214,203,022
YK42 — 2007/08-2041/42	2.00	7,320,804,000	148,062,964
ZH04 — 2010/11-2044/45	1.50	8,279,964,000	125,595,554
VW17 — 1996/97-2027/28	8.00	4,430,175,000	354,414,000
WL43 — 1997/98-2029/30	5.75	11,141,658,000	648,239,273
XG49 — 2001/02-2033/34	5.75	12,795,905,000	735,764,538
XS86 — 2003/04-2014/15	5.00		58,796,891
WX98 — 2004/05-2037/38	5.00	13,587,073,000	681,422,013
XX71 — 2004/05-2015/16	4.50	8,344,783,000	387,497,573
YB43 — 2005/06-2016/17	4.00	10,157,400,000	406,296,000
YF56 — 2006/07-2017/18	4.00	10,342,526,000	413,701,040
YL25 — 2007/08-2018/19	4.25	10,622,764,000	451,467,470
YQ12 — 2008/09-2041/42	4.00	15,693,000,000	629,543,397
YR94 — 2008/09-2019/20	3.75	17,650,000,000	661,875,000
YS77 — 2008/09-2014/15	3.00		33,715,742
YU24 — 2009/10-2014/15	2.00		110,178,312
YZ11 — 2009/10-2020/21	3.50	13,100,000,000	458,500,000
ZC17 — 2009/10-2015/16	2.50	3,488,787,000	130,736,811
ZF48 — 2010/11-2015/16	3.00	7,667,468,000	306,489,255
ZJ69 — 2010/11-2021/22	3.25	11,500,000,000	373,750,000
ZL16 — 2010/11-2016/17	2.00	9,900,000,000	198,000,000
ZQ03 — 2011/12-2016/17	2.75	10,500,000,000	288,750,000
ZR85 — 2011/12-2014/15	2.25		72,952,868
ZS68 — 2011/12-2045/46	3.50	16,400,000,000	574,000,000
ZU15 — 2011/12-2022/23	2.75	12,700,000,000	349,250,000
ZV97 — 2011/12-2016/17	1.50	10,500,000,000	157,500,000
ZX53 — 2011/12-2014/15	1.00		111,525,855
ZY37 — 2011/12-2014/15	0.75		5,161,033
A388 — 2012/13-2015/16	1.50	8,966,977,000	183,936,911
A461 — 2012/13-2017/18	1.50	10,200,000,000	153,000,000
A537 — 2012/13-2014/15	1.00		46,395,048
A610 — 2012/13-2023/24	1.50	14,200,000,000	213,000,000
A792 — 2012/13-2015/16	1.25	12,243,359,000	181,075,026
A875 — 2012/13-2017/18	1.25	10,200,000,000	127,500,000
A958 — 2012/13-2015/16	1.00	7,575,000,000	75,750,000
B295 — 2013/14-2016/17	1.00	17,100,000,000	151,849,315
B378 — 2013/14-2018/19	1.25	10,200,000,000	127,500,000
B451 — 2013/14-2024/25	2.50	13,800,000,000	340,006,849
B527 — 2013/14-2015/16	1.00	7,747,855,000	89,870,727

7.2 Public Debt Charges

Public Debt Charges — *Continued*

Description	Rate of interest	Amount of principal	Amount charged in 2014-2015
	%	\$	\$
B600 — 2013/14-2016/17	1.50	17,100,000,000	165,082,192
B865 — 2013/14-2018/19	1.75	10,200,000,000	178,500,000
C699 — 2013/14-2016/17	1.00	9,910,000,000	96,629,041
B949 — 2013/14-2047/48	1.25	3,327,192,000	26,821,235
D507 — 2014/15-2025/26	2.25	10,600,000,000	123,263,014
C855 — 2014/15-2019/20	1.75	10,200,000,000	148,913,014
D275 — 2014/15-2017/18	1.25	8,100,000,000	65,974,315
D358 — 2014/15-2048/49	2.75	4,600,000,000	57,908,219
C939 — 2014/15-2064/65	2.75	3,500,000,000	66,885,274
D689 — 2014/15-2016/17	1.00	10,200,000,000	56,821,918
D929 — 2014/15-2019/20	1.50	10,200,000,000	45,690,411
E265 — 2014/15-2017/18	1.25	8,100,000,000	22,561,644
E349 — 2014/15-2017/18	0.25	6,800,000,000	1,210,959
		487,412,866,000	13,340,832,387
Less: Government's holdings and consolidation adjustment		(468,519,000)	
		487,881,385,000	13,340,832,387
Payable in foreign currencies —			
2009-2014.....	2.38		34,865,000
2012-2017.....	0.88	3,799,800,000	31,155,250
2015-2018.....	1.13	4,433,100,000	1,523,878
2014-2019.....	1.63	3,799,800,000	57,879,291
2010-2020.....	3.50	2,723,000,000	95,440,110
2001-2003/19.....	8.25-9.70	66,906,879	3,363,891
		14,822,606,879	224,227,420
Less: Government's holdings		68,250,752	3,556,989
		14,754,356,127	220,670,431
		502,635,741,127	13,561,502,818
Retail Debt —			
Canada savings bonds ⁽¹⁾ —			
S47 — 1992/93-2014/15	0.50		608,561
S48 — 1993/94-2015/16	0.50	103,954,621	791,833
S49 — 1994/95-2016/17	0.50	155,981,185	1,208,013
S50 — 1995/96-2017/18	0.50	124,057,981	929,231
S51 — 1996/97-2018/19	0.50	189,402,781	1,606,181
S52 — 1997/98-2017/18	0.50	212,460,683	1,523,098
S54 — 1998/99-2018/19	0.50	98,666,681	655,762
S55 — 1998/99-2018/19	0.50	7,234,980	48,041
S56 — 1998/99-2018/19	0.50	1,542,312	10,351
S57 — 1998/99-2018/19	0.50	995,472	6,353
S58 — 1998/99-2018/19	0.50	2,245,259	15,209
S59 — 1999/00-2019/20	0.50	1,326,834	8,541
S60 — 1999/00-2019/20	0.50	53,315,139	358,451
S61 — 1999/00-2019/20	0.50	4,854,964	32,823
S62 — 1999/00-2019/20	0.50	1,994,641	12,951
S63 — 1999/00-2019/20	0.50	1,295,898	8,258
S64 — 1999/00-2019/20	0.50	1,974,148	13,225
S65 — 2000/01-2020/21	0.50	2,019,930	13,198
S89 — 2004/05-2014/15	0.50		
S90 — 2004/05-2014/15	0.50		322,417
S91 — 2004/05-2014/15	0.50		23,672
S92 — 2004/05-2014/15	0.50		13,076
S93 — 2004/05-2014/15	0.50		5,980
S94 — 2004/05-2014/15	0.50		12,493
S95 — 2005/06-2015/16	0.50	1,884,100	10,747
S96 — 2005/06-2015/16	0.50	103,599,938	624,679
S97 — 2005/06-2015/16	0.50	6,903,210	39,454
S98 — 2005/06-2015/16	0.50	1,919,500	11,266
S99 — 2005/06-2015/16	0.50	1,372,834	7,779
S100 — 2005/06-2015/16	0.50	2,859,965	16,586
S101 — 2006/07-2016/17	0.50	1,950,666	11,123

Public Accounts of Canada, 2014-2015

Public Debt Charges — Continued

Description	Rate of interest	Amount of principal	Amount charged in 2014-2015
			\$
S102 — 2006/07-2016/17	0.50	126,936,260	747,110
S103 — 2006/07-2016/17	0.50	7,661,897	42,774
S104 — 2006/07-2016/17	0.50	2,325,349	12,996
S105 — 2006/07-2016/17	0.50	1,751,163	9,809
S106 — 2006/07-2016/17	0.50	3,341,378	18,858
S107 — 2007/08-2017/18	0.50	2,596,708	15,025
S108 — 2007/08-2017/18	0.50	157,222,331	900,964
S109 — 2007/08-2017/18	0.50	11,827,584	65,623
S110 — 2007/08-2017/18	0.50	4,090,035	21,860
S111 — 2007/08-2017/18	0.50	4,177,809	23,100
S112 — 2007/08-2017/18	0.50	4,436,519	24,409
S113 — 2008/09-2018/19	0.50	6,758,481	35,766
S114 — 2008/09-2018/19	0.50	207,775,592	1,173,589
S115 — 2008/09-2018/19	0.50	23,028,100	124,215
S116 — 2008/09-2018/19	0.50	10,678,468	56,897
S117 — 2008/09-2018/19	0.50	5,215,530	28,538
S118 — 2008/09-2018/19	0.50	5,613,463	34,108
S119 — 2009/10-2019/20	0.50	5,157,391	28,909
S120 — 2009/10-2019/20	0.50	173,768,531	988,362
S121 — 2009/10-2019/20	0.50	9,574,177	52,269
S122 — 2009/10-2019/20	0.50	3,904,656	20,456
S123 — 2009/10-2019/20	0.50	2,122,507	11,320
S124 — 2009/10-2019/20	0.50	2,569,819	14,271
S125 — 2010/11-2020/21	0.50	1,655,914	8,874
S126 — 2010/11-2020/21	0.50	252,169,293	1,433,213
S127 — 2010/11-2020/21	0.50	16,211,067	87,757
S128 — 2011/12-2021/22	0.50	318,105,266	1,845,628
S129 — 2011/12-2021/22	0.50	12,910,225	67,868
S130 — 2012/13-2015/16	0.50	365,878,527	2,321,241
S131 — 2013/14-2016/17	0.50	576,277,022	3,634,348
S132 — 2014/15-2017/18	0.50	499,678,830	
S912 — 2013/14-2014/15	0.50		56
S913 — 2013/14-2014/15	0.50		42
S914 — 2013/14-2014/15	0.50		2,003
S915 — 2014/15-2014/15	0.50		91
S916 — 2014/15-2015/16	0.50	48,807	
S917 — 2014/15-2015/16	0.50	11,411	
S918 — 2014/15-2015/16	0.50	635,947	
		3,909,929,779	22,801,701
Canada premium bonds ⁽¹⁾ —			
P3 — 1998/99-2018/19	1.00-1.40	173,739,047	3,049,792
P4 — 1998/99-2018/19	1.00-1.40	19,443,169	360,560
P5 — 1998/99-2018/19	1.00-1.40	4,706,644	91,261
P6 — 1998/99-2018/19	1.00-1.40	3,186,684	61,977
P7 — 1998/99-2018/19	1.00-1.40	15,695,688	344,387
P8 — 1999/00-2019/20	1.40	10,188,443	216,460
P9 — 1999/00-2019/20	1.20-1.40	61,171,249	1,149,212
P10 — 1999/00-2019/20	1.20-1.40	18,540,151	355,917
P11 — 1999/00-2019/20	1.20-1.40	6,700,830	136,178
P12 — 1999/00-2019/20	1.20-1.40	5,304,626	99,165
P13 — 1999/00-2019/20	1.20-1.40	12,861,152	236,370
P14 — 2000/01-2020/21	1.20	15,324,959	272,470
P39 — 2004/05-2014/15	1.20		
P40 — 2004/05-2014/15	1.00		720,443
P41 — 2004/05-2014/15	1.00		207,097
P42 — 2004/05-2014/15	1.00		82,507
P43 — 2004/05-2014/15	1.00		42,393
P44 — 2004/05-2014/15	1.00		58,924
P45 — 2005/06-2015/16	1.00	4,336,875	52,666
P46 — 2005/06-2015/16	1.00-1.40	60,214,782	875,068
P47 — 2005/06-2015/16	1.00-1.40	24,958,749	379,435
P48 — 2005/06-2015/16	1.00-1.40	7,476,302	120,578
P49 — 2005/06-2015/16	1.00-1.40	7,865,467	129,610
P50 — 2005/06-2015/16	1.00-1.40	7,227,653	123,003

7.4 Public Debt Charges

Public Debt Charges — *Continued*

Description	Rate of interest	Amount of principal	Amount charged in 2014-2015
			\$
P51 — 2006/07-2016/17	1.40	8,662,364	139,476
P52 — 2006/07-2016/17	1.20-1.40	56,255,213	833,068
P53 — 2006/07-2016/17	1.20-1.40	15,069,969	221,874
P54 — 2006/07-2016/17	1.20-1.40	4,347,782	63,695
P55 — 2006/07-2016/17	1.20-1.40	3,453,187	49,354
P56 — 2006/07-2016/17	1.20-1.40	20,362,480	301,613
P57 — 2007/08-2017/18	1.20	13,765,916	198,033
P58 — 2007/08-2017/18	1.00-1.20	53,644,606	670,279
P59 — 2007/08-2017/18	1.00-1.20	12,809,465	162,321
P60 — 2007/08-2017/18	1.00-1.20	3,601,978	43,669
P61 — 2007/08-2017/18	1.00-1.20	3,346,178	40,005
P62 — 2007/08-2017/18	1.00-1.20	7,752,978	94,054
P63 — 2008/09-2018/19	1.00	9,249,951	107,141
P64 — 2008/09-2018/19	1.00-1.40	101,280,254	1,415,589
P65 — 2008/09-2018/19	1.00-1.40	55,579,360	785,499
P66 — 2008/09-2018/19	1.00-1.40	22,705,178	337,119
P67 — 2008/09-2018/19	1.00-1.40	13,072,679	185,919
P68 — 2008/09-2018/19	1.00-1.40	14,426,364	207,566
P69 — 2009/10-2019/20	1.40	13,489,085	198,992
P70 — 2009/10-2019/20	1.20-1.40	52,514,251	732,514
P71 — 2009/10-2019/20	1.20-1.40	31,435,701	429,023
P72 — 2009/10-2019/20	1.20-1.40	11,845,855	155,855
P73 — 2009/10-2019/20	1.20-1.40	10,328,523	134,050
P74 — 2009/10-2019/20	1.20-1.40	8,967,369	115,499
P75 — 2010/11-2020/21	1.20	6,877,018	86,936
P76 — 2010/11-2020/21	1.00-1.20	75,441,252	872,222
P77 — 2010/11-2020/21	1.00-1.20	52,112,238	602,986
P78 — 2011/12-2021/22	1.00-1.40	97,598,576	1,280,537
P79 — 2011/12-2021/22	1.00-1.40	45,675,959	614,367
P80 — 2012/13-2015/16	1.20-1.40	133,418,928	1,787,259
P81 — 2012/13-2015/16	1.20-1.40	64,248,503	840,135
P82 — 2013/14-2016/17	1.00-1.20	115,910,403	1,299,365
P83 — 2013/14-2016/17	1.00-1.20	40,163,003	447,974
P84 — 2014/15-2017/18	1.00	69,424,518	
P85 — 2014/15-2017/18	1.00	38,851,588	
P962 — 2013/14-2014/15	1.00		6,736
P963 — 2013/14-2014/15	1.00		7,911
P964 — 2013/14-2014/15	1.00		29,577
P965 — 2014/15-2014/15	1.00		6,135
P966 — 2014/15-2015/16	1.00	535,563	
P967 — 2014/15-2015/16	1.00	600,626	
P968 — 2014/15-2015/16	1.00	2,037,663	
		1,749,804,994	24,669,820
		5,659,734,773	47,471,521
Medium-term notes			
Payable in foreign currencies —			
2013/14-2016/17	floating	506,640,000	729,664
2013/14-2019/20	1.85	63,330,000	1,079,961
2013/14-2019/20	floating	63,330,000	127,622
2013/14-2019/20	floating	158,325,000	349,844
2013/14-2020/21	2.30	63,330,000	1,332,865
2014/15-2020/21	floating	158,325,000	312,671
2014/15-2020/21	floating	126,660,000	207,489
2014/15-2020/21	floating	316,650,000	371,219
2014/15-2020/21	floating	63,330,000	70,079
2014/15-2020/21	0.15	204,225,000	62,947
		1,724,145,000	4,644,361
Total interest on unmatured debt		510,019,620,900	13,613,618,700

Public Accounts of Canada, 2014-2015

Public Debt Charges — Continued

Description	Rate of interest	Amount of principal	Amount charged in 2014-2015
	%	\$	\$
Amortization of discounts on Treasury bills —			
Amortization of discounts on 2013-2014 issues			460,091,957
Amortization of discounts on 2014-2015 issues			957,506,020
		135,691,690,000	1,417,597,977
Amortization of discounts on Canada bills —			
Amortization of discounts on 2013-2014 issues			366,091
Amortization of discounts on 2014-2015 issues			1,608,918
		3,788,566,525	1,975,009
		139,480,256,525	1,419,572,986
			404,924,781
Amortization of discounts and premiums on marketable bonds			
Consumer price index adjustments on real return bonds			
Total amortization of premiums and discounts on other debts			840,979,108
		139,480,256,525	2,260,552,094
Cross-currency swap revaluation			
Servicing costs and costs of issuing new borrowings	various	6,669,558,394	(541,853,230)
Unamortized discounts and premiums on market debt	various	4,295,595,309	19,553,616
Obligation related to capital leases	various	3,709,577,586	209,316,329
Other unmatured debt	various	1,004,815,733	60,176,375
Total public debt charges related to unmatured debt		665,179,424,447	15,621,363,884
Pension and other future benefits (interest) —			
Public sector pensions —			
Canadian Forces Pension Fund Account	various	183,465,777	
Canadian Forces Superannuation Account	various	46,118,650,563	2,308,115,023
Members of Parliament Retirement Compensation Arrangements Account	various	237,813,956	9,435,453
Members of Parliament Retiring Allowances Account	various	501,020,777	20,367,021
Public Service Pension Fund Account	various	402,290,387	
Public Service Superannuation Account	various	95,875,945,459	4,797,893,981
Reserve Force Pension Fund Account	various	(2,551,843)	
Retirement Compensation Arrangements Account —			
RCA No. 1 — Canadian Forces	various	373,530,812	18,267,496
RCA No. 1 — Public Service	various	1,104,326,126	54,330,519
RCA No. 1 — Royal Canadian Mounted Police	various	33,159,245	1,649,328
RCA No. 2 — Public Service	various	708,848,795	35,493,565
Royal Canadian Mounted Police Pension Fund Account	various	6,467,393	
Royal Canadian Mounted Police Superannuation Account	various	13,197,207,777	657,522,222
Supplementary Retirement Benefits Account (Judges)	various	206,383,198	2,952,920
Supplementary Retirement Benefits Account (Others)	various	688,982	10,509
Consolidated Crown corporations and other entities	various	81,959,000	⁽²⁾
Allowance for pension adjustments	various	159,029,206,404	7,906,038,037
		(6,365,000,000)	(4,000,000)
		152,664,206,404	7,902,038,037
Other employee and veteran future benefits —			
Public Service Health Care Plan and Pensioners' Dental Service Plan		25,378,000,000	777,000,000
Royal Canadian Mounted Police disability and other future benefits		4,781,000,000	233,000,000
Severance and other benefits		2,341,000,000	93,000,000
Sick leave benefit plan		1,560,000,000	48,000,000
Veterans' disability and other future benefits		40,626,000,000	1,656,000,000
Worker's compensation		1,130,000,000	39,000,000

7. 6 Public Debt Charges

Public Debt Charges — Continued

Description	Rate of interest	Amount of principal	Amount charged in 2014-2015
	%	\$	\$
Consolidated Crown corporations and other entities		324,483,000	(2)
	<i>various</i>	76,140,483,000	2,846,000,000
Total public debt charges related to pension and other future benefits		228,804,689,404	10,748,038,037
Other liabilities —			
Canada Pension Plan (net of securities held by the Canada Pension Plan investment Fund)	various	212,059,870	2,926,914
Government Annuities Account	various	149,598,084	10,651,513
Deposit accounts —			
Canada Development Investment Corporation —			
Holdback — Privatization	various	21,554,142	
Canada Hibernia Holding Corporation —			
Abandonment reserve fund	various	97,495,039	927,624
Canada Labour Code — Wage Recovery Appeals	various	3,713,069	29,378
Contractors' security deposits	various	5,688,832	239,979
General security deposits	various	6,218,715	
Non-interest bearing accounts		322,254,844	
		456,924,641	1,196,981
Trust accounts —			
Administered trust accounts	various	176,815	1,247
Agri-Invest Kickstart	various		70,391
Canadian Security Intelligence Service —			
Scholastic awards	various	26,302	206
Correctional Service of Canada —			
Inmates' trust fund	various	18,250,310	16,802
Estates fund	various	248,137	1,914
Indian band funds	various	834,697,664	19,939,430
Indian estate accounts	various	24,897,727	417,468
Indian savings accounts	various	32,658,629	1,013,066
Indian Residential Schools Settlement Agreement —			
Common Experience Payments	various	301,978,300	
Interest - Indian Residential Schools	various		2,471,000
Royal Canadian Mounted Police — Benefit trust fund	various	2,080,734	16,613
Veterans administration and welfare trust fund	various	1,342,398	11,136
Non-interest bearing accounts		1,243,354	
		1,217,600,370	23,959,273
Total deposit and trust accounts		1,674,525,011	25,156,254
Other specified purpose accounts —			
Insurance and death benefit accounts —			
Public Service death benefit account	various	3,424,084,798	167,169,944
Regular forces death benefit account	various	187,511,126	9,456,294
Non-interest bearing accounts		5,907,574	
		3,617,503,498	176,626,238
Pension accounts —			
Annuities agents' pension account	various	378	10
Locally engaged contributory pension account	various	117,040	
Royal Canadian Mounted Police —			
Dependants' pension fund	various	19,370,510	1,007,977
		19,487,928	1,007,987
Other accounts —			
AgriInvest Program	various	7,696,197	
AgriStability Program (previously Canadian Agricultural Income Stabilization)	various	49,239,997	
Common school funds — Ontario and Quebec	5.00	2,677,771	133,889 ⁽³⁾

Public Accounts of Canada, 2014-2015

Public Debt Charges — Concluded

Description	Rate of interest	Amount of principal	Amount charged in 2014-2015
	%	\$	\$
Courts Administration Service —			
Special account	various	7,837,800	54,151
Indian moneys suspense account	various	52,907,650	1,132,360
Miscellaneous deposit — Swap collateral.....	various	207,924,545	
Non-interest bearing accounts.....		328,283,960	1,320,400
Deferred revenue specified purpose accounts.....	various		(4) 50,620
Other specified purpose accounts		3,965,275,386	179,005,245
Special drawing rights allocations	various		(5) 6,926,663
Total public debt charges related to other liabilities		6,001,458,351	224,666,589
Consolidated specified purpose accounts (interest) —			
The National Battlefields Commission — Trust fund	various	784,493	7,366
Ship-Source Oil			
Pollution Fund	various	409,760,129	5,266,649
Mackenzie King trust account	various	225,000	5,175
Endowments for health research	various	140,267	57,862
Social Sciences and Humanities Research Council —			
Queen's Fellowship fund	various	250,000	2,884
Non-interest bearing accounts.....		1,124,997,439	
Total public debt charges related to consolidated specified purpose accounts		1,536,157,328	5,339,936
Total public debt charges before consolidation adjustment.....		901,521,729,530	26,599,408,446
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government).....		(1,536,157,328)	(5,339,936)
Total public debt charges		899,985,572,202	26,594,068,510
Comprised of:			
Total public debt charges under statutory authorities before provision and consolidation adjustments			23,487,915,742
Total public debt charge provision			3,111,492,704
Consolidation adjustments.....			(5,339,936)
Total public debt charges			26,594,068,510

⁽¹⁾ The years stated for each bond series correspond to the year of issuance and year of maturity.

⁽²⁾ Interest is reported with Other Program Expenses - Crown Corporations.

⁽³⁾ Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

⁽⁴⁾ Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.

⁽⁵⁾ No amount of principal is shown since the closing balance of this liability account is reported with the Foreign Exchange Accounts in Section 8 of Volume I.

Section 8

2014-2015

Public Accounts of Canada

Payments of Claims against the Crown, Ex Gratia Payments and Court Awards

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Payments of Claims against the Crown	8.2
Ex Gratia Payments.....	8.28
Court Awards	8.31

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. Claims 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 claims. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Payments of Claims against the Crown

Description and payee	Amount
<hr/>	
Agriculture and Agri-Food	
Department	
Accident involving a Crown vehicle —	
Dietrich M.....	1,508
Insurance Corporation of British Columbia for	
Farrell E	2,556
Manitoba Public Insurance for	
Arnold K.....	6,642
Day P.....	4,284
Metro Body Shop Inc for	
Robertson D	3,240
Royal & Sun Alliance Insurance Company of Canada for	
Peyton N.....	2,427
Settlement of claim related to a grievance —	
Name withheld	7,395
Claim under \$1,000 (1)	761
	<hr/>
	28,813
Canada Revenue Agency	
Compensation for costs associated with a passport replacement —	
Olugbemiga I	1,631
Settlement for claim related to a tax audit —	
Name withheld	5,000
Settlement for claim related to a vehicle accident —	
Couture C	1,219
Manitoba Public Insurance	12,938
Settlement for claim related to grievances —	
Baniuk S	2,911
Names withheld (4)	32,000
Settlement for claim related to misrepresentation —	
Names withheld (2)	150,000
Settlement for claim related to pension benefits —	
Name withheld	679,126
Settlement for claim related to revenue collection —	
Names withheld (2)	300,000
Settlement for claim related to the administration of the <i>Income Tax Act</i> —	
Names withheld (2)	58,921
Settlement for claim under the <i>Canadian Human Rights Act</i> —	
Names withheld (3)	56,250
Claims under \$1,000 (68)	5,136
	<hr/>
	1,305,132

Canadian Heritage

Department	
Out of court settlement of claim related to employment —	
Name withheld	5,000

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
Out of court settlement related to legal services —	
Roch Guertin avocat	3,303
Rental vehicle damaged —	
Discount Car & Truck Rentals	2,161
Claims under \$1,000 (2)	266
	<i>10,730</i>
Library and Archives of Canada	
Out of court settlement for claim under the <i>Canadian Human Rights Act</i> —	
Name withheld	1,500
Claim under \$1,000 (1)	36
	<i>1,536</i>
Public Service Commission	
Claim under \$1,000 (1)	686
	<i>12,952</i>
Citizenship and Immigration	
Department	
Out-of-court settlement for claim related to legal costs for discontinuance of court action —	
Rocco Galati, Barrister and Solicitor in trust for	
Names withheld (15)	10,000
Reimbursement of travel expenses related to a defect in the issuance of a passport —	
Aziz J.	1,276
Settlement for claim related to a complaint before the Canadian International Trade Tribunal —	
HDP Group Inc.	27,500
Settlement for claim related to a grievance —	
Name withheld	11,000
Claims under \$1,000 (23)	3,957
	<i>53,733</i>
Immigration and Refugee Board	
Settlement of claim for replacement of a laptop —	
Stoneworks Technologies Inc	1,329
Settlement of claim related to employment —	
Wiseman D	1,219
Claim under \$1,000 (1)	257
	<i>2,805</i>
	<i>56,538</i>
Employment and Social Development	
Department	
Reimbursement of parking costs due to an administrative error —	
Trépanier J	2,200
Reimbursement of travel costs due to an administrative error —	
Aziz J.	6,693
Settlement of claim for economic loss and damages —	
Gowlings in trust for	
Transport Training Centres of Canada	50,000
Settlement of claim for financial loss due to an administrative error —	
Mitchell D	1,998
Name withheld	32,000
Settlement of claim for general damages —	
Surrette D	18,000

Payments of Claims against the Crown — Continued

Description and payee	Amount
	\$
Settlement of claim for general damages due to an administrative error —	
Name withheld	10,500
Tamburro D.....	1,000
Settlement of claim for relocation expenses related to a grievance —	
Names withheld (3)	25,607
Settlement of claim pursuant to the <i>Canadian Human Rights Act</i> —	
Besner C	2,000
Names withheld (6)	175,649
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for Name withheld	302,500
Settlement of claim pursuant to the <i>Canadian Human Rights Act</i> and before the Public Service Labour Relations Board —	
Names withheld (3)	111,495
Settlement of claim pursuant to the <i>Canadian Human Rights Act</i> and the <i>Public Service Labour Relations Act</i> —	
Name withheld	1,500
Settlement of claim related to employment —	
Names withheld (3)	7,000
Settlement of claim related to grievances before the Public Service Labour Relations Board —	
Names withheld (5)	136,420
Claims under \$1,000 (3,467).....	75,430
	959,992

Environment

Department

Accident involving a Crown vehicle —	
ARI Financial Services Inc for Saskatchewan Government Insurance for Howladar JMD	2,451
Accident involving a Crown vehicle - Repair for damage made to a motorcycle —	
Craig R	15,000
Accident involving a vehicle rented by an authorized volunteer —	
Driving Force	1,507
Settlement of claim for pension buy-back —	
Pickett K	33,892
Settlement of claim related to a grievance —	
Ducharme R	15,000
Government of Canada Pension Centre for Name withheld	9,500
Lessard J-P	24,943
Ouellet Y.....	27,987
Raven, Cameron, Ballantyne & Yazbeck LLP for Denegri M.....	1,500
Claims under \$1,000 (3)	1,271
	133,051

Parks Canada Agency

Compensation for damage to a boat —	
Vankouchnett W	2,125
Compensation for damage to property —	
Bickerton B	1,000
WM Quebec Inc	1,399
Compensation for damage to vehicle —	
Anderson J	1,775
Arsenault P	2,912
Butterfield D.....	2,519
Certas Home and Auto Insurance Company	1,419
Champman C	3,548
Enterprise Rent-a-car	6,059
Insurance Corporation of British Columbia.....	2,829

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
Lake Louise Fire Department	1,167
Location Sauvageau Inc.....	17,415
Manitoba Public Insurance for Byskal J.....	5,793
Terranova N	16,889
The Co-operators	1,960
Thomas Solutions.....	6,167
Compensation for loss of personal effects —	
Pashley W R	10,845
Walker J G.....	10,728
Compensation for the demolition of a property —	
Cathedral Mountain Lodge	14,500
Settlement for ending a Tourism Licence and Outfitter Licence —	
McLennan Ross LLP in trust for Nahanni Butte Outfitter Ltd	1,150,000
Ram Head Outfitters Ltd.....	2,000,000
Settlement for personal injury —	
Brothers and Associates in trust for Doyle L.....	90,000
Kimball Brogan in trust for Armstrong J	57,000
Settlement of claim related to a grievance —	
Name withheld	13,483
Claims under \$1,000 (24)	9,228
	<u>3,430,760</u>
	<u>3,563,811</u>

Finance

Department	
Claims under \$1,000 (3)	1,679

Fisheries and Oceans

Department	
Compensation following an accident involving a Crown vehicle —	
Armsworthy S.....	1,391
Aviva Canada Inc for MacMillan L.....	1,896
Gionet S	1,667
Insurance Corporation of British Columbia for Lehmann J.....	1,259
Young S.....	1,128
Manitoba Public Insurance for WTH Car Rental ULC	4,090
Municipalité des Îles-de-la-Madeleine.....	2,991
Name withheld	1,858
Quilty M	1,530
Royal & Sun Alliance Insurance Company of Canada for Powers P	3,862
Ryan A	1,886
The Personal General Insurance Company Inc for Leblanc M.....	1,082
Wawanesa Mutual Insurance Company for Munroe F.....	6,199
Compensation following an accident involving a Crown Vessel —	
Intact Insurance Company for Sécurité Sirois Événements Spéciaux Inc	11,021

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
Compensation for damage to personal property —	
Adams A	3,063
Boissonneault M.	1,579
Moulard T.	2,019
Stewart McKelvey Lawyers in trust for Persons Communications Inc	220,000
Settlement for claim under the <i>Canadian Human Rights Act</i> —	
Name withheld	5,000
Settlement for damage to personal property —	
Name withheld	1,519
Sankey M	6,778
Stewart McKelvey Lawyers in trust for Name withheld	150,000
Settlement of claim related to personal injuries —	
Edward H Masters in trust for Name withheld	75,834
Roebathan McKay & Marshall in trust for Collins E	50,000
Settlement of departmental grievance —	
Name withheld	2,000
Claims under \$1,000 (7)	3,253
	562,905

Foreign Affairs, Trade and Development

Department	
Reimbursement of costs incurred on duty —	
Guenoun H	1,338
Reimbursement of union fees —	
Brennan N	4,428
Woolhouse S	2,599
Settlement of a claim for the loss of documents —	
Name withheld	1,136
Name withheld	1,535
Name withheld	1,136
Name withheld	1,535
Settlement of a claim for damages of personal effects —	
Arendas L	1,344
O'Brien K S	4,483
Settlement of a claim for damages to a vehicle —	
Allianz Insurance PLC.....	9,010
Knight Frank PLC	1,861
Settlement of a claim for reimbursement of tax arrears —	
Name withheld	58,422
Name withheld	58,422
Settlement of a claim related to a grievance —	
Name withheld	5,000
Settlement of a claim related to termination —	
Allan M Daufman in trust for Name withheld	175,000
Julius H Grey in trust for Names withheld (3)	275,000
Name withheld	41,695
Von Borrie K.....	32,947
Claims under \$1,000 (9)	3,465
	680,356

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
Health	
Department	
Accident involving a Crown vehicle —	
Insurance Corporation of British Columbia.....	1,058
Millennium Insurance Corporation.....	1,354
Out of court settlement for claim related to damages —	
Name withheld	10,000
Settlement of claim related to a contract dispute —	
Name withheld	246,649
Settlement of claim related to a grievance —	
Names withheld (4) payments from \$5,000 to \$17,500	47,500
Settlement of claim related to employment —	
Name withheld	1,500
Claims under \$1,000 (4)	675
	308,736
Canadian Food Inspection Agency	
Accident involving a Crown vehicle —	
Brownlee LLP for	
The Driving Force Inc	46,092
Dean Duckett Carlson LLP for	
Dahrouge JR	44,954
Intact Insurance Company for	
Tomko A & L	1,341
Kromah J	2,216
Manitoba Public Insurance for	
Roscoe J	1,387
Miller DW	3,025
Saskatchewan Government Insurance for	
Muehmel KW & Bergen BH	22,228
Settlement of claim arising from a motor vehicle accident —	
Acheson Whitley Sweeney Foley for	
Mei J	65,000
Settlement of claim related to a grievance —	
Names withheld (6)	134,780
Settlement of claim related to an emerald ash borer response —	
Coureys Law Office in trust for	
Ainslie D	60,000
Settlement of claim related to an export assessment —	
Evergreen Land & Cattle Co Ltd	5,000
Settlement of claim related to damaged company property —	
Den Hertog C	11,785
Heppell S	2,345
Jenzen P	5,524
Johnson S	4,800
Mulder A	8,640
Mulder E	10,289
Settlement of claim related to employment —	
Name withheld	11,226
Settlement of claim related to import processing —	
Dunphy Best Blocksom LLP in trust for	
Kidd AA	5,000
Settlement of claim related to the detection of Phytophthora ramorum —	
David J Lobay Law Corporation in trust for	
Green Thumb Nurseries Ltd	2,500
Claims under \$1,000 (4)	1,367
	449,499

Public Accounts of Canada, 2014-2015

Payments of Claims against the Crown — Continued

Description and payee	Amount
	\$
Public Health Agency of Canada	
Settlement of a complaint to the Office of the Public Sector Integrity Commissioner of Canada —	
Name withheld	21,500
Settlement of claim related to a grievance —	
Names withheld (5)	240,705
	262,205
	1,020,440

Indian Affairs and Northern Development

Department	
Accident involving a Crown vehicle —	
Saskatchewan Government Insurance	1,990
Repayment of a loan related to a prior year out of court settlement —	
Ross Scullion in trust for	
Mishkeegogamang Ojibway and Slate Falls First Nations.....	278,222
William Major, Barrister & Solicitor in trust for	
Kakeway G and al	432,096
Settlement of a Federal Court Judicial Review —	
Algonquin Nation Secretariat	34,178
Nahwegahbow, Corbière in trust for	
Algonquin Nation Secretariat	30,000
Settlement of abuse claims —	
Gilles Gagné in trust for	
Names withheld (8)	985,000
Various Law Firms for	
Names withheld (3,613)	377,411,429
Settlement of claim involving employee grievance —	
Jutras Otto L	20,000
McMillan K	3,500
Settlement of claim related to compensation for royalty payments —	
Duncan Craig LLP in trust for	
Alexis First Nation	83,798
Settlement of claim related to obligations in management of funding agreements —	
Dionne Schulze, S E N C Attorneys in trust for	
Mohawks of Kanesatake	475,000
Settlement of a complaint related to the <i>Canadian Human Rights Act</i> —	
Lea Bale S	75,664
Claims under \$1,000 (15)	530
	379,831,407

Industry

Department	
Accident involving a Crown vehicle —	
Avis Car Rental	4,068
Aviva Canada Inc for	
Thompson R	1,464
Settlement of claim for damages done when performing a calibration —	
FortisBC Energy Inc	8,719
Settlement of claim related to a dispute regarding the interpretation of	
The Professional Institute of the Public Service of Canada collective agreement —	
Names withheld (3) payments from \$1,150 to \$5,961	11,635
Settlement of claim related to a grievance —	
Name withheld	285,000
Claims under \$1,000 (6)	2,220
	313,106

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
Federal Economic Development Agency for Southern Ontario	
Out of court settlement of claim related to employment —	
Name withheld	25,000
Nelligan O'Brien Payne LLP in trust for	
Name withheld	241,833
	266,833
National Research Council of Canada	
Compensation for damage to personal vehicle on National Research Council Canada ground —	
McCormick S	1,866
Settlement of claim related to a breach of contract, harassment, defamation and intentional interference with economic impacts —	
Odishaw & Guido in trust for	
Evoy S	17,812
Settlement of claim related to cost of repairing a damaged pair cable —	
Bell Canada	6,103
Settlement of claim related to the reimbursement of legal expenditures relating to employment status —	
Piotrowska GL	2,750
	28,531
Statistics Canada	
Claim under \$1,000 (1)	602
	609,072
Justice	
Department	
Reimbursement of union dues as a result of an administrative error —	
Association of Justice Counsel	4,060
Claims under \$1,000 (2)	682
	4,742
Office of the Director of Public Prosecutions	
Settlement of claim for damages due to negligent misrepresentation —	
Chomicki Baril Mah LLP in trust for	
Wensley W	9,000
Settlement of claim for injury to reputation, emotional stress, loss of income —	
Michael Galambos in trust for	
Gamble R	65,000
Settlement of claim for legal costs —	
Duncan Craig LLP in trust for	
Meyer L	20,000
Settlement of claim for loss of earnings —	
Radcliffe T	90,604
	184,604
Offices of the Information and Privacy Commissioners of Canada	
Out of court settlement following a complaint to the Canadian Human Rights Commission —	
Mason B	5,000
	194,346

Payments of Claims against the Crown — Continued

Description and payee	Amount
	\$
National Defence	
Department	
Compensation for environmental damages —	
K&L Land Partnership	11,025,290
Compensation for loss of pension benefits —	
Manulife Financial (insurer) paid to McInnis Cooper for Names withheld (7,244) payments from \$1 to \$64,856	20,985,323
Compensation for loss of pension benefits - Administrative expenses, appeals and outstanding payments —	
Manulife Financial (insurer)	29,014,677
Ministerial claims pursuant to the <i>Canadian Human Rights Act</i> —	
Names withheld (7) payments from \$5,000 to \$53,661	184,765
Ongoing personal injury/disability payments to civilians from Lahr, Germany —	
Bafu	333,351
Payment for environmental damages in Germany —	
Bima	484,182
Ontario Ministry of Transportation	1,816
Reimbursement of advance payment for materials not received from third party —	
Solution Managers International-ME (SMI-ME)	56,531
Settlement of claim as a result of an accident involving a Crown vehicle —	
Alberta Motor Association for	
Nimco D&P	4,035
Allstate Insurance Company for	
Haight S	3,285
Aviva Canada Inc for	
Gallant K	1,978
City of Fort Saskatchewan	2,710
City of Ottawa	8,855
Deal E	1,018
Gee Tee Holdings Inc	3,474
Gouthro S	3,228
Hobsons Lake Development	1,462
Intact Insurance Company for	
Gennario N	3,756
Hanrahan R	2,621
Lefort P	7,328
Nelson S	20,583
Newmans S	1,675
Shannon S	6,115
Joly P	1,350
MacLellan R	2,459
Manitoba Public Insurance for	
Luszeck B	2,961
MacDougall J	3,437
Maxwell C	7,185
Ste-Croix B	7,133
Munix for	
City of Fort Saskatchewan	2,710
Ontario Ministry of Finance	35,458
Pembridge Insurance Company for	
Ludlow R	1,556
Primum Insurance Company for	
Hicks R	2,803
RBC Insurance for	
Gillis E	9,107
Royal & Sun Alliance Insurance Company of Canada for	
Aboagye I	1,382

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
Saskatchewan Government Insurance for	
Enterprise Rent-A-Car	4,968
Lei W	3,035
Vuckovic M	1,201
Simpkin G	1,057
The Co-operators for	
Bailey D	2,424
Schoenknecht W	4,108
The Personal General Insurance Company Inc for	
Priest B	1,527
Viridi D&J	1,886
The Portage la Prairie Mutual Insurance Company for	
Baxter A	11,774
Godding R	2,289
Mitchell A	2,901
United States Department of Treasury for	
Vann J	45,078
Wawanese Insurance for	
Thompson K	3,462
Worker's Compensation Board of Alberta for	
Hansen R	40,000
Settlement of claim as a result of damages to rental vehicles —	
Ari	1,481
Checker Flag Leasing	3,813
Discount Car & Truck Rentals	7,749
Enterprise Rent-A-Car Canada Ltd.	37,136
KeyMac Motorsports	8,898
S M Sport Inc	18,239
Settlement of claim as a result of personal injuries —	
Beaver Leebody & Associates in trust for	
Musclow M	11,800
Beckett Personal Injury Lawyers in trust for	
Rayner S	35,000
Bibeau A	18,000
Bima	20,880
Canada Revenue Agency for	
Reed A	5,714
Foster & Company in trust for	
Burns E	30,000
Francois Marchand in trust for	
Bouchard-Cannon P	225,000
John A Tamming Law Office in trust for	
Janzen H	3,880
John M Farant in trust for	
Foster E	40,000
Ken Williams and Associates in trust for	
Lewis D	30,000
Kirwin Fryday Medcalf in trust for	
Graves R	120,000
Littlejohn Barristers in trust for	
Truax A	60,000
MacGillivray Law Office in trust for	
Dobbin J	140,000
McGowan R	60,000
MacIssac and Company in trust for	
Rille B	595,000
McTimoney C	1,080
Me Micheline Montreuil in trust for	
Gagne C	13,500
Reed A	26,831

Payments of Claims against the Crown — Continued

Description and payee	Amount
	\$
Wallbridge Wallbridge in trust for	
Dufresne L	25,000
Kelly A L	30,000
Whitehead Bird & Miles in trust for	
Murray M	28,778
Settlement of claim due to breach of contract —	
Papp Plastics & Distributing Ltd	150,000
Settlement of claim for damage to property —	
Atqittuq M	2,627
Hitkilok R	1,523
Idlout A	1,385
Kullualik K	1,502
Settlement of claim for loss and/or damage to personal effects/property —	
BC Transit Corporation	5,048
Belair Direct	2,954
Cox and Palmer in trust for	
Steeves R	7,000
Ferguson J	1,508
Fraser D	7,899
Haggar S	1,222
Intact Insurance Company for	
Neal W	2,339
Me Paul Langevin avocat in trust for	
Langevin P	24,582
Mitchell M	4,200
Oram C	1,103
Osborne G	5,416
Reynolds G	1,793
The Personal General Insurance Company Inc for	
Weston M	1,290
The Travelers Indemnity Company for	
VanDam M	3,853
Settlement of claim for loss and/or damage to personal property —	
Berthe W	1,227
Boucher P	3,325
Boudreault D	4,222
Clark E	1,119
Cooper R	3,398
Gagne J-F	2,053
Justice Canada for	
Carrier B	20,000
Lavoie M	1,844
Mayappo T	1,418
Naherney K G	1,489
Ouellet E	4,012
Pomeroy J	1,642
Vincent M-A	4,811
Watts T	1,589
Wells D	1,026
Settlement of claim for loss and/or damage to property —	
9246-2753 Québec Inc	86,000
Anaka G	1,541
Asselin R	2,732
Astles A	2,117
Batres D	5,367
Bentley R	1,421
Biggin M	3,499
Billaines R	1,550
Biller K	2,222
Brehaut S	1,326

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
Brooker J.	3,172
Brousseau V.	1,047
Brown A.	1,842
Brown J.	1,036
Brown O.	1,271
Cameron I.	4,067
Campbell C.	3,405
Campbell J.	1,284
Charbeneau N.	5,755
Clark A.	3,161
Clusiault D.	1,954
Derval K.	4,574
Desgrosseilliers M.	1,722
Desroches T.	1,248
Dexter Québec Inc.	5,480
Dionne P.	1,453
Donaldson D.	5,453
Earle D.	1,741
Field J.	5,274
Flegal A.	2,641
Goodwin A.	2,579
Gozzola I.	3,063
Green D.	1,332
Halliman S.	5,473
Helpard J.	3,176
Hickford-Kulak J.	4,034
Hiller K.	1,790
Insurance Corporation of British Columbia for	
Henderson B.	2,312
James C.	1,234
Janssen K.	1,434
Johnson M.	1,022
Keen A.	3,360
Keenan M.	2,081
Kehler S.	2,324
Kuntz M.	1,247
La Capitale	1,101
La Mutuelle des Municipalités du Québec	1,394
Leblanc T.	1,335
Lee J.	1,301
Lonsdale D.	2,368
MacDonald G.	2,395
MacDonald R.	2,218
MacDougall S.	4,279
MacLean N.	3,286
MacPherson D.	1,312
McBean R.	1,165
McMillan O.	1,172
Ministère des transports du Québec	2,560
Moore R.	3,371
Morier S.	1,023
Nasogaluak J.	1,044
Noye E.	2,780
Pal J.	2,961
Payle M.	2,188
Pelletier L.	3,572
Preston B.	1,117
Robbillard B.	1,136
Roy A.	1,263

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Payments of Claims against the Crown — Continued

Description and payee	Amount
	\$
Schembri J.....	6,751
Schnipper N	2,434
Scott D.....	3,791
Scott J	13,055
Smith K.....	6,125
Souter R	2,584
Ste-Brigide Municipality.....	2,500
Télébec Inc	5,292
Télécon Inc	2,486
The Personal General Insurance Company Inc	7,074
The Personal General Insurance Company Inc for	
Gariepy M.....	1,911
Turner M	2,126
Villena F	4,757
Wilcox G.....	1,193
Wunder G	1,671
Settlement of claim for missed financial opportunities, pay, incentives and pension —	
Duynstee P	45,000
Fairfex M	1,500
Fecteau A	1,650
Gagnon C	4,349
Ingar R.....	23,102
Shreve T	10,600
Speth F	5,708
Claims under \$1,000 (207)	81,597
	64,724,920

Natural Resources

Department	
Settlement of a claim related to a grievance —	
Name withheld	5,000
Claims under \$1,000 (2)	1,932
	6,932

Office of Infrastructure of Canada

Claim under \$1,000 (1)	44
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Parliament

The Senate	
Settlement of claim related to a grievance —	
Name withheld	20,000
Claims under \$1,000 (1)	887
	20,887
House of commons	
Claims under \$1,000 (3)	410
	21,297

Privy Council Office

Department	
Settlement related to <i>Canada Elections Act</i> litigation —	
Cavalluzzo Shilton M in trust for	
Duong J, Frank J	10,000
Claims under \$1,000 (1)	233
	10,233

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
Parole Board of Canada	
Out of court settlement of claim related to employment —	
Name withheld	35,000
Out of court settlement of claim related to grievance —	
Hill John L for	
Farrell M	5,000
	40,000
Royal Canadian Mounted Police	
Compensation for breach of contract —	
Manning W	1,721
The Good Samaritan Society for	
Olfert G	35,438
Damage to personal apparel or effects —	
Cote S	2,000
Erichsen D	1,147
Gilbert A	1,822
Samson E	1,158
Swanson T	2,380
Damage to personal property, buildings, land, animals and damage from animals —	
Anthony G	1,495
Aviva Canada Inc for	
Unger S	4,080
B Clinton Construction Ltd for	
Nicholson-Havenga M	1,258
Benoit P	4,800
Birchwood Autobody for	
Swain J	2,029
Connolly J	2,021
Craig D Craig for	
Gummerson D	1,045
Crystal Glass Canada Ltd for	
VN Express Restaurant	7,447
Custer N	1,822
Demchuk G	3,000
Dhaliwal J	3,019
Didzena J	1,300
Ernel S	8,112
Fast Contracting & Electrical for	
Dieno T	2,531
Fort Gardens Condominium Corporation	1,664
Gavric Z	8,000
Government of Alberta for	
Town of Cochrane	1,705
Green K	1,628
Grineage W	2,838
Hannah C	3,814
Heard K	3,000
Heistinger M	3,200
Intact Insurance Company for	
JD & C Services	4,171
Jacobs P	1,130
Jones M	2,714
Keller R	5,016
Khan Y	1,918
Larsen L	1,393
Latour H	1,800
Lively K	3,243
Longlife Windows and Doors for	
Haberla G	1,675

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
Office of the Chief Electoral Officer	
Settlement of claim under the <i>Canadian Human Rights Act</i> —	
Wozniak M	8,000
	18,233
Public Safety and Emergency Preparedness	
Department	
Compensation for personal financial loss —	
Clauzade PN	5,100
Settlement of claim for reimbursement of legal expenditures —	
Elliott law office in trust for	
Oraha S	4,700
	9,800
Canada Border Services Agency	
Compensation for damage to vehicle —	
Christiansen H	1,381
Goldman A	1,393
Haag T	1,789
Insurance Corporation of British Columbia for	
Mandarino M	3,026
Zinger M	1,890
La Capitale for	
Bourget L	1,309
Leschishyn B	4,758
Manitoba Public Insurance for	
Pull M	2,463
Ministère des transports du Québec for	
Lapanne M	3,704
Compensation for financial loss due to administrative error - Public Service Superannuation —	
Ryder-Burbridge Hurley Fasano Professional Corporation in trust for	
Twigg W	56,831
Compensation for personal damage —	
Name withheld	7,500
Jarvis McGee Rice LLP in trust for	
Name withheld	62,000
Stephens and Holman in trust for	
Lee YK	90,000
Compensation for storage costs —	
Bio Basics Canada Inc	1,755
Canada Fine Parts Inc	3,351
DSM Nutritional Products Canada	13,325
Hapag-Lloyd	2,604
Long K	2,099
Zhao H	2,430
Settlement for illegal detention —	
Dufourd Dion Inc in trust for	
Name withheld	36,000
Worsoff Law Firm in trust for	
Name withheld	6,500
Settlement of claim related to employment —	
Name withheld	2,000
Thompson Dorfman Sweatman LLP in trust for	
Name withheld	12,500

*Public Accounts of Canada, 2014-2015*Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
Settlement of claim under the <i>Canadian Human Rights Act</i> —	
Brown S.....	20,000
Name withheld	2,000
Name withheld	1,700,000
Name withheld	12,500
Name withheld	4,000
Settlement of court costs and general damages —	
Ministry of Justice of British Columbia for	
Shehata M.....	1,000
Misir & Company Barristers in trust for	
Campbell F, Hayden E.....	130,000
Settlement of unfair labour practice complaint —	
Name withheld	5,000
Claims under \$1,000 (92)	26,686
	2,221,794
Correctional Service of Canada	
Compensation for damage to vehicle —	
Echelon Insurance for	
Dion Fire Extinguishers Ltd.....	7,431
Hybrid Construction Group Ltd	1,907
Compensation for loss and/or damage to personal items —	
Name withheld	1,450
Offenders (3).....	5,542
Compensation for work related issues —	
Hoffman G	1,061
Names withheld (3)	6,942
Unisource Canada Inc	1,399
Vachon L	5,000
Out of court settlement for errors and/or omissions by the Correctional Service of Canada —	
Names withheld (19)	484,400
Offender	6,200
Settlement of claim under the <i>Canadian Human Rights Act</i> —	
Names withheld (20)	138,000
Settlement of motor vehicle accidents —	
Certas Direct Insurance Company for	
Anderson V.....	4,282
Ferchuk C	1,089
Insurance Corporation of British Columbia for	
Akerman G	1,829
Audley S	1,056
Betal M	1,829
Pandher J.....	2,044
Jocelyn Gagnon Autos Inc.....	2,730
Jones DesLauriers Insurance Management Inc for	
Keyes Sand & Stone	40,821
Location de Camions Pacllease	1,843
Manitoba Public Insurance for	
Hoffmann's Catering Inc	2,030
Mels Auto Body	2,011
Name withheld	5,306
Saskatchewan Government Insurance for	
Koroluk J	1,510
Unisource Canada Inc	3,283
Claims under \$1,000 (793)	107,545
	838,540

Payments of Claims against the Crown — Continued

Description and payee	Amount
	\$
MacDonald L	2,017
MacKenzie A	3,000
MacLean Construction Ltd for Konschuh C	1,030
MacQuarries Pharmasave for Geddes L	12,023
McCarthy-Morrison L	2,931
McNabb D	1,024
Mellis B	5,100
Menzies Aviation for Ausmus D	1,891
Modern Doors & Hardware Ltd for Lewis G	1,390
Moretto N	2,151
Neufeld J	2,725
Nova Scotia Department of Finance	5,048
Quallie M	2,729
Radice A & G	3,392
Sidhu K	1,260
Stright K	1,002
Tannis L	1,500
Tizzard S	1,322
Vetro Installs Ltd for Wiese S	1,575
Wadena Glass & Mye Signs for Desjarlais A	1,236
Winter V	1,500
Settlement of claim for bodily injuries arising from motor vehicle accidents —	
Arseneault & Pelletier in trust for St-Laurent A	6,000
Bossé Viola Leblanc in trust for Brideau S	100,000
Foster Townsend Graham & Associates in trust for Mihm B	25,000
Josan S	23,500
Kolthammer Batchelor & Laidlaw LLP in trust for Jentsch K	2,407
Main Street Law Offices for Esak-Stumpf C & Stumpf P	6,000
Michael Golden Law Corporation in trust for Tieu T	11,750
Names withheld (9)	672,323
Names withheld (40)	4,079,632
Pierre Souey in trust for Belliveau A	22,500
Pomeroy H	4,000
Pomeroy S	3,000
Sangha A	33,000
Schnell Hardy Jones LLP in trust for Mack W & Proctor B	28,500
Simpson Thomas and Associates in trust for Uppal T	16,556
The Frank Law Office in trust for Kerfoot B	145,236
Trim C	7,000
Trim I	11,000
Virk R	4,750
Walters C	10,034

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
Workers Compensation Board in trust for	
Berge J	4,043
WorkSafeBC for	
Singh Rai G	1,500
Zurich Insurance Company Ltd for	
Choi J, Park W	3,656
Settlement of claim for missed financial opportunities —	
Name withheld	425,000
Settlement of claim for third party damage or loss of property —	
Cruickshank Huinink Barrister and Solicitors in trust for	
Shen G	14,560
Murphy & Watton in trust for	
Coway's Towing Services Ltd	2,500
Settlement of claim related to a malicious prosecution —	
Engel Law Office in trust for	
Wood G, L, T & T	24,000
Settlement of claim related to damages arising from third party motor vehicle accidents —	
Ace Ina Insurance for	
Brooks GMC Motor Dealership	58,075
Alamo Rent A Car for	
Howard D	2,565
Alberta Motor Association Insurance Company	2,644
Alberta Motor Association Insurance Company for	
Kodak K	7,505
Alfa Insurance for	
Marahata K	2,816
Allan Christie's Body Shop for	
Stoddart H	2,180
Allstate Insurance Company for	
Phinney M & T	1,371
Avis Car Rental	1,051
Aviva Canada Inc for	
Brar N	1,516
Ron Hayes Inc	3,356
Azorcan Collision Centre for	
Gutmann P	2,053
Bamousa A	1,238
BC Hydro	12,413
Bergens Autobody & Collision Centre for	
Van Curen L	2,769
Breton Auto Body Ltd for	
Vetter M	1,098
Brooks GMC Motor Dealership	5,000
Bruce Chev Olds Ltd for	
Barkhouse W	1,677
CAA Insurance for	
Savoie P	2,679
Canadian Direct Insurance for	
Samarappuli S	2,133
Scand M	1,696
Carstar Sackville for	
Pemberton E	3,614
Chalkman P	1,741
Chan K	8,291
Chartier K	2,326
Chubb Insurance Company of Canada for	
Howe S	8,213

Payments of Claims against the Crown — Continued

Description and payee	Amount
	\$
Craftsman Collision for	
BC Sheriff Services	4,115
Crawford & Company Inc for	
Sandvik Canada Inc	1,157
Telus Communications Inc	2,444
Cunningham B	2,000
DCT Chambers Trucking Ltd	3,291
Echo Cycle Ltd for	
Singleton J	4,974
Economical Insurance for	
Barrett J	3,140
Gillis R	3,037
Pomeroy S	12,909
Enterprise Rent-A-Car	2,898
Enterprise Rent-A-Car for	
MacDonald C	1,578
Robinson A	1,136
Erie Insurance for	
McGowan H	1,715
Family Insurance Solutions Inc for	
Andrew J	1,205
Fuller M	1,359
Mawkowecky W	1,366
Van Pykstra H	1,918
Wilson R	2,435
Filewich J	1,770
Granite Claims Solutions in trust for	
Air Liquide Canada	12,803
Halvorsen A	1,955
Harry Summers Ltd for	
Parsons W	2,806
High Level Budget Car Rental for	
Erasmus D	4,152
Hot Shots Auto Refinishing for	
Tattarie C	3,252
Hothi S	1,426
Independent Glass Distributors Ltd	10,440
Insurance Corporation of British Columbia for	
ACT Equipment Sales Ltd	1,754
Azghadi M	1,985
Badgero M	4,480
Baleski M	2,277
Bansal K	1,703
Barracough C	1,197
Bayrock J	2,398
Bell A	2,111
Carter J	1,369
CCT Compressor Control Technologies Ltd	3,186
Cecilio D	2,520
Cook K	1,133
Cromb K	6,016
Daraska S	1,305
Dhillon S	3,020
Fan P	1,107
Fraczyk K	1,767
Gatschene D	3,713
Gill M	1,832
Gopal R	4,384
Gordon I	3,053
Grewal S	1,755

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
Hahn J	1,265
Heide T	2,195
Hilton R	5,051
James B	2,200
James N	1,474
Joens G	1,971
Karlstedt B	3,368
Kiss B	8,712
Kumar D	1,303
Laing T	1,500
Langlois S	1,625
Lemieux J	1,000
Long J	2,008
Lundeberg C	2,114
Lyon D.	6,863
Marinusse K	26,968
Metcalfe A	1,660
Mitchell C	1,201
Morgan J	2,797
Mow W	1,255
Paladin Security	2,363
Pandher T	3,143
Pepetowski L	3,379
Plezia T	3,781
Poyzer N	1,620
Quintero L	4,897
Regan S	1,198
Robertson C	1,705
Samra D.	6,028
Sandhu R.	3,481
Santiago R.	1,214
Singh P	1,219
Sobool D.	2,525
Stantos A.	2,795
Stass A	1,173
Theoret N	1,965
Tong K & V	3,268
Vallee S	1,177
Vannus M	1,373
Waye B	1,933
Wazny V	1,086
Webb A	6,407
Westra R	3,058
Wiebe A	10,257
Yamanaka M	1,399
Intact Insurance Company for	
Articold Refrigeration Ltd.	11,483
Beitz S.	2,415
Dailo L	5,733
Figura D	4,185
Kohout J	1,270
Perry B	3,231
Pettitt D.	2,270
Soakers Hauling Ltd	2,510
Tatlow D	1,847
Tops J	13,572
J J Barrington Ltd for	
Sampson C	2,222
Lawtons Rehab Equipment Centre for	
Sampson C	1,793

Payments of Claims against the Crown — Continued

Description and payee	Amount
	\$
Leuker S	5,780
LRT Automotives Ltd for	
Metke R.....	1,155
Manitoba Public Insurance for	
Albert S.....	2,584
Bell J.....	3,413
Bergmann J.....	11,917
Bilinski G.....	1,015
Billiveau R.....	1,107
Boras D.....	2,046
Boughen C.....	13,561
Bousquet J.....	1,580
Child and Family Services	4,282
Courchene B.....	1,659
Davyd Y.....	2,351
Emms B.....	1,105
Enterprise Rent-A-Car.....	2,701
Frias E.....	3,097
Friesen A.....	3,341
Herbert P.....	7,684
James A.....	1,551
Khounthichak M.....	3,847
Lodder C.....	1,266
MacCorby M.....	4,329
Minary R.....	3,134
Neiles K.....	2,250
Pachkowski P.....	3,006
Peguis First Nation Band.....	7,813
Petroski J.....	3,955
Pomozybida C.....	1,672
Puchailo E.....	1,061
Queen C.....	4,124
Sinclair V.....	9,095
Sorokopud J.....	1,321
Stadnek T.....	1,487
Tudeau K.....	2,408
Zanewich D.....	3,921
Manson D	1,788
McCormick K	1,822
Metke M	2,900
Mitro V	2,000
National Car Rental	1,112
Novex Insurance Company for	
Haggett J.....	1,103
O'Regan's Collision Centre for	
Fisher B & M	1,917
Orford S.....	2,966
Osmond S	2,300
Pakozdy J	1,600
Patton H	1,500
Peace Hills General Insurance Company for	
Phillips G	2,054
Plamondon J	1,425
Prenevost H	6,603
PHH Vehicle Management Services LLC for	
Exterran Canadian Partnership Holdings.....	14,628
Quality First Collision Repairs for	
Birza J.....	1,862
Radbaksh A.....	7,965

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
RBC Insurance for	
Esak-Stumpf C & Stumpf P	18,000
Eze F	7,859
Lytwenko N	1,388
McQueen S	2,700
Robinson A	1,635
Rocky Mountain Diesel Ltd for	
Poole J	2,093
Royal & Sun Alliance Insurance Company of Canada for	
Cape Breeze Seafoods Ltd	5,882
Richardson J	2,938
S & Y Insurance Company for	
Sidky R	6,171
Saskatchewan Government Insurance for	
Adamson D	1,807
Bear D	1,937
Bell P	6,976
Brennan M	5,317
Clute D	1,618
Deschene R	3,027
Engele K	1,187
Fesciuc M	4,520
Harper B	1,777
Johnson T	1,896
Klinger D	2,207
Mason A	5,247
McKay C	4,630
Parr P	2,728
Schmalz Enterprises Ltd	2,233
Sigurdur R	1,117
Walling E	2,461
Watmough D	4,331
Wyonzeck K	1,945
School District No 57 for	
Mackenzie Senior Secondary School	17,560
Scottish and York Insurance for	
Greene A	5,285
Security National Insurance Company for	
Sakhuja K	3,163
Signatures Collision & Frames for	
Garnier J	3,256
Sinha G	1,158
State Farm Insurance Company for	
Friebus D	8,464
Stewart E	1,890
Superior Glass & Windshield Repair for	
Goldsmith D	7,507
TD Home and Auto Insurance Company for	
Dittmer T	3,171
The Co-operators for	
Barron R	3,623
Coleman L	3,339
Levesque J	1,592
Martens D	1,274
Ohland T	2,169
Selby T & D	7,630
Starko G	1,127
Walters C	15,939
The Portage la Prairie Mutual Insurance Company for	
Baker T	9,412

Payments of Claims against the Crown — Continued

Description and payee	Amount
	\$
Travis S	3,058
Tyler & Girls Fisheries Ltd	6,692
Underhill C	1,148
Theon's Service Ltd for	
Sigurdur R	2,031
TipTop Auto Body for	
Hynes E	1,037
Unifund Assurance Company for	
Chandler B	1,289
Wheeler G	1,544
United General Insurance Corporation for	
Gaudet R	4,800
Val-U-Drive (St John) Ltd for	
Discount Car & Truck Rentals	1,737
Wajax Power Systems	1,639
Ward Tire Craft for	
Scott J & Treich R	1,799
Wawanese Insurance for	
Boisvert L	1,235
Copp N	1,294
Erasmus D	12,726
Harakal R	16,389
Holliday J	16,304
Holst D	7,066
Martin J	1,866
Mudryk C	4,895
Ritston M	6,118
Vautour J	3,630
White S	1,020
White S	1,950
Woloshyn B	12,550
Young S	2,860
Young's 24 Hour Towing for	
MacDonald C	1,916
Settlement of claim related to damages arising from wrongful detention —	
Names withheld (3)	24,000
Taylor D	24,884
Settlement of claim related to damages caused by personal injury, assault, false arrest, excess force, loss of income and negligence —	
Acumen Law Corporation in trust for	
Norman P	2,000
Bruneski G	2,500
Engel Law Office in trust for	
Campbell J	32,500
Fast C	8,000
Fowle & Company in trust for	
Arcand J	1,750
Hamm S	1,000
Maharaj O	1,300
Names withheld (20)	2,524,800
Stephens S	1,500
Settlement of claim related to employment —	
Names withheld (20)	2,119,503
Settlement of claim related to expenses incurred —	
Air Canada	7,565
Edgerton Emergency Services Department	2,659
Hawkins S	2,632
Settlement of claim related to general damages, pain and suffering —	
Collings C	15,000
Engel Law Office in trust for	
Favel A & S	9,024

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
Names withheld (4)	431,500
William Klym Professional Corporation in trust for	
Nixon J	229,784
Wolch Dewit Silverberg & Watts in trust for	
Kaufman T	20,000
Settlement of claim related to human rights complaint —	
Names withheld (16)	912,879
Settlement of claim related to loss of personal items —	
Janet Stevenson Law Corp in trust for	
Stailing R	12,000
Legare M	1,000
Maguire M	3,498
Settlement of claim related to physical injuries, mental stress and or pain and suffering —	
Engel Law Office in trust for	
Gatehouse S	12,898
Ouellette J	6,500
McCaffrey S	8,085
Names withheld (4)	95,100
Settlement of claim related to storage fees —	
Able Towing for	
Moser B	8,648
Golden Towing Ltd for	
Wigmore J	1,313
Unitow Services for	
Smith J	1,398
Claims under \$1,000 (287)	117,750
	<i>13,515,610</i>
	<i>16,625,744</i>

Public Works and Government Services

Department	
Accommodation payment to First Nation for the sale of property —	
JFK Law Corporation in trust for	
Songhees First Nation	250,000
Ratcliff & Company LLP in trust for	
Esquimalt Nation	250,000
Compensation for business interruption during construction activities —	
Davis Agency of Ottawa Ltd.	9,120
Compensation for costs incurred to file a complaint —	
3202488 Canada Inc	1,150
Compensation for damages due to construction activities —	
The Snow Goose Ltd	2,323
Compensation for financial loss due to administrative error - Public Service Superannuation —	
Higgins E	31,166
Joao S	1,605
Ryder-Burbidge Hurley Fasano Professional Corporation in trust for	
Twigg W	56,831
Compensation for legal costs related to a grievance —	
Vincent Dagenais Gibson LLP in trust for	
Name withheld	50,000
Compensation for repair of damaged vehicle —	
Leonard S G	3,500
Murphy L	1,313
Vantage Plus Insurance	6,516
Settlement of claim due to breach of contract —	
Everest Construction Management.....	187,500

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Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	\$
Settlement of claim for personal injuries —	
Gauthier & Associates in trust for	
Thorne B	7,500
Settlement of claim for trespassing —	
Simpson Notaries in trust for	
Beshara G E, James M A	95,200
Settlement of claim regarding bid evaluation process —	
Conlin Bedard LLP in trust for	
Altis Human Resources (Ottawa) Inc, Excel Human Resources Inc	4,700
PricewaterhouseCoopers LLP	2,100,000
Settlement of claim related to a grievance —	
Names withheld (3) payments from \$8,500 to \$14,000	35,500
Settlement of claim related to dental insurance administrative error —	
Tomkins J	2,076
Claims under \$1,000 (3)	935
	<u>3,096,935</u>

Transport

Department	
Settlement of claim for damaged property as a result of ferry operations —	
Name withheld	683,839
Settlement of claim for damaged subsea cables —	
Stewart McKelvey in trust for	
Name withheld	150,000
Settlement of claim for damages to a snowmobile that occurred while on Transport Canada's property —	
Rose E, Rose J	3,165
Settlement of claim related to a grievance —	
Name withheld	145,000
Settlement of claim related to legal fees regarding access to information —	
Davies Ward Phillips & Vineberg LLP in trust for	
Strait Crossing Development Inc	10,095
Settlement of grievance in relation to the <i>Public Service Labour Relations Act</i> —	
Name withheld	12,248
Claims under \$1,000 (4)	1,938
	<u>1,006,285</u>

Treasury Board

Secretariat	
Settlement of claim related to Royal Canadian Mounted Police Long Term Disability Insurance Plan —	
McInnes Cooper in trust for	
White D et al.	72,929,336
Claims under \$1,000 (2)	323
	<u>72,929,659</u>
Canada School of Public Service	
Settlement of claim related to employment —	
Names withheld (7)	238,594
Claims under \$1,000 (3)	554
	<u>239,148</u>
	<u>73,168,807</u>

Payments of Claims against the Crown — Concluded

Description and payee	Amount
	\$
Veterans Affairs	
Department	
Out of court settlement for claim related to employment —	
Castle L	17,845
Lavallee P	10,000
Out of court settlement regarding a work-related injury —	
Name withheld	22,000
Settlement of claim for expenses incurred —	
The World Remembers.....	126,212
Settlement of claim regarding financial benefits —	
Name withheld	5,000
Claims under \$1,000 (2)	357
	181,414
Total.....	547,678,054

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

Description and payee	Amount
Canada Revenue Agency	
Relief payments for heating expenses —	
Campbell B	250
Dagenais L	250
	500
Canadian Heritage	
Department	
P.C. 2014-1157, October 30, 2014, His Excellency the Governor General in Council, authorized a one-time payment on behalf of Their Royal Highnesses Prince of Wales and The Duchess of Cornwall —	
Let's Talk Science	75,000
The Royal Canadian Geographical Society	75,000
P.C. 2015-0344, March 26, 2015, His Excellency the Governor General in Council, authorized a one-time payment on behalf of Her Royal Highness Princess Royal —	
Girl Guides of Canada	25,000
The Canadian Therapeutic Riding Association	25,000
Payment under \$100 (1)	40
	200,040
Employment and Social Development	
Department	
Reimbursement of costs for the replacement of lost documents —	
Lopes S	100
Payments under \$100 (4)	189
	289
Environment	
Department	
Compensation for charges incurred by the use of a cellular phone —	
Porteous K	320
Parks Canada Agency	
Compensation for damage to a boat —	
Hebert C	1,592
Hebert S.....	2,175
Compensation for damage to a vehicle —	
Sippley S	658
Payment under \$100 (1)	24
	4,449
	4,769
Foreign Affairs, Trade and Development	
Department	
Reimbursement for accounting services —	
Blane S	641

Ex Gratia Payments — *Continued*

Description and payee	Amount
	\$
Health	
Department	
Compensation to victims of Thalidomide —	
Names withheld (95)	<i>11,875,000</i>
Canadian Food Inspection Agency	
Compensation for the replacement of equipment —	
Apperloo R	<i>1,680</i>
	<i>11,876,680</i>
Justice	
Department	
Reimbursement of a travel advance —	
Jackson I	<i>400</i>
Canadian Human Rights Commission	
Settlement of a harassment complaint —	
Name withheld	<i>4,000</i>
	<i>4,400</i>
National Defence	
Department	
Compensation for loss of personal effects —	
Husain M.	<i>2,148</i>
Zouhire N	<i>251</i>
Compensation for missed financial opportunities, pay, incentives and pension —	
Name withheld	<i>95,000</i>
Compensation for personal injuries —	
Thomson R	<i>39,933</i>
Compensation for travel costs for integration of the Families of the Fallen Program into the National Day of Honour 2014 —	
Names withheld (461) payments from \$15 to \$3,372	<i>374,532</i>
	<i>511,864</i>
Military Grievances External Review Committee	
Compensation for an employment dispute —	
Lacroix D	<i>2,500</i>
	<i>514,364</i>
Office of the Governor General's Secretary	
Compensation for damages to clothing —	
Cardinal J	<i>141</i>
Public Safety and Emergency Preparedness	
Department	
Payment for ambulance services for an employee —	
Names withheld (2)	<i>285</i>
Canada Border Services Agency	
P.C. 2012-0539, April 26, 2012, His Excellency the Governor General in Council authorizes the International Organization for Migration to make payments for rejected refugee claimants —	
International Organization for Migration	<i>39,178</i>
Payments under \$100 (3)	<i>170</i>
	<i>39,348</i>

Ex Gratia Payments — Concluded

Description and payee	Amount
Royal Canadian Mounted Police	\$
Compensation for damage to personal property —	
Doucette M	300
McGreevy S	2,540
Wesbrook Properties	332
Wessex Inn	400
Compensation for loss of money —	
Nguyen T.....	200
Compensation for reimbursement of cost —	
British Columbia Society for the prevention of cruelty to animals for	
Dorward J	2,408
Odessky M	500
	<u>6,680</u>
	<u>46,313</u>
Transport	
Department	
Reimbursement of funeral costs related to a helicopter accident —	
Name withheld	<u>5,057</u>
Veterans Affairs	
Department	
Earnings Loss and Death Benefit adjustments —	
Name withheld	8,631
Special Benefit payment to Merchant Navy Veterans —	
Name withheld	<u>5,000</u>
	<u>13,631</u>
Total.....	<u>12,666,825</u>

Court Awards

This statement provides, by ministry and by department and agencies, 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

Description and payee	Amount
	\$
Canada Revenue Agency	
<i>Authority — Court of Appeal of Alberta</i>	
<i>1301-0238-AC</i>	
Award for legal costs —	
Harms D L in trust for	
McCullough S et al	7,943
<i>Authority — Court of Queen's Bench of Alberta</i>	
<i>0701-07439</i>	
Award for legal costs —	
Olser Hoskin & Harcourt LLP in trust for	
Rakos J et al	500
<i>1403-11290</i>	
Award for legal costs —	
Allan Garber Professional Corporation in trust for	
Prue S	1,315
<i>Authority — Federal Court of Appeal</i>	
<i>A-106-12</i>	
Award for legal costs —	
Deloitte Tax Law LLP in trust for	
Lordco Parts Ltd.	5,467
<i>A-350-00</i>	
Tax related award —	
Laflamme et Associés in trust for	
Gagné C	1,908
<i>A-363-11</i>	
Tax related award —	
Rush Ihas Hardwick LLP in trust for	
SRI Homes Inc	10,806
<i>A-368-13</i>	
Tax related award —	
Norton Rose Fulbright Canada LLP in trust for	
Vachon N	7,202
<i>A-370-10</i>	
Tax related award —	
CIBC World Markets Inc	2,000
<i>Judgment number withheld</i>	
Tax related award —	
Name withheld	15,338
<i>Authority — Federal Court</i>	
<i>T-1045-14</i>	
Tax related award —	
Sood J K	2,100
<i>T-1154-13</i>	
Award for legal costs —	
Summers S	2,901

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Court Awards — *Continued*

Description and payee	Amount
	\$
<i>T-1239-12</i> Tax related award — Sickel G A	620
<i>T-1240-12</i> Tax related award — Sickel G A	380
<i>T-1697-13</i> Award for legal costs — Sack Goldblatt Mitchell LLP in trust for Lussier M	3,000
<i>T-1812-13</i> Tax related award — Chamandy G	19,095
<i>T-2279-12</i> Award for legal costs — Haire D et al	2,500
<i>T-248-11</i> Award for legal costs — Deloitte Tax Law LLP in trust for Lordco Parts Ltd	1,809
Authority — Ontario Superior Court of Justice	
<i>10-49310</i> Tax related award — Tataryn S in trust for Brogan Family Trust et al	61,402
<i>CV-13-10004-00CL</i> Tax related award — McCarthy Tetrault LLP in trust for Fairmont Hotel Inc et al	25,000
<i>CV-13-490446</i> Tax related award — Kaleidescape Canada Inc et al	50,000
Authority — Superior Court of Québec	
<i>235-17-000045-126</i> Award for legal costs — Les Avocats Chabot et Associés Inc in trust for Bolduc A, Lachance C	50
Authority — Supreme Court of British Columbia	
<i>S-129117</i> Tax related award — Dentons Canada LLP in trust for Confessions Productions Inc	12,036
Authority — Tax Court of Canada	
<i>2002-4824(IT)G</i> Tax related award — Teplitsky C in trust for Sackman J	2,211
<i>2007-3926(GST)G</i> Tax related award — CIBC World Markets Inc	13,000

Court Awards — *Continued*

Description and payee	Amount
	\$
<i>2007-4061(IT)G</i>	
Tax related award —	
Rush Ihas Hardwick LLP in trust for	
SRI Homes Inc	23,736
<i>2007-4601(GST)G</i>	
Tax related award —	
E J Mockler Professional Corporation in trust for	
McDavid D W	10,203
<i>2009-2703(IT)G</i>	
Tax related award —	
Bolton Steel Tube Co Ltd	9,111
<i>2009-3121(IT)G</i>	
Tax related award —	
Blake Cassels & Graydon LLP in trust for	
Spruce Credit Union	395,193
<i>2009-3334(GST)G</i>	
Tax related award —	
McKenzie L	4,651
Nicholson Smith & Partners LLP in trust for	
McKenzie L	10,199
<i>2010-1608(GST)G</i>	
Tax related award —	
Felesky Flynn LLP in trust for	
Quinco Financial Inc	12,193
<i>2010-619(GST)G</i>	
Tax related award —	
McCarthy Tetrault LLP in trust for	
Ontario College of Teachers	31,234
<i>2010-832(IT)G</i>	
Tax related award —	
TransAlta Corporation	9,757
<i>2011-137(IT)G</i>	
Tax related award —	
Felesky Flynn LLP in trust for	
D&D Livestock Ltd	4,538
<i>2011-1810(IT)G</i>	
Tax related award —	
Cassels Brock & Blackwell LLP in trust for	
Henco Industries Ltd	576,673
<i>2011-2054(IT)G</i>	
Tax related award —	
Gervais J in trust for	
Les abeilles service de conditionnement Inc	25,838
<i>2011-3234(IT)G</i>	
Tax related award —	
Legacy Tax & Trust Lawyers in trust for	
O'Dwyer T	35,019
<i>2011-3870(IT)G</i>	
Tax related award —	
TTH Law Firm in trust for	
Perreault Arts Inc	3,309

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Court Awards — *Continued*

Description and payee	Amount
	\$
<i>2011-3969(IT)G</i> Tax related award — Tataryn S G in trust for Dubé M	2,092
<i>2011-4089(GST)G</i> Tax related award — Leigh Somerville Taylor Professional Corporation in trust for Nashmi J	9,500
<i>2011-749(IT)G</i> Tax related award — Kiperchuk P	1,899
<i>2012-1845(IT)G</i> Tax related award — Osler Hoskin & Harcourt LLP in trust for Rogers E S	11,298
<i>2012-2058(GST)I, 2012-2061(IT)I</i> Tax related award — Francis & Associates et al	951
<i>2012-2062(IT)I</i> Tax related award — Francis & Associates et al	951
<i>2012-2093(IT)G</i> Tax related award — Galachiuk R P	753
<i>2012-3904(GST)</i> Tax related award — Dentons Canada LLP in trust for Surrey City Centre Mall Ltd	23,202
<i>2012-438(IT)G</i> Tax related award — Felesky Flynn LLP in trust for Ottenson R et al	14,715
<i>2012-4971(IT)I</i> Tax related award — Sandiford S	250
<i>2013-1614(IT)I</i> Tax related award — Jottee R	200
<i>2013-2196(IT)I</i> Tax related award — Cook Roberts LLP in trust for Geck D M	2,065
<i>2013-4444(IT)I</i> Tax related award — Loo N	241
<i>2013-4707(IT)I</i> Tax related award — Davila C	250
<i>2013-4768(IT)I</i> Tax related award — Olney M T	200

Court Awards — *Continued*

Description and payee	Amount
	\$
<i>2013-600(IT)G</i> Tax related award — Thompson Dorfman Sweatman LLP in trust for Muncy D	9,000
<i>2014-1223(IT)I</i> Tax related award — Sundaralingam K	100
<i>2014-1578(IT)I</i> Tax related award — The Estate of Wickham F	200
<i>2014-1875(IT)G</i> Tax related award — Baker & McKenzie LLP in trust for Lancan Investments Inc	8,000
<i>2014-2454(IT)G</i> Tax related award — Davis Ward Phillips & Vineberg LLP in trust for Simard J G G	32,086
<i>2014-597(IT)I</i> Tax related award — Gibson J	100
<i>2014-60(IT)I</i> Tax related award — Osler Hoskin & Harcourt LLP in trust for Szymbczyk R	1,000
<i>98-9399(IT)I</i> Tax related award — Laflamme et Associés in trust for Gagné C	751
<i>Judgment numbers withheld (8)</i> Tax related award — Names withheld (8)	1,885,789
	<u>3,405,830</u>

Citizenship and Immigration

Department	
<i>Authority — Federal Court</i>	
<i>IMM-1492-14</i> Award for legal costs — Lowe & Company Lawyers in trust for Araki I	780
<i>IMM-1856-13</i> Award for legal costs — Refugee Law Office, Legal Aid Ontario in trust for Nagalingam P	1,500
<i>IMM-2225-13</i> Award for legal costs — Jordan Battista in trust for Smiraglia R P	550
<i>IMM-2673-13</i> Award for legal costs — Bautista A	2,000

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Court Awards — *Continued*

Description and payee	Amount
	\$
<i>IMM-3525-14</i>	
Award for legal costs —	
Mamann, Sandaluk & Kingwell LLP in trust for	
Buzko S	2,500
<i>IMM-3863-13</i>	
Award for legal costs —	
Timothy Wichert in trust for	
Melake M	1,500
<i>IMM-4806-13</i>	
Award for legal costs —	
Rocco Galati in trust for	
Chaogui C	500
<i>IMM-5885-13</i>	
Award for legal costs —	
Lorne Waldman in trust for	
Almrei H	3,420
<i>T-1092-13</i>	
Award for legal costs —	
Allen A A	400
<i>T-1151-11</i>	
Award for legal costs —	
Maynard Kischer Stojicevic in trust for	
Thiara J S	13,000
<i>T-1421-14</i>	
Award for legal costs —	
Gurpreet Badh in trust for	
Bains G	7,490
<i>T-1825-13</i>	
Award for legal costs —	
Cambridge LLP in trust for	
Fonseca C R	2,000
<i>T-1967-10</i>	
Award for general damages and legal costs —	
Nkunzimana D	187,890
<i>T-346-14</i>	
Award for legal costs —	
Joseph Daoura in trust for	
El-Husseini M	800
Authority — Federal Court of Appeal	
<i>A-117-14</i>	
Award for legal costs —	
Rocco Galati in trust for	
Kearney D M	500
<i>A-155-13</i>	
Award for legal costs —	
Me Alain Vallières in trust for	
Dufour B J	5,523
<i>A-263-11</i>	
Award for legal costs —	
Anthony Moustacalis in trust for	
Khokhar K	4,284
	<i>234,637</i>

Court Awards — *Continued*

Description and payee	Amount
	\$
Immigration and Refugee Board	
<i>Authority — Federal Court</i>	
<i>T-229-13</i>	
Award for legal costs —	
Murray N	3,500
	238,137

Employment and Social Development

Department	
<i>Authority — Federal Court</i>	
<i>T-1696-13</i>	
Award for legal costs —	
Cain Lamarre Casgrain Wells in trust for	
Durand S and Rahman T, as directors of Centre Montréal Jet (2008) Inc	3,537
<i>T-24-13</i>	
Award for legal costs —	
Elliott J	550
<i>T-26-13</i>	
Award for legal costs —	
Gerald P Conrad in trust for	
Work First Inc	2,800
	6,887

Environment

Department	
<i>Authority — Federal Court</i>	
<i>T-177-12</i>	
Award for legal costs —	
Ecojustice Canada for	
Western Canada Wilderness Committee, David Suzuki Foundation, Greenpeace Canada,	
Sierra Club of British Columbia Foundation, Wildsight	11,250

Fisheries and Oceans

Department	
<i>Authority — Federal Court</i>	
<i>T-1078-13</i>	
Award for legal costs —	
Ratcliff & Company LLP in trust for	
The Squamish Indian Band	24,486
<i>Authority — Supreme Court of Canada</i>	
34387	
Award for legal costs —	
Ratcliff & Company LLP in trust for	
The Ahousaht Indian Band	1,133,605
<i>Authority — Supreme Court of Newfoundland and Labrador</i>	
01-H-0004	
Award for legal costs —	
Lewis Sinnott Shortall in trust for	
Andrews G, Burton I, Kean R, Thomas Rose R	8,268
	1,166,359

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Court Awards — *Continued*

Description and payee	Amount
	\$
Foreign Affairs, Trade and Development	
Department	
<i>Authority — Canadian International Trade Tribunal</i>	
<i>PR-2013-013</i>	
Award for legal costs —	
Dentons Canada LLP in trust for	
Saskatchewan Institute of Applied Science and Technology.....	2,400
Health	
Department	
<i>Authority — Canadian International Trade Tribunal</i>	
<i>PR-2013-014</i>	
Award for lost business opportunity —	
Knowledge Circle Learning Services Inc	120,100
<i>Authority — Federal Court</i>	
<i>T-1332-12</i>	
Award for legal costs —	
Gowling Lafleur Henderson LLP in trust for	
Actelion Pharmaceuticals Ltd.....	25,000
<i>T-942-12</i>	
Award for legal costs —	
Apotex Inc.....	42,500
<i>Authority — Superior Court of Justice-Ontario</i>	
<i>08-CV-362242</i>	
Award for legal costs —	
Starkman Barrister in trust for	
BIE Health Products	15,000
	<u>202,600</u>
Indian Affairs and Northern Development	
Department	
<i>Authority — Federal Court of Appeal</i>	
<i>T-1542-12</i>	
Award for legal costs —	
Peter Grant and Associates in trust for	
Gottfriedson S	6,830
<i>Authority — Ontario Superior Court of Justice</i>	
<i>04-CV-263007 CP</i>	
Award for damages for personal injury, property damage and loss of community —	
Kim Orr Barristers P C in trust for	
Kakegabon N	118,918
Derek Ground in trust for	
Kakegabon N	8,553
<i>95-CU-93574</i>	
Award for legal costs —	
Maurice Law in trust for	
Missanabie Cree First Nation	30,276

Court Awards — *Continued*

Description and payee	Amount
	\$
<i>Authority — Supreme Court of British Columbia</i>	
<i>S033335</i>	
Award for legal costs —	
Ratcliff & Company LLP in trust for	
The Ahousaht Indian Band and al	1,133,605
<i>Authority — Supreme Court of Canada</i>	
<i>33880</i>	
Award for legal costs —	
Manitoba Metis Federation Inc.....	4,233,221
<i>35379</i>	
Award for legal costs —	
First People Law Corporation in trust for	
Wabauskang First Nation	52,250
James Freeman Kyle Law Corporation in trust for	
Grassy Narrows First Nation.....	86,087
	<u>5,669,740</u>

Industry

Department

Authority — Competition Tribunal

<i>CT-2011-003</i>	
Award for solicitor and client costs —	
Affleck Greene McMurtry LLP in trust for	
Toronto Real Estate Board	2,500
<i>Authority — Federal Court</i>	
<i>T-240-14</i>	
Award for legal costs —	
Me Daniel Séguin in trust for	
Caisse Desjardins de Saint-Hubert.....	3,428
	<u>5,928</u>

Justice

Department

Authority — Federal Court

<i>IMM-3163-13</i>	
Award for legal costs —	
Levinson & Associates in trust for	
Cekaj N	2,500
<i>T-1657-13</i>	
Award for legal costs —	
Rocco Galati Law Firm in trust for	
Galati R and Constitutional Rights Centre Inc	5,000
<i>T-1790-10</i>	
Award for legal costs —	
Lockyer Campbell Posner in trust for	
Ross D.....	19,868
	<u>27,368</u>

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Court Awards — *Continued*

Description and payee	Amount
	\$
Administrative Tribunals Support Service of Canada	
Authority — Court of Quebec - Small Claims Division	
<i>400-32-012758-145</i>	
Award for rental fees, interest and legal costs —	
9206-0870 Québec Inc	306
Canadian Human Rights Commission	
Authority — Federal Court	
<i>T-364-14</i>	
Award for legal costs —	
Rae and Company in trust for	
Saddle Lake Cree Nation Chief and Council	5,000
Courts Administration Service	
Authority — Canadian International Trade Tribunal	
<i>PR-2013-046</i>	
Award for legal costs —	
Borden Ladner Gervais LLP in trust for	
Stenotran Services Inc and Atchison & Denman Court Reporting Services Ltd	2,750
Office of the Commissioner for Federal Judicial Affairs	
Authority — Federal Court	
<i>T-429-00</i>	
Pension benefit —	
Corbett MC	62,370
Office of the Director of Public Prosecutions	
Authority — Central East Region Superior Court of Justice	
<i>CR-12-4751</i>	
Award for cost for bringing motion —	
Fenton Smith Barristers	12,893
	<u>110,687</u>
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
Authority — Federal Court of Appeal	
<i>A-64-13</i>	
Award for legal costs —	
Lapointe Rosenstein Marchand Melançon in trust for	
Marmen Énergie Inc, Mament Inc	3,395
Authority — Federal Court	
<i>IMM-5138-13</i>	
Award for legal costs —	
Doyon & Associates in trust for	
Williams A	1,500
<i>A-369-13</i>	
Award for legal costs —	
Lapointe Rosenstein Marchand Melançon in trust for	
Euro-Line Appliances Inc	1,899

Court Awards — *Continued*

Description and payee	Amount
	\$
<i>A-65-13</i> Award for legal costs — Lapointe Rosenstein Marchand Melançon in trust for Igloo Vikski Inc	3,153
<i>T-518-13</i> Award for legal costs — Raven Cameron Ballantyne and Yazbeck in trust for Argue C, Bastaracile J, Black C, Burns C, Clarke L, Conclaves F, Cuzzetto R, De Riggi A, Dunk J, Durston G, Fortin LC, Frechette J, Guay N, Harvey C, Hastie M, Hayes M, Ho F, Huntley A, Jang RA, Jesso J, Johns A, Johnson A, Jung C, Kapiczowski M, Kelly K, Ledoux B, Lohnes R, Main D, McKenna G, McKinnon S, McMahon K, McPhalen M, Mcrae I, Miller M, Moore MS, Nault R, Northcote F, Peters H, Robertson L, Schoenig R, Scott P, Stamp D, Stefaniuk R, Tisdale D, Watkins K, Wilkinson M, Wuigk H	6,000
Authority — Ontario Superior Court of Justice	
<i>CV-13-495198</i> Award for legal costs — East Toronto Community	181
<i>CV-14-0046367</i> Award for legal costs — Huang FQ	181
	<i>16,309</i>
Correctional Service of Canada	
Authority — Court of Queen's Bench of Alberta	
<i>1301-04680</i> Award for legal costs — Offender	3,463
Authority — Federal Court of Appeal	
<i>A-442-11</i> Award for legal costs — Offender	8,000
Authority — Federal Court	
<i>T-1140-14</i> Award for legal costs — Offender	250
<i>T-1185-13</i> Award for legal costs — Offender	1,700
<i>T-1849-13</i> Award for legal costs — Offender	2,000
<i>T-2121-12</i> Award for legal costs — Offender	395
<i>T-2629-14</i> Award for legal costs — Offender	500
<i>T-883-12</i> Award for legal costs — Offender	50
<i>T-915-13</i> Award for legal costs — Offender	350

Public Accounts of Canada, 2014-2015

Court Awards — *Continued*

Description and payee	Amount
	\$
<i>Authority — Ontario Superior Court of Justice</i>	
<i>93/12</i>	
Award for general damages and legal costs —	
Offender	4,604
<i>CR-13-504-MO</i>	
Award for legal costs —	
Offender	188
<i>CR-14-401-MO</i>	
Award for legal costs —	
Offender	1,500
<i>CV-13-250-00</i>	
Award for legal costs —	
Offender	4,191
	27,191
Parole Board of Canada	
<i>Authority — Federal Court</i>	
<i>T-370-14</i>	
Award for legal costs —	
John L Dillon in trust for	
Joly D	3,000
Royal Canadian Mounted Police	
<i>Authority — Federal Court</i>	
<i>T-1711-12</i>	
Award for reimbursement of costs —	
Gall Legge Grant & Munroe LLP in trust for	
Macleod J	4,354
<i>T-2245-14</i>	
Award for legal costs —	
Sebastien Anderson Law Corporation in trust for	
Daley L	1,500
<i>T-409-12</i>	
Award for reimbursement of costs —	
Berberi D	303
<i>T-871-14</i>	
Award for reimbursement of costs —	
Morel Smith LLP in trust for	
D'Angelo A	4,000
<i>Authority — Provincial Court of Nova Scotia</i>	
<i>2687490</i>	
Award for reimbursement of costs —	
Minister of Finance for Nova Scotia in trust for	
MacArthur J	3,746
<i>Authority — Supreme Court of British Columbia</i>	
<i>2-139272</i>	
Award for reimbursement of costs —	
Neil Chantler Law Corporation in trust for	
Bakhtiari K	11,213

Court Awards — *Continued*

Description and payee	Amount
	\$
<i>M7687</i>	
Award for loss of earning capacity, non pecuniary damages, legal and other costs —	
Tees Kiddle Spencer in trust for	
Watkins E	1,043,980
<i>Authority — United States District Court for the District of Columbia</i>	
<i>08-2054</i>	
Awarded for breach of contract —	
Strauch Green & Mistretta P C in trust for	
Cruise Connections Charter Management 1 LP	19,989,320
	<u>21,058,416</u>
	<u>21,104,916</u>
Public Works and Government Services	
Department	
<i>Authority — Federal Court of Appeal</i>	
<i>A-227-14</i>	
Award for legal costs —	
Conway Baxter Wilson LLP in trust for	
Tritech Group Ltd	4,000
<i>Authority — Ontario Court of Justice</i>	
<i>10-30397</i>	
Fine for violation of Canada Labour Code —	
Ontario Ministry of Finance	300,000
<i>Authority — Ontario Superior Court of Justice</i>	
<i>12-56042</i>	
Award for legal costs —	
CazaSaikaley LLP for	
Estate trustee of Tessa Spiteri	49,162
	<u>353,162</u>
Transport	
Department	
<i>Authority — Ontario Superior Court of Justice</i>	
<i>12-54674-A2</i>	
Award for legal costs —	
Paterson MacDougall LLP in trust for	
Allianz Global Risks US Insurance Company	23,714
Treasury Board	
Secretariat	
<i>Authority — Federal Court</i>	
<i>T-1028-13</i>	
Award for legal costs and interest —	
McInnes Cooper in trust for	
Brauer M	26,634
<i>T-136-12</i>	
Award for legal costs —	
Philon Leblanc Beaudry, avocats s a in trust for	
Association of Justice Counsel	4,334

Public Accounts of Canada, 2014-2015

Court Awards — *Concluded*

Description and payee	Amount
	\$
<i>Authority — Supreme Court of Canada</i>	
34948 Award for legal costs and interest — Laura Young, Barrister & Solicitor in trust for Mounted Police Association of Ontario.....	443,388
	474,356
Veterans Affairs	
Department	
<i>Authority — Federal Court</i>	
T-700-14 Settlement of legal costs — Champ & Associates in trust for Hutton A	1,000
<i>Authority — Ontario Superior Court of Justice</i>	
09-15899 Settlement for general damages, pre-judgement interest and legal costs — Beckett Personal Injury Lawyers in trust for Name withheld	25,000
	26,000
Total.....	32,801,966

Section 9

2014-2015

Public Accounts of Canada

Federal-Provincial Shared-Cost Programs

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Federal-Provincial Shared-Cost Programs

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. An (a) adjacent to the total expenditures from inception indicates that an amount from the previous year's *Public Accounts of Canada* has been amended. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Federal-Provincial Shared-Cost Programs

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Agriculture and Agri-Food				
Department				
2011 Canada-Alberta Salmonella Assistance Initiative

2011 Canada-British Columbia Bovine Tuberculosis Assistance Initiative

2011 Canada-British Columbia Excess Moisture Initiative

2011 Canada-British Columbia Feed Assistance and Pasture Restoration Initiative

2011 Canada-Manitoba Forage Shortfall and Restoration Assistance Initiative

2011 Canada-New Brunswick Excess Moisture Initiative

2011 Excess Moisture and Flooding Package for Alberta, Saskatchewan, Manitoba and Quebec	4,906

2012 Canada-Ontario Forage and Livestock Transportation Assistance Initiative

2012 Canada-Quebec Drought Livestock and Forage Transportation Assistance Initiative

2013 Canada-Nova Scotia Strawberry Assistance Initiative	428	...
	328	...
	756	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...	(24)	...	(24)	(24)
...	1,176	...	1,176	1,176
...
...	(34)	(34)	(34)
...	105	105	105
...
...	1,399	1,399	1,399
...
...	(2)	(2)	(2)
...	793	793	793
...	...	(7)	(7)	(7)
...	...	(3,360)	(3,360)	(3,360)
...	...	7,103	7,103	7,103
...
...
...
...	...	660	(2,641)	(2)	...	(1,983)	(1,983)
52	...	67,428	141,359	22,538	...	231,377	231,377
...
...	223	223	223
...	223	223	223
...
13	13	13
113	113	113
...	428	428
...	328	328
...	756	756

Public Accounts of Canada, 2014-2015

Federal-Provincial Shared-Cost Programs — Continued
(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
2014 Canada-Manitoba Forage Shortfall and Transportation Assistance Initiative
...
...
Agricultural Disaster Relief program
...
...
AgriInsurance - Contributions	217	10,002	1,315	3,262
245	9,868	1,255	3,268	
4,112	104,584	21,308	65,380	
AgriInvest Kickstart program - Contributions
...
...
AgriInvest program - Contributions
...
...
AgriInvest program - Grants	88	1,584	1,125	1,113
124	2,488	1,626	1,646	
832	16,131	10,242	11,524	
AgriRisk Initiatives - Administration Capacity Building Activities
...
...
AgriStability - Contributions	1,861
...	1,455
1,653	67,254	25,870	63,263	
AgriStability - Grants	476	...	8,592	2,221
13	...	2,625	369	
1,595	...	33,467	25,465	
Farm Income Program (FIP) Direct Payments - Grants	(1)	...
...
102	1,069	902	814	
Growing Forward 2 - Cost Shared Programs	3,604	3,809	2,860	3,906
3,525	2,851	3,809	2,810	
7,129	6,660	6,669	6,715	
Payments in connection with the <i>Farm Income Protection Act</i>				
- Safety Net Companion programs
...
10,745	15,015	13,004	5,626	
Transitional Industry Support program (TISP) Cattle Payments - Grants	(5)	...
...	(1)
387	4,509	3,991	3,675	
Youth Employment Strategy - Career Focus program	34	14	53
...	63	42
52	176	393	224	
Total ministry	4,385	17,290	14,328	10,555
3,907	16,724	9,685	8,093	
26,607	215,398	116,602	187,742	

Atlantic Canada Opportunities Agency

Contributions for the International Business Development Program	230	138	507	507
275	165	604	604	
2,275	1,365	5,005	5,005	
Total ministry	230	138	507	507
275	165	604	604	
2,275	1,365	5,005	5,005	

9 . 4 Federal-Provincial Shared-Cost Programs

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	2,940	2,940	2,940
...
...	...	2,940	2,940	2,940
...
...
...	150	150
30,517	62,918	92,187	212,224	182,861	15,378	610,881	610,881
32,891	66,895	111,105	274,190	236,240	14,874	750,831	750,831
748,360	1,230,070	1,449,047	3,874,295	3,045,824	277,280	10,820,260	10,820,260
(6)	(6)	(6)
...
92,514	92,514	92,514 (a)
22,676	22,676	22,676
24,876	24,876	24,876
175,791	175,791	175,791
...	29,844	19,723	50,636	41,412	4,434	149,959	2	149,961
...	42,482	26,280	72,780	54,408	6,694	208,528	208,528
16,812	284,974	195,540	471,567	344,590	44,884	1,397,096	11	1,397,107
...	...	648	1,006	1,877	180	3,711	3,711
...	...	499	689	932	127	2,247	2,247
...	...	1,147	1,695	2,808	307	5,957	5,957
29,748	26,002	...	35,069	53,539	16,458	162,677	162,677
23,435	85,831	...	36,983	26,746	(7,940)	166,510	166,510
976,353	1,125,008	587,386	1,634,772	1,239,541	291,332	6,012,432	124	6,012,556
...	...	44,365	(17,603)	...	(2,909)	35,142	35,142
...	...	23,231	26,238	12	26,250
...	...	367,684	(27,625)	...	(1,203)	399,383	33	399,416
...	(1)	(1)
...	(1)	(1)	(1)
...	22,601	14,355	25,803	64,002	5,021	134,669	7	134,676
29,122	46,836	16,379	47,223	42,361	12,316	208,416	694	...	743	209,853
25,448	35,055	15,575	32,658	34,226	7,060	163,017	481	...	719	164,217
54,570	81,891	31,955	79,881	76,587	19,376	371,433	1,174	...	1,462	374,069
...
...	(1,106)	(1,106)	(1,106)
518,004	248,516	38,604	45,996	190,826	62,001	1,148,337	340	...	416	1,149,093
...	(1)	...	(1)	(3)	...	(10)	(10)
...	(3)	(6)	...	(10)	(10)
4,000	95,685	56,249	97,390	248,182	22,849	536,917	10	536,927
161	103	37	93	83	107	685	685
165	148	34	44	89	73	658	658
4,751	1,020	385	288	519	494	8,302	8,302
112,218	165,702	176,272	328,647	322,130	45,964	1,197,491	694	...	745	1,198,930
106,828	230,634	174,024	414,699	352,609	19,746	1,336,949	481	...	731	1,338,161
2,591,320	3,089,988	2,819,823	6,345,421	5,236,593	724,638	21,354,132	1,514	...	2,063	21,357,709

...	1,382	1,382
...	1,648	1,648
...	13,650	13,650
...	1,382	1,382
...	1,648	1,648
...	13,650	13,650

Public Accounts of Canada, 2014-2015

Federal-Provincial Shared-Cost Programs — Continued
(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Canada Revenue Agency				
Underground Economy Working Group.....

	2	1	4	4
Total ministry.....

	2	1	4	4
Canadian Heritage				
Department				
Canada Arts Presentation Fund.....	100
	50
	1,239
Canada Cultural Spaces Fund

	3,100
Official Languages in Education Program.....	4,291	4,720	9,936	27,114
	4,466	4,695	11,558	26,745
	130,566	95,345	272,259	887,009
Sport Support Program.....	277	257	297	289
	323	257	371	332
	3,183	2,616	3,644	3,268
Total ministry.....	4,668	4,977	10,233	27,403
	4,839	4,952	11,929	27,077
	138,088	97,961	275,903	890,277
Economic Development Agency of Canada for the Regions of Quebec				
Contributions to the Province of Quebec under the Canada Infrastructure Works Program.....

Contributions under Quebec Economic Development Program.....

Contributions under the Community Diversification Program.....

Contributions under the Recreational Infrastructure Canada Program.....

Total ministry.....

Employment and Social Development				
Department				
Canada Job Funds	7,392	2,052	13,222	10,575

	7,392	2,052	13,222	10,575
Interprovincial Computerized Examination Management System (ICEMS)	31	31	31	31
	37	37	37	37
	1,231	1,231	1,231	1,231

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
157	136	11	16	68	56	455	455
...
157	136	11	16	68	56	455	455

...	100	100
...	50	50
...	1,239	1,239
...
...
...	900	4,000	...	88	50	4,138
66,282	84,148	16,228	9,058	15,906	18,106	255,789	2,699	1,423	2,213	262,124
65,482	83,382	14,916	8,493	16,256	18,106	254,099	2,828	1,423	2,213	260,563
3,079,104	2,983,218	399,951	275,212	418,970	456,099	8,997,733	55,389	26,691	43,518	9,123,331
657	912	312	303	438	477	4,219	252	252	252	4,975
778	1,089	312	303	544	595	4,904	430	252	432	6,018
7,809	9,632	3,611	3,785	5,251	5,584	48,383	3,437	2,465	2,980	57,265
66,939	85,060	16,540	9,361	16,344	18,583	260,108	2,951	1,675	2,465	267,199
66,260	84,471	15,228	8,796	16,800	18,701	259,053	3,258	1,675	2,645	266,631
3,086,913	2,992,850	403,562	279,897	424,221	461,683	9,051,355	58,826	29,244	46,548	9,185,973

...
...	506,383	506,383 (f)
506,383	506,383	506,383 (f)
1,457	1,457	1,457
...
21,357	21,357	21,357
...
55,541	55,541	55,541 (f)
...
...
74,356	74,356	74,356 (f)
1,457	1,457	1,457
...
657,637	657,637	657,637

115,221	191,862	17,982	15,785	57,812	64,960	496,863	1,112	1,013	1,012	500,000
...
115,221	191,862	17,982	15,785	57,812	64,960	496,863	1,112	1,013	1,012	500,000
31	31	31	31	31	31	310	31	31	31	403
37	37	37	37	37	37	370	37	37	37	481
1,231	1,231	1,231	1,231	1,231	1,231	12,310	1,231	1,231	1,231	16,003

Public Accounts of Canada, 2014-2015

Federal-Provincial Shared-Cost Programs — Continued
(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Labour Market Agreements for Persons with Disabilities	4,578	1,376	8,290	5,951
	4,578	1,376	8,290	5,951
	50,362	15,132	91,194	65,459
Labour Market Development Agreements	123,411	28,302	88,982	98,219
	135,149	28,730	89,126	82,429
	852,380	182,522	575,596	607,857
Targeted Initiative for Older Workers	854	314	...	155
	678	261	748	1,096
	10,906	3,066	9,106	8,286
Total ministry	136,266	32,075	110,525	114,931
	140,442	30,404	98,201	89,513
	922,271	204,003	690,349	693,408

Environment

Department

Alberta Innovates-Technology Futures

Canada/Newfoundland Climate Network Expansion Agreement.....

	1,403
Canada/Quebec Agreement Concerning the Monitoring of Water Quality in Quebec

Canada/Quebec Climate Network Expansion Agreement.....

Canada/Quebec Law Enforcement Agreement - Environmental Protection

Habitat Stewardship Program

North American Waterfowl Management Plan

Ottawa River Regulation

Protection and Clean-up of St. Lawrence River

Pulp and Paper

Research Program for the Effects of Acid Rain on Ecosystems.....

SARA-Species At Risk Act

Water Quantity Survey Agreement	299	65	205	219
	452	77	244	451
	6,440	495	1,925	3,994

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
45,893	76,411	8,965	10,853	25,190	30,744	218,251	1,249	1,249	1,249	221,998
45,893	76,411	8,965	10,853	25,190	30,744	218,251	218,251
504,822	835,550	98,615	119,379	277,094	338,185	2,395,792	1,249	1,249	1,249	2,399,539
638,764	627,548	49,161	41,876	118,732	296,396	2,111,391	4,480	2,115	3,697	2,121,683
640,162	622,515	49,585	42,447	118,737	242,514	2,051,394	4,082	2,460	3,799	2,061,735
4,126,765	4,093,857	326,244	277,776	781,827	1,868,227	13,693,051	28,181	19,927	24,826	13,765,985
5,746	7,891	1,918	2,908	19,786	240	...	220	20,246
6,857	6,871	330	442	256	1,830	19,369	227	...	240	19,836(a)
61,896	58,151	2,359	5,038	7,252	31,410	197,470	1,170	180	2,718	201,538(a)
805,655	903,743	76,139	68,545	203,683	395,039	2,846,601	7,112	4,408	6,209	2,864,330
692,949	705,834	58,917	53,779	144,220	275,125	2,289,384	4,346	2,497	4,076	2,300,303
4,809,935	5,180,651	446,431	419,209	1,125,216	2,304,013	16,795,486	32,943	23,600	31,036	16,883,065

...
...
...	10	...	10	10(f)
...
...
...
...	1,403	1,403
133	133	133
131	131	131
444	444	444
240	240	240
240	240	240
8,683	8,683	8,683
...
137	137	137
404	404	404
...
...
...	339	339	58	397
...	...	85	54	139	139
...	...	99	130	229	229
...	2,267	9,783	10,000	7,345	41	29,436	29,436
4	71	75	75
1	83	84	84
(34)	906	872	872
469	469	469
450	450	450
31,453	31,453	31,453
...
50	50	50
3,472	273	3,745	3,745
...
...
...
1,121	1,121	1,121(f)
332	332	332
311	311	311
1,422	502	1,924	35	1,959
1,098	2,667	1,297	1,755	1,731	2,277	11,613	2,623	...	555	14,791
670	3,150	495	1,898	2,397	3,286	13,120	13,120
25,706	41,873	13,632	16,136	26,290	8,918	145,409	2,623	...	555	148,587

Public Accounts of Canada, 2014-2015

Federal-Provincial Shared-Cost Programs — Continued
(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Canadian Environmental Assessment Agency				
James Bay and Northern Quebec Agreement
...
...
Total ministry	299	65	205	219
	452	77	244	451
	<i>7,843</i>	<i>495</i>	<i>1,925</i>	<i>3,994</i>

Finance

Department

Harbourfront Centre Funding Program
...
...
Toronto Waterfront Revitalization Initiative
...
...
Total ministry

Fisheries and Oceans

Canada-Quebec Agreement on the St. Lawrence

Conservation Hatchery Rearing of landlocked Salmon Smolts and Broodstock
	2
	2
Cumulative Impact Monitoring Program

Fish and Fish Habitat Sampling in response to the Mount Polley Tailings Pond Spill into Quesnel Lake

Fisheries enhancement projects for the Dale channel, the Deadman river and the Nicola river

Fishery Improvement Project
	10
	<i>175</i>
North Pacific Storm Surge Model forecast for an additional 5 years

Prince Edward Island Aquaculture Leasing Program	132
	...	144
	...	<i>2,570</i>
Project Quinte

Science for inshore fishery development of Arctic Char

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
246	246	246
246	246	246
3,726	3,726	3,726
2,522	2,738	1,382	1,809	1,731	2,277	13,247	2,623	...	555	16,425
2,236	3,233	594	2,028	2,397	3,286	14,998	14,998
76,397	45,046	23,415	26,136	33,645	10,073	228,969	2,658	...	613	232,240
...	5,185	5,185	5,185
...	5,000	5,000	5,000
...	36,385	36,385	36,385
...
...	193	193	193
...	268,765	268,765	268,765 (f)
...	5,185	5,185	5,185
...	5,193	5,193	5,193
...	305,150	305,150	305,150
2,795	2,795	2,795
2,564	2,564	2,564
10,598	10,598	10,598
...
...	2	2
...	2	2
...	6	6
...
...	6	6
...	10	10	10
...
...	10	10	10
...
...
...	1	1	1
...	1	1	1 (f)
...
...	10	10
...	175	175 (f)
...	1	1	1
...	15	15	15
...	20	20	20
...	132	132
...	144	144
...	2,570	2,570
...	227	227	227
...	164	164	164
...	4,155	4,155	4,155
...	26	...	26
...
...	26	...	26

Public Accounts of Canada, 2014-2015

Federal-Provincial Shared-Cost Programs — Continued
(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Statistical Management of Commercial Fisheries in Quebec (1990 to 2005)

Total ministry	132
	10	144	...	2
	<i>175</i>	<i>2,570</i>	...	<i>2</i>

Health

Department

Canada-Quebec Agreement on the St. Lawrence

Canadian Food Inspection Agency				
Rabies Indemnification Program.....

	5
Public Health Agency of Canada				
Canada-Quebec Agreement on the St. Lawrence

Total ministry

	5

Indian Affairs and Northern Development

Department

Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing.....

Beverly and Kaminuriak Caribou Management Agreement

Child and Family Services Information System

Cree Trappers Association

Emergency Management Assistance.....

Expansion of the territory of the Innu Assi of Mashtueiatsh Community

Flood Protection

Forest Protection

Interim Resource Management Assistance Program

Mattawa - Nipissing Research Project

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
32	32	32
39	39	39
857	857	857
2,827	227	11	3,197	6	26	...	3,229
2,603	164	16	2,939	2,939
11,455	4,155	31	18,388	6	26	...	18,420

1	1	1
4	4	4
18	18	18
...
...	1	1	1
232	2,401	92	18	1	...	2,749	2,749
14	14	14
21	21	21
77	77	77
15	15	15
25	1	26	26
327	2,401	92	18	1	...	2,844	2,844

20,181	20,181	20,181
19,407	19,407	19,407 (a)
176,111	176,111	176,111 (a)
...	50	...	50
...	25	...	25
...	191	458	...	649
...	...	250	250	250
...	...	250	250	250 (f)
82	82	82
82	82	82
2,935	2,935	2,935
...	1,859	1,859	1,859
...	1,547	1,547	1,547
...	5,779	...	7,495	13,274	13,274
13	13	13
...
13	13	13 (f)
...
...	2,520	2,520	2,520
...	9,069	9,069	9,069
1,262	...	5,703	1,266	8,231	8,231
2,115	...	5,630	1,252	8,997	8,997
7,066	31,886	56,576	30,257	125,785	125,785
...
...	1,655	1,655
...	25,957	25,957
...	39	39	39
...	318	318	318 (a)
...	357	357	357 (a)(f)

Public Accounts of Canada, 2014-2015

Federal-Provincial Shared-Cost Programs — Continued
(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Northern Flood Agreement
...
...
Roads on Reserves
...
...
Sharing and Further Development of Ethno-historic Reports
...
Social Services
...
...
Tripartite Treaty Negotiations
...
...
Total ministry
...
...

Industry

Canadian Space Agency

Canada-Quebec Agreement on the St. Lawrence
...
...
Total ministry
...
...

Justice

Department

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 the youth justice services - Intensive Rehabilitative Custody and Supervision Program	493	391	600	402
382	519	316	492	
3,332	3,568	5,656	3,933	
Contributions to the provinces and territories in support of youth justice services	4,091	1,615	4,931	3,854
4,091	1,615	4,931	3,854	
140,546	55,440	168,609	132,268	
Contributions to the provinces to assist in the operation of legal aid services and systems	2,049	445	3,612	2,453
2,046	445	3,612	2,453	
57,660	10,383	105,300	59,098	
Contributions to the provinces under the Aboriginal Courtwork Program	111	...
...	...	111	...	
2,936	102	2,075	...	
Total ministry	6,633	2,451	9,254	6,709
6,519	2,579	8,970	6,799	
204,474	69,493	281,640	195,299	

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	48	48	48
...	...	50	50	50
...	...	<i>123,019</i>	<i>123,019</i>	<i>123,019</i>
...	...	7,230	7,230	7,230
...	...	6,012	6,012	6,012
...	...	<i>99,104</i>	<i>99,104</i>	<i>99,104</i>
...	300	300	300
...	300	300	300
...	600	600	<i>600 (a)(f)</i>
...	245,894	245,894	245,894
...	226,681	226,681	226,681
...	<i>4,221,162</i>	<i>4,221,162</i>	<i>4,221,162</i>
...	6,029	6,029	6,029
...	6,050	6,050	6,050
...	<i>121,414</i>	<i>121,414</i>	<i>121,414</i>
21,538	245,933	13,231	3,125	...	6,329	290,156	...	50	...	290,206
21,604	226,999	11,692	5,319	...	6,350	271,964	1,655	25	...	273,644
186,125	4,259,184	278,949	46,821	...	122,014	4,893,093	26,148	458	...	4,919,699

254	254	254
57	57	57
<i>314</i>	<i>314</i>	<i>314</i>
254	254	254
57	57	57
<i>314</i>	<i>314</i>	<i>314</i>

...	1,972	1,792	1,092	4,856
...	1,972	1,792	1,092	4,856
...	30,090	27,017	16,326	73,433
1,006	1,456	1,298	914	1,506	1,446	9,512	303	729	302	10,846	
1,308	1,578	1,324	856	1,179	1,517	9,471	311	689	300	10,771	
5,058	15,786	8,976	8,796	11,930	11,928	78,963	3,155	3,999	2,882	88,999	
29,315	50,993	5,141	5,927	13,551	17,689	137,107	2,445	1,260	881	141,693	
29,315	50,993	5,141	5,927	13,551	17,689	137,107	2,445	1,260	881	141,693	
985,216	1,772,727	171,004	203,544	437,145	554,118	4,620,617	105,623	25,331	34,181	4,785,752	
26,287	50,692	4,875	4,203	11,015	14,697	120,328	120,328	
26,037	51,136	4,860	4,203	10,914	14,622	120,328	120,328	
684,930	1,372,551	128,390	105,596	270,149	362,566	3,156,623	24,435	...	7,605	3,188,663	
530	1,040	435	620	1,009	994	4,739	4,739	
530	1,040	435	620	1,009	994	4,739	4,739 (a)	
15,602	28,978	12,199	15,816	33,971	32,876	144,555	6,832	65	2,336	153,788 (a)	
57,138	104,181	11,749	11,664	27,081	34,826	271,686	4,720	3,781	2,275	282,462	
57,190	104,747	11,760	11,606	26,653	34,822	271,645	4,728	3,741	2,273	282,387	
1,690,806	3,190,042	320,569	333,752	753,195	961,488	8,000,758	170,135	56,412	63,330	8,290,635	

Public Accounts of Canada, 2014-2015

Federal-Provincial Shared-Cost Programs — Continued
(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Natural Resources				
Department				
Canada/Newfoundland and Labrador Offshore Petroleum Board	5,385
4,709
77,624
Canada/Nova Scotia Offshore Petroleum Board.....	2,885	...
...	...	2,925
...	...	39,509
Total ministry.....	5,385	...	2,885	...
4,709	...	2,925
77,624	...	39,509
Office of Infrastructure of Canada				
Border Infrastructure Fund.....
...
...	30,000
Building Canada Fund - Communities Component	5,125	547	2,267	1,527
4,566	758	3,048	3,126	
48,515	21,406	33,124	31,310	
Building Canada Fund - Major Infrastructure Component	4,412	...	26,197	4,857
6,208	2,312	30,097	1,754	
59,280	13,250	143,382	15,076	
Building Canada Fund - Strategic Research and Partnerships
...
...
Canada Strategic Infrastructure Fund.....	4,737	2,660
9,046	5,458
92,822	30,006	105,500	378,600	
Green Infrastructure Fund
...
...
Inuvik to Tuktoyaktuk Highway Program
...
...
Municipal Rural Infrastructure Fund
36	21
31,376	21,578	43,335	39,568	
Provincial-Territorial Infrastructure Base Funding Program	25,000
...	41,000	20,000	12,500	
125,000	175,000	159,800	162,500	
Provincial-Territorial Infrastructure Component - National and Regional Projects	2,819
...
...	2,819
Total ministry.....	14,274	3,366	28,464	34,044
19,856	44,070	53,145	22,859	
356,993	264,059	485,141	657,054	

Public Safety and Emergency Preparedness

Department				
Contributions for Lac-Mégantic, Quebec
...
...
Disaster Financial Assistance Arrangement (DFAA).....	48,262	...	610	...
40,750	1,600	154	10,950	
163,905	11,649	56,696	87,994	

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	5,385	5,385
...	4,709	4,709
...	77,624	77,624
...	2,885	2,885
...	2,925	2,925
...	39,509	39,509
...	8,270	8,270
...	7,634	7,634
...	117,133	117,133
20,863	20,863	20,863
21,430	6,767	28,197	28,197
112,426	291,827	...	5,000	...	88,000	527,253	527,253
29,285	13,718	4,369	7,446	1,486	10,568	76,338	76,338
49,355	15,142	3,791	9,436	8,777	22,384	120,383	120,383
151,442	307,027	31,214	93,858	84,213	116,088	918,197	918,197 (a)
36,936	217,812	16,384	19,471	44,009	94,531	464,609	464,609
42,737	294,931	5,737	6,426	63,584	103,778	557,564	557,564 (a)
882,723	1,199,283	33,372	92,404	397,817	226,305	3,062,892	3,062,892 (a)
...
...
...	80	80	80 (f)
114,772	42,280	1,818	...	25,000	...	191,267	191,267
55,576	32,708	5,643	...	35,430	...	143,861	...	4,662	...	148,523
847,379	894,257	332,522	92,700	286,035	735,000	3,794,821	65,000	38,652	36,132	3,934,605 (a)
...	23,862	13,000	36,862	36,862
...	44,931	39,636	84,567	84,567
609	103,196	130,000	233,805	71,000	304,805
...	79,275	79,275
...	79,275	79,275
7,277	7,277	2,134	9,411
37,354	138	1,317	28	22	53	38,969	...	3,568	...	42,337
214,947	321,010	48,787	45,083	104,818	70,218	940,720	18,636	18,999	18,866	997,221 (a) (f)
...	25,000	25,000
...	65,000	138,500	...	26,444	26,487	191,431
150,000	157,365	165,000	165,000	162,500	171,950	1,594,115	181,953	182,680	182,910	2,141,658
...	8,248	11,067	11,067
...	8,248	11,067	11,067
209,133	297,672	22,571	35,165	70,495	118,099	833,283	79,275	...	2,134	914,692
206,452	459,617	16,488	15,890	107,813	165,851	1,112,041	...	34,474	26,487	1,173,002
2,359,526	3,274,045	610,895	502,293	1,035,383	1,537,561	11,082,950	344,864	240,331	308,908	11,977,053

56,700	56,700	56,700
25,000	25,000	25,000
81,700	81,700	81,700
30,000	165,000	...	59,700	303,572	1,700	305,272
11,750	...	250,000	134,284	553,200	11,000	1,013,688	...	5,300	...	1,018,988
1,068,364	142,196	721,352	325,030	823,349	444,171	3,844,706	7,315	5,300	5,665	3,862,986

Public Accounts of Canada, 2014-2015

Federal-Provincial Shared-Cost Programs — Continued
(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
First Nation Policing Program.....	331	748
...	327	797
1,345	1,020	21,104		9,223
Grants to National Flagging System.....	29	26	32	31
29	26	32		31
230	208	252		242
Royal Canadian Mounted Police				
Canadian Firearms Program.....	...	225	1,009	975
...	225	1,009		975
2,255	4,177	18,049		19,150
Total ministry.....	48,291	251	1,982	1,754
40,779	1,851	1,522		12,753
167,735	17,054	96,101		116,609

Public Works and Government Services

Department

Canada-Quebec Agreement on the St. Lawrence
...
Maintenance Costs of Macdonald-Cartier Bridge
...
...
...	332	...
Remediation of the Sydney Tar Ponds and Coke Ovens Sites	57,375	...
...	...	290,412		...
Timiskaming Dam Complex deck replacement.....
...
...
Total ministry.....	332	...
...	...	57,375
...	...	290,412		...

Transport

Department

Asia-Pacific Gateway and Corridor Transportation Infrastructure Fund
...
...
...
...
...
...
...	750	...	13	
...	5,000	9,000	5,195	
...	8,000	9,153	110,521	
National Safety Code	191	161	225	210
191	161	225		210
3,619	3,049	5,526		4,267
Northern Transportation Adaptation Initiative
...
...
...
...
Total ministry.....	191	911	225	223
191	5,161	9,225	5,405	
3,619	11,049	14,679	114,788	

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
28,151	38,847	5,014	1,055	6,818	808	81,772	81,772
31,429	42,033	4,599	1,044	5,677	827	86,733	86,733
410,641	629,819	97,213	84,411	115,230	70,601	1,440,607	6,910	3,784	16,774	1,468,075
84	121	34	33	52	58	500	500
84	121	34	33	52	58	500	500
640	912	267	257	396	442	3,846	43	69	43	4,001
5,871	6,150	14,230	14,230
5,871	6,150	14,230	14,230
135,319	114,908	2,464	2,190	4,587	27,893	330,992	1,137	...	1,297	333,426
120,806	45,118	5,048	166,088	6,870	60,566	456,774	1,700	458,474
74,134	48,304	254,633	135,361	558,929	11,885	1,140,151	...	5,300	...	1,145,451
1,696,664	887,835	821,296	411,888	943,562	543,107	5,701,851	15,405	9,153	23,779	5,750,188

21	21	21
22	22	22
86	86	86
3,109	3,109	6,218	6,218
538	538	1,076	1,076
7,770	12,908	20,678	20,678
...	332	332
...	57,375	57,375
...	290,412	290,412(f)
1,089	361	1,450	1,450
233	77	310	310
1,548	513	2,061	2,061
4,219	3,470	8,021	8,021
793	615	58,783	58,783
9,404	13,421	313,237	313,237

...	32,189	1,368	33,557	33,557
...	...	16,935	...	16,549	52,270	85,754	85,754
...	...	33,565	...	51,302	499,900	584,767	584,767
1	1	1
1	1	1
5	5	5
...
...
...
...	297,236	3,395	4,803	306,197	306,197
...	473	877	5,239	25,784	74	25,858
...	328,503	25,899	26,849	508,925	252	509,177
769	1,148	244	229	420	488	4,085	153	...	153	4,391
769	1,148	244	229	420	488	4,085	153	...	153	4,391
14,423	21,822	5,179	5,274	9,309	8,099	80,567	2,523	...	2,724	85,814
...	440	44	337	821
...	205	44	406	655(a)
...	645	374	743	1,762(a)
9,367	9,367	9,367
13,066	13,066	13,066
146,551	146,551	146,551
10,137	298,384	3,639	5,032	32,609	1,856	353,207	593	44	490	354,334
13,836	1,621	18,056	5,468	16,969	52,758	128,690	358	44	633	129,725
160,979	350,325	64,643	32,123	60,611	507,999	1,320,815	3,168	374	3,719	1,328,076

Public Accounts of Canada, 2014-2015

Federal-Provincial Shared-Cost Programs — Concluded

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Western Economic Diversification				
Western Economic Partnership Agreements
...
...
Total ministry
...
...
Grand total	220,622 221,979 1,907,706	61,656 106,127 883,448	178,940 253,825 2,297,270	196,345 173,556 2,864,187

(a) Amends previous year's Public Accounts of Canada.

(f) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...	...	832	780	830	2,042	4,484	4,484
...	...	50,123	48,500	49,476	44,267	192,366	192,366
...
...	...	832	780	830	2,042	4,484	4,484
...	...	50,123	48,500	49,476	44,267	192,366	192,366
1,414,858	2,157,413	326,571	629,436	680,943	683,550	6,550,334	99,674	9,984	14,873	6,674,865
1,244,967	1,871,433	562,224	653,726	1,227,220	590,582	6,905,639	14,826	47,756	36,845	7,005,066
17,337,959	23,595,229	5,839,809	8,446,074	9,661,971	7,216,930	80,050,583	655,667	359,598	479,996	81,545,844

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Section 10

2014-2015

Public Accounts of Canada

Other Government-Wide Information

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Budgetary Details by Allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to section 31 of the *Financial Administration Act*, together with related current year expenditures.

Budgetary Details by Allotment

Department and agency	Allotments	Expenditures
	\$	\$
Agriculture and Agri-Food		
Department		
Vote 1 — Operating expenditures —		
Operating budget.....	634,212,678	628,808,027
Frozen	7,748,784	
Less: revenues netted against expenditures	56,500,000	51,095,349
	585,461,462	577,712,678
Vote 5 — Capital expenditures —		
Capital budget	33,375,973	25,835,661
Vote 10 — Grants and contributions —		
Grants and contributions	402,327,403	345,165,608
Frozen	5,686,619	
	408,014,022	345,165,608
Statutory amounts	1,086,300,960	1,065,277,421
	2,113,152,417	2,013,991,368
Canadian Dairy Commission		
Vote 1 — Program expenditures —		
Operating budget.....	3,884,137	3,884,137
Frozen	2,640	
	3,886,777	3,884,137
Canadian Grain Commission		
Vote 1 — Program expenditures —		
Operating budget.....	5,689,447	5,688,592
Work force adjustment funding.....	2,643,367	988,139
Frozen	33,576	
	8,366,390	6,676,731
Statutory amounts	45,645,738	(23,589,077)
	54,012,128	(16,912,346)
Total Ministry	2,171,051,322	2,000,963,159
Atlantic Canada Opportunities Agency		
Department		
Vote 1 — Operating expenditures —		
Operating budget.....	66,492,881	65,978,345
Frozen	2,111,501	
	68,604,382	65,978,345
Vote 5 — Grants and contributions —		
Grants and contributions	232,078,550	231,078,546
Statutory amounts	8,233,345	8,216,200
	308,916,277	305,273,091

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Enterprise Cape Breton Corporation		
Vote 1 — Payments to the Enterprise Cape Breton Corporation —		
Payments to Crown Corporation.....	2,192,750	1,698,123
Capital budget	625,000	27,342
Environmental and human resources obligations.....	9,566,250	8,140,376
	12,384,000	9,865,841
Total Ministry	321,300,277	315,138,932
Canada Revenue Agency		
Vote 1 — Operating expenditures, contributions and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i> —		
Operating budget.....	3,193,033,275	2,992,568,679
Advertising initiatives	7,462,159	7,328,653
Foreign investment entities and non-resident trusts	26,527,748	12,669,852
Payments to Quebec for GST	142,133,114	142,133,114
Real property accommodation and services	328,356,812	328,273,138
Frozen.....	9,900,167	
Less: revenues netted against expenditures	315,543,563	315,543,563
	3,391,869,712	3,167,429,873
Vote 5 — Capital expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i> —		
Capital budget	123,413,805	76,291,182
Statutory amounts	817,112,935	817,112,935
Total Ministry	4,332,396,452	4,060,833,990
Canadian Heritage		
Department		
Vote 1 — Operating expenditures —		
Operating budget.....	190,384,408	190,154,950
Advertising initiatives	8,700,000	6,923,133
Frozen	2,047,173	
Less: revenues netted against expenditures	8,704,534	8,704,534
	192,427,047	188,373,549
Vote 5 — Grants and contributions —		
Grants and contributions	1,273,510,754	1,267,460,219
Statutory amounts	26,042,801	26,021,539
	1,491,980,602	1,481,855,307
Canada Council for the Arts		
Vote 1 — Payments to the Canada Council for the Arts —		
Payments to Crown Corporation.....	182,224,388	182,224,388
Canadian Broadcasting Corporation		
Vote 1 — Payments to the Canadian Broadcasting Corporation for operating expenditures —		
Payments to Crown Corporation.....	929,283,798	929,283,798
Vote 5 — Payments to the Canadian Broadcasting Corporation for working capital —		
Payments to Crown Corporation.....	4,000,000	4,000,000
Vote 10 — Payments to the Canadian Broadcasting Corporation for capital expenditures —		
Payments to Crown Corporation.....	104,740,000	104,740,000
	1,038,023,798	1,038,023,798

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Canadian Museum for Human Rights		
Vote 1 — Payments to the Canadian Museum for Human Rights for operating and capital expenditures —		
Payments to Crown Corporation.....	21,700,000	21,700,000
Canadian Museum of History		
Vote 1 — Payments to the Canadian Museum of History for operating and capital expenditures —		
Payments to Crown Corporation.....	62,423,716	62,423,716
Capital budget	6,500,000	6,500,000
	68,923,716	68,923,716
Canadian Museum of Immigration at Pier 21		
Vote 1 — Payment to the Canadian Museum of Immigration at Pier 21 for operating and capital expenditures —		
Payments to Crown Corporation.....	7,700,000	7,700,000
Capital budget	2,200,000	2,200,000
	9,900,000	9,900,000
Canadian Museum of Nature		
Vote 1 — Payments to the Canadian Museum of Nature for operating and capital expenditures —		
Payments to Crown Corporation.....	26,276,818	26,276,818
Canadian Radio-television and Telecommunications Commission		
Vote 1 — Program expenditures —		
Operating budget.....	55,433,841	51,297,614
Frozen	169,908	
Less: revenues netted against expenditures	47,626,795	46,322,218
	7,976,954	4,975,396
Statutory amounts	6,470,766	6,470,766
	14,447,720	11,446,162
Library and Archives of Canada		
Vote 1 — Program expenditures —		
Operating budget.....	92,779,702	91,588,050
Capital budget	1,762,077	1,762,077
Grants and contributions	39,074	37,392
Frozen	1,962,248	
Less: revenues netted against expenditures	2,337,500	1,913,361
	94,205,601	91,474,158
Statutory amounts	11,152,344	11,119,492
	105,357,945	102,593,650
National Arts Centre Corporation		
Vote 1 — Payments to the National Arts Centre Corporation for operating expenditures —		
Payments to Crown Corporation.....	35,321,395	35,321,395
National Film Board		
Vote 1 — Program expenditures —		
Operating budget.....	65,487,495	56,976,840
Contribution to employee benefits plans.....	7,261,943	7,538,977
Grants and contributions	88,250	88,250
Frozen	33,100	
Less: revenues netted against expenditures	8,452,446	3,572,685
	64,418,342	61,031,382
Statutory amounts	5,487,763	1,531,134
	69,906,105	62,562,516

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
National Gallery of Canada		
Vote 1 — Payments to the National Gallery of Canada for operating and capital expenditures —		
Payments to Crown Corporation.....	35,308,269	35,308,269
Capital budget	1,000,000	1,000,000
	36,308,269	36,308,269
Vote 5 — Payment to the National Gallery of Canada for the acquisition of objects for the collection and other costs attributable to this activity —		
Payments to Crown Corporation.....	8,000,000	8,000,000
	44,308,269	44,308,269
National Museum of Science and Technology		
Vote 1 — Payments to the National Museum of Science and Technology for operating and capital expenditures —		
Payments to Crown Corporation.....	32,670,395	32,670,395
Capital budget	700,000	700,000
	33,370,395	33,370,395
Public Service Commission		
Vote 1 — Program expenditures —		
Operating budget.....	91,061,262	76,125,856
Frozen	95,805	
Less: revenues netted against expenditures	14,252,000	8,665,411
	76,905,067	67,460,445
Statutory amounts	10,137,486	10,137,486
	87,042,553	77,597,931
Public Service Labour Relations Board		
Vote 1 — Program expenditures —		
Operating budget.....	7,341,560	7,341,560
Frozen	10,000	
Less: revenues netted against expenditures	62,332	62,332
	7,289,228	7,279,228
Statutory amounts	725,491	725,491
	8,014,719	8,004,719
Public Service Staffing Tribunal		
Vote 1 — Program expenditures —		
Operating budget.....	2,592,256	2,592,256
Translation costs (Devinat case).....	37,588	37,588
Frozen	135,950	
	2,765,794	2,629,844
Statutory amounts	343,705	343,705
	3,109,499	2,973,549
Registry of the Public Servants Disclosure Protection Tribunal		
Vote 1 — Program expenditures —		
Operating budget.....	868,674	868,674
Frozen	10,000	
	878,674	868,674
Statutory amounts	96,569	96,569
	975,243	965,243

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Telefilm Canada		
Vote 1 — Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i> —		
Payments to Crown Corporation.....	95,453,551	95,453,551
The National Battlefields Commission		
Vote 1 — Program expenditures —		
Operating budget.....	12,252,634	9,427,867
Frozen	10,010	
	12,262,644	9,427,867
Statutory amounts	2,669,512	2,669,511
	14,932,156	12,097,378
Total Ministry	3,351,268,872	3,315,598,785
Canadian Northern Economic Development Agency		
Vote 1 — Operating expenditures —		
Operating budget.....	14,215,815	13,538,591
Frozen	389,719	
	14,605,534	13,538,591
Vote 5 — Contributions —		
Contributions.....	36,617,328	34,119,582
Statutory amounts	1,462,891	1,462,388
Total Ministry	52,685,753	49,120,561
Citizenship and Immigration		
Department		
Vote 1 — Operating expenditures —		
Operating budget.....	531,014,961	521,980,099
Advertising initiatives	6,000,000	1,888,543
Capital budget	16,553,030	15,853,986
<i>Immigration and Refugee Protection Act</i>	2,308,503	2,197,207
Interim federal health program	50,743,504	23,955,737
Frozen	15,497,639	
Less: revenues netted against expenditures	9,937,812	5,037,681
	612,179,825	560,837,891
Vote 5 — Grants and contributions —		
Grants and contributions	994,563,019	987,602,417
Global assistance for irregular migrants	3,000,000	2,294,307
Frozen	2,500,000	
	1,000,063,019	989,896,724
Vote 7b — Write-off outstanding immigration loans —		
Debt write-off	1,145,251	1,116,573
Statutory amounts	273,556,324	(191,100,080)
	1,886,944,419	1,360,751,108

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Immigration and Refugee Board		
Vote 1 — Program expenditures —		
Operating budget	101,997,323	98,260,431
<i>Immigration and Refugee Protection Act</i>	1,457,860	1,178,258
Translation costs (Devinat case)	8,645,600	7,622,241
Frozen	3,898,133	
	115,998,916	107,060,930
Statutory amounts	12,689,103	12,689,103
	128,688,019	119,750,033
Total Ministry	2,015,632,438	1,480,501,141
Economic Development Agency of Canada for the Regions of Quebec		
Vote 1 — Operating expenditures —		
Operating budget	40,072,472	37,486,267
Frozen	271,856	
	40,344,328	37,486,267
Vote 5 — Grants and contributions —		
Grants and contributions	212,168,051	212,168,051
Statutory amounts	4,261,919	4,243,598
Total Ministry	256,774,298	253,897,916
Employment and Social Development		
Department		
Vote 1 — Operating expenditures —		
Operating budget	2,379,466,064	2,316,716,095
Advertising initiatives	7,000,000	6,959,146
Bill C-51 implementation	12,058,769	11,633,380
Frozen	5,600,163	
Less: revenues netted against expenditures	1,764,944,081	1,716,971,280
	639,180,915	618,337,341
Vote 5 — Grants and contributions —		
Grants and contributions	1,725,132,971	1,570,718,755
Frozen	30,265,024	
	1,755,397,995	1,570,718,755
Vote 7c — Debt write-off — Canada Student Loans —		
Write-off Canada Student Loans account	294,647,678	287,430,643
Statutory amounts	49,729,072,267	49,728,270,433
	52,418,298,855	52,204,757,172
Canada Industrial Relations Board		
Vote 1 — Program expenditures —		
Operating budget	6,589,868	6,589,868
Frozen	10,044	
	6,599,912	6,589,868
Statutory amounts	898,677	898,476
	7,498,589	7,488,344
Canada Mortgage and Housing Corporation		
Vote 1 — Reimbursement under the provisions of the <i>National Housing Act</i> and the <i>Canada Mortgage and Housing Corporation Act</i> —		
Other authority	2,085,053,000	2,053,213,063
Frozen	12,300,000	
	2,097,353,000	2,053,213,063

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Canadian Centre for Occupational Health and Safety		
Vote 1 — Program expenditures —		
Operating budget	9,106,766	8,362,526
Frozen	10,000	
Less: revenues netted against expenditures	4,729,507	4,729,507
Statutory amounts	4,387,259	3,633,019
	<u>1,052,919</u>	<u>1,052,919</u>
	<u>5,440,178</u>	<u>4,685,938</u>
National Capital Commission⁽¹⁾		
Vote 1 — Payments to the National Capital Commission for operating expenditures —		
Payments to Crown Corporation	6,316,117	6,316,117
Vote 5 — Payments to the National Capital Commission for capital expenditures —		
Payments to Crown Corporation	1,969,174	1,969,174
	<u>8,285,291</u>	<u>8,285,291</u>
Office of the Co-ordinator, Status of Women		
Vote 1 — Operating expenditures —		
Operating budget	9,817,072	9,817,072
Frozen	201,822	
	<u>10,018,894</u>	<u>9,817,072</u>
Vote 5 — Grants and contributions —		
Grants and contributions	19,033,333	19,033,332
Statutory amounts	1,275,340	1,275,340
	<u>30,327,567</u>	<u>30,125,744</u>
Total Ministry	54,567,203,480	54,308,555,552
Environment		
Department		
Vote 1 — Operating expenditures —		
Operating budget	819,051,169	808,076,738
Frozen	30,181,308	
Less: revenues netted against expenditures	91,720,622	82,051,890
	<u>757,511,855</u>	<u>726,024,848</u>
Vote 5 — Capital expenditures —		
Capital budget	64,439,919	55,250,545
Frozen	2,543,599	
	<u>66,983,518</u>	<u>55,250,545</u>
Vote 10 — Grants and contributions —		
Grants and contributions	94,423,294	94,023,122
Frozen	37,891,931	
	<u>132,315,225</u>	<u>94,023,122</u>
Statutory amounts	<u>101,643,451</u>	<u>100,888,122</u>
	<u>1,058,454,049</u>	<u>976,186,637</u>
Canadian Environmental Assessment Agency		
Vote 1 — Program expenditures —		
Operating budget	32,533,789	27,526,778
Grants and contributions	3,914,629	2,314,820
Frozen	606,602	
Less: revenues netted against expenditures	8,001,000	2,993,989
	<u>29,054,020</u>	<u>26,847,609</u>
Statutory amounts	<u>2,909,480</u>	<u>2,909,480</u>
	<u>31,963,500</u>	<u>29,757,089</u>

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Parks Canada Agency		
Vote 1 — Program expenditures —		
Operating budget	393,157,280	371,522,718
Capital budget	197,386,400	169,505,432
Grants and contributions	18,109,975	12,032,507
Frozen	43,980,768	
	652,634,423	553,060,657
Vote 5 — Payments to the New Parks and Historic Sites Account —		
Other authority	3,500,000	3,500,000
Statutory amounts	175,916,982	165,239,203
	832,051,405	721,799,860
Total Ministry	1,922,468,954	1,727,743,586
Finance		
Department		
Vote 1 — Operating expenditures —		
Operating budget	100,296,443	96,547,525
Advertising initiatives	11,000,000	8,708,416
Move to 90 Elgin street building	12,406,683	9,785,786
Frozen	4,220,386	
Less: revenues netted against expenditures	150,000	100,691
	127,773,512	114,941,036
Vote 5 — Grants and contributions —		
Grants and contributions	5,035,000	5,000,000
Vote 6 — Authority for amount by way of direct payments to the International Development Association pursuant to <i>Bretton Woods and Related Agreements Act</i> —		
Bretton Woods	1	
Vote 8 — To amend subsection 295(1) of the <i>Budget Implementation Act, 2009</i> —		
Canadian securities	1	
Vote 9 — To amend subsection 14(1) of the <i>Canadian Securities Regulation Regime Transition Office</i> <i>Act</i> —		
Other authority	1	
Statutory amounts	85,631,787,018	85,563,213,780
	85,764,595,533	85,683,154,816
Canadian International Trade Tribunal		
Vote 1 — Program expenditures —		
Operating budget	5,050,900	5,041,241
Frozen	10,000	
	5,060,900	5,041,241
Statutory amounts	683,374	683,255
	5,744,274	5,724,496
Financial Consumer Agency of Canada		
Statutory amounts	17,890,366	17,890,366

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Financial Transactions and Reports Analysis Centre of Canada		
Vote 1 — Program expenditures —		
Operating budget.....	47,190,382	46,417,795
Frozen.....	665,482	
Less: revenues netted against expenditures	284,000	
	47,571,864	46,417,795
Statutory amounts	4,986,635	4,986,635
	52,558,499	51,404,430
Office of the Auditor General		
Vote 1 — Program expenditures —		
Operating budget.....	78,772,774	73,869,354
Frozen.....	444,616	
Less: revenues netted against expenditures	2,510,000	1,129,477
	76,707,390	72,739,877
Statutory amounts	9,126,250	9,123,553
	85,833,640	81,863,430
Office of the Superintendent of Financial Institutions		
Vote 1 — Program expenditures —		
Operating budget.....	945,058	945,058
Statutory amounts	217,226,070	145,363,816
	218,171,128	146,308,874
PPP Canada Inc.		
Vote 1 — Payments to PPP Canada Inc. for operations and program delivery —		
Payments to Crown Corporation.....	11,800,000	11,800,000
Vote 3 — Payments to PPP Canada Inc. for PPP Canada Fund investments —		
Payments to Crown Corporation.....	197,700,000	197,700,000
	209,500,000	209,500,000
Total Ministry	86,354,293,440	86,195,846,412
Fisheries and Oceans		
Department		
Vote 1 — Operating expenditures —		
Operating budget.....	1,248,226,097	1,225,818,946
Canada's sustainable aquaculture program.....	9,634,350	8,528,579
Frozen.....	11,501,247	
Less: revenues netted against expenditures	50,611,807	41,815,763
	1,218,749,887	1,192,531,762
Vote 5 — Capital expenditures —		
Capital budget	392,893,515	328,189,571
Canadian Coast Guard replacement air cushion vehicles	1,688,000	688,048
Frozen	91,798,286	
	486,379,801	328,877,619
Vote 10 — Grants and contributions —		
Grants and contributions	90,921,720	89,709,841
Frozen	588,246	
	91,509,966	89,709,841
Statutory amounts	127,385,227	125,848,067
Total Ministry	1,924,024,881	1,736,967,289

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Foreign Affairs, Trade and Development		
Department		
Vote 1 — Operating expenditures —		
Operating budget.....	1,552,166,833	1,503,023,705
Dispute resolution panelists	620,000	11,291
<i>Immigration and Refugee Protection Act</i>	253,016	146,906
Mission security	11,593,872	11,462,294
Softwood lumber litigation costs	22,686,000	764,463
Strengthening security at missions abroad	36,731,693	34,880,491
Frozen.....	12,667,749	
Less: revenues netted against expenditures	45,836,944	32,928,741
	<i>1,590,882,219</i>	<i>1,517,360,409</i>
Vote 5 — Capital expenditures —		
Capital budget.....	203,470,325	153,840,395
Mission security	2,100,000	1,920,554
Strengthening security at missions abroad	53,480,233	51,586,879
Frozen.....	64,382,979	
	<i>323,433,537</i>	<i>207,347,828</i>
Vote 10 — Grants and contributions —		
Grants and contributions	3,467,674,556	3,450,883,948
Crisis pool	52,000,000	52,000,000
Crisis pool — Iraq.....	28,000,000	28,000,000
Crisis pool quick release mechanism	77,000,000	77,000,000
Frozen.....	42,400,000	
	<i>3,667,074,556</i>	<i>3,607,883,948</i>
Vote 12 — Pursuant to subsection 12(2) of the <i>International Development (Financial Institutions) Assistance Act</i> , payments to international financial institutions — Direct payments —		
International financial institutions.....		<i>1</i>
Vote 15 — Payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements —		
Other authority	52,532,339	52,235,785
Statutory amounts.....	679,409,996	554,516,187
	<i>6,313,332,648</i>	<i>5,939,344,157</i>
Canadian Commercial Corporation		
Vote 1 — Payments to the Canadian Commercial Corporation —		
Payments to Crown Corporation.....	14,240,000	14,240,000
Frozen	1,416,400	
	<i>15,656,400</i>	<i>14,240,000</i>
Export Development Canada (Canada Account)		
Statutory amounts	2,597,096	2,597,096
International Development Research Centre		
Vote 1 — Payments to the International Development Research Centre —		
Payments to Crown Corporation.....	190,023,783	190,023,783
International Joint Commission (Canadian Section)		
Vote 1 — Program expenditures —		
Operating budget.....	6,712,632	6,275,459
Frozen	1,773	
	<i>6,714,405</i>	<i>6,275,459</i>
Statutory amounts	489,493	489,493
	<i>7,203,898</i>	<i>6,764,952</i>

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
National Capital Commission⁽¹⁾		
Vote 1 — Payments to the National Capital Commission for operating expenditures —		
Payments to Crown Corporation.....	62,465,092	62,465,092
Vote 5 — Payments to the National Capital Commission for capital expenditures —		
Payments to Crown Corporation.....	21,695,826	21,695,826
	84,160,918	84,160,918
Total Ministry	6,612,974,743	6,237,130,906
Health		
Department		
Vote 1 — Operating expenditures —		
Operating budget.....	1,183,237,958	1,120,776,679
Advertising initiatives	5,500,000	5,500,000
Indian residential schools resolution health support.....	21,862,824	16,947,962
Non-insured health benefits	841,248,043	840,681,187
Non-insured health benefits — McIvor.....	17,779,124	14,002,555
Non-insured health benefits — Qalipu	11,330,483	11,330,483
Frozen	37,323,543	
Less: revenues netted against expenditures	271,391,529	220,758,797
	1,846,890,446	1,788,480,069
Vote 5 — Capital expenditures —		
Capital budget	35,926,781	29,332,692
Vote 10 — Grants and contributions —		
Grants and contributions	1,469,178,956	1,445,491,955
Canadian strategy for cancer control	47,500,000	47,500,000
Health Council of Canada	4,000,000	1,152,000
Indian residential schools resolution health support.....	40,631,913	40,518,752
Non-insured health benefits	189,660,464	188,324,521
Non-insured health benefits — McIvor.....	2,720,000	2,720,000
Non-insured health benefits — Qalipu	333,868	333,868
Frozen	1,511,132	
	1,755,536,333	1,726,041,096
Statutory amounts	271,454,542	270,620,109
	3,909,808,102	3,814,473,966
Canadian Food Inspection Agency		
Vote 1 — Operating expenditures and contributions —		
Operating budget.....	652,399,351	645,737,818
Contributions.....	879,210	879,210
Frozen	7,303,609	
	660,582,170	646,617,028
Vote 5 — Capital expenditures —		
Capital budget	25,455,183	20,608,538
Frozen	2,503,990	
	27,959,173	20,608,538
Statutory amounts	194,673,304	181,267,323
	883,214,647	848,492,889
Canadian Institutes of Health Research		
Vote 1 — Operating expenditures —		
Operating budget.....	51,878,053	51,591,197
Frozen	113,273	
	51,991,326	51,591,197

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Vote 5 — Grants —		
Grants	960,200,961	959,845,009
Statutory amounts	5,843,176	5,843,176
	1,018,035,463	1,017,279,382
 Patented Medicine Prices Review Board		
Vote 1 — Program expenditures —		
Operating budget.....	7,873,665	6,934,771
Public interest hearings	2,470,000	154,811
Frozen	12,805	
	10,356,470	7,089,582
Statutory amounts	840,698	840,698
	11,197,168	7,930,280
 Public Health Agency of Canada		
Vote 1 — Operating expenditures —		
Operating budget.....	343,255,190	335,167,881
Ebola virus disease outbreak.....	18,500,000	
Influenza vaccine fill line	3,788,000	3,788,000
Pan-American Games 2015	764,801	439,034
Frozen	217,413	
Less: revenues netted against expenditures	691,145	691,145
	365,834,259	338,703,770
Vote 5 — Capital expenditures —		
Capital budget	8,760,266	6,920,341
Vote 10 — Grants and contributions —		
Grants and contributions	251,101,573	249,625,473
Statutory amounts	41,727,562	41,719,601
	667,423,660	636,969,185
Total Ministry	6,489,679,040	6,325,145,702
 Indian Affairs and Northern Development		
Department		
Vote 1 — Operating expenditures —		
Operating budget.....	765,771,706	750,719,339
Indian residential schools document provision	8,114,899	8,114,898
Settlement allotment.....	385,709,753	385,709,753
Frozen	244,676,346	
Less: revenues netted against expenditures	3,170,000	3,135,018
	1,401,102,704	1,141,408,972
Vote 5 — Capital expenditures —		
Capital budget	41,904,975	39,030,056
Frozen	4,536,789	
	46,441,764	39,030,056
Vote 10 — Grants and contributions —		
Grants and contributions	6,231,702,823	6,227,946,466
Emergency management assistance program	29,327,155	29,327,155
Funding for essential fuel storage tanks in First Nations communities	23,524,306	23,524,306
On-reserve response and recovery costs	39,777,181	39,200,997
Frozen	732,817,238	
	7,057,148,703	6,319,998,924
Statutory amounts	225,904,139	191,215,186
	8,730,597,310	7,691,653,138

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Canadian Polar Commission		
Vote 1 — Program expenditures —		
Operating budget	1,363,403	1,140,843
Grants and contributions	1,096,000	1,096,000
Frozen	10,550	
	2,469,953	2,236,843
Statutory amounts	118,424	118,424
	2,588,377	2,355,267
Indian Residential Schools Truth and Reconciliation Commission		
Vote 1 — Program expenditures —		
Operating budget	8,352,183	5,788,405
Frozen	2,186,648	10,538,831
	10,538,831	5,788,405
Statutory amounts	206,332	206,332
	10,745,163	5,994,737
Registry of the Specific Claims Tribunal		
Vote 1 — Program expenditures —		
Operating budget	1,214,163	1,214,163
Frozen	10,000	1,224,163
	1,224,163	1,214,163
Statutory amounts	98,535	98,535
	1,322,698	1,312,698
Total Ministry	8,745,253,548	7,701,315,840
Industry		
Department		
Vote 1 — Operating expenditures —		
Operating budget	431,581,675	422,112,880
Frozen	8,762,640	79,154,000
Less: revenues netted against expenditures	361,190,315	351,744,891
Vote 5 — Capital expenditures —		
Capital budget	24,171,253	23,731,534
Frozen	84,129	24,255,382
	24,171,253	23,731,534
Vote 10 — Grants and contributions —		
Grants and contributions	565,193,108	545,758,016
Frozen	27,118,504	592,311,612
	27,118,504	545,758,016
Statutory amounts	348,727,745	176,180,055
	1,326,485,054	1,097,414,496
Canadian Space Agency		
Vote 1 — Operating expenditures —		
Operating budget	169,340,754	164,163,675
Frozen	101,320	169,442,074
	101,320	164,163,675
Vote 5 — Capital expenditures —		
Capital budget	173,228,309	162,036,938
Frozen	89,056,894	262,285,203
	89,056,894	162,036,938

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Vote 10 — Grants and contributions —		
Grants and contributions	41,892,854	40,816,215
Statutory amounts	9,120,810	9,074,110
	482,740,941	376,090,938
Canadian Tourism Commission		
Vote 1 — Payments to the Canadian Tourism Commission —		
Payments to Crown Corporation.....	57,975,770	57,975,770
Copyright Board		
Vote 1 — Program expenditures —		
Operating budget.....	2,986,323	2,790,199
Frozen	10,664	
	2,996,987	2,790,199
Statutory amounts	279,307	279,307
	3,276,294	3,069,506
Federal Economic Development Agency for Southern Ontario		
Vote 1 — Operating expenditures —		
Operating budget.....	26,968,572	26,659,973
Frozen	349,958	
	27,318,530	26,659,973
Vote 5 — Grants and contributions —		
Grants and contributions	137,431,522	74,386,300
Frozen	40,200,000	
	177,631,522	74,386,300
Statutory amounts	3,090,415	3,056,870
	208,040,467	104,103,143
National Research Council of Canada		
Vote 1 — Operating expenditures —		
Operating budget.....	465,062,735	462,437,666
Frozen	261,295	
	465,324,030	462,437,666
Vote 5 — Capital expenditures —		
Capital budget	32,148,263	31,615,038
Vote 10 — Grants and contributions —		
Grants and contributions	283,058,103	268,214,278
Statutory amounts	351,676,272	193,437,934
	1,132,206,668	955,704,916
Natural Sciences and Engineering Research Council		
Vote 1 — Operating expenditures —		
Operating budget.....	45,545,971	42,368,881
Frozen	360,632	
Less: revenues netted against expenditures	139,055	49,706
	45,767,548	42,319,175
Vote 5 — Grants —		
Grants	1,038,500,192	1,038,149,090
Statutory amounts	4,978,153	4,977,191
	1,089,245,893	1,085,445,456

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Registry of the Competition Tribunal		
Vote 1 — Program expenditures —		
Operating budget.....	482,548	482,548
Frozen.....	10,000	
	492,548	482,548
Statutory amounts.....	92,830	92,830
	585,378	575,378
Social Sciences and Humanities Research Council		
Vote 1 — Operating expenditures —		
Operating budget.....	24,284,463	23,739,112
Frozen.....	395,591	
	74,875	27,960
Less: revenues netted against expenditures	24,605,179	23,711,152
Vote 5 — Grants —		
Grants	689,298,073	686,413,682
Statutory amounts	2,801,814	2,801,814
	716,705,066	712,926,648
Standards Council of Canada		
Vote 1 — Payments to the Standards Council of Canada —		
Payments to Crown Corporation.....	12,889,535	12,889,535
Statistics Canada		
Vote 1 — Program expenditures —		
Operating budget.....	522,600,637	484,952,543
Frozen.....	3,508,113	
	120,000,000	84,333,208
Less: revenues netted against expenditures	406,108,750	400,619,335
Statutory amounts	66,583,126	66,583,126
	472,691,876	467,202,461
Total Ministry	5,502,842,942	4,873,398,247
Justice		
Department		
Vote 1 — Operating expenditures —		
Operating budget.....	582,766,712	575,735,177
<i>Immigration and Refugee Protection Act</i>	4,543,738	3,880,119
Frozen.....	6,333,292	
	297,180,895	297,180,895
Less: revenues netted against expenditures	296,462,847	282,434,401
Vote 5 — Grants and contributions —		
Grants and contributions	354,355,223	348,204,398
<i>Immigration and Refugee Protection Act</i>	2,080,000	558,866
	356,435,223	348,763,264
Statutory amounts	77,656,239	77,653,953
	730,554,309	708,851,618

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Administrative Tribunals Support Service of Canada		
Vote 2 — Program expenditures —		
Operating budget.....	34,957,026	32,479,908
Translation costs (Devinat case).....	82,412	
Frozen.....	3,045,086	
Less: revenues netted against expenditures	9,477,811	9,477,811
	28,606,713	23,002,097
Statutory amounts	3,735,378	3,735,378
	32,342,091	26,737,475
Canadian Human Rights Commission		
Vote 1 — Program expenditures —		
Operating budget.....	21,772,546	21,684,353
Frozen.....	438,673	
Less: revenues netted against expenditures	1,200,000	1,143,237
	21,011,219	20,541,116
Statutory amounts	2,678,046	2,678,046
	23,689,265	23,219,162
Canadian Human Rights Tribunal		
Vote 1 — Program expenditures —		
Operating budget.....	2,242,752	2,242,752
Frozen.....	10,000	
	2,252,752	2,242,752
Statutory amounts	225,921	225,921
	2,478,673	2,468,673
Courts Administration Service		
Vote 1 — Program expenditures —		
Operating budget.....	59,434,029	58,838,624
<i>Immigration and Refugee Protection Act</i>	3,293,969	3,293,969
Frozen.....	2,829,133	
	65,557,131	62,132,593
Statutory amounts	7,017,813	7,017,813
	72,574,944	69,150,406
Office of the Commissioner for Federal Judicial Affairs		
Vote 1 — Commissioner for Federal Judicial Affairs — Operating expenditures —		
Operating budget.....	8,483,868	8,188,332
Frozen.....	958,172	
Less: revenues netted against expenditures	275,000	28,000
	9,167,040	8,160,332
Vote 5 — Canadian Judicial Council — Operating expenditures —		
Operating budget.....	2,978,781	2,944,764
Frozen	233,683	
	3,212,464	2,944,764
Statutory amounts	506,515,599	506,515,330
	518,895,103	517,620,426

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Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Office of the Director of Public Prosecutions		
Vote 1 — Program expenditures —		
Operating budget.....	179,074,579	175,199,259
Frozen.....	1,086,003	
Less: revenues netted against expenditures	22,742,000	19,211,984
	157,418,582	155,987,275
Statutory amounts	19,259,475	19,259,475
	176,678,057	175,246,750
Offices of the Information and Privacy Commissioners of Canada		
Vote 1 — Office of the Information Commissioner of Canada — Program expenditures —		
Operating budget.....	10,626,198	10,487,222
Frozen.....	245	
	10,626,443	10,487,222
Vote 5 — Office of the Privacy Commissioner of Canada — Program expenditures —		
Operating budget.....	22,946,584	22,584,289
Grants and contributions	500,000	481,584
Frozen.....	281,509	
	23,728,093	23,065,873
Statutory amounts	3,790,612	3,787,549
	38,145,148	37,340,644
Registrar of the Supreme Court of Canada		
Vote 1 — Program expenditures —		
Operating budget.....	22,985,212	22,699,824
Frozen.....	600,660	
	23,585,872	22,699,824
Statutory amounts	9,292,963	9,292,963
	32,878,835	31,992,787
Total Ministry	1,628,236,425	1,592,627,941
National Defence		
Department		
Vote 1 — Operating expenditures —		
Operating budget.....	14,004,697,437	13,754,699,146
Advertising initiatives	3,000,000	3,000,000
Operation Impact.....	121,123,926	63,069,919
Operation Reassurance.....	22,741,176	22,741,176
Frozen.....	115,598,465	
Less: revenues netted against expenditures	449,781,157	447,074,123
	13,817,379,847	13,396,436,118
Vote 5 — Capital expenditures —		
Capital budget.....	3,505,282,708	3,316,468,475
Frozen.....	1,330,275,074	
	4,835,557,782	3,316,468,475
Vote 10 — Grants and contributions —		
Grants and contributions	178,764,886	134,877,030
Statutory amounts	1,621,453,538	1,606,156,838
	20,453,156,053	18,453,938,461

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Communications Security Establishment		
Vote 1 — Program expenditures —		
Operating budget	414,285,523	409,460,868
Communications Security Establishment long-term accommodation project	409,753,564	409,753,564
Frozen	6,121,737	
Less: revenues netted against expenditures	1,000,000	547,584
	829,160,824	818,666,848
Statutory amounts	37,771,414	37,766,390
	866,932,238	856,433,238
Military Grievances External Review Committee		
Vote 1 — Program expenditures —		
Operating budget	6,268,680	5,621,968
Frozen	213,891	
	6,482,571	5,621,968
Statutory amounts	627,937	627,937
	7,110,508	6,249,905
Military Police Complaints Commission		
Vote 1 — Program expenditures —		
Operating budget	4,030,665	3,772,310
Conduct review	879,486	399,259
Public interest hearings	1,506,000	447,432
Frozen	1,324,382	
	7,740,533	4,619,001
Statutory amounts	346,272	346,272
	8,086,805	4,965,273
Office of the Communications Security Establishment Commissioner		
Vote 1 — Program expenditures —		
Operating budget	1,939,015	1,868,188
Frozen	10,006	
	1,949,021	1,868,188
Statutory amounts	175,372	175,372
	2,124,393	2,043,560
Total Ministry	21,337,409,997	19,323,630,437
Natural Resources		
Department		
Vote 1 — Operating expenditures —		
Operating budget	611,500,805	602,235,538
Atomic Energy of Canada Limited program implementation expenditures in the nuclear legacy liabilities program	195,000,000	195,000,000
Atomic Energy of Canada Limited restructuring advisory services	10,000,000	10,000,000
International Boundary Commission — Canadian section	1,822,132	1,713,259
Frozen	127,999,200	
Less: revenues netted against expenditures	33,099,000	24,205,376
	913,223,137	784,743,421
Vote 5 — Capital expenditures —		
Capital budget	18,177,008	18,097,782
International Boundary Commission — Canadian section	45,000	29,974
Frozen	58,067	
	18,280,075	18,127,756

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Vote 10 — Grants and contributions —		
Grants and contributions	407,722,000	352,641,128
Frozen	42,317,000	
	450,039,000	352,641,128
Statutory amounts	900,816,419	893,906,482
	2,282,358,631	2,049,418,787
Atomic Energy of Canada Limited		
Vote 1 — Payments to Atomic Energy of Canada Limited for operating and capital expenditures —		
Payments to Crown Corporation	247,228,000	243,643,000
Capital budget	82,000,000	82,000,000
Frozen	3,200,000	
	332,428,000	325,643,000
Statutory amounts	1,100,000	1,100,000
	333,528,000	326,743,000
Canadian Nuclear Safety Commission		
Vote 1 — Program expenditures —		
Operating budget	38,678,116	38,182,448
Grants and contributions	2,733,180	1,869,042
Frozen	1,338,056	
	42,749,352	40,051,490
Statutory amounts	100,643,773	98,088,079
	143,393,125	138,139,569
National Energy Board		
Vote 1 — Program expenditures —		
Operating budget	77,606,316	77,476,918
Grants and contributions	1,364,067	850,444
Translation costs (Devinat case)	343,455	301,827
Frozen	4,475,191	
	83,789,029	78,629,189
Statutory amounts	8,693,819	8,691,894
	92,482,848	87,321,083
Northern Pipeline Agency		
Vote 1 — Program expenditures —		
Operating budget	691,270	478,845
Grants and contributions	10,000	
Frozen	55	
	701,325	478,845
Statutory amounts	37,465	37,465
	738,790	516,310
Total Ministry	2,852,501,394	2,602,138,749
Office of Infrastructure of Canada		
Vote 1 — Operating expenditures —		
Operating budget	73,417,977	66,586,698
Frozen	1,662,116	
	75,080,093	66,586,698
Vote 3 — Capital expenditures —		
Capital expenditures	94,036,524	15,647,305

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Vote 5 — Contributions —		
Contributions	1,535,992,164	1,035,252,790
Frozen	30,110,554	
	1,566,102,718	1,035,252,790
Statutory amounts	1,978,395,320	1,978,395,320
	3,713,614,655	3,095,882,113
The Jacques-Cartier and Champlain Bridges Inc.		
Vote 1 — Payments to The Jacques-Cartier and Champlain Bridges Inc. —		
Payments to Crown Corporation	209,534,159	179,802,549
Payments to Crown Corporation — Capital	144,508,000	65,155,070
Frozen	78,790,000	
	432,832,159	244,957,619
Total Ministry	4,146,446,814	3,340,839,732
Office of the Governor General's Secretary		
Vote 1 — Program expenditures —		
Operating budget	18,150,445	17,954,982
Frozen	9,810	
	18,160,255	17,954,982
Statutory amounts	2,906,058	2,906,058
Total Ministry	21,066,313	20,861,040
Parliament		
The Senate		
Vote 1 — Program expenditures —		
Operating budget	58,010,584	56,459,320
Grants and contributions	421,775	421,775
	58,432,359	56,881,095
Statutory amounts	28,521,296	28,521,296
	86,953,655	85,402,391
House of Commons		
Vote 1 — Program expenditures —		
Operating budget	300,253,431	285,997,439
Grants and contributions	989,696	989,696
Less: revenues netted against expenditures	1,106,806	1,106,806
	300,136,321	285,880,329
Statutory amounts	135,947,473	135,947,473
	436,083,794	421,827,802
Library of Parliament		
Vote 1 — Program expenditures —		
Operating budget	38,317,035	37,729,758
Less: revenues netted against expenditures	1,000,000	625,945
	37,317,035	37,103,813
Statutory amounts	4,726,530	4,726,530
	42,043,565	41,830,343
Office of the Conflict of Interest and Ethics Commissioner		
Vote 1 — Program expenditures —		
Operating budget	6,178,280	5,607,761
Statutory amounts	669,451	669,451
	6,847,731	6,277,212

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Senate Ethics Officer		
Vote 1 — Program expenditures —		
Operating budget	1,059,500	620,027
Statutory amounts	83,194	83,194
	1,142,694	703,221
Total Ministry	573,071,439	556,040,969
Privy Council Office		
Department		
Vote 1 — Program expenditures —		
Operating budget	109,894,171	109,808,105
Frozen	3,927,856	
Less: revenues netted against expenditures	75,000	73,888
	113,747,027	109,734,217
Statutory amounts	13,477,960	13,459,438
	127,224,987	123,193,655
Canadian Intergovernmental Conference Secretariat		
Vote 1 — Program expenditures —		
Operating budget	5,830,687	4,851,471
Frozen	11,607	
	5,842,294	4,851,471
Statutory amounts	318,016	318,016
	6,160,310	5,169,487
Canadian Transportation Accident Investigation and Safety Board		
Vote 1 — Program expenditures —		
Operating budget	28,407,336	28,347,360
Lac-Mégantic investigation	308,166	308,166
Frozen	20,565	
	28,736,067	28,655,526
Statutory amounts	3,567,441	3,563,805
	32,303,508	32,219,331
Office of the Chief Electoral Officer		
Vote 1 — Program expenditures —		
Operating budget	31,576,622	30,144,204
Frozen	6,024	
	31,582,646	30,144,204
Statutory amounts	120,622,171	120,622,171
	152,204,817	150,766,375
Office of the Commissioner of Official Languages		
Vote 1 — Program expenditures —		
Operating budget	20,407,647	20,066,040
Frozen	186,774	
	20,594,421	20,066,040
Statutory amounts	2,349,834	2,349,834
	22,944,255	22,415,874

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Security Intelligence Review Committee		
Vote 1 — Program expenditures —		
Operating budget.....	2,716,764	2,699,866
Frozen.....	11,164	
	2,727,928	2,699,866
Statutory amounts.....	280,173	280,154
	3,008,101	2,980,020
Total Ministry	343,845,978	336,744,742
Public Safety and Emergency Preparedness		
Department		
Vote 1 — Operating expenditures —		
Operating budget.....	119,603,497	116,876,144
Advertising initiatives	3,700,000	3,683,502
Financial support to Provinces and Territories for 2011 flood mitigation investments	178,828	160,488
<i>Immigration and Refugee Protection Act</i>	645,045	645,045
National security and emergency management initiatives under the action plan for perimeter security and economic competitiveness.....	2,551,295	2,276,129
National security review	786,825	786,825
Frozen	1,058,558	
Less: revenues netted against expenditures	2,700,000	2,045,380
	125,824,048	122,382,753
Vote 5 — Grants and contributions —		
Grants and contributions	544,104,424	488,957,144
Financial support to Provinces and Territories for 2011 flood mitigation investments	50,750,000	50,431,899
Frozen	451,300,000	
	1,046,154,424	539,389,043
Statutory amounts.....	13,690,990	13,690,990
	1,185,669,462	675,462,786
Canada Border Services Agency		
Vote 1 — Operating expenditures —		
Operating budget.....	1,691,340,975	1,642,938,015
<i>Immigration and Refugee Protection Act</i>	3,587,032	3,587,032
Frozen	17,623,900	
Less: revenues netted against expenditures	18,191,200	18,191,200
	1,694,360,707	1,628,333,847
Vote 5 — Capital expenditures —		
Capital budget	202,271,787	174,709,785
Frozen	75,259,850	
	277,531,637	174,709,785
Statutory amounts.....	198,255,562	198,100,738
	2,170,147,906	2,001,144,370
Canadian Security Intelligence Service		
Vote 1 — Program expenditures —		
Operating budget.....	428,540,549	425,627,598
Capital budget	44,194,729	37,699,403
<i>Immigration and Refugee Protection Act</i>	4,673,600	4,656,998
National security review	275,157	210,845
Frozen	2,175,154	
	479,859,189	468,194,844
Statutory amounts.....	47,502,964	47,080,734
	527,362,153	515,275,578

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police		
Vote 1 — Program expenditures —		
Operating budget	9,278,126	8,718,932
Frozen	16,184	
	9,294,310	8,718,932
Statutory amounts	881,039	881,039
	10,175,349	9,599,971
Correctional Service of Canada		
Vote 1 — Operating expenditures, grants and contributions —		
Operating budget	2,153,586,494	2,132,002,134
Grants and contributions	4,002,000	2,767,547
Frozen	6,016,172	
	2,163,604,666	2,134,769,681
Vote 5 — Capital expenditures —		
Capital budget	256,681,390	200,606,427
Frozen	897,953	
	257,579,343	200,606,427
Statutory amounts	244,404,543	239,852,204
	2,665,588,552	2,575,228,312
Office of the Correctional Investigator of Canada		
Vote 1 — Program expenditures —		
Operating budget	4,447,840	4,241,546
Frozen	12,047	
	4,459,887	4,241,546
Statutory amounts	526,454	526,454
	4,986,341	4,768,000
Parole Board of Canada		
Vote 1 — Program expenditures —		
Operating budget	51,079,520	48,056,800
Frozen	33,037	
Less: revenues netted against expenditures	5,644,800	4,260,080
	45,467,757	43,796,720
Statutory amounts	6,348,100	6,325,676
	51,815,857	50,122,396
Royal Canadian Mounted Police		
Vote 1 — Operating expenditures —		
Operating budget	1,477,078,257	1,427,777,581
Biology casework analysis agreements	13,108,000	6,794,664
Contract policing services	2,162,870,025	2,162,066,085
International police peacekeeping and peace operations	32,150,159	26,581,294
2010 Olympic security expenditures	2,200,000	2,200,000
Restoring effectiveness of federal policing	153,500,000	153,500,000
Frozen	36,295,206	
Less: revenues netted against expenditures	1,891,423,933	1,870,013,359
	1,985,777,714	1,908,906,265
Vote 5 — Capital expenditures —		
Capital budget	138,123,577	126,175,003
Contract policing services	159,486,198	134,337,920
Restoring effectiveness of federal policing	2,938,000	2,938,000
	300,547,775	263,450,923

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Vote 10 — Grants and contributions —		
Grants and contributions	166,457,517	160,887,743
Statutory amounts	535,098,387	528,644,044
	2,987,881,393	2,861,888,975
Royal Canadian Mounted Police External Review Committee		
Vote 1 — Program expenditures —		
Operating budget.....	1,520,860	1,430,085
Frozen.....	89,234	
	1,610,094	1,430,085
Statutory amounts	154,521	154,521
	1,764,615	1,584,606
Total Ministry	9,605,391,628	8,695,074,994
Public Works and Government Services		
Department		
Vote 1 — Operating expenditures —		
Operating budget.....	1,103,267,623	1,095,500,470
Advertising initiatives	5,000,000	1,804,063
Build in Canada innovation program	27,113,397	10,772,775
Cape Breton operation	36,730,320	34,668,881
Cost and profit assurance program.....	2,400,640	2,383,633
Linguistic services	34,312,754	30,501,337
Real property services	1,894,120,888	1,894,120,888
Receiver General and central compensation administration function	102,283,231	102,283,231
Sydney tar ponds project	833,233	331,544
Frozen	33,942,255	
Less: revenues netted against expenditures	1,519,094,639	1,519,094,639
	1,720,909,702	1,653,272,183
Vote 5 — Capital expenditures —		
Capital budget	799,745,984	728,621,231
Real property capital leases.....	152,024,043	152,024,043
Real property refit / fit-up	185,483,573	104,874,626
Frozen	21,236,053	
	1,158,489,653	985,519,900
Statutory amounts	478,513,532	128,371,428
	3,357,912,887	2,767,163,511
Shared Services Canada		
Vote 1 — Operating expenditures —		
Operating budget.....	1,715,041,213	1,681,533,611
TBS moving and accommodations expenses	95,326	94,565
Frozen	5,428,596	
Less: revenues netted against expenditures	413,731,367	393,328,154
	1,306,833,768	1,288,300,022
Vote 5 — Capital expenditures —		
Capital budget	278,435,413	244,039,329
TBS moving and accommodations expenses	4,455,411	2,367,062
	282,890,824	246,406,391
Statutory amounts	87,675,442	87,675,442
	1,677,400,034	1,622,381,855
Total Ministry	5,035,312,921	4,389,545,366

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Transport		
Department		
Vote 1 — Operating expenditures —		
Operating budget	719,760,176	713,868,626
Duties payable	13,318,375	10,679,188
Frozen	687,966	
Less: revenues netted against expenditures	89,268,459	89,268,459
	644,498,058	635,279,355
Vote 5 — Capital expenditures —		
Capital budget	186,295,450	124,091,494
Frozen	43,504,460	
	229,799,910	124,091,494
Vote 10 — Grants and contributions —		
Grants and contributions	655,046,425	581,861,529
Frozen	123,428,483	
	778,474,908	581,861,529
Statutory amounts	265,151,778	263,848,933
	1,917,924,654	1,605,081,311
Canada Post Corporation		
Vote 1 — Payments to the Canada Post Corporation for special purposes —		
Payments to Crown Corporation	22,210,000	22,210,000
Canadian Air Transport Security Authority		
Vote 1 — Payments to the Canadian Air Transport Security Authority for operating and capital expenditures —		
Payments to Crown Corporation	545,486,647	545,486,647
Capital budget	130,699,096	78,410,117
	676,185,743	623,896,764
Canadian Transportation Agency		
Vote 1 — Program expenditures —		
Operating budget	25,876,916	25,547,821
Frozen	21,428	
	25,898,344	25,547,821
Statutory amounts	3,230,028	3,230,028
	29,128,372	28,777,849
Marine Atlantic Inc.		
Vote 1 — Payments to Marine Atlantic Inc. —		
Payments to Crown Corporation	109,354,000	109,354,000
Capital budget	18,130,000	18,130,000
	127,484,000	127,484,000
The Federal Bridge Corporation Limited		
Vote 1 — Payments to The Federal Bridge Corporation Limited —		
Payments to Crown Corporation	9,417,158	8,138,200
Frozen	11,622,842	
	21,040,000	8,138,200

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Transportation Appeal Tribunal of Canada		
Vote 1 — Program expenditures —		
Operating budget.....	814,018	814,018
Frozen.....	10,000	
	824,018	814,018
Statutory amounts	70,397	70,397
	894,415	884,415
VIA Rail Canada Inc.		
Vote 1 — Payments to VIA Rail Canada Inc. —		
Payments to Crown Corporation.....	323,055,000	316,168,499
Capital budget	110,206,756	90,041,622
	433,261,756	406,210,121
Windsor-Detroit Bridge Authority		
Vote 3 — Payments to the Windsor-Detroit Bridge Authority —		
Payments to the Windsor-Detroit Bridge Authority for the discharge of its mandate consistent with its letters patent and the Canada-Michigan crossing agreement.....	8,064,384	8,059,104
Total Ministry	3,236,193,324	2,830,741,764
Treasury Board		
Secretariat		
Vote 1 — Operating expenditures, grants and contributions —		
Operating budget.....	231,756,098	223,364,178
Grants and contributions	295,000	295,000
TBS moving and accommodations expenses	10,106,519	9,865,201
White class action settlement agreement.....	74,920,000	73,095,825
Frozen.....	18,822,303	
Less: revenues netted against expenditures	14,141,304	10,769,293
	321,758,616	295,850,911
Vote 5 — Government contingencies —		
Operating budget.....		750,000,000
Vote 10 — Government-wide initiatives —		
Operating budget.....		103,000
Vote 20 — Public service insurance —		
Operating budget.....		2,945,881,326
Grants and contributions	500,000	391,830
Less: revenues netted against expenditures	440,246,919	418,830,018
	2,506,134,407	2,454,311,704
Vote 25 — Operating budget carry forward —		
Operating budget.....		460,111,826
Vote 30 — Paylist requirements —		
Operating budget.....		608,191,976
Vote 33 — Capital budget carry forward —		
Capital budget		137,334,311
Statutory amounts		471,541,919
		471,527,067
	5,255,176,055	3,221,689,682

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments	Expenditures
	\$	\$
Canada School of Public Service		
Vote 1 — Program expenditures —		
Operating budget.....	38,007,901	37,933,386
Frozen	4,341,411 42,349,312	37,933,386
Statutory amounts	78,768,617	50,575,626
	121,117,929	88,509,012
Office of the Commissioner of Lobbying		
Vote 1 — Program expenditures —		
Operating budget.....	4,301,676	4,245,194
Frozen	39,811 4,341,487	4,245,194
Statutory amounts	435,333	435,333
	4,776,820	4,680,527
Office of the Public Sector Integrity Commissioner		
Vote 1 — Program expenditures —		
Operating budget.....	5,170,303	4,353,320
Grants and contributions	40,639	40,638
Frozen	25 5,210,967	4,393,958
Statutory amounts	447,069	447,069
	5,658,036	4,841,027
Total Ministry	5,386,728,840	3,319,720,248
Veterans Affairs		
Department		
Vote 1 — Operating expenditures —		
Operating budget.....	226,804,878	226,425,520
Advertising initiatives	9,000,000	8,118,760
New Veterans Charter support services.....	21,513,000	21,188,700
Other health purchased services	519,627,000	481,040,581
Ste. Anne's Hospital.....	69,432,809	69,432,809
Frozen	33,715,245 880,092,932	806,206,370
Vote 5 — Grants and contributions —		
Grants and contributions	2,650,778,602	2,533,729,901
Frozen	37,625,300 2,688,403,902	2,533,729,901
Statutory amounts	36,943,683	36,943,683
	3,605,440,517	3,376,879,954
Veterans Review and Appeal Board		
Vote 1 — Program expenditures —		
Operating budget.....	10,114,909	10,080,688
Frozen	14,407 10,129,316	10,080,688
Statutory amounts	1,342,611	1,342,611
	11,471,927	11,423,299
Total Ministry	3,616,912,444	3,388,303,253

Budgetary Details by Allotment — *Concluded*

Department and agency	Allotments	Expenditures
	\$	\$
Western Economic Diversification		
Vote 1 — Operating expenditures —		
Operating budget.....	36,122,458	36,056,455
Frozen	2,984,611	
	39,107,069	36,056,455
Vote 5 — Grants and contributions —		
Grants and contributions	122,232,026	121,697,675
Statutory amounts	4,248,406	4,248,406
Total Ministry	165,587,501	162,002,536
Grand Total	242,568,555,458	231,140,429,789

⁽¹⁾ Order in Council P.C. 2015-0194 designated the Minister of Employment and Social Development as the Minister for the purposes of the *National Capital Act*, effective February 9, 2015.

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

Department and agency	Members				Total
	Salaries	Travel and living costs*	other Salaries	Other expenditures	
	\$	\$	\$	\$	\$

Fisheries and Oceans

Department Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River	152,447	45,918	198,365
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The Commission was established by Order in Council (Privy Council (P.C.) number 2009-1861 dated November 25, 2009) pursuant to Part I of the *Inquiries Act*. The mandate of the Commission is to identify the reasons for the decline and long term prospects for Fraser River sockeye salmon stocks and determine whether changes need to be made to fisheries management policies, practices and procedures.⁽¹⁾

General information by Commission — Concluded

Department and agency	Members				Total
	Salaries	Travel and living costs*	other Salaries	Other expenditures	
	\$	\$	\$	\$	\$
Public Safety and Emergency Preparedness					
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police ⁽²⁾	202,535	46,995	5,777,761	2,691,641	8,718,932
The Civilian Review and Complaints Commission for the Royal Canadian Mounted Police is an independent agency created by Parliament and is not part of the Royal Canadian Mounted Police (RCMP). The Commission was established by Order in Council (P.C. number 2014-1295, dated November 27, 2014) pursuant to Part VI of the <i>Enhancing Royal Canadian Mounted Accountability Act</i> , Chapter 18 of the Statutes of Canada, 2013. The Commission's fundamental role is to provide civilian review of the conduct of the RCMP members in carrying out their policing duties, thereby holding the RCMP accountable to the public. The Commission ensures that complaints about the conduct of the RCMP members are examined fairly and impartially. Its findings and recommendations help identify and remedy policing problems which stem from the conduct of individual RCMP members or from deficiencies in RCMP policies or practices. The Commission also conducts reviews of specified RCMP activities, reports to provinces which contract RCMP services, conducts research, program outreach and public education, and provides independent observers to investigations of serious incidents involving RCMP members.					

* For details related to current year expenditures, refer to the following statement called “Travel and living costs by commission”.

⁽¹⁾ These expenditures are related to work performed by the Department of Fisheries and Oceans after the completion of the commission’s inquiry into the decline of sockeye salmon in the Fraser River. These costs include costs related to administrative and legal support, document management, archiving of records and follow up to the Cohen Commission recommendations.

⁽²⁾ As a result of Order in Council P.C. 2014-1295, pursuant to subsections 87(1), (3) and (4) of the *Enhancing Royal Canadian Mounted Police Accountability Act*, the Commission for Public Complaints Against the RCMP was replaced with the Civilian Review and Complaints Commission for the RCMP, effective November 28, 2014.

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

Name of member	Amount
	\$
Public Safety and Emergency Preparedness	
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	
McPhail I	46,995
	<u>46,995</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

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living costs	Tuition fees ⁽²⁾	Other expenditures	Total
		\$	\$	\$	\$	\$
Agriculture and Agri-Food						
Department	4	29,954	23,311	23,333		76,598
Canadian Grain Commission.....	1	3,059	1,505	4,120		8,684
Canada Revenue Agency	7			27,838		27,838
Canadian Heritage						
Department	1			1,000		1,000
Library and Archives of Canada.....	1	17,712		1,412		19,124
Economic Development Agency of Canada for the Regions of Quebec	13	40,421		21,858		62,279
Employment and Social Development						
Department	4	8,964	5,756	30,860		45,580
Environment						
Department	1	51,874				51,874
Finance						
Financial Transactions and Reports Analysis Centre of Canada.....	1	4,855	616			5,471
Fisheries and Oceans						
Department	4	126,382	905	10,170		137,457
Foreign Affairs, Trade and Development						
Department	1	9,122				9,122
Health						
Department	26	584,897	23,209	52,957		661,063
Indian Affairs and Northern Development						
Department	8	186,268	1,147	24,842		212,257
Industry						
Department	2	9,810	3,840	24,100	436	38,186
Canadian Space Agency	1	4,990		837		5,827
Statistics Canada	3	13,587		16,666		30,253
Justice						
Department	5	70,409		14,000	791	85,200
National Defence						
Department	445	30,197,369	3,110,421	3,140,667	92,897	36,541,354
Natural Resources						
Department	1	4,012				4,012
National Energy Board	2	21,709		3,315		25,024
Office of Infrastructure of Canada	1			32,000		32,000
Privy Council Office						
Department	4	59,493	5,416	80,000		144,909
Public Safety and Emergency Preparedness						
Canada Border Services Agency.....	2			71,675		71,675
Correctional Service of Canada	2	8,148		15,566		23,714
Royal Canadian Mounted Police.....	1	11,002	8,615	16,000		35,617

Education Costs — Concluded

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living costs	Tuition fees ⁽²⁾	Other expenditures	Total
		\$	\$	\$	\$	\$
Public Works and Government Services						
Department	5	95,218		15,305	5,265	115,788
Shared Services Canada	1	8,410	450	25,000		33,860
Transport						
Department	6	54,930	37,318	129,878		222,126
Treasury Board						
Secretariat	4	25,310	2,542	94,585		122,437
Canada School of Public Service	2	31,462		9,126		40,588
Veterans Affairs						
Department	1	447				447
Western Economic Diversification						
	2	17,087	8,395	10,667		36,149
Total	562	31,696,901	3,233,446	3,897,777	99,389	38,927,513

⁽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 Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II.

Return on Investments

Description	Amount realized in 2014-2015 ⁽¹⁾
	\$
Cash and Accounts Receivable —	
Finance —	
Interest on bank deposits.....	312,727,779
Employment and Social Development —	
Interest on bank deposits.....	123,920
Total cash and accounts receivable	312,851,699
Foreign Exchange Accounts —	
Finance —	
International reserves held in the Exchange Fund Account —	
Transfer of profits	839,710,741
International Monetary Fund — Transfer of profits —	
Loans	1,114,034
Subscriptions.....	1,787,001
Total foreign exchange accounts.....	842,611,776
Loans, Investments and Advances —	
Enterprise Crown corporations —	
Bank of Canada —	
Transfer of profits	1,099,529,451
Business Development Bank of Canada —	
Interest	127,410,068
Dividends	54,612,541
	182,022,609
Canada Development Investment Corporation —	
Dividends.....	1,044,327,513
Canada Mortgage and Housing Corporation —	
Interest	595,415,444
Canadian Dairy Commission —	
Interest	474,344
Farm Credit Canada —	
Interest	214,040,777
Dividends	126,142,000
	340,182,777
Canada Lands Company Limited —	
Dividends.....	10,000,000
Royal Canadian Mint —	
Dividends.....	10,000,000
Other Government Business Enterprises —	
Other than interest —	
Belledune Port Authority.....	154,679
Halifax Port Authority.....	1,425,084
Hamilton Port Authority	661,597
Montreal Port Authority.....	3,912,122
Nanaimo Port Authority.....	181,433
Oshawa Port Authority.....	29,927
Port Alberni Port Authority.....	97,093

Return on Investments — Continued

Description	Amount realized in 2014-2015 ⁽¹⁾
Prince Rupert Port Authority	2,509,308
Quebec Port Authority	1,252,588
Saguenay Port Authority	52,678
Saint John Port Authority	455,189
Sept-Îles Port Authority	374,384
St. John's Port Authority	148,211
Thunder Bay Port Authority	74,430
Toronto Port Authority	2,425,054
Trois-Rivières Port Authority	160,656
Vancouver Fraser Port Authority	6,452,672
Windsor Port Authority	33,950
	<hr/>
Total enterprise Crown corporations	20,401,055
	<hr/>
Portfolio investments —	
Foreign Affairs, Trade and Development —	
Canada Investment Fund for Africa —	
Interest	949,626
	<hr/>
National governments including developing countries —	
Finance —	
National Governments - Ukraine	2,006,575
Foreign Affairs, Trade and Development —	
International Development Assistance —	
Loans to developing countries	3,935,667
Services and commitment charges on loans to developing countries	7,981
Total national governments including developing countries	5,950,223
	<hr/>
International organizations —	
International Finance Corporation —	
Canada Climate Change Program	1,052,590
Global Agricultural and Food Security Program	387,213
International Monetary Fund —	
Poverty Reduction and Growth Trust	158,506
Total international organizations	1,598,309
	<hr/>
Other loans, investments and advances —	
Loans, investments and advances —	
Agriculture and Agri-Food —	
Hog Industry Loan Loss	
Reserve Program	1,988,097
Citizenship and Immigration —	
Interest on assistance and transportation loans	387,965
Foreign Affairs, Trade and Development —	
Development of export trade —	
Interest	327,188,776
Other —	
Employment and Social Development —	
Interest on Canada Student Loans	623,531,264
Finance —	
Financial Consumer Agency of Canada	50,200
Federal-provincial fiscal arrangements	58,944
Indian Affairs and Northern Development —	
Council for Yukon First Nations — Elders	148,828
First Nations in British Columbia	581,941
Indian Economic Development Guarantee Loans Program	12,978
Native claimants	1,973,878

Return on Investments — Concluded

Description	Amount realized in 2014-2015 ⁽¹⁾
On-reserve housing — Guaranteed loans program	5,031,956
Stoney Band perpetual loan	11,688
Veterans Affairs —	
Veterans' Land Fund — Advances	208
	<u>631,401,885</u>
Total other loans, investments and advances	<u>960,966,723</u>
Total loans, investments and advances	<u>4,271,818,074</u>
Other Accounts —	
Atlantic Canada Opportunities Agency —	
Interest on bank deposits	136,509
Foreign Affairs, Trade and Development —	
Interest on loans to employees posted abroad	204,327
Interest on mission bank accounts	45,913
Indian Affairs and Northern Development —	
Esso Ltd — Norman Wells Project profits	74,778,532
National Defence —	
Interest earned from funds on deposit with suppliers/banks	32,800
Interest on loans to employees posted abroad	204,984
Security deposit (outside Canada posting)	3,195
Public Safety and Emergency Preparedness —	
Royal Canadian Mounted Police —	
Loans and advances to persons posted abroad	4,832
Total other accounts	<u>75,411,092</u>
Total Return on Investments	<u>5,502,692,641</u>
Summary —	
Interest	2,220,281,792
Transfer of profits	2,016,919,759
Dividends	1,245,082,054
Other	20,409,036
Total.....	<u>5,502,692,641</u>

⁽¹⁾ The amounts reported in this column represent interest unless otherwise indicated.

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 \$62,139,509) in accordance with the policies for Ministers' Offices. As such, 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

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		\$	\$	\$	\$
Minister of Agriculture and Agri-Food —					
Hon G Ritz	Apr 1, 2014 to Mar 31, 2015	1,604,062	163,527	353	739
Minister of Canadian Heritage and Official Languages —					
Hon S Glover	Apr 1, 2014 to Mar 31, 2015	1,455,655	88,555	780	3,217
Minister of Citizenship and Immigration —					
Hon C Alexander	Apr 1, 2014 to Mar 31, 2015	1,374,391	86,233	1,416	5,123
Minister for Democratic Reform —					
Hon P Poilievre	Feb 9, 2015 to Mar 31, 2015	3,250			
Minister of the Environment —					
Hon L Aglukkaq	Apr 1, 2014 to Mar 31, 2015	1,644,076	150,493	445	1,942
Minister for the Federal Economic Development Initiative for Northern Ontario —					
Hon G Rickford	Apr 1, 2014 to Mar 31, 2015	65,000	15,885	157	76
Minister of Finance —					
Hon J Oliver	Apr 1, 2014 to Mar 31, 2015	1,912,363	127,671	13,356	26,546
Minister of Fisheries and Oceans —					
Hon G Shea	Apr 1, 2014 to Mar 31, 2015	1,433,027	107,802		13,270
Minister(s) of Foreign Affairs —					
Hon J Baird	Apr 1, 2014 to Feb 3, 2015	1,409,032	46,739	184	18,579
Hon R Nicholson	Feb 9, 2015 to Mar 31, 2015	236,350	11,941		1,270
		1,645,382	58,680	184	19,849
Minister of International Trade —					
Hon E Fast	Apr 1, 2014 to Mar 31, 2015	1,138,939	73,455		
Minister of International Development and for la Francophonie —					
Hon C Paradis	Apr 1, 2014 to Mar 31, 2015	965,998	66,718	132	

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidiaries and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
167		1,349				1,770,197
6,120	323	3,694			78	1,558,422
711	478	5,289		194		1,473,835
					3,250	
7,597		2,804				1,807,357
						81,118
50		15,034		685		2,095,705
2,696	2,710	1,748			371	1,561,624
		5,644				1,480,178
		1,377				250,938
		7,021				1,731,116
479		58			1,508	1,214,439
274		611				1,033,733

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Expenditures of Ministers' Offices — *Continued*

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		\$	\$	\$	\$
Minister of Health —					
Hon R Ambrose	Apr 1, 2014 to Mar 31, 2015	1,476,082	126,790	500	2,197
Minister(s) of Employment and Social Development —					
Hon J Kenney.....	Apr 1, 2014 to Feb 8, 2015	1,664,058	164,383	2,612	2,867
Hon P Poilievre	Feb 9, 2015 to Mar 31, 2015	143,366	11,099	445	
		1,807,424	175,482	3,057	2,867
Minister of Labour —					
Hon K Leitch	Apr 1, 2014 to Mar 31, 2015	793,329	119,565	1,097	1,450
Minister of Indian Affairs and Northern Development —					
Hon B Valcourt	Apr 1, 2014 to Mar 31, 2015	1,354,656	125,752	2,047	1,853
Minister of the Canadian Northern Economic Development Agency —					
Hon L Aglukkaq	Apr 1, 2014 to Mar 31, 2015	172,525	16,051		
Minister of the Economic Development Agency of Canada for the Regions of Quebec —					
Hon D Lebel.....	Apr 1, 2014 to Mar 31, 2015	725,035	58,838		849
Minister of Industry —					
Hon J Moore	Apr 1, 2014 to Mar 31, 2015	1,447,174	110,399	1,058	259
Minister of Justice and Attorney General of Canada —					
Hon P G MacKay.....	Apr 1, 2014 to Mar 31, 2015	2,136,267	92,910	1,164	11,324
Minister(s) of National Defence —					
Hon R Nicholson.....	Apr 1, 2014 to Feb 9, 2015	1,250,441	61,442		6,577
Hon J Kenney.....	Feb 9, 2015 to Mar 31, 2015	248,544	14,588		311
		1,498,985	76,030		6,888
Minister of Natural Resources —					
Hon G Rickford.....	Apr 1, 2014 to Mar 31, 2015	1,133,359	204,510		8,127
Minister of Public Safety and Emergency Preparedness —					
Hon S Blaney.....	Apr 1, 2014 to Mar 31, 2015	1,312,690	82,493	1,044	2,309
Minister of Public Works and Government Services —					
Hon D Finley	Apr 1, 2014 to Mar 31, 2015	1,646,175	112,025	1,493	3,106
Minister of Infrastructure, Communities and Intergovernmental Affairs —					
Hon D Lebel.....	Apr 1, 2014 to Mar 31, 2015	614,761	63,556		824
Minister of Transport —					
Hon L Raitt.....	Apr 1, 2014 to Mar 31, 2015	1,047,565	133,496	408	2,671

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidiaries and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
85	25	7,071			86	1,612,836
3,134	30	11,860		201	12,036	1,861,181
	659	2,682			597	158,848
3,134	689	14,542		201	12,633	2,020,029
215	239	13,691		1,450		931,036
320		25,943				1,510,571
						188,576
404	15	828				785,969
1,209	21	5,155		895		1,566,170
509	340	5,592		10,880	1,991	2,260,977
		15,972				1,334,432
		5,442				268,885
		21,414				1,603,317
		974		2,038		1,349,008
30		2,889		35	5,096	1,406,586
841		15,905				1,779,545
						679,141
211		7,637		3,123	2,909	1,198,020

Public Accounts of Canada, 2014-2015

Expenditures of Ministers' Offices — *Continued*

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		\$	\$	\$	\$
Minister(s) of Veterans Affairs —					
Hon J Fantino.....	Apr 1, 2014 to Jan 5, 2015	818,970	76,680	2,135	14,827
Hon E O'Toole.....	Jan 5, 2015 to Mar 31, 2015	130,951	77,410	225	3,320
		949,921	154,090	2,360	18,147
Prime Minister —					
Right Hon S J Harper	Apr 1, 2014 to Mar 31, 2015	7,258,436	611,266	1,134	42,433
Minister of National Revenue —					
Hon K-L D Findlay.....	Apr 1, 2014 to Mar 31, 2015	1,009,655	34,708	549	4,285
President of the Treasury Board —					
Hon T Clement.....	Apr 1, 2014 to Mar 31, 2015	1,192,694	44,788	960	774
President of the Queen's Privy Council for Canada —					
Hon D Lebel.....	Apr 1, 2014 to Mar 31, 2015	723,592	3,482		1,244
Minister of Status of Women —					
Hon K Leitch	Apr 1, 2014 to Mar 31, 2015	179,883	81,325		1,986
Leader of the Government in the House of Commons —					
Hon P Van Loan.....	Apr 1, 2014 to Mar 31, 2015	800,459	16,512		1,737
Associate Minister of National Defence —					
Hon J Fantino.....	Jan 5, 2015 to Mar 31, 2015	105,835	12,239		190
Minister of State (Agriculture and Agri-Food) —					
Hon M Bernier.....	Apr 1, 2014 to Mar 31, 2015	76,712	2,059		
Minister of State (Atlantic Canada Opportunities Agency) —					
Hon R Moore	Apr 1, 2014 to Mar 31, 2015	634,148	50,445	840	415
Minister of State (Finance) —					
Hon K Sorenson	Apr 1, 2014 to Mar 31, 2015	475,324	61,126	968	301
Minister of State (Sport) —					
Hon B Gosal.....	Apr 1, 2014 to Mar 31, 2015	379,472	76,902	826	536
Minister of State (Multiculturalism) —					
Hon T Uppal.....	Apr 1, 2014 to Mar 31, 2015	448,454	99,823	461	1,219
Minister of State and Chief Government Whip —					
Hon J Duncan.....	Apr 1, 2014 to Mar 31, 2015	149,552	5,298		
Minister of State (Small Business and Tourism) —					
Hon M Bernier.....	Apr 1, 2014 to Mar 31, 2015	428,112	80,813	355	8,000
Minister of State (Social Development) —					
Hon C Bergen	Apr 1, 2014 to Mar 31, 2015	428,128	87,556	380	135

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
\$	\$	\$	\$	\$	\$	\$
		2,263			14	914,889
		311				212,217
		2,574			14	1,127,106
37,023		70,412		18,228	577	8,039,509
		1,207		54	32	1,050,490
172		1,145				1,240,533
		273	270			728,861
						263,194
722		2,255				821,685
		1,659				119,923
						78,771
850		971				687,669
		1,216				538,935
		415		1,085		459,236
119	430	2,168		817		553,491
						154,850
218	19	576		29	230	518,352
		1,562		71	542	518,374

Public Accounts of Canada, 2014-2015
Expenditures of Ministers' Offices — Concluded

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		\$	\$	\$	\$
Minister of State (Western Economic Diversification) —					
Hon M Rempel	Apr 1, 2014 to Mar 31, 2015	489,631	87,828		38
Minister of State (Democratic Reform) —					
Hon P Poilievre	Apr 1, 2014 to Feb 9, 2015	363,452	14,434	6,664	
Minister of State (Science and Technology) —					
Hon E Holder	Apr 1, 2014 to Mar 31, 2015	534,174	69,631	1,611	728
Minister of State (Foreign Affairs and Consular) —					
Hon L Yelich	Apr 1, 2014 to Mar 31, 2015	510,160	47,435		
Minister of State (Seniors) —					
Hon A Wong	Apr 1, 2014 to Mar 31, 2015	462,720	85,702	1,344	435
Minister of State (Federal Economic Development Agency for Southern Ontario) —					
Hon G Goodyear	Apr 1, 2014 to Mar 31, 2015	371,400	39,593	123	26
Subtotal		48,380,084	4,203,971	47,266	198,115
Transition Payments Expenditure incurred by the Ministers' Offices*					
Total		48,380,084	4,203,971	47,266	198,115

* The Government of Canada implemented salary payments in arrears in 2014-2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Department. However, it did result in the use of additional spending authorities by the Department.

Transition payments for implementing salary payments in arrears for the core public service can be found in Table 3 of Volume 2.

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
\$	\$	\$	\$	\$	\$	\$
						577,497
					27	384,577
67	475	4,449				611,135
		1,729				559,324
	1,224	1,487		358	1,541	554,811
		1,339				412,481
63,305	8,179	254,683		40,143	27,635	53,223,381
					1,717,886	1,717,886
63,305	8,179	254,683		40,143	1,745,521	54,941,267

Travel Expenses of Ministers and Parliamentary Secretaries

This statement provides details of the travel expenses 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 charge to the ministers' office budget or any other fund centre within the minister's department or agency.

For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses 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 expenses of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses 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 Expenses paid in 2014-2015";
- any charges for the use of Government aircrafts by the Department of National Defence; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 11 of this volume entitled "Foreign Affairs Trade and Development — Travel Expenses for Canadian Representation at International Conferences and Meetings".

Travel Expenses of Ministers and Parliamentary Secretaries

Department and agency	Vote	Amount
		\$
Agriculture and Agri-food		
Minister of Agriculture and Agri-Food —		
Hon G Ritz	1	50,291
Parliamentary Secretaries —		
G Keddy	1	1,952
P Lemieux	1	2,007
Atlantic Canada Opportunities Agency		
Minister of State (Atlantic Canada Opportunities Agency) —		
Hon R Moore	1	13,618
Canada Revenue Agency		
Minister of National Revenue —		
Hon K-L D Findlay	1	32,780
Parliamentary Secretary —		
G Keddy	1	359
Canadian Heritage		
Minister of Canadian Heritage and Official Languages —		
Hon S Glover	1	38,515
Parliamentary Secretary —		
R Dykstra	1	519
Minister of State (Sport) —		
Hon B Gosal	1	31,345
Canadian Northern Economic Development Agency		
Minister of the Canadian Northern Economic Development Agency —		
Hon L Aglukkaq	1	949
Citizenship and Immigration		
Minister of Citizenship and Immigration —		
Hon C Alexander	1	28,724
Parliamentary Secretary —		
C Menegakis	1	1,752
Minister of State (Multiculturalism) —		
Hon T Uppal	1	52,257

Travel Expenses of Ministers and Parliamentary Secretaries — *Continued*

Department and agency	Vote	Amount
		\$
Economic Development Agency of Canada for the Regions of Quebec		
Minister of the Economic Development Agency of Canada for the Regions of Quebec —		
Hon D Lebel	1	10,664
Parliamentary Secretary —		
J Gourde	1	277
Employment and Social Development		
Ministers of Employment and Social Development —		
Hon J Kenney	1	73,580
Hon P Poilievre	1	887
Parliamentary Secretary —		
S Armstrong	1	16,096
Minister of Labour —		
Hon K Leitch	1	65,138
Parliamentary Secretary —		
C McLeod	1	9,918
Minister of State (Seniors) —		
Hon A Wong	1	21,466
Minister of State (Social Development) —		
Hon C Bergen	1	53,504
Minister of Status of Women —		
Hon K Leitch	1	81,325
Environment		
Minister of the Environment —		
Hon L Aglukkaq	1	40,523
Parliamentary Secretary —		
C Carrie	1	11,108
Finance		
Minister of Finance —		
Hon J Oliver	1	92,594
Parliamentary Secretary —		
A Saxton	1	17,631
Minister of State (Finance) —		
Hon K Sorenson	1	36,611
Fisheries and Oceans		
Minister of Fisheries and Oceans —		
Hon G Shea	1	43,211
Foreign Affairs, Trade and Development		
Ministers of Foreign Affairs —		
Hon J Baird	1	129,739
Hon R Nicholson	1	18,224
Parliamentary Secretaries —		
D Anderson	1	39,444
D Obhrai	1	49,241
Minister of International Development and for La Francophonie —		
Hon C Paradis	1	50,565
Parliamentary Secretary —		
L Brown	1	16,832
Minister of International Trade —		
Hon E Fast	1	125,775
Parliamentary Secretary —		
E O'Toole	1	6,336
Minister of State (Foreign Affairs and Consular) —		
Hon L Yelich	1	77,285
Health		
Minister of Health —		
Hon R Ambrose	1	36,136
Parliamentary Secretaries —		
C McLeod	1	857
E Adams	1	1,857

Travel Expenses of Ministers and Parliamentary Secretaries — *Continued*

Department and agency	Vote	Amount
		\$
Indian Affairs and Northern Development		
Minister of Indian Affairs and Northern Development —		
Hon B Valcourt	1	112,785
Parliamentary Secretary —		
M Strahl	1	12,670
Industry		
Minister of Industry —		
Hon J Moore	1	60,767
Parliamentary Secretary —		
M Lake	1	5,603
Minister of State (Science and Technology) —		
Hon E Holder	1	26,833
Minister of State (Small Business and Tourism, and Agriculture) —		
Hon M Bernier	1	48,508
Minister of State (Federal Economic Development Agency for Southern Ontario) —		
Hon G Goodyear	1	38,018
Justice		
Minister of Justice and Attorney General of Canada —		
Hon P G MacKay	1	33,121
Parliamentary Secretary —		
R Goguen	1	2,094
National Defence		
Ministers of National Defence —		
Hon J Kenney	1	5,471
Hon R Nicholson	1	91,459
Parliamentary Secretary —		
J Bezan	1	11,496
Associate Minister of National Defence —		
Hon J Fantino	1	13,059
Natural Resources		
Minister of Natural Resources —		
Hon G Rickford	1	101,652
Parliamentary Secretary —		
K Block	1	5,518
Office of Infrastructure of Canada		
Minister of Infrastructure, Communities and Intergovernmental Affairs —		
Hon D Lebel	1	23,172
Privy Council Office		
Prime Minister —		
Right Hon S J Harper	1	4,792
Leader of the Government in the House of Commons —		
Hon P Van Loan	1	6,075
Minister of State and Chief Government Whip —		
Hon J Duncan	1	689
Minister of State (Democratic Reform) —		
Hon P Poilievre	1	7,159
Public Safety and Emergency Preparedness		
Minister of Public Safety and Emergency Preparedness —		
Hon S Blaney	1	44,403
Parliamentary Secretary —		
R James	1	1,299
Public Works and Government Services		
Minister of Public Works and Government Services —		
Hon D Finley	1	32,981
Parliamentary Secretaries —		
B Trottier	1	2,088
C Warkentin	1	525

Travel Expenses of Ministers and Parliamentary Secretaries — *Concluded*

Department and agency	Vote	Amount
		\$
Transport		
Minister of Transport —		
Hon L Raitt	1	70,251
Treasury Board		
President of the Treasury Board —		
Hon T Clement	1	34,418
Parliamentary Secretary —		
D Albas	1	435
Veterans Affairs		
Ministers of Veterans Affairs —		
Hon E O'Toole	1	10,733
Hon J Fantino	1	33,474
Parliamentary Secretaries —		
P Gill	1	4,657
P Lemieux	1	3,424
Western Economic Diversification		
Minister of State (Western Economic Diversification) —		
Hon M Rempel	1	31,353
Parliamentary Secretary —		
C McLeod	1	748

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

Ministry/Minister	Amount
	\$
Minister of Agriculture and Agri-Food —	
Hon G Ritz	169,479
Minister of Citizenship and Immigration —	
Hon C Alexander	60,929
Minister of the Economic Development Agency of Canada for the Regions of Quebec —	
Hon D Lebel	13,365
Ministers of Employment and Social Development —	
Hon J Kenney	47,306
Hon P Poilievre	713
Minister of the Environment —	
Hon L Aglukkaq	31,588
Minister of Finance —	
Hon J Oliver	160,693
Parliamentary Secretary	
A Saxton	14,105
Minister of Fisheries and Oceans —	
Hon G Shea	36,507
Ministers of Foreign Affairs —	
Hon J Baird	396,234
Hon R Nicholson	35,298
Minister of Health —	
Hon R Ambrose	54,840
Minister of Industry —	
Hon J Moore	30,683
Parliamentary Secretary	
M Lake	910
Minister of Justice and Attorney General of Canada —	
Hon P G MacKay	13,874
Minister of International Development and for La Francophonie —	
Hon C Paradis	100,098
Minister of International Trade —	
Hon E Fast	282,744
Minister of Labour —	
Hon K Leitch	53,486
Ministers of National Defence —	
Hon J Kenney	5,826
Hon R Nicholson	123,034
Associate Minister of National Defence —	
Hon J Fantino	11,352

International Travel Expenditures of Ministers, Parliamentary Secretaries and Ministers' Staff — *Concluded*

Ministry/Minister	Amount
	\$
Minister of National Revenue —	
Hon K-L D Findlay	25,242
Minister of Natural Resources —	
Hon G Rickford	82,292
Minister of Public Safety and Emergency Preparedness —	
Hon S Blaney	58,639
Minister for Status of Women —	
Hon K Leitch	23,762
Minister of Transport —	
Hon L Raitt	34,042
President of the Treasury Board —	
Hon T Clement	33,091
Ministers of Veterans Affairs —	
Hon E O'Toole	3,986
Hon J Fantino	28,240
Minister of State (Atlantic Canada Opportunities Agency) —	
Hon R Moore	409
Minister of State (Foreign Affairs and Consular) —	
Hon L Yelich	76,992
Minister of State (Multiculturalism) —	
Hon T Uppal	43,342
Minister of State (Seniors) —	
Hon A Wong	6,633
Minister of State (Small Business and Tourism, and Agriculture) —	
Hon M Bernier	810
Minister of State (Social Development) —	
Hon C Bergen	24,356
Minister of State (Sport) —	
Hon B Gosal	10,921
Minister of State (Western Economic Diversification) —	
Hon M Rempel	14,862
	<hr/>
	2,110,683

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Section 11

2014-2015

Public Accounts of Canada

Other Miscellaneous Information

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Employment and Social Development Department

Compensation Payments and Administration Expenditures ⁽¹⁾

Description	Compensation payments ⁽²⁾	Administration expenditures ⁽³⁾	Total payments
	\$	\$	\$
Newfoundland and Labrador	2,896,385	1,003,715	3,900,100
Prince Edward Island	739,094	238,266	977,360
Nova Scotia — Federal	9,553,790	2,195,832	11,749,622
Nova Scotia — Enterprise Cape Breton Corporation (ECBC)	10,882,015	1,959,156	12,841,171
Nova Scotia — Enterprise Cape Breton Corporation (ECBC) (Section 9a)	3,714,599	638,800	4,353,399
Nova Scotia — Old Silicosis	223,949	40,100	264,049
New Brunswick	5,532,857	1,136,227	6,669,084
Quebec	18,013,812	4,151,557	22,165,369
Ontario	36,898,806	11,641,891	48,540,697
Manitoba	2,838,897	1,717,783	4,556,680
Saskatchewan	3,119,648	2,607,309	5,726,957
Alberta	9,901,704	2,675,541	12,577,245
British Columbia	16,281,096	6,278,570	22,559,666
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i>	1,920		1,920
Legal, medical, professional expenses related to Workers' Compensation —			
3 rd party claims	(31,151)		(31,151)
Claim cost payments to locally engaged employees outside Canada (Section 7)	28,835		28,835
Compensation payments to other Government departments for employees locally engaged outside Canada	28,262		28,262
	120,624,518	36,284,747	156,909,265
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	35,617,275	13,949,978	49,567,253
Claim and administration expenses recovered from other Government departments	51,733,147	13,879,123	65,612,270
Claim and administration expenses recoveries related to employment insurance	426,216	85,243	511,459
Recoveries from responsible 3 rd parties (subrogation)	3,845,367		3,845,367
	91,622,005	27,914,344	119,536,349
Net expenditures ⁽⁴⁾	29,002,513	8,370,403	37,372,916

⁽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 9 of Volume II).

⁽²⁾ Includes the net payments of compensation respecting:

- (a) Government employees (*Government Employees Compensation Act*);
- (b) merchant seamen (*Merchant Seamen Compensation Act*); and,
- (c) employees of mines now operated by Enterprise Cape Breton Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

⁽³⁾ Represents the federal government's net share of administration expenditures of provincial boards.

The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal government.

Claims of employees resident in the Yukon, Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

⁽⁴⁾ Net expenditures agree with the Payments of compensation respecting Government employees and merchant seamen.

Foreign Affairs, Trade and Development

Department

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 (DFATD) International Conference Allotment (ICA) 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 DFATD 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.

Conferences and Meetings	Amount
	\$
Prime Minister's Visit to Kinshasa (Congo) – Francophonie – October 2012	442
Prime Minister's Visit to India – November 2012	583
Prime Minister's Bilateral Visit to Kuala Lumpur (Malaysia) and Bali (Indonesia) – Asia-Pacific Economic Cooperation (APEC) Summit – October 2013	287
Prime Minister's Visit to South Africa – Memorial Service for Nelson Mandela – December 2013	320
Prime Minister's Visit to Israel (Middle East) – January 2014	5,548
Prime Minister's Visit to Mexico City and Toluca (Mexico) – North American Leaders' Summit (NALS) – February 2014	68
Prime Minister's Visit to Kiev (Ukraine), The Hague (Netherlands) – Nuclear Security Summit (NSS), Munich and Berlin (Germany) – March 2014	15,079
Prime Minister's Bilateral Visit to Seoul (South Korea) – March 2014	2,084
Prime Minister's Visit to Auckland (New Zealand) – Bilateral, and Brisbane (Australia) – G20 Summit	553,823
Prime Minister's Visit to Normandy (France) – 70 th anniversary of D-Day, Warsaw (Poland) – 25 th anniversary of freedom, Brussels (Belgium) – G7 Summit	699,224
Prime Minister's Visit to London and Wales (United Kingdom) – North Atlantic Treaty Organization (NATO) Summit	779,196
Prime Minister's Bilateral Visit to Hong Kong and Beijing (China) – Asia-Pacific Economic Cooperation (APEC) Summit 2014	1,698,802
Prime Minister's Visit to New York (United States) – 69 th Session of the United Nations General Assembly (UNGA)	197,007
Prime Minister's Visit to Dakar (Senegal) – Francophonie Summit	431,824
Start-up costs and advance team for the Prime Minister's Visit to Malta – Commonwealth Heads of Government Meeting (CHOGM)	1,585
Start-up costs and advance team for the Prime Minister's Visit to Schloss – G7	48,754
Start-up costs and advance team for the Prime Minister's Visit to Panama – Summit of the Americas – April 2015	204,669
Start-up costs and advance team for the Prime Minister's Visit to Netherlands	31,913
Governor General's Visit to New Delhi, Agra, Bengaluru and Mumbai (India) – February 2014	7,084
Governor General's Visit to the West Coast (United States)	89,642
Governor General's Visit to Warsaw, Krakow and Oswiecim (Poland), The Hague and Bergen-op-Zoom (Netherlands), Brussels, Adegem, Passchendaele, Zonnebeke, Ypres, Nieuwpoort and Leuven (Belgium)	456,891
Governor General's Visit to Santiago (Chile), Bogota and Medellin (Colombia)	498,290
Governor General's Visit to Saudi Arabia – Funeral	2,182
Governor General's Visit to Singapore – Funeral	59,876
Start-up costs and advance team for Governor General's Visit to the Midwest (United States)	41,268
Minister of Foreign Affairs (MINA) Bilateral Visits (Visits Officer)	18,130
Minister of International Trade (MINT) Bilateral Visits (Visits Officer)	119,401
Minister of International Cooperation (MINE) Bilateral Visits (Visits Officer)	1,618
Minister of State of Foreign Affairs (Americas) (MSFA) Bilateral Visits (Visits Officer)	42,343
Minister for the Arctic Council of Canada (MNAC) Bilateral Visits (Visits Officer)	1,302
Minister of Foreign Affairs (MINA) – Canadian delegation to Asia-Pacific Economic Cooperation (APEC), Asia-Pacific Economic Leaders Meeting (AELM) and Asia-Pacific Ministerial Meeting (AMM), Bali (Indonesia) – October 2013	200

Foreign Affairs, Trade and Development Department

Expenditures for Canadian Representation at International Conferences and Meetings — *Concluded*

Conferences and Meetings	Amount
	\$
Minister of Foreign Affairs (MINA) – Canadian delegation to the North Atlantic Treaty Organization (NATO) Foreign Ministers' Meeting, Brussels (Belgium)	11,081
Minister of International Trade (MINT) – Canadian delegation to the Organisation for Economic Co-operation and Development (OECD) Ministerial Council Meeting (MCM) and Informal Gathering of World Trade Organization (WTO) Ministers, Paris (France)	26,297
Minister of Foreign Affairs (MINA) – Canadian delegation to the 69 th Session of the United Nations General Assembly (UNGA), New York City (United States)	133,415
Minister of International Trade (MINT) – Canadian delegation to the 20 th Meeting of the Asia-Pacific Economic Cooperation (APEC) Ministers Responsible for Trade, Qingdao (China)	69,575
Minister of Foreign Affairs (MINA) – Canadian delegation to the 44 th General Assembly of the Organization of American States (OAS), Asuncion (Paraguay)	85,376
Minister of Foreign Affairs (MINA) – Canadian delegation to the North Atlantic Treaty Organization (NATO) Foreign Ministers' Meeting, Brussels (Belgium)	10,935
Minister of Foreign Affairs (MINA) – Canadian delegation to the Global Summit on Ending Sexual Violence in Conflicts, London (United Kingdom)	23,527
Minister of Foreign Affairs (MINA) – Canadian delegation to the Pacific Alliance Dialogue with Observers, Punta Mita (Mexico)	8,909
Minister of Foreign Affairs (MINA) – Canadian delegation to the United Kingdom (UK) Girl Summit on Female Genital Mutilation (FGM) and Child, Early and Forced Marriage (CEFM), London (United Kingdom)	21,428
Minister of Foreign Affairs (MINA) – Canadian delegation to Small Island Developing States Conference (SIDS), Apia (Samoa)	24,572
Minister of Foreign Affairs (MINA) – Canadian delegation to the Association of Southeast Asian Nations (ASEAN), Post–Ministerial Conference (PMC) and Regional Forum (ARF), Naypyidaw (Burma)	27,895
Minister of International Trade (MINT) – Canadian delegation to the annual meeting of the Association of Southeast Asian Nations (ASEAN), Naypyidaw (Burma)	24,407
Minister of Foreign Affairs (MINA) – Canadian delegation to the North Atlantic Treaty Organization (NATO) Foreign Ministers' Meeting, Brussels (Belgium)	14,156
Minister of International Cooperation (MINE) – Canadian delegation to the Francophonie Conference, Dakar (Senegal)	82,855
Minister of Foreign Affairs (MINA) – Canadian delegation to the Organization for Security and Co-operation in Europe (OSCE), Basel (Switzerland)	21,538
Minister of Foreign Affairs (MINA) – Canadian delegation to the Asia-Pacific Economic Cooperation (APEC), Beijing (China)	60,927
Minister of Foreign Affairs (MINA) – Canadian delegation to the Conference on Somalia, Copenhagen (Denmark)	7,870
Start-up costs for Minister of Foreign Affairs (MINA) – Canadian delegation to the Seventh Summit of the Americas, Panama City (Panama)	5,430
Canadian delegation to the elevation of Archbishop Gérald Lacroix to the Cardinalate, Vatican (Holy See) – February 2014	352
Canadian delegation to the canonization of Pope John XXIII and Pope John Paul II, Vatican (Holy See)	16,991
Canadian participation to the Inauguration Ceremony in Chile – March 2014	145
Canadian participation to the Inauguration Ceremony in Costa Rica	3,604
Canadian participation to the Inauguration Ceremony in Colombia	7,959
Canadian participation to the Inauguration Ceremony in Afghanistan	10,741
Canadian participation to the Inauguration Ceremony in Indonesia	7,014
Canadian participation to the Inauguration Ceremony in Brazil	7,555
Canadian participation to the Inauguration Ceremony in Croatia	21,298
Canadian participation to the Inauguration Ceremony in Uruguay	24,956
Total	6,770,243

Foreign Affairs, Trade and Development Department

Travel Expenditures for Canadian Representation at International Conferences and Meetings

This statement presents the travel expenditures covered under the International Conference Allotment (ICA). 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 ICA 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 ICA. Therefore, this statement only includes costs charged to the ICA by the Department of Foreign Affairs, Trade and Development (DFATD). Delegates from other government departments are listed for information purposes only.

Costs charged to the ICA are part of the operating budget of DFATD and, therefore, are not included in the statements in section 10 of this Volume titled “Travel Expenses of Ministers and Parliamentary Secretaries” and “International Travel Expenditures of Ministers, Parliamentary Secretaries and Ministers’ Staff”.

Description	Amount
	\$
<i>Prime Minister's Visit to Kinshasa (Congo) – Francophonie – October 2012</i>	442
Prime Minister's Office Velshi A.	
<i>Prime Minister's Visit to India – November 2012</i>	583
Prime Minister's Office Velshi A.	
<i>Prime Minister's Bilateral Visit to Kuala Lumpur (Malaysia) and Bali (Indonesia) – Asia-Pacific Economic Cooperation (APEC) Summit – October 2013</i>	287
Prime Minister's Office Robinson A.	
<i>Prime Minister's Visit to Auckland (New Zealand) – Bilateral, and Brisbane (Australia) – G20 Summit</i>	225,181
House of Commons Harper Right Hon. S.J., Amber S. (M.P.), Armstrong S. (M.P.), Brown G. (M.P.), Calking B. (M.P.), Oliver Hon. J., Sopuck B. (M.P.), Wilks D. (M.P.)	
Prime Minister's Office Atwood M., Belous D., Brisbin M., Curran R., Grills M., Hannaford N., Hourigan C., Huestis B., MacDonald J., Mohlman S., Novak R., Pettit T., Raj S., Ransom J., Robinson A., Stackaruk D., Staley S., Thompson J., Tomala A., Vallée C.	
Privy Council Office Bazinet E., Beaulieu J., Brooman K., Denis C., Du Feu J., Hogan C., Legros G., Lemermeyer G., MacDougall P., Madore J., Maloley J., Massabki M., Picard A., Pilon T., Rivard I., Vaillancourt D.	
Foreign Affairs, Trade and Development Bogdan A., Guérin M., Lambert D., Racine A.	
National Defence Zencovich C.	
Finance Lewis L.	
Others Harper L., Harper R.	
<i>Prime Minister's Visit to Normandy (France) – 70th anniversary of D-Day, Warsaw (Poland) – 25th anniversary of freedom, Brussels (Belgium) – G7 Summit</i>	264,114
House of Commons Harper Right Hon. S.J., Carrie C. (M.P.), Eyking M. (M.P.), Fantino Hon. J., Gill P. (M.P.), Hawn L. (M.P.), Lizon W. (M.P.), Miller L. (M.P.), Nicholson Hon. J., O'Toole E. (M.P.), Stoffer P. (M.P.)	
Prime Minister's Office Atwood M., Belous D., Brisbin M., Grills M., Hannaford N., Hourigan C., Huestis B., Lilly M., MacDonald J., Martineau A., Mohamed A., Mohlman S., Novak R., Pettit T., Raj S., Ransom D., Ricciuto G., Robinson A., Staley S., Thompson J., Tomala A., Vallée C.	
Privy Council Office Bazinet E., Borduas N., Boudrias P., Brooman K., Cloutier B., Denis L., Gascon A., Gaudreault S., Hogan C., Kuhn S., Larocque D., Legros G., Picard A., Prusakowski T., Richard W., Rigby S., Sweet S., Théoret J., Tremblay E., Vaillancourt D.	
Foreign Affairs, Trade and Development Arbeiter R., Boehm R., Boucher C., Buck K., Furuya E., Guérin M., Lambert D., Munro H., Racine A.	
Public Works and Government Services (Interpreter) Stronska B.	

Foreign Affairs, Trade and Development Department

Travel Expenditures for Canadian Representation at International Conferences and Meetings — *Continued*

Description	Amount
National Defence	\$
Lawson Gen. T., Zencovich C.	
Other	
Harper L.	
<i>Prime Minister's Visit to London and Wales (United Kingdom) – North Atlantic Treaty Organization (NATO) Summit</i>	145,725
House of Commons	
Harper Right Hon. S.J., Chisu C. (M.P.), Devinder S. (M.P.), Dreessen E. (M.P.), Fast Hon. E., Gourde J. (M.P.), Lemieux P. (M.P.), Maguire L. (M.P.), Nicholson Hon. J., Shory D. (M.P.), Warkentin C. (M.P.), Yelich Hon. L.	
Prime Minister's Office	
Atwood M., Belous D., Brisbin M., Curran R., Grills M., Hannaford N., Hourigan C., Lilly M., MacDonald J., Novak R., Ransom J., Robinson A., Simovic M., Stackaruk D., Staley S., Thompson J., Vallée C.	
Privy Council Office	
Beaulieu J., Denis C., Gascon A., Gaudreault S., Hogan C., Larocque D., Legros G., Lemire M., Lenarcic D., Maloley J., Pilon T., Prusakowski T., Rigby S., Sweet S., Théoret J.	
Foreign Affairs, Trade and Development	
Bacile R., Berlanga P., Bolduc P., Gairdner S., Huot-Bolduc F., Lambert D., Racine A., Richardson M., Roy S., Russo M-F., Sherwood S., Wittman P.	
National Defence	
Bernardo A., Lawson Gen. T., Verner G., Zencovich C.	
Others	
Burke G., Gerstein G., Harper L., Lantsman M.	
<i>Prime Minister's Bilateral Visit to Hong Kong and Beijing (China) – Asia-Pacific Economic Cooperation (APEC) Summit 2014</i>	502,160
House of Commons	
Harper Right Hon. S.J., Baird Hon. J., Chungsen L. (M.P.), Fast Hon. E., Leung C. (M.P.), Moore Hon. J., Nicholson Hon. R., Oh Sen. V., Ritz Hon. G., Wong Hon. A., Young W.(M.P.)	
Prime Minister's Office	
Anglin H., Atwood M., Belous D., Brisbin M., Grills M., Hannaford N., Hourigan C., Huestis B., Hunt J., Lawrence S., Lilly M., MacDonald J., Mohamed A., Novak R., Pettit T., Raj S., Ransom J., Ricciuto G., Robinson A., Sheehy M., Stackaruk D., Staley S., Thompson J., Vallée C.	
Privy Council Office	
Burke M., Cloutier B., Donnelly J., Gaudreault S., Hogan C., Larocque D., Legros G., Lemermeyer G., Lemire M., Madore J., Massabki M., Picard A., Rigby S., Rivard I., Shouldice M., Théoret J., Tremblay E.	
Foreign Affairs, Trade and Development	
Bogdan A., Chan S., Gregson S., Guérin M., Hawkins W., Huot-Bolduc F., Jackson L-A., Keller G., Lambert D., Roy S., Skabar L.	
Agriculture and Agri-Food	
McBain M.	
Industry	
Nicholson J.	
Employment and Social Development (Seniors)	
Chan S.	
National Defence	
Binding M., Gagnon M., Zencovich C.	
Others	
Harper L., Rust D.	
<i>Prime Minister's Visit to New York (United States) – 69th Session of the United Nations General Assembly (UNGA)</i>	53,567
House of Commons	
Harper Right Hon. S.J.	
Prime Minister's Office	
Atwood M., Brisbin M., Byrne J., Hourigan C., Huestis B., Hunt J., Lavoie J., Lilly M., MacDonald J., Mohamed A., Pettit T., Ransom J., Staley R., Staley S., Thompson J., Tomala A., Tran C., Vallée C.	
Privy Council Office	
Clark R., Cloutier B., Hogan C., Larocque D., Legros G., Lemire M., Netley R., Pilon T., Spassov J.	
Foreign Affairs, Trade and Development	
Lambert D., Skabar L.	
Others	
Harper L., Jean Right Hon. M.	
<i>Prime Minister's Visit to Dakar (Senegal) – Francophonie Summit</i>	88,362
House of Commons	
Harper Right Hon. S.J., Brown L. (M.P.), Calandra P. (M.P.), Fortin-Duplessis Sen. S., Glover Hon. S., Gourde J. (M.P.), Mockler Sen. P., Paradis Hon. C.	

11. 6 Other Miscellaneous Information

Foreign Affairs, Trade and Development Department

Travel Expenditures for Canadian Representation at International Conferences and Meetings — *Continued*

Description	Amount
	\$
Prime Minister's Office	
Atwood M., Byrne J., Curran R., Hourigan C., Huestis B., Hunt J., Lawrence S., Loubier C., MacDonald J., Pettit T., Ransom D., Robinson A., Stackaruk D., Staley S., Terrien P., Tran C., Vallée C.	
Privy Council Office	
Bazinet E., Borduas N., Clark R., Fitzgerald R., Gaudreault S., Hogan C., Laporte E., Larocque D., Legros G., Maloley J., Massabki M., Netley R., Prusakowski T., Spassov J.	
Foreign Affairs, Trade and Development	
Bernard J., Boucher C., Draveau J., Fontaine É., Gariépy M., Lambert D., Longchamps L., Roy S.	
National Defence	
Kennedy R.	
Canadian Heritage	
Monnin M.	
Others	
Bilodeau J., Harper L., Jean Right Hon. M.	
Stakeholders	
Beaudoin A., Boivin P., Boudreau A., Cyr M., Erb P., Genest P., Kenny M-F., Leblanc L., Léger J., Légère R., Lepage M., Sonier-Rioux P., Thibault L., Zomahoun T.	
<i>Start-up costs and advance team for the Prime Minister's Visit to Malta – Commonwealth Heads of Government meeting (CHOGM)</i>	<i>1,585</i>
<i>Start-up costs and advance team for the Prime Minister's Visit to Panama – Summit of the Americas – April 2015</i>	<i>20,915</i>
Privy Council Office	
Gascon A., Picard A., Tremblay É.	
Foreign Affairs, Trade and Development	
Guérin M.	
<i>Start-up costs and advance team for the Prime Minister's Visit to Netherlands</i>	<i>27,100</i>
Prime Minister's Office	
Huestis B.	
Privy Council Office	
Bazinet É., Beaulieu J., Cloutier B.	
<i>Governor General's Visit to the West Coast (United States)</i>	<i>30,755</i>
Government House	
Johnston His Excellency the Right Hon. D., Charrette J., Mousseau D.	
Foreign Affairs, Trade and Development	
Dubé R., Lachance A.	
National Defence	
Duchenes Sgt. R., Forsyth Capt. N.	
<i>Governor General's Visit to Warsaw, Krakow and Oswiecim (Poland), The Hague and Bergen-op-Zoom (Netherlands), Brussels, Adegem, Passchendaele, Zonnebeke, Ypres, Nieuwpoort and Leuven (Belgium)</i>	<i>200,004</i>
Government House	
Johnston His Excellency the Right Hon. D., Johnston Her Excellency S., Bégin N., Benoit K-A., Brambley K., Burgess I., Charrette J., Jaton P., Mousseau D., Rocheleau J., Rousselle N.	
House of Commons	
Lizon W. (M.P.), Regan G. (M.P.)	
Foreign Affairs, Trade and Development	
Bacile R., Benson I., Bogdan A., Chastenay C., Lachance A., Levin M., Munro H.	
National Defence	
Bouchard MCpl. R., Calvet P., Charbonneau MCpl. V., Duchesne Sgt. R., Godbout Capt. M., Kennedy Lt. R., Korth Sgt. J.E., Lion Capt. J., Poisson Cpl. P., Summerfield Maj. C.	
Accompanying Delegation	
Berezowski T., Grzadka M., Haslip D., Jackowski G., Jung J., Klimkowski L., Langrish J., McBride K., Myers J., Nantais A., Wouters W.	
<i>Governor General's Visit to Santiago (Chile), Bogota and Medellin (Colombia)</i>	<i>232,398</i>
Government House	
Johnston His Excellency the Right Hon. D., Johnston Her Excellency S., Anctil N., Benoit K-A., Charrette J., Espallargas E., Hurtubise J., Lapalme C., Létourneau M-È., MacIntyre C., Wallace S.	
House of Commons	
Chan A. (M.P.), Rempel M. (M.P.)	

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**Foreign Affairs, Trade and Development
Department**

Travel Expenditures for Canadian Representation at International Conferences and Meetings — *Continued*

Description	Amount
Foreign Affairs, Trade and Development	\$
Benson I., Dean G., Munro H., Normandin H-P., Snider C.	
National Defence	
Bainbridge Sgt. A., Carboneau MCpl. V., Doherty D., Duchesne Sgt. R., Hubbert Cpl. D., King MWO. R., Laviolette Cpl. A., Riddell Capt. R., Summerfield Maj. C., Vaillancourt-Poulin Cpl. N.	
Accompanying Delegation	
Alper H., Amyot D., Baker J., Davidson P., Herbert-Copley B., Lebel J., Lennox V., Meyers R., Patry G., Thomas R., Watters C.	
Public Works and Government Services (Interpreters)	
Giraldo M-V., Guerrero N.	
Western Economic Diversification	
Goucher E.	
<i>Governor General's Visit to Saudi Arabia – Funeral</i>	2,118
Government House	
Johnston His Excellency the Right Hon. D., Mousseau D.	
Foreign Affairs, Trade and Development	
Lachance A.	
National Defence	
Carboneau MCpl. V., Summerfield Maj. C.	
<i>Governor General's Visit to Singapore – Funeral</i>	52,689
Government House	
Johnston His Excellency the Right Hon. D., Brambley K.	
Foreign Affairs, Trade and Development	
Lambert D.	
National Defence	
Godbout Capt. M.	
<i>Start-up costs and advance team for Governor General's Visit to the Midwest (United States)</i>	10,510
Government House	
Mousseau D., Rocheleau J.	
Foreign Affairs, Trade and Development	
Lachance A.	
National Defence	
Thwaites Lt(N) J.	
<i>Minister of Foreign Affairs (MINA) Bilateral Visits (Visits Officer)</i>	18,040
Foreign Affairs, Trade and Development	
Berlanga P.	
<i>Minister of International Trade (MINT) Bilateral Visits (Visits Officer)</i>	117,812
Foreign Affairs, Trade and Development	
Boucher C., Huot-Bolduc F.	
<i>Minister of State of Foreign Affairs (Americas) (MSFA) Bilateral Visits (Visits Officer)</i>	42,055
Foreign Affairs, Trade and Development	
Bacile R.	
<i>Minister for the Arctic Council of Canada (MNAC) Bilateral Visits (Visits Officer)</i>	1,232
Foreign Affairs, Trade and Development	
Berlanga P.	
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to NATO Foreign Ministers' Meeting, Brussels (Belgium)</i>	11,081
House of Commons	
Baird Hon. J.	
Foreign Affairs, Trade and Development	
Buck K., Russo M-F., Visser R.	

Foreign Affairs, Trade and Development Department

Travel Expenditures for Canadian Representation at International Conferences and Meetings — *Continued*

Description	Amount
	\$
<i>Minister of International Trade (MINT) – Canadian delegation to the Organisation for Economic Co-operation and Development (OECD) Ministerial Council Meeting (MCM) and Informal Gathering to the World Trade Organization (WTO) Ministers, Paris (France)</i>	<i>26,115</i>
House of Commons Fast Hon. E. Foreign Affairs, Trade and Development Boucher C., Clarke W., Vandrick B.	
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the 69th Session of the United Nations General Assembly (UNGA), New York City (United States)</i>	<i>31,571</i>
House of Commons Baird Hon. J., Deepak O. (M.P.), Paradis Hon. C., Yelich Hon. L. Foreign Affairs, Trade and Development Bacile R., Berlanga P., Brown M., Buck K., Cainer O., Campbell G., Fountain-Smith S., Jacovella D., Keller G., Marland K., McArthur A., Perion S., Rigby V., Rochon C., Vallières M.	
<i>Minister of International Trade (MINT) – Canadian delegation to the 20th Meeting of the Asia-Pacific Economic Cooperation (APEC) Ministers Responsible for Trade, Qingdao (China)</i>	<i>64,585</i>
House of Commons Fast Hon. E. Foreign Affairs, Trade and Development Boucher C., Hawkins W., Lennox E., Lo M., Séguin W., Vandrick B., Venner G., Wallace J-L.	
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the 44th General Assembly of the Organization of American States (OAS), Asuncion (Paraguay)</i>	<i>56,335</i>
House of Commons Baird Hon. J. Foreign Affairs, Trade and Development Atar L., Ballingall J., Climenhage C., Fichett J., Kutz G., Le Roy M., McDowell C., Normandin H-P., Tremblay M.	
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the North Atlantic Treaty Organization (NATO) Foreign Ministers' Meeting, Brussels (Belgium)</i>	<i>10,935</i>
House of Commons Baird Hon. J. Foreign Affairs, Trade and Development Majumdar S., Russo M-F.	
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the Global Summit on Ending Sexual Violence in Conflicts, London (United Kingdom)</i>	<i>23,527</i>
House of Commons Baird Hon. J. Foreign Affairs, Trade and Development Anderson T., Buck K., Keller G.	
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the Pacific Alliance Dialogue with Observers, Punta Mita (Mexico)</i>	<i>8,909</i>
House of Commons Baird Hon. J. Foreign Affairs, Trade and Development Ballingall J.	
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the United Kingdom (UK) Girl Summit on Female Genital Mutilation (FGM) and Child, Early and Forced Marriage (CEFM), London (United Kingdom)</i>	<i>21,428</i>
House of Commons Baird Hon. J. Foreign Affairs, Trade and Development Brown L., Fountain-Smith S., Pelton M.	
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to Small Island Developing States Conference (SIDS), Apia (Samoa)</i>	<i>24,572</i>
House of Commons Anderson D.	

Public Accounts of Canada, 2014-2015

**Foreign Affairs, Trade and Development
Department**

Travel Expenditures for Canadian Representation at International Conferences and Meetings — *Continued*

Description	Amount
	\$
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the Association of Southeast Asian Nations (ASEAN), Post-Ministerial Conference (PMC) and Regional Forum (ARF), Naypyidaw (Burma)</i>	<i>27,895</i>
House of Commons	
Baird Hon. J.	
Foreign Affairs, Trade and Development	
Burley R., Cainer O., Coates S., Séguin W., Tan J.	
<i>Minister of International Trade (MINT) – Canadian delegation to the annual meeting of the Association of Southeast Asian Nations (ASEAN), Naypyidaw (Burma)</i>	<i>23,995</i>
House of Commons	
Fast Hon. E.	
Foreign Affairs, Trade and Development	
Huot-Bolduc F., Moncaster M.	
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the North Atlantic Treaty Organization (NATO) Foreign Ministers' Meeting, Brussels (Belgium)</i>	<i>14,156</i>
House of Commons	
Baird Hon. J.	
Foreign Affairs, Trade and Development	
Buck, K., Ceci M., Keller G., Richardson M.	
<i>Minister of International Cooperation (MINE) – Canadian delegation to the Francophonie Conference, Dakar (Senegal)</i>	<i>79,229</i>
House of Commons	
Paradis Hon. C.	
Foreign Affairs, Trade and Development	
Babin M., Bernard J., Cousineau P., Fontaine É., Gariépy M., Jacovella D., Lapratte-Goulet A., Longchamps L., Saint-Louis V.	
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the Organization for Security and Co-operation in Europe (OSCE), Basel (Switzerland)</i>	<i>21,381</i>
House of Commons	
Baird Hon. J.	
Foreign Affairs, Trade and Development	
Buck K., Ceci M., Keller G., Richardson M.	
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the Asia-Pacific Economic Cooperation (APEC), Beijing (China)</i>	<i>60,927</i>
House of Commons	
Baird Hon. J., Fast Hon. E.	
Foreign Affairs, Trade and Development	
Gregson S., Hawkins W., Huot-Bolduc F., Jackson L-A., Keller G., Kennedy P., Lo M., Termorshuizen C., Wallace J-L.	
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the Conference on Somalia, Copenhagen (Denmark)</i>	<i>7,870</i>
House of Commons	
Optiz T. (M.P.)	
Foreign Affairs, Trade and Development	
McArthur K.	
<i>Start-up costs for Minister of Foreign Affairs (MINA) – Canadian delegation to the Seventh Summit of the Americas, Panama City (Panama)</i>	<i>5,430</i>
<i>Canadian delegation to the elevation of Archbishop Gérald Lacroix to the Cardinalate Vatican (Holy See) – February 2014</i>	<i>352</i>
House of Commons	
Lebel Hon. D.	
<i>Canadian delegation to the canonization of Pope John XXIII and Pope John Paul II, Vatican (Holy See)</i>	<i>16,266</i>
House of Commons	
Fantino Hon. J., Lemieux P. (M.P.), Lizon W. (M.P.), Nash P. (M.P.), Sgro J. (M.P.)	
<i>Canadian participation to the Inauguration Ceremony in Costa Rica</i>	<i>3,113</i>
House of Commons	
Anderson D. (M.P.)	

11 . 10 Other Miscellaneous Information

Foreign Affairs, Trade and Development Department

Travel Expenditures for Canadian Representation at International Conferences and Meetings — *Concluded*

Description	Amount
	\$
<i>Canadian participation to the Inauguration Ceremony in Colombia</i>	7,739
House of Commons	
Findlay Hon. K-L.	
Office of the Minister of National Revenue	
Mann C.	
<i>Canadian participation to the Inauguration Ceremony in Afghanistan</i>	10,283
House of Commons	
Alexander Hon. C.	
Foreign Affairs, Trade and Development	
Majumdar S.	
<i>Canadian participation to the Inauguration Ceremony in Indonesia</i>	7,014
House of Commons	
Saxton A. (M.P.)	
<i>Canadian participation to the Inauguration Ceremony in Brazil</i>	7,555
House of Commons	
Baird Hon. J.	
Foreign Affairs, Trade and Development	
Ceci M.	
<i>Canadian participation to the Inauguration Ceremony in Croatia</i>	20,857
House of Commons	
Yelich Hon. L.	
Foreign Affairs, Trade and Development	
Bacile R., Landau J., Ménard A.	
<i>Canadian participation to the Inauguration Ceremony in Uruguay</i>	24,446
House of Commons	
Yelich Hon. L.	
Others	
Bacile R., MacArthur A.	

Parliament

The Senate

Statement of Sessional and Expense Allowances, Travel and Research Expenses paid in 2014-2015

Honourable Members of The Senate	Sessional allowances	Travel expenses ⁽¹⁾	Research assistance, staff and other expenses
	\$	\$	\$
Andreychuk R, Saskatchewan	138,700	40,981	121,186
<i>Committee Chair</i>	22,800		
Ataullahjan S, Ontario	138,700	37,424	132,283
<i>Committee Deputy Chair</i>	5,700		
Baker G, Newfoundland and Labrador	138,700	82,043	113,444
<i>Committee Deputy Chair</i>	5,700		
Batters D L, Saskatchewan	138,700	78,543	105,598
<i>Committee Chair</i>	5,890		
Bellemare D, Quebec	138,700	28,846	113,206
Beyak L, Ontario	138,700	53,054	138,290
Black D, Alberta	138,700	112,704	162,246
Boisvenu P-H, Quebec	138,700	35,312	135,205
Brazeau P, Quebec ⁽²⁾			
Buth J, Manitoba ⁽³⁾	49,962	16,322	50,782
Callbeck C S, Prince Edward Island ⁽³⁾	43,623	11,259	45,821
Campbell L W, British Columbia	138,700	77,670	90,236
Carignan C, Quebec	138,700	24,855	147,198
<i>Government Leader</i>	78,300		
Champagne A, Quebec ⁽³⁾	40,641	8,757	49,512
<i>Committee Deputy Chair</i>	1,670		
Chaput M, Manitoba	138,700	76,949	123,513
Cools A C, Ontario	138,700	39,401	170,149
Cordy J, Nova Scotia	138,700	67,948	96,085
Cowan J, Nova Scotia	138,700	73,730	115,314
<i>Leader of the Opposition</i>	37,300		
Dagenais J-G, Quebec	138,700	30,911	146,941
Dallaire R, Quebec ⁽³⁾	29,666	3,699	36,628
<i>Committee Deputy Chair</i>	1,219		
Dawson D, Quebec	138,700	44,261	117,458
<i>Committee Chair</i>	11,400		
Day J A, New Brunswick	138,700	48,611	166,782
<i>Committee Chair</i>	11,400		
Demers J, Quebec	138,700	20,290	90,025
Downe P E, Prince Edward Island	138,700	60,289	148,639
<i>Chair Caucus of the Opposition</i>	4,497		
<i>Committee Deputy Chair</i>	5,700		
Doyle N E, Newfoundland and Labrador	138,700	80,669	111,954
Duffy M, Prince Edward Island ⁽²⁾			
Dyck L E, Saskatchewan	138,700	49,743	114,305
<i>Committee Deputy Chair</i>	5,700		
Eaton N, Ontario	138,700	39,671	137,646
Eggleton A, Ontario	138,700	46,499	156,468
<i>Committee Deputy Chair</i>	5,700		
Enverga T C, Ontario	138,700	45,557	106,994
Fortin-Duplessis S, Quebec	138,700	34,870	151,097
<i>Committee Deputy Chair</i>	3,072		
Fraser J, Quebec	138,700	26,330	150,593
<i>Deputy Leader of the Opposition</i>	23,600		
Frum L, Ontario	138,700	42,218	117,762
Furey G, Newfoundland and Labrador	138,700	49,774	148,161
<i>Committee Deputy Chair</i>	5,700		

11 . 12 Other Miscellaneous Information

Parliament**The Senate**Statement of Sessional and Expense Allowances, Travel and Research Expenses paid in 2014-2015 — *Continued*

Honourable Members of The Senate	Sessional allowances	Travel expenses ⁽¹⁾	Research assistance, staff and other expenses
	\$	\$	\$
Gerstein I, Ontario	138,700	42,103	161,437
<i>Committee Chair</i>	11,400		
Greene Raine N, British Columbia	138,700	70,173	136,795
Greene S, Nova Scotia	138,700	57,450	150,423
<i>Deputy Government Whip</i>	5,700		
Hervieux-Payette C, Quebec	138,700	25,800	169,157
<i>Committee Deputy Chair</i>	5,700		
Housakos L, Quebec	138,700	25,408	135,790
<i>Speaker Pro Tempore</i>	7,676		
<i>Committee Deputy Chair</i>	3,769		
Hubley E, Prince Edward Island	138,700	42,765	124,725
<i>Deputy Opposition Whip</i>	3,100		
<i>Committee Deputy Chair</i>	5,700		
Jaffer M S B, British Columbia	138,700	63,121	145,999
<i>Committee Chair</i>	11,400		
Johnson J G, Manitoba	138,700	55,731	139,181
Joyal S, Quebec	138,700	13,298	164,122
<i>Committee Deputy Chair</i>	5,700		
Kenny C, Ontario	138,700	41,900	168,038
Kinsella N A, New Brunswick ⁽³⁾	90,926	45,089	106,428
<i>Speaker of the Senate</i>	40,120		
<i>Committee Chair</i>	7,473		
Lang D, Yukon	138,700	55,816	155,130
<i>Committee Chair</i>	11,400		
LeBreton M, Ontario	138,700	715	147,816
Lovelace Nicholas S M, New Brunswick	138,700	61,874	142,140
MacDonald M L, Nova Scotia	138,700	78,108	95,994
Maltais G, Quebec	138,700	40,676	153,264
Manning F, Newfoundland and Labrador	138,700	78,352	121,376
<i>Committee Chair</i>	11,400		
Marshall E, Newfoundland and Labrador	138,700	64,324	136,034
<i>Government Whip</i>	11,400		
Martin Y, British Columbia	138,700	91,062	158,712
<i>Deputy Leader of the Government</i>	37,300		
Massicotte P J, Quebec	138,700	17,805	51,792
<i>Committee Deputy Chair</i>	3,056		
McCoy E, Alberta	138,700	53,912	158,861
McInnis T J, Nova Scotia	138,700	50,659	61,455
McIntyre P E, New Brunswick	138,700	23,783	46,661
Mercer T M, Nova Scotia	138,700	54,145	160,003
<i>Committee Deputy Chair</i>	5,174		
Merchant P, Saskatchewan	138,700	77,644	147,898
Meredith D, Ontario	138,700	49,032	138,286
Mitchell G, Alberta	138,700	68,035	154,500
<i>Chair Caucus of the Opposition</i>	1,203		
<i>Committee Deputy Chair</i>	5,637		
Mockler P, New Brunswick	138,700	53,409	143,078
<i>Committee Chair</i>	11,400		
Moore W P, Nova Scotia	138,700	48,978	152,034
Munson J, Ontario	138,700	17,541	148,761
<i>Opposition Whip</i>	6,700		

Parliament

The Senate

Statement of Sessional and Expense Allowances, Travel and Research Expenses paid in 2014-2015 — *Concluded*

Honourable Members of The Senate	Sessional allowances	Travel expenses ⁽¹⁾	Research assistance, staff and other expenses
	\$	\$	\$
Neufeld R, British Columbia	138,700	87,634	152,770
<i>Committee Chair</i>	11,400		
Ngo T H, Ontario	138,700	34,277	149,976
Nolin P C, Quebec	138,700	38,721	158,770
<i>Speaker of the Senate</i>	21,080		
<i>Speaker Pro Tempore</i>	15,471		
<i>Committee Chair</i>	3,708		
Ogilvie K K, Nova Scotia	138,700	64,782	119,289
<i>Committee Chair</i>	11,400		
Oh V, Ontario	138,700	43,710	166,249
Patterson D G, Nunavut	138,700	91,080	163,164
<i>Committee Chair</i>	11,400		
Plett D N, Manitoba	138,700	105,124	136,774
<i>Committee Deputy Chair</i>	1,869		
Poirier R-M, New Brunswick	138,700	53,161	108,231
<i>Chair Caucus of the Government</i>	6,700		
Poulin (Charette) M-P, Ontario	138,700	7,678	106,090
Ringuette P, New Brunswick	138,700	39,910	133,807
Rivard M, Quebec	138,700	41,683	155,371
Rivest J-C, Quebec	115,583	12,337	74,599
Robichaud F, New Brunswick ⁽³⁾	92,839	38,942	84,925
Runciman B, Ontario	138,700	20,596	121,813
<i>Committee Chair</i>	16,910		
Ruth N, Ontario	138,700	60,888	118,414
Segal H, Ontario ⁽³⁾	28,896	3,923	35,805
Seidman J, Quebec	138,700	28,815	114,314
Seth A, Ontario ⁽³⁾	97,687	36,718	80,297
Sibbeston N G, Northwest Territories	138,700	123,744	148,687
Smith D P, Ontario	138,700	21,637	131,714
<i>Committee Deputy Chair</i>	5,700		
Smith L, Quebec	138,700	28,726	98,335
<i>Committee Deputy Chair</i>	5,700		
Stewart Olsen C, New Brunswick	138,700	61,571	128,396
Tannas S, Alberta	138,700	73,299	121,295
Tardif C, Alberta	138,700	62,910	132,111
<i>Committee Chair</i>	11,400		
<i>Committee Deputy Chair</i>	526		
Tkachuk D, Saskatchewan	138,700	88,054	149,772
Unger B E, Alberta	138,700	47,112	45,080
Verner J, Quebec	138,700	38,317	147,028
Wallace J D, New Brunswick	138,700	38,618	96,368
Wallin P, Saskatchewan ⁽²⁾			
Watt C, Quebec	138,700	83,200	166,680
Wells D M, Newfoundland and Labrador	138,700	75,328	134,717
White V D, Ontario	138,700	724	78,757
<i>Committee Chair</i>	11,400		
Total	12,823,043	4,511,117	11,647,009

⁽¹⁾ Includes living expenses in the National Capital Region.

⁽²⁾ Senators who were suspended throughout fiscal year 2014-2015.

⁽³⁾ Senators who have either resigned, retired or died during fiscal year 2014-2015 or during the quarter of the preceding fiscal year.

Parliament
House of Commons

Statement of Sessional Allowances and Travel Expenses paid in 2014-2015

Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾
	\$	\$
Ablonczy Hon D	163,700	69,301
Adams E	163,700	52,718
Adler M	163,700	60,220
Aglukkaq Hon L	163,700	164,496
Albas D	163,700	99,615
Albrecht H	163,700	40,752
<i>Allowance as Committee Chair</i>	11,500	
Alexander Hon C	163,700	44,536
Allen Malcolm	163,700	59,197
<i>Allowance as Committee Vice-chair</i>	535	
Allen Mike	163,700	58,665
Allison D	163,700	59,324
<i>Allowance as Committee Chair</i>	11,500	
Ambler S	163,700	69,267
Ambrose Hon R	163,700	71,572
Anders R	163,700	66,925
Anderson D	163,700	113,833
Andrews S	163,700	94,721
<i>Allowance as Committee Vice-chair</i>	3,464	
Angus C	163,700	88,704
Armstrong S	163,700	76,860
Ashfield Hon K	163,700	46,141
Ashton N	163,700	149,582
<i>Allowance as Committee Vice-chair</i>	898	
Aspin J	163,700	50,765
Atamanenko A	163,700	99,025
Aubin R	163,700	38,340
Ayala P	163,700	26,910
Baird Hon J	157,099	747
Barlow J	123,230	87,376
Bateman J	163,700	109,125
Bélanger Hon M	163,700	21,319
<i>Allowance as Committee Vice-chair</i>	5,800	
Bellavance A	163,700	46,958
Bennett Hon C	163,700	70,570
<i>Allowance as Committee Vice-chair</i>	5,800	
Benoit L	163,700	107,167
<i>Allowance as Committee Chair</i>	11,500	
Benskin T	163,700	37,113
Bergen Hon C	163,700	91,557
Bernier Hon M	163,700	47,128
Bevington D	163,700	118,769
Bezan J	163,700	111,299
Blanchette D	163,700	37,369
Blanchette-Lamothe L	163,700	18,452
<i>Allowance as Committee Vice-chair</i>	4,703	
Blaney Hon S	163,700	41,399
Block K	163,700	85,918
Boivin F	163,700	3,544
<i>Allowance as Committee Vice-chair</i>	5,800	
Borg C	163,700	35,501
Boughen R	163,700	86,005
Boularice A	163,700	38,975
Boutin-Sweet M	163,700	50,902
Brahmi T	163,700	33,012
Braid P	163,700	58,894
Breitkreuz G	163,700	117,575
<i>Allowance as Committee Vice-chair</i>	5,800	

Parliament House of Commons

Statement of Sessional Allowances and Travel Expenses paid in 2014-2015 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾
	\$	\$
Brison Hon S	163,700	73,427
<i>Allowance as Committee Vice-chair</i>	5,800	
Brosseau R E	163,700	52,113
<i>Allowance as Committee Vice-chair</i>	5,248	
Brown G	163,700	45,728
<i>Allowance as Committee Chair</i>	11,500	
Brown L	163,700	43,171
Brown P	163,700	65,117
Bruinooge R	163,700	84,916
Butt B	163,700	47,356
Byrne Hon G	163,700	80,721
<i>Allowance as Committee Vice-chair</i>	5,800	
Calandra P	163,700	53,215
Calkins B	163,700	98,977
Cannan Hon R	163,700	73,158
Carmichael J	163,700	54,877
<i>Allowance as Committee Vice-chair</i>	5,800	
Caron G	163,700	46,949
<i>Allowance as Committee Vice-chair</i>	1,013	
Carrie C	163,700	43,370
Casey S	163,700	54,164
<i>Allowance as Committee Vice-chair</i>	5,800	
Cash A	163,700	44,410
Chan A	123,230	26,737
Charlton C	163,700	38,478
<i>Allowance as Committee Chair</i>	11,500	
<i>Allowance as Committee Vice-chair</i>	4,771	
Chicoine S	163,700	38,248
Chisholm R	163,700	57,741
<i>Allowance as Committee Vice-chair</i>	5,800	
Chisu C	163,700	48,265
Chong Hon M	163,700	49,653
<i>Allowance as Committee Chair</i>	11,500	
Choquette F	163,700	36,602
<i>Allowance as Committee Vice-chair</i>	5,248	
Christopherson D	163,700	48,835
<i>Allowance as Committee Chair</i>	11,500	
Clarke R	163,700	94,033
Cleary R	163,700	63,845
Clement Hon T	163,700	51,830
Comartin J	163,700	97,084
<i>Allowance as Deputy Speaker and Chair of Committees of the Whole</i>	40,600	
Côté R	163,700	35,254
Cotler Hon I	163,700	52,137
Crockatt J	163,700	68,706
Crowder J	163,700	83,475
<i>Allowance as Committee Vice-chair</i>	4,802	
Cullen N	163,700	137,376
<i>Allowance as House Leader Official Opposition</i>	5,800	
Cuzner R	163,700	79,164
<i>Allowance as Committee Vice-chair</i>	5,800	
Daniel J	163,700	48,666
Davidson P	163,700	61,287
<i>Allowance as Committee Vice-chair</i>	5,800	
Davies D	163,700	98,423
<i>Allowance as Committee Vice-chair</i>	5,800	
Davies L	163,700	108,839
<i>Allowance as Committee Vice-chair</i>	4,802	
Day A-M	163,700	45,282

Parliament
House of Commons

Statement of Sessional Allowances and Travel Expenses paid in 2014-2015 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾
	\$	\$
Dechert B	163,700	44,394
Del Mastro D	97,765	20,362
Devolin B	163,700	64,204
<i>Allowance as Deputy Chair of the Committees of the Whole</i>	16,300	
Dewar P	163,700	8,117
<i>Allowance as Committee Vice-chair</i>	5,800	
Dion Hon S	163,700	43,467
<i>Allowance as Committee Vice-chair</i>	5,800	
Dionne Labelle P	163,700	32,185
<i>Allowance as Committee Vice-chair</i>	904	
Donnelly F	163,700	87,006
Doré Lefebvre R	163,700	35,633
Dreeshen E	163,700	94,248
Dubé M	163,700	35,158
Dubourg E	163,700	33,516
Duncan Hon J	163,700	121,305
<i>Allowance as Chief Whip Government</i>	29,400	
Duncan K	163,700	61,087
<i>Allowance as Committee Vice-chair</i>	5,800	
Duncan L	163,700	80,919
Dusseault P-L	163,700	34,479
<i>Allowance as Committee Chair</i>	11,500	
Dykstra R	163,700	69,994
Easter Hon W	163,700	71,856
<i>Allowance as Committee Vice-chair</i>	5,800	
Eglinski J	60,933	33,526
Eyking Hon M	163,700	78,032
<i>Allowance as Committee Vice-chair</i>	5,800	
Falk T	163,700	88,010
Fantino Hon J	163,700	45,321
Fast Hon E	163,700	81,763
Findlay Hon K-L D	163,700	94,648
Finley Hon D	163,700	49,077
Flaherty Hon J	40,925	9,349
Fletcher Hon S	163,700	73,119
Foote J	163,700	90,608
<i>Allowance as Chief Whip Other Opposition Party</i>	11,500	
Fortin J-F	163,700	89,586
Freeland C	163,700	39,274
<i>Allowance as Committee Vice-chair</i>	1,998	
Freeman M	163,700	39,542
Fry Hon H	163,700	125,785
<i>Allowance as Committee Vice-chair</i>	5,800	
Galipeau R	163,700	16,610
<i>Allowance as Committee Chair</i>	1,780	
Gallant C	163,700	41,585
Garneau M	163,700	38,254
<i>Allowance as Committee Vice-chair</i>	5,800	
Garrison R	163,700	110,666
<i>Allowance as Committee Vice-chair</i>	5,800	
Genest R	163,700	36,039
Genest-Jourdain J	163,700	58,754
Giguère A	163,700	44,947
Gill P	163,700	43,264
Glover Hon S	163,700	55,431
Godin Y	163,700	79,984
<i>Allowance as Committee Vice-chair</i>	5,127	
Goguen R	163,700	63,519
Goldring P	163,700	91,898
Goodale Hon R	163,700	73,856

Parliament House of Commons

Statement of Sessional Allowances and Travel Expenses paid in 2014-2015 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾
	\$	\$
Goodyear Hon G	163,700	38,820
Gosal Hon B	163,700	62,330
Gourde J	163,700	48,753
Gravelle C	163,700	65,896
Grewal N	163,700	103,464
Groguhé S	163,700	33,952
<i>Allowance as Deputy House Leader Official Opposition</i>	11,500	
Harper Right Hon S	163,700	32,745
Harris D	163,700	72,233
Harris J	163,700	72,477
<i>Allowance as Committee Vice-chair</i>	5,800	
Harris R	163,700	158,507
Hassainia S	163,700	28,439
Hawn Hon L	163,700	105,560
Hayes B	163,700	53,054
Hiebert R	163,700	143,418
Hilyer J	163,700	92,758
Hoback R	163,700	106,780
<i>Allowance as Committee Vice-chair</i>	5,782	
Holder Hon E	163,700	58,478
Hsu T	163,700	36,763
Hughes C	163,700	91,374
Hyer B	163,700	75,911
Jacob P	163,700	29,857
James R	163,700	44,601
Jones Y	163,700	157,350
<i>Allowance as Committee Vice-chair</i>	5,800	
Julian P	163,700	73,584
<i>Allowance as House Leader Official Opposition</i>	40,600	
Kamp R	163,700	82,846
Karygiannis Hon J	455	679
Keddy G	163,700	81,234
Kellway M	163,700	40,207
Kenney Hon J	163,700	48,994
Kent Hon P	163,700	28,070
<i>Allowance as Committee Chair</i>	5,820	
Kerr G	163,700	87,007
<i>Allowance as Committee Chair</i>	9,522	
<i>Allowance as Committee Vice-chair</i>	898	
Komarnicki E	163,700	64,836
Kramp D	163,700	69,838
<i>Allowance as Committee Chair</i>	11,403	
Lake Hon M	163,700	99,927
Lamoureux K	163,700	51,554
<i>Allowance as Deputy House Leader Other Opposition Party</i>	5,800	
<i>Allowance as Committee Vice-chair</i>	5,800	
Lapointe F	163,700	57,337
Larose J-F	163,700	26,253
Latendresse A	163,700	38,257
<i>Allowance as Committee Vice-chair</i>	5,800	
Lauzon G	163,700	21,498
<i>Allowance as Caucus Chair Government</i>	11,500	
Laverdière H	163,700	43,509
Lebel Hon D	163,700	68,034
LeBlanc Hon D	163,700	76,910
<i>Allowance as House Leader Other Opposition Party</i>	16,300	
LeBlanc H	163,700	32,535
<i>Allowance as Committee Chair</i>	11,500	
Leef R	163,700	59,940
Leitch Hon K K	163,700	41,842

Parliament
House of Commons

Statement of Sessional Allowances and Travel Expenses paid in 2014-2015 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾
	\$	\$
Lemieux P.....	163,700	13,242
Leslie M.....	163,700	85,802
<i>Allowance as Committee Vice-chair</i>	343	
Leung C.....	163,700	63,630
Liu L.....	163,700	34,534
Lizon W.....	163,700	49,461
Lobb B.....	163,700	56,341
<i>Allowance as Committee Chair</i>	11,500	
Lukiwski T.....	163,700	75,871
Lunney J.....	163,700	113,046
MacAulay Hon L.....	163,700	107,923
<i>Allowance as Committee Vice-chair</i>	5,800	
MacKay Hon P G.....	163,700	56,047
MacKenzie D.....	163,700	53,227
<i>Allowance as Deputy Whip Government</i>	11,500	
Maguire L.....	163,700	84,932
Mai H.....	163,700	36,691
<i>Allowance as Committee Vice-chair</i>	5,800	
Marston W.....	163,700	59,092
Martin P.....	163,700	88,706
<i>Allowance as Committee Chair</i>	11,500	
Masse B.....	163,700	72,897
Mathyssen I.....	163,700	80,215
<i>Allowance as Committee Vice-chair</i>	3,772	
May E.....	163,700	62,574
Mayes C.....	163,700	85,882
McCallum Hon J.....	163,700	75,089
<i>Allowance as Committee Vice-chair</i>	5,800	
McColeman P.....	163,700	57,247
<i>Allowance as Committee Chair</i>	11,500	
McGuinty D.....	163,700	1,677
<i>Allowance as Committee Vice-chair</i>	5,800	
McKay Hon J.....	163,700	55,197
<i>Allowance as Committee Vice-chair</i>	5,800	
McLeod C.....	163,700	93,542
Menegakis C.....	163,700	58,196
Merrifield Hon R.....	75,939	76,121
<i>Allowance as Committee Chair</i>	5,335	
Michaud E.....	163,700	48,083
Miller L.....	163,700	82,482
<i>Allowance as Committee Chair</i>	11,500	
Moore C.....	163,700	72,398
Moore Hon J.....	163,700	69,220
Moore Hon R.....	163,700	51,824
Morin D.....	163,700	65,254
Morin I.....	163,700	34,173
Morin M-A.....	163,700	36,241
Morin M-C.....	163,700	28,497
Mourani M.....	163,700	40,231
Mulcair Hon T.....	163,700	126,679
<i>Allowance as Leader Official Opposition</i>	78,300	
Murray J.....	163,700	61,672
<i>Allowance as Committee Vice-chair</i>	5,800	
Nantel P.....	163,700	23,735
<i>Allowance as Committee Vice-chair</i>	5,800	
Nash P.....	163,700	55,999
<i>Allowance as Committee Vice-chair</i>	5,800	
Nicholls J.....	163,700	35,191
<i>Allowance as Committee Vice-chair</i>	690	

Public Accounts of Canada, 2014-2015

Parliament
House of Commons

Statement of Sessional Allowances and Travel Expenses paid in 2014-2015 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾
	\$	\$
Nicholson Hon R	163,700	53,101
Norlock R	163,700	38,107
<i>Allowance as Committee Vice-chair</i>	5,679	
Nunez-Melo J	163,700	35,101
Obhrai Hon D	163,700	113,982
O'Connor Hon G	163,700	135
<i>Allowance as Committee Vice-chair</i>	4,802	
Oliver Hon J	163,700	39,328
O'Neill Gordon T	163,700	62,741
<i>Allowance as Committee Vice-chair</i>	5,800	
Optitz T	163,700	56,458
O'Toole Hon E	163,700	57,507
Pacetti M	163,700	41,081
<i>Allowance as Deputy Whip Other Opposition Party</i>	3,464	
Papillon A	163,700	45,938
Paradis Hon C	163,700	42,973
Patry C	163,700	26,960
Payne L	163,700	116,820
Péclét E	163,700	18,931
Perkins P	163,700	60,933
Perreault M	163,700	10,296
Pilon F	163,700	33,292
Plamondon L	163,700	35,584
Poilievre Hon P	163,700	69,514
Preston J	163,700	2,533
<i>Allowance as Committee Chair</i>	11,500	
Quach A M-T	163,700	57,428
Rafferty J	163,700	34,510
Raitt Hon L	163,700	78,182
Rajotte J	163,700	72,436
<i>Allowance as Committee Chair</i>	11,500	
Rankin M	163,700	92,536
<i>Allowance as Committee Vice-chair</i>	932	
Rathgeber B	163,700	80,090
Ravignat M	163,700	68,803
Raynault F	163,700	13,078
Regan Hon G	163,700	45,833
<i>Allowance as Committee Vice-chair</i>	5,800	
Reid S	163,700	51,866
<i>Allowance as Deputy House Leader Government</i>	16,300	
Rempel Hon M	163,700	705
Richards B	163,700	79,743
<i>Allowance as Committee Chair</i>	163,700	
Rickford Hon G	163,700	115,959
Ritz Hon G	163,700	1,301
Rousseau J	163,700	87,865
Saganash R	163,700	54,604
Sandhu J	163,700	114,285
Saxton A	163,700	85,779
Scarpaleggia F	163,700	91,769
<i>Allowance as Caucus Chair Other Opposition Party</i>	5,800	
Scheer Hon A	163,700	40,003
<i>Allowance as Speaker of the House of Commons</i>	78,300	
Schellenberger G	163,700	106,919
Scott C	163,700	42,498
Seeback K	163,700	43,842
Sellah D	163,700	51,497
Sgro Hon J	163,700	44,023
<i>Allowance as Committee Vice-chair</i>	5,800	

11 . 20 Other Miscellaneous Information

Parliament

House of Commons

Statement of Sessional Allowances and Travel Expenses paid in 2014-2015 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾
	\$	\$
Shea Hon G	163,700	70,862
Shipley B	163,700	82,515
<i>Allowance as Committee Chair</i>	11,500	
Shory D.	163,700	115,174
Simms S	163,700	99,271
<i>Allowance as Committee Vice-chair</i>	1,998	
Sims J J	163,700	86,012
<i>Allowance as Committee Vice-chair</i>	5,800	
Sitsabaiesan R	163,700	61,410
Smith J	163,700	99,548
Sopuck R	163,700	125,284
Sorenson Hon K.	163,700	107,956
Stanton B	163,700	46,310
<i>Allowance as Assistant Deputy Chair of Committees of the Whole</i>	16,300	
St-Denis L.	163,700	25,681
<i>Allowance as Committee Vice-chair</i>	5,800	
Stewart K	163,700	94,376
Stoffer P	163,700	60,676
<i>Allowance as Committee Vice-chair</i>	5,800	
Storseth B	163,700	127,810
Strahl M	163,700	104,441
Sullivan M	163,700	55,700
Sweet D.	163,700	55,610
<i>Allowance as Committee Chair</i>	11,500	
Thibeault G.	124,975	46,277
<i>Allowance as Caucus Chair Official Position</i>	7,727	
Tilson D.	163,700	51,451
<i>Allowance as Committee Chair</i>	11,500	
Toet L.	163,700	72,348
Toone P.	163,700	85,393
<i>Allowance as Deputy House Leader Official Opposition</i>	16,300	
Tremblay J	163,700	41,253
Trost B	163,700	92,131
Trottier B	163,700	53,459
Trudeau J	163,700	21,040
<i>Allowance as Leader Other Opposition Party</i>	55,600	
Truppe S.	163,700	69,414
Turmel N.	163,700	12,159
<i>Allowance as Chief Whip Official Opposition</i>	29,400	
Uppal Hon T.	163,700	107,316
Valcourt Hon B	163,700	62,954
Valeriote F.	163,700	49,808
<i>Allowance as Deputy Whip Other Opposition Party</i>	5,800	
<i>Allowance as Committee Vice-chair</i>	5,800	
Van Kesteren D.	163,700	48,689
Van Loan Hon P.	163,700	53,837
Vaughan A	123,230	45,431
Vellacott M.	163,700	54,082
Wallace M.	163,700	52,655
<i>Allowance as Committee Chair</i>	11,500	
Warawa M.	163,700	107,096
Warkentin C.	163,700	127,389
<i>Allowance as Committee Chair</i>	10,165	
Watson J.	163,700	76,527
Weston J.	163,700	97,530
Weston R.	163,700	61,870
<i>Allowance as Committee Chair</i>	11,500	
Wilks D.	163,700	126,362
Williamson J.	163,700	85,674
Wong Hon A.	163,700	84,717

Parliament
House of Commons

Statement of Sessional Allowances and Travel Expenses paid in 2014-2015 — *Concluded*

Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾
	\$	\$
Woodworth S	163,700	48,372
Yelich Hon L	163,700	68,862
Young T	163,700	67,876
Young W	163,700	123,982
Yurdiga D	123,230	103,000
Zimmer B	163,700	122,818
Former Members ⁽²⁾		22,336
Total	51,142,270	20,048,188

⁽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; and
- 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 "Foreign Affairs, Trade and Development - Travel expenses for Canadian representation at international conferences and meetings".

⁽²⁾ Relocation, winding-up, resettlement and other expenses.

Parliament
House of Commons

Salaries of Parliamentary Secretaries to Ministers paid in 2014-2015

Name	Parliamentary Secretary to the	Amount
		\$
Adams E	Minister of Health	14,020
Albas D	President of the Treasury Board	16,300
Anderson D	Minister of Foreign Affairs and Consular	1,892
	Minister of Foreign Affairs	14,408
Armstrong S	Minister of Employment and Social Development and Minister of Labour	1,892
	Minister of Employment and Social Development	14,408
Bezan J	Minister of National Defence	16,300
Block K	Minister of Natural Resources	16,300
Braid P	for Infrastructure and Communities*	16,300
Brown L	Minister of International Development	16,300
Calandra P	Prime Minister and for the Minister of Intergovernmental Affairs	16,300
Carrie C	Minister of the Environment	16,300
Dechert B	Minister of Justice	16,300
Dykstra R	Minister of Canadian Heritage	16,300
Gill P	Minister of International Trade	3,067
	Minister of Veterans Affairs	13,233
Goguen R	Minister of Justice	16,300
Gourde J	Prime Minister, for Official Languages and for the Economic Development Agency of Canada for the Regions of Quebec	16,300
James R	Minister of Public Safety and Emergency Preparedness	16,300
Kamp R	Minister of Fisheries and Oceans	16,300
Keddy G	Minister of Agriculture, Minister of National Revenue and for the Atlantic Canada Opportunities Agency	16,300
Lake Hon M	Minister of Industry	16,300
Lemieux P	Minister of Veterans Affairs	3,067
	Minister of Agriculture	13,233
Leung C	for Multiculturalism*	16,300
Lukiwski T	Leader of the Government in the House of Commons	16,300
McLeod C	Minister of Health and for Western Economic Diversification	1,892
	Minister of Labour and for Western Economic Diversification	14,408
Menegakis C	Minister of Citizenship and Immigration	16,300
Obhrai Hon D	Minister of Foreign Affairs and for International Human Rights	16,300
O'Toole Hon E	Minister of International Trade	12,400
Saxton A	Minister of Finance	16,300
Strahl M	Minister of Indian Affairs and Northern Development	16,300
Trottier B	Minister of Foreign Affairs and for La Francophonie	1,892
	Minister of Public Works and Government Services	14,408
Truppe S	for Status of Women*	16,300
Warkentin C	Minister of Public Works and Government Services	1,940
Watson J	Minister of Transport	16,300
	Total	501,060

* Portfolio

**Privy Council Office
Department**

Salaries and Allowances to Ministers of State

Ministers of State	Salaries	Allowances	Total
	\$	\$	\$
Hon J Duncan	29,325	2,000	31,325
Hon P Poilievre	50,423	1,719	52,142
Total	79,748	3,719	83,467

Privy Council Office
Office of the Chief Electoral Officer

Voted and Statutory Expenditures by Program

Funding Authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
	\$	\$	\$	\$	\$
Vote 1 - Program Expenditures —					
Salaries of Indeterminate Positions	12,279,954	4,867,141	3,250,813	9,746,296	30,144,204
Statutory expenditures —					
June 2014 By-elections.....	3,385,269	376,255			3,761,524
November 2014 By-elections.....	1,633,914	128,749			1,762,663
Other elections.....	738,105	329,021			1,067,126
Readiness activities for the October 2015 General Election.....	43,470,804	239,224			43,710,028
Quarterly Allowances to Political Parties.....		7,443,081			7,443,081
Electoral District Associations' Auditors Subsidy		741,882			741,882
Other expenditures under the <i>Canada Elections Act</i>	24,877,641	3,141,477	4,242,831	22,570,872	54,832,821
	74,105,733	12,399,689	4,242,831	22,570,872	113,319,125
Contributions to Employee Benefit Plans	3,907,109	834,757	768,341	1,792,839	7,303,046
Total.....	90,292,796	18,101,587	8,261,985	34,110,007	150,766,375

Details of Statutory Expenditures by Program — June 2014 By-elections

Statutory Authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
	\$	\$	\$	\$	\$
Elections Canada Headquarters⁽¹⁾					
Scarborough-Agincourt (Ontario)	911,747				911,747
Trinity-Spadina (Ontario)	477,235	84,699			561,934
Fort McMurray-Athabasca (Alberta)	859,511	129,726			989,237
Macleod (Alberta)	591,552	110,741			702,293
Total.....	3,385,269	376,255			3,761,524

⁽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, including the advertising campaign.

Privy Council Office

Office of the Chief Electoral Officer

Details of Statutory Expenditures by Program — November 2014 By-elections

Statutory Authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
	\$	\$	\$	\$	\$
Elections Canada Headquarters ⁽¹⁾	553,716				553,716
Whitby-Oshawa (Ontario)	473,994	90,386			564,380
Yellowhead (Alberta)	606,204	38,363			644,567
Total.	1,633,914	128,749			1,762,663

⁽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, including the advertising campaign.

Public Safety and Emergency Preparedness

Correctional Service of Canada

Expenditures by Institution

Institution	Operation and maintenance	Capital	Total
	\$	\$	\$
Archambault Institution, Sainte-Anne-des-Plaines, Quebec	57,755,821	16,368,725	74,124,546
Atlantic Institution, Renous, New Brunswick	40,991,256	5,012,180	46,003,436
Bath Institution, Bath, Ontario	44,725,538	4,317,048	49,042,586
Beaver Creek Institution, Gravenhurst, Ontario	57,813,781	6,769,211	64,582,992
Bowden Institution, Innisfail, Alberta	54,363,610	10,084,788	64,448,398
Collins Bay Institution, Kingston, Ontario	68,839,362	7,169,857	76,009,219
Cowansville Institution, Cowansville, Quebec	48,396,133	3,885,347	52,281,480
Donnacona Institution, Donnacona, Quebec	49,549,206	1,941,703	51,490,909
Dorchester Penitentiary, Dorchester, New Brunswick	69,327,350	9,357,494	78,684,844
Drumheller Institution, Drumheller, Alberta	47,690,250	7,562,985	55,253,235
Drummond Institution, Drummondville, Quebec	35,828,550	1,717,961	37,546,511
Edmonton Institution, Edmonton, Alberta	45,934,682	3,260,655	49,195,337
Edmonton Institution for Women, Edmonton, Alberta	24,691,203	8,090,148	32,781,351
Federal Training Centre, Laval, Quebec	57,952,858	12,053,424	70,006,282
Fraser Valley Institution for Women, Abbotsford, British Columbia	22,222,241	523,323	22,745,564
Grand Valley Institution for Women, Kitchener, Ontario	28,875,430	5,189,679	34,065,109
Grande Cache Institution, Grande Cache, Alberta	36,030,886	1,042,901	37,073,787
Grierson Institution, Edmonton, Alberta	4,305,824	11,153	4,316,977
Joliette Institution, Joliette, Quebec	19,103,894	6,124,526	25,228,420
Joyceville Institution, Kingston, Ontario	74,143,245	4,404,371	78,547,616
Kent Institution, Agassiz, British Columbia	45,886,149	1,401,466	47,287,615
Kingston Penitentiary, Kingston, Ontario	3,596,572	659,473	4,256,045
Kwikkewelhp Healing Village, Harrison Mills, British Columbia	7,540,517	3,173,032	10,713,549
La Macaza Institution, La Macaza, Quebec	31,001,126	2,047,842	33,048,968
Matsqui Institution, Abbotsford, British Columbia	35,538,101	6,081,180	41,619,281
Millhaven Institution, Bath, Ontario	48,659,797	11,658,316	60,318,113
Mission Institution, Mission, British Columbia	44,135,112	1,814,078	45,949,190
Mountain Institution, Agassiz, British Columbia	40,423,002	370,159	40,793,161
National Headquarters, Ottawa, Ontario	257,314,183	9,601,295	266,915,478
Nova Institution for Women, Truro, Nova Scotia	20,365,951	4,557,202	24,923,153
Okimaw Ohci Healing Lodge, Maple Creek, Saskatchewan	8,056,389	100,114	8,156,503
Pacific Institution/Regional Treatment Centre, Abbotsford, British Columbia	56,198,784	1,853,304	58,052,088
Pê Sâkâstêw Centre, Máskwâcîs, Alberta	7,054,764	139,572	7,194,336
Port-Cartier Institution, Port-Cartier, Quebec	34,987,678	484,411	35,472,089
Regional Correctional Staff College - Atlantic, Moncton, New Brunswick	2,194,374		2,194,374
Regional Correctional Staff College - Ontario, Kingston, Ontario	4,469,398	99,064	4,568,462
Regional Correctional Staff College - Pacific, Abbotsford, British Columbia	2,937,991		2,937,991
Regional Correctional Staff College - Prairies, Saskatoon, Saskatchewan	4,081,635	51,010	4,132,645
Regional Correctional Staff College - Quebec, Laval, Quebec	4,136,520	66,876	4,203,396
Regional Headquarters - Atlantic, Moncton, New Brunswick	29,006,332	1,196,778	30,203,110
Regional Headquarters - Ontario, Kingston, Ontario	31,535,929	903,888	32,439,817
Regional Headquarters - Pacific, Abbotsford, British Columbia	37,302,855	2,334,311	39,637,166
Regional Headquarters - Prairies, Saskatoon, Saskatchewan	37,517,958	5,157,279	42,675,237
Regional Headquarters - Quebec, Laval, Quebec	37,342,700	597,610	37,940,310
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Quebec	8,511,083	66,680	8,577,763
Regional Parole Offices - Atlantic, Moncton, New Brunswick	28,196,493	3,170,894	31,367,387
Regional Parole Offices - Ontario, Kingston, Ontario	64,587,010	1,111,128	65,698,138
Regional Parole Offices - Pacific, Abbotsford, British Columbia	45,278,136	35,887	45,314,023
Regional Parole Offices - Prairies, Winnipeg, Manitoba	55,126,583	701,408	55,827,991
Regional Parole Offices - Quebec, Montréal, Quebec	62,009,713	2,896,926	64,906,639
Regional Psychiatric Centre, Saskatoon, Saskatchewan	43,159,803	850,830	44,010,633
Regional Reception Centre, Sainte-Anne-des-Plaines, Quebec	48,088,240	1,868,038	49,956,278
Regional Treatment Centre, Bath, Ontario	19,637,416	36,272	19,673,688
Saskatchewan Penitentiary, Prince Albert, Saskatchewan	81,642,001	4,436,085	86,078,086
Shepody Healing Centre, Dorchester, New Brunswick	4,784,317		4,784,317
Springhill Institution, Springhill, Nova Scotia	52,760,006	3,890,349	56,650,355

**Public Safety and Emergency Preparedness
Correctional Service of Canada**

Expenditures by Institution — *Concluded*

Institution	Operation and maintenance	Capital	Total
	\$	\$	\$
Stony Mountain Institution, Winnipeg, Manitoba	66,156,168	3,422,277	69,578,445
Warkworth Institution, Campbellford, Ontario	51,900,487	3,862,658	55,763,145
William Head Institution, Victoria, British Columbia	14,343,230	2,437,999	16,781,229
Willow Cree Healing Lodge, Duck Lake, Saskatchewan	7,597,973	2,583,257	10,181,230
Total	2,373,603,596	200,606,427	2,574,210,023

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		\$	\$	\$	\$	\$
Agriculture and Agri-Food —						
Department —						
Operating expenditures.....	1		2,627,415	32,573,480		
Capital expenditures.....	5					4,222,979
Canadian Dairy Commission —						
Program expenditures.....	1		22,409			253,432
Canadian Grain Commission —					825,040	4,274
Program expenditures.....	1					
Atlantic Canada Opportunities						
Agency —						
Department —						
Operating expenditures.....	1		154,267	3,360,567		
Canada Revenue Agency —						
Operating expenditures, contributions and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act Pension Plan</i>	1		2,419,094			163,848,471
Canadian Heritage —						
Department —						
Operating expenditures.....	1		447,397	8,825,393		4,000,000
Canada Council for the Arts —						
Payments to the Canada Council for the Arts.....	1		4,471			
Canadian Broadcasting Corporation —						
Payments to the Canadian Broadcasting Corporation for operating expenditures	1		5,586			
Canadian Museum of History —						
Payments to the Canadian Museum of History for operating and capital expenditures.....	1		3,022			350,443
Canadian Museum of Nature —						
Payments to the Canadian Museum of Nature for operating and capital expenditures.....	1		2,016			147,706
Canadian Radio-television and Telecommunications Commission —						
Program expenditures.....	1			2,544,590		38,120
Library and Archives of Canada —						
Program expenditures.....	1		190,319	4,286,310	2,000,000	297,562
National Arts Centre Corporation —						
Payments to the National Arts Centre						
Corporation for operating expenditures	1		3,533			348,674
National Film Board —						
Program expenditures.....	1		53,609	2,701,411		1,751,081
National Gallery of Canada —						
Payments to the National Gallery of Canada for operating and capital expenditures.....	1		2,819			534,727
National Museum of Science and Technology —						
Payments to the National Museum of Science and Technology for operating and capital expenditures	1		2,862			226,259
Public Service Commission —						
Program expenditures.....	1		185,454	4,538,935		

Treasury Board

Secretariat

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

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Public Service Labour Relations Board —						
Program expenditures.....	1		69,471		630,754	
Public Service Staffing Tribunal —						
Program expenditures.....	1		17,107		235,622	
Registry of the Public Servants Disclosure Protection Tribunal —						
Program expenditures.....	1		1,696		82,305	
Telefilm Canada —						
Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i>	1		90,479			
The National Battlefields Commission —						
Program expenditures.....	1		1,128		320,873	
Canadian Northern Economic Development Agency —						
Operating expenditures.....	1			605,168		
Citizenship and Immigration —						
Department —						
Operating expenditures.....	1		2,625,357	24,779,377	13,038,687	
Immigration and Refugee Board —						
Program expenditures.....	1		324,972	4,914,787	3,934,883	
Economic Development Agency of Canada for the Regions of Quebec —						
Operating expenditures.....	1		98,330	1,926,759		
Employment and Social Development						
Department —						
Operating expenditures.....	1		697,815	30,901,834	11,842,010	
Canada Industrial Relations Board —						
Program expenditures.....	1		44,070	595,827		
Canadian Centre for Occupational Health and Safety —						
Program expenditures.....	1		1,350	407,659		
Office of the Co-ordinator, Status of Women —						
Operating expenditures.....	1		17,457	466,957	13,983	
Environment —						
Department —						
Operating expenditures.....	1		2,512,174	38,340,161	7,000,000	11,736,758
Capital expenditures.....	5					
Canadian Environmental Assessment Agency —						
Program expenditures.....	1		40,883		663,140	
Parks Canada Agency —						
Program expenditures.....	1		170,745		17,281,444	
Finance —						
Department —						
Operating expenditures.....	1		332,912	2,138,957	2,579,030	

Treasury Board Secretariat

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

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Canadian International Trade Tribunal —						
Program expenditures	1		31,604		149,633	
Financial Transactions and Reports Analysis						
Centre of Canada —						
Program expenditures	1		2,590		2,131,360	
Office of the Auditor General —						
Program expenditures	1		321,163		3,830,533	4,607,758
Office of the Superintendent of Financial Institutions —						
Program expenditures	1		7,367			
Fisheries and Oceans —						
Department —						
Operating expenditures	1		5,143,027		37,539,205	31,673,271
Capital expenditures	5					37,870,228
Foreign Affairs, Trade and Development —						
Department —						
Operating expenditures	1		8,430,194		69,683,215	55,000,000
Capital expenditures	5					41,407,646
Canadian Commercial Corporation —						
Payments to the Canadian Commercial Corporation	1		2,196			
International Development Research Centre —						
Payments to the International Development Research Centre	1		4,136			
International Joint Commission (Canadian Section) —						
Program expenditures	1		5,766		305,323	233,859
National Capital Commission —						
Payments to the National Capital Commission for operating expenditures	1		82,161			921,389
Health —						
Department —						
Operating expenditures	1		1,950,655		62,938,495	20,281,967
Capital expenditures	5					3,493,417
Canadian Food Inspection Agency —						
Operating expenditures and contributions	1		5,301,435		19,434,454	101,996,854
Capital expenditures	5					2,487,207
Canadian Institutes of Health Research —						
Operating expenditures	1				2,318,388	2,560,542
Patented Medicine Prices Review Board —						
Program expenditures	1		13,857		372,422	20,843
Public Health Agency of Canada —						
Operating expenditures	1		597,200		16,412,965	12,788,349
Capital expenditures	5					1,053,985
Indian Affairs and Northern Development —						
Department —						
Operating expenditures	1		1,116,470		42,823,933	
Capital expenditures	5					2,629,944

Treasury Board

Secretariat

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

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Canadian Polar Commission —						
Program expenditures and contributions.....	1		5,430		24,716	
Indian Residential Schools Truth and Reconciliation Commission —						
Program expenditures.....	1		13,041		4,264,481	
Registry of the Specific Claims Tribunal —						
Program expenditures.....	1		5,301		50,237	
Industry —						
Department —						
Operating expenditures.....	1		1,070,467		19,267,297	8,182,580
Capital expenditures.....	5					4,099,000
Canadian Space Agency —						
Operating expenditures.....	1		219,427		7,930,000	
Capital expenditures.....	5					8,932,570
Canadian Tourism Commission —						
Payments to the Canadian Tourism Commission	1		3,382			
Copyright Board —						
Program expenditures.....	1		4,841		141,334	20,843
Federal Economic Development Agency for Southern Ontario —						
Operating expenditures.....	1		42,373		1,238,728	
National Research Council of Canada —						
Operating expenditures.....	1		24,055,429		16,574,247	43,929,145
Capital expenditures.....	5					471,262
Natural Sciences and Engineering Research Council —						
Operating expenditures.....	1		42,365		2,103,482	
Registry of the Competition Tribunal —						
Program expenditures.....	1		1,539		108,345	
Social Sciences and Humanities Research Council —						
Operating expenditures.....	1		24,410		1,106,111	
Standards Council of Canada —						
Payments to the Standards Council of Canada	1					1,060,535
Statistics Canada —						
Program expenditures and contributions.....	1		537,479		22,900,351	19,451,862
Justice —						
Department —						
Operating expenditures.....	1		421,759		25,052,743	22,770,747
Administrative Tribunals Support Service of Canada —						
Program expenditures.....	2					3,081,222
Canadian Human Rights Commission —						
Program expenditures.....	1		41,365		905,029	425,591
Canadian Human Rights Tribunal —						
Program expenditures.....	1		17,158		205,887	
Courts Administration Service —						
Program expenditures.....	1		76,217		2,575,641	1,644,828

Treasury Board Secretariat

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

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		\$	\$	\$	\$	\$
Office of Commissioner for Federal Judicial Affairs —						
Operating expenditures.....	1		15,353	405,608	36,235	
Canadian Judicial Council —						
Operating expenditures.....	5			75,873	22,980	
Office of the Director of Public Prosecutions —						
Program expenditures.....	1		61,588	6,456,405	580,755	
Office of the Information and Privacy Commissioners of Canada —						
Office of the Information Commissioner of Canada —						
Program expenditures.....	1		29,932	187,381	511,456	
Office of the Privacy Commissioner of Canada —						
Program expenditures.....	1		26,000	1,306,420	512,673	
Registrar of the Supreme Court of Canada —						
Program expenditures.....	1		18,773	824,517	316,630	
National Defence —						
Department —						
Operating expenditures.....	1		7,805,318	167,730,638	104,203,404	
Capital expenditures.....	5					112,926,761
Communications Security Establishment —						
Program expenditures.....	1		108,364	9,458,180	12,267,407	
Military Grievances External Review Committee —						
Program expenditures.....	1		12,360	304,375	20,843	
Military Police Complaints Commission —						
Program expenditures.....	1		6,240	160,867	20,843	
Office of the Communications Security Establishment Commissioner —						
Program expenditures.....	1		3,050	98,944		
Natural Resources —						
Department —						
Operating expenditures.....	1		1,451,357	40,845,519		
Capital expenditures.....	5					3,102,993
Canadian Nuclear Safety Commission —						
Program expenditures.....	1		1,543,489	1,660,332	2,800,000	
National Energy Board —						
Program expenditures.....	1		5,088,910	2,639,188	5,702,001	
Office of Infrastructure of Canada —						
Operating expenditures.....	1		98,069	2,108,022		
Office of the Governor General's Secretary —						
Program expenditures.....	1		38,328	671,501	300,000	
Privy Council Office —						
Department —						
Program expenditures.....	1		307,181	5,452,855		
Canadian Intergovernmental Conference Secretariat —						
Program expenditures.....	1		13,457	279,879		
Canadian Transportation Accident Investigation and Safety Board —						
Program expenditures.....	1		783,781	656,976	1,236,930	

Treasury Board

Secretariat

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

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		\$	\$	\$	\$	\$
Office of the Chief Electoral Officer —						
Program expenditures	1		187,891	1,504,065		92,405
Office of the Commissioner of Official Languages —						
Program expenditures	1		28,628	870,674	1,071,375	
Security Intelligence Review Committee —						
Program expenditures	1		21,191	122,300	106,677	
Public Safety and Emergency Preparedness —						
Department —						
Operating expenditures.....	1		229,115	4,606,277	2,082,466	
Canada Border Services Agency —						
Operating expenditures.....	1		30,910,741		227,390,292	
Canadian Security Intelligence Service —						
Program expenditures.....	1		491,243	6,052,358		
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police —						
Program expenditures.....	1		2,678	242,517		
Correctional Service of Canada —						
Operating expenditures, grants and contributions	1		23,637,033	60,278,324	165,102,701	
Capital expenditures	5					78,549,004
Office of the Correctional Investigator of Canada —						
Program expenditures	1			205,492	134,097	
Parole Board of Canada —						
Program expenditures	1		105,463	1,996,812	2,007,750	
Royal Canadian Mounted Police —						
Operating expenditures	1		1,824,306	137,967,253	67,469,533	
Capital expenditures	5					45,396,808
Royal Canadian Mounted Police External Review Committee —						
Program expenditures	1			41,539		
Public Works and Government Services —						
Department —						
Operating expenditures.....	1		2,805,355	41,972,561	16,227,346	
Capital expenditures	5		8,031			64,019,139
Real Property Services Revolving Fund.....	(S)					2,097,639
Translation Bureau Revolving Fund	(S)					1,511,000
Shared Services Canada —						
Operating expenditures.....	1		626,684	61,253,535	15,000,000	
Capital expenditures	5					21,677,989
Transport —						
Department —						
Operating expenditures.....	1		8,721,970	30,014,473	40,900,000	
Capital expenditures	5					18,290,437
Canadian Transportation Agency —						
Program expenditures	1		46,754	1,207,666	344,554	
Transportation Appeal Tribunal of Canada —						
Program expenditures	1		1,818	36,044		

Treasury Board Secretariat

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

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		\$	\$	\$	\$	\$
Treasury Board —						
Secretariat —						
Operating expenditures, grants and contributions	1	3,090,000	978,462	6,502,523	6,102,904	
Canada School of Public Service —						
Program expenditures	1		216,441	1,411,296		
Office of the Commissioner of Lobbying —						
Program expenditures	1		10,886	199,438	115,584	
Office of the Public Sector Integrity						
Commissioner —						
Program expenditures	1		11,213	255,705	20,355	
Veterans Affairs —						
Department —						
Operating expenditures.....	1		452,149	10,912,848	4,840,640	
Veterans Review and Appeal						
Board —						
Program expenditures	1		1,539	499,753	150,000	
Western Economic						
Diversification —						
Operating expenditures	1		158,190	2,019,920		
Total		3,090,000	151,651,354	1,139,888,174	1,241,808,024	462,665,689

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Section 12

2014-2015

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