



Government
of Canada Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2023

Volume III

**Additional
information and
analyses**

Canada A small red maple leaf icon positioned to the right of the word "Canada".

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Volume III

Public Accounts of Canada
2022–2023

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Introduction to the Public Accounts of Canada

Nature of the Public Accounts of Canada

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

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

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

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

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

Format of the Public Accounts of Canada

The Public Accounts of Canada is produced in three volumes:

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

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

Volume III presents supplementary information and analyses.

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Section 1

Public Accounts of Canada
2022–2023

Financial statements of revolving funds

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Canadian Grain Commission Revolving Fund

Statement of management responsibility

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

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

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

In order to ensure maximum objectivity and freedom from bias, these financial statements have been examined by the external auditors who have provided an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2023 and the results of operations and the change in financial position for the year. This opinion has been appended to these financial statements.

Approved by:

Cheryl Blahey
Chief Financial Officer

Winnipeg, Canada
June 7, 2023

Canadian Grain Commission Revolving Fund—*continued*

Statement of authority (used) provided (unaudited) for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | | 2022 | |
|--|------------------------|-----------------|------------------------|-----------------|
| | Estimates ¹ | Actual | Estimates ¹ | Actual |
| Net results..... | (10,015) | (15,342) | (3,364) | (14,858) |
| Items not requiring use of funds..... | 3,698 | 3,891 | 2,960 | 4,050 |
| Operating source (use) of funds | (6,317) | (11,451) | (404) | (10,808) |
| Items requiring use of funds | | | | |
| Net tangible capital assets acquisitions | (6,893) | (3,238) | (6,366) | (3,486) |
| Net other assets and liabilities | — | (8,399) | — | (1,752) |
| Authority provided | (13,210) | (23,088) | (6,770) | (16,046) |
| Annual voted authority and other statutory items provided (used) | 5,995 | (6,945) | 5,922 | (6,492) |
| Revolving fund legislative authority provided (used) | (7,215) | (16,143) | (848) | (9,554) |

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

Reconciliation of unused authority (unaudited) as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|----------------|----------------|
| Debit balance in the accumulated net charge against the Fund's authority..... | 127,458 | 143,759 |
| Payables charged against the appropriation, at year-end | (2,882) | (2,440) |
| | 124,576 | 141,319 |
| Receivables credited to the appropriation, at year-end | 129 | 148 |
| Other..... | 3,582 | 2,963 |
| Net authority provided, end of year..... | 128,287 | 144,430 |
| Authority limit | 2,000 | 2,000 |
| Unused authority carried forward..... | 130,287 | 146,430 |

Canadian Grain Commission Revolving Fund—continued

Independent auditor's report

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

Our opinion

In our opinion, the accompanying financial statements of the Canadian Grain Commission Revolving Fund (the Fund) as at March 31, 2023 and for the year then ended are prepared, in all material respects, in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*.

What we have audited

The Fund's financial statements comprise:

- the statement of financial position as at March 31, 2023;
- the statement of operations and net assets for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

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

Independence

We are independent of the Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matter—basis of accounting and restriction on use

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

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

Management is responsible for the preparation of the financial statements in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

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

Canadian Grain Commission Revolving Fund—*continued*

Independent auditor's report—*concluded*

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Ontario
June 2, 2023

Canadian Grain Commission Revolving Fund—*continued*

Statement of financial position as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|---------------|---------------|
| Assets | | |
| Financial assets | | |
| Accounts receivable (note 3) | 7,552 | 3,728 |
| Accountable advances | 1 | 9 |
| Total financial assets | 7,553 | 3,737 |
| Non-financial assets | | |
| Prepaid expenses | 645 | 707 |
| Tangible capital assets (note 4)..... | 11,049 | 11,667 |
| | 11,694 | 12,374 |
| Total assets | 19,247 | 16,111 |
| Liabilities and net assets | | |
| Liabilities | | |
| Accounts payable and accrued liabilities (note 5) | 2,635 | 2,841 |
| Salaries payable..... | 6,208 | 3,579 |
| Vacation, overtime and compensatory leave payable..... | 2,739 | 2,825 |
| Deferred revenue..... | 933 | 955 |
| Employee severance benefits liability (note 6) | 973 | 1,109 |
| Total liabilities | 13,488 | 11,309 |
| Net assets (note 8) | 5,759 | 4,802 |
| Total | 19,247 | 16,111 |

Contractual obligations (note 9)

Contingent liabilities (note 10)

Producer payment security (note 11)

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

Approved by:

Anthony Chorney
Chief Commissioner and Deputy Head

Cheryl Blahey
Chief Financial Officer

Canadian Grain Commission Revolving Fund—continued**Statement of operations and net assets for the year ended March 31, 2023**

(in thousands of dollars)

| | 2023 | | | | | | 2022 Total Actual | |
|---|--------------------|---------------|--------------------|-----------------|--------------------|-----------------|-------------------------|--|
| | Grain Regulation | | Internal Services | | Total | | | |
| | Planned Results | Actual | Planned Results | Actual | Planned Results | Actual | | |
| Revenues | | | | | | | | |
| Fees and services..... | 57,369 | 43,617 | — | — | 57,369 | 43,617 | 41,771 | |
| Parliamentary appropriations (note 7)..... | 6,238 | 6,377 | 295 | 535 | 6,533 | 6,912 | 6,440 | |
| Licensing and producer cars..... | 4,008 | 1,972 | — | — | 4,008 | 1,972 | 1,896 | |
| Optional services..... | 3,179 | 1,884 | 50 | 26 | 3,229 | 1,910 | 1,742 | |
| Other revenues | — | — | — | 65 | — | 65 | 31 | |
| Total revenues | 70,794 | 53,850 | 345 | 626 | 71,139 | 54,476 | 51,880 | |
| Operating expenses | | | | | | | | |
| Personnel..... | 33,869 | 34,415 | 16,552 | 16,084 | 50,421 | 50,499 | 48,110 | |
| Rentals | 4,193 | 3,978 | 2,143 | 2,077 | 6,336 | 6,055 | 6,149 | |
| Amortization of tangible capital assets | — | 3,057 | — | 818 | — | 3,875 | 3,729 | |
| Professional services | 651 | 498 | 3,107 | 2,673 | 3,758 | 3,171 | 3,527 | |
| Transport and communication | 1,425 | 1,793 | 1,216 | 716 | 2,641 | 2,509 | 1,595 | |
| Materials and supplies | 1,731 | 1,055 | 331 | 97 | 2,062 | 1,152 | 1,306 | |
| Repairs and maintenance | 1,729 | 983 | 710 | 96 | 2,439 | 1,079 | 697 | |
| Machinery and equipment | 439 | 805 | 422 | 148 | 861 | 953 | 1,116 | |
| Loss on disposal of tangible assets | — | (20) | — | — | — | (20) | 299 | |
| Information | 57 | 104 | 284 | 408 | 341 | 512 | 182 | |
| Other | — | 2 | 1,075 | 33 | 1,075 | 35 | 28 | |
| Total expenses | 44,094 | 46,670 | 25,840 | 23,150 | 69,934 | 69,820 | 66,738 | |
| Net results | 26,700 | 7,180 | (25,495) | (22,524) | 1,205 | (15,344) | (14,858) | |
| Net assets, beginning of year | | | | | | 4,802 | 9,116 | |
| Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year | | | | | | 16,301 | 10,544 | |
| Net assets, end of year | | | | | | 5,759 | 4,802 | |

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

Canadian Grain Commission Revolving Fund—continued**Statement of cash flows for the year ended March 31, 2023**

(in thousands of dollars)

| | 2023 | 2022 |
|---|-----------------|-----------------|
| Operating activities | | |
| Net results for the year | (15,344) | (14,858) |
| Items not affecting use of funds | | |
| Amortization of tangible capital assets..... | 3,875 | 3,729 |
| Provision for employee severance benefits | 37 | 22 |
| Loss on disposal of tangible capital assets | (20) | 299 |
| Subtotal | (11,452) | (10,808) |
| Payments of employee severance benefits | (173) | (350) |
| Variations in statement of financial position | | |
| Accounts receivable..... | (3,824) | 5,359 |
| Accountable advances..... | 8 | (2) |
| Prepaid expenses..... | 62 | (143) |
| Accounts payable and accrued liabilities..... | (206) | (877) |
| Salaries payable | 2,629 | 32 |
| Vacation, overtime and compensatory leave payable | (86) | (283) |
| Deferred revenue | (22) | 14 |
| Net financial resources used by operating activities | (13,064) | (7,058) |
| Capital investing activities | | |
| Acquisition of tangible capital assets | (3,263) | (3,524) |
| Proceeds from disposal of tangible capital assets | 26 | 38 |
| Net financial resources used by capital investing activities | (3,237) | (3,486) |
| Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year | (16,301) | (10,544) |
| Accumulated net charge against the Fund's authority, beginning of year..... | 143,759 | 154,303 |
| Accumulated net charge against the Fund's authority, end of year..... | 127,458 | 143,759 |

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

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023

1. Authority and purpose

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

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

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

The Fund fee revenue is largely based on grain volumes, which fluctuate from year to year. In years with higher-than-average grain volumes, revenues may exceed expenses and the Fund could accumulate surplus. In years with lower-than-average grain volumes, revenues could be less than expenses and the Fund would be required to draw on its surplus. Excessively hot and dry growing conditions across most of western Canada in 2021 resulted in decreased yields, causing a shortfall in revenue earned in 2022–2023.

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

2. Significant accounting policies

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

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

The significant accounting policies are as follows.

(a) Use of estimates

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

(b) Planned results

Planned results for the fiscal year ended March 31, 2023 disclosed in the statement of operations were based on revenues and expenses as per the Canadian Grain Commission Revolving Fund's 2022–2023 Departmental Plan and include adjustments subsequent to its preparation.

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

(c) Revenue recognition

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

(d) Expense recognition

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

(e) Parliamentary appropriations

Operations are funded primarily from a permanent authority from Parliament (revolving fund) where the Canadian Grain Commission Revolving Fund is allowed to spend fees collected. Some of the operations of the Grain Research Program and Internal Audit are funded by ongoing Parliamentary appropriations through their annual votes. These appropriations have been recorded as revenue of the Fund.

(f) Accounts receivable

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

(g) Tangible capital assets

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

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

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

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

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

(h) Vacation, overtime and compensatory leave

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

(i) Employee severance benefits

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

(j) Pension plan

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

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

(k) Sick leave

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

3. Accounts receivable

| | 2023 | 2022 |
|--|---------------------------|--------------|
| | (in thousands of dollars) | |
| Other government departments and agencies | 169 | 651 |
| Outside parties | 7,388 | 3,079 |
| | 7,557 | 3,730 |
| Less: allowance for doubtful accounts from outside parties | (5) | (2) |
| Total | 7,552 | 3,728 |

4. Tangible capital assets

| | Cost | | | | | Accumulated amortization | | | Net book value | | |
|---------------------------------------|---------------------------------|-------------------|-----------------|-------------------------------|---------------------------|---------------------------------|-------------------|-------------------------------|---------------------------|---------------|---------------|
| | Balance beginning of year | Acqui- sitions | Adjust- ment | Disposals and transfers | Balance end of year | Balance beginning of year | Amorti- zation | Disposals and transfers | Balance end of year | 2023 | 2022 |
| (in thousands of dollars) | | | | | | | | | | | |
| Scientific equipment | 22,313 | 1,212 | – | (889) | 22,636 | 16,636 | 1,911 | (889) | 17,658 | 4,978 | 5,677 |
| Office equipment and furniture ... | 243 | 24 | – | – | 267 | 233 | 5 | – | 238 | 29 | 10 |
| Operational equipment | 3,086 | 185 | – | (83) | 3,188 | 2,314 | 222 | (77) | 2,459 | 729 | 772 |
| Motor vehicles | 457 | – | – | – | 457 | 343 | 37 | – | 380 | 77 | 114 |
| Computer equipment and software | 9,248 | 461 | – | (17) | 9,692 | 8,364 | 556 | (17) | 8,903 | 789 | 884 |
| Leasehold improvements..... | 10,207 | 105 | 132 | – | 10,444 | 7,443 | 1,144 | – | 8,587 | 1,857 | 2,764 |
| Assets under construction..... | 1,446 | 1,276 | (132) | – | 2,590 | – | – | – | – | 2,590 | 1,446 |
| Total | 47,000 | 3,263 | – | (989) | 49,274 | 35,333 | 3,875 | (983) | 38,225 | 11,049 | 11,667 |

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

5. Accounts payable and accrued liabilities

| | 2023 | 2022 |
|---|---------------------------|--------------|
| | (in thousands of dollars) | |
| Other government departments and agencies | 778 | 362 |
| Outside parties | 1,857 | 2,479 |
| Total | 2,635 | 2,841 |

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

6. Employee severance benefits liability

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

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

| | 2023 | 2022 |
|--|---------------------------|--------------|
| | (in thousands of dollars) | |
| Employee severance benefits liability, beginning of year..... | 1,109 | 1,437 |
| Expense for the year..... | 37 | 22 |
| Benefits paid, during the year | (173) | (350) |
| Employee severance benefits liability, end of year..... | 973 | 1,109 |

7. Parliamentary appropriations

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

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

| | 2023 | 2022 |
|---|---------------------------|--------------|
| | (in thousands of dollars) | |
| Total appropriation funds provided | 7,071 | 6,506 |
| Lapsed | (159) | (66) |
| Current year appropriation funds provided and used | 6,912 | 6,440 |

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

8. Net assets

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

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

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

| | 2023 (in thousands of dollars) | 2022 (in thousands of dollars) |
|---|-----------------------------------|-----------------------------------|
| Contributed capital..... | 4,941 | 4,941 |
| Accumulated surplus | | |
| Opening balance..... | 143,620 | 158,478 |
| Net results | (15,344) | (14,858) |
| Closing balance..... | 128,276 | 143,620 |
| Accumulated net charge against the Fund's authority | | |
| Opening balance..... | (143,759) | (154,303) |
| Change in net resources provided..... | 16,301 | 10,544 |
| Closing balance..... | (127,458) | (143,759) |
| Total net assets | 5,759 | 4,802 |

9. Contractual obligations

The Canadian Grain Commission Revolving Fund leases its premises primarily under Lease Out Contracts. A Lease Out Contract is a formal agreement between the Canadian Grain Commission Revolving Fund and Public Services and Procurement Canada, recording the terms and conditions that govern the provision and occupancy of the accommodation. The Canadian Grain Commission Revolving Fund has a total of 15 separate Lease Out Contracts (2022 – 15) with various term lengths up to 10 years. In addition, the Canadian Grain Commission Revolving Fund has a direct lease agreement with the University of Manitoba for the rental of laboratory and office space.

For the year ended March 31, 2023, the Canadian Grain Commission Revolving Fund incurred \$4,898,557 in costs associated with its occupancy and lease obligations (2022—\$5,104,847). Expected future payouts by fiscal year are as follows:

| | (in thousands of dollars) |
|---------------------------|---------------------------|
| 2024..... | 4,516 |
| 2025..... | 4,445 |
| 2026..... | 4,225 |
| 2027..... | 1,177 |
| 2028 and thereafter | 2,042 |
| Total..... | 16,405 |

10. Contingent liabilities

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

As at March 31, 2023, there were no accruals for contingent liabilities around various legal actions and grievances with financial implications in the financial statements (2022 – nil).

Canadian Grain Commission Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2023—concluded

11. Producer payment security

Through the Canadian Grain Commission Revolving Fund's Safeguards for Grain Farmers Program, licensed grain companies must provide payment security to the Canadian Grain Commission Revolving Fund to cover money owed to producers for grain deliveries in the event of a licensing default. When a Canadian Grain Commission Revolving Fund—licensed company fails to pay producers for grain deliveries, the Canadian Grain Commission Revolving Fund uses the security to pay producers for eligible claims. As at March 31, 2023, no pending claim transactions were remaining (2022 – nil).

12. Related party transactions

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

Services provided by other government departments

During the year ended March 31, 2023, the Canadian Grain Commission Revolving Fund paid occupancy costs and certain professional services to other government departments or agencies. Employer's health insurance plan contributions and employee benefit plans were also provided by and paid to other government departments. Significant services have been recognized in the Canadian Grain Commission Revolving Fund statement of operations and net assets as follows.

| | 2023 | 2022 |
|--|---------------------------|---------------|
| | (in thousands of dollars) | |
| Revenues | (483) | (533) |
| Expenses | | |
| Employer's contribution to employee benefit plans..... | 9,072 | 8,979 |
| Occupancy costs..... | 4,763 | 4,978 |
| Leasehold improvements..... | 442 | 94 |
| Professional and special services..... | 2,290 | 2,111 |
| Transportation and communication | 296 | 320 |
| Other | 366 | 334 |
| Total..... | 16,746 | 16,283 |

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

| | 2023 | 2022 |
|---|---------------------------|------|
| | (in thousands of dollars) | |
| Accounts receivable | 169 | 651 |
| Accounts payable..... | 778 | 362 |
| Employer's contribution to employee benefit plans payable | 1,386 | 778 |

13. Risk Disclosure

Financial instruments that potentially subject the Fund to concentrations of credit risk consist primarily of accounts receivable. For the year ended March 31, 2023, six large integrated organizations accounted for \$5,766,447 or 78% of the Canadian Grain Commission Revolving Fund's outside parties receivable balances (2022 – six organizations, \$2,150,238 or 70%).

Canadian Intellectual Property Office Revolving Fund

Statement of management responsibility

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

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

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

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2023 and the results of operations and cash flows for the year then ended in accordance with the significant accounting policies as described in note 2 to the financial statements.

Approved by:

Konstantinos Georgaras
Chief Executive Officer
Canadian Intellectual Property Office

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

May 26, 2023
Gatineau, Canada

Canadian Intellectual Property Office Revolving Fund—continued

Statement of authority used (unaudited) for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | | 2022 | |
|--|------------------------|-----------------|------------------------|-----------------|
| | Estimates ¹ | Actual | Estimates ¹ | Actual |
| Net results..... | (63,022) | (37,865) | (31,387) | (39,470) |
| Items not requiring use of funds..... | 14,346 | 15,442 | 7,198 | 11,016 |
| Operating use of funds..... | (48,676) | (22,423) | (24,189) | (28,454) |
| Items requiring use of funds | | | | |
| Net tangible capital assets acquisitions | (10,647) | (18,667) | (11,503) | (12,620) |
| Net other assets and liabilities | 18,674 | 26,550 | 4,158 | 23,945 |
| Authority used..... | (40,649) | (14,540) | (31,534) | (17,129) |

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

Reconciliation of unused authority (unaudited) for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|---------------|---------------|
| Debit balance in the accumulated net charge against the Fund's authority..... | 88,468 | 95,215 |
| Payables charged against the appropriation, end of year | (16,941) | (12,242) |
| Receivables credited to the appropriation, end of year | 126 | 1,698 |
| Other items | (7,741) | (6,219) |
| Net authority provided, end of year..... | 63,912 | 78,452 |
| Authority limit..... | 5,000 | 5,000 |
| Unused authority carried forward..... | 68,912 | 83,452 |

Canadian Intellectual Property Office Revolving Fund—continued

Independent auditor's report

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

Our opinion

In our opinion, the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the Fund) as at March 31, 2023, and for the year then ended are prepared, in all material respects, in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*.

What we have audited

The Fund's financial statements comprise:

- the statement of financial position as at March 31, 2023;
- the statements of operations and net liabilities for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

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

Independence

We are independent of the Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matter—basis of accounting and restriction on use

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

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

Management is responsible for the preparation of the financial statements in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

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

Canadian Intellectual Property Office Revolving Fund—*continued*

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

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

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

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Ontario
June 1, 2023

Canadian Intellectual Property Office Revolving Fund—*continued*

Statement of financial position as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|--|------------------|------------------|
| Assets | | |
| Financial assets | | |
| Accounts receivable (note 3) | 2,869 | 3,122 |
| Unbilled revenues..... | 766 | 1,650 |
| Total financial assets..... | 3,635 | 4,772 |
| Non-financial assets | | |
| Prepaid expenses | 1,057 | 1,167 |
| Tangible capital assets (note 4)..... | 53,774 | 50,659 |
| Total non-financial assets | 54,831 | 51,826 |
| Total assets | 58,466 | 56,598 |
| Liabilities and Net liabilities | | |
| Liabilities | | |
| Deposit accounts | 6,915 | 3,859 |
| Accounts payable and accrued liabilities (note 5). . | 17,738 | 13,962 |
| Vacation pay | 6,832 | 7,299 |
| Obligation for employee future benefits (note 6) .. | 2,000 | 2,240 |
| Deferred revenues | 164,066 | 137,205 |
| Total liabilities..... | 197,551 | 164,565 |
| Net liabilities (note 7)..... | (139,085) | (107,967) |
| Total..... | 58,466 | 56,598 |

Contractual obligations (note 8)

Related party transactions (note 9)

Contingent liabilities (note 10)

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

Canadian Intellectual Property Office Revolving Fund—*continued*

Statement of operations and net liabilities for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|------------------|------------------|
| Revenues | 169,577 | 155,888 |
| Operating expenses | | |
| Salaries and employee benefits..... | 130,602 | 123,098 |
| Provision for employee future benefits | (184) | 160 |
| Professional services | 46,276 | 47,084 |
| Amortization of tangible capital assets | 12,901 | 11,275 |
| Accommodation | 8,045 | 7,691 |
| Information | 3,386 | 3,265 |
| Loss (gain) on disposal of tangible capital assets..... | 2,647 | (1) |
| Materials and supplies..... | 1,722 | 1,010 |
| Rentals | 627 | 599 |
| Training..... | 406 | 527 |
| Repairs and maintenance..... | 403 | 106 |
| Travel..... | 350 | 101 |
| Bad debt expense..... | 213 | — |
| Freight and postage | 27 | 386 |
| Communications | 21 | 57 |
| Total expenses | 207,442 | 195,358 |
| Net results | (37,865) | (39,470) |
| Net liabilities, beginning of year | (107,967) | (85,041) |
| Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year | 6,747 | 16,544 |
| Net liabilities, end of year | (139,085) | (107,967) |

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

Canadian Intellectual Property Office Revolving Fund—continued

Statement of cash flows for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|-----------------|-----------------|
| Operating activities | | |
| Net results | (37,865) | (39,470) |
| Items not requiring use of funds | | |
| Amortization of tangible capital assets..... | 12,901 | 11,275 |
| Loss on disposal of tangible capital assets | 2,651 | — |
| Subtotal | (22,313) | (28,195) |
| Variations in statement of financial position | | |
| Decrease (increase) in accounts receivable | 253 | (146) |
| Decrease in unbilled revenues..... | 884 | 186 |
| Decrease (increase) in prepaid expenses | 110 | (493) |
| Increase in deposit accounts..... | 3,056 | 145 |
| Increase in accounts payable and accrued liabilities..... | 3,776 | 400 |
| Decrease in vacation pay | (467) | (276) |
| Decrease in obligation for employee future benefits | (240) | (170) |
| Increase in deferred revenues | 26,861 | 24,625 |
| Total variations in statement of financial position. | 34,233 | 24,271 |
| Net financial resources used by operating activities | 11,920 | (3,924) |
| Capital investing activity | | |
| Acquisitions of tangible capital assets | (18,667) | (12,620) |
| Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year | (6,747) | (16,544) |
| Accumulated net charge against the Fund's authority, beginning of year | 95,215 | 111,759 |
| Accumulated net charge against the Fund's authority, end of year (note 7) | 88,468 | 95,215 |

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

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2023

1. Authority and purpose

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

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

The Fund is not subject to income taxes.

2. Significant accounting policies

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

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

The significant accounting policies are as follows:

(a) Revenue recognition

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

(b) Tangible capital assets

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

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

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

Canadian Intellectual Property Office Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

(c) Employee future benefits

Employee severance benefits

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

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

With the introduction of captions (1) and (3), the Fund was required to draw down on the obligation for employee future benefits as the collective agreements came into force.

Pension benefits

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

(d) Use of estimates

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

(e) Sick leave

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

(f) Foreign currency transactions

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

3. Accounts receivable

| | 2023 | 2022 |
|--|---------------------------|---------------------|
| | (in thousands of dollars) | |
| Government of Canada | 126 | 50 |
| Outside parties | 2,956 | 3,072 |
| Subtotal..... | <u>3,082</u> | <u>3,122</u> |
| Less: allowance for doubtful accounts from outside parties | (213) | — |
| Total..... | <u>2,869</u> | <u>3,122</u> |

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2023—continued

4. Tangible capital assets

| Cost | Balance at beginning of year | Acquisitions | Transfers | Disposals | Balance at end of year |
|---------------------------------|------------------------------------|---------------|-----------|----------------|------------------------------|
| | (in thousands of dollars) | | | | |
| Leasehold improvements | 325 | — | — | — | 325 |
| Informatics software | 68,337 | — | 7,498 | — | 75,835 |
| Hardware | 518 | 45 | — | — | 563 |
| Machinery and equipment | 158 | — | — | — | 158 |
| Furniture | 116 | — | — | — | 116 |
| Assets under construction | 23,744 | 18,622 | (7,498) | (2,651) | 32,217 |
| Total..... | 93,198 | 18,667 | — | (2,651) | 109,214 |

| Accumulated amortization | Balance at beginning of year | Amortization | Disposals | Balance at end of year |
|-------------------------------|------------------------------------|---------------|-----------|------------------------------|
| | (in thousands of dollars) | | | |
| Leasehold improvements | 325 | — | — | 325 |
| Informatics software | 41,738 | 12,821 | — | 54,559 |
| Hardware | 272 | 62 | — | 334 |
| Machinery and equipment | 94 | 16 | — | 110 |
| Furniture | 110 | 2 | — | 112 |
| Total..... | 42,539 | 12,901 | — | 55,440 |

| Net book value | 2023 | 2022 |
|---------------------------------|---------------------------|---------------|
| | (in thousands of dollars) | |
| Leasehold improvements | — | — |
| Informatics software | 21,276 | 26,599 |
| Hardware | 229 | 246 |
| Machinery and equipment | 48 | 64 |
| Furniture | 4 | 6 |
| Assets under construction | 32,217 | 23,744 |
| Total..... | 53,774 | 50,659 |

5. Accounts payable and accrued liabilities

| | 2023 | 2022 |
|----------------------------|---------------------------|---------------|
| | (in thousands of dollars) | |
| Government of Canada | 3,475 | 2,292 |
| Outside parties | 14,263 | 11,670 |
| Total..... | 17,738 | 13,962 |

6. Obligation for employee future benefits

| | 2023 | 2022 |
|--|---------------------------|--------------|
| | (in thousands of dollars) | |
| Obligation for employee future benefits, beginning of year | 2,240 | 2,410 |
| Benefits paid during the year for retirements and departures from the Public Service | (56) | (330) |
| Expense (revenue) for the year | (184) | 160 |
| Obligation for employee future benefits, end of year..... | 2,000 | 2,240 |

Canadian Intellectual Property Office Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2023—concluded

7. Net liabilities

Accumulated net charge against the Fund's authority

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

Accumulated surplus

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

| | 2023 | 2022 |
|--|---------------------------|------------------|
| | (in thousands of dollars) | |
| Accumulated surplus (deficit), beginning of year..... | (12,752) | 26,718 |
| Net results | (37,865) | (39,470) |
| Accumulated deficit, end of year..... | (50,617) | (12,752) |
| Accumulated net charge against the Fund's authority, beginning of year..... | (95,215) | (111,759) |
| Net financial resources used and change in the accumulated net charge against the Fund's authority during the year | 6,747 | 16,544 |
| Accumulated net charge against the Fund's authority, end of year..... | (88,468) | (95,215) |
| Net liabilities, end of year | (139,085) | (107,967) |

8. Contractual obligations

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

| | (in thousands of dollars) |
|---------------------------|---------------------------|
| 2024..... | 5,374 |
| 2025..... | 5,004 |
| 2026..... | 4,715 |
| 2027..... | 4,715 |
| 2028 and thereafter | 18,861 |
| Total..... | 38,669 |

9. Related party transactions

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

10. Contingent liabilities

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

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

Canadian Pari-Mutuel Agency Revolving Fund

Statement of management responsibility

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

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

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

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

Approved by:

Lisa Foss
Executive Director
Canadian Pari-Mutuel Agency

Derek Rose
A/Director General
Finance and Resource Management Services
(Deputy Chief Financial Officer)

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

June 13, 2023
Ottawa, Ontario

Canadian Pari-Mutuel Agency Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31, 2023**

(in thousands of dollars)

| | 2023 | | 2022 | |
|--|------------------------|------------|------------------------|--------------|
| | Estimates ¹ | Actual | Estimates ¹ | Actual |
| Net results..... | (800) | 80 | (1,481) | (479) |
| Items not requiring use of funds..... | 127 | 127 | 118 | 118 |
| Operating source (use) of funds | (673) | 207 | (1,363) | (361) |
| Items requiring use of funds | | | | |
| Net tangible capital assets acquisitions | (344) | (228) | (301) | (232) |
| Net other assets and liabilities | — | 89 | — | 169 |
| Authority provided (used) | (1,017) | 68 | (1,664) | (424) |

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

Reconciliation of unused authority (unaudited) as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|--------------|--------------|
| Debit balance in the accumulated net charge against the Fund's authority..... | 8,484 | 8,488 |
| Payables charged against the appropriation at year-end | (535) | (658) |
| Receivables credited to the appropriation at year-end | 4 | 54 |
| Net authority provided (used), end of year..... | 7,953 | 7,884 |
| Authority limit | 2,000 | 2,000 |
| Unused authority carried forward..... | 9,953 | 9,884 |

Canadian Pari-Mutuel Agency Revolving Fund—continued

Independent auditor's report

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

Our opinion

In our opinion, the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund (the Fund) as at March 31, 2023 and for the year then ended are prepared, in all material respects, in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*.

What we have audited

The Fund's financial statements comprise:

- the statement of financial position as at March 31, 2023;
- the statement of operations and net assets for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

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

Independence

We are independent of the Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matter—basis of accounting and restriction on use

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

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

Canadian Pari-Mutuel Agency Revolving Fund—continued

Independent auditor's report—*concluded*

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Ontario
June 13, 2023

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Statement of financial position as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|--|--------------|--------------|
| Assets | | |
| Financial assets | | |
| Accounts receivable (note 3) | 264 | 418 |
| Total financial assets..... | 264 | 418 |
| Non-financial assets | | |
| Tangible capital assets (note 4)..... | 2,675 | 2,574 |
| Total assets | 2,939 | 2,992 |
| Liabilities and net assets | | |
| Liabilities | | |
| Accounts payable and accrued liabilities (note 5)..... | 535 | 658 |
| Vacation pay | 251 | 265 |
| Obligation for employee future benefits | 37 | 37 |
| Total liabilities..... | 823 | 960 |
| Net assets (note 6)..... | 2,116 | 2,032 |
| Net financial position of the Fund..... | 2,939 | 2,992 |

Contractual obligations (note 7)

Contingent liabilities (note 8)

Economic dependence (note 9)

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

Approved by:

Marie-Claude Guérard
Chief Financial Officer

Canadian Pari-Mutuel Agency Revolving Fund—continued**Statement of operations and net assets for the year ended March 31, 2023**

(in thousands of dollars)

| | 2023 | 2022 |
|---|--------------|--------------|
| Revenues | | |
| Pari-mutuel levy | 8,928 | 8,132 |
| Other revenues | — | 1 |
| Total revenues | 8,928 | 8,133 |
| Operating expenses | | |
| Salaries and employee benefits..... | 3,259 | 3,193 |
| Professional and special services | | |
| Drug control | 4,065 | 3,921 |
| Other..... | 634 | 729 |
| Utilities, materials and supplies | 264 | 232 |
| Transportation and telecommunications | 184 | 138 |
| Repairs and maintenance | 181 | 95 |
| Rentals | 134 | 185 |
| Amortization of tangible capital assets | 127 | 119 |
| Total expenses | 8,848 | 8,612 |
| Net results..... | 80 | (479) |
| Net assets, beginning of year | 2,032 | 2,174 |
| Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year | 4 | 337 |
| Net assets, end of year..... | 2,116 | 2,032 |

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

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Statement of cash flows for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|--------------|--------------|
| Operating activities | | |
| Net results | 80 | (479) |
| Items not requiring use of funds | | |
| Amortization of tangible capital assets..... | 127 | 119 |
| Subtotal | 207 | (360) |
| Variations in statement of financial position | | |
| Decrease in accounts receivable..... | 154 | 158 |
| Increase (decrease) in accounts payable and accrued liabilities..... | (123) | 133 |
| Decrease in vacation pay | (14) | (34) |
| Net financial resources provided (used) by operating activities | 224 | (103) |
| Capital investing activities | | |
| Acquisition of tangible capital assets..... | (228) | (234) |
| Net financial resources used by capital investing activities | (228) | (234) |
| Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year | (4) | (337) |
| Accumulated net charge against the Fund's authority, beginning of year | 8,488 | 8,825 |
| Accumulated net charge against the Fund's authority, end of year | 8,484 | 8,488 |

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

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2023

1. Authority and purpose

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

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

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

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

2. Summary of significant accounting policies

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

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

The significant accounting policies are as follows:

a) Revenue recognition

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

b) Cash in transit

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

c) Accounts receivable

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

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

d) Tangible capital assets

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

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

e) Employee future benefits

Pension benefits

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

Severance benefits

Eligible employees of the Fund are entitled to severance benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. The liability relating to the benefits earned by the Fund employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government of Canada as a whole.

f) Vacation pay

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

g) Sick leave

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

h) Use of estimates

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

3. Accounts receivable

| | 2023 | 2022 |
|----------------------------|---------------------------|------------|
| | (in thousands of dollars) | |
| Government of Canada | 45 | 63 |
| Outside parties | 219 | 355 |
| Total..... | 264 | 418 |

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2023—continued

4. Tangible capital assets

| Cost | Balance at beginning of year | Acquisitions | Write-offs | Balance at end of year |
|--------------------------------------|------------------------------------|--------------|------------|------------------------------|
| | (in thousands of dollars) | | | |
| Furniture and equipment | 1,771 | — | — | 1,771 |
| Computer hardware and software | 3,195 | 228 | — | 3,423 |
| Automotive | 131 | — | — | 131 |
| Buildings | 588 | — | — | 588 |
| Land | 98 | — | — | 98 |
| Leasehold improvements | 816 | — | — | 816 |
| Total..... | 6,599 | 228 | — | 6,827 |

| Accumulated amortization | Balance at beginning of year | Amortization | Write-offs | Balance at end of year |
|--------------------------------------|------------------------------------|--------------|------------|------------------------------|
| | (in thousands of dollars) | | | |
| Furniture and equipment | 1,331 | 110 | — | 1,441 |
| Computer hardware and software | 1,259 | — | — | 1,259 |
| Automotive | 90 | 14 | — | 104 |
| Buildings | 529 | 3 | — | 532 |
| Leasehold improvements | 816 | — | — | 816 |
| Total..... | 4,025 | 127 | — | 4,152 |

| Net book value | 2023 | 2022 |
|--------------------------------------|---------------------------|--------------|
| | (in thousands of dollars) | |
| Furniture and equipment | 330 | 440 |
| Computer hardware and software | 2,164 | 1,936 |
| Automotive | 27 | 41 |
| Buildings | 56 | 59 |
| Land | 98 | 98 |
| Leasehold improvements | — | — |
| Total..... | 2,675 | 2,574 |

5. Accounts payable and accrued liabilities

| | 2023 | 2022 |
|----------------------------|---------------------------|------------|
| | (in thousands of dollars) | |
| Government of Canada | 135 | 28 |
| Outside parties | 400 | 630 |
| Total..... | 535 | 658 |

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

6. Net assets

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

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

| | 2023 | 2022 |
|---|---------------------------|----------------|
| | (in thousands of dollars) | |
| Accumulated surplus, beginning of year | 10,520 | 10,999 |
| Net results | 80 | (479) |
| Accumulated surplus, end of year..... | 10,600 | 10,520 |
| | | |
| Accumulated net charge against the Fund's authority, beginning of year..... | (8,488) | (8,825) |
| Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year | 4 | 337 |
| Accumulated net charge against the Fund's authority, end of year..... | (8,484) | (8,488) |
| | | |
| Net assets, end of year..... | 2,116 | 2,032 |

7. Contractual obligations

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

| | (in thousands of dollars) |
|---|---------------------------|
| Fiscal year ending March 31, 2024 | 2,224 |
| Fiscal year ending March 31, 2025 | 2,159 |
| Total..... | 4,383 |

8. Contingent liabilities

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

As at March 31, 2023, there were no accruals for contingent liabilities pertaining to various legal actions and grievances with financial implications in the financial statements (as at March 2022—none).

9. Economic dependence

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

For the year ended March 31, 2023, Woodbine generated \$6,206,251 (\$5,542,972 in 2022) or 70% (68% in 2022) of the Fund's total pari-mutuel levy. As at March 31, 2023, \$56,905 (\$153,086 in 2022) or 28% (43% in 2022) of the Fund's accounts receivable—outside parties were owed from this organization.

Canadian Pari-Mutuel Agency Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2023—*concluded*

10. COVID-19

As a result of COVID-19, the Canadian provincial governments enforced strict rules, which resulted in the closure of racetracks across Canada, resulting in a significant reduction in pari-mutuel betting and revenues for the Fund. As the closures commenced in the latter half of March 2020, there was an impact to the pari-mutuel levy revenue for the years ended March 31, 2022 and 2021, as a result of reduced betting by the public. However, pari-mutuel betting was still occurring as some tracks were either partially open, supported virtual betting or had fully reopened as restrictions were lifted across Canada. All tracks were fully reopened for the year ended March 31, 2023, which has contributed to an increase in pari-mutuel betting, but not to pre-pandemic levels.

The Fund has considered the impact of this event on the valuation of its assets and has determined that assets are appropriately valued and that no impairments are required. To support ongoing operations, the Fund has the ability to reduce operating costs related to its professional and special services. Additionally, the Fund may access its accumulated surplus as needed.

CORCAN Revolving Fund

Statement of management responsibility

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

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

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

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

Approved by:

Kelly Hartle
Chief Executive Officer
CORCAN

Derek Gallant
Acting Director, CORCAN Financial Services
CORCAN

May 30, 2023
Ottawa, Canada

CORCAN Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31, 2023**

(in thousands of dollars)

| | 2023 | | 2022 | |
|--|------------------------|--------------|------------------------|--------------|
| | Estimates ¹ | Actual | Estimates ¹ | Actual |
| Net results..... | 204 | 5,346 | (2,282) | 1,343 |
| Items not requiring use of funds..... | 1,181 | 1,143 | 1,353 | 1,258 |
| Operating source of funds | 1,385 | 6,489 | (929) | 2,601 |
| Items requiring use of funds | | | | |
| Net tangible capital assets acquisitions | — | (342) | — | (58) |
| Net other assets and liabilities | 700 | 3,160 | 700 | (1,285) |
| Authority provided (used) | 2,085 | 9,307 | (229) | 1,258 |

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

Reconciliation of unused authority (unaudited) as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|---------------|----------------|
| Debit (credit) balance in the accumulated net charge against the Fund's authority account | 12,438 | 1,869 |
| Payables charged against the appropriation, at year-end | (12,815) | (9,666) |
| Receivables credited to the appropriation, at year-end | 2,909 | 1,022 |
| Net authority provided (used), end of year..... | 2,532 | (6,775) |
| Authority limit | 20,000 | 20,000 |
| Unused authority carried forward..... | 22,532 | 13,225 |

CORCAN Revolving Fund—continued

Independent auditors' report

To the Commissioner of Correctional Service Canada

Opinion

We have audited the financial statements of the CORCAN Revolving Fund (the Fund), which comprise the statement of financial position as at March 31, 2023, and the statement of operations and net assets, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

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

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

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

CORCAN Revolving Fund—*continued*

Independent auditors' report—*concluded*

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Ernst & Young LLP
Chartered Professional Accountants
Licensed Public Accountants

Ottawa, Canada
May 30, 2023

CORCAN Revolving Fund—*continued*

Statement of financial position as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|--|---------------|---------------|
| Assets | | |
| Financial assets | | |
| Accounts receivable (note 4) | 6,706 | 5,941 |
| Inventories (note 5) | 12,410 | 14,637 |
| Total financial assets..... | 19,116 | 20,578 |
| Non-financial assets | | |
| Capital assets, net (note 6)..... | 6,394 | 7,143 |
| Total assets | 25,510 | 27,721 |
| Liabilities | | |
| Accounts payable (note 7) | 9,911 | 7,059 |
| Deferred revenue..... | 975 | 801 |
| Vacation pay and salary accrual | 5,556 | 5,556 |
| Employee termination benefits (note 8)..... | 1,013 | 1,158 |
| Total liabilities..... | 17,455 | 14,574 |
| Net assets (note 10)..... | 8,055 | 13,147 |
| Net financial position of the Fund..... | 25,510 | 27,721 |

Commitments (note 9)

Contingent liabilities (note 13)

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

CORCAN Revolving Fund—continued**Statement of operations and net assets for the year ended March 31, 2023**

(in thousands of dollars)

| | 2023 | 2022 |
|--|----------------|-----------------|
| Revenue | | |
| Revenue (notes 3 and 11)..... | 76,824 | 60,979 |
| Cost of goods sold (note 11) | 82,304 | 73,498 |
| Gross margin..... | (5,480) | (12,519) |
| Other revenue | | |
| Training, correctional and other fees (note 3) | 35,726 | 35,383 |
| Miscellaneous..... | 325 | 248 |
| Total other revenue..... | 36,051 | 35,631 |
| Expenses (note 12) | | |
| National/regional headquarters | 10,306 | 8,674 |
| Employment and employability programs | 12,594 | 10,722 |
| Selling and marketing..... | 2,325 | 2,373 |
| Total expenses | 25,225 | 21,769 |
| Net results..... | 5,346 | 1,343 |
| Net assets, beginning of year | 13,147 | 16,166 |
| Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year..... | (10,569) | (4,368) |
| Other..... | 131 | 6 |
| Net assets, end of year (note 10)..... | 8,055 | 13,147 |

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, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|--|---------------|--------------|
| Operating activities | | |
| Net results for the year | 5,346 | 1,343 |
| Items not requiring use of funds | | |
| Termination benefits expense (note 8) | (74) | (11) |
| Amortization (note 6) | 1,201 | 1,269 |
| Loss on disposal/write down of capital assets | 16 | — |
| Subtotal..... | 6,489 | 2,601 |
| Variations in statement of financial position | | |
| Accounts receivable..... | (760) | 3,164 |
| Inventories..... | 2,227 | (603) |
| Employee termination benefits (note 8) | (71) | (229) |
| Accounts payable..... | 2,852 | (625) |
| Deferred revenue | 174 | 620 |
| Vacation pay and salary accrual..... | — | (502) |
| Net financial resources provided by operating activities..... | 10,911 | 4,426 |
| Capital investing activities | | |
| Capital asset acquisitions..... | (342) | (58) |
| Net financial resources used in investing activities..... | (342) | (58) |
| Net financial resources used and change in accumulated net charge against the Fund's authority | 10,569 | 4,368 |
| Accumulated net charge against the Fund's authority, beginning of year | 1,869 | (2,499) |
| Accumulated net charge against the Fund's authority, end of year (note 10) | 12,438 | 1,869 |

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, 2023

1. Authority and purpose

The CORCAN Revolving Fund (CORCAN or the Fund) is a special operating agency within Correctional Service Canada financed by way of a Revolving Fund. CORCAN was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in accordance with terms and conditions prescribed by the Treasury Board of Canada (Treasury Board). CORCAN's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$20,000,000 at any time (as of April 1, 2023, this amount will be reduced to \$17,000,000). An amount of \$15,218,000 representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992. The Fund is a non-taxable entity.

2. Summary of significant accounting policies

Basis of accounting

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

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

The significant accounting policies are as follows:

(a) Recognition of revenue and expenses

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

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

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

(b) Vacation pay and compensatory leave

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

(c) Net cash provided by government

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

(d) Accounts receivable

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

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2023—continued

(e) Inventories

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

(f) Capital assets

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

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

(g) Pension plan

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

(h) Employee termination benefits

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

(i) Sick leave

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

(j) Financial instruments

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

(k) Measurement uncertainty

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

CORCAN Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

3. Related party transactions

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

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

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

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

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

| | 2023 | 2022 |
|---|---------------------------|---------------|
| | (in thousands of dollars) | |
| Correctional Service Canada | | |
| Trade revenue | 30,039 | 22,549 |
| Training, correctional and other fees | 35,726 | 35,383 |
| Other government departments | | |
| Trade revenue | 41,265 | 32,233 |
| Total..... | 107,030 | 90,165 |

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

4. Accounts receivable

Accounts receivable consist of the following:

| | 2023 | 2022 |
|----------------------------|---------------------------|--------------|
| | (in thousands of dollars) | |
| Government of Canada | 2,909 | 1,022 |
| Outside parties | 3,797 | 4,919 |
| Total..... | 6,706 | 5,941 |

5. Inventories

Inventories consist of the following:

| | 2023 | 2022 |
|--|---------------------------|---------------|
| | (in thousands of dollars) | |
| Raw materials | 9,791 | 9,435 |
| Work in progress..... | 171 | 246 |
| Finished goods | 4,960 | 8,270 |
| Subtotal..... | 14,922 | 17,951 |
| Provision for obsolete inventory | (2,512) | (3,314) |
| Total..... | 12,410 | 14,637 |

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2023—*continued*

6. Capital assets

Capital assets consist of the following:

| | Balance at beginning of year | Disposals and write-offs | Balance at end of year |
|------------------------------|------------------------------------|--------------------------------|------------------------------|
| | (in thousands of dollars) | | |
| Cost | | | |
| Buildings | 397 | 145 | 542 |
| Equipment..... | 29,413 | 168 | 29,002 |
| Leasehold improvements | 1,343 | — | 1,343 |
| Vehicle fleet..... | 8,181 | 155 | 8,020 |
| Other..... | 130 | — | 130 |
| Total..... | 39,464 | 468 | 39,037 |
| Accumulated amortization | | | |
| Buildings | 18 | 14 | 32 |
| Equipment..... | 26,341 | 466 | 26,228 |
| Leasehold improvements | 1,342 | — | 1,342 |
| Vehicle fleet..... | 4,498 | 716 | 4,914 |
| Other..... | 122 | 5 | 127 |
| Total..... | 32,321 | 1,201 | 32,643 |
| Net book value | | | |
| | 2023 | 2022 | |
| | (in thousands of dollars) | | |
| Buildings | 510 | 379 | |
| Equipment..... | 2,774 | 3,072 | |
| Leasehold improvements | 1 | 1 | |
| Vehicle fleet..... | 3,106 | 3,683 | |
| Other..... | 3 | 8 | |
| Total..... | 6,394 | 7,143 | |

7. Accounts payable

Accounts payable consist of the following:

| | 2023 | 2022 |
|----------------------------|---------------------------|--------------|
| | (in thousands of dollars) | |
| Government of Canada | 2,088 | 1,956 |
| Outside parties | 7,823 | 5,103 |
| Total..... | 9,911 | 7,059 |

8. Employee future benefits

Pension benefits

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

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

CORCAN Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

Termination benefits

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

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

| | 2023 | 2022 |
|--|---------------------------|--------------|
| | (in thousands of dollars) | |
| Accrued benefit obligation, beginning of year..... | 1,158 | 1,398 |
| Expense for the year..... | (74) | (11) |
| Benefits paid during the year | (71) | (229) |
| Accrued benefit obligation, end of year | 1,013 | 1,158 |

9. Contractual obligations

CORCAN is committed to pay under the terms of lease agreements a total amount of \$1,910,110. These commitments are related to the Kingston warehouse, the lease for the Edmonton and Saskatoon Inmate Offender Employment Initiative facilities, and office space.

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

| | (in thousands of dollars) |
|---------------------------|---------------------------|
| 2024..... | 2,828 |
| 2025..... | 1,665 |
| 2026..... | 1,645 |
| 2027..... | 1,644 |
| 2028..... | 1,644 |
| 2029 and thereafter | 3,856 |
| Total..... | 13,282 |

10. Net assets

Net assets consist of the following:

| | 2023 | 2022 |
|--|---------------------------|---------------|
| | (in thousands of dollars) | |
| Contributed capital..... | 30,542 | 30,542 |
| Accumulated net charges against the Fund's authority | (12,438) | (1,869) |
| Accumulated deficit | (10,180) | (15,532) |
| Other..... | 131 | 6 |
| Net assets, end of year..... | 8,055 | 13,147 |

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

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

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

CORCAN Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2023—concluded

11. Segmented information

Segmented information consists of the following:

| Year ended March 31, 2023 | Manufacturing | Construction | Textile | Services | Agriculture | Other | Total |
|-------------------------------------|---------------------------|----------------|--------------|----------------|--------------|-------|-----------------|
| | (in thousands of dollars) | | | | | | |
| Revenue..... | 38,469 | 26,109 | 8,615 | 3,286 | 345 | — | 76,824 |
| Cost of goods sold..... | 41,395 | 26,647 | 9,388 | 3,622 | 1,252 | — | 82,304 |
| Gross margin..... | (2,926) | (538) | (773) | (336) | (907) | — | (5,480) |
| Identifiable assets | | | | | | | |
| Accounts receivable | 998 | 4,029 | 326 | 489 | 22 | 842 | 6,706 |
| Inventories..... | 8,618 | 186 | 2,934 | 637 | 35 | — | 12,410 |
| Capital assets, net | 2,126 | 2,372 | 106 | 180 | 1,368 | 242 | 6,394 |
| Amortization of capital assets..... | 407 | 453 | 21 | 26 | 180 | 114 | 1,201 |
| Year ended March 31, 2022 | Manufacturing | Construction | Textile | Services | Agriculture | Other | Total |
| | (in thousands of dollars) | | | | | | |
| Revenue | 30,883 | 18,279 | 8,394 | 3,040 | 383 | — | 60,979 |
| Cost of goods sold..... | 36,776 | 22,114 | 9,344 | 4,140 | 1,124 | — | 73,498 |
| Gross Margin | (5,893) | (3,835) | (950) | (1,100) | (741) | — | (12,519) |
| Identifiable assets | | | | | | | |
| Accounts receivable | 1,219 | 2,699 | 628 | 538 | 30 | 827 | 5,941 |
| Inventories..... | 10,380 | 1,258 | 2,525 | 401 | 73 | — | 14,637 |
| Capital assets, net | 2,514 | 2,516 | 129 | 193 | 1,440 | 351 | 7,143 |
| Amortization of capital assets..... | 432 | 464 | 36 | 44 | 176 | 117 | 1,269 |

12. Expenses

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

| | 2023 | 2022 |
|--|---------------------------|---------------|
| | (in thousands of dollars) | |
| Salaries | 12,677 | 11,847 |
| Professional and special services..... | 5,676 | 4,151 |
| Employee benefits..... | 2,988 | 2,841 |
| Rentals..... | 2,502 | 2,500 |
| Utilities, materials and supplies..... | 418 | 278 |
| Repairs and maintenance..... | 137 | 165 |
| Transportation and communications..... | 196 | 60 |
| Information | 8 | — |
| Other expenditures..... | 623 | (73) |
| Total..... | 25,225 | 21,769 |

13. Contingent Liabilities

In the normal course of operations, CORCAN is involved in various claims and legal proceedings. Management has not identified any significant claims that exist as at March 31, 2023.

Defence Production Revolving Fund

Statement of management responsibility

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

There were no financial transactions in the Fund during the year ended March 31, 2023.

Approved by:

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

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

June 15, 2023
Gatineau, Canada

Defence Production Revolving Fund

Reconciliation of unused authority (unaudited) as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|--|----------------|----------------|
| 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, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|-----------|-----------|
| 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, 2023

1. Authority and purpose

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

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

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

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

Geomatics Canada Revolving Fund

Statement of management responsibility

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

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

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

Approved by:

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

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

June 9, 2023
Ottawa, Canada

Geomatics Canada Revolving Fund—continued

Statement of authority provided (used) (unaudited) for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | | 2022 | |
|--|------------------------|--------------|------------------------|--------------|
| | Estimates ¹ | Actual | Estimates ¹ | Actual |
| Net results..... | 100 | 1,517 | 100 | 399 |
| Items not requiring use of funds..... | — | 264 | — | 163 |
| Operating source of funds | 100 | 1,781 | 100 | 562 |
| Items requiring use of funds | | | | |
| Net tangible capital assets acquisitions | — | (89) | — | (689) |
| Net other assets (liabilities) | — | (14) | — | (57) |
| Authority provided (used) | 100 | 1,678 | 100 | (184) |

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

Reconciliation of unused authority (unaudited) as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|--------------|--------------|
| Debit balance in the accumulated net charge against the Fund's authority account..... | 4,673 | 3,469 |
| Payables at year-end charged against the appropriation account after March 31 | (389) | (863) |
| Net authority provided, end of year..... | 4,284 | 2,606 |
| Authority limit | 5,000 | 5,000 |
| Unused authority carried forward..... | 9,284 | 7,606 |

Geomatics Canada Revolving Fund—continued**Statement of financial position (unaudited) as at March 31, 2023**

(in thousands of dollars)

| | 2023 | 2022 |
|---|------------|--------------|
| Assets | | |
| Financial assets | | |
| Accounts receivable (note 3) | 190 | 276 |
| Inventory | 48 | 48 |
| Total financial assets | 238 | 324 |
| Non-financial assets | | |
| Tangible capital assets (note 4)..... | 712 | 887 |
| Total assets | 950 | 1,211 |
| Liabilities and Net Assets (Liabilities) | | |
| Accounts payable and accrued liabilities (note 5) | 370 | 913 |
| Vacation pay | 121 | 152 |
| Total liabilities | 491 | 1,065 |
| Net assets (liabilities) (note 6) | 459 | 146 |
| Total | 950 | 1,211 |

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

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

Approved by:

Frank DesRosiers
 Assistant Deputy Minister
 Strategic Policy and Innovation Sector

June 8, 2023

Geomatics Canada Revolving Fund—continued

Statement of operations and net assets (liabilities) (unaudited) for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|--------------|--------------|
| Revenues | | |
| Services | 6,469 | 6,220 |
| Products | 464 | 1,062 |
| Total revenues | 6,933 | 7,282 |
| Expenses | | |
| Salaries and employee benefits | 1,262 | 1,667 |
| Professional and special services | 3,118 | 3,953 |
| Corporate and sector services | 362 | 473 |
| Rentals | 286 | 386 |
| Amortization of tangible capital assets | 264 | 163 |
| Utilities, materials and supplies | 41 | 111 |
| Transportation and telecommunications | 38 | — |
| Repairs and maintenance | 30 | 100 |
| Other expenses | 15 | 30 |
| Total expenses | 5,416 | 6,883 |
| Net results..... | 1,517 | 399 |
| Net assets (liabilities), beginning of year..... | 146 | 250 |
| Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year | (1,204) | (503) |
| Net assets (liabilities), end of year | 459 | 146 |

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

Statement of cash flows (unaudited) for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|--------------|--------------|
| Operating activities | | |
| Net results for the year | 1,517 | 399 |
| Items not requiring use of funds | | |
| Amortization of tangible capital assets (note 4) | 264 | 163 |
| Subtotal..... | 1,781 | 562 |
| Variations in the statement of financial position | | |
| Decrease in accounts receivable (note 3)..... | 86 | 88 |
| Decrease (increase) in prepaid expenses | — | 17 |
| Increase (decrease) in accounts payable and accrued liabilities (note 5)..... | (543) | 521 |
| Increase (decrease) in vacation pay | (31) | 4 |
| Net financial resources provided by operating activities | 1,293 | 1,192 |
| Capital investing activities | | |
| Acquisition of tangible capital assets (note 4)..... | (89) | (689) |
| Net financial resources used in capital investing activities | (89) | (689) |
| Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year..... | 1,204 | 503 |
| Accumulated net charge against the Fund's authority, beginning of year..... | 3,469 | 2,966 |
| Accumulated net charge against the Fund's authority, end of year..... | 4,673 | 3,469 |

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

Geomatics Canada Revolving Fund—*continued*

Notes to the financial statements (unaudited) for the year ended March 31, 2023

1. Authority and purpose

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

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

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

2. Summary of significant accounting policies

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

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

The significant accounting policies are as follows:

(a) Use of estimates

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

(b) Revenues

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

(c) Expenses

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

(d) Accounts receivable

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

Geomatics Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2023—*continued*

(e) Inventory

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

(f) Tangible capital assets

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

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

(g) Pension benefits

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

(h) Vacation pay

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

(i) Sick leave

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

3. Accounts receivable

| | 2023 | 2022 |
|---|------------|------------|
| (in thousands of dollars) | | |
| Other government departments and agencies | 32 | 103 |
| Outside parties | <u>162</u> | <u>177</u> |
| | 194 | 280 |
| Allowance for doubtful accounts on receivables from outside parties | (4) | (4) |
| Net accounts receivable | 190 | 276 |

Geomatics Canada Revolving Fund—*continued*

Notes to the financial statements (unaudited) for the year ended March 31, 2023—*continued*

4. Tangible capital assets

| Cost | Balance at beginning of year | Acquisitions | Adjustments, Disposals and Write-Offs | Balance at end of year |
|--|------------------------------|--------------|---------------------------------------|------------------------|
| | (in thousands of dollars) | | | |
| Machinery and equipment..... | 520 | 89 | — | 609 |
| Informatics hardware | 669 | — | — | 669 |
| Computer software..... | 144 | — | — | 144 |
| Other equipment (including furniture)..... | 38 | — | — | 38 |
| Motor vehicle..... | 31 | — | — | 31 |
| Total..... | 1,402 | 89 | — | 1,491 |

| Accumulated amortization | Balance at beginning of year | Amortization | Adjustments, Disposals and Write-Offs | Balance at end of year |
|--|------------------------------|--------------|---------------------------------------|------------------------|
| | (in thousands of dollars) | | | |
| Machinery and equipment..... | 64 | 68 | 3 | 135 |
| Informatics hardware | 311 | 152 | (2) | 461 |
| Computer software..... | 108 | 36 | — | 144 |
| Other equipment (including furniture)..... | 16 | 4 | (1) | 19 |
| Motor vehicle..... | 16 | 4 | — | 20 |
| Total..... | 515 | 264 | — | 779 |

| Net book value | 2023 | 2022 |
|--|---------------------------|------------|
| | (in thousands of dollars) | |
| Machinery and equipment..... | 474 | 456 |
| Informatics hardware | 208 | 358 |
| Computer software..... | — | 36 |
| Other equipment (including furniture)..... | 19 | 22 |
| Motor vehicle..... | 11 | 15 |
| Total..... | 712 | 887 |

5. Accounts payable and accrued liabilities

| | 2023 | 2022 |
|---|---------------------------|------------|
| | (in thousands of dollars) | |
| Other government departments and agencies | 261 | 328 |
| Outside parties | 109 | 585 |
| Total..... | 370 | 913 |

Geomatics Canada Revolving Fund—concluded

Notes to the financial statements (unaudited) for the year ended March 31, 2023—concluded

6. Net assets (liabilities)

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

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

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

| | 2023 | 2022 |
|---|---------------------------|------------|
| | (in thousands of dollars) | |
| Contributed capital..... | 1,438 | 1,438 |
| Accumulated net charge against the Fund's authority..... | (4,673) | (3,469) |
| Transfer of the transition payments for implementing salary payments in arrears | (20) | (20) |
| Accumulated surplus..... | 3,714 | 2,197 |
| Net assets | 459 | 146 |

7. Contractual rights

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

| | (in thousands of dollars) |
|---------------------------|---------------------------|
| 2024..... | 796 |
| 2025..... | 773 |
| 2026..... | 112 |
| 2027..... | 106 |
| 2028 and thereafter | 424 |
| Total..... | 2,211 |

8. Contingent liabilities

In the normal course of its operations, the Fund may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded in the financial statements. As at March 31, 2023, there were no claims outstanding against the Fund.

9. Contractual obligations

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

| | (in thousands of dollars) |
|---------------------------|---------------------------|
| 2024..... | 329 |
| 2025..... | 51 |
| 2026..... | 34 |
| 2027..... | 35 |
| 2028 and thereafter | 831 |
| Total..... | 1,280 |

10. Related party transactions

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

National Film Board

Statement of management responsibility including internal control over financial reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2023, and all information contained in these statements rests with the management of the National Film Board (the Board). These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian Public Sector Accounting Standards. They have been approved by the Board of Trustees.

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

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

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

The system of internal control over financial reporting is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

The Board is subject to periodic Core Control Audits performed by the Office of the Comptroller General and uses the results of such audits to comply with the *Treasury Board Policy on Financial Management*.

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

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

Approved by:

Suzanne Guèvremont
Government Film Commissioner

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

Montréal, Canada
July 11, 2023

National Film Board—continued

Statements of authority provided (used) (unaudited) for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | | 2022 ² | |
|---|------------------------|-----------------|------------------------|-----------------|
| | Estimates ¹ | Actual | Estimates ¹ | Actual |
| Cost of operation..... | (68,329) | (73,762) | (69,067) | (70,972) |
| Items not requiring use of funds..... | — | 2,258 | — | 3,601 |
| Operating source (use) of funds | (68,329) | (71,504) | (69,067) | (67,371) |
| Items requiring use of funds | | | | |
| Net capital acquisitions | (3,396) | (937) | (984) | (1,876) |
| Net other assets and liabilities | — | (6) | — | (90) |
| Authority provided (used) | (71,725) | (72,447) | (70,051) | (69,337) |
| Annual voted authority (used)..... | (71,725) | (72,441) | (70,051) | (69,247) |
| Revolving fund legislative authority provided (used) | — | (6) | — | (90) |

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

² Previous year's amounts have been reclassified to conform to the current year's presentation.

Reconciliation of unused authority (unaudited) as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|--|----------------|----------------|
| Credit balance in the accumulated net charge against the Fund's authority..... | (2,652) | (4,330) |
| Frozen Allotment | 1,473 | 1,678 |
| Net other assets and liabilities requiring use of revolving fund | (941) | (935) |
| Net legislative revolving fund authority used, end of year | (2,120) | (3,587) |
| Revolving fund legislative authority limit..... | 15,000 | 15,000 |
| Unused legislative revolving fund authority carried forward | 12,880 | 11,413 |

National Film Board—*continued*

Independent Auditor's Report

To the Minister of Canadian Heritage

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the National Film Board (the Board), which comprise the statement of financial position as at 31 March 2023, and the statement of operations and departmental net financial position, statement of change in departmental net debt and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at 31 March 2023, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

National Film Board—*continued*

Independent Auditor's Report—*concluded*

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Compliance with Specified Authorities

Opinion

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

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

Responsibilities of Management for Compliance with Specified Authorities

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

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

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

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

Montréal, Canada
July 11, 2023

National Film Board—continued**Statement of financial position as at March 31, 2023**

(in thousands of dollars)

| | 2023 | 2022 |
|--|---------------|---------------|
| Liabilities | | |
| Accounts payable and accrued liabilities (note 4)..... | 4,946 | 5,041 |
| Accrued salaries | 1,804 | 1,591 |
| Vacation pay and provision for salary revisions | 3,136 | 3,590 |
| Deferred revenue..... | 577 | 661 |
| Lease obligation for tangible capital assets (note 5)..... | 133 | 222 |
| Employee future benefits (note 6)..... | 3,273 | 3,715 |
| Total net liabilities | 13,869 | 14,820 |
| Financial assets | | |
| Due from Consolidated Revenue Fund | 4,206 | 3,416 |
| Accounts receivable (note 7) | 1,679 | 2,278 |
| Deposits | 120 | 101 |
| Total net financial assets | 6,005 | 5,795 |
| Departmental net debt | 7,864 | 9,025 |
| Non-financial assets | | |
| Prepaid expenses | 806 | 743 |
| Inventory | 113 | 166 |
| Tangible capital assets (note 8)..... | 21,482 | 23,974 |
| Total non-financial assets | 22,401 | 24,883 |
| Departmental net financial position | 14,537 | 15,858 |

Contractual obligations (note 9)
 Contingent liabilities (note 10)
 Contractual rights (note 14)

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

Approved by Board of Trustees:

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

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

July 11, 2023

National Film Board—continued

Statement of operations and departmental net financial position for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | 2023 | 2022 |
|---|---------------|------------------|---------------|
| Expenses (note 11a) | | Expected results | |
| Audiovisual production | 37,843 | 39,845 | 40,561 |
| Accessibility and audience engagement..... | 23,982 | 27,217 | 25,144 |
| Internal services | 10,710 | 10,932 | 11,341 |
| Total expenses | 72,535 | 77,994 | 77,046 |
| Revenues (note 11b) | | | |
| Audiovisual products..... | 2,457 | 2,709 | 2,584 |
| Partnerships and pre-sale..... | 1,649 | 788 | 3,394 |
| Technical services | 25 | 649 | 52 |
| Other revenues | 75 | 86 | 44 |
| Total revenues | 4,206 | 4,232 | 6,074 |
| Net cost of operations before government funding and transfers..... | 68,329 | 73,762 | 70,972 |
| Government funding and transfers | | | |
| Net cash provided by Government of Canada..... | 66,817 | 71,651 | 73,515 |
| Change in due from Consolidated Revenue Fund..... | 700 | 790 | (4,267) |
| Net cost (revenue) of operations after government funding and transfers..... | 812 | 1,321 | 1,724 |
| Departmental net financial position, beginning of year | 15,858 | 15,858 | 17,582 |
| Departmental net financial position, end of year | 15,046 | 14,537 | 15,858 |

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, 2023**

(in thousands of dollars)

| | 2023 | 2023 | 2022 |
|---|------------------|----------------|----------------|
| | Expected results | | |
| Net cost (revenue) from operations after government funding and transfers | 812 | 1,321 | 1,724 |
| Change due to tangible capital assets | | | |
| Acquisition of tangible capital assets..... | 3,396 | 848 | 1,763 |
| Amortization of tangible capital assets | (4,431) | (3,336) | (3,872) |
| Loss on disposal of tangible capital assets | – | (4) | – |
| Total change due to tangible capital assets..... | (1,035) | (2,492) | (2,109) |
| Change due to inventories..... | – | (53) | 75 |
| Change due to prepaid expenses | – | 63 | 32 |
| Net change in department net debt..... | (223) | (1,161) | (278) |
| Department net debt, beginning of year | 9,025 | 9,025 | 9,303 |
| Department net debt, end of year | 8,802 | 7,864 | 9,025 |

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

Statement of cash flows for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|--|---------------|---------------|
| Operating activities | | |
| Net cost of operations before government funding and transfers | 73,762 | 70,972 |
| Non-cash items: | | |
| Amortization of tangible capital assets..... | (3,336) | (3,872) |
| Loss on disposal of tangible capital assets | (4) | – |
| Change in employee future benefits..... | 327 | 143 |
| Change in provision for salary revisions | 276 | 165 |
| Recognition of deferred revenues | 661 | 585 |
| Charge for doubtful accounts | 28 | (32) |
| Utilization of prepaid expenses | (509) | (354) |
| Changes in Statement of Financial Position | | |
| Changes in accrued salaries | (213) | (56) |
| Change in vacation pay and payable salary revisions | 178 | 1,081 |
| Cash received related to deferred revenue | (577) | (661) |
| Cash used related to employee future benefits | 115 | 99 |
| Change in accounts payable and accrued liabilities..... | (131) | 1,048 |
| Change in accounts receivable | (627) | 347 |
| Change in deposits | 19 | 3 |
| Cash used related to prepaid expenses | 572 | 385 |
| Change in inventory..... | (53) | 75 |
| Cash used in operating activities..... | 70,488 | 69,928 |
| Capital investing activities | | |
| Cash used to acquire tangible capital assets..... | 1,074 | 3,474 |
| Cash used in capital investing activities..... | 1,074 | 3,474 |
| Financing activities | | |
| Lease payments for tangible capital assets..... | 89 | 113 |
| Cash used in financing activities | 89 | 113 |
| Net cash provided by Government of Canada | 71,651 | 73,515 |

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, 2023

1. Authority and purposes

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

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

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

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

The Board is not subject to income taxes.

2. Significant accounting policies

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

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

Significant accounting policies are as follows:

(a) Parliamentary authorities

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

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital assets acquisitions. Based on a decision by the Treasury Board issued in 2001, this authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$15 million. Amounts used for capital projects are included in current financial year authorities used in note 3b. In 2023, the Board did not use the Revolving Fund for projects (2022—\$0). The use of the year 2020 will be reimbursed according to the directives and terms of the Treasury Board Secretariat, starting in 2022. The amount reimbursed in 2023 is \$1,473 (2022—\$1,678).

The Board is also financed in part by the Government of Canada through Parliamentary authorities voted annually. Financial reporting of authorities provided to the Board do not parallel financial reporting according to Generally Accepted Accounting Principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides reconciliation between the two bases of reporting.

The planned results amounts presented in the "Expenses" and "Revenues" sections of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-Oriented Statement of Operations included in the 2022–2023 *Departmental Plan*. The planned results amounts in the "Government funding and transfers" section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Debt were prepared for internal management purposes and have not been previously published.

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

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

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

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

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

(b) Net cash provided by Government of Canada

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

(c) Due from or to the Consolidated Revenue Fund

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

(d) Expense recognition

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

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

(e) Revenues

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

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

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

(f) Accounts receivable

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

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

(g) Inventory

Materials and supplies are valued at cost.

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

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2023—*continued*

(h) Tangible capital assets

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

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

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

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

The Board has a collection of nearly twenty thousand audiovisual works produced since 1895. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of \$1 in the financial statements, appearing on the Statement of Financial Position and in note 8 as tangible capital assets to ensure that the reader is aware of its existence. The Board does not capitalize other intangibles that have cultural, aesthetic or historical value.

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

(i) Other financial assets and financial liabilities

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

The Board has the following financial assets:

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

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

(j) Non-financial assets

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

(k) Employee Future Benefits

Pension benefits

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

Severance benefits

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

National Film Board—continuedNotes to the financial statements for the year ended March 31, 2023—*continued***Compensated absences**

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

(l) Contingent liabilities

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

(m) Measurement uncertainty

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

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2023—*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

| | 2023 | 2022 |
|--|---------------------------|----------------|
| | (in thousands of dollars) | |
| Net cost of operations before government funding and transfers | 73,762 | 70,972 |
| Adjustments for items affecting net cost of operations but not affecting authorities: | | |
| Add (less): | | |
| Change in vacation pay and provision for salary adjustments not charged to authorities | 431 | 303 |
| Change in accrued liabilities not charged to authorities | 181 | (242) |
| Change in doubtful accounts not charged to authorities | 28 | (32) |
| Net change in employee future benefits | 442 | 242 |
| Loss on disposal of tangible capital assets | (4) | — |
| Amortization of tangible capital assets | (3,336) | (3,872) |
| Subtotal | (2,258) | (3,601) |
| Adjustments for items not affecting net cost of operations but affecting authorities: | | |
| Add (less): | | |
| Acquisition of tangible capital assets | 848 | 1,763 |
| Lease payments for tangible capital assets | 89 | 113 |
| Subtotal | 937 | 1,876 |
| Current year authorities used | 72,441 | 69,247 |

b) Authorities provided and used

| | 2023 | 2022 |
|--|---------------------------|---------------|
| | (in thousands of dollars) | |
| Authorities provided | | |
| Main Estimates | 65,648 | 65,582 |
| Supplementary Estimates authorities | 9,752 | 7,268 |
| Less: | | |
| Authorities available for future years | (1,475) | (1,925) |
| Frozen Allotment | (1,484) | (1,678) |
| Current year authorities used | 72,441 | 69,247 |

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2023—*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.

| | 2023 | 2022 |
|---|---------------------------|--------------|
| | (in thousands of dollars) | |
| Accounts payable and accrued liabilities—Other departments and agencies | 867 | 576 |
| Accounts payable and accrued liabilities—External parties | 3,871 | 4,109 |
| Total accounts payable and accrued liabilities..... | 4,738 | 4,685 |
| Accrued liabilities—reorganization..... | 208 | 356 |
| Total accounts payable and accrued liabilities..... | 4,946 | 5,041 |

During the 2022–2023 financial year, the Board had to pursue the reorganization of its operations. As a result, on March 31, 2023, the Board recognized an additional termination benefit obligation in the amount of \$208 (2022—\$356) in its accrued liabilities for estimated work force adjustment costs.

5. Lease obligation for tangible capital assets

At year end, the Board has an agreement to lease technical equipment under two (2) capital leases (note 8). The asset was capitalized using implicit interest rates varying from 0.6% to 1.4%. The corresponding liabilities will be repaid during term of the lease of 2 years. The agreements include options to renew at monthly rent as well as repurchase options valued at the end of the lease based on the fair market value of the leased assets. Payments for the year ended March 31, 2023 totaled \$89 (2022—\$113). Interest of \$2 (2022—\$4) is charged to operations.

| | 2023 | 2022 |
|---|---------------------------|------------|
| | (in thousands of dollars) | |
| 2022–2023 | — | 92 |
| 2023–2024 | 92 | 92 |
| 2024–2025 | 43 | 42 |
| Total future minimum lease payments | 135 | 226 |
| Less: imputed interest | (2) | (4) |
| Balance of lease obligation for tangible capital assets..... | 133 | 222 |

6. Employee future benefits

Pension benefits

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

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

In 2023, the expense amount for Group 1 and Group 2 members is \$3,532 (2022—\$3,375). For the members of group 1, the charges represent approximately 1.02 times the employee contributions and for the members of group 2, the charges represent approximately 1.00 times the employee contributions. In 2022, the charges represent approximately 1.01 times the employee contributions and for the members of group 2, the charges represent approximately 1.00 times the employee contributions.

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

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

Severance benefits and compensated absences

Severance benefits

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

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

As at March 31, 2023, to calculate the obligation of the remaining portion, the Board uses a rate of compensation increase estimate at 2.75% (2022—2.00%), an estimated discount rate of 2.99% (2022—2.42%), a benefit plan contribution rate of 23.80% (2022—24.00%) and a horizon of retirement estimated at 60 years old.

Compensated absences

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

To calculate the obligation for sick leave, the Board uses an average daily wage of \$345 (2022—\$345), a rate of salary increase of 3.39% (2022—3.37%), an average annual utilization rate of 2.24% (2022—2.37%), a discount rate of 2.99% (2022—2.42%), a 4.37% (2022—3.98%) probability of employee departure, a benefit plan contribution rate of 23.80% (2022—24.00%) and a retirement age assumption of 60 or 65 years old, depending on the beginning of employment.

To calculate the workers' compensation obligation, the Board uses the provisions of the applicable workers' compensation plan and a discount rate of 2.99% (2022—2.42%).

Information about the severance and compensated absence benefits, measured as of March 31, 2023, is as follows:

| | Severance benefits | Compensate Absences | Total |
|---|-----------------------|------------------------|--------------|
| (in thousands of dollars) | | | |
| Balance as at March 31, 2021 | 896 | 3,061 | 3,957 |
| Expenses for the year | (10) | (133) | (143) |
| Benefits paid during the year | (69) | (30) | (99) |
| Balance as at March 31, 2022 | 817 | 2,898 | 3,715 |
| Expenses for the year | (3) | (324) | (327) |
| Benefits paid during the year | (84) | (31) | (115) |
| Balance as at March 31, 2023 | 730 | 2,543 | 3,273 |

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

7. Accounts receivable

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

| | 2023 | 2022 |
|--|---------------------------|--------------|
| | (in thousands of dollars) | |
| Receivables—Other government departments and agencies..... | 288 | 461 |
| Receivables—External parties | 1,652 | 2,155 |
| Subtotal | 1,940 | 2,616 |
| Allowance for doubtful accounts on receivables from external parties | (261) | (338) |
| Total accounts receivable | 1,679 | 2,278 |

8. Tangible capital assets

| | March 31, 2022 | Additions | Disposals and write-offs | Transfers | March 31, 2023 |
|--|---------------------------|----------------|--------------------------------|-----------|-------------------|
| | (in thousands of dollars) | | | | |
| Technical equipment | | | | | |
| Cost..... | 16,178 | 357 | (600) | — | 15,935 |
| Accumulated amortization..... | (10,790) | (1,556) | 596 | — | (11,750) |
| | 5,388 | (1,199) | (4) | — | 4,185 |
| Software and data processing equipment | | | | | |
| Cost..... | 12,953 | 441 | (882) | — | 12,512 |
| Accumulated amortization..... | (11,140) | (586) | 882 | — | (10,844) |
| | 1,813 | (145) | — | — | 1,668 |
| Office furniture, equipment and other | | | | | |
| Cost..... | 1,540 | — | — | — | 1,540 |
| Accumulated amortization..... | (468) | (166) | — | — | (634) |
| | 1,072 | (166) | — | — | 906 |
| Rolling stock | | | | | |
| Cost..... | 25 | — | — | — | 25 |
| Accumulated amortization..... | (11) | (5) | — | — | (16) |
| | 14 | (5) | — | — | 9 |
| Leasehold improvements | | | | | |
| Cost..... | 20,459 | 50 | — | — | 20,509 |
| Accumulated amortization..... | (4,772) | (1,023) | — | — | (5,795) |
| | 15,687 | (973) | — | — | 14,714 |
| Collection ¹ | — | — | — | — | — |
| Work in progress..... | — | — | — | — | — |
| Total | | | | | |
| Cost..... | 51,155 | 848 | (1,482) | — | 50,521 |
| Accumulated amortization..... | (27,181) | (3,336) | 1,478 | — | (29,039) |
| Net book value | 23,974 | (2,488) | (4) | — | 21,482 |

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

The above assets include equipment under capital leases (note 5) for a total cost of \$449 (2022—\$521) less accumulated amortization of \$312 (2022—\$261). Current year amortization expense relating to property under capital leases amounts to \$90 (2022—\$104).

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2023—*continued*

9. Contractual obligations

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

| | 2024 | 2025 | 2026 | 2027 | 2028+ | Total |
|--------------------------------|---------------------------|--------------|--------------|--------------|----------------|----------------|
| | (in thousands of dollars) | | | | | |
| Premises..... | 8,205 | 8,259 | 8,050 | 8,229 | 112,292 | 145,035 |
| Other goods and services | 1,719 | 647 | 581 | 207 | 212 | 3,366 |
| Total..... | 9,924 | 8,906 | 8,631 | 8,436 | 112,504 | 148,401 |

The agreements for leased premises in the amount of \$145,035 were signed with Public Services and Procurement Canada. The Board entered into an agreement with Public Services and Procurement Canada for a 20 year lease as of fiscal year 2020 for the rental of new space for its headquarters as well as a 20 year lease for the rental of new space for the conservation room.

10. Contingent liabilities

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

11. Expenses by major object and types of revenues

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

(a) Expenses

| | 2023 | 2022 |
|--|---------------------------|---------------|
| | (in thousands of dollars) | |
| Salaries and benefits | 43,642 | 42,965 |
| Professional and special services..... | 12,594 | 13,617 |
| Rentals | 9,718 | 9,206 |
| Amortization of tangible capital assets..... | 3,336 | 3,872 |
| Transportation and communication..... | 2,990 | 1,528 |
| Materials and supplies..... | 1,621 | 1,760 |
| Repairs and upkeep..... | 1,534 | 1,409 |
| Cash financing in co-productions | 848 | 820 |
| Information | 812 | 742 |
| Royalties | 593 | 725 |
| Contracted film production and laboratory processing | 209 | 343 |
| Miscellaneous | 93 | 59 |
| Loss on disposal of tangible capital assets..... | 4 | — |
| Total..... | 77,994 | 77,046 |

(b) Revenues

| | 2023 | 2022 |
|-----------------------------------|---------------------------|--------------|
| | (in thousands of dollars) | |
| Royalties and subscriptions | 2,191 | 2,046 |
| Partnerships and pre-sale..... | 788 | 3,394 |
| Technical services..... | 649 | 52 |
| Stock shots..... | 469 | 470 |
| Miscellaneous | 86 | 44 |
| Film prints and downloads | 49 | 68 |
| Total..... | 4,232 | 6,074 |

National Film Board—*concluded*

Notes to the financial statements for the year ended March 31, 2023—*concluded*

12. Related party transactions

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

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

| | 2023 | 2022 |
|--------------------------|---------------------------|--------|
| | (in thousands of dollars) | |
| Accounts receivable..... | 10 | 34 |
| Accounts payable..... | 867 | 577 |
| Expenses..... | 18,022 | 17,595 |
| Revenues | 390 | 1,947 |

During the year ending March 31, 2023, the Board leased premises from Public Services and Procurement Canada in the amount of \$8,035 (2022—\$7,872). This amount is included in the expenses. The expenses in 2023 includes a capitalized amount of \$50 (2022—\$117) related with leasehold improvements of the new premises of the headquarters.

13. The Documentary Channel

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

Revenues from portfolio investments are recognized only to the extent that they are received or eligible and they are presented under miscellaneous revenues in the income statement in the amount of \$0 (\$0 in 2022).

14. Contractual rights

By their nature, the activities of the Board may give rise to rights to economic resources arising from contracts or agreements that will result in assets and income in the future over a number of years. During the year, the Office entered into five agreements with collaborators valued at \$536, of which \$414 remains to be collected in subsequent years. During the year 2022, the Board entered into four agreements with a collaborator valued at \$1,552, of which \$0 remains to be collected in subsequent years. The nine agreements are valued at \$2,088 of which \$414 remains to be collected in subsequent years.

| | 2024 | 2025 | 2026 | 2027 | 2028 + | Total |
|-------------------------|---------------------------|------|------|------|--------|-------|
| | (in thousands of dollars) | | | | | |
| Contractual rights..... | 414 | — | — | — | — | 414 |

Optional Services Revolving Fund

Statement of management responsibility

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

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

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

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

Approved by:

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

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

June 15, 2023
Gatineau, Canada

Optional Services Revolving Fund—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | | 2022 | |
|--|------------------------|---------------|------------------------|----------------|
| | Estimates ¹ | Actual | Estimates ¹ | Actual |
| Net results..... | (323) | 1,347 | 71 | 608 |
| Items not requiring use of funds..... | 50 | — | 50 | — |
| Operating source (use) of funds | (273) | 1,347 | 121 | 608 |
| Items requiring use of funds | | | | |
| Transfer of salary overpayments between government departments | — | 2 | — | — |
| Net other assets and liabilities | (50) | 20,830 | (50) | (2,718) |
| Authority provided (used) | (323) | 22,179 | 71 | (2,110) |

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

Reconciliation of unused authority (unaudited) as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|---------------|-----------------|
| Credit (debit) balance in the accumulated net charge against the Fund's authority | 5,236 | (17,346) |
| Payables charged against the appropriation at year-end..... | (1,226) | (1,327) |
| Receivables credited to the appropriation at year-end..... | 1,029 | 1,810 |
| Other items..... | (1,435) | (1,712) |
| Net authority provided (used), end of year..... | 3,604 | (18,575) |
| Authority limit (note 1)..... | 35,000 | 35,000 |
| Unused authority carried forward..... | 38,604 | 16,425 |

Optional Services Revolving Fund—continued

Independent auditor's report

To the Deputy Minister, Public Services and Procurement Canada

Opinion

We have audited the financial statements of the Optional Services Revolving Fund (the Fund), which comprise the statement of financial position as at March 31, 2023, and the statement of operations and net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

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

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

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

Optional Services Revolving Fund—*continued*

Independent auditor's report—*concluded*

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Ernst & Young LLP
Chartered Professional Accountants,
Licensed Public Accountants

June 15, 2023
Ottawa, Canada

Optional Services Revolving Fund—continued

Statement of financial position as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|--|--------------|---------------|
| Assets | | |
| Financial assets | | |
| Cash in transit..... | — | 11 |
| Accounts receivable (note 3) | 9,488 | 30,793 |
| Sales tax refundable and other advances..... | 60 | 58 |
| Total assets | 9,548 | 30,862 |
| Liabilities | | |
| Accounts payable and accrued liabilities (note 4)..... | 1,226 | 1,327 |
| Vacation pay and compensatory leave..... | 136 | 114 |
| Employee severance benefits (note 5) | 52 | 54 |
| Total liabilities | 1,414 | 1,495 |
| Net assets (note 6) | 8,134 | 29,367 |
| Total | 9,548 | 30,862 |

Contractual obligations (note 7)

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

Statement of operations and net assets for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|----------------|----------------|
| Revenues | | |
| Vaccines and drugs..... | 249,836 | 246,496 |
| Travel and relocation-related services | 10,636 | 9,950 |
| Communication procurement services..... | 3,151 | 2,683 |
| Total revenues | 263,623 | 259,129 |
| Cost of sales..... | (257,562) | (253,838) |
| Gross profit | 6,061 | 5,291 |
| Operating expenses | | |
| Salaries and employee benefits | 2,346 | 2,656 |
| Corporate and administrative services | 1,370 | 1,248 |
| Professional and special services | 788 | 709 |
| Interest from drawdown authority limit | 144 | 16 |
| Occupancy costs..... | 64 | 53 |
| Other expenses | 4 | 8 |
| Employee severance benefits (note 5)..... | (2) | (7) |
| Total operating expenses | 4,714 | 4,683 |
| Net results | 1,347 | 608 |
| Net assets, beginning of year..... | 29,367 | 19,147 |
| Transfer of salary overpayments between government departments | 2 | — |
| Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 6)..... | (22,582) | 9,612 |
| Net assets, end of year (note 6) | 8,134 | 29,367 |

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

Optional Services Revolving Fund—continued**Statement of cash flows for the year ended March 31, 2023**

(in thousands of dollars)

| | 2023 | 2022 |
|--|---------------|-----------------|
| Operating activities | | |
| Net results | 1,347 | 608 |
| Variations in statement of financial position | | |
| Decrease (increase) in cash in transit | 11 | (11) |
| Decrease (increase) in accounts receivable | 21,305 | (3,408) |
| Decrease (increase) in sales tax refundable and other advances | (2) | (4) |
| Increase (decrease) in accounts payable and accrued liabilities..... | (101) | (6,772) |
| Increase (decrease) in vacation pay and compensatory leave | 22 | (7) |
| Increase (decrease) in employee severance benefits..... | (2) | (18) |
| Net financial resources provided by (used in) operating activities..... | 21,233 | (10,220) |
| Transfer of salary overpayments between government departments | 2 | — |
| Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 6) | 22,582 | (9,612) |
| Accumulated net charge against the Fund's authority, beginning of year | (17,346) | (7,734) |
| Accumulated net charge against the Fund's authority, end of year..... | 5,236 | (17,346) |

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, 2023

1. Authority and purpose

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

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$35,000,000 at any time.

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

2. Significant accounting policies

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

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

The significant accounting policies are as follows:

(a) Revenue recognition

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

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

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

(b) Accounts receivable

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

(c) Expense recognition

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

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

(d) Employee future benefits

Pension benefits

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

Optional Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

Severance benefits

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

(e) Sick leave

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

(f) Measurement uncertainty

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

3. Accounts receivable

| | 2023 | 2022 |
|---|---------------------------|---------------|
| | (in thousands of dollars) | |
| Outside parties | 8,459 | 28,983 |
| Other government departments and agencies | 1,029 | 1,810 |
| Net accounts receivable..... | 9,488 | 30,793 |

4. Accounts payable and accrued liabilities

| | 2023 | 2022 |
|--|---------------------------|--------------|
| | (in thousands of dollars) | |
| Outside parties | 1,187 | 1,274 |
| Other government departments and agencies | 39 | 53 |
| Total accounts payable and accrued liabilities..... | 1,226 | 1,327 |

Optional Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

5. Employee severance benefits

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

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

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

| | 2023 | 2022 |
|--|---------------------------|-----------|
| | (in thousands of dollars) | |
| Employee severance benefits obligation, beginning of year | 54 | 72 |
| Expense for the year..... | (2) | (7) |
| Benefits paid during the year | — | (11) |
| Employee severance benefits obligation, end of year | 52 | 54 |

6. Net assets

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

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

| | 2023 | 2022 |
|---|---------------------------|---------------|
| | (in thousands of dollars) | |
| Accumulated surplus, beginning of year | 12,021 | 11,413 |
| Net results | 1,347 | 608 |
| Transfer of salary overpayments between government departments | 2 | — |
| Accumulated surplus, end of year | 13,370 | 12,021 |
| | | |
| Accumulated net charge against the Fund's authority, beginning of year..... | 17,346 | 7,734 |
| Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year | (22,582) | 9,612 |
| Accumulated net charge against the Fund's authority, end of year | (5,236) | 17,346 |
| Net assets, end of year | 8,134 | 29,367 |

7. Contractual obligations

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

| | (in thousands of dollars) |
|---|---------------------------|
| Year ending March 31 | |
| 2024 | 44,107 |
| 2025 | 325 |
| 2026 | — |
| 2027 | — |
| 2028 and thereafter..... | — |
| Total contractual obligations..... | 44,432 |

Optional Services Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2023—*concluded*

8. Related party transactions

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

9. Comparative figures

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

Passport Canada Revolving Fund

Statement of management responsibility

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

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

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

Approved by:

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

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

June 16, 2023
Ottawa, Canada

Passport Canada Revolving Fund—*continued*

Statement of authority used (unaudited) for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | | 2022 | |
|--|------------------------|------------------|------------------------|------------------|
| | Estimates ¹ | Actual | Estimates ¹ | Actual |
| Net results..... | (81,671) | (290,698) | (146,602) | (241,298) |
| Items not requiring use of funds..... | 925 | 305 | 2,415 | (1,432) |
| Operating use of funds..... | (80,746) | (290,393) | (144,187) | (242,730) |
| Items requiring use of funds : | | | | |
| Net tangible capital assets acquisitions | (29,206) | (7,325) | (23,198) | (677) |
| Net other assets and liabilities | — | (19,999) | — | (8,050) |
| Authority used..... | (109,952) | (317,717) | (167,385) | (251,457) |

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

Reconciliation of unused authority (unaudited) as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|----------------|----------------|
| Debit balance in the accumulated net charge against the Fund's authority..... | 397,211 | 669,575 |
| Payables charged against the appropriation at year-end | (128,829) | (66,930) |
| Receivables credited to the appropriation at year-end | 27,117 | 10,571 |
| Net authority provided, end of year..... | 295,499 | 613,216 |
| Unused authority carried forward..... | 295,499 | 613,216 |

Passport Canada Revolving Fund—*continued*

Statement of financial position (unaudited) as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|--|----------------|---------------|
| Assets | | |
| Financial assets | | |
| Accounts receivable (note 3) | 28,540 | 11,319 |
| Inventory held for resale (note 4) | 32,442 | 16,917 |
| Total financial assets | 60,982 | 28,236 |
| Non-financial assets | | |
| Prepaid expenses (note 5)..... | 37,281 | 34,808 |
| Inventory held for consumption (note 4) | 6,169 | 3,996 |
| Tangible capital assets (note 6)..... | 12,098 | 5,319 |
| Total non-financial assets | 55,548 | 44,123 |
| Total assets | 116,530 | 72,359 |
| Liabilities | | |
| Accounts payable and accrued liabilities (note 7)..... | 130,127 | 66,976 |
| Vacation pay and compensatory leave..... | 5,441 | 5,846 |
| Employee future benefits (note 8)..... | 1,775 | 2,016 |
| Total liabilities | 137,343 | 74,838 |
| Net liabilities (note 9) | (20,813) | (2,479) |
| Net financial position of the Fund | 116,530 | 72,359 |

Contractual obligations (note 10)

Contingent liabilities (note 11)

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

Passport Canada Revolving Fund—continued**Statement of operations and net liabilities (unaudited) for the year ended March 31, 2023**

(in thousands of dollars)

| | 2023 | 2022 |
|--|------------------|------------------|
| Revenues | | |
| Fees earned..... | 403,742 | 179,466 |
| Miscellaneous revenues..... | 295 | 234 |
| Total revenues..... | 404,037 | 179,700 |
| Expenses | | |
| Professional and special services | 476,728 | 265,875 |
| Salaries and employee benefits..... | 102,801 | 94,511 |
| Freight, express and cartage | 47,722 | 15,703 |
| Passport materials..... | 27,208 | 9,796 |
| Passport operations at missions abroad..... | 16,139 | 12,137 |
| Rentals | 8,927 | 11,272 |
| Accommodation | 5,389 | 5,269 |
| Printing, stationery and supplies..... | 5,256 | 2,675 |
| Information | 2,705 | 2,361 |
| Amortization of tangible capital assets | 546 | 559 |
| Travel and relocation..... | 494 | 42 |
| Repair and maintenance | 482 | 376 |
| Other | 338 | 422 |
| Total expenses | 694,735 | 420,998 |
| Net results..... | (290,698) | (241,298) |
| Net liabilities, beginning of year | (2,479) | (1,192) |
| Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year..... | 272,364 | 240,011 |
| Net liabilities, end of year (note 9) | (20,813) | (2,479) |

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

Passport Canada Revolving Fund—continued

Statement of cash flows (unaudited) for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|------------------|------------------|
| Operating activities | | |
| Net results | (290,698) | (241,298) |
| Items not requiring use of funds | | |
| Amortization of tangible capital assets..... | 546 | 559 |
| Tangible capital assets adjustments..... | – | (1,514) |
| Provision for employee future benefits | (241) | (477) |
| Subtotal..... | (290,393) | (242,730) |
| Variations in statement of financial position | | |
| Increase in accounts receivable | (17,221) | (9,468) |
| Increase in prepaid expenses..... | (2,473) | (3,706) |
| Increase in inventory held for resale | (15,525) | (2,071) |
| Increase in inventory held for consumption | (2,173) | (837) |
| Increase in accounts payable and accrued liabilities..... | 63,151 | 20,257 |
| Decrease in vacation pay and compensatory leave..... | (405) | (779) |
| Net financial resources used by operating activities | (265,039) | (239,334) |
| Capital investing activity | | |
| Acquisitions of tangible capital assets | (7,325) | (677) |
| Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year | (272,364) | (240,011) |
| Accumulated net charge against the Fund's authority, beginning of year | 669,575 | 909,586 |
| Accumulated net charge against the Fund's authority, end of year (note 9) | 397,211 | 669,575 |

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

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2023

1. Authority and purpose

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

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

2. Significant accounting policies

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

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

Significant accounting policies are as follows:

(a) Revenues

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

(b) Expenses

Expenses are recorded on an accrual basis.

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

(c) Accounts receivable

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

(d) Inventory

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

(e) Tangible capital assets

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

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

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

Passport Canada Revolving Fund—*continued*

Notes to the financial statements (unaudited) for the year ended March 31, 2023—*continued*

(f) Employee future benefits

Pension benefits

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

Severance benefits

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

(g) Contingent liabilities

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

(h) Measurement uncertainty

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

3. Accounts receivable

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

| | 2023 | 2022 |
|--|---------------------------|---------------|
| | (in thousands of dollars) | |
| Accounts receivable | | |
| Accounts receivable—Government of Canada | 28,513 | 11,292 |
| Accounts receivable—Outside parties | 38 | 31 |
| Subtotal | 28,551 | 11,323 |
| Allowance for doubtful accounts on receivables from external parties | (11) | (4) |
| Net accounts receivable..... | 28,540 | 11,319 |

Passport Canada Revolving Fund—*continued*

Notes to the financial statements (unaudited) for the year ended March 31, 2023—*continued*

4. Inventory

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

| | 2023 | 2022 |
|-------------------------------------|---------------------------|---------------|
| | (in thousands of dollars) | |
| Inventories | | |
| Inventory held for resale..... | 32,442 | 16,917 |
| Inventory held for consumption..... | 6,169 | 3,996 |
| Total..... | 38,611 | 20,913 |

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

The cost of consumed inventory recognized as an expense in the Statement of operations and net liabilities is \$57,181,355 for 2022–2023 (\$21,438,074 for 2021–2022).

5. Prepaid expenses

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

| | 2023 | 2022 |
|--|---------------------------|---------------|
| | (in thousands of dollars) | |
| Prepaid expenses | | |
| Prepaid expenses—Modernization initiative..... | 36,932 | 33,273 |
| Prepaid expenses—Other | 349 | 1,535 |
| Total..... | 37,281 | 34,808 |

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

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2023—*continued*

6. Tangible capital assets

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

| Cost | Balance at beginning of year | Acquisitions | Balance at end of year |
|---|------------------------------------|--------------|------------------------------|
| | (in thousands of dollars) | | |
| Technology Enhancement Plan Project | 2,906 | — | 2,906 |
| Leasehold improvements | 4,353 | — | 4,353 |
| Office furniture | 109 | — | 109 |
| Informatics hardware | 6,714 | — | 6,714 |
| Software | 26,930 | — | 26,930 |
| Vehicles | 21 | — | 21 |
| Machinery and equipment | 666 | — | 666 |
| Assets under construction | 3,161 | 7,325 | 10,486 |
| Total..... | 44,860 | 7,325 | 52,185 |

| Accumulated amortization | Balance at beginning of year | Amortization | Balance at end of year |
|---|------------------------------------|--------------|------------------------------|
| | (in thousands of dollars) | | |
| Technology Enhancement Plan Project | 2,906 | — | 2,906 |
| Leasehold improvements | 4,353 | — | 4,353 |
| Office furniture | 50 | 9 | 59 |
| Informatics hardware | 5,493 | 316 | 5,809 |
| Software | 26,408 | 185 | 26,593 |
| Vehicles | 19 | — | 19 |
| Machinery and equipment | 312 | 36 | 348 |
| Total..... | 39,541 | 546 | 40,087 |

| Net book value | 2023 | 2022 |
|---|---------------------------|--------------|
| | (in thousands of dollars) | |
| Technology Enhancement Plan Project | — | — |
| Leasehold improvements | — | — |
| Office furniture | 50 | 59 |
| Informatics hardware | 905 | 1,221 |
| Software | 337 | 522 |
| Vehicles | 2 | 2 |
| Machinery and equipment | 318 | 354 |
| Assets under construction | 10,486 | 3,161 |
| Total..... | 12,098 | 5,319 |

7. Accounts payable and accrued liabilities

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

| Accounts payable and accrued liabilities | 2023 | 2022 |
|---|---------------------------|---------------|
| | (in thousands of dollars) | |
| Accounts payable—Government of Canada | 85,167 | 48,662 |
| Accounts payable—Outside parties | 34,544 | 9,337 |
| Accrued liabilities—Outside parties | 8,654 | 7,614 |
| Contractors' holdbacks | 1,762 | 1,363 |
| Total..... | 130,127 | 66,976 |

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2023—continued

8. Employee future benefits

a) Pension benefits

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

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

The 2022–2023 expense amounts to \$7,996,992 (\$7,582,549 in 2021–2022). For Group 1 members, the expense represents approximately 1.02 times (1.01 times in 2021–2022) the employee contributions, and for Group 2 members, approximately 1.00 times (1.00 times in 2021–2022) the employee contributions

b) Severance benefits

Severance benefits provided to employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011, the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2023, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

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

| | 2023 | 2022 |
|--|---------------------------|--------------|
| | (in thousands of dollars) | |
| Accrued benefit obligation, beginning of year..... | 2,016 | 2,493 |
| Expense for the year..... | (78) | (452) |
| Benefits paid, during the year | (163) | (25) |
| Accrued benefit obligation, end of year | 1,775 | 2,016 |

9. Net liabilities

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

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

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

| | 2023 | 2022 |
|--|---------------------------|------------------|
| | (in thousands of dollars) | |
| Net liabilities | | |
| Accumulated surplus: | | |
| Opening balance | 586,622 | 827,920 |
| Net results..... | (290,698) | (241,298) |
| Closing balance..... | 295,924 | 586,622 |
| Accumulated net charge against the Fund's authority: | | |
| Opening balance | (669,575) | (909,586) |
| Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year | 272,364 | 240,011 |
| Closing balance..... | (397,211) | (669,575) |
| Contributed capital | 80,474 | 80,474 |
| Net liabilities, end of year..... | (20,813) | (2,479) |

Passport Canada Revolving Fund—*continued*

Notes to the financial statements (unaudited) for the year ended March 31, 2023—*continued*

10. Contractual obligations

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

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

| | (in thousands of dollars) |
|---------------------------|---------------------------|
| 2024..... | 137,711 |
| 2025..... | 62,112 |
| 2026..... | 63,213 |
| 2027..... | 48,831 |
| 2028..... | 49,464 |
| 2029 and thereafter | 173,266 |
| Total..... | 534,597 |

11. Contingent liabilities

In the normal course of its operations, the Fund may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. Claims and litigations for which the outcome is not determinable and a reasonable estimate can be made by management amount to \$1,250 as at March 31, 2023 (\$1,250 as at March 31, 2022).

12. Related party transactions

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

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

| | 2023 | 2022 |
|---|---------------------------|----------------|
| | (in thousands of dollars) | |
| Related party transactions | | |
| Service delivery, operations and internal services (Employment and Social Development Canada) | 354,773 | 191,848 |
| Receiving agents (Employment and Social Development Canada) | 40,540 | 6,745 |
| Information technology services (Shared Services Canada)..... | 19,978 | 18,578 |
| e-Passport (Employment and Social Development Canada) | 7,693 | 2,721 |
| Transition and modernization (Employment and Social Development Canada)..... | 6,287 | 5,120 |
| 3rd processing and printing centre (Employment and Social Development Canada) | 5,521 | 3,169 |
| Total..... | 434,792 | 228,181 |

Passport Canada Revolving Fund—*concluded*

Notes to the financial statements (unaudited) for the year ended March 31, 2023—*concluded*

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

| | 2023 | 2022 |
|---|---------------------------|---------|
| | (in thousands of dollars) | |
| Expenses—Other government departments..... | 47,254 | 41,136 |
| Revenues—Other government departments | (3,844) | (3,195) |

As part of its operations, the Fund collects Consular fees on behalf of Global Affairs Canada. These fees are not recorded as revenues in the Statement of operations and net liabilities. In 2022–2023, the Fund collected and remitted to Global Affairs Canada \$50,496,578 (\$18,161,045 in 2021–2022) in consular fees.

Real Property Services Revolving Fund

Statement of management responsibility

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

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

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

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

Approved by:

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

Jean-François Lymburner
Acting Assistant Deputy Minister
Real Property Services Branch
Public Services and Procurement Canada

June 15, 2023
Gatineau, Canada

Real Property Services Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31, 2023**

(in thousands of dollars)

| | 2023 | | 2022 | |
|--|------------------------|---------------|------------------------|---------------|
| | Estimates ¹ | Actual | Estimates ¹ | Actual |
| Net results..... | 1,628 | 9,013 | (4,300) | 21,062 |
| Operating source (use) of funds | 1,628 | 9,013 | (4,300) | 21,062 |
| Items requiring use of funds | | | | |
| Transfer of salary overpayments between government departments | — | (4) | — | (134) |
| Net other assets and liabilities | 214 | 6,212 | 137 | 5,888 |
| Authority provided (used) | 1,842 | 15,221 | (4,163) | 26,816 |

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

Reconciliation of unused authority (unaudited) as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|----------------|----------------|
| Debit balance in the accumulated net charge against the Fund's authority..... | 209,811 | 172,334 |
| Payables charged against the appropriation at year-end..... | (325,631) | (305,335) |
| Receivables credited to the appropriation at year-end..... | 201,896 | 213,428 |
| Other items..... | 30,833 | 21,261 |
| Net authority provided (used), end of year..... | 116,909 | 101,688 |
| Authority limit (note 1) | 150,000 | 150,000 |
| Unused authority carried forward..... | 266,909 | 251,688 |

Real Property Services Revolving Fund—continued

Independent auditor's report

To the Deputy Minister, Public Services and Procurement Canada

Opinion

We have audited the financial statements of the Real Property Services Revolving Fund (the Fund), which comprise the statement of financial position as at March 31, 2023, and the statement of operations and net liabilities and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

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

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

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

Real Property Services Revolving Fund—*continued*

Independent auditor's report—*concluded*

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

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

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

Ernst & Young LLP
Chartered Professional Accountants,
Licensed Public Accountants

June 15, 2023
Ottawa, Canada

Real Property Services Revolving Fund—*continued*

Statement of financial position as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|--|------------------|-----------------|
| Assets | | |
| Financial assets | | |
| Cash in transit..... | 15 | — |
| Accounts receivable (note 3) | 214,086 | 224,267 |
| Other assets (note 4) | 36,493 | 30,212 |
| Total financial assets..... | 250,594 | 254,479 |
| Non-financial assets | | |
| Prepaid expenses | 17 | 28 |
| Total assets | 250,611 | 254,507 |
| Liabilities | | |
| Accounts payable and accrued liabilities (note 5)..... | 338,571 | 309,568 |
| Vacation pay and compensatory leave | 24,059 | 26,940 |
| Contractors' security deposits | 179 | 566 |
| Employee severance benefits (note 6)..... | 8,863 | 10,026 |
| Total liabilities..... | 371,672 | 347,100 |
| Net liabilities (note 7)..... | (121,061) | (92,593) |
| Total..... | 250,611 | 254,507 |

Contractual obligations (note 8)

Contingent liabilities (note 9)

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

Real Property Services Revolving Fund—continued**Statement of operations and net liabilities for the year ended March 31, 2023**

(in thousands of dollars)

| | 2023 | 2022 |
|---|------------------|------------------|
| Revenues | | |
| Real Property services—other government departments..... | 1,861,176 | 1,650,456 |
| Real Property services—Public Services and Procurement Canada portfolio | 336,617 | 332,418 |
| Other revenues | 2,570 | 2,734 |
| Total revenues | 2,200,363 | 1,985,608 |
| Cost of sales..... | (1,641,562) | (1,443,318) |
| Gross profit | 558,801 | 542,290 |
| Operating expenses | | |
| Salaries and employee benefits..... | 405,378 | 393,469 |
| Corporate and administrative services | 88,634 | 79,131 |
| Professional and special services | 23,502 | 20,912 |
| Occupancy costs..... | 22,922 | 21,717 |
| Transportation and telecommunications | 5,187 | 869 |
| Utilities, materials and supplies | 2,933 | 3,038 |
| Other expenses | 1,871 | 2,443 |
| Employee severance benefits (note 6)..... | (639) | (351) |
| Total operating expenses | 549,788 | 521,228 |
| Net results | 9,013 | 21,062 |
| Net liabilities, beginning of year | (92,593) | (84,824) |
| Transfer of salary overpayments between government departments | (4) | (134) |
| Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 7)..... | (37,477) | (28,697) |
| Net liabilities, end of year (note 7) | (121,061) | (92,593) |

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, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|--|----------------|----------------|
| Operating activities | | |
| Net results | 9,013 | 21,062 |
| Variations in statement of financial position | | |
| Decrease (increase) in cash in transit | (15) | 6 |
| Decrease (increase) in accounts receivable | 10,181 | 18,627 |
| Decrease (increase) in other assets..... | (6,281) | (3,649) |
| Decrease (increase) in prepaid expenses | 11 | 4 |
| Increase (decrease) in accounts payable and accrued liabilities..... | 29,003 | (7,157) |
| Increase (decrease) in vacation pay and compensatory leave | (2,881) | 1,254 |
| Increase (decrease) in contractors' security deposits..... | (387) | 230 |
| Increase (decrease) in employee severance benefits..... | (1,163) | (1,546) |
| Net financial resources provided by (used in) operating activities..... | 28,468 | 7,769 |
| Transfer of salary overpayments between government departments | (4) | (134) |
| Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 7) | 37,477 | 28,697 |
| Accumulated net charge against the Fund's authority, beginning of year..... | 172,334 | 143,637 |
| Accumulated net charge against the Fund's authority, end of year..... | 209,811 | 172,334 |

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, 2023

1. Authority and purpose

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

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

2. Significant accounting policies

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

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

The significant accounting policies are as follows:

(a) Revenue recognition

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

(b) Accounts receivable

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

(c) Expense recognition

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

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

(d) Employee future benefits

Pension benefits

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

Severance benefits

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

Real Property Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

(e) Sick leave

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

(f) Contingent liabilities

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

(g) Measurement uncertainty

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

3. Accounts receivable

| | 2023 | 2022 |
|---|---------------------------|----------------|
| | (in thousands of dollars) | |
| Other government departments and agencies | 201,896 | 213,428 |
| Outside parties | 14,209 | 12,920 |
| Total..... | 216,105 | 226,348 |
| Less: allowance for doubtful accounts on receivables from outside parties | (2,019) | (2,081) |
| Net accounts receivable..... | 214,086 | 224,267 |

4. Other assets

| | 2023 | 2022 |
|-------------------------------------|---------------------------|---------------|
| | (in thousands of dollars) | |
| Sales tax refundable advances | 35,598 | 29,345 |
| Other advances..... | 895 | 867 |
| Total other assets..... | 36,493 | 30,212 |

5. Accounts payable and accrued liabilities

| | 2023 | 2022 |
|--|---------------------------|----------------|
| | (in thousands of dollars) | |
| Outside parties | 314,178 | 294,194 |
| Other government departments and agencies | 11,453 | 11,141 |
| Total..... | 325,631 | 305,335 |
| Accrued liabilities | 12,940 | 4,233 |
| Total accounts payables and accrued liabilities | 338,571 | 309,568 |

Real Property Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

6. Employee severance benefits

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

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

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

| | 2023 | 2022 |
|--|---------------------------|---------------|
| | (in thousands of dollars) | |
| Employee severance benefits obligation, beginning of year | 10,026 | 11,572 |
| Expense for the year..... | (639) | (351) |
| Benefits paid during the year..... | (524) | (1,195) |
| Employee severance benefits obligation, end of year | 8,863 | 10,026 |

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.

| | 2023 | 2022 |
|--|---------------------------|------------------|
| | (in thousands of dollars) | |
| Accumulated surplus, beginning of year | 79,741 | 58,813 |
| Net results | 9,013 | 21,062 |
| Transfer of salary overpayments between government departments | (4) | (134) |
| Accumulated surplus, end of year | 88,750 | 79,741 |
| Accumulated net charge against the Fund's authority, beginning of year..... | (172,334) | (143,637) |
| Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year..... | (37,477) | (28,697) |
| Accumulated net charge against the Fund's authority, end of year | (209,811) | (172,334) |
| Net liabilities, end of year | (121,061) | (92,593) |

8. Contractual obligations

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

| | (in thousands of dollars) |
|---|---------------------------|
| Year ending March 31 | |
| 2024 | 856,178 |
| 2025 | 137,343 |
| 2026 | 43,969 |
| 2027 | 11,846 |
| 2028 and thereafter..... | 54,137 |
| Total contractual obligations..... | 1,103,473 |

Real Property Services Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2023—*concluded*

9. Contingent liabilities

In connection with its operations, the Fund is a defendant in certain litigation. It is estimated that pending and threatened litigation amount to \$1.1 million (\$4.8 million in 2021–2022). Settlement, if any, that may be made with respect to these actions, is expected to be accounted for as a charge against income of the applicable years when future events are likely to occur and a reasonable estimate of the loss can be made.

10. Related party transactions

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

Translation Bureau Revolving Fund

Statement of management responsibility

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

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

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

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

Approved by:

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

Nathalie Laliberté
for Dominic Laporte
Chief Executive Officer,
Translation Bureau
Public Services and Procurement Canada

June 15, 2023
Gatineau, Canada

Translation Bureau Revolving Fund—continued

Statement of authority provided (used) (unaudited) for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | | 2022 | |
|--|------------------------|--------------|------------------------|-----------------|
| | Estimates ¹ | Actual | Estimates ¹ | Actual |
| Net results..... | (4,430) | (1,368) | (1,472) | (10,745) |
| Items not requiring use of funds | | | | |
| Amortization | 2,646 | 1,940 | 1,811 | 929 |
| Operating source (use) of funds | (1,784) | 572 | 339 | (9,816) |
| Items requiring use of funds | | | | |
| Net tangible capital assets acquisitions | (2,778) | (1,524) | (3,178) | (2,654) |
| Transfer of salary overpayments between government departments | – | 16 | – | (70) |
| Net other assets and liabilities | (2,790) | 3,028 | (528) | 1,405 |
| Authority provided (used) | (7,352) | 2,092 | (3,367) | (11,135) |

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

Reconciliation of unused authority (unaudited) as at March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|--|---------------|---------------|
| Credit balance in the accumulated net charge against the Fund's authority..... | (2,094) | (3,455) |
| Payables charged against the appropriation at year-end..... | (12,139) | (10,135) |
| Receivables credited to the appropriation at year-end..... | 6,456 | 4,192 |
| Other items..... | 9,117 | 8,646 |
| Net authority provided (used), end of year..... | 1,340 | (752) |
| Authority limit (note 1) | 30,000 | 30,000 |
| Unused authority carried forward..... | 31,340 | 29,248 |

Translation Bureau Revolving Fund—continued

Independent auditor's report

To the Deputy Minister, Public Services and Procurement Canada

Opinion

We have audited the financial statements of the Translation Bureau Revolving Fund (the Fund), which comprise the statement of financial position as at March 31, 2023, and the statement of operations and net liabilities and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

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

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

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

Translation Bureau Revolving Fund—continued

Independent auditor's report—*concluded*

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Ernst & Young LLP
Chartered Professional Accountants,
Licensed Public Accountants

June 15, 2023
Ottawa, Canada

Translation Bureau Revolving Fund—continued**Statement of financial position as at March 31, 2023**

(in thousands of dollars)

| | 2023 | 2022 |
|--|----------------|----------------|
| Assets | | |
| Financial assets | | |
| Accounts receivable (note 3) | 9,015 | 6,977 |
| Other assets (note 4)..... | 2,109 | 1,592 |
| Total financial assets..... | 11,124 | 8,569 |
| Non-financial assets | | |
| Prepaid expenses | 2 | 1 |
| Tangible capital assets (note 5)..... | 8,448 | 8,864 |
| Total non-financial assets | 8,450 | 8,865 |
| Total assets | 19,574 | 17,434 |
| Liabilities | | |
| Accounts payable and accrued liabilities (note 6)..... | 16,523 | 10,865 |
| Vacation pay and compensatory leave..... | 4,658 | 5,127 |
| Employee severance benefits (note 7)..... | 2,274 | 2,610 |
| Total liabilities..... | 23,455 | 18,602 |
| Net liabilities (note 8)..... | (3,881) | (1,168) |
| Total..... | 19,574 | 17,434 |

Contractual obligations (note 9)

Contingent liabilities (note 10)

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

Translation Bureau Revolving Fund—continued

Statement of operations and net liabilities for the year ended March 31, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|---|----------------|-----------------|
| Revenues | | |
| Translation services..... | 131,082 | 122,540 |
| Interpretation services | 21,213 | 19,339 |
| Terminology services | 14,220 | 13,758 |
| Other | 10,125 | 8,905 |
| Total revenues | 176,640 | 164,542 |
| Operating expenses | | |
| Salaries and employee benefits..... | 111,496 | 111,768 |
| Professional and special services | 37,416 | 35,043 |
| Corporate and administrative services | 20,272 | 21,902 |
| Occupancy costs..... | 3,809 | 4,505 |
| Amortization (note 5)..... | 1,940 | 929 |
| Transportation and telecommunications | 1,760 | 401 |
| Other expenses | 838 | 594 |
| Utilities, materials and supplies | 526 | 384 |
| Employee severance benefits (note 7) | (49) | (239) |
| Total operating expenses | 178,008 | 175,287 |
| Net results | (1,368) | (10,745) |
| Net liabilities, beginning of year | (1,168) | (5,454) |
| Transfer of salary overpayments between government departments | 16 | (70) |
| Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 8)..... | (1,361) | 15,101 |
| Net liabilities, end of year (note 8) | (3,881) | (1,168) |

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, 2023

(in thousands of dollars)

| | 2023 | 2022 |
|--|----------------|-----------------|
| Operating activities | | |
| Net results | (1,368) | (10,745) |
| Items not requiring use of funds | | |
| Amortization of tangible capital assets (note 5) | 1,940 | 929 |
| Subtotal | 572 | (9,816) |
| Variations in statement of financial position | | |
| Decrease (increase) in accounts receivable | (2,038) | (556) |
| Decrease (increase) in other assets | (517) | (239) |
| Decrease (increase) in prepaid expenses | (1) | 1 |
| Increase (decrease) in accounts payable and accrued liabilities..... | 5,658 | (1,030) |
| Increase (decrease) in vacation pay and compensatory leave | (469) | (164) |
| Increase (decrease) in employee severance benefits..... | (336) | (573) |
| Total variations in statement of financial position | 2,297 | (2,561) |
| Transfer of salary overpayments between government departments | 16 | (70) |
| Net financial resources provided (used) by operating activities | 2,885 | (12,447) |
| Capital investing activities | | |
| Acquisitions of tangible capital assets (note 5) | (1,524) | (2,654) |
| Net financial resources used by capital investing activities | (1,524) | (2,654) |
| Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 8) | 1,361 | (15,101) |
| Accumulated net charge against the Fund's authority, beginning of year..... | (3,455) | 11,646 |
| Accumulated net charge against the Fund's authority, end of year | (2,094) | (3,455) |

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, 2023

1. Authority and purpose

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

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

2. Significant accounting policies

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

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

The significant accounting policies are as follows:

(a) Revenue recognition

Revenues from translation services performed by the Fund for other government departments and agencies and external clients are recognized based on the percentage of completion of the project which is determined by the proportion of services provided at year end.

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

(b) Accounts receivable

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

(c) Expense recognition

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

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

(d) Tangible capital assets

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

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

Translation Bureau Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2023—*continued*

(e) Employee future benefits

Pension benefits

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

Severance benefits

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

(f) Sick leave

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

(g) Contingent liabilities

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

(h) Measurement uncertainty

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

3. Accounts receivable

| | 2023 | 2022 |
|---|---------------------------|--------------|
| | (in thousands of dollars) | |
| Other government departments and agencies | 6,456 | 4,192 |
| Outside parties | 2,560 | 2,786 |
| Total..... | 9,016 | 6,978 |
| Less: allowance for doubtful accounts on receivables from outside parties | (1) | (1) |
| Net accounts receivable..... | 9,015 | 6,977 |

4. Other assets

| | 2023 | 2022 |
|-------------------------------------|---------------------------|--------------|
| | (in thousands of dollars) | |
| Sales tax refundable advances | 1,888 | 1,349 |
| Other advances..... | 221 | 243 |
| Total other assets..... | 2,109 | 1,592 |

Translation Bureau Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2023—continued

5. Tangible capital assets

| | Balance at beginning of year | Acquisitions | Disposals, write-offs and transfers | Balance at end of year |
|---------------------------------|------------------------------------|---------------------------|---|------------------------------|
| | (in thousands of dollars) | | | |
| Cost | | | | |
| Computer hardware..... | 245 | 552 | — | 797 |
| Computer software..... | 22,937 | 972 | (30) | 23,879 |
| Leasehold improvements | 8,995 | — | (2,855) | 6,140 |
| Assets under construction | 1,280 | — | (1,280) | — |
| Total..... | 33,457 | 1,524 | (4,165) | 30,816 |
| Accumulated amortization | | | | |
| Computer hardware..... | (179) | (95) | — | (274) |
| Computer software..... | (19,328) | (1,080) | 30 | (20,378) |
| Leasehold improvements | (5,086) | (765) | 4,135 | (1,716) |
| Total..... | (24,593) | (1,940) | 4,165 | (22,368) |
| Net book value | | | | |
| | | 2023 | 2022 | |
| | | (in thousands of dollars) | | |
| Computer hardware..... | | 523 | 66 | |
| Computer software..... | | 3,501 | 3,609 | |
| Leasehold improvements | | 4,424 | 3,909 | |
| Assets under construction | | — | 1,280 | |
| Total..... | | 8,448 | 8,864 | |

6. Accounts payable and accrued liabilities

| | 2023 | 2022 |
|--|---------------------------|---------------|
| | (in thousands of dollars) | |
| Outside parties | | |
| Other government departments and agencies | | |
| Total..... | 10,157 | 8,500 |
| Accrued liabilities..... | 1,982 | 1,635 |
| Total accounts payable and accrued liabilities..... | 12,139 | 10,135 |
| | | |
| Accrued liabilities..... | 4,384 | 730 |
| Total accounts payable and accrued liabilities..... | 16,523 | 10,865 |

Translation Bureau Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2023—*continued*

7. Employee severance benefits

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

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

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

| | 2023 | 2022 |
|--|---------------------------|--------------|
| | (in thousands of dollars) | |
| Employee severance benefits obligation, beginning of year | 2,610 | 3,183 |
| Expense for the year..... | (49) | (239) |
| Benefits paid during the year..... | (287) | (334) |
| Employee severance benefits obligation, end of year | 2,274 | 2,610 |

8. Net liabilities

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

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

| | 2023 | 2022 |
|---|---------------------------|----------------|
| | (in thousands of dollars) | |
| Accumulated (deficit) surplus, beginning of year | (4,623) | 6,192 |
| Net results | (1,368) | (10,745) |
| Transfer of salary overpayments between government departments | 16 | (70) |
| Accumulated (deficit) surplus, end of year | (5,975) | (4,623) |
| Accumulated net charge against the Fund's authority, beginning of year..... | 3,455 | (11,646) |
| Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year | (1,361) | 15,101 |
| Accumulated net charge against the Fund's authority, end of year | 2,094 | 3,455 |
| Net liabilities, end of year | (3,881) | (1,168) |

9. Contractual obligations

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

| | (in thousands of dollars) |
|---|---------------------------|
| Year ending March 31 | |
| 2024 | 5,911 |
| 2025 | 2,137 |
| 2026 | 6,476 |
| 2027 | 1,637 |
| 2028 and thereafter..... | 1,637 |
| Total contractual obligations..... | 17,798 |

Translation Bureau Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2023—*concluded*

10. Contingent liabilities

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

11. Related party transactions

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

Section 2

*Public Accounts of Canada
2022–2023*

Supplementary information required by the *Financial Administration Act*

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Remissions of taxes, fees, penalties and other debts

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

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

(in dollars)

| Description | Amount ¹ |
|--|----------------------|
| <i>Financial Administration Act (Section 23)</i> | |
| Employment, Workforce Development and Disability Inclusion | |
| Department of Employment and Social Development..... | 2,682,407 |
| Immigration, Refugees and Citizenship | |
| Department of Citizenship and Immigration | 9,815 |
| Indigenous Services | |
| Department of Indigenous Services | 2,039,081 |
| Justice | |
| Department of Justice | 4,761,148 |
| National Revenue | |
| Canada Revenue Agency | 3,054,977,731 |
| Public Safety | |
| Canada Border Services Agency..... | 195,447,396 |
| Royal Canadian Mounted Police..... | 225 |
| | 195,447,621 |
| Treasury Board | |
| Treasury Board Secretariat..... | 292,985 |
| <i>Customs Tariff (Section 115)</i> | |
| Public Safety | |
| Canada Border Services Agency..... | 136,950,577 |
| Total..... | 3,397,161,365 |

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

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

(in dollars)

| Description of the Order (by Privy Council Office number (P.C.)) | Amount |
|--|------------------|
| Pursuant to section 23 of the <i>Financial Administration Act</i> | |
| Employment, Workforce Development and Disability Inclusion | |
| Department of Employment and Social Development | |
| P.C. 2021-0363, April 30, 2021, to remit debts pertaining to certain overpayments and certain payments related to the Canada Emergency Response Benefit and Employment Insurance Emergency Response Benefit | 633,457 |
| P.C. 2022-0273, March 25, 2022, to remit debts owed by persons with disabilities, their caregivers, or their estates resulting from overpayments made in error under the program to provide a one-time payment to persons with disabilities for reasons related to the coronavirus disease 2019 (COVID-19) | 1,590,200 |
| P.C. 2022-0617, June 22, 2022, to allow for partial remission of overpayments to students found to be ineligible for the Canada Emergency Response Benefit (CERB) or the Employment Insurance Emergency Response Benefit (EI-ERB) who may have otherwise been eligible for the Canada Emergency Student Benefit (CESB) had they applied..... | 458,750 |
| | 2,682,407 |
| Immigration, Refugees and Citizenship | |
| Department of Citizenship and Immigration | |
| P.C. 2012-1590, November 29, 2012, pursuant to subsection 23(2.1) of the <i>Financial Administration Act</i> to remit a fee paid by a person for passport and other travel document if the reason for travelling is the serious illness of the person or another individual, or the death of the other individual | 9,815 |
| Indigenous Services | |
| Department of Indigenous Services | |
| P.C. 2022-522, May 19 2022, Her Excellency the Governor General in Council, considering that it is in the public interest to do so, on the recommendation of the Treasury Board and the Minister of Indigenous Services, under subsection 23(2.1) of the <i>Financial Administration Act</i> , remits to the Elsipogtog First Nation the amount of \$2,039,081, and any interest paid or payable on it..... | 2,039,081 |
| Justice | |
| Department of Justice | |
| P.C. 2019-0136, February 28, 2019, amended Family Support Orders and Agreements Garnishment Regulations, made by the P.C. 1988-0473 of March 17, 1988, to the effect that when Her Majesty ceases to be bound by a garnishee summons, or any outstanding fee amount in respect of the processing of the garnishee summons remains payable at the end of a year by the judgment debtor, the outstanding fee is remitted | 4,761,148 |
| National Revenue | |
| Canada Revenue Agency | |
| P.C. 1976-1026, dated May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the <i>Income Tax Act</i> , in respect of certain royalty provisions for Syncrude | (733,798) |
| P.C. 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government..... | 3,036,668,638 |
| P.C. 1992-1052, May 14, 1992, Indians and Bands on certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands or certain designated Indian settlements that are not yet designated as reserves..... | 5,694,296 |
| P.C. 1992-2399, November 19, 1992, Visiting Forces (Part IX of the <i>Excise Tax Act</i>) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces | 3,513,875 |
| 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..... | 116,765 |
| 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 | 2,450,925 |
| P.C. 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba) | 3,722,630 |

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

(in dollars)

| Description of the Order (by Privy Council Office number (P.C.)) | Amount |
|--|---------------------|
| P.C. 1998-0396, March 19, 1998, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council P.C. 1989-1204 of June 22, 1989, and P.C. 1994-0567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years | 3,640,149 |
| P.C. 2003-0910, June 12, 2003, grants a remission of federal income tax and the GST to Indians and Indian bands on the campus of the Saskatchewan Indian Federated College | 25,751 |
| 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..... | 3,442 |
| P.C. 2018-0610, May 29, 2018, amended Oak Ridges Moraine Land Exchange Income Tax Remission Order, made by the P.C. 2010-0218 of February 23, 2010, in order to extend the tax relief provided by the original Remission Order, which would otherwise end on the filing-due date for the 2017 taxation year, for another 10 years | (365,665) |
| P.C. 2022-0473, May 16, 2022, grants a remission of the income tax, and all relevant interest on it, paid or payable by Moise Lafond for the 2000, 2001, 2002, 2003, 2004, 2005 and 2006 taxation years..... | 57,689 |
| P.C. 2022-0474, May 16, 2022, grants a remission of the income tax, and all relevant interest on it, paid or payable by Alan Walker for the 2001, 2002, 2003, 2004 and 2005 taxation years | 37,053 |
| P.C. 2022-1148, October 20, 2022, grants a remission of the late-filing penalties on income tax, and all relevant interest on it, paid or payable by Dennis Davin Dennis for the 1997 taxation year | 4,040 |
| P.C. 2022-1149, October 20, 2022, grants a remission of (1) a portion of the income tax, and all relevant interest on it, paid or payable by Frank Granata for the 2003, 2004, 2006, 2007 and 2008 taxation years; and (2) the late-filing penalties on income tax, and all relevant interest on it, paid or payable by Frank Granata for the 2006 and 2007 taxation years | 141,941 |
| | <hr/> 3,054,977,731 |

Public Safety

Canada Border Services Agency

| | |
|--|-------------|
| P.C. 1964-5000, June 30, 1964, remission of duties, sales and excise taxes in importations made by the Roosevelt-Campobello National Park | 5,964 |
| P.C. 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency | 586,755 |
| P.C. 1976-1884, July 20, 1976, remission of GST and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada | 121,796 |
| P.C. 1976-2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value | 40,526 |
| 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 | 178,023 |
| P.C. 1979-0395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments..... | 3,074 |
| 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 | 151,308,067 |
| P.C. 1984-867, March 15, 1984, remission of GST and excise taxes on goods imported for meetings in Canada of Foreign organizations..... | 69,710 |
| P.C. 1985-0277, January 31, 1985, remission of customs duties and GST on computer carrier media | 3,454 |
| P.C. 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services..... | 16,466,148 |
| P.C. 1985-3606, December 25, 1985, remission of customs duties, GST and excise taxes on merchandise for photographic layouts..... | 4 |
| 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 | 528,340 |
| P.C. 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects | 4,242 |
| 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..... | 58,107 |
| 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 | 26,069,504 |

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

(in dollars)

| Description of the Order (by Privy Council Office number (P.C.)) | Amount |
|---|-------------|
| P.C. 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 | 3,682 |
| | 195,447,396 |
| Royal Canadian Mounted Police | |
| P.C. 2022-1017, September 23, 2022, fees in respect of Fingerprinting and Criminal Record Verification (Reclaimed Names) Remission Order in order to waive an administrative fee that would otherwise be incurred by residential school survivors and their families seeking to reclaim names changed by the residential school system..... | 225 |
| | 195,447,621 |

Treasury Board

Treasury Board Secretariat

| | |
|---|---------|
| P.C. 2023-216, March 10, 2023, Public Service Income Benefit for Survivors of Employees Slain on Duty Remission Order remits overpayments that were paid under the Public Service Income Benefit Plan for Survivors of Employees Slain on Duty to any beneficiaries who received those overpayments before May 31, 2023 as a result of administrative errors..... | 292,985 |
|---|---------|

Pursuant to section 115 of the *Customs Tariff***Public Safety**

Canada Border Services Agency

| | |
|--|---------|
| P.C. 1995-0132, January 31, 1995, remission of GST and excise taxes on certain goods imported into Canada by scientific or exploratory expeditions | 165,611 |
| P.C. 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers | 19,012 |
| P.C. 1998-1455, August 26, 1998, remission of customs duties on imports of certain textile and apparel goods from Chile..... | 2 |
| P.C. 1998-1456, August 26, 1998, remission of customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States..... | 49,488 |
| P.C. 2008-0815, May 1, 2008, remission of customs duties on the importation of apparel produced in a country or territory that is a beneficiary of the General Preferential Tariff in the List of Countries and Applicable Tariff Treatments set out in the schedule to the <i>Customs Tariff</i> in whole or in part from textiles produced in Canada and shipped directly to that country or territory from Canada, without undergoing further processing outside that country or territory, and then shipped directly to Canada from that country or territory..... | 496,712 |

P.C. 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels

Remission Order

47,933,800

P.C. 2016-509, June 14, 2016, remission is granted of the customs duties paid or payable under the *Customs Tariff* in respect of ferry-boats, classified under subheading No. 8901.10 in the List of Tariff Provisions set out in the schedule to the *Customs Tariff*, excluding those produced in Canada that have been exported and then subsequently re-imported into Canada

12,402,335

P.C. 2020-304, May 5, 2020, Certain Goods Remission Order. The objective of this Order is to reduce the cost of imported medical supplies, including personal protective equipment, by waiving customs duties in order to support efforts to combat the spread of COVID-19.....

43,463,029

P.C. 2020-1135, December 20, 2020, United Kingdom Trade Continuity Remission Order, 2021. Remission is granted of customs duties paid or payable under the *Customs Tariff* in respect of goods imported from the United Kingdom during the period commencing on January 1, 2021 and ending on the day on which the Agreement on Trade Continuity between Canada and the United Kingdom of Great Britain and Northern Ireland comes into force, in an amount equal to the difference between: the customs duties paid or payable at the Most-Favoured-Nation Tariff rate for those goods under the *Customs Tariff* and the regulations made under it; and the customs duties that would be payable at the Agreement rate of duty for those goods as if those goods qualified for that rate of duty under the *Customs Tariff* and the regulations made under it.....

529,924

P.C. 2022-0182, March 2, 2022, Most-Favoured-Nation Tariff Withdrawal Order. Order withdrawing the Most-Favored-Nation status from Russia and Belarus, and increasing the import duties on Russian and Belarussian goods

30,320,031

P.C. 2022-649, June 9, 2022, Ukraine Goods Remission Order. Remission is granted of the customs duties paid or payable under the *Customs Tariff* in respect of goods that originate in Ukraine, except for goods subject to the General Tariff

1,570,633

136,950,577

Debts, obligations and claims written off or forgiven

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

i. Ministerial approval

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

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

ii. Treasury Board approval

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

iii. Governor in Council and Parliamentary authority

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

The following codes are used:

Codes

| | |
|---|-------------|
| A | Write-off |
| B | Forgiveness |
| C | Remission |
| D | Waiver |

Debts, obligations and claims written off or forgiven—continued

(in dollars)

| Description | Code ¹ | Ministerial approval | | Treasury Board approval | | Governor in Council and Parliamentary authority | | | Total | |
|--|-------------------|----------------------|------------|-------------------------|--------|---|--------|-------------|--------|-------------|
| | | Number | Amount | Number | Amount | Vote number or Act | Number | Amount | Number | Amount |
| | | | | | | | | | | |
| Financial Administration Act | | | | | | | | | | |
| Agriculture and Agri-Food | | | | | | | | | | |
| Department of Agriculture and Agri-Food.... | A | 145 | 8,293,421 | — | — | — | — | — | 145 | 8,293,421 |
| Canadian Grain Commission..... | A | 9 | 1,658 | — | — | — | — | — | 9 | 1,658 |
| Canadian Heritage | | | | | | | | | | |
| Department of Canadian Heritage | A | 4 | 23,401 | — | — | — | — | — | 4 | 23,401 |
| Canadian Radio-television and Telecommunications Commission | A/D | 769 | 26,740 | — | — | — | — | — | 769 | 26,740 |
| Library and Archives of Canada..... | A | 1 | 142 | — | — | — | — | — | 1 | 142 |
| National Film Board..... | A | 14 | 57,846 | — | — | — | — | — | 14 | 57,846 |
| Economic Development Agency of Canada for the Regions of Quebec | | | | | | | | | | |
| Economic Development Agency of Canada for the Regions of Quebec | D | 2 | 122 | — | — | — | — | — | 2 | 122 |
| Employment, Workforce Development and Disability Inclusion | | | | | | | | | | |
| Department of Employment and Social Development..... | A/C/D | 4,060 | 35,878,412 | — | — | 2/10c | 27,887 | 223,245,873 | 31,947 | 259,124,285 |
| Environment and Climate Change | | | | | | | | | | |
| Department of the Environment | A/D | 65 | 6,954 | — | — | — | — | — | 65 | 6,954 |
| Parks Canada Agency | A | 974 | 25,570 | — | — | — | — | — | 974 | 25,570 |
| Finance | | | | | | | | | | |
| Department of Finance | A | 1,083 | 99,357 | — | — | — | — | — | 1,083 | 99,357 |
| Fisheries, Oceans and the Canadian Coast Guard | | | | | | | | | | |
| Department of Fisheries and Oceans | A/D | 38 | 1,004,134 | — | — | — | — | — | 38 | 1,004,134 |
| Global Affairs | | | | | | | | | | |
| Department of Foreign Affairs, Trade and Development..... | A | 125 | 480,279 | 12 | 66,906 | — | — | — | 137 | 547,185 |
| Pacific Economic Development Agency of Canada | A/D | 3 | 1,823 | — | — | — | — | — | 3 | 1,823 |
| Health | | | | | | | | | | |
| Department of Health..... | A | 273 | 63,649 | — | — | — | — | — | 273 | 63,649 |
| Canadian Food Inspection Agency | A | 269 | 78,996 | — | — | — | — | — | 269 | 78,996 |
| Public Health Agency of Canada..... | A | 8 | 138 | — | — | — | — | — | 8 | 138 |
| Immigration, Refugees and Citizenship | | | | | | | | | | |
| Department of Citizenship and Immigration..... | A/C | 9,667 | 2,264,936 | — | — | 2 | 76 | 9,815 | 9,743 | 2,274,751 |
| Indigenous Services | | | | | | | | | | |
| Department of Indigenous Services..... | A/C | 2 | 1,249 | — | — | 2 | 1 | 2,039,081 | 3 | 2,040,330 |
| Innovation, Science and Industry | | | | | | | | | | |
| Department of Industry | A/D | 329 | 33,305,500 | — | — | — | — | — | 329 | 33,305,500 |
| Atlantic Canada Opportunities Agency..... | A/D | 102 | 10,827,970 | — | — | — | — | — | 102 | 10,827,970 |
| Canadian Space Agency | A | 2 | 20 | — | — | — | — | — | 2 | 20 |
| Department of Western Economic Diversification..... | A | 2 | 5,117,654 | — | — | — | — | — | 2 | 5,117,654 |
| Federal Economic Development Agency for Southern Ontario | A | 5 | 3,514,821 | — | — | — | — | — | 5 | 3,514,821 |
| National Research Council of Canada | A | 3 | 36,564 | — | — | — | — | — | 3 | 36,564 |
| Natural Sciences and Engineering Research Council | A | 2 | 1,779 | — | — | — | — | — | 2 | 1,779 |
| Social Sciences and Humanities Research Council | A | 1 | 3,641 | — | — | — | — | — | 1 | 3,641 |
| Statistics Canada..... | A/D | 159 | 12,257 | — | — | — | — | — | 159 | 12,257 |
| Intergovernmental Affairs, Infrastructure and Communities | | | | | | | | | | |
| Office of the Chief Electoral Officer | A | 26 | 3,022 | — | — | — | — | — | 26 | 3,022 |
| Justice | | | | | | | | | | |
| Department of Justice..... | C | — | — | — | — | 2 | 55,167 | 4,761,148 | 55,167 | 4,761,148 |
| Courts Administration Service | A | 6 | 9,651 | — | — | — | — | — | 6 | 9,651 |
| Registrar of the Supreme Court of Canada..... | A | 1 | 70 | — | — | — | — | — | 1 | 70 |

Debts, obligations and claims written off or forgiven—continued

(in dollars)

| Description | Code ¹ | Ministerial approval | | Treasury Board approval | | Governor in Council and Parliamentary authority | | | Total | |
|---|-------------------|----------------------|---------------|-------------------------|--------|---|--------|-------------|-----------|---------------|
| | | Number | Amount | Number | Amount | Vote number or Act | Number | Amount | Number | Amount |
| | | | | | | | | | | |
| National Defence | | | | | | | | | | |
| Department of National Defence | A | 24 | 53,487 | — | — | — | — | — | 24 | 53,487 |
| Natural Resources | | | | | | | | | | |
| Department of Natural Resources..... | A/D | 96 | 152,612 | — | — | — | — | — | 96 | 152,612 |
| Canadian Nuclear Safety Commission..... | A | 6 | 27,818 | — | — | — | — | — | 6 | 27,818 |
| National Revenue | | | | | | | | | | |
| Canada Revenue Agency..... | A | 1,060,977 | 2,280,235,247 | — | — | — | — | — | 1,060,977 | 2,280,235,247 |
| Public Safety | | | | | | | | | | |
| Canada Border Services Agency | A | 95 | 2,836,581 | — | — | — | — | — | 95 | 2,836,581 |
| Canadian Security Intelligence Service..... | D | 1 | 20 | — | — | — | — | — | 1 | 20 |
| Correctional Service of Canada..... | A | 55 | 722 | — | — | — | — | — | 55 | 722 |
| Parole Board of Canada..... | A | 2 | 4,210 | — | — | — | — | — | 2 | 4,210 |
| Royal Canadian Mounted Police | A/C/D | 44 | 3,438,469 | — | — | 2 | 9 | 225 | 53 | 3,438,694 |
| Public Services and Procurement | | | | | | | | | | |
| Department of Public Works and Government Services | A/D | 135 | 1,414,111 | — | — | — | — | — | 135 | 1,414,111 |
| Transport | | | | | | | | | | |
| Department of Transport | A | 52 | 99,865 | — | — | — | — | — | 52 | 99,865 |
| Treasury Board | | | | | | | | | | |
| Treasury Board Secretariat..... | C | — | — | — | — | 2 | 7 | 292,985 | 7 | 292,985 |
| Veterans Affairs | | | | | | | | | | |
| Department of Veterans Affairs..... | A | 1,036 | 1,741,345 | — | — | — | — | — | 1,036 | 1,741,345 |
| | | 1,080,672 | 2,391,146,263 | 12 | 66,906 | — | 83,147 | 230,349,127 | 1,163,831 | 2,621,562,296 |
| Apprentice Loans Act | | | | | | | | | | |
| Employment, Workforce Development and Disability Inclusion | | | | | | | | | | |
| Department of Employment and Social Development..... | B | 70 | 327,035 | — | — | — | — | — | 70 | 327,035 |
| Bankruptcy and Insolvency Act | | | | | | | | | | |
| National Revenue | | | | | | | | | | |
| Canada Revenue Agency..... | A | 37,662 | 554,481,675 | — | — | — | — | — | 37,662 | 554,481,675 |
| Canada Small Business Financing Act | | | | | | | | | | |
| Innovation, Science and Industry | | | | | | | | | | |
| Department of Industry | A | 641 | 52,452,803 | — | — | — | — | — | 641 | 52,452,803 |
| Canada Student Financial Assistance Act | | | | | | | | | | |
| Employment, Workforce Development and Disability Inclusion | | | | | | | | | | |
| Department of Employment and Social Development..... | B | 88,954 | 195,405,002 | — | — | — | — | — | 88,954 | 195,405,002 |
| Canada Student Loans Act | | | | | | | | | | |
| Employment, Workforce Development and Disability Inclusion | | | | | | | | | | |
| Department of Employment and Social Development..... | B | 131 | 541,012 | — | — | — | — | — | 131 | 541,012 |
| Canadian Food Inspection Agency Act | | | | | | | | | | |
| Health | | | | | | | | | | |
| Canadian Food Inspection Agency | C | 12,823 | 1,623,332 | — | — | — | — | — | 12,823 | 1,623,332 |
| Customs Act | | | | | | | | | | |
| Public Safety | | | | | | | | | | |
| Canada Border Services Agency | D | 204 | 7,170,390 | — | — | — | — | — | 204 | 7,170,390 |
| Department of Veterans Affairs Act | | | | | | | | | | |
| Veterans Affairs | | | | | | | | | | |
| Department of Veterans Affairs..... | B | 19 | 94,059 | — | — | — | — | — | 19 | 94,059 |
| Employment Insurance Act | | | | | | | | | | |
| Employment, Workforce Development and Disability Inclusion | | | | | | | | | | |
| Department of Employment and Social Development..... | A | 56,306 | 93,326,215 | — | — | — | — | — | 56,306 | 93,326,215 |

Debts, obligations and claims written off or forgiven—continued

(in dollars)

| Description | Code ¹ | Ministerial approval | | Treasury Board approval | | Governor in Council and Parliamentary authority | | | Total | |
|---|-------------------|----------------------|---------------|-------------------------|--------|---|--------|--------|---------|---------------|
| | | Number | Amount | Number | Amount | Vote number or Act | Number | Amount | Number | Amount |
| | | | | | | | | | | |
| Excise Tax Act | | | | | | | | | | |
| National Revenue | | | | | | | | | | |
| Canada Revenue Agency..... | B | 15,222 | 151,874,824 | — | — | — | — | — | 15,222 | 151,874,824 |
| Export Development Act | | | | | | | | | | |
| Global Affairs | | | | | | | | | | |
| Export Development Canada (Canada Account)..... | A/B | 81,051 | 1,353,550,947 | — | — | — | — | — | 81,051 | 1,353,550,947 |
| Food and Drugs Act | | | | | | | | | | |
| Health | | | | | | | | | | |
| Department of Health..... | C | 773 | 3,356,391 | — | — | — | — | — | 773 | 3,356,391 |
| Immigration and Refugee Protection Act | | | | | | | | | | |
| Immigration, Refugees and Citizenship | | | | | | | | | | |
| Department of Citizenship and Immigration..... | D | 899,959 | 120,653,701 | — | — | — | — | — | 899,959 | 120,653,701 |
| Income Tax Act | | | | | | | | | | |
| National Revenue | | | | | | | | | | |
| Canada Revenue Agency..... | B/D | 283,332 | 500,441,558 | — | — | — | — | — | 283,332 | 500,441,558 |
| Old Age Security Act | | | | | | | | | | |
| Employment, Workforce Development and Disability Inclusion | | | | | | | | | | |
| Department of Employment and Social Development..... | C | 5,583 | 7,941,561 | — | — | — | — | — | 5,583 | 7,941,561 |
| Parliament of Canada Act | | | | | | | | | | |
| Parliament | | | | | | | | | | |
| Senate | A | 24 | 9,233 | — | — | — | — | — | 24 | 9,233 |
| Pension Act | | | | | | | | | | |
| Public Safety | | | | | | | | | | |
| Royal Canadian Mounted Police | C | 11 | 49,492 | — | — | — | — | — | 11 | 49,492 |
| Veterans Affairs | | | | | | | | | | |
| Department of Veterans Affairs..... | B | 25 | 186,069 | — | — | — | — | — | 25 | 186,069 |
| 36 | | 235,561 | | — | — | — | — | — | 36 | 235,561 |
| Service Fees Act | | | | | | | | | | |
| Agriculture and Agri-Food | | | | | | | | | | |
| Canadian Grain Commission..... | C | 2 | 20,451 | — | — | — | — | — | 2 | 20,451 |
| Canadian Heritage | | | | | | | | | | |
| National Film Board..... | C | 39 | 935 | — | — | — | — | — | 39 | 935 |
| Environment and Climate Change | | | | | | | | | | |
| Department of the Environment | C | 30 | 1,904 | — | — | — | — | — | 30 | 1,904 |
| Parks Canada Agency | C | 1,370 | 18,800 | — | — | — | — | — | 1,370 | 18,800 |
| Fisheries, Oceans and the Canadian Coast Guard | | | | | | | | | | |
| Department of Fisheries and Oceans | C | 8 | 3,273 | — | — | — | — | — | 8 | 3,273 |
| Health | | | | | | | | | | |
| Department of Health..... | C | 14 | 6,828 | — | — | — | — | — | 14 | 6,828 |
| Immigration, Refugees and Citizenship | | | | | | | | | | |
| Department of Citizenship and Immigration..... | C | 2,199 | 72,187 | — | — | — | — | — | 2,199 | 72,187 |
| Innovation, Science and Industry | | | | | | | | | | |
| Department of Industry | C | 2,134 | 290,450 | — | — | — | — | — | 2,134 | 290,450 |
| Natural Resources | | | | | | | | | | |
| Department of Natural Resources..... | C | 3 | 1,447 | — | — | — | — | — | 3 | 1,447 |
| Canadian Nuclear Safety Commission..... | C | 2 | 1,695 | — | — | — | — | — | 2 | 1,695 |
| Public Safety | | | | | | | | | | |
| Correctional Service of Canada..... | C | 6 | 30 | — | — | — | — | — | 6 | 30 |
| Parole Board of Canada..... | C | 2 | 132 | — | — | — | — | — | 2 | 132 |
| Transport | | | | | | | | | | |
| Department of Transport | C | 61 | 2,678 | — | — | — | — | — | 61 | 2,678 |
| | | 5,870 | 420,810 | — | — | — | — | — | 5,870 | 420,810 |

Debts, obligations and claims written off or forgiven—concluded

(in dollars)

| Description | Code ¹ | Ministerial approval | | Treasury Board approval | | Governor in Council and Parliamentary authority | | | Total | | | | | | | | | | | |
|-------------------------------------|-------------------|----------------------|----------------------|-------------------------|---------------|---|--------------------|--------------------|----------------------|----------------------|--|--|--|--|--|--|--|--|--|--|
| | | Number | Amount | Number | Amount | Vote number or Act | Number | Amount | Number | Amount | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| Veterans Well-being Act | | | | | | | | | | | | | | | | | | | | |
| Veterans Affairs | | | | | | | | | | | | | | | | | | | | |
| Department of Veterans Affairs..... | B | 129 | 1,846,312 | — | — | — | — | — | 129 | 1,846,312 | | | | | | | | | | |
| | | 2,569,461 | 5,436,898,684 | 12 | 66,906 | — | 83,147 | 230,349,127 | 2,652,620 | 5,667,314,717 | | | | | | | | | | |
| Summary | | | | | | | | | | | | | | | | | | | | |
| Write-offs..... | A | 1,174,657 | 3,095,798,269 | 12 | 66,906 | 22,428 | 220,563,466 | 1,197,097 | 3,316,428,641 | | | | | | | | | | | |
| Forgiveness | B | 266,352 | 2,032,065,873 | — | — | — | — | 266,352 | 2,032,065,873 | | | | | | | | | | | |
| Remissions | C | 25,060 | 13,391,586 | — | — | 60,719 | 9,785,661 | 85,779 | 23,177,247 | | | | | | | | | | | |
| Waivers | D | 1,103,392 | 295,642,956 | — | — | — | — | 1,103,392 | 295,642,956 | | | | | | | | | | | |
| | | 2,569,461 | 5,436,898,684 | 12 | 66,906 | 83,147 | 230,349,127 | 2,652,620 | 5,667,314,717 | | | | | | | | | | | |

¹ Refer to the above table introduction for code descriptions.

² Order in Council remission of other debts as defined in section 23(2.1) of the *Financial Administration Act*. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 136 of this section.

Accountable advances

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

Accountable advances

(in dollars)

| Department and agency | Advances outstanding as at March 31, 2023 | | Advances settled in April, 2023 | | Advances outstanding as at April 30, 2023 | |
|--|---|------------|---------------------------------|---------|---|------------|
| | Number | Amount | Number | Amount | Number | Amount |
| Agriculture and Agri-Food | | | | | | |
| Department of Agriculture and Agri-Food..... | 24 | 15,925 | 24 | 15,925 | — | — |
| Canadian Dairy Commission..... | 1 | 400 | — | — | 1 | 400 |
| Canadian Grain Commission..... | 3 | 650 | — | — | 3 | 650 |
| | 28 | 16,975 | 24 | 15,925 | 4 | 1,050 |
| Canadian Heritage | | | | | | |
| Department of Canadian Heritage | 52 | 172,215 | — | — | 52 | 172,215 |
| Canadian Radio-television and Telecommunications Commission.... | 34 | 141,047 | — | — | 34 | 141,047 |
| Library and Archives of Canada..... | 8 | 3,582 | — | 136 | 1 | 3,446 |
| National Film Board..... | 34 | 29,722 | 7 | 3,930 | 27 | 25,792 |
| | 128 | 346,566 | 7 | 4,066 | 121 | 342,500 |
| Crown-Indigenous Relations and Northern Affairs | | | | | | |
| Department of Crown-Indigenous Relations and Northern Affairs | 339 | 589,023 | — | 168 | 1 | 588,855 |
| Canadian High Arctic Research Station..... | 8 | 26,312 | 4 | 9,374 | 4 | 16,938 |
| | 347 | 615,335 | 4 | 9,542 | 343 | 605,793 |
| Economic Development Agency of Canada for the Regions of Quebec | | | | | | |
| Economic Development Agency of Canada for the Regions of Quebec | 4 | 9,827 | — | — | 4 | 9,827 |
| Employment, Workforce Development and Disability Inclusion | | | | | | |
| Department of Employment and Social Development | 2,925 | 8,381,206 | 79 | 130,399 | 2,846 | 8,250,807 |
| Canadian Accessibility Standards Development Organization..... | 2 | 5,356 | — | — | 2 | 5,356 |
| | 2,927 | 8,386,562 | 79 | 130,399 | 2,848 | 8,256,163 |
| Environment and Climate Change | | | | | | |
| Department of the Environment | 300 | 563,854 | 1 | 3,384 | 299 | 560,470 |
| Impact Assessment Agency of Canada..... | 38 | 21,120 | — | — | 38 | 21,120 |
| Parks Canada Agency..... | 1,579 | 3,494,907 | 156 | 285,914 | 1,423 | 3,208,993 |
| | 1,917 | 4,079,881 | 157 | 289,298 | 1,760 | 3,790,583 |
| Finance | | | | | | |
| Department of Finance | 8 | 24,352 | — | — | 8 | 24,352 |
| Financial Consumer Agency of Canada..... | 2 | 8,497 | — | — | 2 | 8,497 |
| Financial Transactions and Reports Analysis Centre of Canada | 3 | 5,764 | — | — | 3 | 5,764 |
| Office of the Auditor General..... | 5 | 1,700 | 5 | 1,700 | — | — |
| Office of the Superintendent of Financial Institutions | 2 | 1,736 | 1 | 1,636 | 1 | 100 |
| | 20 | 42,049 | 6 | 3,336 | 14 | 38,713 |
| Fisheries, Oceans and the Canadian Coast Guard | | | | | | |
| Department of Fisheries and Oceans | 375 | 546,867 | 111 | 90,352 | 264 | 456,515 |
| Global Affairs | | | | | | |
| Department of Foreign Affairs, Trade and Development..... | 6,806 | 20,716,155 | 71 | 744,135 | 6,735 | 19,972,020 |
| International Joint Commission (Canadian Section) | 8 | 16,756 | — | — | 8 | 16,756 |
| Invest in Canada Hub | 5 | 9,119 | 1 | 3,796 | 4 | 5,323 |
| | 6,819 | 20,742,030 | 72 | 747,931 | 6,747 | 19,994,099 |
| Health | | | | | | |
| Department of Health | 414 | 1,330,874 | 26 | 9,047 | 388 | 1,321,827 |
| Canadian Food Inspection Agency | 105 | 175,135 | 99 | 174,555 | 6 | 580 |
| Patented Medicine Prices Review Board | 8 | 16,262 | 1 | 500 | 7 | 15,762 |
| Public Health Agency of Canada..... | 140 | 470,350 | 8 | 3,683 | 132 | 466,667 |
| | 667 | 1,992,621 | 134 | 187,785 | 533 | 1,804,836 |
| Immigration, Refugees and Citizenship | | | | | | |
| Department of Citizenship and Immigration..... | 435 | 851,736 | 19 | 18,025 | 416 | 833,711 |
| Immigration and Refugee Board..... | 104 | 387,098 | 1 | 1,398 | 103 | 385,700 |
| | 539 | 1,238,834 | 20 | 19,423 | 519 | 1,219,411 |

Accountable advances—continued

(in dollars)

| Department and agency | Advances outstanding as at March 31, 2023 | | Advances settled in April, 2023 | | Advances outstanding as at April 30, 2023 | |
|--|---|------------|---------------------------------|--------------------|---|------------|
| | Number | Amount | Number | Amount | Number | Amount |
| Indigenous Services | | | | | | |
| Department of Indigenous Services | 849 | 1,773,901 | 4 | 13,506 | 845 | 1,760,395 |
| Innovation, Science and Industry | | | | | | |
| Department of Industry..... | 168 | 450,367 | 4 | 7,547 | 164 | 442,820 |
| Atlantic Canada Opportunities Agency | 6 | 1,400 | — | — | 6 | 1,400 |
| Canadian Northern Economic Development Agency..... | 2 | 936 | — | — | 2 | 936 |
| Canadian Space Agency | 16 | 52,182 | 2 | 1,074 | 14 | 51,108 |
| Copyright Board..... | 2 | 1,595 | — | — | 2 | 1,595 |
| Department of Western Economic Diversification | 1 | 2,699 | — | 245 ¹ | 1 | 2,454 |
| Federal Economic Development Agency for Southern Ontario | 39 | 106,281 | — | — | 39 | 106,281 |
| Natural Sciences and Engineering Research Council..... | 1 | 1,347 | — | — | 1 | 1,347 |
| Social Sciences and Humanities Research Council..... | 2 | 2,624 | — | — | 2 | 2,624 |
| Statistics Canada | 100 | 385,829 | 2 | 831 | 98 | 384,998 |
| | 337 | 1,005,260 | 8 | 9,697 | 329 | 995,563 |
| Intergovernmental Affairs, Infrastructure and Communities | | | | | | |
| Office of Infrastructure of Canada..... | 17 | 35,111 | 2 | 647 | 15 | 34,464 |
| Canadian Intergovernmental Conference Secretariat | 1 | 3,910 | — | — | 1 | 3,910 |
| Leaders' Debates Commission..... | 1 | 4,762 | — | — | 1 | 4,762 |
| Office of the Chief Electoral Officer | 37 | 41,484 | — | 748 ¹ | 37 | 40,736 |
| Office of the Commissioner of Official Languages | 6 | 1,600 | — | — | 6 | 1,600 |
| | 62 | 86,867 | 2 | 1,395 | 60 | 85,472 |
| Justice | | | | | | |
| Department of Justice | 176 | 8,343,113 | 2 | 5,737 | 174 | 8,337,376 |
| Administrative Tribunals Support Service of Canada | 6 | 12,012 | — | 1,148 ¹ | 6 | 10,864 |
| Canadian Human Rights Commission | 15 | 16,836 | — | — | 15 | 16,836 |
| Courts Administration Service..... | 59 | 32,293 | 5 | 2,034 | 54 | 30,259 |
| Office of the Commissioner for Federal Judicial Affairs | 28 | 453,076 | — | — | 28 | 453,076 |
| Office of the Director of Public Prosecutions | 9 | 4,450 | — | — | 9 | 4,450 |
| Offices of the Information and Privacy Commissioners of Canada.... | 18 | 85,089 | — | 1,676 ¹ | 18 | 83,413 |
| Registrar of the Supreme Court of Canada | 8 | 652 | — | — | 8 | 652 |
| | 319 | 8,947,521 | 7 | 10,595 | 312 | 8,936,926 |
| National Defence | | | | | | |
| Department of National Defence | 11,419 | 45,525,586 | 343 | 3,485,053 | 11,076 | 42,040,533 |
| Communications Security Establishment..... | 255 | 884,942 | 149 | 421,191 | 106 | 463,751 |
| Military Grievances External Review Committee..... | 1 | 1,936 | — | — | 1 | 1,936 |
| Military Police Complaints Commission | 1 | 1,565 | 1 | 1,565 | — | — |
| | 11,676 | 46,414,029 | 493 | 3,907,809 | 11,183 | 42,506,220 |
| National Revenue | | | | | | |
| Canada Revenue Agency..... | 865 | 599,786 | 51 | 49,998 | 814 | 549,788 |
| Natural Resources | | | | | | |
| Department of Natural Resources..... | 155 | 348,985 | 1 | 3,057 | 154 | 345,928 |
| Canadian Energy Regulator..... | 1 | 8,394 | — | — | 1 | 8,394 |
| Canadian Nuclear Safety Commission..... | 12 | 16,893 | 1 | 4 | 11 | 16,889 |
| | 168 | 374,272 | 2 | 3,061 | 166 | 371,211 |
| Office of the Governor General's Secretary | | | | | | |
| Office of the Governor General's Secretary | 5 | 2,700 | — | — | 5 | 2,700 |
| Parliament | | | | | | |
| House of Commons | 371 | 661,482 | 4 | 2,037 | 367 | 659,445 |
| Office of the Senate Ethics Officer | 1 | 250 | — | — | 1 | 250 |
| Parliamentary Protective Service | 11 | 10,662 | 1 | 1,048 | 10 | 9,614 |
| Secretariat of the National Security and Intelligence Committee of Parliamentarians | 2 | 2,150 | — | — | 2 | 2,150 |
| Senate | 10 | 4,750 | — | — | 10 | 4,750 |
| | 395 | 679,294 | 5 | 3,085 | 390 | 676,209 |

Accountable advances—concluded

(in dollars)

| Department and agency | Advances outstanding as at March 31, 2023 | | Advances settled in April, 2023 | | Advances outstanding as at April 30, 2023 | |
|---|---|--------------------|---------------------------------|-------------------|---|--------------------|
| | Number | Amount | Number | Amount | Number | Amount |
| Privy Council | | | | | | |
| Privy Council Office | 115 | 232,429 | — | — | 115 | 232,429 |
| Canadian Transportation Accident Investigation and Safety Board | 7 | 5,168 | — | — | 7 | 5,168 |
| National Security and Intelligence Review Agency Secretariat | 4 | 24,310 | — | — | 4 | 24,310 |
| Public Service Commission | 116 | 222,180 | 116 | 220,783 | — | 1,397 |
| | 242 | 484,087 | 116 | 220,783 | 126 | 263,304 |
| Public Safety | | | | | | |
| Department of Public Safety and Emergency Preparedness | 223 | 300,575 | — | — | 223 | 300,575 |
| Canada Border Services Agency | 971 | 1,364,881 | 42 | 193,988 | 929 | 1,170,893 |
| Canadian Security Intelligence Service | 161 | 32,828,994 | 6 | 26,030 | 155 | 32,802,964 |
| Civilian Review and Complaints Commission for the Royal Canadian Mounted Police | 5 | 10,251 | — | — | 5 | 10,251 |
| Correctional Service of Canada | 1,266 | 2,752,534 | 17 | 47,077 | 1,249 | 2,705,457 |
| Office of the Correctional Investigator of Canada | 10 | 20,217 | — | — | 10 | 20,217 |
| Parole Board of Canada | 44 | 46,725 | — | — | 44 | 46,725 |
| Royal Canadian Mounted Police | 2,100 | 19,783,947 | 1,473 | 11,498,148 | 627 | 8,285,799 |
| | 4,780 | 57,108,124 | 1,538 | 11,765,243 | 3,242 | 45,342,881 |
| Public Services and Procurement | | | | | | |
| Department of Public Works and Government Services | 1,499 | 17,198,831 | 5 | 13,531 | 1,494 | 17,185,300 |
| Shared Services Canada | 495 | 1,386,448 | 2 | 9,568 | 493 | 1,376,880 |
| | 1,994 | 18,585,279 | 7 | 23,099 | 1,987 | 18,562,180 |
| Transport | | | | | | |
| Department of Transport | 89 | 244,287 | 4 | 25,455 | 85 | 218,832 |
| Treasury Board | | | | | | |
| Treasury Board Secretariat | 158 | 441,494 | — | 94 | 1 | 441,400 |
| Canada School of Public Service | 81 | 202,593 | — | — | 81 | 202,593 |
| Office of the Public Sector Integrity Commissioner | 1 | 570 | — | — | 1 | 570 |
| | 240 | 644,657 | — | 94 | 240 | 644,563 |
| Veterans Affairs | | | | | | |
| Department of Veterans Affairs | 198 | 302,316 | 1 | 6,473 | 197 | 295,843 |
| Veterans Review and Appeal Board | 3 | 15,677 | — | 632 | 1 | 15,045 |
| | 201 | 317,993 | 1 | 7,105 | 200 | 310,888 |
| Women, Gender Equality and Youth | | | | | | |
| Department for Women and Gender Equality | 22 | 38,159 | 1 | 1,996 | 21 | 36,163 |
| Total..... | 36,015 | 175,323,763 | 2,853 | 17,540,978 | 33,162 | 157,782,785 |

¹ Partial settlement.

Losses of public money and property

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

Losses of revenues due to fraud or willful misrepresentation—Discovered or detected in 2022–2023

(in dollars)

| Brief description of loss | Number of cases | Amount of loss | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|-----------------|-------------------|-------------------------------|-------------------------------------|---|
| National Revenue | | | | | |
| Canada Revenue Agency | | | | | |
| Cases before the Courts (Canada Revenue Agency's estimate of the amount of tax evaded or refunds fraudulently obtained) ¹ | | | | | |
| Goods and services tax/harmonized sales tax..... | 3 | 1,549,408 | — | 2 | 2 |
| Income tax | 13 | 2,406,834 | — | 2 | 2 |
| Other administered losses | 1 | 42,544 | — | 2 | 2 |
| | 17 | 3,998,786 | — | — | — |
| Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court) | | | | | |
| Goods and services tax/harmonized sales tax..... | 46 | 8,258,395 | 2,475 | 2,993,463 | 5,262,457 |
| Income tax | 8 | 2,035,151 | 28,765 | 117,223 | 1,889,163 |
| | 54 | 10,293,546 | 31,240 | 3,110,686 | 7,151,620 |
| Public Safety | | | | | |
| Canada Border Services Agency | | | | | |
| Loss of revenues due to <i>Customs Act</i> infractions | | | | | |
| Non report/Smuggling | 1 | 1,922 | 1,922 | — | — |
| Total..... | 72 | 14,294,254 | 33,162 | 3,110,686 | 7,151,620 |

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

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

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2022–2023

(in dollars)

| Brief description of loss | Number of cases | Charged to 2022–2023 vote | Amount of loss | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|-----------------|---------------------------|----------------|-------------------------------|-------------------------------------|---|
| Agriculture and Agri-Food | | | | | | |
| Department of Agriculture and Agri-Food | | | | | | |
| Loss, theft or misappropriation of cash receipt and petty cash fund... | 1 | 1 | 4 | – | 4 | – |
| Crown-Indigenous Relations and Northern Affairs | | | | | | |
| Department of Crown-Indigenous Relations and Northern Affairs | | | | | | |
| Unauthorized or fraudulent use of acquisition or travel card..... | 1 | 1 | 5,335 | – | – | 5,335 |
| Employment, Workforce Development and Disability Inclusion | | | | | | |
| Department of Employment and Social Development | | | | | | |
| Fraudulent claim for Canada Pension Plan | 3 | (S) | 102,021 | 552 | 101,469 | – |
| Fraudulent claim for Canada Student Loan..... | 100 | (S) | 1,635,836 | 272,937 | 1,235,151 | 127,748 |
| Fraudulent claim for Employment Insurance Benefit..... | 44,902 | (S) | 95,779,495 | 25,055,463 | 145,373 | 70,578,659 |
| Fraudulent claim for Old Age Security | 6 | (S) | 567,648 | 18,359 | 158,535 | 390,754 |
| Loss, theft or misappropriation of cash receipt and petty cash fund... | 4 | | 8,859 | – | 8,859 | – |
| Environment and Climate Change | | | | | | |
| Parks Canada Agency | | | | | | |
| Loss, theft or misappropriation of cash receipt and petty cash fund... | 6 | 1 | 5,240 | – | 3,595 | 1,645 |
| Overpayment to a vendor | 2 | 1 | 48,945 | – | 31,444 | 17,501 |
| Unauthorized or fraudulent use of acquisition or travel card..... | 76 | 1 | 59,537 | 16,939 | – | 42,598 |
| Finance | | | | | | |
| Department of Finance | | | | | | |
| Unauthorized or fraudulent use of acquisition or travel card..... | 23 | 1 | 7,753 | 7,523 | – | 230 |
| Fisheries, Oceans and the Canadian Coast Guard | | | | | | |
| Department of Fisheries and Oceans | | | | | | |
| Unauthorized or fraudulent use of acquisition or travel card..... | 123 | 1 | 312,405 | 253,793 | – | 58,612 |
| Global Affairs | | | | | | |
| Department of Foreign Affairs, Trade and Development | | | | | | |
| Loss, theft or misappropriation of cash receipt and petty cash fund... | 9 | 1 | 7,409 | – | 7,409 | – |
| Unauthorized or fraudulent use of acquisition or travel card..... | 3 | 1 | 153 | 134 | – | 19 |
| Health | | | | | | |
| Canadian Food Inspection Agency | | | | | | |
| Loss, theft or misappropriation of cash receipt and petty cash fund... | 1 | 1 | 141 | – | 141 | – |
| Unauthorized or fraudulent use of acquisition or travel card..... | 7 | 1 | 1,578 | 468 | 954 | 156 |
| Canadian Institutes of Health Research | | | | | | |
| Overpayment to a vendor | 1 | 1 | 15,778 | – | – | 15,778 |
| Public Health Agency of Canada | | | | | | |
| Fraudulent claim to travel, relocation, overtime payment and other by an employee..... | 1 | 1 | 137,674 | – | – | 137,674 |
| Unfulfilled contract by a vendor..... | 1 | (S) | 150,000,000 | – | 150,000,000 | – |
| Immigration, Refugees and Citizenship | | | | | | |
| Department of Citizenship and Immigration | | | | | | |
| Fraudulent claim to travel, relocation, overtime payment and other by an employee..... | 6 | 1 | 58,148 | – | – | 58,148 |
| Ineligible contribution payment..... | 15 | 10 | 124,207 | – | 124,207 | – |
| Loss, theft or misappropriation of cash receipt and petty cash fund... | 5,508 | | 1,447,257 | 30,146 | 1,271,955 | 145,156 |
| Overpayment or fraudulent claim for health and dental benefits..... | 15 | 1 | 604,693 | 315,586 | – | 289,107 |
| Indigenous Services | | | | | | |
| Department of Indigenous Services | | | | | | |
| Fraudulent claim for grants and contributions..... | 4 | 10 | 2,301 | 1,130 | – | 1,171 |
| Overpayment to a vendor | 35 | 1 | 132,314 | 1,728 | – | 130,586 |
| Treaty annuity payments – cash shortfall..... | 11 | (S) | 470 | – | 470 | – |
| Unauthorized or fraudulent use of acquisition or travel card..... | 5 | 1 | 6,719 | 1,660 | 190 | 4,869 |

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2022–2023—concluded
(in dollars)

| Brief description of loss | Number of cases | Charged to 2022–2023 vote | Amount of loss | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|-----------------|---------------------------|--------------------|-------------------------------|-------------------------------------|---|
| National Defence | | | | | | |
| Department of National Defence | | | | | | |
| Cashier shortage (shortage of revenues only) | 19 | L20b | 149,447 | 403 | 137,887 | 11,157 |
| Duplicate payment of claim to posted member..... | 1 | 1 | 1,725 | — | — | 1,725 |
| Loss, theft or misappropriation of cash receipt and petty cash fund... | 1 | 1 | 37,735 | — | 37,735 | — |
| Overpayment or fraudulent claim to the Canadian Forces | | | | | | |
| Pension Plan | 9 | (S) | 306,456 | 2,269 | — | 304,187 |
| National Revenue | | | | | | |
| Canada Revenue Agency | | | | | | |
| Fraudulent claim to travel, relocation, overtime payment and other by an employee..... | 17 | 1 | 221,125 | 17,038 | 21,454 | 182,633 |
| Parliament | | | | | | |
| House of Commons | | | | | | |
| Cashier shortage (shortage of revenues only) | 13 | 1 | 183 | — | 183 | — |
| Loss, theft or misappropriation of cash receipt and petty cash fund... | 1 | 1 | 137 | — | 137 | — |
| Unauthorized or fraudulent use of acquisition or travel card..... | 1 | 1 | 136 | — | — | 136 |
| Public Safety | | | | | | |
| Canada Border Services Agency | | | | | | |
| Loss, theft or misappropriation of cash receipt and petty cash fund... | 4 | 1 | 1,274 | — | 1,274 | — |
| Parole Board of Canada | | | | | | |
| Loss, theft or misappropriation of cash receipt and petty cash fund... | 1 | | 50 | — | 50 | — |
| Royal Canadian Mounted Police | | | | | | |
| Loss, theft or misappropriation of cash receipt and petty cash fund... | 1 | | 1,000 | — | 1,000 | — |
| Unauthorized or fraudulent use of acquisition or travel card..... | 1 | | 14,436 | — | — | 14,436 |
| Unrecovered advances from deceased employees..... | 3 | 1 | 8,385 | — | 8,385 | — |
| Public Services and Procurement | | | | | | |
| Department of Public Works and Government Services | | | | | | |
| Forged or fraudulent endorsement of payment instrument or other | 8,413 | 1 | 22,881,573 | 22,661,768 | 219,805 | — |
| Loss of revenue due to fraudulent payment | 38 | 1 | 45,607 | — | 45,607 | — |
| Misdirected electronic payment..... | 5,718 | 1 | 7,000,112 | 2,908,269 | 3,019,852 | 1,071,991 |
| Overpayment or fraudulent claim to the Public Service | | | | | | |
| Pension Plan | 30 | 1 | 1,387,507 | 272,386 | — | 1,115,121 |
| Overpayment to a vendor | 1 | 1 | 100 | — | — | 100 |
| Unauthorized or fraudulent use of acquisition or travel card..... | 1 | 1 | 2,967 | — | — | 2,967 |
| Shared Services Canada | | | | | | |
| Fraudulent claim to travel, relocation, overtime payment and other by an employee..... | 1 | 1 | 1,714 | 1,714 | — | — |
| Transport | | | | | | |
| Department of Transport | | | | | | |
| Unauthorized or fraudulent use of acquisition or travel card..... | 1 | | 11,083 | 2,233 | — | 8,850 |
| Treasury Board | | | | | | |
| Treasury Board Secretariat | | | | | | |
| Overpayment or fraudulent claim for health and dental benefits..... | 31 | 20 | 171,104 | 21,414 | — | 149,690 |
| Total..... | 65,175 | | 283,315,776 | 51,863,912 | 156,583,125 | 74,868,739 |

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2022–2023

(in dollars)

| Brief description of loss | Number of cases | Amount of loss | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|-----------------|----------------|-------------------------------|-------------------------------------|---|
| Agriculture and Agri-Food | | | | | |
| Department of Agriculture and Agri-Food | | | | | |
| Theft or vandalism: computer, tablet or laptop | 2 | 2,069 | — | 2,069 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 4 | 26,833 | — | 26,833 | — |
| Theft or vandalism: machinery, equipment, furniture and furnishings | 2 | 1,427 | — | 1,427 | — |
| Theft or vandalism: materials, tools or supplies..... | 7 | 7,072 | — | 7,072 | — |
| Vandalism to building or other real property | 2 | 188 | — | 188 | — |
| Canadian Grain Commission | | | | | |
| Theft or vandalism: machinery, equipment, furniture and furnishings | 1 | 1,500 | — | 1,500 | — |
| Canadian Heritage | | | | | |
| Department of Canadian Heritage | | | | | |
| Theft or vandalism: computer, tablet or laptop | 1 | 1,310 | — | 1,310 | — |
| Theft or vandalism: machinery, equipment, furniture and furnishings | 5 | 7,799 | — | 7,799 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 2 | 3,279 | — | 3,279 | — |
| Crown-Indigenous Relations and Northern Affairs | | | | | |
| Department of Crown-Indigenous Relations and Northern Affairs | | | | | |
| Theft of access card or security badge | 2 | 30 | — | 30 | — |
| Theft or vandalism: cellular phone | 2 | 2,200 | — | 2,200 | — |
| Theft or vandalism: computer, tablet or laptop | 3 | 3,600 | — | 3,600 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 1 | 604 | 604 | — | — |
| Theft or vandalism: materials, tools or supplies..... | 1 | 200 | — | 200 | — |
| Canadian High Arctic Research Station | | | | | |
| Theft or vandalism: cellular phone | 4 | 14,400 | — | 14,400 | — |
| Employment, Workforce Development and Disability Inclusion | | | | | |
| Department of Employment and Social Development | | | | | |
| Theft or vandalism: cellular phone | 3 | 450 | — | 450 | — |
| Theft or vandalism: computer, tablet or laptop | 58 | 72,970 | — | 72,970 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 3 | 4,195 | — | 4,195 | — |
| Theft or vandalism: machinery, equipment, furniture and furnishings | 1 | 898 | — | 898 | — |
| Environment and Climate Change | | | | | |
| Department of the Environment | | | | | |
| Theft or vandalism: cellular phone | 3 | 2,200 | — | 2,200 | — |
| Theft or vandalism: computer, tablet or laptop | 6 | 9,800 | — | 9,800 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 20 | 118,142 | — | 118,142 | — |
| Theft or vandalism: machinery, equipment, furniture and furnishings | 1 | 4,500 | — | 4,500 | — |
| Theft or vandalism: materials, tools or supplies..... | 5 | 15,622 | — | 15,622 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 3 | 1,800 | — | 1,800 | — |
| Theft or vandalism: weapons and accessories..... | 1 | 4,000 | — | 4,000 | — |
| Parks Canada Agency | | | | | |
| Theft or vandalism: cellular phone | 2 | 1,380 | — | 1,380 | — |
| Theft or vandalism: computer, tablet or laptop | 5 | 6,910 | — | 5,750 | 1,160 |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 4 | 82,970 | — | 82,970 | — |
| Theft or vandalism: machinery, equipment, furniture and furnishings | 9 | 18,812 | — | 18,812 | — |
| Theft or vandalism: materials, tools or supplies..... | 23 | 41,176 | — | 41,176 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 5 | 23,694 | — | 23,694 | — |
| Vandalism to building or other real property | 555 | 90,915 | — | 90,915 | — |
| Finance | | | | | |
| Department of Finance | | | | | |
| Theft or vandalism: cellular phone | 2 | 1,880 | — | 1,880 | — |
| Theft or vandalism: computer, tablet or laptop | 5 | 5,447 | — | 5,447 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 1 | 51,969 | 51,969 | — | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 1 | 40 | — | 40 | — |
| Office of the Auditor General | | | | | |
| Theft or vandalism: cellular phone | 1 | 1,004 | — | 1,004 | — |
| Theft or vandalism: machinery, equipment, furniture and furnishings | 1 | 836 | — | 836 | — |

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2022–2023—continued
 (in dollars)

| Brief description of loss | Number of cases | Amount of loss | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|-----------------|----------------|-------------------------------|-------------------------------------|---|
| Fisheries, Oceans and the Canadian Coast Guard | | | | | |
| Department of Fisheries and Oceans | | | | | |
| Theft or vandalism: cellular phone | 1 | 1,100 | — | 1,100 | — |
| Theft or vandalism: computer, tablet or laptop | 5 | 7,000 | — | 7,000 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 16 | 145,238 | 69,361 | 75,877 | — |
| Theft or vandalism: machinery, equipment, furniture and furnishings..... | 1 | 100 | — | 100 | — |
| Theft or vandalism: materials, tools or supplies..... | 8 | 18,114 | — | 18,114 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 2 | 8,313 | — | 8,313 | — |
| Vandalism to building or other real property | 2 | 2,000 | — | 2,000 | — |
| Global Affairs | | | | | |
| Department of Foreign Affairs, Trade and Development | | | | | |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 1 | 205 | — | 205 | — |
| Health | | | | | |
| Department of Health | | | | | |
| Theft or vandalism: cellular phone | 1 | 1,154 | — | 1,154 | — |
| Theft or vandalism: computer, tablet or laptop | 1 | 1,800 | — | 1,800 | — |
| Canadian Food Inspection Agency | | | | | |
| Theft of access card or security badge | 7 | 58 | — | 58 | — |
| Theft or vandalism: cellular phone | 2 | 2,000 | — | 2,000 | — |
| Theft or vandalism: computer, tablet or laptop | 4 | 8,000 | — | 8,000 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 60 | 110,549 | 1,340 | 109,209 | — |
| Theft or vandalism: materials, tools or supplies..... | 3 | 125 | — | 125 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 1 | 200 | — | 200 | — |
| Theft or vandalism: uniform..... | 3 | 256 | — | 256 | — |
| Patented Medicine Prices Review Board | | | | | |
| Theft or vandalism: cellular phone | 1 | 1,106 | — | 1,106 | — |
| Immigration, Refugees and Citizenship | | | | | |
| Department of Citizenship and Immigration | | | | | |
| Theft or vandalism: cellular phone | 8 | 4,142 | — | 4,142 | — |
| Theft or vandalism: computer, tablet or laptop | 7 | 8,550 | — | 8,550 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 2 | 970 | — | 970 | — |
| Indigenous Services | | | | | |
| Department of Indigenous Services | | | | | |
| Theft of access card or security badge | 2 | 30 | — | 30 | — |
| Theft or vandalism: cellular phone | 2 | 3,150 | — | 3,150 | — |
| Theft or vandalism: computer, tablet or laptop | 1 | 650 | — | 650 | — |
| Theft or vandalism: machinery, equipment, furniture and furnishings..... | 2 | 2,000 | — | 2,000 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 4 | 430 | — | 430 | — |
| Federal Economic Development Agency for Northern Ontario | | | | | |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 1 | 538 | — | 538 | — |
| Innovation, Science and Industry | | | | | |
| Department of Industry | | | | | |
| Theft or vandalism: cellular phone | 1 | 848 | — | 848 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 9 | 31,216 | — | 31,216 | — |
| Theft or vandalism: machinery, equipment, furniture and furnishings | 2 | 1,700 | — | 1,700 | — |
| Theft or vandalism: materials, tools or supplies..... | 1 | 4,000 | — | 4,000 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 1 | 8,348 | — | 8,348 | — |
| Canadian Northern Economic Development Agency | | | | | |
| Theft or vandalism: computer, tablet or laptop | 1 | 2,243 | — | 2,243 | — |

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2022–2023—continued
 (in dollars)

| Brief description of loss | Number of cases | Amount of loss | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|-----------------|----------------|-------------------------------|-------------------------------------|---|
| Canadian Space Agency | | | | | |
| Theft or vandalism: computer, tablet or laptop | 1 | 2,221 | — | 2,221 | — |
| Department of Western Economic Diversification | | | | | |
| Theft or vandalism: computer, tablet or laptop | 1 | 2,400 | — | 2,400 | — |
| National Research Council of Canada | | | | | |
| Theft or vandalism: cellular phone | 1 | 1,108 | — | 1,108 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 1 | 20,408 | — | 20,408 | — |
| Theft or vandalism: materials, tools or supplies..... | 2 | 980 | — | 980 | — |
| Vandalism to building or other real property | 1 | 300 | — | 300 | — |
| Statistics Canada | | | | | |
| Theft or vandalism: cellular phone | 8 | 2,000 | — | 2,000 | — |
| Theft or vandalism: computer, tablet or laptop | 18 | 16,840 | — | 16,840 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 8 | 1,921 | — | 1,921 | — |
| Justice | | | | | |
| Department of Justice | | | | | |
| Theft or vandalism: cellular phone | 1 | 650 | — | 650 | — |
| Theft or vandalism: computer, tablet or laptop | 1 | 1,200 | — | 1,200 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 2 | 30 | — | 30 | — |
| Office of the Director of Public Prosecutions | | | | | |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 1 | 55 | — | 55 | — |
| Offices of the Information and Privacy Commissioners of Canada | | | | | |
| Theft or vandalism: computer, tablet or laptop | 1 | 1,768 | — | 1,768 | — |
| National Defence | | | | | |
| Department of National Defence | | | | | |
| Theft or vandalism: cellular phone | 1 | 850 | — | 850 | — |
| Theft or vandalism: combat outfit..... | 21 | 2,230 | 125 | 2,105 | — |
| Theft or vandalism: computer, tablet or laptop | 12 | 21,647 | — | 21,647 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 1 | 48,108 | — | 48,108 | — |
| Theft or vandalism: machinery, equipment, furniture and furnishings..... | 20 | 4,011 | — | 4,011 | — |
| Theft or vandalism: materials, tools or supplies..... | 7 | 846 | — | 846 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 8 | 1,055 | — | 1,055 | — |
| Vandalism to building or other real property | 5 | 2,127 | — | 2,127 | — |
| National Revenue | | | | | |
| Canada Revenue Agency | | | | | |
| Theft or vandalism: cellular phone | 5 | 2,064 | — | 2,064 | — |
| Theft or vandalism: computer, tablet or laptop | 5 | 6,249 | — | 6,249 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 1 | 52,695 | 41,955 | 10,740 | — |
| Theft or vandalism: materials, tools or supplies..... | 32 | 1,198 | — | 1,198 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 7 | 1,675 | — | 1,675 | — |
| Natural Resources | | | | | |
| Department of Natural Resources | | | | | |
| Theft or vandalism: cellular phone | 1 | 912 | — | 912 | — |
| Theft or vandalism: computer, tablet or laptop | 2 | 4,150 | — | 4,150 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 2 | 937 | — | 622 | 315 |
| Theft or vandalism: materials, tools or supplies..... | 2 | 2,406 | — | 2,406 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 1 | 1,300 | — | 1,300 | — |
| Parliament | | | | | |
| House of Commons | | | | | |
| Theft or vandalism: computer, tablet or laptop | 2 | 3,117 | — | 3,117 | — |
| Library of Parliament | | | | | |
| Theft or vandalism: cellular phone | 1 | 800 | — | 800 | — |

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2022–2023—continued
 (in dollars)

| Brief description of loss | Number of cases | Amount of loss | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|-----------------|----------------|-------------------------------|-------------------------------------|---|
| Public Safety | | | | | |
| Department of Public Safety and Emergency Preparedness | | | | | |
| Theft of access card or security badge | 1 | 10 | — | 10 | — |
| Theft or vandalism: cellular phone | 1 | 1,109 | — | 1,109 | — |
| Theft or vandalism: computer, tablet or laptop | 1 | 3,520 | — | 3,520 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 1 | 2,077 | — | 2,077 | — |
| Canada Border Services Agency | | | | | |
| Theft of access card or security badge | 1 | 35 | — | 35 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 1 | 17,057 | — | 17,057 | — |
| Theft or vandalism: machinery, equipment, furniture and furnishings.... | 2 | 3,500 | — | 3,500 | — |
| Theft or vandalism: uniform..... | 10 | 2,425 | — | 2,425 | — |
| Correctional Service of Canada | | | | | |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 9 | 26,281 | — | 26,281 | — |
| Theft or vandalism: machinery, equipment, furniture and furnishings.... | 661 | 132,032 | — | 132,032 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 1 | 5,000 | — | 5,000 | — |
| Theft or vandalism: weapons and accessories..... | 1 | 144 | 13 | — | 131 |
| Vandalism to building or other real property | 943 | 206,296 | 674 | 205,499 | 123 |
| Parole Board of Canada | | | | | |
| Theft or vandalism: computer, tablet or laptop | 1 | 1,729 | — | 1,729 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 1 | 268 | — | 268 | — |
| Royal Canadian Mounted Police | | | | | |
| Theft of access card or security badge | 4 | 120 | — | 120 | — |
| Theft or vandalism: cellular phone | 1 | 1,106 | — | 1,106 | — |
| Theft or vandalism: computer, tablet or laptop | 2 | 3,000 | — | 3,000 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 81 | 271,506 | 2,666 | 215,962 | 52,878 |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 2 | 1,314 | — | 1,314 | — |
| Theft or vandalism: uniform..... | 3 | 5,875 | — | 5,875 | — |
| Theft or vandalism: weapons and accessories..... | 2 | 225 | — | 225 | — |
| Public Services and Procurement | | | | | |
| Department of Public Works and Government Services | | | | | |
| Theft or vandalism: cellular phone | 9 | 5,543 | — | 5,543 | — |
| Theft or vandalism: computer, tablet or laptop | 12 | 21,258 | — | 21,258 | — |
| Theft or vandalism: materials, tools or supplies..... | 8 | 6,601 | — | 6,601 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 10 | 1,188 | — | 1,188 | — |
| Vandalism to building or other real property | 27 | 49,977 | — | 42,899 | 7,078 |
| Shared Services Canada | | | | | |
| Theft or vandalism: cellular phone | 6 | 2,345 | — | 2,345 | — |
| Theft or vandalism: computer, tablet or laptop | 9 | 14,540 | — | 14,540 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 2 | 530 | — | 530 | — |
| Transport | | | | | |
| Department of Transport | | | | | |
| Theft or vandalism: cellular phone | 2 | 2,200 | — | 2,200 | — |
| Theft or vandalism: computer, tablet or laptop | 2 | 3,400 | — | 3,400 | — |
| Theft or vandalism: Crown vehicle and other transportation equipment ... | 4 | 3,172 | — | 3,172 | — |
| Theft or vandalism: materials, tools or supplies..... | 1 | 150 | — | 150 | — |
| Vandalism to building or other real property | 1 | 3,000 | — | 3,000 | — |
| Canadian Transportation Agency | | | | | |
| Theft or vandalism: cellular phone | 1 | 1,200 | — | 1,200 | — |
| Theft or vandalism: computer, tablet or laptop | 1 | 1,600 | — | 1,600 | — |
| Veterans Affairs | | | | | |
| Department of Veterans Affairs | | | | | |
| Theft or vandalism: computer, tablet or laptop | 1 | 449 | — | 449 | — |

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2022–2023—concluded
 (in dollars)

| Brief description of loss | Number of cases | Amount of loss | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|-----------------------|----------------------|-------------------------------------|---|---|
| Women, Gender Equality and Youth | | | | | |
| Department for Women and Gender Equality | | | | | |
| Theft or vandalism: cellular phone | 5 | 3,794 | 3,794 | – | – |
| Total..... | 2,934 | 2,026,088 | 172,501 | 1,791,902 | 61,685 |

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2022–2023

(in dollars)

| Brief description of loss | Number of cases | Amount of loss | Amount recovered in 2022-2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|-----------------|----------------|-------------------------------|-------------------------------------|---|
| Agriculture and Agri-Food | | | | | |
| Department of Agriculture and Agri-Food | | | | | |
| Damage to building or other real property | 4 | 80,714 | — | 80,714 | — |
| Loss or damage: cellular phone | 12 | 10,800 | — | 10,800 | — |
| Loss or damage: computer, tablet or laptop | 1 | 1,039 | — | 1,039 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 16 | 58,067 | — | 58,067 | — |
| Loss or damage: machinery, equipment, furniture and furnishings | 2 | 24,188 | — | 24,188 | — |
| Loss or damage: materials, tools or supplies..... | 5 | 1,672 | — | 1,672 | — |
| Canadian Grain Commission | | | | | |
| Loss of access card or security badge | 4 | 25 | — | 25 | — |
| Loss or damage: cellular phone | 1 | 656 | — | 656 | — |
| Loss or damage: computer, tablet or laptop | 3 | 4,157 | — | 4,157 | — |
| Loss or damage: materials, tools or supplies..... | 1 | 350 | — | 350 | — |
| Canadian Heritage | | | | | |
| Department of Canadian Heritage | | | | | |
| Loss or damage: cellular phone | 3 | 3,900 | — | 3,900 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment | 1 | 2,398 | — | 2,398 | — |
| Canadian Radio-television and Telecommunications Commission | | | | | |
| Loss or damage: cellular phone | 5 | 1,692 | — | 1,692 | — |
| Loss or damage: computer, tablet or laptop | 14 | 16,968 | — | 16,968 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment | 17 | 1,995 | — | 1,995 | — |
| Crown-Indigenous Relations and Northern Affairs | | | | | |
| Department of Crown-Indigenous Relations and Northern Affairs | | | | | |
| Loss of access card or security badge | 9 | 135 | — | 135 | — |
| Loss or damage: cellular phone | 5 | 5,500 | — | 5,500 | — |
| Loss or damage: computer, tablet or laptop | 1 | 1,200 | — | 1,200 | — |
| Economic Development Agency of Canada for the Regions of Quebec | | | | | |
| Economic Development Agency of Canada for the Regions of Quebec | | | | | |
| Loss or damage: computer, tablet or laptop | 10 | 23,680 | — | 23,680 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment | 6 | 1,500 | — | 1,500 | — |
| Employment, Workforce Development and Disability Inclusion | | | | | |
| Department of Employment and Social Development | | | | | |
| Loss of access card or security badge | 357 | 7,281 | — | 7,281 | — |
| Loss or damage: cellular phone | 380 | 126,950 | — | 126,950 | — |
| Loss or damage: computer, tablet or laptop | 135 | 72,210 | — | 72,210 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 5 | 30,100 | — | 30,100 | — |
| Loss or damage: machinery, equipment, furniture and furnishings..... | 4 | 5,100 | — | 5,100 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment | 113 | 10,647 | — | 10,647 | — |
| Environment and Climate Change | | | | | |
| Department of the Environment | | | | | |
| Loss or damage: computer, tablet or laptop | 2 | 2,057 | — | 2,057 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 1 | 104,718 | 13,500 | 91,218 | — |
| Loss or damage: other telecommunications, informatics electronic equipment..... | 2 | 18,199 | 6,462 | 11,737 | — |
| Impact Assessment Agency of Canada | | | | | |
| Loss of access card or security badge | 3 | 21 | — | 21 | — |
| Loss or damage: cellular phone | 1 | 791 | — | 791 | — |
| Parks Canada Agency | | | | | |
| Damage to building or other real property | 36 | 16,014,500 | 3,625 | 15,975,400 | 35,475 |
| Loss or damage: cellular phone | 9 | 7,915 | — | 7,915 | — |
| Loss or damage: computer, tablet or laptop | 1 | 1,200 | — | 1,200 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 33 | 496,534 | — | 496,534 | — |

**Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2022–2023—
continued**

(in dollars)

| Brief description of loss | Number of cases | Amount of loss | Amount recovered in 2022-2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|-----------------|----------------|-------------------------------|-------------------------------------|---|
| Loss or damage: machinery, equipment, furniture and furnishings | 6 | 18,470 | 385 | 18,085 | — |
| Loss or damage: materials, tools or supplies..... | 4 | 2,287 | — | 2,287 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 5 | 22,025 | — | 22,025 | — |
| Loss or damage: weapons and accessories..... | 1 | 800 | — | 800 | — |
| Finance | | | | | |
| Department of Finance | | | | | |
| Loss or damage: cellular phone | 36 | 34,295 | — | 34,295 | — |
| Loss or damage: computer, tablet or laptop | 43 | 49,531 | — | 49,531 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 85 | 9,365 | — | 9,365 | — |
| Financial Consumer Agency of Canada | | | | | |
| Loss or damage: computer, tablet or laptop | 7 | 3,900 | — | 3,900 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 1 | 300 | — | 300 | — |
| Financial Transactions and Reports Analysis Centre of Canada | | | | | |
| Loss or damage: cellular phone | 9 | 6,750 | — | 2,250 | 4,500 |
| Loss or damage: computer, tablet or laptop | 13 | 16,900 | — | 6,500 | 10,400 |
| Office of the Auditor General | | | | | |
| Loss or damage: cellular phone | 4 | 1,757 | — | 1,757 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 14 | 2,170 | — | 2,170 | — |
| Office of the Superintendent of Financial Institutions | | | | | |
| Loss or damage: cellular phone | 4 | 2,898 | — | 2,898 | — |
| Loss or damage: computer, tablet or laptop | 4 | 10,709 | — | 10,709 | — |
| Fisheries, Oceans and the Canadian Coast Guard | | | | | |
| Department of Fisheries and Oceans | | | | | |
| Damage to building or other real property | 188 | 186,615,234 | — | 186,615,234 | — |
| Loss or damage: cellular phone | 30 | 32,000 | — | 32,000 | — |
| Loss or damage: computer, tablet or laptop | 15 | 22,200 | — | 22,200 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 33 | 14,170,635 | 4,329 | 14,151,306 | 15,000 |
| Loss or damage: machinery, equipment, furniture and furnishings | 11 | 65,202 | — | 65,202 | — |
| Loss or damage: materials, tools or supplies..... | 2 | 1,510 | — | 1,510 | — |
| Loss or damage: weapons and accessories..... | 2 | 170 | — | 170 | — |
| Global Affairs | | | | | |
| Department of Foreign Affairs, Trade and Development | | | | | |
| Loss or damage: cellular phone | 77 | 77,000 | — | 77,000 | — |
| Loss or damage: materials, tools or supplies..... | 709 | 4,254 | — | 4,254 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 1 | 34 | — | 34 | — |
| Pacific Economic Development Agency of Canada | | | | | |
| Loss or damage: computer, tablet or laptop | 2 | 990 | — | 990 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 8 | 1,360 | — | 1,360 | — |
| Health | | | | | |
| Department of Health | | | | | |
| Loss or damage: cellular phone | 14 | 13,232 | — | 13,232 | — |
| Loss or damage: computer, tablet or laptop | 18 | 29,563 | — | 29,563 | — |
| Canadian Food Inspection Agency | | | | | |
| Loss of access card or security badge | 40 | 305 | — | 305 | — |
| Loss or damage: cellular phone | 16 | 16,000 | — | 16,000 | — |
| Loss or damage: computer, tablet or laptop | 16 | 31,850 | — | 31,850 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 54 | 134,954 | 6,704 | 126,615 | 1,635 |
| Loss or damage: materials, tools or supplies..... | 1 | 25 | — | 25 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 8 | 3,200 | — | 3,200 | — |

**Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2022–2023—
continued**

(in dollars)

| Brief description of loss | Number of cases | Amount of loss | Amount recovered in 2022-2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|-----------------|----------------|-------------------------------|-------------------------------------|---|
| Canadian Institutes of Health Research | | | | | |
| Loss of access card or security badge | 10 | 30 | — | 30 | — |
| Loss or damage: cellular phone | 4 | 2,800 | — | 2,800 | — |
| Loss or damage: computer, tablet or laptop | 5 | 8,300 | — | 8,300 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 10 | 510 | — | 510 | — |
| Patented Medicine Prices Review Board | | | | | |
| Loss or damage: computer, tablet or laptop | 4 | 9,816 | — | 9,816 | — |
| Loss or damage: machinery, equipment, furniture and furnishings | 1 | 560 | — | 560 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 11 | 1,589 | — | 1,589 | — |
| Public Health Agency of Canada | | | | | |
| Loss or damage: cellular phone | 9 | 12,224 | — | 12,224 | — |
| Loss or damage: computer, tablet or laptop | 1 | 1,500 | — | 1,500 | — |
| Immigration, Refugees and Citizenship | | | | | |
| Department of Citizenship and Immigration | | | | | |
| Loss of access card or security badge | 134 | 583 | — | 583 | — |
| Loss or damage: cellular phone | 16 | 10,733 | — | 10,733 | — |
| Loss or damage: computer, tablet or laptop | 16 | 18,503 | — | 18,503 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 11 | 1,627 | — | 1,627 | — |
| Immigration and Refugee Board | | | | | |
| Loss of access card or security badge | 16 | 400 | — | 400 | — |
| Indigenous Services | | | | | |
| Department of Indigenous Services | | | | | |
| Damage to building or other real property | 2 | 2,000 | — | 2,000 | — |
| Loss of access card or security badge | 45 | 690 | — | 690 | — |
| Loss or damage: cellular phone | 26 | 41,700 | — | 41,700 | — |
| Loss or damage: computer, tablet or laptop | 17 | 16,044 | — | 16,044 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 15 | 134,160 | 17,111 | 93,372 | 23,677 |
| Loss or damage: materials, tools or supplies..... | 1 | 50 | — | 50 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 13 | 2,034 | — | 2,034 | — |
| Federal Economic Development Agency for Northern Ontario | | | | | |
| Loss or damage: Crown vehicle or other transportation equipment | 1 | 2,491 | — | 2,491 | — |
| Innovation, Science and Industry | | | | | |
| Department of Industry | | | | | |
| Loss of access card or security badge | 17 | 128 | — | 128 | — |
| Loss or damage: cellular phone | 7 | 6,907 | — | 6,907 | — |
| Loss or damage: computer, tablet or laptop | 22 | 11,073 | — | 11,073 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 1 | 3,602 | — | 3,602 | — |
| Loss or damage: materials, tools or supplies..... | 11 | 2,424 | — | 2,424 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 2 | 1,069 | — | 1,069 | — |
| Atlantic Canada Opportunities Agency | | | | | |
| Loss or damage: cellular phone | 2 | 1,650 | — | 1,650 | — |
| Canadian Space Agency | | | | | |
| Loss or damage: cellular phone | 2 | 2,100 | — | 2,100 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 1 | 8,381 | — | — | 8,381 |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 1 | 136 | — | 136 | — |
| Department of Western Economic Diversification | | | | | |
| Loss or damage: cellular phone | 1 | 200 | — | 200 | — |
| Loss or damage: machinery, equipment, furniture and furnishings | 4 | 400 | — | 400 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 2 | 200 | — | 200 | — |

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2022–2023*continued*

(in dollars)

| Brief description of loss | Number of cases | Amount of loss | Amount recovered in 2022-2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|-----------------|----------------|-------------------------------|-------------------------------------|---|
| National Research Council of Canada | | | | | |
| Damage to building or other real property | 4 | 887,306 | 2,119 | 885,187 | — |
| Loss or damage: cellular phone | 8 | 8,700 | — | 8,700 | — |
| Loss or damage: computer, tablet or laptop | 2 | 2,499 | — | 2,499 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 2 | 14,827 | — | 14,827 | — |
| Loss or damage: materials, tools or supplies..... | 1 | 13,481 | — | 13,481 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 12 | 110 | — | 110 | — |
| Natural Sciences and Engineering Research Council | | | | | |
| Loss of access card or security badge | 1 | 11 | — | 11 | — |
| Loss or damage: cellular phone | 1 | 500 | — | 500 | — |
| Social Sciences and Humanities Research Council | | | | | |
| Loss of access card or security badge | 1 | 11 | — | 11 | — |
| Statistics Canada | | | | | |
| Loss or damage: cellular phone | 29 | 8,405 | — | 8,405 | — |
| Loss or damage: computer, tablet or laptop | 9 | 9,026 | — | 9,026 | — |
| Loss or damage: machinery, equipment, furniture and furnishings | 1 | 70 | — | 70 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 75 | 12,043 | — | 12,043 | — |
| Intergovernmental Affairs, Infrastructure and Communities | | | | | |
| Office of Infrastructure of Canada | | | | | |
| Loss or damage: computer, tablet or laptop | 3 | 7,997 | — | 7,997 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 36 | 2,787 | — | 2,787 | — |
| Canadian Intergovernmental Conference Secretariat | | | | | |
| Loss of access card or security badge | 1 | 25 | — | 25 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 5 | 173 | — | 173 | — |
| Office of the Chief Electoral Officer | | | | | |
| Loss or damage: computer, tablet or laptop | 13 | 11,670 | — | 11,670 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 7 | 1,381 | — | 1,381 | — |
| Office of the Commissioner of Official Languages | | | | | |
| Loss or damage: cellular phone | 3 | 1,150 | — | 1,150 | — |
| Loss or damage: computer, tablet or laptop | 6 | 8,287 | — | 8,287 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 1 | 400 | — | 400 | — |
| Justice | | | | | |
| Department of Justice | | | | | |
| Loss of access card or security badge | 68 | 680 | — | 680 | — |
| Loss or damage: cellular phone | 11 | 4,100 | — | 4,100 | — |
| Loss or damage: computer, tablet or laptop | 2 | 2,400 | — | 2,400 | — |
| Loss or damage: materials, tools or supplies..... | 14 | 1,070 | — | 1,070 | — |
| Administrative Tribunals Support Service of Canada | | | | | |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 1 | 25 | — | 25 | — |
| Canadian Human Rights Commission | | | | | |
| Loss or damage: cellular phone | 1 | 115 | — | 115 | — |
| Loss or damage: computer, tablet or laptop | 12 | 6,490 | — | 6,490 | — |
| Office of the Director of Public Prosecutions | | | | | |
| Loss of access card or security badge | 29 | 290 | — | 290 | — |
| Loss or damage: cellular phone | 4 | 3,560 | — | 3,560 | — |
| Loss or damage: materials, tools or supplies..... | 10 | 100 | — | 100 | — |
| Offices of the Information and Privacy Commissioners of Canada | | | | | |
| Loss or damage: cellular phone | 2 | 1,800 | — | 1,800 | — |
| Loss or damage: computer, tablet or laptop | 1 | 950 | — | 950 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 5 | 565 | — | 565 | — |

**Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2022–2023—
continued**

(in dollars)

| Brief description of loss | Number of cases | Amount of loss | Amount recovered in 2022-2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|-----------------|----------------|-------------------------------|-------------------------------------|---|
| National Defence | | | | | |
| Department of National Defence | | | | | |
| Damage to building or other real property | 185 | 1,219,113 | 4,634 | 1,205,309 | 9,170 |
| Damage to military kit..... | 27 | 62,664 | — | 62,664 | — |
| Loss of access card or security badge | 11 | 965 | 450 | 515 | — |
| Loss or damage: cellular phone | 1 | 500 | — | 500 | — |
| Loss or damage: combat outfit..... | 2,794 | 234,590 | 20,251 | 212,161 | 2,178 |
| Loss or damage: computer, tablet or laptop | 62 | 122,485 | — | 122,485 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 13 | 33,948 | — | 33,948 | — |
| Loss or damage: machinery, equipment, furniture and furnishings | 2,255 | 326,460 | 36,518 | 286,766 | 3,176 |
| Loss or damage: materials, tools or supplies..... | 177 | 14,035 | 1,681 | 12,354 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 23 | 5,477 | 169 | 5,308 | — |
| Loss or damage: weapons and accessories..... | 233 | 15,288 | 934 | 14,354 | — |
| National Revenue | | | | | |
| Canada Revenue Agency | | | | | |
| Loss or damage: cellular phone | 64 | 18,522 | — | 18,522 | — |
| Loss or damage: computer, tablet or laptop | 45 | 21,001 | — | 21,001 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 2 | 2,141 | — | 2,141 | — |
| Loss or damage: machinery, equipment, furniture and furnishings | 2 | 489 | — | 489 | — |
| Loss or damage: materials, tools or supplies..... | 283 | 19,911 | — | 19,911 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 174 | 25,932 | — | 25,932 | — |
| Natural Resources | | | | | |
| Department of Natural Resources | | | | | |
| Loss or damage: cellular phone | 16 | 9,925 | — | 9,925 | — |
| Loss or damage: computer, tablet or laptop | 1 | 2,450 | — | 2,450 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 12 | 81,812 | — | 81,812 | — |
| Canadian Energy Regulator | | | | | |
| Loss or damage: cellular phone | 6 | 4,680 | — | 4,680 | — |
| Parliament | | | | | |
| House of Commons | | | | | |
| Loss or damage: computer, tablet or laptop | 6 | 9,972 | — | 9,972 | — |
| Loss or damage: machinery, equipment, furniture and furnishings | 13 | 3,554 | — | 3,554 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 22 | 11,524 | — | 11,524 | — |
| Parliamentary Protective Service | | | | | |
| Loss or damage: Crown vehicle or other transportation equipment | 6 | 12,901 | — | 12,901 | — |
| Loss or damage: materials, tools or supplies..... | 28 | 4,103 | — | 4,103 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 2 | 616 | — | 616 | — |
| Senate | | | | | |
| Loss of access card or security badge | 44 | 669 | — | 669 | — |
| Loss or damage: cellular phone | 3 | 1,539 | — | 1,539 | — |
| Loss or damage: computer, tablet or laptop | 9 | 1,247 | — | 1,247 | — |
| Loss or damage: machinery, equipment, furniture and furnishings | 494 | 14,483 | — | 14,483 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment..... | 154 | 6,973 | — | 6,973 | — |
| Privy Council | | | | | |
| Privy Council Office | | | | | |
| Loss or damage: cellular phone | 19 | 14,231 | — | 14,231 | — |
| Loss or damage: computer, tablet or laptop | 2 | 3,352 | — | 3,352 | — |
| Canadian Transportation Accident Investigation and Safety Board | | | | | |
| Loss or damage: cellular phone | 3 | 1,479 | 100 | 1,379 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 2 | 1,635 | — | 1,635 | — |
| Loss or damage: materials, tools or supplies..... | 1 | 400 | — | 400 | — |

**Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2022–2023—
continued**

(in dollars)

| Brief description of loss | Number of cases | Amount of loss | Amount recovered in 2022-2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|-----------------|----------------|-------------------------------|-------------------------------------|---|
| Public Safety | | | | | |
| Department of Public Safety and Emergency Preparedness | | | | | |
| Loss or damage: cellular phone | 8 | 9,729 | — | 9,729 | — |
| Loss or damage: computer, tablet or laptop | 39 | 46,094 | — | 46,094 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment | 1 | 1,058 | — | 1,058 | — |
| Canada Border Services Agency | | | | | |
| Damage to building or other real property | 9 | 5,000 | — | 5,000 | — |
| Loss of access card or security badge | 146 | 1,368 | 31 | 1,337 | — |
| Loss or damage: cellular phone | 21 | 12,715 | 500 | 12,215 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 11 | 45,000 | — | 45,000 | — |
| Loss or damage: machinery, equipment, furniture and furnishings | 5 | 15,095 | — | 15,095 | — |
| Loss or damage: materials, tools or supplies..... | 89 | 64,667 | 380 | 64,287 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment | 70 | 30,851 | 20 | 30,831 | — |
| Loss or damage: uniform..... | 4 | 408 | — | 408 | — |
| Correctional Service of Canada | | | | | |
| Damage to building or other real property | 8 | 14,921 | — | 14,921 | — |
| Loss or damage: cellular phone | 4 | 2,760 | — | 2,760 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 74 | 482,588 | 24,843 | 385,073 | 72,672 |
| Loss or damage: machinery, equipment, furniture and furnishings | 14 | 132,652 | — | 132,652 | — |
| Loss or damage: materials, tools or supplies..... | 382 | 50,823 | — | 50,823 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment | 480 | 514,737 | — | 514,737 | — |
| Loss or damage: weapons and accessories..... | 4 | 1,200 | — | 1,200 | — |
| Office of the Correctional Investigator of Canada | | | | | |
| Loss or damage: computer, tablet or laptop | 4 | 200 | — | 200 | — |
| Parole Board of Canada | | | | | |
| Loss of access card or security badge | 2 | 10 | — | 10 | — |
| Loss or damage: cellular phone | 1 | 920 | — | 920 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 1 | 2,574 | — | 2,574 | — |
| Royal Canadian Mounted Police | | | | | |
| Damage to building or other real property | 38 | 452,008 | — | 380,117 | 71,891 |
| Loss of access card or security badge | 458 | 11,325 | — | 11,325 | — |
| Loss or damage: cellular phone | 144 | 155,392 | — | 155,392 | — |
| Loss or damage: computer, tablet or laptop | 36 | 48,124 | — | 48,124 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 986 | 3,693,781 | 22,298 | 3,273,987 | 397,496 |
| Loss or damage: machinery, equipment, furniture and furnishings | 2 | 5,000 | — | 5,000 | — |
| Loss or damage: materials, tools or supplies..... | 75 | 63,480 | — | 63,480 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment | 65 | 213,905 | — | 213,905 | — |
| Loss or damage: uniform..... | 9 | 2,250 | — | 2,250 | — |
| Loss or damage: weapons and accessories..... | 11 | 3,760 | — | 3,760 | — |
| Public Services and Procurement | | | | | |
| Department of Public Works and Government Services | | | | | |
| Damage to building or other real property | 11 | 503,428 | — | 503,428 | — |
| Loss of access card or security badge | 57 | 1,710 | — | 1,710 | — |
| Loss or damage: cellular phone | 28 | 16,194 | — | 16,194 | — |
| Loss or damage: computer, tablet or laptop | 29 | 36,635 | — | 35,418 | 1,217 |
| Loss or damage: Crown vehicle or other transportation equipment | 1 | 17,464 | — | 17,464 | — |
| Loss or damage: machinery, equipment, furniture and furnishings | 2 | 1,153 | — | 1,153 | — |
| Loss or damage: materials, tools or supplies..... | 3 | 412 | — | 412 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment | 30 | 27,094 | — | 27,094 | — |

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2022–2023—concluded

(in dollars)

| Brief description of loss | Number of cases | Amount of loss | Amount recovered in 2022-2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|-----------------|--------------------|-------------------------------|-------------------------------------|---|
| Shared Services Canada | | | | | |
| Loss of access card or security badge | 12 | 72 | — | 72 | — |
| Loss or damage: cellular phone | 14 | 3,916 | — | 3,916 | — |
| Loss or damage: computer, tablet or laptop | 31 | 59,845 | — | 59,845 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 1 | 3,495 | — | 3,495 | — |
| Loss or damage: materials, tools or supplies..... | 1 | 2,000 | — | 2,000 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment | 15 | 181,421 | — | 181,421 | — |
| Transport | | | | | |
| Department of Transport | | | | | |
| Damage to building or other real property | 1 | 47,531 | — | 47,531 | — |
| Loss of access card or security badge | 28 | 420 | — | 420 | — |
| Loss or damage: cellular phone | 36 | 39,600 | — | 39,600 | — |
| Loss or damage: computer, tablet or laptop | 12 | 18,700 | — | 18,700 | — |
| Loss or damage: Crown vehicle or other transportation equipment | 38 | 73,675 | — | 72,899 | 776 |
| Loss or damage: fire on ferry vessel | 1 | 5,113,761 | — | 1,113,761 | 4,000,000 |
| Loss or damage: other telecommunications, informatics or electronic equipment | 78 | 11,995 | — | 11,995 | — |
| Canadian Transportation Agency | | | | | |
| Loss or damage: cellular phone | 2 | 2,400 | — | 2,400 | — |
| Loss or damage: computer, tablet or laptop | 1 | 1,500 | — | 1,500 | — |
| Treasury Board | | | | | |
| Treasury Board Secretariat | | | | | |
| Loss or damage: cellular phone | 9 | 6,698 | — | 6,698 | — |
| Loss or damage: computer, tablet or laptop | 62 | 104,809 | — | 104,809 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment | 9 | 1,405 | — | 1,405 | — |
| Office of the Commissioner of Lobbying | | | | | |
| Loss or damage: other telecommunications, informatics or electronic equipment | 1 | 169 | — | 169 | — |
| Women, Gender Equality and Youth | | | | | |
| Department for Women and Gender Equality | | | | | |
| Loss of access card or security badge | 12 | 50 | — | 50 | — |
| Loss or damage: cellular phone | 24 | 11,900 | — | 11,900 | — |
| Loss or damage: computer, tablet or laptop | 1 | 500 | — | 500 | — |
| Loss or damage: other telecommunications, informatics or electronic equipment | 3 | 594 | — | 594 | — |
| Total..... | 14,453 | 234,546,359 | 167,044 | 229,721,671 | 4,657,644 |

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

| Brief description of loss | Year loss reported in <i>Public Accounts of Canada</i> | Num- ber of cases | Amount of original loss | Amendments to original loss since inception | Amended amount of loss | Amount recovered in previous years | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|--|----------------------------|----------------------------------|--|---------------------------------|---|--|---|--|
| Agriculture and Agri-Food | | | | | | | | | |
| Department of Agriculture and Agri-Food | | | | | | | | | |
| Loss or damage: Crown vehicle or other entitlements..... | | | | | | | | | |
| | 2021–2022 | 1 | 1,500 | 438 ¹ | 1,938 | – | 1,938 | – | – |
| Crown-Indigenous Relations and Northern Affairs | | | | | | | | | |
| Department of Crown-Indigenous Relations and Northern Affairs | | | | | | | | | |
| Damage to Crown building..... | 2016–2017 | 2 | 6,209 | – | 6,209 | – | – | – | 6,209 |
| Fraudulent claim for contributions..... | 2015–2016 | 1 | 153,250 | 40,250 | 193,500 | 40,250 | – | – | 153,250 |
| Fraudulent use of acquisition card..... | 2010–2011 | 1 | 10,188 | 8,444 | 18,632 | 3,437 | – | 15,195 | – |
| Fraudulent use of travel card..... | 2010–2011 | 1 | 19,784 | – | 19,784 | – | – | 19,784 | – |
| Unauthorized use of travel card | 2017–2018 | 1 | 1,100 | – | 1,100 | – | – | – | 1,100 |
| Canadian High Arctic Research Station | | | | | | | | | |
| Loss or damage: cellular phone..... | 2021–2022 | 3 | 225 | – | 225 | – | – | – | 225 |
| Theft or vandalism: other telecommunications, informatics or electronic equipment | 2021–2022 | 1 | 2,500 | – | 2,500 | – | – | – | 2,500 |
| Employment, Workforce Development and Disability Inclusion | | | | | | | | | |
| Department of Employment and Social Development | | | | | | | | | |
| Fraudulent application forms pursuant to Canada Student Loans | 2009–2010 | 19 | 137,572 | (74) | 137,498 | 14,816 | – | 84,740 | 37,942 |
| Fraudulent claims for benefits: | | | | | | | | | |
| Canada Pension Plan: | | | | | | | | | |
| | 1990–1991 | | 1,237,299 | (1,025,188) | 212,111 | 188,468 | – | 6,070 | 17,573 |
| | 1991–1992 | | 400,740 | 89,095 | 489,835 | 422,083 | 750 | 34,993 | 32,009 |
| | 1992–1993 | | 305,029 | 74,094 | 379,123 | 326,588 | – | 25,441 | 27,094 |
| | 1993–1994 | | 244,571 | (37,800) | 206,771 | 182,996 | 931 | 8,562 | 14,282 |
| | 1994–1995 | | 554,947 | (190,296) | 364,651 | 324,418 | 2,239 | 17,452 | 20,542 |
| | 1995–1996 | | 724,248 | 413,861 | 1,138,109 | 956,914 | 959 | 72,169 | 108,067 |
| | 1996–1997 | | 287,024 | 447,429 | 734,453 | 561,365 | 1,661 | 124,245 | 47,182 |
| | 1997–1998 | | 1,862,075 | (1,034,427) | 827,648 | 621,980 | 3,419 | 49,997 | 152,252 |
| | 1998–1999 | | 922,012 | 259,451 | 1,181,463 | 769,113 | 5,027 | 235,842 | 171,481 |
| | 1999–2000 | | 1,166,820 | 178,427 | 1,345,247 | 1,059,301 | 11,134 | 114,359 | 160,453 |
| | 2000–2001 | | 1,426,831 | (382,140) ¹ | 1,044,691 | 715,306 | 9,726 | 133,451 | 186,208 |
| | 2001–2002 | | 1,675,005 | (717,506) | 957,499 | 729,225 | 7,586 | 167,629 | 53,059 |
| | 2002–2003 | | 540,077 | 54,944 | 595,021 | 481,023 | 678 | 110,086 | 3,234 |
| | 2003–2004 | | 331,076 | 454,297 | 785,373 | 528,999 | 3,022 | 195,811 | 57,541 |
| | 2004–2005 | | 709,351 | (107,220) | 602,131 | 353,023 | 4,591 | 117,554 | 126,963 |
| | 2005–2006 | | 392,020 | 47,072 | 439,092 | 325,282 | 2,219 | 72,144 | 39,447 |
| | 2006–2007 | | 27,486 | 910,703 | 938,189 | 595,151 | 8,301 | 304,355 ¹ | 30,382 |
| | 2007–2008 | | 852,364 | 63,306 | 915,670 | 502,635 | 4,484 | 200,441 | 208,110 |
| | 2008–2009 | | 724,860 | (427,348) | 297,512 | 204,070 | 1,187 | 15,615 | 76,640 |
| | 2009–2010 | 292 | 606,033 | 346,932 | 952,965 | 601,288 | 8,705 | 106,090 | 236,882 |
| | 2010–2011 | 336 | 983,060 | (624,713) | 358,347 | 229,173 | 420 | 115,531 | 13,223 |
| | 2011–2012 | 36 | 319,457 | (64,689) | 254,768 | 148,313 | 4,362 | 58,973 | 43,120 |
| | 2013–2014 | 35 | 963,674 | (227,035) ¹ | 736,639 | 155,122 | 24,230 | 236,117 ¹ | 321,170 |
| | 2014–2015 | 61 | 710,001 | (65,460) ¹ | 644,541 | 347,649 | 2,294 | 31,262 | 263,336 |
| | 2015–2016 | 40 | 491,332 | 11,025 | 502,357 | 199,801 | 22,269 | 165,613 ¹ | 114,674 |
| | 2016–2017 | 12 | 339,359 | (50,437) | 288,922 | 94,088 | 6,606 | 18,446 | 169,782 |
| | 2017–2018 | 5 | 92,010 | 3,975 | 95,985 | 38,287 | 2,400 | – | 55,298 |
| | 2019–2020 | 4 | 29,667 | – | 29,667 | 1,967 | – | 20,626 | 7,074 |
| | 2021–2022 | 7 | 165,956 | (34) ¹ | 165,922 | 3,853 | 2,352 | 26,846 | 132,871 |
| Employment Insurance Benefits: | | | | | | | | | |
| | 2015–2016 | 86,146 | 117,596,841 | 3,074,892 | ¹ 120,671,733 | 90,362,292 | 119,330 | 30,190,111 ¹ | – |
| | 2016–2017 | 103,342 | 163,978,027 | (9,137,760) | ¹ 154,840,267 | 111,479,464 ¹ | 2,612,367 | 24,759,250 ¹ | 15,989,186 |
| | 2017–2018 | 104,179 | 176,993,293 | (10,918,530) | ¹ 166,074,763 | 109,168,776 | 6,861,881 | 2,802,364 ¹ | 47,241,742 |

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

(in dollars)

| Brief description of loss | Year loss reported in Public Accounts of Canada | Num- ber of cases | Amount of original loss | Amendments to original loss since inception | Amended amount of loss | Amount recovered in previous years | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|--|----------------------------|----------------------------------|--|---------------------------------|---|--|---|--|
| | 2018-2019 | 93,659 | 168,605,168 | (9,643,818) | ¹ 158,961,350 | 89,307,429 | 10,817,688 | 1,694,129 | ¹ 57,142,104 |
| | 2019-2020 | 82,981 | 151,716,218 | (5,845,990) | ¹ 145,870,228 | 53,487,822 | ¹ 19,419,870 | 1,185,383 | ¹ 71,777,153 |
| | 2020-2021 | 6,925 | 14,737,747 | (458,631) | ¹ 14,279,116 | 2,840,262 | 2,381,678 | 71,691 | ¹ 8,985,485 |
| | 2021-2022 | 23,295 | 43,458,183 | (684,683) | ¹ 42,773,500 | 6,065,888 | 11,202,772 | 59,941 | ¹ 25,444,899 |
| Family Allowances..... | 1993-1994 | | 113,772 | 42,974 | 156,746 | 45,431 | — | 111,252 | 63 |
| Old Age Security: | | | | | | | | | |
| | 1985-1986 | | 168,923 | 430,684 | 599,607 | 243,415 | — | 184,916 | 171,276 |
| | 1986-1987 | | 173,459 | 68,877 | 242,336 | 98,259 | — | 143,876 | 201 |
| | 1987-1988 | | 348,198 | (104,333) | 243,865 | 156,434 | — | 82,923 | 4,508 |
| | 1989-1990 | | 745,061 | 16,679 | 761,740 | 245,002 | 809 | 222,290 | 293,639 |
| | 1991-1992 | | 563,001 | 137,222 | 700,223 | 174,130 | 330 | 461,358 | 64,405 |
| | 1992-1993 | | 541,650 | 565,793 | 1,107,443 | 179,545 | — | 821,811 | 106,087 |
| | 1995-1996 | | 558,177 | 446,044 | 1,004,221 | 506,772 | — | 443,435 | 54,014 |
| | 1996-1997 | | 556,744 | 1,014 | 557,758 | 54,507 | 315 | 419,849 | 83,087 |
| | 1997-1998 | | 808,271 | 257,334 | 1,065,605 | 223,625 | — | 673,710 | 168,270 |
| | 1998-1999 | | 955,473 | 158,659 | 1,114,132 | 341,668 | — | 422,651 | 349,813 |
| | 1999-2000 | | 517,463 | (71,548) | 445,915 | 262,456 | 14,048 | 105,433 | 63,978 |
| | 2000-2001 | | 985,419 | (340,189) | 645,230 | 241,877 | 4,310 | 121,595 | 277,448 |
| | 2001-2002 | | 3,658,263 | (3,176,809) | 481,454 | 152,354 | — | 97,019 | 232,081 |
| | 2002-2003 | | 843,538 | (316,107) | 527,431 | 177,197 | — | 344,524 | 5,710 |
| | 2003-2004 | | 2,330,524 | (1,430,544) | 899,980 | 161,674 | 738 | 284,353 | 453,215 |
| | 2004-2005 | | 1,013,070 | (694,547) | 318,523 | 149,695 | — | — | 168,828 |
| | 2005-2006 | | 718,362 | (280,805) | 437,557 | 98,205 | — | 167,638 | 171,714 |
| | 2008-2009 | | 134,360 | (21,833) | 112,527 | 111,558 | — | — | 969 |
| | 2009-2010 | 15 | 606,989 | (33,029) | 573,960 | 172,606 | 33,824 | — | 367,530 |
| | 2010-2011 | 2 | 95,829 | — | 95,829 | 18,195 | 8,008 | — | 69,626 |
| | 2011-2012 | 1 | 14,995 | — | 14,995 | 11,924 | — | — | 3,071 |
| | 2012-2013 | 15 | 659,405 | (190,675) | 468,730 | 215,035 | 317 | — | 253,378 |
| | 2013-2014 | 16 | 585,092 | 484 | 585,576 | 241,251 | — | 237,454 | 106,871 |
| | 2014-2015 | 41 | 2,055,396 | (205,887) | 1,849,509 | 673,702 | — | 360,347 | 815,460 |
| | 2015-2016 | 15 | 795,157 | (104,226) | 690,931 | 144,366 | — | 160,276 | 386,289 |
| | 2016-2017 | 16 | 1,174,919 | (10,717) | 1,164,202 | 198,219 | — | 67,259 | 898,724 |
| | 2017-2018 | 10 | 494,490 | — | 494,490 | 91,146 | — | — | 403,344 |
| | 2018-2019 | 15 | 235,653 | (71,010) | 164,643 | 139,921 | — | — | 24,722 |
| | 2019-2020 | 12 | 166,727 | (83,547) | ¹ 83,180 | 2,616 | 29,494 | — | 51,070 |
| | 2020-2021 | 10 | 576,497 | — | 576,497 | 67,570 | — | — | 508,927 |
| | 2021-2022 | 8 | 381,500 | — | 381,500 | 10,799 | — | 14,029 | 356,672 |
| Fraudulent claim for Canada Emergency Response Benefit..... | 2021-2022 | 12,507 | 7,562,568 | — | 7,562,568 | — | — | 7,562,568 | ¹ — |
| Fraudulent claims for Canada Student Loans: | | | | | | | | | |
| | 2013-2014 | 75 | 696,810 | (3,833) | 692,977 | 375,891 | 15,645 | 180,082 | ¹ 121,359 |
| | 2014-2015 | 30 | 266,102 | 204 | 266,306 | 114,196 | 1,619 | 137,490 | ¹ 13,001 |
| | 2015-2016 | 25 | 267,856 | 11,357 | 279,213 | 63,029 | 3,050 | 80,281 | ¹ 132,853 |
| | 2016-2017 | 2 | 40,701 | (26,713) | 13,988 | 806 | — | — | 13,182 |
| | 2017-2018 | 20 | 361,592 | — | 361,592 | 29,468 | 3,722 | 10,270 | ¹ 318,132 |
| | 2018-2019 | 39 | 404,156 | 15,678 | 419,834 | 128,947 | 27,541 | 17,969 | 245,377 |
| | 2019-2020 | 37 | 418,983 | — | 418,983 | 21,587 | 39,290 | 99,802 | 258,304 |
| | 2020-2021 | 18 | 415,649 | — | 415,649 | 6,552 | 19 | 100,069 | 309,009 |
| | 2021-2022 | 111 | 1,723,979 | — | 1,723,979 | 726,587 | 20,489 | 636,752 | ¹ 340,151 |
| Fraudulent claims for grants and contributions: | | | | | | | | | |
| | 2011-2012 | 2 | 468,767 | 301,273 | 770,040 | 264,017 | 5,069 | 16,900 | 484,054 |
| | 2012-2013 | 3 | 620,814 | (287,412) | 333,402 | 105,502 | — | 154,965 | ¹ 72,935 |
| | 2014-2015 | 1 | 390,540 | — | 390,540 | — | — | 390,540 | ¹ — |
| Fraudulent claim for Universal Child Care Benefits: | | | | | | | | | |
| | 2011-2012 | 2 | 14,000 | 300 | 14,300 | 13,880 | 193 | — | 227 |
| | 2014-2015 | 3 | 40,000 | — | 40,000 | 3,360 | — | — | 36,640 |
| | 2021-2021 | 2 | 32,720 | — | 32,720 | — | — | — | 32,720 |

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

(in dollars)

| Brief description of loss | Year loss reported in Public Accounts of Canada | Num- ber of cases | Amount of original loss | Amendments to original loss since inception | Amended amount of loss | Amount recovered in previous years | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|--|----------------------------|----------------------------------|--|---------------------------------|---|--|---|--|
| Fraudulent operation by an employee: | | | | | | | | | |
| Old Age Security..... | 2016-2017 | 1 | 39,546 | — | 39,546 | 18,700 | — | — | 20,846 |
| Fraudulent or unsupported claims for grants and contribution: | | | | | | | | | |
| | 2015-2016 | 2 | 2,756,135 | 661,751 | 3,417,886 | 400 | — | 3,417,486 | ¹ — |
| | 2019-2020 | 5 | 46,557 | — | 46,557 | — | — | 2,988 | ¹ 43,569 |
| Loss of access card or security badge..... | 2021-2022 | 5 | 150 | — | 150 | — | — | 150 | — |
| Loss, theft or misappropriation of cash receipt and petty cash fund: | | | | | | | | | |
| | 2020-2021 | 2 | 280 | — | 280 | — | — | 280 | — |
| | 2021-2022 | 7 | 11,494 | — | 11,494 | 1,675 | 5,119 | 4,647 | 53 |
| Theft or vandalism: machinery, equipment, furniture and furnishings | 2021-2022 | 4 | 5,220 | — | 5,220 | — | — | 5,220 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment | 2021-2022 | 5 | 9,739 | — | 9,739 | — | — | 9,739 | — |
| Environment and Climate Change | | | | | | | | | |
| Department of the Environment | | | | | | | | | |
| Fraudulent use of travel card..... | 2014-2015 | 1 | 7,307 | — | 7,307 | 2,887 | — | — | 4,420 |
| Overpayment to a vendor..... | 2021-2022 | 11 | 5,489,197 | (1,949,281) ¹ | 3,539,916 | — | 3,012,953 | — | 526,963 |
| Loss of petty cash..... | 2013-2014 | 5 | 7,894 | (15) | 7,879 | — | — | — | 7,879 |
| Unauthorized use of designated travel card..... | 2019-2020 | 2 | 4,868 | — | 4,868 | 3,941 | 927 | — | — |
| Parks Canada Agency | | | | | | | | | |
| Damage to building or other real property: | | | | | | | | | |
| | 2020-2021 | 22 | 539,975 | — | ¹ 539,975 | 135,288 | 10,687 | 394,000 | ¹ — |
| | 2021-2022 | 48 | 43,263,708 | 487,669 | ¹ 43,751,377 | 16,432 | 43,561 | 43,104,618 | ¹ 586,766 |
| Damage to equipment..... | 2019-2020 | 17 | 30,009 | — | 30,009 | 907 | 60 | 29,042 | ¹ — |
| Fraudulent use of acquisition card..... | 2019-2020 | 28 | 57,034 | (1,392) | 55,642 | 50,925 | — | 4,717 | ¹ — |
| Loss or damage: Crown vehicle or other transportation equipment: | | | | | | | | | |
| | 2020-2021 | 58 | 424,168 | — | 424,168 | — | — | 424,168 | ¹ — |
| | 2021-2022 | 57 | 598,181 | (117) ¹ | 598,064 | 9,668 | 2,511 | 585,885 | ¹ — |
| Loss or damage: materials, tools or supplies | 2020-2021 | 26 | 33,630 | 2,198 | 35,828 | 24,135 | — | 11,693 | ¹ — |
| Loss, theft or misappropriation of cash receipt and petty cash fund | 2021-2022 | 11 | 3,108 | — | 3,108 | 100 | — | 3,008 | ¹ — |
| Unauthorized or fraudulent use of acquisition or travel card..... | 2021-2022 | 45 | 20,301 | — | 20,301 | 13,035 | 1,619 | 5,647 | ¹ — |
| Unpaid travel card | 2019-2020 | 7 | 12,475 | — | 12,475 | 12,065 | 258 | 152 | — |
| Vandalism to building or other real property..... | 2021-2022 | 30 | 76,146 | — | 76,146 | — | — | 76,146 | ¹ — |
| Finance | | | | | | | | | |
| Office of the Auditor General | | | | | | | | | |
| Loss or damage: cellular phone..... | 2021-2022 | 4 | 1,756 | (50) ¹ | 1,706 | — | — | 1,706 | — |
| Fisheries, Oceans and the Canadian Coast Guard | | | | | | | | | |
| Department of Fisheries and Oceans | | | | | | | | | |
| Damage to building and other real property (including small craft harbours).... | | | | | | | | | |
| Damage to building or other real property..... | 2016-2017 | 6 | 393,046 | — | 393,046 | — | — | 293,046 | 100,000 |
| Loss of vessel in fire..... | 2020-2021 | 13 | 786,801 | — | 786,801 | — | 500,185 | 286,616 | ¹ — |
| Loss or damage: Crown vehicle or other transportation equipment..... | 2010-2011 | 1 | 50,000 | — | 50,000 | — | — | 50,000 | ¹ — |
| Loss or damage: machinery, equipment, furniture and furnishings | 2021-2022 | 27 | 108,287 | — | 108,287 | — | 37,878 | 70,409 | ¹ — |
| Loss or damage: materials, tools or supplies | 2021-2022 | 6 | 303,616 | 125,000 ¹ | 428,616 | — | — | 148,616 | 280,000 |
| Theft or vandalism: computer, tablet or laptop.. | 2021-2022 | 2 | 2,800 | — | 2,800 | — | — | 2,800 | ¹ — |
| Theft or vandalism: materials, tools or supplies | 2021-2022 | 7 | 30,674 | — | 30,674 | — | — | 30,674 | ¹ — |
| Unauthorized claim paid to suppliers and contractors | 2012-2013 | 1 | 228,850 | — | 228,850 | — | — | — | 228,850 |

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

continued

(in dollars)

| Brief description of loss | Year loss reported in Public Accounts of Canada | Num- ber of cases | Amount of original loss | Amendments to original loss since inception | Amended amount of loss | Amount recovered in previous years | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|--|----------------------------|----------------------------------|--|---------------------------------|---|--|---|--|
| Unauthorized or fraudulent use of acquisition or travel card: | | | | | | | | | |
| | | | | | | | | | |
| | 2020-2021 | 136 | 93,053 | – | 93,053 | 84,435 | – | 12 | 8,606 |
| | 2021-2022 | 87 | 102,813 | (2,566) ¹ | 100,247 | 69,119 ¹ | 700 | – | 30,428 |
| Unauthorized use of designated acquisition card: | | | | | | | | | |
| | | | | | | | | | |
| | 2017-2018 | 3 | 1,286 | – | 1,286 | 1,188 | – | 98 ¹ | – |
| | 2018-2019 | 2 | 589 | – | 589 | 407 | – | 182 ¹ | – |
| Unauthorized use of designated travel card: | | | | | | | | | |
| | | | | | | | | | |
| | 2012-2013 | 5 | 9,582 | 2,546 | 12,128 | 9,239 | – | 2,889 ¹ | – |
| | 2017-2018 | 15 | 38,962 | – | 38,962 | 10,516 ¹ | 7,114 | – ¹ | 21,332 |
| | 2018-2019 | 16 | 46,147 | – | 46,147 | 23,375 ¹ | 222 | – ¹ | 22,550 |
| | 2019-2020 | 10 | 20,901 | – | 20,901 | 14,556 | – | 1,190 | 5,155 |
| Unauthorized use of travel card: | | | | | | | | | |
| | | | | | | | | | |
| | 2013-2014 | 9 | 22,100 | – | 22,100 | 16,942 | – | 5,158 ¹ | – |
| | 2014-2015 | 17 | 27,758 | (3,411) | 24,347 | 20,547 | – | 3,690 | 110 |
| | 2015-2016 | 12 | 23,688 | – | 23,688 | 15,217 | 2,949 | – | 5,522 |
| | 2016-2017 | 24 | 51,028 | – | 51,028 | 10,799 ¹ | 3,645 | – | 36,584 |
| Vandalism to vessel | 2018-2019 | 1 | 11,000,000 | 3,000,000 | 14,000,000 | – | – | – | 14,000,000 |
| Global Affairs | | | | | | | | | |
| Department of Foreign Affairs, Trade and Development | | | | | | | | | |
| Fraudulent claim to travel, relocation, overtime payment and other by an employee | | | | | | | | | |
| | 2020-2021 | 2 | 71,852 | (8,240) ¹ | 63,612 | 63,612 ¹ | – | – | – |
| Fraudulent claims for grants and contribution ... | 2020-2021 | 11 | 1,016,335 | – | 1,016,335 | 540,257 | – | 476,078 | – |
| Fraudulent travel or overtime expense claims ... | 2003-2004 | 3 | 42,559 | (410) | 42,149 | – | – | 42,149 | – |
| Fraudulent use of taxi vouchers and acquisition cards | 2015-2016 | 1 | 13,872 | – | 13,872 | 4,812 | 140 | – | 8,920 |
| Misdirected payment after fraudulent attempt to change supplier | 2021-2022 | 1 | 2,414,796 | – | 2,414,796 | 1,916,161 | – | 498,635 | – |
| Theft of immigration, mission visa or consular funds | 1994-1995 | | 176,857 | – | 176,857 | – | – | 176,857 | – |
| Theft of mission funds | 2000-2001 | 3 | 935,794 | – | 935,794 | 404,947 | – | – | 530,847 |
| Loss, theft or misappropriation of cash receipts and petty cash fund | 2020-2021 | 1 | 346 | – | 346 | – | – | – | 346 |
| Unauthorized or fraudulent use of acquisition or travel card | 2020-2021 | 5 | 40,984 | – | 40,984 | 32,537 | 5 | – | 8,442 |
| Unauthorized use of travel card | 2018-2019 | 1 | 12,883 | – | 12,883 | – ¹ | – | – | 12,883 |
| Health | | | | | | | | | |
| Department of Health | | | | | | | | | |
| Fraudulent claim to travel, relocation, overtime payment and other by an employee | | | | | | | | | |
| | 2020-2021 | 1 | 3,543 | – | 3,543 | – | 3,543 | – | – |
| Fraudulent use of government acquisition and travel card | 2014-2015 | 2 | 15,707 | – | 15,707 | 8,553 | 1,709 | – | 5,445 |
| Loss of cellular phone | 2019-2020 | 7 | 3,800 | – | 3,800 | – | 1,000 | 2,800 | – |
| Unauthorized use of taxi vouchers | 2017-2018 | 2 | 13,936 | – | 13,936 | 6,872 | 3,213 | – | 3,851 |
| Canadian Food Inspection Agency | | | | | | | | | |
| Loss or damage: Crown vehicle or other transportation equipment: | | | | | | | | | |
| | 2020-2021 | 54 | 145,564 | 8,819 ¹ | 154,383 | 24,223 | – | 130,160 ¹ | – |
| | 2021-2022 | 72 | 170,286 | 28,954 ¹ | 199,240 | 12,837 | – | 186,403 ¹ | – |
| Unauthorized use of designated travel card | 2012-2013 | 12 | 44,290 | 644 | 44,934 | 40,687 | – | 207 | 4,040 |
| Unauthorized use of travel card | 2014-2015 | 6 | 26,698 | – | 26,698 | 26,420 | – | 19 | 259 |
| Canadian Institutes of Health Research | | | | | | | | | |
| Fraudulent claim for grants | 2017-2018 | 1 | 263,914 | – | 263,914 | 158,566 | 52,000 | – | 53,348 |
| Overpayment to a vendor | 2021-2022 | 1 | 10,254 | – | 10,254 | – | 10,254 | – | – |

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

(in dollars)

| Brief description of loss | Year loss reported in Public Accounts of Canada | Num- ber of cases | Amount of original loss | Amendments to original loss since inception | Amended amount of loss | Amount recovered in previous years | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|--|----------------------------|----------------------------------|--|---------------------------------|---|--|---|--|
| Public Health Agency of Canada | | | | | | | | | |
| Fraudulent salary and education costs | | | | | | | | | |
| Payment for unattended training..... | 2017-2018 | 1 | 28,617 | (4,757) | 23,860 | 4,987 | ¹ | — | — |
| Unfulfilled contract by a vendor | 2020-2021 | 3 | 105,119,965 | — | 105,119,965 | — | — | 20,366,167 | 84,753,798 |
| Immigration, Refugees and Citizenship | | | | | | | | | |
| Department of Citizenship and Immigration | | | | | | | | | |
| Forged or fraudulent endorsement of payment instrument or other | 2021-2022 | 3 | 21,518 | — | 21,518 | — | — | — | 21,518 |
| Overpayment or fraudulent claim for health and dental benefits | 2021-2022 | 25 | 4,227,063 | 95,982 | ¹ 4,323,045 | 1,599,265 | 1,371,279 | 649,025 | 703,476 |
| Loss, theft or misappropriation of cash receipt and petty cash fund..... | 2021-2022 | 9,302 | 2,278,140 | — | 2,278,140 | 66,377 | 39,184 | 2,172,579 | — |
| Unauthorized use of travel card..... | 2019-2020 | 3 | 8,491 | — | 8,491 | 5,909 | — | — | 2,582 |
| Indigenous Services | | | | | | | | | |
| Department of Indigenous Services | | | | | | | | | |
| False or fraudulent claims for contributions | 2009-2010 | 2 | 3,699,000 | (97,107) | 3,601,893 | 947,307 | 71,434 | — | 2,583,152 |
| Fraudulent claim for benefits | 2007-2008 | 1 | 95,000 | (438) | 94,562 | 29,750 | — | 64,812 | — |
| Fraudulent claim for contributions | 2017-2018 | 1 | 1,458,744 | — | 1,458,744 | — | — | — | 1,458,744 |
| Fraudulent claim for grants and contributions | 2016-2017 | 1 | 1,200,000 | — | 1,200,000 | — | — | 543,843 | 656,157 |
| Fraudulent claims for post-secondary student support program, Québec region..... | 2005-2006 | 1 | 60,000 | — | 60,000 | 17,346 | ¹ 4,616 | 9,000 | 29,038 |
| Inappropriate use of government resources | 2015-2016 | 1 | 11,963 | — | 11,963 | — | — | — | 11,963 |
| Misappropriation of Government funding | 2016-2017 | 1 | 779,825 | — | 779,825 | — | — | — | 779,825 |
| Misuse of government acquisition card..... | 2009-2010 | 1 | 19,222 | — | 19,222 | 10,355 | — | — | 8,867 |
| Overpayment—Non-insured health services provider | 2009-2010 | 2 | 6,805,708 | (6,388,074) | 417,634 | 5,920 | — | 404,494 | 7,220 |
| Loss or damage: Crown vehicle or other transportation equipment..... | 2021-2022 | 13 | 59,234 | — | 59,234 | — | — | 57,240 | ¹ 1,994 |
| Unauthorized or fraudulent use of acquisition or travel card: | | | | | | | | | |
| | 2020-2021 | 3 | 23,635 | — | 23,635 | — | — | 22,833 | 802 |
| | 2021-2022 | 3 | 7,398 | — | 7,398 | — | 750 | — | 6,648 |
| Unauthorized use of travel card..... | 2017-2018 | 3 | 9,553 | — | 9,553 | 6,842 | — | — | 2,711 |
| Innovation, Science and Industry | | | | | | | | | |
| Statistics Canada | | | | | | | | | |
| Theft or vandalism: cellular phone..... | 2021-2022 | 25 | 6,866 | — | 6,866 | — | 960 | 5,906 | — |
| Theft or vandalism: computer, tablet or laptop..... | 2021-2022 | 17 | 16,799 | — | 16,799 | — | 3,033 | 13,766 | — |
| Theft or vandalism: other telecommunications, informatics or electronic equipment..... | 2021-2022 | 20 | 2,543 | — | 2,543 | — | 1,220 | 1,323 | — |
| National Defence | | | | | | | | | |
| Department of National Defence | | | | | | | | | |
| Damage to building or other real property..... | 2021-2022 | 142 | 1,067,192 | — | 1,067,192 | 17,278 | 14,004 | 1,035,910 | — |
| Damage of combat clothing | 2019-2020 | 55 | 151,341 | — | 151,341 | — | — | 6,157 | 145,184 |
| Damage of electrical equipment..... | 2019-2020 | 7 | 20,202 | — | 20,202 | — | — | 2,825 | 17,377 |
| Damage of military specific equipment..... | 2019-2020 | 6 | 21,495 | — | 21,495 | — | — | 288 | 21,207 |
| Damage of non-military specific equipment..... | 2019-2020 | 45 | 122,127 | — | 122,127 | — | — | 1,670 | 120,457 |
| Damage of telecommunication equipment | 2019-2020 | 1 | 12,433 | — | 12,433 | — | — | 12,197 | 236 |
| Direct funds transfer error..... | 2016-2017 | 2 | 1,363 | — | 1,363 | 847 | — | — | 516 |
| Fire damage within building | 2017-2018 | 5 | 14,040 | — | 14,040 | — | — | 4,264 | 9,776 |
| Fraudulent claim to suppliers and contractors | 2016-2017 | 1 | 1,300,000 | — | 1,300,000 | — | — | — | 1,300,000 |
| Fraudulent claims—Canadian Forces | | | | | | | | | |
| Bases Halifax | 2010-2011 | 1 | 68,374 | 872 | 69,246 | — | — | 69,246 | — |

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

(in dollars)

| Brief description of loss | Year loss reported in Public Accounts of Canada | Num- ber of cases | Amount of original loss | Amendments to original loss since inception | Amended amount of loss | Amount recovered in previous years | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|--|----------------------------|----------------------------------|--|---------------------------------|---|--|---|--|
| Fraudulent claims, cashing of cheques and receipts of pay— | | | | | | | | | |
| Canadian Forces Support Unit Ottawa..... | 1999-2000 | 1 | 28,305 | 85,277 | 113,582 | 35,391 | — | — | 78,191 |
| Fraudulent use of acquisition card by unknown organization/person..... | 2019-2020 | 1 | 57,101 | — | 57,101 | 15,430 | — | — | 41,671 |
| Fraudulent use of designated acquisition card—Winnipeg | 2015-2016 | 1 | 10,301 | — | 10,301 | 1,000 | — | — | 9,301 |
| Loss of access card or security badge..... | 2021-2022 | 4 | 1,645 | — | 1,645 | — | — | 116 | 1,529 |
| Loss of accountable advance..... | 2016-2017 | 1 | 1,879 | — | 1,879 | — | — | 638 | 1,241 |
| Loss of combat clothing: | | | | | | | | | |
| | 2018-2019 | 3,033 | 254,051 | — | 254,051 | 15,297 | — | 236,019 | 2,735 |
| | 2019-2020 | 2,659 | 1,952,517 | — | 1,952,517 | 15,582 | — | 238,344 | 1,698,591 |
| Loss of electrical equipment..... | 2019-2020 | 7 | 101,921 | — | 101,921 | — | — | 6,417 | 95,504 |
| Loss of informatics equipment..... | 2019-2020 | 10 | 106,892 | — | 106,892 | — | — | 34,220 | 72,672 |
| Loss of machinery | 2019-2020 | 1 | 15,415 | — | 15,415 | — | — | 5,000 | 10,415 |
| Loss of material..... | 2019-2020 | 72 | 529,864 | — | 529,864 | 246 | — | 486,632 | 42,986 |
| Loss of military specific equipment: | | | | | | | | | |
| | 2018-2019 | 1,110 | 196,420 | — | 196,420 | 7,081 | — | 181,677 | 7,662 |
| | 2019-2020 | 1,048 | 8,554,903 | — | 8,554,903 | 69,952 | — | 1,567,304 | 6,917,647 |
| Loss of non-military specific equipment: | | | | | | | | | |
| | 2018-2019 | 1,158 | 95,716 | — | 95,716 | 3,631 | — | 89,344 | 2,741 |
| | 2019-2020 | 1,390 | 889,554 | — | 889,554 | 8,877 | — | 107,653 | 773,024 |
| Loss of public funds—8 Wing Trenton— theft | 2009-2010 | 1 | 3,870 | 2,688 | 6,558 | 2,688 | — | 3,870 | — |
| Loss of standing advance Kandahar— suspected theft | 2008-2009 | 1 | 20,538 | (1,879) | 18,659 | 9,632 | — | 9,027 | — |
| Loss of telecommunications equipment: | | | | | | | | | |
| | 2018-2019 | 26 | 31,999 | — | 31,999 | 300 | — | 31,406 | 293 |
| | 2019-2020 | 29 | 106,944 | — | 106,944 | — | — | 37,159 | 69,785 |
| Loss of tools | 2018-2019 | 217 | 12,571 | — | 12,571 | 1,543 | — | 10,197 | 831 |
| Loss of weapons and accessories: | | | | | | | | | |
| | 2018-2019 | 286 | 16,022 | — | 16,022 | 1,178 | — | 14,665 | 179 |
| | 2019-2020 | 165 | 63,286 | — | 63,286 | 380 | — | 10,896 | 52,010 |
| Loss or damage: cellular phone..... | 2020-2021 | 2 | 95,357 | — | 95,357 | — | — | 1,299 | 94,058 |
| Loss or damage: combat outfit: | | | | | | | | | |
| | 2020-2021 | 2,138 | 2,430,911 | — | 2,430,911 | 21,542 | — | 271,609 | 2,137,760 |
| | 2021-2022 | 1,704 | 1,211,507 | — | 1,211,507 | 9,471 | — | 155,083 | 1,046,953 |
| Loss or damage: computer, tablet or laptop | | | | | | | | | |
| | 2020-2021 | 154 | 2,540,707 | — | 2,540,707 | — | — | 193,933 | 2,346,774 |
| | 2021-2022 | 47 | 541,292 | — | 541,292 | — | — | 145,108 | 396,184 |
| Loss or damage: Crown vehicle or other transportation equipment: | | | | | | | | | |
| | 2020-2021 | 32 | 87,706,181 | — | 87,706,181 | — | — | 87,702,665 | 3,516 |
| | 2021-2022 | 7 | 111,490 | — | 111,490 | — | — | 110,620 | 870 |
| Loss or damage: machinery, equipment, furniture and furnishings: | | | | | | | | | |
| | 2020-2021 | 1,604 | 2,844,938 | — | 2,844,938 | 19,829 | — | 575,775 | 2,249,334 |
| | 2021-2022 | 1,442 | 1,079,616 | — | 1,079,616 | 7,093 | — | 116,379 | 956,144 |
| Loss or damage: materials, tools or supplies: | | | | | | | | | |
| | 2020-2021 | 242 | 511,046 | — | 511,046 | 893 | — | 23,075 | 487,078 |
| | 2021-2022 | 164 | 93,119 | — | 93,119 | 974 | — | 7,485 | 84,660 |
| Loss or damage: other telecommunications, informatics or electronic equipment: | | | | | | | | | |
| | 2020-2021 | 116 | 1,800,425 | — | 1,800,425 | 356 | — | 277,412 | 1,522,657 |
| | 2021-2022 | 44 | 220,325 | — | 220,325 | 110 | — | 33,609 | 186,606 |
| Loss or damage: weapons and accessories: | | | | | | | | | |
| | 2020-2021 | 318 | 157,328 | — | 157,328 | 1,032 | — | 26,569 | 129,727 |
| | 2021-2022 | 207 | 53,451 | — | 53,451 | 1,275 | — | 31,882 | 20,294 |
| Overpayment or fraudulent claim to the Canadian Forces Pension Plan..... | 2021-2022 | 6 | 392,226 | — | 392,226 | 7,200 ¹ | — | — | 385,026 |

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

(in dollars)

| Brief description of loss | Year loss reported in Public Accounts of Canada | Num- ber of cases | Amount of original loss | Amendments to original loss since inception | Amended amount of loss | Amount recovered in previous years | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|--|----------------------------|----------------------------------|--|---------------------------------|---|--|---|--|
| Theft of electrical equipment | 2019-2020 | 1 | 3,681 | — | 3,681 | 550 | — | — | 3,131 |
| Theft of combat clothing..... | 2019-2020 | 31 | 36,136 | — | 36,136 | 1,027 | — | 3,025 | 32,084 |
| Theft of military specific equipment | 2019-2020 | 23 | 32,997 | — | 32,997 | 200 | — | 4,304 | 28,493 |
| Theft of non-military specific equipment | 2019-2020 | 25 | 24,684 | — | 24,684 | 1,131 | — | 2,753 | 20,800 |
| Theft of technical equipment | 2019-2020 | 2 | 7,362 | — | 7,362 | 447 | — | — | 6,915 |
| Theft of telecommunication equipment..... | 2019-2020 | 5 | 9,362 | — | 9,362 | 1,039 | — | 2,000 | 6,323 |
| Theft of weapons and accessories | 2019-2020 | 1 | 2,328 | — | 2,328 | — | — | 58 | 2,270 |
| Theft or vandalism: combat outfit: | 2020-2021 | 29 | 27,917 | — | 27,917 | 15 | — | 3,377 | 24,525 |
| | 2021-2022 | 51 | 60,000 | — | 60,000 | 100 | — | 5,012 | 54,888 |
| Theft or vandalism: computer, tablet or laptop.. | 2020-2021 | 20 | 23,088 | — | 23,088 | — | — | 22,867 | 221 |
| Theft or vandalism: machinery, equipment, furniture and furnishings: | 2020-2021 | 40 | 37,151 | — | 37,151 | 146 | — | 4,138 | 32,867 |
| | 2021-2022 | 61 | 102,216 | — | 102,216 | 100 | — | 5,596 | 96,520 |
| Theft or vandalism: materials, tools or supplies: | 2020-2021 | 6 | 3,763 | — | 3,763 | 132 | — | 248 | 3,383 |
| | 2021-2022 | 3 | 3,851 | — | 3,851 | — | — | 122 | 3,729 |
| Theft or vandalism: weapons and accessories ... | 2020-2021 | 3 | 1,793 | — | 1,793 | — | — | 278 | 1,515 |
| National Revenue | | | | | | | | | |
| Canada Revenue Agency | | | | | | | | | |
| Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court): | | | | | | | | | |
| Goods and services tax/harmonized sales tax: | | | | | | | | | |
| | 2006-2007 | 550 | 8,692,483 | (17,804) | 8,674,679 | 2,866,883 | — | 5,807,388 | 408 |
| | 2009-2010 | 400 | 7,265,375 | 1,045,720 | 8,311,095 | 2,131,432 | — | 6,179,663 | ¹ — |
| | 2010-2011 | 380 | 4,445,660 | — | 4,445,660 | 1,997,153 | — | 2,300,882 | 147,625 |
| | 2011-2012 | 255 | 13,871,865 | — | 13,871,865 | 8,403,982 | 56,641 | 5,275,302 | ¹ 135,940 |
| | 2012-2013 | 598 | 21,919,300 | — | 21,919,300 | 1,568,316 | — | 20,256,687 | 94,297 |
| | 2013-2014 | 280 | 18,502,691 | — | 18,502,691 | 912,320 | — | 17,590,371 | ¹ — |
| | 2014-2015 | 217 | 8,703,643 | — | 8,703,643 | 1,450,548 | — | 6,962,989 | ¹ 290,106 |
| | 2015-2016 | 34 | 1,251,325 | 31,895 | 1,283,220 | 376,012 | — | 867,054 | 40,154 |
| | 2016-2017 | 60 | 1,188,685 | — | 1,188,685 | 517,182 | — | 472,720 | 198,783 |
| | 2017-2018 | 36 | 1,452,077 | (220,542) | 1,231,535 | 317,161 | 73 | 753,410 | 160,891 |
| | 2018-2019 | 68 | 618,440 | 10,357,104 | 10,975,544 | 875,871 | 319 | 9,078,816 | ¹ 1,020,538 |
| | 2019-2020 | 30 | 13,893,312 | — | 13,893,312 | 446,757 | 16,687 | 11,928,778 | ¹ 1,501,090 |
| | 2020-2021 | 36 | 3,986,809 | — | 3,986,809 | 667,388 | 5,200 | 1,806,756 | ¹ 1,507,465 |
| | 2021-2022 | 29 | 1,583,590 | — | 1,583,590 | 24,558 | 4,547 | 327,999 | ¹ 1,226,486 |
| Income tax: | | | | | | | | | |
| | 2003-2004 | 541 | 12,026,416 | — | 12,026,416 | 8,652,105 | 74 | 3,374,237 | — |
| | 2004-2005 | 916 | 7,922,895 | — | 7,922,895 | 5,582,532 | — | 2,332,987 | ¹ 7,376 |
| | 2005-2006 | 1,160 | 9,648,565 | — | 9,648,565 | 6,215,280 | 10 | 3,335,940 | 97,335 |
| | 2007-2008 | 2,020 | 13,004,212 | — | 13,004,212 | 4,065,482 | — | 8,908,971 | ¹ 29,759 |
| | 2008-2009 | 589 | 15,562,835 | (501,070) | 15,061,765 | 8,449,306 | — | 6,599,088 | 13,371 |
| | 2009-2010 | 653 | 7,428,731 | — | 7,428,731 | 3,483,488 | 12,538 | 3,683,350 | 249,355 |
| | 2010-2011 | 389 | 22,442,722 | (20,048) | 22,422,674 | 10,082,253 | — | 12,064,225 | ¹ 276,196 |
| | 2011-2012 | 252 | 4,611,681 | — | 4,611,681 | 2,570,950 | — | 1,927,864 | 112,867 |
| | 2012-2013 | 298 | 11,841,323 | (6,594) | 11,834,729 | 6,195,209 | — | 4,835,872 | ¹ 803,648 |
| | 2013-2014 | 180 | 8,814,118 | (11,126) | 8,802,992 | 2,718,007 | 14,520 | 5,739,973 | 330,492 |
| | 2014-2015 | 237 | 3,508,671 | — | 3,508,671 | 1,832,705 | — | 917,941 | ¹ 758,025 |
| | 2015-2016 | 122 | 4,594,597 | (79,287) | 4,515,310 | 1,440,759 | 31,850 | 1,202,650 | ¹ 1,840,051 |
| | 2016-2017 | 79 | 3,700,231 | 154,470 | 3,854,701 | 1,060,815 | 14,864 | 1,863,889 | 915,133 |
| | 2017-2018 | 57 | 1,760,874 | 220,542 | 1,981,416 | 914,048 | 25,405 | 135,182 | ¹ 906,781 |
| | 2018-2019 | 41 | 2,187,366 | — | 2,187,366 | 1,371,982 | 27,807 | 347,449 | 440,128 |
| | 2019-2020 | 17 | 2,484,546 | — | 2,484,546 | 110,262 | 21,882 | 386,720 | 1,965,682 |

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

(in dollars)

| Brief description of loss | Year loss reported in Public Accounts of Canada | Num- ber of cases | Amount of original loss | Amendments to original loss since inception | Amended amount of loss | Amount recovered in previous years | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|--|----------------------------|----------------------------------|--|---------------------------------|---|--|---|--|
| Other administered losses: | | | | | | | | | |
| 2009–2010 | 2020–2021 | 20 | 7,950,148 | – | 7,950,148 | 619,645 | 108,287 | 162,589 | ¹ 7,059,627 |
| 2011–2012 | 2021–2022 | 11 | 3,574,618 | (660,189) | ¹ 2,914,429 | 111,269 | 206,810 | – | ¹ 2,596,350 |
| 2012–2013 | | | | | | | | | |
| 2013–2014 | | | | | | | | | |
| 2014–2015 | | | | | | | | | |
| 2020–2021 | | | | | | | | | |
| 2021–2022 | | | | | | | | | |
| Fraudulent claim for sick and other leave benefits: | | | | | | | | | |
| 2013–2014 | | | | | | | | | |
| 2014–2015 | | | | | | | | | |
| 2015–2016 | | | | | | | | | |
| 2016–2017 | | | | | | | | | |
| Fraudulent claim to travel, relocation, overtime payment and other by an employee: | 2021–2022 | 19 | 172,412 | (3,306) | ¹ 169,106 | 40,136 | 6,453 | 21,675 | 100,842 |
| Fraudulent salary payment for unreported absences: | | | | | | | | | |
| 2013–2014 | | | | | | | | | |
| 2014–2015 | | | | | | | | | |
| 2015–2016 | | | | | | | | | |
| 2016–2017 | | | | | | | | | |
| 2017–2018 | | | | | | | | | |
| 2018–2019 | | | | | | | | | |
| 2019–2020 | | | | | | | | | |
| Natural Resources | | | | | | | | | |
| Department of Natural Resources | | | | | | | | | |
| Fraudulent cashing of traveler's cheques | 2007–2008 | 2 | 12,895 | – | 12,895 | 8,664 | – | 4,231 | – |
| Theft and unauthorized use of taxi chits | 2010–2011 | 1 | 769 | – | 769 | – | – | 769 | – |
| Public Safety | | | | | | | | | |
| Department of Public Safety and Emergency Preparedness | | | | | | | | | |
| Loss or damage: cellular phone | 2021–2022 | 13 | 11,968 | – | 11,968 | – | – | 9,060 | 2,908 |
| Loss or damage: computer, tablet or laptop | 2021–2022 | 26 | 34,956 | – | 34,956 | – | – | 28,171 | 6,785 |
| Canada Border Services Agency | | | | | | | | | |
| Fraudulent claim to travel, relocation, overtime payment and other by an employee | 2020–2021 | 4 | 24,639 | (15,449) | ¹ 9,190 | 7,583 | 1,322 | – | 285 |
| Loss of revenues due to <i>Customs Act</i> infractions—Misrepresentation—Value | 2021–2022 | 1 | 417,339 | – | 417,339 | – | 6,000 | – | 411,339 |
| Loss of revenues due to <i>Customs Act</i> infractions—Other infractions | 2013–2014 | 1 | 27,266 | – | 27,266 | 18,569 | – | – | 8,697 |
| Loss of revenues due to <i>Customs Act</i> Non report/Smuggling | 2020–2021 | 1 | 1,555 | – | 1,555 | – | 1,555 | – | – |
| Correctional Service of Canada | | | | | | | | | |
| Loss or damage: Crown vehicle or other transportation equipment | 2021–2022 | 47 | 236,865 | – | 236,865 | 11,700 | – | 211,092 | ¹ 14,073 |
| Theft or vandalism: machinery, equipment, furniture and furnishings: | | | | | | | | | |
| 2020–2021 | | | | | | | | | |
| 2021–2022 | | | | | | | | | |
| Theft or vandalism: other telecommunications, informatics or electronic equipment | 2020–2021 | 8 | 3,993 | – | 3,993 | 836 | 74 | 3,070 | ¹ 13 |

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

(in dollars)

| Brief description of loss | Year loss reported in Public Accounts of Canada | Num- ber of cases | Amount of original loss | Amendments to original loss since inception | Amended amount of loss | Amount recovered in previous years | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|--|----------------------------|----------------------------------|--|---------------------------------|---|--|---|--|
| Vandalism of property and equipment | 2019-2020 | 2,345 | 156,273 | – | 156,273 | 2,126 | 38 | 152,004 | 2,105 |
| Vandalism to building or other real property: | | | | | | | | | |
| | 2020-2021 | 403 | 154,022 | – | 154,022 | 2,009 | 107 | 151,906 | 1 – |
| | 2021-2022 | 502 | 249,835 | – | 249,835 | 485 | 2,472 | 246,441 | 1 437 |
| Royal Canadian Mounted Police | | | | | | | | | |
| Damage to building or other real property..... | 2021-2022 | 31 | 1,057,082 | (16,763) | 1 1,040,319 | – | – | 1,027,440 | 12,879 |
| Damage to Crown vehicle: | | | | | | | | | |
| | 2018-2019 | 736 | 2,332,017 | 100,191 | 2,432,208 | 210,605 | – | 1,910,709 | 310,894 |
| | 2019-2020 | 1,079 | 4,209,269 | 6,843 | 4,216,112 | 822,803 | – | 2,796,093 | 597,216 |
| Damage to Crown vehicle due to illegal act..... | 2019-2020 | 114 | 358,281 | 41,591 | 399,872 | 57,791 | – | 114,491 | 227,590 |
| Damage to real property | 2018-2019 | 31 | 1,407,534 | 684,065 | 2,091,599 | – | – | 1,174,684 | 916,915 |
| Theft of exhibit..... | 2013-2014 | 1 | 116,231 | 68 | 1 116,299 | 9,000 | 1,800 | – | 105,499 |
| Theft or vandalism: Crown vehicle and other transportation equipment: | | | | | | | | | |
| | 2020-2021 | 132 | 487,250 | 33,616 | 520,866 | 84,305 | 595 | 170,369 | 1 265,597 |
| | 2021-2022 | 110 | 352,482 | 2,822 | 1 355,304 | 13,668 | 996 | 181,323 | 159,317 |
| Loss or damage: Crown vehicle or other transportation equipment: | | | | | | | | | |
| | 2020-2021 | 671 | 2,996,932 | 102,018 | 3,098,950 | 325,549 | – | 1,770,812 | 1 1,002,589 |
| | 2021-2022 | 952 | 3,520,135 | 104,554 | 1 3,624,689 | 71,204 | 110,590 | 2,498,002 | 1 944,893 |
| Vandalism to Crown vehicle: | | | | | | | | | |
| | 2018-2019 | 56 | 260,513 | 22,997 | 283,510 | 15,238 | – | 115,315 | 152,957 |
| | 2019-2020 | 53 | 35,973 | 149 | 36,122 | 3,325 | – | 29,851 | 2,946 |
| Public Services and Procurement | | | | | | | | | |
| Department of Public Works and Government Services | | | | | | | | | |
| Damage to building or other real property..... | 2021-2022 | 10 | 163,442 | – | 163,442 | – | 32,297 | 41,534 | 1 89,611 |
| Fraud—Pay officer..... | 2006-2007 | 1 | 250,000 | – | 250,000 | 123,075 | 7,959 | – | 118,966 |
| Fraud—Public Service Pension Fund..... | 2006-2007 | 1 | 1,185,000 | (904,631) | 280,369 | 96,004 | – | 129,767 | 54,598 |
| Fraudulent claim to travel, relocation, overtime payment and other by an employee..... | 2021-2022 | 2 | 10,534 | – | 1 10,534 | – | – | 134 | 1 10,400 |
| Fraudulent salary payment for unreported absences | 2018-2019 | 1 | 33,628 | – | 33,628 | – | – | – | 33,628 |
| Fraudulent use of acquisition card: | | | | | | | | | |
| | 2009-2010 | 1 | 4,087 | – | 4,087 | 2,099 | – | 1,988 | – |
| | 2018-2019 | 5 | 52,059 | (1,900) | 50,159 | 442 | 1,140 | 14,900 | 1 33,677 |
| | 2019-2020 | 1 | 1,180 | – | 1,180 | 1,180 | – | – | – |
| Fraudulent use of taxi voucher..... | 2009-2010 | 2 | 21,156 | – | 21,156 | 2,886 | 240 | 17,070 | 960 |
| Malfeasance by an employee | 2007-2008 | 1 | 2,775,542 | – | 2,775,542 | 1,036,444 | 10,950 | 1,578,175 | 1 149,973 |
| Non-compliant relocation claim..... | 2019-2020 | 6 | 18,249 | 2,319 | 1 20,568 | 11,471 | 1 166 | 4,013 | 1 4,918 |
| Overpayment or fraudulent claim to the public service pension plan: | | | | | | | | | |
| | 2020-2021 | 8 | 373,054 | – | 373,054 | 12,810 | 7,318 | – | 352,926 |
| | 2021-2022 | 22 | 1,483,461 | 329,726 | 1,813,187 | 2,233 | 358,972 | 382,419 | 1,069,563 |
| Overpayment to a vendor..... | 2021-2022 | 2 | 117,329 | – | 117,329 | – | 109,428 | – | 7,901 |
| Overpayment—Public Service Pension Fund: | | | | | | | | | |
| | 2007-2008 | 1 | 2,088,274 | (1,644,255) | 444,019 | 327,977 | – | 116,042 | – |
| | 2009-2010 | 1 | 211,459 | – | 211,459 | 126,805 | 3,548 | 52,245 | 28,861 |
| | 2010-2011 | 1 | 145,480 | – | 145,480 | 87,007 | 750 | 14,623 | 43,100 |
| | 2012-2013 | 1 | 174,014 | – | 174,014 | 134,005 | 2,357 | – | 37,652 |
| | 2013-2014 | 1 | 497,792 | – | 497,792 | 285,698 | 16,433 | 6,549 | 189,112 |
| | 2015-2016 | 9 | 169,594 | – | 169,594 | 17,392 | 1,538 | 121,882 | 28,782 |
| | 2016-2017 | 11 | 21,214 | (3,375) | 17,839 | 17,672 | – | – | 167 |
| | 2019-2020 | 1 | 19,378 | – | 19,378 | – | – | – | 19,378 |
| Receiver General—Misdirected electronic payment: | | | | | | | | | |
| | 2010-2011 | 1 | 2,850,554 | – | 2,850,554 | 1,891,159 | 325 | 959,070 | – |

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

| Brief description of loss | Year loss reported in Public Accounts of Canada | Num- ber of cases | Amount of original loss | Amendments to original loss since inception | Amended amount of loss | Amount recovered in previous years | Amount recovered in 2022–2023 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years | |
|--|--|----------------------------|----------------------------------|--|---------------------------------|---|--|---|--|--------------------|
| | 2013-2014 | 7,174 | 3,420,463 | — | 3,420,463 | 2,246,866 | 1,250 | 1,172,347 | — | |
| | 2015-2016 | 11,723 | 8,332,870 | — | 8,332,870 | 7,069,271 | 4,982 | 1,258,617 | — | |
| | 2016-2017 | 11,220 | 27,023,363 | 424,318 | 27,447,681 | 25,495,190 | 1,040 | 1,951,451 | — | |
| | 2017-2018 | 10,860 | 8,345,320 | (92,756) | 8,252,564 | 6,999,595 | 2,450 | 1,250,519 | — | |
| | 2018-2019 | 10,552 | 5,713,290 | 13,435 | 5,726,725 | 4,060,568 | 1,834 | 1,664,323 | — | |
| | 2019-2020 | 9,619 | 6,573,662 | (561,134) ¹ | 6,012,528 | 3,634,549 | 205,984 | 2,171,995 ¹ | — | |
| | 2020-2021 | 22,170 | 25,963,353 | (10,939,618) | 15,023,735 | 12,094,040 | 297,485 | 2,632,210 ¹ | — | |
| | 2021-2022 | 7,998 | 9,170,377 | (704,247) | 8,466,130 | 5,313,775 | 2,990,829 | 161,526 ¹ | — | |
| Theft or vandalism: cellular phone..... | 2021-2022 | 7 | 2,873 | — | 2,873 | — | — | 2,873 ¹ | — | |
| Theft or vandalism: computer, tablet or laptop.. | 2021-2022 | 8 | 9,883 | — | 9,883 | — | 1,197 | 8,686 | — | |
| Loss of money due to an illegal act..... | 2004-2005 | 1 | 3,452,066 | — | 3,452,066 | 543,406 | — | 2,898,744 | 9,916 | |
| Unauthorized or fraudulent use of acquisition or travel card: | | | | | | | | | | |
| | 2020-2021 | 1 | 2,700 | 264 | 2,964 | — | — | — | 2,964 | |
| | 2021-2022 | 2 | 2,828 | — | 2,828 | — | — | 2,828 ¹ | — | |
| Unauthorized use of Public Service Pension plan funds..... | 2018-2019 | 5 | 434,911 | 449 | 435,360 | — | — | — | 435,360 | |
| Unauthorized use of travel card: | | | | | | | | | | |
| | 2017-2018 | 6 | 9,217 | (657) | 8,560 | 4,632 | — | — | 3,928 | |
| | 2018-2019 | 15 | 20,523 | (4,635) | 15,888 | 15,816 | — | — | 72 | |
| | 2019-2020 | 10 | 28,024 | 2,059 ¹ | 30,083 | 23,321 | — | — | 6,762 | |
| Vandalism to building or other real property.... | 2021-2022 | 25 | 57,145 | — | 57,145 | 4,622 | 6,886 | 45,637 | — | |
| Transport | | | | | | | | | | |
| Department of Transport | | | | | | | | | | |
| Fraudulent claim to travel, relocation, overtime payment and other by an employee..... | 2020-2021 | 1 | 9,531 | — | 9,531 | — | — | — | 9,531 | |
| Unauthorized or fraudulent use of acquisition or travel card | 2021-2022 | 1 | 4,000 | — | 4,000 | — | 4,000 | — | — | |
| Treasury Board | | | | | | | | | | |
| Treasury Board Secretariat | | | | | | | | | | |
| Fraudulent benefit claim: | | | | | | | | | | |
| | 2014-2015 | 5 | 70,725 | (450) | 70,275 | 4,466 ¹ | 485 | — | 65,324 | |
| | 2015-2016 | 4 | 320,150 | (3,039) | 317,111 | 176 | — | — | 316,935 | |
| | 2016-2017 | 2 | 10,552 | — | 10,552 | — | — | — | 10,552 | |
| | 2017-2018 | 5 | 37,840 | 217 | 38,057 | 8,076 | — | — | 29,981 | |
| | 2018-2019 | 12 | 113,149 | (2,723) | 110,426 | 42,557 ¹ | 1,350 | — | 66,519 | |
| | 2019-2020 | 14 | 129,320 | 864 | 130,184 | 93,875 | 4,400 | — | 31,909 | |
| Fraudulent benefit claim (health and dental plans)..... | 2013-2014 | 5 | 189,739 | 10,906 ¹ | 200,645 | 40,431 | — | — | 160,214 | |
| Fraudulent claim by supplier and/or contractor | 2021-2022 | 1 | 5,339 | — | 5,339 | — | — | — | 5,339 | |
| Overpayment or fraudulent claim for health and dental benefits: | | | | | | | | | | |
| | 2020-2021 | 10 | 1,852,612 | — | 1,852,612 | 1,835,263 | 1,044 | — | 16,305 | |
| | 2021-2022 | 15 | 62,803 | (1,310) ¹ | 61,493 | 6,756 | 14,146 | — | 40,591 | |
| Theft or vandalism: computer, tablet or laptop.. | 2021-2022 | 6 | 5,217 | — | 5,217 | — | — | 3,768 | 1,449 | |
| Veterans Affairs | | | | | | | | | | |
| Department of Veterans Affairs | | | | | | | | | | |
| False or fraudulent claims for War Veterans Allowance benefits | 1992-1993 | 2 | 97,219 | (5,634) | 91,585 | 62,800 | 4,800 | 18,584 | 5,401 | |
| Theft of disability pension payments following death of payee: | | | | | | | | | | |
| | 2007-2008 | 3 | 51,894 | (10,465) | 41,429 | 18,905 | — | 10,192 | 12,332 | |
| | 2016-2017 | 1 | 26,817 | — | 26,817 | 3,600 | — | — | 23,217 | |
| Total..... | | | 656,212 | 1,595,174,415 | (46,214,432) | 1,548,959,983 | 652,799,229 | 63,766,178 | 427,985,656 | 404,408,920 |

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

Section 3

Public Accounts of Canada
2022–2023

Professional and special services

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Professional and special services

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

Professional and special services

(in dollars)

| Department and agency | Business services | Construction services | Engineering and architectural services (including research) | Health and welfare services | Informatics services | Interpretation and translation services |
|--|--------------------|-----------------------|---|-----------------------------|----------------------|---|
| Agriculture and Agri-Food | | | | | | |
| Department of Agriculture and Agri-Food..... | 15,499,869 | — | 6,038,733 | 489,154 | 47,768,130 | 4,538,382 |
| Canadian Grain Commission..... | 948,366 | — | — | 2,604 | 794,536 | 276,851 |
| | 16,448,235 | — | 6,038,733 | 491,758 | 48,562,666 | 4,815,233 |
| Canadian Heritage | | | | | | |
| Department of Canadian Heritage | 3,485,310 | — | 7,500 | 7,075 | 9,764,040 | 1,865,700 |
| Canadian Radio-television and Telecommunications Commission..... | 279,806 | — | — | — | 1,384,472 | 505,602 |
| Library and Archives of Canada..... | 2,033,058 | — | — | 5,912 | 2,827,848 | 242,030 |
| National Film Board..... | 725,840 | — | 174,096 | — | 38,964 | 215,726 |
| The National Battlefields Commission | 79,378 | — | 404,636 | — | 91,299 | 12,830 |
| | 6,603,392 | — | 586,232 | 12,987 | 14,106,623 | 2,841,888 |
| Crown-Indigenous Relations and Northern Affairs | | | | | | |
| Department of Crown-Indigenous Relations and Northern Affairs | 13,939,328 | — | 212,670,604 | 598,737 | 21,159,192 | 2,522,997 |
| Canadian High Arctic Research Station..... | 1,241,268 | — | 40,000 | 5,410 | 211,343 | 130,784 |
| | 15,180,596 | — | 212,710,604 | 604,147 | 21,370,535 | 2,653,781 |
| Economic Development Agency of Canada for the Regions of Quebec | | | | | | |
| Economic Development Agency of Canada for the Regions of Quebec | 74,258 | — | — | — | 1,070,311 | 191,166 |
| Employment, Workforce Development and Disability Inclusion | | | | | | |
| Department of Employment and Social Development | 428,856,015 | — | — | 7,944,219 | 268,270,103 | 8,343,609 |
| Canadian Accessibility Standards Development Organization | 608,839 | — | — | 4,362 | 58,506 | 233,173 |
| Canadian Centre for Occupational Health and Safety | 426,930 | — | — | — | — | 150,053 |
| | 429,891,784 | — | — | 7,948,581 | 268,328,609 | 8,726,835 |
| Environment and Climate Change | | | | | | |
| Department of the Environment | 39,957,452 | — | 63,469,334 | 415,277 | 26,136,096 | 7,026,862 |
| Impact Assessment Agency of Canada..... | 936,629 | — | — | 16,789 | 1,445,467 | 745,693 |
| Parks Canada Agency..... | 9,320,254 | — | 61,737,196 | 1,607,725 | 11,051,574 | 5,095,487 |
| | 50,214,335 | — | 125,206,530 | 2,039,791 | 38,633,137 | 12,868,042 |

The detailed information is available at <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2023/index-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services;
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to an individual or organization aggregating to \$100,000 or over. This detail includes the name and location of the payee, together with the total amount paid;
- the total amount and the total number of payees, for each main classification of services, of payments to an individual or organization aggregating to less than \$100,000.

| Legal services | Management consulting services | Protection services | Scientific and research services | Special fees and services | Temporary help services | Training and educational services | Other services | Total |
|---|---|--------------------------------------|------------------------------------|---|--------------------------------|---|---|--|
| 7,809,478 256,201 | 3,708,003 252,391 | 3,660,924 5,774 | 9,794,546 39,482 | 769,767 112,626 | — — | 3,597,237 361,634 | 18,712,381 176,168 | 122,386,604 3,226,633 |
| 8,065,679 | 3,960,394 | 3,666,698 | 9,834,028 | 882,393 | — | 3,958,871 | 18,888,549 | 125,613,237 |
| 3,420,690 | 512,789 | 1,602,318 | 2,202,016 | 599,843 | 235,493 | 1,489,819 | 9,394,505 | 34,587,098 |
| 239,969 240,688 91,885 231,617 | 1,311,131 112,052 206,738 51,584 | 145,503 1,621,817 — 476,075 | 34,380 — 171,327 — | 324,951 212,623 228,678 15,045 | 283,467 — — 6,215 | 462,306 360,468 129,224 43,850 | 28,750 13,309,877 11,608,949 865,548 | 5,000,337 20,966,373 13,591,427 2,278,077 |
| 4,224,849 | 2,194,294 | 3,845,713 | 2,407,723 | 1,381,140 | 525,175 | 2,485,667 | 35,207,629 | 76,423,312 |
| 53,807,139 19,741 | 19,078,389 39,482 | 71,502 457,715 | 9,524,552 770,668 | 345,350 109,600 | 13,170 — | 1,880,469 140,527 | 66,863,897 257,241 | 402,475,326 3,423,779 |
| 53,826,880 | 19,117,871 | 529,217 | 10,295,220 | 454,950 | 13,170 | 2,020,996 | 67,121,138 | 405,899,105 |
| 720,299 | 321,739 | 242,364 | — | 92,759 | — | 218,159 | 2,240,565 | 5,171,620 |
| 18,796,916 | 160,835,523 | 42,561,851 | 1,928,353 | 1,250,400 | 2,979,417 | 17,036,669 | 4,387,558 | 963,190,633 |
| 166,746 | 139,506 | — | 1,607,551 | 29,046 | — | 107,139 | 402,986 | 3,357,854 |
| — | — | 42,509 | — | 29,836 | — | 62,572 | 419,441 | 1,131,341 |
| 18,963,662 | 160,975,029 | 42,604,360 | 3,535,904 | 1,309,282 | 2,979,417 | 17,206,380 | 5,209,985 | 967,679,828 |
| 11,390,591 1,907,982 3,837,381 | 12,648,727 188,770 2,217,040 | 5,407,067 — 3,596,614 | 35,724,696 127,486 6,895,442 | 1,731,896 71,590 1,088,056 | 1,460,873 94,772 539,416 | 8,800,759 579,923 3,848,411 | 10,188,057 204,366 49,049,972 | 224,357,687 6,319,467 159,884,568 |
| 17,135,954 | 15,054,537 | 9,003,681 | 42,747,624 | 2,891,542 | 2,095,061 | 13,229,093 | 59,442,395 | 390,561,722 |

Professional and special services—continued

(in dollars)

| Department and agency | Business services | Construction services | Engineering and architectural services (including research) | Health and welfare services | Informatics services | Interpretation and translation services |
|---|--------------------|-----------------------|---|-----------------------------|----------------------|---|
| Finance | | | | | | |
| Department of Finance | 2,442,116 | — | — | 83,095 | 2,397,704 | 797,668 |
| Financial Consumer Agency of Canada..... | 314,571 | — | — | 2,621 | 5,105,769 | 285,424 |
| Financial Transactions and Reports Analysis | | | | | | |
| Centre of Canada | 88,223 | — | — | 3,633 | 2,916,049 | 478,255 |
| Office of the Auditor General..... | 3,030,271 | — | — | 237,381 | 1,685,837 | 802,376 |
| Office of the Superintendent of Financial Institutions..... | 54,608 | — | — | — | 11,825,084 | 600,240 |
| | 5,929,789 | — | — | 326,730 | 23,930,443 | 2,963,963 |
| Fisheries, Oceans and the Canadian Coast Guard | | | | | | |
| Department of Fisheries and Oceans | 211,707,667 | — | 444,857,374 | 719,888 | 28,864,065 | 8,068,044 |
| Global Affairs | | | | | | |
| Department of Foreign Affairs, Trade and Development | 45,176,713 | — | 29,640,446 | 934,581 | 64,687,669 | 5,762,272 |
| Export Development Canada (Canada Account) | 252,879,933 | — | — | — | — | — |
| International Joint Commission (Canadian Section) | 122,852 | — | 77,132 | — | 3,826 | 67,755 |
| Invest in Canada Hub | 231,962 | — | — | 79 | 780,656 | 61,530 |
| Pacific Economic Development Agency of Canada..... | 2,693,428 | — | — | — | 784,939 | — |
| | 301,104,888 | — | 29,717,578 | 934,660 | 66,257,090 | 5,891,557 |
| Health | | | | | | |
| Department of Health | 18,879,530 | — | 3,680,847 | 63,749,918 | 89,626,508 | 5,975,379 |
| Canadian Food Inspection Agency | 7,946,258 | — | 13,417,165 | 1,870,267 | 20,520,420 | 2,166,647 |
| Canadian Institutes of Health Research | 123,492 | — | — | — | 428,270 | 405,345 |
| Patented Medicine Prices Review Board | 66,499 | — | — | 10,000 | 52,953 | 108,429 |
| Public Health Agency of Canada..... | 143,333,150 | — | 308,733 | 31,530,646 | 76,841,873 | 8,389,393 |
| | 170,348,929 | — | 17,406,745 | 97,160,831 | 187,470,024 | 17,045,193 |
| Immigration, Refugees and Citizenship | | | | | | |
| Department of Citizenship and Immigration..... | 663,766,542 | — | — | 389,146,814 | 110,006,619 | 6,717,676 |
| Immigration and Refugee Board..... | 3,935,238 | — | — | 146,060 | 7,665,965 | 16,286,160 |
| | 667,701,780 | — | — | 389,292,874 | 117,672,584 | 23,003,836 |
| Indigenous Services | | | | | | |
| Department of Indigenous Services | 51,148,537 | — | 1,892,622 | 628,590,130 | 43,945,226 | 2,934,577 |
| Federal Economic Development Agency for Northern Ontario..... | 1,046,484 | — | — | 5,000 | 16,830 | 148,860 |
| | 52,195,021 | — | 1,892,622 | 628,595,130 | 43,962,056 | 3,083,437 |
| Innovation, Science and Industry | | | | | | |
| Department of Industry | 30,560,694 | — | 1,778,066 | 598,500 | 93,923,763 | 5,010,291 |
| Atlantic Canada Opportunities Agency | 275,967 | — | 37,079 | 1,394 | 207,832 | 256,010 |
| Canadian Northern Economic Development Agency | 792,348 | — | — | — | 320,372 | 110,301 |
| Canadian Space Agency | 5,710,359 | — | 216,417,863 | 106,636 | 4,447,385 | 680,169 |
| Copyright Board..... | 25,972 | — | — | 7,806 | 134,820 | 37,703 |
| Department of Western Economic Diversification | 729,680 | — | — | — | 156,893 | 62,736 |
| Federal Economic Development Agency for Southern Ontario..... | 1,449,397 | — | — | 6,627 | 2,055,106 | 170,869 |
| National Research Council of Canada | 26,216,458 | — | 7,003,203 | 1,313,974 | 18,018,739 | 1,021,991 |
| Natural Sciences and Engineering Research Council | 139,793 | — | — | 726 | 2,459,951 | 207,916 |
| Social Sciences and Humanities Research Council..... | 90,773 | — | — | 4,571 | 2,782,834 | 247,742 |
| Statistics Canada | 5,009,489 | — | — | 1,260,235 | 23,069,017 | 1,515,039 |
| | 71,000,930 | — | 225,236,211 | 3,300,469 | 147,576,712 | 9,320,767 |

| Legal services | Management consulting services | Protection services | Scientific and research services | Special fees and services | Temporary help services | Training and educational services | Other services | Total |
|---|--|--|---|--|--|--|--|--|
| 5,696,050 645,008 | 15,624 — | 742,302 1,109 | 26,427 — | 1,216,420 61,721 | 40,277 36,296 | 1,044,383 443,204 | 1,364,395 3,326,693 | 15,866,461 10,222,416 |
| 2,081,099 — | 539,833 133,047 | 369,743 167,771 | — — | 231,976 960,676 | — 4,530 | 801,080 1,618,215 | 1,757,933 1,103,133 | 9,267,824 9,743,237 |
| 1,023,067 | — | 477,895 | — | 1,188,006 | 143,576 | 1,890,786 | 6,750,448 | 23,953,710 |
| 9,445,224 | 688,504 | 1,758,820 | 26,427 | 3,658,799 | 224,679 | 5,797,668 | 14,302,602 | 69,053,648 |
| 16,280,013 | 10,942,881 | 11,025,092 | 40,752,946 | 2,196,959 | 1,897,031 | 16,783,251 | 15,133,502 | 809,228,713 |
| 26,063,417 — — 35,655 173,782 | 45,424,907 — 56,230 215,946 350,115 | 63,807,775 — 26,532 — — | 2,553,872 — 1,543,416 491,245 — | 12,758,670 — 46,317 1,881,768 79,809 | 20,474,298 — — 19,500 — | 24,967,184 — 60,765 135,462 213,561 | 18,015,912 — 261,055 311,947 1,060,352 | 360,267,716 252,879,933 2,265,880 4,165,750 5,355,986 |
| 26,272,854 | 46,047,198 | 63,834,307 | 4,588,533 | 14,766,564 | 20,493,798 | 25,376,972 | 19,649,266 | 624,935,265 |
| 24,575,660 7,646,742 79,808 377,487 9,098,137 | 11,582,252 901,231 568,753 — 2,539,702 | 6,784,333 1,324,745 320,542 — 11,918,984 | 15,553,436 15,387,398 18,800 218,666 20,557,588 | 1,188,448 2,428,455 252,297 28,829 681,325 | 1,818,505 357,605 92,883 — 296,697 | 7,346,396 3,208,026 500,810 61,824 3,610,578 | 52,612,388 13,698,052 1,923,570 77,815 302,085,279 | 303,373,600 90,873,011 4,714,570 1,002,502 611,192,085 |
| 41,777,834 | 15,591,938 | 20,348,604 | 51,735,888 | 4,579,354 | 2,565,690 | 14,727,634 | 370,397,104 | 1,011,155,768 |
| 20,900,529 29,693 | 13,194,178 646,040 | 36,136,984 2,334,752 | 702,027 — | 1,769,398 330,860 | 2,407,223 373,839 | 4,971,191 1,348,873 | 83,319,543 2,157,891 | 1,333,038,724 35,255,371 |
| 20,930,222 | 13,840,218 | 38,471,736 | 702,027 | 2,100,258 | 2,781,062 | 6,320,064 | 85,477,434 | 1,368,294,095 |
| 36,033,223 | 8,210,926 | 2,527,131 | 16,178,744 | 1,447,457 | 28,954 | 6,534,710 | 76,627,249 | 876,099,486 |
| 254,684 | 59,627 | 2,641 | — | 32,423 | — | 52,049 | 53,299 | 1,671,897 |
| 36,287,907 | 8,270,553 | 2,529,772 | 16,178,744 | 1,479,880 | 28,954 | 6,586,759 | 76,680,548 | 877,771,383 |
| 13,075,214 728,047 | 14,660,800 643,952 | 3,035,109 19,867 | 32,579,922 — | 1,370,101 140,388 | 910,461 — | 7,347,779 646,804 | 8,914,369 488,216 | 213,765,069 3,445,556 |
| 274,726 1,300,087 523 467,985 | — 1,441,547 23,212 760,231 | — 1,967,345 13,153 12,152 | 25,000 41,713,011 — — | 233,634 254,406 14,268 263,159 | — 118,923 119,191 — | 194,106 1,258,330 49,074 793,875 | 969,864 2,758,928 83,827 2,874,200 | 2,920,351 278,174,989 509,549 6,120,911 |
| 40,301 4,293,045 | 385,397 1,063,372 | 45,346 4,556,369 | 1,500 16,039,211 | 141,085 1,527,770 | 19,698 472,996 | 372,033 3,105,362 | 36,409 44,825 | 4,723,768 84,677,315 |
| 16,180 50,726 330,580 | 1,091,886 704,079 1,835,573 | 60,165 40,110 1,336,666 | — — — | 172,102 206,874 254,546 | 177,714 118,476 28,140 | 284,751 289,039 3,102,227 | 820,386 664,381 1,823,556 | 5,431,570 5,199,605 39,565,068 |
| 20,577,414 | 22,610,049 | 11,086,282 | 90,358,644 | 4,578,333 | 1,965,599 | 17,443,380 | 19,478,961 | 644,533,751 |

Professional and special services—continued

(in dollars)

| Department and agency | Business services | Construction services | Engineering and architectural services (including research) | Health and welfare services | Informatics services | Interpretation and translation services |
|---|--------------------|-----------------------|---|-----------------------------|----------------------|---|
| Intergovernmental Affairs, Infrastructure and Communities | | | | | | |
| Office of Infrastructure of Canada | | | | | | |
| Canadian Intergovernmental Conference | 3,811,440 | — | 3,994,625 | 154,817 | 12,625,106 | 1,325,676 |
| Secretariat | 338,001 | — | — | 2,367 | 149,373 | 525,387 |
| Leaders' Debates Commission | 103,634 | — | — | — | 22,672 | 1,345 |
| Office of the Chief Electoral Officer | 3,110,491 | — | — | 81,332 | 36,854,985 | 1,003,151 |
| Office of the Commissioner of Official Languages | 179,746 | — | 52,253 | 11,792 | 512,662 | 349,115 |
| | 7,543,312 | — | 4,046,878 | 250,308 | 50,164,798 | 3,204,674 |
| Justice | | | | | | |
| Department of Justice | | | | | | |
| Administrative Tribunals Support Service of Canada | 2,133,420 | — | — | 484,250 | 14,320,497 | 3,020,925 |
| Canada | 443,328 | — | — | 73,189 | 4,205,790 | 2,299,786 |
| Canadian Human Rights Commission | 66,244 | — | — | 52,024 | 884,507 | 312,213 |
| Courts Administration Service | 2,344,519 | — | 1,683,172 | 8,409 | 2,378,433 | 3,438,583 |
| Office of the Commissioner for Federal Judicial Affairs | 500,126 | — | — | — | 345,717 | 183,154 |
| Office of the Director of Public Prosecutions | 1,095,508 | — | — | 59,086 | 2,501,202 | 727,647 |
| Offices of the Information and Privacy Commissioners of Canada | 606,741 | — | — | 103,570 | 1,094,383 | 280,255 |
| Registrar of the Supreme Court of Canada | 351,326 | — | 31,306 | — | 178,063 | 240,643 |
| | 7,541,212 | — | 1,714,478 | 780,528 | 25,908,592 | 10,503,206 |
| National Defence | | | | | | |
| Department of National Defence | | | | | | |
| Military Grievances External Review Committee | 608,057,052 | — | 2,400,786,087 | 272,195,734 | 346,203,319 | 21,418,286 |
| Military Police Complaints Commission | 124,592 | — | — | 5,414 | 106,980 | 21,779 |
| | 176,523 | — | — | 190 | 32,793 | 48,132 |
| | 608,358,167 | — | 2,400,786,087 | 272,201,338 | 346,343,092 | 21,488,197 |
| National Revenue | | | | | | |
| Canada Revenue Agency | | | | | | |
| | 182,507,566 | — | 19,935 | 2,176,514 | 146,711,966 | 3,529,214 |
| Natural Resources | | | | | | |
| Department of Natural Resources | | | | | | |
| Canadian Energy Regulator | 68,355,583 | — | 2,694,923 | 496,608 | 41,987,838 | 4,380,644 |
| Canadian Nuclear Safety Commission | 480,310 | — | 139,253 | — | 5,435,277 | 155,310 |
| Northern Pipeline Agency | 766,120 | — | 344,207 | 183,791 | 9,527,647 | 1,353,599 |
| | 173,670 | — | — | — | 19,390 | 559 |
| | 69,775,683 | — | 3,178,383 | 680,399 | 56,970,152 | 5,890,112 |
| Office of the Governor General's Secretary | | | | | | |
| Office of the Governor General's Secretary | | | | | | |
| | 261,898 | — | — | 42,801 | 179,904 | 412,804 |
| Parliament | | | | | | |
| House of Commons | | | | | | |
| Library of Parliament | 1,435,697 | — | 53,083 | 240,375 | 14,252,570 | 141,543 |
| Office of the Conflict of Interest and Ethics Commissioner | 20,561 | — | — | 3,718 | 54,408 | 11,204 |
| Office of the Parliamentary Budget Officer | 49,330 | — | — | 2,360 | 290,885 | — |
| Office of the Senate Ethics Officer | 40 | — | — | — | 13,656 | 1,547 |
| Parliamentary Protective Service | 36,982 | — | — | — | — | — |
| Secretariat of the National Security and Intelligence Committee of Parliamentarians | 1,472,824 | — | — | 124,911 | 6,263,713 | — |
| Senate | 342,837 | — | — | — | 555,682 | 81,598 |
| | 755,926 | — | — | 59,734 | 145,906 | 45,203 |
| | 4,114,197 | — | 53,083 | 431,098 | 21,576,820 | 281,095 |

| Legal services | Management consulting services | Protection services | Scientific and research services | Special fees and services | Temporary help services | Training and educational services | Other services | Total |
|--------------------|--------------------------------|---------------------|----------------------------------|---------------------------|-------------------------|-----------------------------------|--------------------|----------------------|
| 3,200,236 | 1,212,884 | 3,127,269 | 12,405,872 | 301,176 | 116,333 | 1,514,701 | 14,087,636 | 57,877,771 |
| 55 | — | 22,469 | 8,000 | 2,371 | — | 5,871 | 227,718 | 1,281,612 |
| 13,406 | — | — | — | 169 | — | — | 32,035 | 173,261 |
| 379,086 | 3,517,350 | 248,316 | 275,431 | 506,617 | 254,886 | 718,690 | 2,040,967 | 48,991,302 |
| 22,606 | 161,216 | 43,104 | 19,646 | 36,396 | 94,285 | 102,647 | 71,643 | 1,657,111 |
| 3,615,389 | 4,891,450 | 3,441,158 | 12,708,949 | 846,729 | 465,504 | 2,341,909 | 16,459,999 | 109,981,057 |
| 2,536,111 | 1,206,573 | 2,994,664 | 540,000 | 6,205,796 | 1,271 | 4,096,932 | 8,447,408 | 45,987,847 |
| 52,679 | 902,768 | 228,145 | — | 388,735 | — | 514,055 | 818,465 | 9,926,940 |
| 186,653 | 415,199 | 676 | 501,077 | 62,066 | 132,181 | 354,927 | 1,768,106 | 4,735,873 |
| 128,545 | 468,910 | 3,961,936 | — | 256,315 | — | 550,603 | 1,097,256 | 16,316,681 |
| 2,153,919 | 291,000 | 14,699 | — | 13,928,472 | — | 974,707 | 930,179 | 19,321,973 |
| 34,765,413 | 4,848 | 934,308 | — | 1,385,021 | 26,873 | 1,126,812 | 1,803,328 | 44,430,046 |
| 276,397 | 213,013 | 76,750 | 9,000 | 98,038 | 178,567 | 617,476 | 212,934 | 3,767,124 |
| 22,851 | 47,256 | 1,075,414 | — | 250,726 | 12,125 | 113,799 | 439,674 | 2,763,183 |
| 40,122,568 | 3,549,567 | 9,286,592 | 1,050,077 | 22,575,169 | 351,017 | 8,349,311 | 15,517,350 | 147,249,667 |
| 32,452,696 | 72,735,074 | 107,155,219 | 14,943,729 | 6,468,591 | 50,264,515 | 188,930,715 | 670,702,168 | 4,792,313,185 |
| 8,396 | 6,515 | 8,035 | — | 11,171 | — | 33,766 | 11,337 | 337,985 |
| 15,000 | 30,343 | 458 | — | 29,111 | 2,259 | 107,778 | 92,516 | 535,103 |
| 32,476,092 | 72,771,932 | 107,163,712 | 14,943,729 | 6,508,873 | 50,266,774 | 189,072,259 | 670,806,021 | 4,793,186,273 |
| 103,686,201 | 5,049,635 | 5,748,844 | 1,962,195 | 8,022,956 | 20,476 | 23,010,685 | 9,284,056 | 491,730,243 |
| 6,678,044 | 7,063,957 | 4,480,872 | 26,767,222 | 1,531,992 | 1,877,430 | 7,609,341 | 1,258,462 | 175,182,916 |
| 241,941 | 3,448,534 | 7,375 | — | 371,149 | 334,870 | 614,503 | 3,447,332 | 14,675,854 |
| 158,437 | 258,932 | 602,576 | 1,035,260 | 533,970 | — | 1,626,778 | 1,169,890 | 17,561,207 |
| 4,507 | — | — | — | — | — | — | 37,590 | 235,716 |
| 7,082,929 | 10,771,423 | 5,090,823 | 27,802,482 | 2,437,111 | 2,212,300 | 9,850,622 | 5,913,274 | 207,655,693 |
| — | 169,606 | — | — | 15,001 | 237,417 | 38,368 | 89,324 | 1,447,123 |
| 113,818 | 1,162,200 | 238,515 | 885,340 | 3,455,801 | 370,627 | 2,487,223 | 1,353,908 | 26,190,700 |
| 26,205 | 742,001 | 48,927 | — | 174,353 | 3,643 | 345,475 | — | 1,430,495 |
| — | — | 58,258 | — | 19,149 | 102,264 | 59,200 | 3,259 | 584,705 |
| — | 295,118 | — | — | 16,344 | — | 60,795 | — | 387,500 |
| 23,705 | 47,204 | — | — | 8,882 | — | — | — | 116,773 |
| 174,371 | 356,005 | 851,510 | — | 181,143 | — | 360,975 | 74,667 | 9,860,119 |
| — | — | — | 32,000 | 10,918 | — | 4,844 | 22,689 | 1,050,568 |
| 124,204 | 410,644 | 18,617 | 575,190 | 381,739 | — | 307,932 | 29,522 | 2,854,617 |
| 462,303 | 3,013,172 | 1,215,827 | 1,492,530 | 4,248,329 | 476,534 | 3,626,444 | 1,484,045 | 42,475,477 |

Professional and special services—concluded

(in dollars)

| Department and agency | Business services | Construction services | Engineering and architectural services (including research) | Health and welfare services | Informatics services | Interpretation and translation services |
|---|----------------------|-----------------------|---|-----------------------------|----------------------|---|
| Privy Council | | | | | | |
| Privy Council Office | 1,770,988 | — | — | — | 9,256,516 | 4,158,903 |
| Canadian Transportation Accident Investigation and Safety Board | 234,796 | — | 3,762 | 75,083 | 904,058 | 126,023 |
| National Security and Intelligence Review Agency Secretariat | 296,234 | — | — | 29,115 | 2,008,780 | 203,797 |
| Office of the Intelligence Commissioner | 116,765 | — | — | 720 | 348,211 | 24,317 |
| Public Service Commission | 522,831 | — | — | 24,046 | 3,762,764 | 238,567 |
| | 2,941,614 | — | 3,762 | 128,964 | 16,280,329 | 4,751,607 |
| Public Safety | | | | | | |
| Department of Public Safety and Emergency Preparedness | 1,134,841 | — | — | 15,057 | 7,168,136 | 1,800,530 |
| Canada Border Services Agency | 66,041,691 | — | 248,317 | 28,230,578 | 286,767,641 | 11,186,061 |
| Civilian Review and Complaints Commission for the Royal Canadian Mounted Police | 28,511 | — | — | 2,454 | 149,427 | 122,186 |
| Correctional Service of Canada | 35,395,162 | — | 18,591,069 | 200,237,642 | 24,787,400 | 4,092,810 |
| Office of the Correctional Investigator of Canada | 117,943 | — | — | 361 | 162,990 | 19,764 |
| Parole Board of Canada | 209,929 | — | 117,988 | 20,413 | 5,031,002 | 399,818 |
| Royal Canadian Mounted Police | 147,901,151 | — | 60,763,334 | 141,379,462 | 95,552,621 | — |
| Royal Canadian Mounted Police External Review Committee | 48,636 | — | — | 190 | 36,247 | 161,428 |
| | 250,877,864 | — | 79,720,708 | 369,886,157 | 419,655,464 | 17,782,597 |
| Public Services and Procurement | | | | | | |
| Department of Public Works and Government Services | 469,930,028 | 445,937,220 | 438,910,452 | 586,246 | 230,374,537 | 56,533,089 |
| Shared Services Canada | 9,598,696 | — | 10,962,683 | 497,150 | 255,798,006 | 2,734,488 |
| | 479,528,724 | 445,937,220 | 449,873,135 | 1,083,396 | 486,172,543 | 59,267,577 |
| Transport | | | | | | |
| Department of Transport | 17,953,084 | — | 39,867,906 | 3,504,497 | 43,420,994 | 3,573,479 |
| Canadian Transportation Agency | 138,080 | — | — | 80 | 648,273 | 244,870 |
| | 18,091,164 | — | 39,867,906 | 3,504,577 | 44,069,267 | 3,818,349 |
| Treasury Board | | | | | | |
| Treasury Board Secretariat | 2,001,788 | — | — | 211,746 | 33,617,080 | 4,299,424 |
| Canada School of Public Service | 2,634 | — | — | 48,815 | 4,419,615 | 1,155,944 |
| Office of the Commissioner of Lobbying | 341,913 | — | — | 8,366 | 725,894 | 31,590 |
| Office of the Public Sector Integrity Commissioner | 453,860 | — | — | 3,330 | 288,222 | 17,365 |
| | 2,800,195 | — | — | 272,257 | 39,050,811 | 5,504,323 |
| Veterans Affairs | | | | | | |
| Department of Veterans Affairs | 75,710,366 | — | — | 423,473,624 | 88,675 | 1,791,937 |
| Veterans Review and Appeal Board | 156,405 | — | — | — | — | 72,342 |
| | 75,866,771 | — | — | 423,473,624 | 88,675 | 1,864,279 |
| Women, Gender Equality and Youth | | | | | | |
| Department for Women and Gender Equality | 1,062,163 | — | — | 41,884 | 679,813 | 578,748 |
| Total | 3,709,672,134 | 445,937,220 | 4,042,916,984 | 2,206,381,691 | 2,661,657,081 | 240,350,524 |

| Legal services | Management consulting services | Protection services | Scientific and research services | Special fees and services | Temporary help services | Training and educational services | Other services | Total |
|--------------------|--------------------------------|---------------------|----------------------------------|---------------------------|-------------------------|-----------------------------------|----------------------|-----------------------|
| 13,139,137 | 346,814 | 4,065,390 | 661,293 | 758,528 | 98,051 | 1,432,506 | 3,222,059 | 38,910,185 |
| 236,334 | 324,621 | 88,166 | 175,043 | 59,415 | 122,392 | 349,299 | 23,263 | 2,722,255 |
| 22,150 | 209,190 | 249,067 | — | 54,640 | — | 279,366 | 324,165 | 3,676,504 |
| — | — | — | — | 7,285 | — | 5,995 | 113,465 | 616,758 |
| 1,441,187 | 1,283,788 | 224,667 | — | 45,068 | 1,407 | 554,273 | 1,326,713 | 9,425,311 |
| 14,838,808 | 2,164,413 | 4,627,290 | 836,336 | 924,936 | 221,850 | 2,621,439 | 5,009,665 | 55,351,013 |
| 7,050,924 | 6,696,478 | 2,534,950 | 1,621,845 | 491,897 | 1 | 1,418,475 | 1,945,127 | 31,878,261 |
| 25,160,618 | 14,853,027 | 42,826,103 | 647,253 | 531,662 | 36,102 | 7,904,476 | 27,815,349 | 512,248,878 |
| — | 171,289 | 2,325 | 50,577 | 9,457 | 14,434 | 203,016 | — | 753,676 |
| 32,096,647 | 5,933,148 | 15,991,023 | 1,950,818 | 1,314,387 | 413,532 | 46,686,184 | 90,451,436 | 477,941,258 |
| — | 45,788 | — | 30,275 | 22,414 | 34,700 | 26,833 | 37,646 | 498,714 |
| 1,612,324 | 90,199 | 27,435 | — | 30,127 | 119,264 | 262,541 | 535,682 | 8,456,722 |
| 39,274,365 | 5,379,862 | 146,466,790 | 1,397,525 | 1,995,334 | 5,623,647 | 24,614,910 | 1,744,120 | 672,093,121 |
| 42,956 | 10,118 | — | — | 35,454 | 159,793 | 101,256 | — | 596,078 |
| 105,237,834 | 33,179,909 | 207,848,626 | 5,698,293 | 4,430,732 | 6,401,473 | 81,217,691 | 122,529,360 | 1,704,466,708 |
| 22,272,452 | 148,250,187 | 32,979,803 | 2,840,580 | 1,619,369 | 3,059,441 | 10,538,764 | 388,324,755 | 2,252,156,923 |
| 1,065,077 | 174,947,076 | 5,449,044 | 346,053 | 200,259 | 32,876 | 15,656,089 | 53,034 | 477,340,531 |
| 23,337,529 | 323,197,263 | 38,428,847 | 3,186,633 | 1,819,628 | 3,092,317 | 26,194,853 | 388,377,789 | 2,729,497,454 |
| 23,258,374 | 42,282,961 | 3,803,030 | 21,934,669 | 2,351,351 | 1,096,522 | 8,512,263 | 15,622,298 | 227,181,428 |
| 1,271 | 343,976 | 246,269 | — | 83,135 | 70,245 | 381,307 | 452,710 | 2,610,216 |
| 23,259,645 | 42,626,937 | 4,049,299 | 21,934,669 | 2,434,486 | 1,166,767 | 8,893,570 | 16,075,008 | 229,791,644 |
| 10,499,225 | 16,208,801 | 1,314,806 | 2,603,018 | 641,933 | 86,024 | 6,125,605 | 80,919,357 | 158,528,807 |
| 90,100 | 205,492 | 16,732 | — | 174,243 | 53,979 | 2,053,532 | 537,325 | 8,758,411 |
| 20,609 | 56,299 | 5,711 | — | 10,176 | 16,583 | 44,846 | 63,258 | 1,325,245 |
| — | 44,632 | 2,789 | — | 11,702 | — | 38,325 | 53,243 | 913,468 |
| 10,609,934 | 16,515,224 | 1,340,038 | 2,603,018 | 838,054 | 156,586 | 8,262,308 | 81,573,183 | 169,525,931 |
| 4,355,389 | 173,742 | 1,170,090 | — | 699,451 | 691,968 | 1,437,062 | 15,994,664 | 525,586,968 |
| — | 13,200 | 34,225 | — | 20,845 | — | 122,889 | 75,822 | 495,728 |
| 4,355,389 | 186,942 | 1,204,315 | — | 720,296 | 691,968 | 1,559,951 | 16,070,486 | 526,082,696 |
| 92,499 | 585,457 | 48,863 | 1,466,764 | 49,226 | 272,585 | 428,245 | 1,304,220 | 6,610,467 |
| 643,685,911 | 838,288,135 | 598,440,880 | 368,849,383 | 96,243,739 | 101,603,204 | 497,622,549 | 2,139,723,458 | 18,591,372,893 |

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Section 4

Public Accounts of Canada
2022–2023

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/2023/index-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date;
- the total amount of the current year's expenditures for contracts less than \$250,000 (cost plus contracts of less than \$25,000) with the total number of contractors.

Acquisition of land, buildings and works

(in dollars)

| Department and agency | Acquisition of land | Acquisition of engineering works | Acquisition of non-residential buildings | Acquisition of residential buildings | Total |
|--|---------------------|----------------------------------|--|--------------------------------------|--------------------|
| Agriculture and Agri-Food | | | | | |
| Department of Agriculture and Agri-Food | — | 109,478 | 23,878,291 | — | 23,987,769 |
| Canadian Heritage | | | | | |
| Library and Archives of Canada..... | — | — | 59,314,952 | — | 59,314,952 |
| Crown-Indigenous Relations and Northern Affairs | | | | | |
| Department of Crown-Indigenous Relations and Northern Affairs..... | — | — | 3,803,388 | — | 3,803,388 |
| Canadian High Arctic Research Station | — | — | 152,637 | — | 152,637 |
| | — | — | 3,956,025 | — | 3,956,025 |
| Environment and Climate Change | | | | | |
| Department of the Environment | 116,656 | 253,771 | 988,555 | — | 1,358,982 |
| Parks Canada Agency | 2,013,449 | 81,706,394 | 40,053,253 | 520,305 | 124,293,401 |
| | 2,130,105 | 81,960,165 | 41,041,808 | 520,305 | 125,652,383 |
| Finance | | | | | |
| Financial Consumer Agency of Canada | — | — | 5,734,568 | — | 5,734,568 |
| Office of the Superintendent of Financial Institutions | — | — | 1,447,131 | — | 1,447,131 |
| | — | — | 7,181,699 | — | 7,181,699 |
| Fisheries, Oceans and the Canadian Coast Guard | | | | | |
| Department of Fisheries and Oceans | — | 167,762,497 | 6,821,544 | — | 174,584,041 |
| Global Affairs | | | | | |
| Department of Foreign Affairs, Trade and Development..... | 8,421 | 74,515 | 23,613,401 | 15,956,654 | 39,652,991 |
| Health | | | | | |
| Department of Health..... | — | — | 5,731 | — | 5,731 |
| Public Health Agency of Canada | — | 35,975 | 366,842 | — | 402,817 |
| | — | 35,975 | 372,573 | — | 408,548 |
| Indigenous Services | | | | | |
| Department of Indigenous Services..... | 20 | — | 29,545 | — | 29,565 |
| Innovation, Science and Industry | | | | | |
| Canadian Space Agency..... | — | 1,202,941 | — | — | 1,202,941 |
| National Research Council of Canada | — | 27,904 | 52,428,273 | — | 52,456,177 |
| Statistics Canada..... | — | — | 522,048 | — | 522,048 |
| | — | 1,230,845 | 52,950,321 | — | 54,181,166 |

Acquisition of land, buildings and works—concluded

(in dollars)

| Department and agency | Acquisition of land | Acquisition of engineering works | Acquisition of non-residential buildings | Acquisition of residential buildings | Total |
|--|---------------------|----------------------------------|--|--------------------------------------|----------------------|
| Intergovernmental Affairs, Infrastructure and Communities | | | | | |
| Office of Infrastructure of Canada | — | 7,150,728 | — | — | 7,150,728 |
| Office of the Chief Electoral Officer | — | (1,014) | — | — | (1,014) |
| | — | 7,149,714 | — | — | 7,149,714 |
| Justice | | | | | |
| Canadian Human Rights Commission | — | — | 54,964 | — | 54,964 |
| Courts Administration Service | — | — | 1,103,156 | — | 1,103,156 |
| | — | — | 1,158,120 | — | 1,158,120 |
| National Defence | | | | | |
| Department of National Defence | — | 167,232,191 | 321,958,721 | 67,886,752 | 557,077,664 |
| Communications Security Establishment | — | — | 13,455,891 | — | 13,455,891 |
| | — | 167,232,191 | 335,414,612 | 67,886,752 | 570,533,555 |
| Natural Resources | | | | | |
| Department of Natural Resources | — | 1,256,351 | 6,572,768 | — | 7,829,119 |
| Public Safety | | | | | |
| Canada Border Services Agency | — | 154,805 | 33,906,353 | — | 34,061,158 |
| Correctional Service of Canada | — | 1,457,383 | 121,918,936 | — | 123,376,319 |
| Royal Canadian Mounted Police | 1,312,614 | 4,369,819 | 75,190,438 | 5,753,227 | 86,626,098 |
| | 1,312,614 | 5,982,007 | 231,015,727 | 5,753,227 | 244,063,575 |
| Public Services and Procurement | | | | | |
| Department of Public Works and Government Services | 1,826,706 | 211,686,616 | 448,436,900 | 220,294 | 662,170,516 |
| Shared Services Canada | — | — | 16,786,026 | — | 16,786,026 |
| | 1,826,706 | 211,686,616 | 465,222,926 | 220,294 | 678,956,542 |
| Transport | | | | | |
| Department of Transport | 165,020 | 80,841,424 | 6,752,684 | — | 87,759,128 |
| Veterans Affairs | | | | | |
| Department of Veterans Affairs | — | 302,312 | — | — | 302,312 |
| Women, Gender Equality and Youth | | | | | |
| Department for Women and Gender Equality | — | — | 195,536 | — | 195,536 |
| Total | 5,442,886 | 725,624,090 | 1,265,492,532 | 90,337,232 | 2,086,896,740 |

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Section 5

Public Accounts of Canada
2022–2023

Acquisition of machinery and equipment

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Acquisition of machinery and equipment

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

Acquisition of machinery and equipment

(in dollars)

| Department and agency | Transportation machinery and equipment ¹ | Ammunition and weapons | Communications equipment |
|--|---|---------------------------|-----------------------------|
| Agriculture and Agri-Food | | | |
| Department of Agriculture and Agri-Food..... | 5,327,442 | — | 785,908 |
| Canadian Grain Commission | 46 | — | 233,712 |
| | 5,327,488 | — | 1,019,620 |
| Canadian Heritage | | | |
| Department of Canadian Heritage | 57,953 | — | 63,208 |
| Canadian Radio-television and Telecommunications Commission..... | — | — | 341,443 |
| Library and Archives of Canada..... | — | — | 497,707 |
| National Film Board..... | — | — | 86,552 |
| The National Battlefields Commission | 807,923 | — | — |
| | 865,876 | — | 988,910 |
| Crown-Indigenous Relations and Northern Affairs | | | |
| Department of Crown-Indigenous and Northern Affairs..... | 124,612 | — | 8,940 |
| Canadian High Arctic Research Station..... | 530,635 | 6,792 | 65,395 |
| | 655,247 | 6,792 | 74,335 |
| Economic Development Agency of Canada for the Regions of Quebec | | | |
| Economic Development Agency of Canada for the Regions of Quebec | 6,453 | — | 465,209 |
| Employment, Workforce Development and Disability Inclusion | | | |
| Department of Employment and Social Development | 54,503 | — | 1,484,550 |
| Canadian Accessibility Standards Development Organization..... | — | — | — |
| Canadian Centre for Occupational Health and Safety | — | — | — |
| | 54,503 | — | 1,484,550 |
| Environment and Climate Change | | | |
| Department of the Environment | 5,449,720 | 64,419 | 1,101,096 |
| Impact Assessment Agency of Canada..... | — | — | 585,120 |
| Parks Canada Agency..... | 12,593,424 | 50,412 | 1,154,947 |
| | 18,043,144 | 114,831 | 2,841,163 |
| Finance | | | |
| Department of Finance | — | — | 262,116 |
| Financial Consumer Agency of Canada..... | — | — | 430,463 |
| Financial Transactions and Reports Analysis Centre of Canada | — | — | 464,998 |
| Office of the Auditor General..... | — | — | 358,230 |
| Office of the Superintendent of Financial Institutions | — | — | 220,142 |
| | — | — | 1,735,949 |
| Fisheries, Oceans and the Canadian Coast Guard | | | |
| Department of Fisheries and Oceans | 238,438,044 | 216,484 | 9,919,516 |

| Computer/ related equipment and software | Specialized equipment ² | Furniture and fixtures | Industrial machinery and equipment | Other office equipment (excluding computer/related equipment and software) | Other machinery and equipment ³ | Total |
|---|---|---|--|---|--|---|
| 6,486,505 345,049 | 16,136,642 1,921,330 | 1,176,032 105,140 | 139,685 — | 202,909 23,822 | 4,998,849 203,626 | 35,253,972 2,832,725 |
| 6,831,554 | 18,057,972 | 1,281,172 | 139,685 | 226,731 | 5,202,475 | 38,086,697 |
| 410,480 859,771 2,033,506 1,444,681 65,001 | 73,235 62,924 21,742 — 32,238 | 100,856 29,397 778,625 28,336 — | — — — — — | 11,368 465 17,358 — 69,107 | 159,851 — 304,405 344,346 29,809 | 876,951 1,294,000 3,653,343 1,903,915 1,004,078 |
| 4,813,439 | 190,139 | 937,214 | — | 98,298 | 838,411 | 8,732,287 |
| 267,891 187,022 | 6,056 120,857 | 100,352 215,532 | — 14,635 | 19,463 7,817 | 295,938 51,977 | 823,252 1,200,662 |
| 454,913 | 126,913 | 315,884 | 14,635 | 27,280 | 347,915 | 2,023,914 |
| 180,526 | — | 120,694 | — | — | 817 | 773,699 |
| 25,190,156 804 189,184 | 734,716 — — | 10,315,695 12,041 11,224 | — — — | 441,554 — 33,496 | 187,301 — — | 38,408,475 12,845 233,904 |
| 25,380,144 | 734,716 | 10,338,960 | — | 475,050 | 187,301 | 38,655,224 |
| 12,031,664 825,433 5,584,289 | 17,298,055 2,691 4,458,186 | 3,842,334 49,361 1,268,088 | — — 377,690 | 283,646 23,429 390,922 | 3,353,660 — 8,609,898 | 43,424,594 1,486,034 34,487,856 |
| 18,441,386 | 21,758,932 | 5,159,783 | 377,690 | 697,997 | 11,963,558 | 79,398,484 |
| 1,404,645 813,770 1,961,125 1,055,695 3,466,785 | — — 5,629 — — | 199,333 1,799,848 287,487 123,594 648,165 | — — 5,180 — — | 79,307 2,350 49,617 12,033 — | 13,458 — 2,169 — — | 1,958,859 3,046,431 2,776,205 1,549,552 4,335,092 |
| 8,702,020 | 5,629 | 3,058,427 | 5,180 | 143,307 | 15,627 | 13,666,139 |
| 17,751,713 | 30,542,338 | 5,978,172 | 5,824,346 | 485,429 | 62,618,800 | 371,774,842 |

Acquisition of machinery and equipment—continued

(in dollars)

| Department and agency | Transportation machinery and equipment ¹ | Ammunition and weapons | Communications Equipment |
|---|---|---------------------------|-----------------------------|
| Global Affairs | | | |
| Department of Foreign Affairs, Trade and Development..... | 4,778,877 | — | 9,691,011 |
| International Joint Commission (Canadian Section)..... | — | — | 18,823 |
| Invest in Canada Hub..... | — | — | 1,632 |
| Pacific Economic Development Agency of Canada..... | — | — | 10,371 |
| | 4,778,877 | — | 9,721,837 |
| Health | | | |
| Department of Health | 563,153 | — | 2,425,092 |
| Canadian Food Inspection Agency | 979,413 | — | 591,515 |
| Canadian Institutes of Health Research | — | — | 28,871 |
| Patented Medicine Prices Review Board | — | — | 35,303 |
| Public Health Agency of Canada..... | 240,791 | — | 205,732 |
| | 1,783,357 | — | 3,286,513 |
| Immigration, Refugees and Citizenship | | | |
| Department of Citizenship and Immigration..... | 5,775 | — | 691,123 |
| Immigration and Refugee Board..... | — | — | 713,185 |
| | 5,775 | — | 1,404,308 |
| Indigenous Services | | | |
| Department of Indigenous Services | 1,355,443 | — | 1,664,741 |
| Federal Economic Development Agency for Northern Ontario | 5,651 | — | 33,470 |
| | 1,361,094 | — | 1,698,211 |
| Innovation, Science and Industry | | | |
| Department of Industry | 1,178,780 | — | 1,175,887 |
| Atlantic Canada Opportunities Agency | 106,617 | — | 59,916 |
| Canadian Northern Economic Development Agency..... | 3,233 | — | 8,768 |
| Canadian Space Agency | 47,784 | — | 440,073 |
| Copyright Board..... | — | — | 895 |
| Department of Western Economic Diversification | — | — | 26,764 |
| Federal Economic Development Agency for Southern Ontario | — | — | 45,627 |
| National Research Council of Canada | 1,729,767 | — | 1,042,143 |
| Natural Sciences and Engineering Research Council..... | — | — | 16,581 |
| Social Sciences and Humanities Research Council..... | — | — | 7,094 |
| Statistics Canada | 41,664 | — | 626,829 |
| | 3,107,845 | — | 3,450,577 |
| Intergovernmental Affairs, Infrastructure and Communities | | | |
| Office of Infrastructure of Canada..... | 60 | — | 212,594 |
| Canadian Intergovernmental Conference Secretariat | — | — | 75,253 |
| Office of the Chief Electoral Officer | — | — | 86,993 |
| Office of the Commissioner of Official Languages | 397 | — | 152,069 |
| | 457 | — | 526,909 |
| Justice | | | |
| Department of Justice | 80 | — | 361,062 |
| Administrative Tribunals Support Service of Canada | — | — | 182,635 |
| Canadian Human Rights Commission | — | — | 265,792 |
| Courts Administration Service | — | — | 1,478,636 |
| Office of the Commissioner for Federal Judicial Affairs | — | — | 20,212 |
| Office of the Director of Public Prosecutions | — | — | 18,591 |
| Offices of the Information and Privacy Commissioners of Canada..... | — | — | 190,535 |
| Registrar of the Supreme Court of Canada | 298,578 | — | 196,902 |
| | 298,658 | — | 2,714,365 |

| 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 |
|---|---------------------------------------|---------------------------|--|---|--|--------------------|
| 12,824,776 | 7,341,402 | 18,015,246 | — | 1,104,353 | 6,918,236 | 60,673,901 |
| 178,576 | — | 3,796 | — | — | — | 201,195 |
| 231,867 | — | 363,056 | — | 1,014 | — | 597,569 |
| 337,748 | — | 64,042 | — | — | — | 412,161 |
| 13,572,967 | 7,341,402 | 18,446,140 | — | 1,105,367 | 6,918,236 | 61,884,826 |
| 22,783,886 | 11,526,868 | 4,832,871 | 2,516 | 800,670 | 3,249,442 | 46,184,498 |
| 4,670,223 | 10,084,540 | 942,579 | — | 300,587 | 1,084,807 | 18,653,664 |
| 471,679 | — | 6,144 | — | 19,781 | 675 | 527,150 |
| 68,404 | 2,825 | 16,627 | — | 1,594 | — | 124,753 |
| 9,902,405 | 24,439,917 | 528,123 | 127,949 | 106,724 | 2,219,996 | 37,771,637 |
| 37,896,597 | 46,054,150 | 6,326,344 | 130,465 | 1,229,356 | 6,554,920 | 103,261,702 |
| 12,509,881 | 3,032,316 | 2,392,750 | — | 81,242 | 422,562 | 19,135,649 |
| 1,680,012 | 15,785 | 151,171 | — | 9,177 | 42,521 | 2,611,851 |
| 14,189,893 | 3,048,101 | 2,543,921 | — | 90,419 | 465,083 | 21,747,500 |
| 7,925,971 | 46,292,186 | 1,339,307 | — | 273,846 | 630,299 | 59,481,793 |
| 33,604 | — | 922 | — | 6,299 | 53 | 79,999 |
| 7,959,575 | 46,292,186 | 1,340,229 | — | 280,145 | 630,352 | 59,561,792 |
| 10,414,080 | 3,980,535 | 3,568,020 | 645,236 | 43,037 | 2,545,360 | 23,550,935 |
| 376,730 | — | 231,333 | — | 10,979 | 377 | 785,952 |
| 16,884 | — | 48,826 | — | 5,515 | 7,977 | 91,203 |
| 2,009,496 | 2,548,250 | 147,576 | — | 11,184 | 648,142 | 5,852,505 |
| 5,317 | 1,295 | 66,153 | — | — | — | 73,660 |
| 835,645 | — | 576,051 | — | 109 | — | 1,438,569 |
| 360,589 | 371 | 78,822 | — | 10,621 | 11,211 | 507,241 |
| 8,859,564 | 44,005,885 | 1,730,221 | 4,637,434 | 424,783 | 2,887,347 | 65,317,144 |
| 1,601,653 | — | 38,954 | — | 33,054 | 41,046 | 1,731,288 |
| 1,053,735 | — | 25,703 | — | 22,036 | 27,364 | 1,135,932 |
| 4,473,724 | 232,503 | 143,986 | — | 839,245 | 141,632 | 6,499,583 |
| 30,007,417 | 50,768,839 | 6,655,645 | 5,282,670 | 1,400,563 | 6,310,456 | 106,984,012 |
| 3,276,313 | 645 | 161,314 | — | 37,147 | 15,914 | 3,703,987 |
| 80,147 | — | — | — | 2,116 | — | 157,516 |
| 1,009,105 | — | 220,091 | — | 69,364 | 33,743 | 1,419,296 |
| 490,747 | 11,776 | 188,504 | — | 1,721 | 16,118 | 861,332 |
| 4,856,312 | 12,421 | 569,909 | — | 110,348 | 65,775 | 6,142,131 |
| 5,580,226 | 1,231,841 | 1,027,687 | — | 112,371 | 22,401 | 8,335,668 |
| 659,304 | 212 | 58,843 | — | 30,439 | 19,575 | 951,008 |
| 829,817 | — | 82,031 | — | 396 | — | 1,178,036 |
| 828,510 | 3,720 | 603,535 | — | 8,942 | 39,612 | 2,962,955 |
| 80,589 | — | 20,479 | — | 3,639 | — | 124,919 |
| 1,434,418 | 28,598 | 103,461 | — | 70,543 | 372,733 | 2,028,344 |
| 633,845 | — | 43,602 | — | 2,316 | — | 870,298 |
| 692,486 | 22,365 | 264,942 | — | 3,048 | 177,465 | 1,655,786 |
| 10,739,195 | 1,286,736 | 2,204,580 | — | 231,694 | 631,786 | 18,107,014 |

Acquisition of machinery and equipment—continued

(in dollars)

| Department and agency | Transportation machinery and equipment ¹ | Ammunition and weapons | Communications Equipment |
|--|---|---------------------------|-----------------------------|
| National Defence | | | |
| Department of National Defence | 1,915,862,350 | 599,832,555 | 157,650,979 |
| Military Grievances External Review Committee..... | — | — | 7,553 |
| Military Police Complaints Commission..... | — | — | 47,814 |
| | 1,915,862,350 | 599,832,555 | 157,706,346 |
| National Revenue | | | |
| Canada Revenue Agency..... | 193,433 | — | 179,748 |
| Natural Resources | | | |
| Department of Natural Resources..... | 1,876,114 | — | 5,591,262 |
| Canadian Energy Regulator..... | — | — | 11,800 |
| Canadian Nuclear Safety Commission | 52,051 | 11,240 | 87,056 |
| | 1,928,165 | 11,240 | 5,690,118 |
| Office of the Governor General's Secretary | | | |
| Office of the Governor General's Secretary | — | — | — |
| Parliament | | | |
| House of Commons..... | 199,804 | — | 4,142,735 |
| Library of Parliament | — | — | — |
| Office of the Conflict of Interest and Ethics Commissioner..... | — | — | 20,731 |
| Office of the Parliamentary Budget Officer..... | — | — | 72,808 |
| Office of the Senate Ethics Officer..... | — | — | — |
| Parliamentary Protective Service | 2,195 | 669,062 | 79,251 |
| Secretariat of the National Security and Intelligence Committee of Parliamentarians | — | — | — |
| Senate..... | — | — | 217,342 |
| | 201,999 | 669,062 | 4,532,867 |
| Privy Council | | | |
| Privy Council Office | 100,138 | — | 1,246,644 |
| Canadian Transportation Accident Investigation and Safety Board | 128,958 | — | 4,211 |
| National Security and Intelligence Review Agency Secretariat | — | — | 24,850 |
| Office of the Intelligence Commissioner | — | — | — |
| Public Service Commission..... | — | — | 36,023 |
| | 229,096 | — | 1,311,728 |
| Public Safety | | | |
| Department of Public Safety and Emergency Preparedness..... | — | — | 375,097 |
| Canada Border Services Agency | 10,374,242 | 878,054 | 12,879,110 |
| Civilian Review and Complaints Commission for the Royal Canadian Mounted Police..... | — | — | 28,499 |
| Correctional Service of Canada | 11,489,871 | 897,804 | 2,485,188 |
| Office of the Correctional Investigator of Canada | — | — | 28,784 |
| Parole Board of Canada..... | 41,086 | — | 171,927 |
| Royal Canadian Mounted Police | 140,589,852 | 19,490,622 | 38,882,568 |
| Royal Canadian Mounted Police External Review Committee | — | — | 16,810 |
| | 162,495,051 | 21,266,480 | 54,867,983 |
| Public Services and Procurement | | | |
| Department of Public Works and Government Services | 626,727 | — | 8,333,275 |
| Shared Services Canada | 463,903 | — | 58,781,558 |
| | 1,090,630 | — | 67,114,833 |

| 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 |
|---|---------------------------------------|---------------------------|--|---|--|----------------------|
| 316,414,427 | 169,208,738 | 42,917,864 | 13,925,316 | 6,838,294 | 609,328,134 | 3,831,978,657 |
| 11,242 | 245 | 11,725 | — | 725 | 435 | 31,925 |
| 38,266 | — | 5,444 | — | 3,414 | 83 | 95,021 |
| 316,463,935 | 169,208,983 | 42,935,033 | 13,925,316 | 6,842,433 | 609,328,652 | 3,832,105,603 |
| 56,188,269 | — | 6,542,827 | — | 215,773 | 1,358,196 | 64,678,246 |
| 15,668,999 | 16,190,669 | 1,814,785 | — | 616,623 | 4,274,269 | 46,032,721 |
| 719,277 | — | 82,788 | — | — | 4,260 | 818,125 |
| 1,681,175 | 174,370 | 54,635 | — | — | 9,270 | 2,069,797 |
| 18,069,451 | 16,365,039 | 1,952,208 | — | 616,623 | 4,287,799 | 48,920,643 |
| 486,443 | 19,120 | 23,807 | — | 300 | 1,534 | 531,204 |
| 16,558,385 | — | 2,477,386 | — | 135,714 | 5,682,819 | 29,196,843 |
| 330,177 | — | 79,736 | — | — | — | 409,913 |
| 456,314 | — | 800 | — | 189 | — | 478,034 |
| 33,830 | — | 7,923 | — | — | — | 114,561 |
| 620 | — | — | — | 82 | — | 702 |
| 988,533 | 654,500 | 138,129 | — | 3,595 | 366,419 | 2,901,684 |
| — | — | 2,369 | — | 140 | 1,985 | 4,494 |
| 649,613 | 4,567 | 70,465 | — | 12,407 | 65,085 | 1,019,479 |
| 19,017,472 | 659,067 | 2,776,808 | — | 152,127 | 6,116,308 | 34,125,710 |
| 6,117,899 | 1,692,133 | 1,082,483 | — | 66,590 | 48,299 | 10,354,186 |
| 357,169 | 51,044 | 46,598 | — | 1,463 | 32,834 | 622,277 |
| 12,707 | 237 | 4,642 | — | 5,458 | 306 | 48,200 |
| — | — | 11,892 | — | — | — | 11,892 |
| 1,734,263 | 10,245 | 212,247 | — | 250 | 2,735 | 1,995,763 |
| 8,222,038 | 1,753,659 | 1,357,862 | — | 73,761 | 84,174 | 13,032,318 |
| 2,489,483 | — | 1,462,118 | — | 50,944 | — | 4,377,642 |
| 35,518,191 | 5,980,665 | 4,045,792 | — | 169,596 | 1,999,368 | 71,845,018 |
| 576,145 | — | 25,302 | — | — | — | 629,946 |
| 9,782,817 | 8,843,000 | 6,985,403 | 108,300 | — | 15,613,769 | 56,206,152 |
| 5,044 | — | 16,623 | — | — | — | 50,451 |
| 418,523 | — | 67,236 | — | 64,032 | — | 762,804 |
| 61,903,609 | 11,025,877 | 8,890,302 | 389,876 | 8,693,459 | 13,721,563 | 303,587,728 |
| 39,579 | — | 13,953 | — | 6,476 | — | 76,818 |
| 110,733,391 | 25,849,542 | 21,506,729 | 498,176 | 8,984,507 | 31,334,700 | 437,536,559 |
| 54,950,709 | 2,247,100 | 53,168,637 | 4,221,560 | 420,148 | 29,459,845 | 153,428,001 |
| 298,646,573 | — | 1,065,948 | — | 3,966 | 1,163,884 | 360,125,832 |
| 353,597,282 | 2,247,100 | 54,234,585 | 4,221,560 | 424,114 | 30,623,729 | 513,553,833 |

Acquisition of machinery and equipment—concluded

(in dollars)

| Department and agency | Transportation machinery and equipment ¹ | Ammunition and weapons | Communications equipment |
|--|---|---------------------------|-----------------------------|
| Transport | | | |
| Department of Transport | 34,391,694 | 6,392 | 1,360,016 |
| Canadian Transportation Agency | — | — | 153,509 |
| | 34,391,694 | 6,392 | 1,513,525 |
| Treasury Board | | | |
| Treasury Board Secretariat | — | — | 21,624 |
| Canada School of Public Service | — | — | 460,729 |
| Office of the Commissioner of Lobbying | — | — | 12,870 |
| Office of the Public Sector Integrity Commissioner | — | — | 44,608 |
| | — | — | 539,831 |
| Veterans Affairs | | | |
| Department of Veterans Affairs..... | 2,565 | — | 65,855 |
| Women, Gender Equality and Youth | | | |
| Department for Women and Gender Equality..... | 49,368 | — | 167,249 |
| Total..... | 2,391,171,169 | 622,123,836 | 335,022,055 |

¹ This category includes aircraft and related parts, \$520,283,748; ships, boats and related parts, \$1,367,515,549; road motor vehicles and related parts, \$463,065,983; and miscellaneous vehicles and related parts, \$40,305,889.

² This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems.

³ This category includes items such as conveying, elevating and materiel-handling and other equipment.

| Computer/ related equipment and software | Specialized equipment ² | Furniture and fixtures | Industrial machinery and equipment | Other office equipment (excluding computer/related equipment and software) | Other machinery and equipment ³ | Total |
|---|---------------------------------------|---------------------------|--|---|--|----------------------|
| 11,905,168 | 148,791 | 5,419,624 | 271,240 | 97,568 | 17,291,553 | 70,892,046 |
| 450,691 | — | 5,959 | — | — | 16,177 | 626,336 |
| 12,355,859 | 148,791 | 5,425,583 | 271,240 | 97,568 | 17,307,730 | 71,518,382 |
| 3,722,346 | — | 123,072 | — | 13,387 | 6,800 | 3,887,229 |
| 2,217,806 | — | 207,359 | — | 23,159 | 24,251 | 2,933,304 |
| 75,254 | — | 5,376 | — | — | — | 93,500 |
| 200,134 | — | 978 | — | 1,856 | — | 247,576 |
| 6,215,540 | — | 336,785 | — | 38,402 | 31,051 | 7,161,609 |
| 4,165,697 | — | 1,532,328 | — | 117,041 | 34,278 | 5,917,764 |
| 660,590 | — | 58,880 | — | 9,216 | 22,494 | 967,797 |
| 1,107,953,618 | 442,471,775 | 203,960,509 | 30,690,963 | 24,173,849 | 803,282,157 | 5,960,849,931 |

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Section 6

Public Accounts of Canada
2022–2023

Transfer payments

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Transfer payments

The following statement presents the total amount spent as transfer payments in the current fiscal year, by department and agency, under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Transfer payments

(in dollars)

| Department and agency | Transfer payments to persons | Transfer payments to industry | Transfer payments to provinces and territories |
|--|---------------------------------|----------------------------------|--|
| Agriculture and Agri-Food | | | |
| Department of Agriculture and Agri-Food..... | — | 1,299,649,984 | 1,326,024,058 |
| Canadian Heritage | | | |
| Department of Canadian Heritage | 33,911,325 | 155,443,143 | 473,795,576 |
| Library and Archives of Canada..... | — | — | — |
| | 33,911,325 | 155,443,143 | 473,795,576 |
| Crown-Indigenous Relations and Northern Affairs | | | |
| Department of Crown-Relations and Northern Affairs | 419,904 | 1,304,489,763 | 741,354,826 |
| Canadian High Arctic Research Station..... | 208,000 | 218,000 | 264,960 |
| | 627,904 | 1,304,707,763 | 741,619,786 |
| Economic Development Agency of Canada for the Regions of Quebec | | | |
| Economic Development Agency of Canada for the Regions of Quebec | — | 171,887,015 | — |
| Employment, Workforce Development and Disability Inclusion | | | |
| Department of Employment and Social Development | 75,629,595,955 | 229,208,058 | 7,253,040,281 |
| Canadian Accessibility Standards Development Organization..... | 7,164,680 | — | — |
| | 75,636,760,635 | 229,208,058 | 7,253,040,281 |
| Environment and Climate Change | | | |
| Department of the Environment | 387,243 | 31,406,174 | 218,212,909 |
| Impact Assessment Agency of Canada..... | 746,406 | — | 345,500 |
| Parks Canada Agency..... | 13,577 | 238,970 | 1,215,073 |
| | 1,147,226 | 31,645,144 | 219,773,482 |
| Finance | | | |
| Department of Finance | — | — | 83,658,131,196 |
| Fisheries, Oceans and the Canadian Coast Guard | | | |
| Department of Fisheries and Oceans | 185,658,938 | 36,230,510 | — |
| Global Affairs | | | |
| Department of Foreign Affairs, Trade and Development..... | 408,545 | 631,484,341 | — |
| Pacific Economic Development Agency of Canada..... | — | 56,441,040 | — |
| | 408,545 | 687,925,381 | — |
| Health | | | |
| Department of Health | 156,907,140 | 1,964,970 | 1,262,297,012 |
| Canadian Food Inspection Agency | 120,800,639 | — | — |
| Canadian Institutes of Health Research | 1,199,035,559 | — | — |
| Public Health Agency of Canada..... | 20,000 | — | 147,268,148 |
| | 1,476,763,338 | 1,964,970 | 1,409,565,160 |

The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2023/index-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year
- the total amount paid for each class of recipients
- a detailed listing for each class of recipients of the aggregate of all payments (this is cash payments and accrued charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid
- the total amount and the total number of recipients, for each class of recipients, of all payments to a recipient aggregating to less than \$100,000

| Transfer payments to or on behalf of international organizations and foreign countries | Transfer payments to non-profit institutions and organizations | Transfer payments to municipalities and local organizations | Re-allocation of transfer payments | Total |
|--|---|--|---------------------------------------|-----------------------|
| 7,891,148 | 198,995,654 | 193,792 | – | 2,832,754,636 |
| 12,998,089 | 1,308,767,519 | 20,851,161 | – | 2,005,766,813 |
| – | 2,520,303 | – | – | 2,520,303 |
| 12,998,089 | 1,311,287,822 | 20,851,161 | – | 2,008,287,116 |
| – | 5,062,421,782 | 4,597,337 | – | 7,113,283,612 |
| – | 7,092,362 | – | – | 7,783,322 |
| – | 5,069,514,144 | 4,597,337 | – | 7,121,066,934 |
| – | 275,357,375 | 44,318,754 | – | 491,563,144 |
| 7,011,698 | 2,740,143,850 | 74,392,166 | (483,349,821) | 85,450,042,187 |
| – | 1,333,495 | – | – | 8,498,175 |
| 7,011,698 | 2,741,477,345 | 74,392,166 | (483,349,821) | 85,458,540,362 |
| 35,391,641 | 365,690,816 | 2,063,905 | – | 653,152,688 |
| 100,688 | 13,497,766 | – | – | 14,690,360 |
| 839,111 | 68,199,560 | 4,513,768 | – | 75,020,059 |
| 36,331,440 | 447,388,142 | 6,577,673 | – | 742,863,107 |
| 1,123,588,893 | (184,223) | – | 100,733,215 | 84,882,269,081 |
| 892,360 | 179,319,442 | – | – | 402,101,250 |
| 6,007,705,028 | 96,875,250 | 13,913,957 | – | 6,750,387,121 |
| – | 96,441,239 | 41,857,737 | – | 194,740,016 |
| 6,007,705,028 | 193,316,489 | 55,771,694 | – | 6,945,127,137 |
| – | 542,044,689 | 10,950 | – | 1,963,224,761 |
| – | – | – | – | 120,800,639 |
| – | 59,383,682 | – | – | 1,258,419,241 |
| 5,347,294 | 492,401,391 | 271,026 | – | 645,307,859 |
| 5,347,294 | 1,093,829,762 | 281,976 | – | 3,987,752,500 |

Transfer payments—continued

(in dollars)

| Department and agency | Transfer payments to persons | Transfer payments to industry | Transfer payments to provinces and territories |
|---|---------------------------------|----------------------------------|--|
| Immigration, Refugees and Citizenship | | | |
| Department of Citizenship and Immigration..... | 558,497,008 | – | 880,409,576 |
| Indigenous Services | | | |
| Department of Indigenous Services | 12,942,109 | 1,397,632,173 | 982,439,008 |
| Federal Economic Development Agency for Northern Ontario | – | 24,702,099 | – |
| | 12,942,109 | 1,422,334,272 | 982,439,008 |
| Innovation, Science and Industry | | | |
| Department of Industry | – | 1,475,897,266 | – |
| Atlantic Canada Opportunities Agency | 1,249,007 | 149,684,780 | – |
| Canadian Northern Economic Development Agency..... | 474,057 | 32,028,210 | 8,809,290 |
| Canadian Space Agency | 120,605 | 22,661,725 | – |
| Department of Western Economic Diversification | – | 168,064,279 | – |
| Federal Economic Development Agency for Southern Ontario | – | 147,723,519 | – |
| National Research Council of Canada | – | 460,498,568 | – |
| Natural Sciences and Engineering Research Council..... | 1,315,533,566 | – | – |
| Social Sciences and Humanities Research Council..... | 1,014,866,402 | – | – |
| | 2,332,243,637 | 2,456,558,347 | 8,809,290 |
| Intergovernmental Affairs, Infrastructure and Communities | | | |
| Office of Infrastructure of Canada..... | – | 481,380,112 | 4,157,503,721 |
| Office of the Chief Electoral Officer | – | – | – |
| | – | 481,380,112 | 4,157,503,721 |
| Justice | | | |
| Department of Justice | 459,694 | – | 509,841,191 |
| Offices of the Information and Privacy Commissioners of Canada..... | – | – | – |
| | 459,694 | – | 509,841,191 |
| National Defence | | | |
| Department of National Defence | 692,756 | 14,218,367 | 32,550,910 |
| National Revenue | | | |
| Canada Revenue Agency..... | 7,239,790,592 | 81,542,902 | 40,623,071 |
| Natural Resources | | | |
| Department of Natural Resources | 345,881,916 | 525,415,846 | 583,309,784 |
| Canadian Energy Regulator..... | 8,063 | – | – |
| Canadian Nuclear Safety Commission | 37,448 | – | – |
| | 345,927,427 | 525,415,846 | 583,309,784 |
| Office of the Governor General's Secretary | | | |
| Office of the Governor General's Secretary | 956,251 | – | – |
| Parliament | | | |
| House of Commons | – | – | – |
| Senate..... | 10,378 | – | – |
| | 10,378 | – | – |
| Privy Council | | | |
| Privy Council Office | 2,835,746 | – | – |

| 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 |
|--|---|--|---------------------------------------|-----------------------|
| 136,436,782 | 1,115,744,947 | 109,451,790 | — | 2,800,540,103 |
| — | 15,287,779,376 | 26,078,310 | — | 17,706,870,976 |
| — | 93,035,828 | — | — | 117,737,927 |
| — | 15,380,815,204 | 26,078,310 | — | 17,824,608,903 |
| 5,008,051 | 1,435,748,702 | — | — | 2,916,654,019 |
| — | 178,186,689 | 22,266,018 | — | 351,386,494 |
| — | 32,218,405 | 8,550,828 | — | 82,080,790 |
| 47,439,179 | 14,843,017 | — | — | 85,064,526 |
| — | 218,868,389 | 59,326,853 | — | 446,259,521 |
| — | 318,264,244 | 87,099,165 | — | 553,086,928 |
| 28,291,970 | 123,535,692 | — | — | 612,326,230 |
| — | — | — | — | 1,315,533,566 |
| — | — | — | — | 1,014,866,402 |
| 80,739,200 | 2,321,665,138 | 177,242,864 | — | 7,377,258,476 |
| — | 271,820,751 | 1,639,157,518 | — | 6,549,862,102 |
| — | 7,350,314 | — | — | 7,350,314 |
| — | 279,171,065 | 1,639,157,518 | — | 6,557,212,416 |
| 719,253 | 91,215,995 | 116,000 | — | 602,352,133 |
| — | 498,506 | — | — | 498,506 |
| 719,253 | 91,714,501 | 116,000 | — | 602,850,639 |
| 1,259,711,581 | 15,895,543 | 1,681,159 | — | 1,324,750,316 |
| — | 2,976,230 | — | — | 7,364,932,795 |
| 9,204,056 | 190,610,198 | — | — | 1,654,421,800 |
| — | 1,255,785 | — | — | 1,263,848 |
| 1,008,867 | 3,281,957 | — | — | 4,328,272 |
| 10,212,923 | 195,147,940 | — | — | 1,660,013,920 |
| — | — | — | — | 956,251 |
| 1,425,007 | — | — | — | 1,425,007 |
| 611,906 | — | — | — | 622,284 |
| 2,036,913 | — | — | — | 2,047,291 |
| — | — | — | — | 2,835,746 |

Transfer payments—concluded

(in dollars)

| Department and agency | Transfer payments to persons | Transfer payments to industry | Transfer payments to provinces and territories |
|---|---------------------------------|----------------------------------|--|
| Public Safety | | | |
| Department of Public Safety and Emergency Preparedness..... | 41,700,000 | — | 2,538,847,534 |
| Correctional Service of Canada | — | — | — |
| Royal Canadian Mounted Police | 529,833,986 | — | — |
| | 571,533,986 | — | 2,538,847,534 |
| Public Services and Procurement | | | |
| Department of Public Works and Government Services | — | — | — |
| Transport | | | |
| Department of Transport | 100,294 | 457,434,853 | 162,441,985 |
| Treasury Board | | | |
| Treasury Board Secretariat | 257,016 | — | — |
| Office of the Public Sector Integrity Commissioner | 45,425 | — | — |
| | 302,441 | — | — |
| Veterans Affairs | | | |
| Department of Veterans Affairs..... | 4,136,842,336 | — | — |
| Women, Gender Equality and Youth | | | |
| Department for Women and Gender Equality..... | — | — | 22,072,448 |
| Total..... | 92,538,412,566 | 9,357,546,667 | 105,000,798,057 |

| 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 |
|--|---|--|---------------------------------------|------------------------|
| 1,259,292 | 360,757,122 | 102,539,190 | — | 3,045,103,138 |
| — | 4,418,838 | 543,097 | — | 4,961,935 |
| 58,000 | 855,239 | — | — | 530,747,225 |
| 1,317,292 | 366,031,199 | 103,082,287 | — | 3,580,812,298 |
| — | — | 557,325,806 | (612,065,895) | (54,740,089) |
| 242,323 | 466,367,052 | 52,197,332 | — | 1,138,783,839 |
| 467,143 | 167,730 | — | — | 891,889 |
| — | — | — | — | 45,425 |
| 467,143 | 167,730 | — | — | 937,314 |
| 10,964,061 | 30,050,206 | — | — | 4,177,856,603 |
| — | 237,310,604 | — | — | 259,383,052 |
| 8,704,613,421 | 32,013,359,311 | 2,873,317,619 | (994,682,501) | 249,493,365,140 |

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Section 7

Public Accounts of Canada
2022–2023

Public debt charges

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Public debt charges

Public debt charges include effective interest calculated on market debt including amounts arising on the extinguishment of debt, as well as interest on obligations for public sector pensions and other employee and veteran future benefits.

The following statement presents details of the current year's public debt charges.

Public debt charges

(in dollars)

| Description | Rate of interest (%) | Amount of principal | Amount charged in 2023 |
|---|-------------------------|------------------------|---------------------------|
| Unmatured Debt | | | |
| Interest on marketable bonds¹ | | | |
| Payable in Canadian currency | | | |
| CA135087K866—May 2022 | 1.50 | — | 13,191,759 |
| CA135087UM44—June 2022 | 9.25 | — | 3,193,725 |
| CA135087ZU15—June 2022 | 2.75 | — | 48,174,275 |
| CA135087L286—Aug 2022 | 0.25 | — | 30,056,343 |
| CA135087G732—Sept 2022 | 1.00 | — | 144,701,118 |
| CA135087L369—Nov 2022 | 0.25 | — | 65,396,515 |
| CA135087L773—Feb 2023 | 0.25 | — | 67,449,435 |
| CA135087H490—March 2023 | 1.75 | — | 390,489,228 |
| CA135087L856—May 2023 | 0.25 | 29,750,000,000 | 84,616,757 |
| CA135087A610—June 2023 | 1.50 | 14,150,000,000 | 259,793,918 |
| CA135087UT96—June 2023 | 8.00 | 2,358,552,000 | 187,383,754 |
| CA135087M359—Aug 2023 | 0.25 | 20,000,000,000 | 90,198,984 |
| CA135087H987—Sept 2023 | 2.00 | 40,500,000,000 | 351,400,859 |
| CA135087M763—Nov 2023 | 0.50 | 16,500,000,000 | 87,830,800 |
| CA135087M920—Feb 2024 | 0.75 | 17,450,000,000 | 186,873,362 |
| CA135087J546—March 2024 | 2.25 | 11,907,680,000 | 256,558,938 |
| CA135087L690—Apr 2024 | 0.25 | 36,980,000,000 | 152,603,028 |
| CA135087N423—May 2024 | 1.50 | 15,800,000,000 | 310,493,411 |
| CA135087B451—June 2024 | 2.50 | 13,700,000,000 | 350,562,343 |
| CA135087N910—Aug 2024 | 2.75 | 16,500,000,000 | 386,240,066 |
| CA135087J967—Sept 2024 | 1.50 | 16,065,381,000 | 232,900,697 |
| CA135087M508—Oct 2024 | 0.75 | 14,000,000,000 | 126,989,284 |
| CA135087P402—Nov 2024 | 3.00 | 16,000,000,000 | 311,954,768 |
| CA135087P659—Feb 2025 | 3.75 | 15,000,000,000 | 174,024,073 |
| CA135087K528—March 2025 | 1.25 | 17,300,000,000 | 253,071,320 |
| CA135087N340—Apr 2025 | 1.50 | 12,000,000,000 | 252,610,735 |
| CA135087Q319—May 2025 | 3.75 | 10,500,000,000 | 32,778,181 |
| CA135087D507—June 2025 | 2.25 | 13,100,000,000 | 254,407,143 |
| CA135087VH40—June 2025 | 9.00 | 2,133,858,000 | 189,551,335 |
| CA135087K940—Sept 2025 | 0.50 | 47,500,000,000 | 204,158,790 |
| CA135087P246—Oct 2025 | 3.00 | 10,000,000,000 | 179,794,393 |
| CA135087L518—March 2026 | 0.25 | 34,000,000,000 | 205,284,054 |
| CA135087P816—Apr 2026 | 3.00 | 4,000,000,000 | 20,479,088 |
| CA135087E679—June 2026 | 1.50 | 13,472,000,000 | 197,179,329 |
| CA135087L930—Sept 2026 | 1.00 | 23,000,000,000 | 230,160,337 |
| CA135087VS05—Dec 2026 | 4.25 | 9,198,210,000 | 906,846,454 |
| CA135087M847—March 2027 | 1.25 | 17,000,000,000 | 258,214,584 |
| CA135087F825—June 2027 | 1.00 | 14,740,000,000 | 210,121,381 |
| CA135087VW17—June 2027 | 8.00 | 3,620,841,000 | 279,612,510 |
| CA135087P733—Aug 2027 | 3.245 | 500,000,000 | 5,268,893 |
| CA135087N837—Sept 2027 | 2.75 | 16,000,000,000 | 352,780,598 |
| CA135087P576—March 2028 | 3.50 | 15,000,000,000 | 140,026,619 |
| CA135087H235—June 2028 | 2.00 | 13,500,000,000 | 292,657,735 |
| CA135087J397—June 2029 | 2.25 | 12,300,000,000 | 263,629,463 |
| CA135087WL43—June 2029 | 5.75 | 10,598,959,000 | 607,021,471 |
| CA135087N670—Dec 2029 | 2.25 | 5,000,000,000 | 114,788,473 |
| CA135087K379—June 2030 | 1.25 | 44,200,000,000 | 388,406,863 |
| CA135087L443—Dec 2030 | 0.50 | 40,000,000,000 | 356,643,591 |
| CA135087M276—June 2031 | 1.50 | 42,000,000,000 | 595,343,524 |
| CA135087N266—Dec 2031 | 1.50 | 32,000,000,000 | 543,749,251 |
| CA135087WV25—Dec 2031 | 4.00 | 9,766,330,000 | 930,620,283 |

Public debt charges—continued

(in dollars)

| Description | Rate of interest (%) | Amount of principal | Amount charged in 2023 |
|---|----------------------|--------------------------|------------------------|
| CA135087N597—June 2032 | 2.00 | 24,000,000,000 | 547,645,960 |
| CA135087P329—Dec 2032 | 2.50 | 21,000,000,000 | 285,600,342 |
| CA135087XG49—June 2033 | 5.75 | 11,988,905,000 | 700,719,750 |
| CA135087Q236—June 2033 | 2.75 | 12,000,000,000 | 31,709,425 |
| CA135087XQ21—Dec 2036 | 3.00 | 8,740,192,500 | 749,041,572 |
| CA135087XW98—June 2037 | 5.00 | 11,730,774,000 | 584,351,676 |
| CA135087YQ12—June 2041 | 4.00 | 13,838,441,000 | 555,045,508 |
| CA135087YK42—Dec 2041 | 2.00 | 9,062,121,500 | 689,319,925 |
| CA135087ZH04—Dec 2044 | 1.50 | 10,249,393,000 | 747,913,266 |
| CA135087ZS68—Dec 2045 | 3.50 | 16,300,000,000 | 527,776,169 |
| CA135087B949—Dec 2047 | 1.25 | 9,610,062,000 | 682,798,514 |
| CA135087D358—Dec 2048 | 2.75 | 14,900,000,000 | 386,831,188 |
| CA135087G997—Dec 2059 | 0.50 | 8,998,020,000 | 551,801,523 |
| CA135087H722—Dec 2051 | 2.00 | 51,816,529,000 | 921,231,762 |
| CA135087M680—Dec 2053 | 1.75 | 32,000,000,000 | 545,225,122 |
| CA135087M433—Dec 2054 | 0.25 | 2,313,570,000 | 109,672,091 |
| CA135087P998—Dec 2055 | 2.75 | 1,500,000,000 | 6,963,438 |
| CA135087C939—Dec 2064 | 2.75 | 8,750,000,000 | 230,566,744 |
| | | 1,037,889,819,000 | 21,432,497,813 |
| Adjustment to amortized cost | | 6,890,682,360 | — |
| | | 1,044,780,501,360 | — |
| Less: Government's holdings and consolidation adjustment | | (215,600,000) | — |
| | | 1,044,996,101,360 | 21,432,497,813 |
| Payable in foreign currencies | | | |
| US135087H643—Nov 2022 | 2.00 | — | 52,483,742 |
| US135087K787—Jan 2025 | 1.625 | 4,054,650,000 | 67,568,479 |
| US135087NT57—Apr 2025 | 2.875 | 4,730,425,000 | 127,117,568 |
| US427028AB18—May 2026 | 0.75 | 4,730,425,000 | 39,572,570 |
| | | 13,515,500,000 | 286,742,359 |
| Adjustment to amortized cost | | 59,919,499 | — |
| | | 13,575,419,499 | — |
| Less: Government's holdings | | — | — |
| | | 13,575,419,499 | 286,742,359 |
| Total interest on unmatured debt | | 1,058,571,520,859 | 21,719,240,172 |
| Treasury bills | | | |
| Adjustment to amortized cost | | 201,800,000,000 | 4,534,320,447 |
| Consolidation adjustments | | (2,884,316,753) | — |
| | | (16,209,000) | — |
| | | 198,899,474,247 | 4,534,320,447 |
| Canada bills | | | |
| Adjustment to amortized cost | | 2,473,385,156 | 61,824,166 |
| | | (14,503,292) | — |
| | | 2,458,881,864 | 61,824,166 |
| Total amortization of premiums and discounts | | 1,259,929,876,970 | 26,315,384,785 |
| Cross-currency swap revaluation | various | — | (331,033,460) |
| Servicing costs and costs of issuing new borrowings | various | — | 6,042,251 |
| Unamortized discounts and premiums on market debt | various | — | — |
| Interest on capital lease obligations | various | 2,545,769,112 | 161,630,767 |
| Interest on obligations under public-private partnerships | various | 2,564,165,234 | 126,950,364 |
| Total public debt charges related to unmatured debt | | 1,265,039,811,316 | 26,278,974,707 |

Public debt charges—continued

(in dollars)

| Description | Rate of interest (%) | Amount of principal | Amount charged in 2023 |
|--|----------------------|------------------------|------------------------|
| Pension and other future benefits (interest) | | | |
| Public sector pensions | | | |
| Canadian Forces Pension Fund Account ³ | various | — | — |
| Canadian Forces Superannuation Account..... | various | 44,157,822,558 | 1,404,822,449 |
| Members of Parliament Retirement Compensation Arrangements Account | various | 239,875,279 | 4,107,648 |
| Members of Parliament Retiring Allowances Account | various | 630,156,633 | 10,468,217 |
| Public Service Pension Fund Account ³ | various | — | — |
| Public Service Superannuation Account | various | 91,343,666,054 | 2,914,448,351 |
| Reserve Force Pension Fund Account ³ | various | — | — |
| Retirement Compensation Arrangements Account | | | |
| RCA No. 1—Canadian Forces | various | 514,800,278 | 16,036,172 |
| RCA No. 1—Public Service..... | various | 1,404,077,730 | 43,055,196 |
| RCA No. 1—Royal Canadian Mounted Police..... | various | 36,331,403 | 1,127,650 |
| RCA No. 2—Public Service..... | various | 528,295,402 | 16,830,187 |
| Royal Canadian Mounted Police Pension Fund Account | various | — | — |
| Royal Canadian Mounted Police Superannuation Account | various | 13,920,882,906 | 404,408,117 |
| Supplementary Retirement Benefits Account (Judges) | various | 295,762,840 | 8,259,713 |
| Supplementary Retirement Benefits Account (Others)..... | various | 1,151,646 | 34,444 |
| Allowance for pension adjustments ⁴ | various | 153,072,822,729 | 4,823,598,144 |
| Consolidated Crown corporations and other entities ^{3,4} | various | 13,235,000,000 | (2,242,000,000) |
| | | 117,735,000 | (238,486,000) |
| | | 166,425,557,729 | 2,343,112,144 |
| Other employee and veteran future benefits | | | |
| Public Service Health Care Plan and Pensioners' | | | |
| Dental Service Plan | | 40,925,000,000 | 856,000,000 |
| Royal Canadian Mounted Police disability and other future benefits | | 22,412,000,000 | 824,000,000 |
| Severance and other benefits..... | | 1,790,000,000 | 47,000,000 |
| Accumulated sick leave entitlements | | 2,211,000,000 | 47,000,000 |
| Veterans' disability and other future benefits | | 108,127,000,000 | 3,740,000,000 |
| Worker's compensation..... | | 2,160,000,000 | 49,000,000 |
| Consolidated Crown corporations and other entities | | 323,900,000 | 7,549,000 |
| | | various | 177,948,900,000 |
| | | | 5,570,549,000 |
| Total public debt charges related to pension and other future benefits | | | |
| | | 344,374,457,729 | 7,913,661,144 |
| Other liabilities | | | |
| Canada Pension Plan (net of securities held by the Canada Pension Plan Investment Fund)..... | various | 305,726,187 | 11,008,283 |
| Government Annuities Account | various | 68,020,976 | 4,256,014 |
| Deposit accounts | | | |
| Canada Development Investment Corporation | | | |
| Holdback—Privatization..... | various | 9,557,327 | — |
| Canada Hibernia Holding Corporation | | | |
| Abandonment reserve fund..... | various | 104,984,386 | — |
| Interest for railway accidents..... | various | — | 2,867,865 |
| Canada Labour Code—Wage Recovery Appeals..... | various | 1,113,429 | 54,260 |
| Swap collateral guarantee deposits..... | various | 1,043,538,556 | — |
| Contractors' security deposits..... | various | 201,611 | 440,763 |
| General security deposits | various | 8,025,851 | — |
| Non-interest bearing accounts..... | various | 506,473,495 | — |
| | | 1,673,894,655 | 3,362,888 |

Public debt charges—continued

(in dollars)

| Description | Rate of interest (%) | Amount of principal | Amount charged in 2023 |
|--|----------------------|----------------------|------------------------|
| Trust accounts | | | |
| Administered trust accounts..... | various | — | 2,087 |
| Agri-Invest Kickstart | | — | 728,443 |
| Canadian Security Intelligence Service | | | |
| Scholastic awards..... | various | 26,782 | 704 |
| Correctional Service of Canada | | | |
| Inmates' trust fund..... | various | 33,982,520 | 1,998 |
| Indian band funds | various | 560,703,371 | 16,246,023 |
| Indian estate accounts | various | 39,772,046 | 1,194,017 |
| Indian savings accounts | various | 23,857,056 | 711,206 |
| Interest—Indian Residential Schools | various | 1,917,490 | 56,522 |
| Royal Canadian Mounted Police—Benefit trust fund | various | 2,897,259 | 75,248 |
| Veterans administration and welfare trust fund..... | various | 1,227,428 | 32,313 |
| Non-interest bearing accounts..... | | 564,536 | — |
| | | 664,948,488 | 19,048,561 |
| Total deposit and trust accounts | | 2,338,843,143 | 22,411,449 |
| Other specified purpose accounts | | | |
| Insurance and death benefit accounts | | | |
| Public Service death benefit account..... | various | 4,131,135,861 | 128,068,360 |
| Regular forces death benefit account..... | various | 166,641,508 | 5,308,916 |
| Non-interest bearing accounts | | 1,408,534 | — |
| | | 4,299,185,903 | 133,377,276 |
| Pension accounts | | | |
| Locally engaged contributory pension account..... | various | 51,482 | — |
| Royal Canadian Mounted Police | | | |
| Dependants' pension fund | various | 6,475,375 | 222,283 |
| | | 6,526,857 | 222,283 |
| Other accounts | | | |
| AgriInvest Program | various | 10,021,697 | — |
| AgriStability Program..... | various | 59,572,183 | — |
| Canadian Dairy Commission | various | — | 432,689 |
| Common school funds—Ontario and Quebec | 5.00 | 2,677,771 | 133,889 ⁵ |
| Courts Administration Service | | | |
| Special account | various | 6,065,167 | — |
| Federal Court special account | | — | 174,491 |
| Hibernia Future Abandonment Funds | various | 111,563,756 | 2,977,958 |
| Indian moneys suspense account..... | various | 66,445,907 | 1,828,165 |
| Non-interest bearing accounts..... | various | 64,298,416 | — |
| Special drawing rights allocations..... | various | — | 585,574,483 |
| | | 320,644,897 | 591,121,675 |
| Deferred revenue specified purpose accounts ⁶ | | | |
| Social Sciences and Humanities Research Council—Trust fund | various | — | 4,831 |
| Total other specified purpose accounts | | 4,626,357,657 | 724,726,065 |
| Other liabilities—Special drawing rights allocations | various | — ⁷ | — |
| Total public debt charges related to other liabilities..... | | 7,338,947,963 | 762,401,811 |

Public debt charges—concluded

(in dollars)

| Description | Rate of interest (%) | Amount of principal | Amount charged in 2023 |
|---|----------------------|--------------------------|------------------------|
| Consolidated specified purpose accounts (interest) | | | |
| The National Battlefields Commission—Trust fund | various | 1,493,355 | 11,618 |
| Ship-Source Oil Pollution Fund..... | various | 420,707,682 | 12,047,535 |
| Mackenzie King trust account | various | 225,000 | 6,885 |
| Endowments for health research..... | various | 75,000 | 50,521 |
| Social Sciences and Humanities Research Council | | | |
| Queen's Fellowship fund..... | various | 5,892,660 | 8,747 |
| Non-interest bearing accounts | | (20,947,826,591) | — |
| Total public debt charges related to consolidated specified purpose accounts..... | | (20,519,432,894) | 12,125,306 |
| Total public debt charges before consolidation adjustment | | 1,596,233,784,114 | 34,967,162,968 |
| Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government) | | 20,519,432,894 | (12,125,306) |
| Total public debt charges | | 1,616,753,217,008 | 34,955,037,662 |
| Comprised of: | | | |
| Total public debt charges under statutory authorities | | | |
| before accrual and other adjustments and consolidation adjustments | | | 31,588,518,837 |
| Accrual and other adjustments..... | | | 3,378,644,131 |
| Consolidation adjustments..... | | | (12,125,306) |
| Total public debt charges | | 34,955,037,662 | |

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

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

³ These pension plans, as well as some of the consolidated Crown corporations and other entities pension plans, were in a net asset position as at the date of the Statement of Financial Position.

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

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

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

⁷ No amount of principal is shown since the closing balance of this liability account is reported with the Foreign exchange accounts in Section 8 of Volume I.

Section 8

Public Accounts of Canada
2022–2023

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

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| Payments of claims against the Crown | 206 |
| Ex gratia payments | 221 |
| Court awards | 224 |

Payments of claims against the Crown

This statement provides, by ministry and by departments and agencies, details for all payments of claims against the Crown of \$1,000 or over. Payments of less than \$1,000 are reported as one amount at the end of each department and agency, together with the total number of such payments. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Payments of claims against the Crown

(in dollars)

| Description and payee | Amount |
|--|---------------|
| Agriculture and Agri-Food | |
| Department of Agriculture and Agri-Food | |
| Settlement of claim for damage to personal property | |
| Abate F..... | 1,700 |
| Settlement of claim for equipment damage | |
| T&B Adventures Ltd | 7,045 |
| Settlement of claim for the Canadian International Trade Tribunal | |
| GCPROC Ltd | 8,993 |
| | 17,738 |
| Settlements subject to publication exemption | |
| Names withheld (5)..... | 77,000 |
| | 94,738 |
| Canadian Heritage | |
| Department of Canadian Heritage | |
| Award of Costs in the Judicial Review Litigations | |
| Scher Law Professional Corporation in trust for | |
| Shoan, B..... | 16,937 |
| Payments under \$1,000 (3)..... | 1,602 |
| | 18,539 |
| National Film Board | |
| Deductible for damage to rental vehicle | |
| Enterprise Rent-A-Car | 1,000 |
| Worker's compensation | |
| Employment and Social Development (Department of)..... | 75,645 |
| | 76,645 |
| Settlements subject to publication exemption | |
| Names withheld (8)..... | 164,368 |
| | 259,552 |
| Crown-Indigenous Relations and Northern Affairs | |
| Department of Crown-Indigenous Relations and Northern Affairs | |
| Advanced costs related to the Gottfriedson Band Class Action | |
| Waddell Phillips Professional Corporation | 500,000 |
| Settlement of claim related to oil and gas litigation | |
| Saddle Lake Band #125 | 9,414,970 |
| Whitefish Lake First Nation #128 | 3,685,030 |
| Settlement of claims related to the Federal Indian Day Schools Class Action | |
| Deloitte LLP in trust for | |
| Indian Day School Class Action Members | |
| Names withheld (7,051)..... | 1,273,900,000 |
| Settlement of claims related to the Indian Residential Schools Day Scholar (Gottfriedson) Class Action | |
| Deloitte LLP in trust for | |
| Gottfriedson Class Action Members | |
| Names withheld (5,401)..... | 54,000,000 |
| Settlement of claims related to class action—Sixties Scoop | |
| Collectiva Class Action Services Inc. in trust for | |
| Sixties Scoop Class Action Members | |
| Names withheld (1,147)..... | 28,675,000 |
| | 1,370,175,000 |
| Settlements of claims related to Indian Schools | |
| Names withheld (9)..... | 2,740,591 |
| Settlements subject to publication exemption | |
| Names withheld (6)..... | 2,691,062 |
| | 1,375,606,653 |

Payments of claims against the Crown—continued

(in dollars)

| Description and payee | Amount |
|--|-----------|
| Economic Development Agency of Canada for the Regions of Quebec | |
| Economic Development Agency of Canada for the Regions of Quebec | |
| Payments under \$1,000 (9)..... | 6,465 |
| Employment, Workforce Development and Disability Inclusion | |
| Department of Employment and Social Development | |
| Payments under \$1,000 (5,202)..... | 130,237 |
| Settlements subject to publication exemption | |
| Names withheld (21)..... | 1,017,541 |
| | 1,147,778 |
| Environment and Climate Change | |
| Department of the Environment | |
| Accident involving a Crown vehicle | |
| Kohli E | 4,164 |
| Compensation for legal fees | |
| McCarthy Tétrault LLP for | |
| The City of Medicine Hat..... | 200,000 |
| Settlement of claim related to a dispute with respect to the interpretation or application of a contract's terms and condition | |
| Ebrahim N | 15,300 |
| Settlement of claim related to a grievance | |
| Hanna M..... | 14,894 |
| Settlement of claim related to the termination of a contract to carry Canada's employees on at-sea surveys of marine birds | |
| League and Williams Law Corporation for | |
| Egan D | 100,000 |
| Payments under \$1,000 (3)..... | 1,895 |
| | 336,253 |
| Parks Canada Agency | |
| Compensation for crop damage | |
| L&J Farms LTD | 2,373 |
| Compensation for damage to a boat | |
| Grenier J | 5,165 |
| Langlois M | 1,181 |
| Compensation for damage to a dock | |
| Dallaire L..... | 14,304 |
| Forest J | 7,152 |
| Compensation for damage to vehicle | |
| Aviva Insurance for | |
| Enterprise Rent-A-Car..... | 8,289 |
| Intact Insurance Company for | |
| Whitehead R | 7,993 |
| Manitoba Public Insurance for | |
| Courtney S | 4,703 |
| Peace Hills Insurance for | |
| Daigle C | 3,236 |
| The Wawanese Mutual Insurance Company for | |
| Clayton P | 3,025 |
| Canada Damage Recovery | 5,413 |
| Favreau J | 1,152 |
| Geldart L | 1,958 |
| Gouldie J | 1,200 |
| Lays B | 2,919 |
| McTavish J | 2,681 |
| Sidhu Transport | 7,330 |
| Ware D | 2,286 |
| Compensation for fuel spill | |
| United Counties of Leeds & Grenville..... | 5,731 |
| Compensation for personal injury | |
| Lawyer G..... | 2,100 |
| Settlement of claim related to the theft of personal effects | |
| Boschman M..... | 1,582 |
| Payments under \$1,000 (13)..... | 6,760 |
| | 98,533 |

Payments of claims against the Crown—continued

(in dollars)

| Description and payee | Amount |
|---|------------|
| Settlements subject to publication exemption | |
| Names withheld (23) | 949,455 |
| | 1,384,241 |
| Finance | |
| Settlements subject to publication exemption | |
| Names withheld (2) | 277,000 |
| Fisheries, Oceans and the Canadian Coast Guard | |
| Department of Fisheries and Oceans | |
| Compensation following an accident involving a Crown vehicle | |
| Unifund Assurance | 3,448 |
| Vallis E..... | 1,742 |
| Compensation for damage to personal property | |
| Burke M | 8,497 |
| West Coast Marine Terminals..... | 9,237 |
| Compensation for personal financial loss | |
| Mika M..... | 2,143 |
| Settlement for legal fees | |
| Ratcliff LLP in trust for | |
| Ahousaht Five Nations | 1,000,000 |
| Payments under \$1,000 (5)..... | 2,723 |
| | 1,027,790 |
| Settlements subject to publication exemption | |
| Names withheld (9) | 23,042,543 |
| | 24,070,333 |
| Global Affairs | |
| Department of Foreign Affairs, Trade and Development | |
| Settlement of a claim related to a damaged vehicle | |
| CRG Auto Body and Repair | 2,568 |
| Settlement of a claim related to a local contracting solicitation | |
| Providence Group | 4,634 |
| Payments under \$1,000 (2)..... | 591 |
| | 7,793 |
| Settlements subject to publication exemption | |
| Names withheld (7) | 176,673 |
| | 184,466 |
| Health | |
| Department of Health | |
| Settlement of claim related to a complaint before the Canadian International Trade Tribunal | |
| Cistel Technology Inc..... | 1,150 |
| Settlement of claim related to a grievance before the Federal Public Sector Labour Relations and Employment Board | |
| Raven Law LLP in trust for | |
| Haydon M | 42,510 |
| | 43,660 |
| Canadian Food Inspection Agency | |
| Accident involving a Crown vehicle | |
| Intact Insurance for | |
| Cannon C | 13,338 |
| Kelly Santini LLP intrust for | |
| Patel PV | 20,405 |
| Manitoba Public Insurance for | |
| Johnstone S | 1,299 |
| Sabin WS | 2,124 |
| Shelley M. Martin Law Office Professional Corporation intrust for | |
| Pavlopoulos A | 550,000 |
| Municipality of Middlesex Centre | 1,169 |
| Accident involving a Crown vehicle | |
| Hertz Canada | 11,822 |
| Settlement of claim related to damages | |
| Daily Seafood Inc | 2,000 |
| Paragon Farms | 10,122 |

Payments of claims against the Crown—continued

(in dollars)

| Description and payee | Amount |
|--|----------------------|
| Payments under \$1,000 (3)..... | 2,270 |
| | <u>614,549</u> |
| Public Health Agency of Canada | |
| Payment under \$1,000..... | 630 |
| Settlements subject to publication exemption | |
| Names withheld (23)..... | 318,928 |
| | <u>977,767</u> |
| Immigration, Refugees and Citizenship | |
| Department of Citizenship and Immigration | |
| Payments under \$1,000 (4)..... | 1,488 |
| Immigration and Refugee Board | |
| Out-of-court settlement for claim related to employment matters | |
| Maiato E..... | 5,000 |
| Payment under \$1,000..... | 157 |
| | <u>5,157</u> |
| Settlements subject to publication exemption | |
| Names withheld (14)..... | 166,355 |
| | <u>173,000</u> |
| Indigenous Services | |
| Department of Indigenous Services | |
| Class counsel legal fees related to the First Nations Drinking Water Class Action | |
| McCarthy Tétrault LLP In Trust for | |
| Curve Lake, Neskantaga First Nation, Tataskweyak Cree Nation..... | 58,000,000 |
| Settlement of claim related to a grievance | |
| Nixon Wenger LLP in trust for | |
| Louie J | 1,037 |
| Thompson Dorfman Sweatman in trust for | |
| Beardy M, Beardy P | 50,000 |
| Settlement of claim related to alleged mismanagement of oil and gas resources | |
| Ermineskin Cree Nation..... | 60,000,000 |
| Settlement of claim related to leases of certain surrendered lands on the Cowichan reserve | |
| McKimm and Lott LLP in trust for | |
| Antoine C | 4,500,000 |
| Settlement of claim related to the First Nations Drinking Water Class Action | |
| Scotiabank, The Bank of Nova Scotia Trust Company for | |
| Curve Lake, Neskantaga First Nation, Tataskweyak Cree Nation..... | 1,888,000,000 |
| Payments under \$1,000 (6)..... | 1,219 |
| | <u>2,010,552,256</u> |
| Settlements subject to publication exemption | |
| Names withheld (35)..... | 3,467,232 |
| | <u>2,014,019,488</u> |
| Innovation, Science and Industry | |
| Department of Industry | |
| Accident involving a Crown vehicle | |
| Anderson M | 7,473 |
| Manitoba Public Insurance | 6,147 |
| Settlement of claim from the Competition Tribunal related to mergers | |
| Parrish & Heimbecker Limited | 1,472,500 |
| Payments under \$1,000 (3)..... | 1,296 |
| | <u>1,487,416</u> |
| National Research Council of Canada | |
| Accident involving rented telehandler—Repair for damages to telehandler | |
| Timmerman Timberworks Inc. | 35,612 |
| Payment under \$1,000..... | 700 |
| | <u>36,312</u> |
| Statistics Canada | |
| Payments under \$1,000 (12)..... | 3,326 |

Payments of claims against the Crown—continued

(in dollars)

| Description and payee | Amount |
|--|-----------|
| Settlements subject to publication exemption | |
| Names withheld (19) | 1,456,150 |
| | 2,983,204 |

Intergovernmental Affairs, Infrastructure and Communities

Office of the Chief Electoral Officer

| | |
|---|--------|
| Settlement for damages of property—polling office | |
| Sedgwick Canada Inc..... | 4,000 |
| Settlement of claim related to an injury | |
| Sedgwick Canada Inc..... | 1,000 |
| Settlement of claim related to theft | |
| Sedgwick Canada Inc..... | 1,000 |
| Payments under \$1,000 (26) | 12,408 |
| | 18,408 |

Office of the Commissioner of Official Languages

| | |
|----------------------------|-----|
| Payment under \$1,000..... | 275 |
|----------------------------|-----|

Settlements subject to publication exemption

| | |
|--------------------------|--------|
| Names withheld (4) | 37,000 |
| | 55,683 |

Justice

Department of Justice

| | |
|----------------------------|----|
| Payment under \$1,000..... | 78 |
|----------------------------|----|

Office of the Director of Public Prosecutions

| | |
|---|--------|
| Settlement of claim related to a grievance | |
| Ruttan Bates Barristers and Solicitors in trust for | |
| Lowe T L | 3,200 |
| Badali J..... | 2,614 |
| Settlement of claim related to employment | |
| Taylor J..... | 60,000 |
| | 65,814 |

Settlements subject to publication exemption

| | |
|--------------------------|---------|
| Names withheld (8) | 551,742 |
| | 617,634 |

National Defence

Department of National Defence

| | |
|---|---------|
| Compensation for environmental damages | |
| GFL Environmental Inc | 93,826 |
| Thunder Bay International Airport Authority Inc..... | 13,563 |
| Ongoing personal injury/disability payments to civilians from Lahr, Germany | |
| Bafu..... | 31,528 |
| Payment for environmental damages in Germany | |
| Bima..... | 143,541 |
| Reimbursement for loss of personal items during performance of office equerry duties during the Royal Visit | |
| Assefa A | 3,362 |
| Reimbursement of expenses | |
| Robertson-Harrison D..... | 1,948 |
| Royston G..... | 1,200 |
| Solbert E..... | 1,544 |
| Settlement of claim as a result of an accident involving a departmental vehicle | |
| AMG Claims Inc in trust for | |
| MRDC Operations Corporation..... | 6,195 |
| Assiff Law Office in trust for | |
| Nguyen C | 144,000 |
| Aviva Insurance for | |
| Pilkey T..... | 5,430 |
| Dinning Hunter Jackson Law in trust for | |
| Fraser D | 365,000 |
| Economical Insurance for | |
| Blanchfield D..... | 1,804 |
| Intact Insurance Company for | |
| Park 2 Go Inc | 3,369 |

Payments of claims against the Crown—continued

(in dollars)

| Description and payee | Amount |
|---|-----------|
| Manitoba Public Insurance for | |
| Beck R | 5,206 |
| Richard Neary Law Corporation in trust for | |
| Barcelo D | 175,000 |
| Saskatchewan Government Insurance for | |
| Crawford K | 19,511 |
| Desilva J | 1,372 |
| Hau E | 1,398 |
| Lavallee J | 9,695 |
| MacKenzie C | 1,457 |
| Mercedes-Benz Kamloops | 3,872 |
| Paulin G | 2,783 |
| Savard A | 2,690 |
| Sherwood Buick GMC | 5,542 |
| Tornado Haulers Ltd | 18,353 |
| Settlement of claim as a result of damages to rental vehicles | |
| Avis Budget Group | 13,360 |
| Enterprise Rent-A-Car | 16,884 |
| Greg Stewart Ltd | 8,557 |
| Settlement of claim as a result of personal injuries | |
| Ferguson Deacon Taws LLP in trust for | |
| Wallace D | 342,500 |
| Howie, Sacks & Henry LLP in trust for | |
| Fudge D | 250,000 |
| James H Brown & Associates in trust for | |
| Cline K, Cline W | 2,699,990 |
| Lerners LLP in trust for | |
| Duffin J | 870,390 |
| McKellar Structured Settlements Inc in trust for | |
| Boyd J, Boyd S | 715,990 |
| Peters Rouse Barristers and Solicitors in trust for | |
| Albert D | 300,000 |
| Sampson McPhee in trust for | |
| Googoo G | 25,000 |
| Valent Legal Injury Lawyers in trust for | |
| Garven R | 25,000 |
| Wallbridge, Wallbridge in trust for | |
| Hummell T | 20,000 |
| Oleniuk J | 10,674 |
| Settlement of claim due to breach of contract | |
| McLennan Ross LLP in trust for | |
| Alberta Skydivers Ltd | 235,000 |
| Settlement of claim for damage to personal property | |
| L'Unique General Insurance for | |
| Krahenbuhl L | 6,186 |
| Audlakiak S | 6,915 |
| Doucet D | 2,199 |
| Dubinsky J | 4,105 |
| Dwyer L | 1,004 |
| Finch B | 1,714 |
| Grenier D | 2,448 |
| Hart C | 1,614 |
| Hurley M | 11,944 |
| Manitoba Public Insurance | 27,816 |
| Seanson J | 2,486 |
| Smith C | 4,229 |
| Taylor D | 1,830 |
| The British Columbia Hydro and Power Authority | 6,047 |
| Settlement of claim for damage to property | |
| Comfort Inn Brandon | 7,346 |
| Indemnipro Inc | 3,881 |
| Murray K | 3,712 |
| The Province of Manitoba | 2,942 |
| Waugh R | 2,018 |
| Settlement of claim for legal costs | |
| Mondor J | 3,394 |

Payments of claims against the Crown—continued

(in dollars)

| Description and payee | Amount |
|---|-------------|
| Settlement of claim for loss of personal property | |
| Intact Insurance Company for | |
| Cucksey B | 1,115 |
| Lebel D | 1,523 |
| Schlat I, Schlat L | 46,670 |
| Smith T | 1,050 |
| Settlement of claim related to military housing | |
| Edwards K | 1,369 |
| Settlement of claim related to negligent misrepresentation | |
| Kennedy R | 12,658 |
| Lafontaine D | 46,300 |
| Panaktalok J | 63,402 |
| Tomeho S | 15,000 |
| Payments under \$1,000 (698) | 505,843 |
| | 7,395,294 |
| Settlement of claims related to class action—Heyder Beattie | |
| Epiq Class Action Services Inc in trust for | |
| Names withheld (16,173) | 408,797,207 |
| Settlements subject to publication exemption | |
| Names withheld (22) | 583,705 |
| | 416,776,206 |
| National Revenue | |
| Canada Revenue Agency | |
| Out of court settlement of a civil claim | |
| DLA Piper (Canada) LLP in trust for | |
| Grove J K | 25,000 |
| Payments under \$1,000 (138) | 9,074 |
| | 34,074 |
| Settlements subject to publication exemption | |
| Names withheld (20) | 740,802 |
| | 774,876 |
| Natural Resources | |
| Department of Natural Resources | |
| Payment to Manitoba as part of an agreement that includes a settlement and release from claims related to Soldier Settlement Board mineral rights | |
| Province of Manitoba | 37,316 |
| Settlements subject to publication exemption | |
| Names withheld (8) | 185,211 |
| | 222,527 |
| Office of the Governor General's Secretary | |
| Settlements subject to publication exemption | |
| Name withheld | 40,000 |
| Parliament | |
| Parliamentary Protective Service | |
| Settlement of claim arising from a motor vehicle accident | |
| Rabb Construction Ltd | 11,443 |
| Payments under \$1,000 (2) | 560 |
| | 12,003 |
| Settlements subject to publication exemption | |
| Names withheld (8) | 197,328 |
| | 209,331 |
| Privy Council | |
| National Security and Intelligence Review Agency Secretariat | |
| Payments under \$1,000 (2) | 927 |

Payments of claims against the Crown—continued

(in dollars)

| Description and payee | Amount |
|--|---------|
| Settlements subject to publication exemption | |
| Name withheld | 1,174 |
| | 2,101 |
| Public Safety | |
| Canada Border Services Agency | |
| Compensation for an accident involving a Crown vehicle | |
| Insurance Corporation of British Columbia for | |
| Ritchie A T..... | 8,408 |
| Compensation for damages to a vehicle | |
| 2190036 Ontario Ltd..... | 3,243 |
| Kundert L | 2,229 |
| Lavergne R | 3,253 |
| Marsh M | 3,574 |
| Ramuglia A | 1,022 |
| Zawany A | 1,486 |
| Compensation for storage costs | |
| Vandermeulen J | 3,800 |
| Reimbursement of expenses incurred for cancellation of a trip due to an obligation to report to work | |
| Beausejour P-L..... | 1,760 |
| Settlement of a claim for compensation due to an error in the stamping of the Temporary Admission Carnet | |
| 9449-1446 Québec Inc..... | 5,000 |
| Settlement of claim for demurrage fees | |
| Thompson J | 2,269 |
| Settlement of claim related to a grievance | |
| Traversas M R..... | 8,898 |
| Settlement of claim related to grievances before the Federal Public Sector Labour Relations and Employment Board | |
| Chin S..... | 6,000 |
| Gallinger I | 23,965 |
| Payments under \$1,000 (49)..... | 11,541 |
| | 86,448 |
| Correctional Service of Canada | |
| Compensation for loss and/or damage to personal items | |
| Gaudet S | 1,044 |
| Settlement of claim related to grievances before the Federal Public Sector Labour Relations and Employment Board | |
| Cabelguen M | 1,397 |
| Settlement of motor vehicle accidents | |
| Insurance Corporation of British Columbia for | |
| Corra B | 13,979 |
| TD Insurance for | |
| Gorbahn G | 6,611 |
| Payments under \$1,000 (546)..... | 95,204 |
| | 118,235 |
| Royal Canadian Mounted Police | |
| Settlement for losses of private property held under custody | |
| Merrick L..... | 10,304 |
| Pearson D | 1,100 |
| Woodill S..... | 10,000 |
| Settlement of claim arising from a motor vehicle accident | |
| Airdrie Auto Body Ltd for | |
| Whittaker B | 2,529 |
| Allan Christie's Body Shop Limited for | |
| Robertson A | 1,469 |
| Allstate Insurance Company of Canada for | |
| Friesen D, Friesen R..... | 3,506 |
| Green C..... | 4,374 |
| Spicer J | 1,082 |
| AMA Insurance for | |
| Madut A | 3,741 |
| Avalon Ford for | |
| Toope C | 1,138 |
| Aviva Canada for | |
| Brown T | 5,995 |
| Loder G..... | 6,748 |
| Millea R | 23,335 |

Payments of claims against the Crown—continued

(in dollars)

| Description and payee | Amount |
|---|--------|
| Baker's Auto Body Shop Ltd for London J | 2,391 |
| Boundary Auto Body (1988) Ltd for Shwaluk W..... | 1,545 |
| Carrot River Auto Body for Tonge R | 1,980 |
| Certas Home and Auto Insurance Company for Fenn P | 2,870 |
| Chadly's Autobody for Ingram F..... | 2,378 |
| Charles Leblanc CP Inc in trust for St-Pierre L..... | 50,000 |
| Co-operators General Insurance Company for Anthony J..... | 3,569 |
| Bangma D | 9,751 |
| Dixon P | 2,300 |
| Elliot S | 8,749 |
| Hannan G..... | 12,158 |
| Vallon M..... | 7,485 |
| Cumis General Insurance for Hebert M..... | 1,857 |
| Dale Matheson's Towing and Repair Ltd for Guest D | 3,116 |
| Echelon Insurance for Reichelt C | 3,039 |
| DiVita Auto Design for Pitt T | 2,740 |
| Echelon Insurance for Smith B..... | 3,414 |
| Economical Insurance for Feltmate A | 3,537 |
| Henderson C | 2,974 |
| Hills P | 5,381 |
| Jennings A | 23,761 |
| Family Insurance Solutions for Wilson P | 1,257 |
| Fix Auto Spruce Grove for Barnes J..... | 3,827 |
| Plesa D..... | 1,739 |
| Insurance Corporation of British Columbia for Alwell S | 11,769 |
| Barclay P..... | 2,360 |
| Brink H | 1,873 |
| Chen Y | 3,511 |
| Imbriani G..... | 9,041 |
| Moore P | 1,954 |
| Sandher H | 3,505 |
| Shim L | 1,452 |
| Speers I | 1,183 |
| Weeres J..... | 2,590 |
| Intact Insurance Company for Alunday M..... | 2,440 |
| Bielert R..... | 2,362 |
| Dowsett J | 1,235 |
| Gibeault B | 3,285 |
| Lomas J..... | 4,916 |
| Miller P | 2,963 |
| Ostopchuk S | 8,721 |
| Litco Law in trust for Blackwell A | 21,462 |
| Manitoba Public Insurance for Bugg T | 6,096 |
| Clark Z..... | 9,140 |
| Dore G | 1,421 |
| Fotheringham B | 3,620 |
| Jonasson D..... | 1,335 |
| King P | 1,141 |
| Krentz M..... | 3,163 |

Payments of claims against the Crown—continued

(in dollars)

| Description and payee | Amount |
|---|---------|
| Laramee D | 1,964 |
| Mansell R, McKenna N | 1,767 |
| Martin J | 5,064 |
| McLeod M | 4,805 |
| Puhach S | 3,608 |
| McCuaig Desrochers LLP in trust for Harvey J | 113,966 |
| Northbridge Financial Corporation for Perfection Contracting Inc | 5,761 |
| Tomkins M | 14,744 |
| Precision Auto Body for Fehr A | 4,335 |
| Primum Insurance for Trenholm B | 15,646 |
| Risk and Recovery Inc for Province of Alberta | 21,808 |
| Saskatchewan Government Insurance for AMG Energy Corp | 63,423 |
| Billette D | 1,945 |
| Bola R | 10,877 |
| Effler B | 2,270 |
| Elris K, Elris P | 19,674 |
| Farms G | 1,802 |
| Helgason C | 1,767 |
| Istvan F | 4,074 |
| Key H | 1,119 |
| Kretsch L | 1,298 |
| Oluyinka M | 3,579 |
| Poier T | 1,357 |
| Powroznik J | 1,732 |
| Sharma S | 3,020 |
| Vancoughnett S | 1,606 |
| Wuschke J | 7,892 |
| Security National Insurance Company for Breau R | 1,756 |
| Stephenson D | 4,916 |
| Stephane Godin Garage for Dussault P | 1,175 |
| TD Insurance for Isaiah H | 1,189 |
| The Insurance Company of Prince Edward Island for Rafuse I, Rafuse P | 3,522 |
| Unifund Assurance Company for Roberts D | 5,801 |
| Wawanesa Insurance for Brown L | 16,213 |
| Layden D | 2,177 |
| Pacli M | 3,692 |
| Alwell S | 21,400 |
| AMG Energy Corp | 15,949 |
| Ballantyne M | 5,003 |
| BC Hydro | 21,805 |
| Beaudry M | 9,900 |
| Belland D | 1,838 |
| Bolstad T | 1,000 |
| Carstairs O | 6,000 |
| City of Edmonton | 5,719 |
| Dussault P | 10,350 |
| Emslie E | 20,000 |
| Gautreau R | 3,431 |
| Jabbar S | 1,244 |
| Joseph M | 6,500 |
| MacDonald E | 4,760 |
| Macinnis D | 4,506 |
| Major Y | 3,508 |
| Mau C, Mau E | 1,500 |
| Moise D | 1,002 |
| Moncrieff H | 5,000 |

Payments of claims against the Crown—continued

(in dollars)

| Description and payee | Amount |
|---|--------|
| Murton B | 5,000 |
| Ngo K | 6,846 |
| Nunavut Caribou Tuktu Cabs Ltd | 7,785 |
| Perea M | 3,098 |
| Poirier M | 1,772 |
| Province of Manitoba | 1,592 |
| Province of New Brunswick | 1,238 |
| Province of Nova Scotia | 9,500 |
| Quondam U | 2,573 |
| Semeniuk J | 7,500 |
| Stark J..... | 1,367 |
| Stenerson S..... | 4,788 |
| The Hertz Corporation | 3,317 |
| Zinck G..... | 1,798 |
| Settlement of claim for breach of contract | |
| The Good Samaritan Society for | |
| Olfert G..... | 26,542 |
| Pilitak Enterprises Ltd | 41,160 |
| Settlement of claim for loss of servants' effects | |
| MacInnis L | 1,455 |
| Ngo S..... | 1,914 |
| Wright S | 4,886 |
| Settlement of claim for personal injury | |
| Engel & Associates in trust for | |
| Johnson D | 9,000 |
| Athabasca Outdoor Products Ltd | 1,000 |
| Bigler J | 1,800 |
| Contreras C..... | 25,000 |
| Hooper C | 5,000 |
| Hooper D | 5,000 |
| Jonasson B..... | 7,500 |
| Malkin R..... | 20,000 |
| Settlement of claim for property damage | |
| A-Tech Automotive for | |
| McIntee S..... | 2,114 |
| Drivers Collision Inc 2014 for | |
| Chisan C | 1,315 |
| Fountain Tire Ltd for | |
| Letwin C | 1,126 |
| Front Line Towing PCNP for | |
| Buffalo D | 1,478 |
| M U Rhino Renovations for | |
| Borean F..... | 2,165 |
| Noble Equipment Ltd for | |
| Wever W | 2,050 |
| Pulse Veterinary Specialist and Emergency for | |
| Lacerte J..... | 2,593 |
| Strata Plan EPS 2829 for | |
| Marashi H | 4,150 |
| Weber's Quality Carpentry for | |
| Rushton K | 1,163 |
| Acheson M | 1,764 |
| Adesanya M..... | 1,260 |
| Adeyemi B..... | 1,733 |
| Anderson C..... | 1,292 |
| Anderson K | 1,534 |
| Anderson L..... | 1,229 |
| Anger M | 1,569 |
| Assefa B | 1,811 |
| Aubin M | 1,851 |
| Baraich P | 3,770 |
| Bardgett M..... | 1,948 |
| Beckwith G..... | 1,789 |
| Bigham B..... | 1,998 |
| Bird T | 2,940 |
| Bischler C..... | 2,445 |
| Boisselle R..... | 1,500 |

Payments of claims against the Crown—continued

(in dollars)

| Description and payee | Amount |
|-----------------------------------|--------|
| Borshowa J | 1,861 |
| Bourque K | 2,381 |
| Bradford R | 2,061 |
| Brydges R | 1,229 |
| Buehner K | 2,289 |
| Bujaczek M | 2,540 |
| Bull R | 1,260 |
| Bulman R | 1,643 |
| Busson J | 1,541 |
| Cairns A | 3,330 |
| Callahan R | 1,517 |
| Campbell R | 3,282 |
| Carey J | 1,835 |
| Carlton Clan Cattle Company | 25,000 |
| Cartier J | 1,581 |
| Charlie A | 1,427 |
| Charpentier C | 1,262 |
| Chow F | 2,835 |
| Chwialkowski P | 1,397 |
| Ciulei R | 1,895 |
| Colbert A | 2,415 |
| Conniff M | 2,132 |
| Curran K | 1,852 |
| David L | 20,000 |
| Dereniowski E | 1,926 |
| DesLauriers E | 2,704 |
| Despins A | 2,076 |
| Devine T | 8,500 |
| Dickson S | 2,053 |
| Disney T | 1,507 |
| Doyle J | 3,059 |
| Duiker J | 1,581 |
| Duthie C | 2,242 |
| Fadiil M | 1,439 |
| Findlater F | 2,433 |
| Foote D | 3,012 |
| Forster J | 1,575 |
| Freilinger A | 1,685 |
| Gallant J | 17,550 |
| Gelinas A | 1,591 |
| Gelinas K | 1,428 |
| Gibson C | 1,678 |
| Giles C | 1,680 |
| Gill J | 1,834 |
| Glover M | 1,995 |
| Godlonton S | 2,649 |
| Gratton A | 1,710 |
| Haastrup N | 1,754 |
| Hagel P | 2,118 |
| Harding S | 1,877 |
| Harvey A | 4,282 |
| Hebbes A, Hebbes K | 1,043 |
| Hebert J | 2,888 |
| Henry J | 4,269 |
| Howe B | 1,559 |
| Huett J | 1,449 |
| Huget D | 2,300 |
| Hydro-Québec | 4,755 |
| Isert B | 2,296 |
| Ivany M | 2,888 |
| Jacob P | 1,711 |
| Jeyte J | 1,785 |
| Johnson M | 1,256 |
| Kalra P | 2,100 |
| Kirschi J | 1,470 |
| Kitikmeot Region Properties | 2,149 |
| KLS Earthworks | 1,441 |
| Komorani A | 1,523 |

Payments of claims against the Crown—continued

(in dollars)

| Description and payee | Amount |
|-----------------------------|--------|
| Korecki K | 2,178 |
| Krystal K | 1,713 |
| Kuebler M | 2,671 |
| Labrie S | 1,982 |
| Lang G..... | 1,391 |
| Lawrence R..... | 2,784 |
| Lemieux P | 1,186 |
| Liesemer N | 1,333 |
| Lindberg R..... | 2,688 |
| Lindgrin D | 2,616 |
| Lorentz D..... | 1,496 |
| Lovell D | 1,754 |
| Lysohirka D | 1,890 |
| MacDonald B | 1,883 |
| MacKinnon G | 1,842 |
| Magnusson A..... | 1,318 |
| Maldonado A | 1,675 |
| Malone P | 2,307 |
| Marencio A..... | 2,235 |
| Marten R..... | 1,000 |
| Martens E | 1,435 |
| Martin M | 2,801 |
| Martin S..... | 1,025 |
| Masse J | 1,753 |
| Maynes J..... | 1,358 |
| McCallum J | 1,050 |
| McInroy S..... | 1,483 |
| McIntee K..... | 2,937 |
| McKenzie C | 2,472 |
| McKerchar N | 1,515 |
| McLean S | 1,386 |
| McWilliam B | 1,265 |
| Meek-White M | 1,927 |
| Metke G | 1,685 |
| Mielke R..... | 1,584 |
| Mihalich B | 1,334 |
| Miller A | 1,613 |
| Mitchell R..... | 1,060 |
| Monkman T | 1,575 |
| Monteith M..... | 1,727 |
| Moran M..... | 1,200 |
| Murrell D..... | 1,762 |
| Nay R | 1,121 |
| Neitz C | 1,377 |
| Nicholls B..... | 1,019 |
| Nixon J | 1,500 |
| Norman M | 1,528 |
| Okeadu J | 1,764 |
| Olynyk K, Puddifant C | 4,256 |
| Oneski J | 1,733 |
| Opper P..... | 1,182 |
| Orr R | 2,250 |
| Ouellette J | 1,408 |
| Oyetoro T | 2,888 |
| Patel D..... | 1,187 |
| Perron P | 2,511 |
| Pettipas K | 1,250 |
| Pinksen S | 1,916 |
| Pond S | 2,227 |
| Prue K | 2,021 |
| Rangarira S | 1,439 |
| Roberts L | 1,838 |
| Robinson B | 1,097 |
| Rowe G..... | 1,643 |
| Rudrum J | 2,323 |
| Samji T | 2,129 |
| Samuelson D..... | 1,557 |

Payments of claims against the Crown—continued

(in dollars)

| Description and payee | Amount |
|--|------------|
| Schmekel T..... | 1,916 |
| Schmidt J | 1,345 |
| Schmitt J..... | 2,528 |
| Schuster S | 2,353 |
| Setzerman M..... | 1,803 |
| Shingiro J..... | 1,864 |
| Simons R | 1,279 |
| Skaley J | 1,399 |
| Skochylas B | 1,244 |
| Smillie E..... | 1,114 |
| Smith R..... | 3,185 |
| Sohail M..... | 1,344 |
| Sonic Wash Hudson Rd Inc | 2,380 |
| Stead J | 2,616 |
| Stevens W..... | 2,218 |
| Swanson K..... | 1,364 |
| Switzer G..... | 1,049 |
| Textor N | 1,271 |
| Thompson M | 2,544 |
| Trehearne T | 1,097 |
| Ullock A | 1,297 |
| Wagner D | 1,496 |
| Walker R | 2,105 |
| Warren R | 3,365 |
| Wedge J..... | 1,239 |
| Welch G, Welch S | 3,063 |
| Werenka R..... | 2,415 |
| White S..... | 2,063 |
| Whitford J | 1,733 |
| Whitten A | 1,743 |
| Willerton G..... | 2,871 |
| Willows R..... | 2,579 |
| Wong S..... | 1,478 |
| Yurmanov A..... | 1,863 |
| Zemp M..... | 1,002 |
| Payments under \$1,000 (122)..... | 60,093 |
| | 1,567,210 |
| Settlements subject to publication exemption | |
| Names withheld (239)..... | 39,502,056 |
| | 41,273,949 |

Public Services and Procurement

Department of Public Works and Government Services

| | |
|---|---------|
| Settlement of claim for loss of profits | |
| Joe Parsons Construction Ltd..... | 199,654 |
| Ports 79 Inc..... | 25,000 |
| Payment under \$1,000 (3) | 2,267 |
| | 226,921 |

Settlements subject to publication exemption

| | |
|--------------------------|-----------|
| Names withheld (15)..... | 1,013,105 |
| | 1,240,026 |

Transport

Department of Transport

| | |
|------------------------------------|--------|
| Accident involving a Crown vehicle | |
| Société d'Assurance Beneva Inc for | |
| Martinhunter R..... | 9,866 |
| Payment for damage to a vehicle | |
| West Kelowna Glass..... | 1,500 |
| Payment under \$1,000..... | 200 |
| | 11,566 |

Canadian Transportation Agency

| | |
|----------------------------|-----|
| Payment under \$1,000..... | 250 |
|----------------------------|-----|

Payments of claims against the Crown—concluded

(in dollars)

| Description and payee | Amount |
|---|----------------------|
| Settlements subject to publication exemption | |
| Names withheld (8) | 3,854,801 |
| | 3,866,617 |
| Treasury Board | |
| Settlements subject to publication exemption | |
| Names withheld (4) | 114,578 |
| Veterans Affairs | |
| Settlements subject to publication exemption | |
| Names withheld (4) | 145,000 |
| Women, Gender Equality and Youth | |
| Settlements subject to publication exemption | |
| Name withheld | 5,000 |
| Other Payments of claims against the crown | |
| Settlement of Phoenix-related damages | |
| Names withheld (4,439) | 25,661,992 |
| Total..... | 3,912,190,205 |

Ex gratia payments

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

Ex gratia payments

(in dollars)

| Description and payee | Amount |
|---|------------|
| Canadian Heritage | |
| Department of Canadian Heritage | |
| Legacy gift to pay tribute to Her Majesty Queen Elizabeth II | |
| Rideau Hall Foundation | 20,000,000 |
| Legacy gift to the Aboriginal Sport Circle of the Northwest Territories as part of the 2022 Royal Tour | |
| Aboriginal Sport Circle of the Northwest Territories | 15,000 |
| | 20,015,000 |
| Crown-Indigenous Relations and Northern Affairs | |
| Department of Crown-Indigenous Relations and Northern Affairs | |
| One-time payment related to treaty land entitlement | |
| Barren Lands First Nation..... | 1,000,000 |
| Brokenhead Ojibway Nation..... | 1,000,000 |
| Buffalo Point First Nation..... | 1,000,000 |
| Bunibonibee Cree Nation..... | 1,000,000 |
| God's Lake First Nation | 1,000,000 |
| Manto Sipi Cree Nation | 1,000,000 |
| Nisichawayasihk Cree Nation..... | 1,000,000 |
| Northlands Denesuline First Nation | 1,000,000 |
| Norway House Cree Nation | 1,000,000 |
| Opaskwayak Cree Nation | 1,000,000 |
| Rolling River First Nation | 1,000,000 |
| Sapotaweyak Cree Nation | 1,000,000 |
| War Lake First Nation | 1,000,000 |
| Wuskwi Sipihk First Nation..... | 1,000,000 |
| | 14,000,000 |
| Canadian High Arctic Research Station | |
| Honorarium | |
| Aglioetok T..... | 1,000 |
| Angohiatok G | 350 |
| Attagutsiak A..... | 300 |
| Kakolak E..... | 100 |
| Lyall S | 1,000 |
| | 2,750 |
| | 14,002,750 |
| Economic development Agency of Canada for the Regions of Quebec | |
| Economic Development Agency of Canada for the Regions of Quebec | |
| Payment under \$100..... | 20 |
| Employment, Workforce Development and Disability Inclusion | |
| Department of Employment and Social Development | |
| Donation in honor of The Prince of Wales and The Duchess of Cornwall's Royal Tour of Canada | |
| Start2Finish Canada..... | 15,000 |
| Reimbursement to client due to mail incident | |
| Mott G | 123 |
| | 15,123 |
| Environment and Climate Change | |
| Department of the Environment | |
| Official donations on behalf of Their Royal Highnesses The Prince of Wales and The Duchess of Cornwall to mark the end to a successful Royal Tour of Canada | |
| Conservation Corps Newfoundland and Labrador | 15,000 |

Ex gratia payments—continued

(in dollars)

| Description and payee | Amount |
|---|-------------|
| Parks Canada Agency | |
| Buyout of backcountry operators to facilitate caribou conservation activities | |
| Tonquin Valley Adventures Ltd..... | 409,300 |
| Tonquin Valley Pack and Ski Trips | 409,297 |
| | 818,597 |
| Payments subject to publication exemption | |
| Name withheld | 2,325 |
| | 835,922 |
| Finance | |
| Department of Finance | |
| 2021 Net Profits Interest and Incidental Net Profits Interest Net Revenues from the Hibernia offshore oil project | |
| Province of Newfoundland and Labrador | 191,585,622 |
| Office of the Superintendent of Financial Institutions | |
| Honorary to Indigenous Elder | |
| Richer D | 1,200 |
| | 191,586,822 |
| Global Affairs | |
| Payments subject to publication exemption | |
| Names withheld (6) | 31,125 |
| Health | |
| Payments subject to publication exemption | |
| Names withheld (3) | 750,000 |
| Indigenous Services | |
| Department of Indigenous Services | |
| Compensation for recovery costs incurred due to a wildfire | |
| TTetinqox First Nation..... | 452,343 |
| National Defence | |
| Department of National Defence | |
| Claim for guest of Canadian Armed Forces member for travel to Canadian Armed Forces Recognition Program | |
| Côté C | 419 |
| Harel P..... | 2,274 |
| Sandilands J..... | 986 |
| Taylor V | 846 |
| White E..... | 242 |
| Compensation for legal costs | |
| Langlois Lawyers LLP..... | 146,347 |
| Compensation for personal injuries | |
| Thomson R | 46,621 |
| | 197,735 |
| Payments subject to publication exemption | |
| Names withheld (3) | 36,012 |
| | 233,747 |
| Natural Resources | |
| Canadian Nuclear Safety Commission | |
| Payments under \$100 (9)..... | 40 |
| Payments subject to publication exemption | |
| Names withheld (669) | 10,091,562 |
| | 10,091,602 |
| Office of the Governor General's Secretary | |
| Office of the Governor General's Secretary | |
| Honorary | |
| Evin-Carleton R | 300 |

Ex gratia payments—concluded

(in dollars)

| Description and payee | Amount |
|---|--------------------|
| Privy Council | |
| Privy Council Office | |
| Payment for roundtable panelist at the Joint Public Inquiry into the Nova Scotia April 2020 Tragedy | |
| Duhaney P | 200 |
| MacLean L | 200 |
| Whitman L..... | 200 |
| Zellars R | 200 |
| | 800 |
| Payments subject to publication exemption | |
| Name withheld | 1,179 |
| | 1,179 |
| | 1,979 |
| Public Safety | |
| Department of Public Safety and Emergency Preparedness | |
| Compensation to the City of Windsor for costs related to the 2022 illegal blockade at the Ambassador Bridge | |
| City of Windsor | 6,094,915 |
| Payment to United Way Northwest Territories to mark the royal tour of the Duke and Duchess of Cambridge | |
| United Way Northwest Territories | 25,000 |
| | 6,119,915 |
| Canada Border Services Agency | |
| Compensation for loss of labour | |
| Murphy D | 242 |
| Civilian Review and Complaints Commission for the Royal Canadian Mounted Police | |
| Payment under \$100..... | 66 |
| Royal Canadian Mounted Police | |
| Compensation for property damage | |
| Hatami N | 3,000 |
| H Coyne and Sons LTD..... | 3,770 |
| Norman N | 300 |
| Reimbursement of costs and loss of income | |
| Notte M | 300 |
| Sitwell A..... | 300 |
| | 7,670 |
| Payments subject to publication exemption | |
| Name withheld | 1,048 |
| | 6,128,941 |
| Total..... | 244,145,674 |

Court awards

This statement provides, by ministry and by department and agency, details for all court awards paid in the current fiscal year. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Court awards

(in dollars)

| Description and payee | Amount |
|--|--------------------|
| Canadian Heritage Canadian Radio-television and Telecommunications Commission | |
| <i>Authority—Federal Court</i> 18-00606153-0000 Award to person Scher Law Professional Corporation in trust for Shoan B..... | 8,468 |
| Crown-Indigenous Relations and Northern Affairs Department of Crown-Indigenous Relations and Northern Affairs ¹ | |
| <i>Authority—Court of Appeal for Ontario</i> C67642 Award for costs related to an appeal John A. Annen Barrister Professional Corporation in trust for Cannon, S G..... | 4,051 |
| <i>Authority—Supreme Court of Canada</i> 39323 Award for solicitor-client costs JFK Law Corporation in trust for Germaine Anderson and the Beaver Lake Cree Nation | 555,156 |
| | 559,207 |
| Employment, Workforce Development and Disability Inclusion Department of Employment and Social Development | |
| <i>Authority—Federal Court</i> T-431-22 Award for legal costs Pike K..... | 1,100 |
| T-1700-21 Award for indemnity costs Glen Chochla Professional Corporation in trust for Watkins H | 4,000 |
| <i>Authority—Federal Court of Appeal</i> A 287-20 (Lead) A 82-21 Award for legal costs Smith B, Smith M | 600 5,700 |
| Payments subject to publication exemption Name withheld | 13,786 |
| | 19,486 |
| Fisheries, Oceans and the Canadian Coast Guard Department of Fisheries and Oceans | |
| <i>Authority—Federal Court</i> T-127-21 and T-1156-21 Award for legal costs Hunter Litigation Chambers in trust for Saltstream | 44,567 |
| A-264-20 Award for legal costs Cox & Palmer in trust for Dana Robinson..... | 2,080 |
| MC-544-13 Award for legal costs Bingham Law in trust for FN Fisheries Ltd..... | 112,174 158,821 |
| Payments subject to publication exemption Names withheld (3)..... | 755,000 |
| | 913,821 |

Court awards—continued

(in dollars)

| Description and payee | Amount |
|---|---------|
| Global Affairs | |
| Department of Foreign Affairs, Trade and Development | |
| <i>Authority—Federal Court</i> | |
| <i>T-541-10</i> | |
| Award for damages and legal costs | |
| IMK s.e.n.c.r.l./LLP in trust for | |
| Boily R..... | 735,957 |
| Health | |
| Department of Health | |
| <i>Authority—Federal Court</i> | |
| <i>T-1566-21</i> | |
| Award for legal costs | |
| Koskie Minsky LLP in trust for | |
| O'Neil M | 11,000 |
| <i>T-1931-13</i> | |
| Award for legal costs | |
| Trilogy Class Action Services Inc. | 37,500 |
| <i>T-1702-18</i> | |
| Award for legal costs | |
| Bouchelev Law Professional Corporation in trust for | |
| Watson BEJ..... | 1,146 |
| <i>T-1700-18</i> | |
| Award for legal costs | |
| Bouchelev Law Professional Corporation in trust for | |
| Pollack SP | 1,146 |
| <i>T-1699-18</i> | |
| Award for legal costs | |
| Bouchelev Law Professional Corporation in trust for | |
| Zhuk AV | 9,895 |
| <i>T-200-22</i> | |
| Award for legal costs | |
| Koskie Minsky LLP in trust for | |
| Petkau D..... | 800 |
| <i>Authority—Ontario Superior Court of Justice</i> | |
| <i>CV-16-23260</i> | |
| Award for legal costs | |
| Kirwin Partners LLP in trust for | |
| Cen Biotech Inc..... | 33,820 |
| | 95,307 |
| Patented Medicine Prices Review Board | |
| <i>Authority—Federal Court of Appeal</i> | |
| <i>A-237-19</i> | |
| Award for legal costs | |
| Fasken Martineau DuMoulin LLP in trust for | |
| Alexion Pharmaceuticals Inc..... | 13,750 |
| <i>A-51-17</i> | |
| Award for legal costs | |
| Fasken Martineau DuMoulin LLP in trust for | |
| Alexion Pharmaceuticals Inc | 13,750 |
| | 27,500 |
| | 122,807 |
| Immigration, Refugees and Citizenship | |
| Department of Citizenship and Immigration | |
| <i>Authority—Federal Court</i> | |
| <i>IMM-5274-20</i> | |
| Award for legal costs | |
| Waldman & Associates Barristers and Solicitors in trust for | |
| Oladele DK..... | 5,000 |
| <i>T-64-19</i> | |
| Award for legal costs | |
| Elgin, Cannon & Associates in trust for | |
| Sharafaldin M..... | 65,000 |

Court awards—continued

(in dollars)

| Description and payee | Amount |
|--|---------|
| <i>IMM-2767-18</i> Award for legal costs and disbursements Jafari Law Barrister and Solicitor in trust for Tafreshi SN, Sarachen AH, Harirforoush M, Farahani N, Karimi AD, Taghizadeh S, Mazaheri R, Heidari N | 53,668 |
| <i>T-609-21</i> Award for legal costs and disbursements Landings LLP in trust for Ahmed I | 18,463 |
| <i>IMM-6551-20</i> Award for legal costs and disbursements Downtown Legal Services in trust for Inneh KI, Idle PI | 4,000 |
| <i>IMM-2286-21</i> Award for legal costs and disbursements Edelmann & Co Law Offices in trust for Djikounou BKB, Awuno A | 4,685 |
| Authority—Ontario Superior Court of Justice <i>CV-20-00649404-0000</i> Award for legal costs Andrew C Dekany in trust for Toussaint N | 92,000 |
| | <hr/> |
| | 242,816 |

Indigenous Services

Department of Indigenous Services

Authority—Federal Court

T-402-19, T-141-20, T-1120-221

| | |
|---|---------|
| Award for class action administration costs Sotos LLP | 68,430 |
| <i>T-1673-19</i> Award for class action administration costs CA2 Inc. | 15,060 |
| <i>T-1621-19</i> Award for class action legal costs Assembly of First Nations, National Indian Brotherhood..... Conway Baxter Wilson LLP | 333,772 |
| Falconers LLP | 227,517 |
| Olthuis, Kleer, Townshend LLP | 30,465 |
| | 98,000 |
| <i>T-402-19, T-141-20</i> Award for costs related to actuarial services Eckler Ltd. | 25,086 |
| <i>T-336-19</i> Award for costs related to litigation Duboff Edwards Schachter Law Corporation..... | 23,370 |
| | <hr/> |
| | 821,700 |

Justice

Department of Justice

Authority—Federal Court

IMM-8593-22

| | |
|--|--------|
| Award for legal costs Abramovich & Tchern P.C. in trust for Chebotarev A | 500 |
| Authority—Supreme Court of Nova Scotia <i>498341</i> Award for legal costs Halifax Regional Municipality..... | 200 |
| Valent Legal in trust for Anderson G | 200 |
| | 900 |
| Office of the Commissioner for Federal Judicial Affairs Authority—Federal Court <i>T-429-00</i> Award for pension benefits Corbett M C | 62,370 |

Court awards—continued

(in dollars)

| Description and payee | Amount |
|--|------------|
| Offices of the Information and Privacy Commissioners of Canada | |
| <i>Authority—Federal Court</i> | |
| <i>T-190-20</i> | |
| Award for legal costs | |
| Facebook Inc | 7,258 |
| <i>T-473-20</i> | |
| Award for legal costs | |
| Facebook Inc | 40,000 |
| | 47,258 |
| Payments subject to publication exemption | |
| Names withheld (2) | 51,300 |
| | 161,828 |
| National Defence | |
| Department of National Defence | |
| <i>Authority—Court of King's Bench of Alberta</i> | |
| <i>2003-11016</i> | |
| Award for legal costs | |
| Assiff Law in trust for | |
| Mo'Allim N | 1,250 |
| <i>Authority—Federal Court</i> | |
| <i>T-1508-22</i> | |
| Award for legal costs | |
| Senicar T | 50 |
| | 1,300 |
| <i>Authority—Superior Court of Québec</i> | |
| <i>200-06-000038-037</i> | |
| Settlement of claims related to class action—Spieser | |
| Raymond Chabot Grant Thornton in trust for | |
| Names withheld (1,259) | 50,000,000 |
| | 50,001,300 |
| National Revenue | |
| Canada Revenue Agency | |
| <i>Authority—Court of Appeal of Alberta</i> | |
| <i>1703-0237AC</i> | |
| Award for costs | |
| Duncan Craig LLP in trust for | |
| Canada North Group Inc | 6,046 |
| <i>Authority—Court of Appeal of British Columbia</i> | |
| <i>CA47384</i> | |
| Tax related award | |
| Myers D, Murchie-Myers L | 8,663 |
| <i>Authority—Federal Court</i> | |
| <i>T-179-22</i> | |
| Award for costs | |
| Howard P | 200 |
| <i>T-1567-22</i> | |
| Award for costs | |
| Robinson A | 800 |
| <i>T-1539-21</i> | |
| Award for costs | |
| Crook D | 1,120 |
| <i>T-1447-22</i> | |
| Award for costs | |
| Legacy Advisors in trust for | |
| Hou J | 4,500 |
| <i>T-1099-21</i> | |
| Award for costs | |
| Seghir M S | 1,875 |
| <i>Authority—Supreme Court of Canada</i> | |
| <i>38871</i> | |
| Award for costs | |
| Duncan Craig LLP in trust for | |
| Canada North Group Inc | 6,755 |

Court awards—continued

(in dollars)

| Description and payee | Amount |
|---|--------|
| <i>39113</i> | |
| Tax related award | |
| Thorsteinssons in trust for | |
| Alta Energy Luxembourg LLC..... | 6,596 |
| <i>39220</i> | |
| Tax related award | |
| Osler Hoskin in trust for | |
| Loblaw Financial Holdings Inc | 15,051 |
| <i>Authority—Tax Court of Canada</i> | |
| <i>2021-1143(IT)I</i> | |
| Award for costs | |
| Burke T..... | 500 |
| <i>2015-1665(GST)G</i> | |
| Award for costs | |
| C C Gold Inc..... | 250 |
| <i>2020-1718(GST)G, 2020-1719(GST)G</i> | |
| Tax related award | |
| BRS Tax Lawyers LLP in trust for | |
| Abedipour A, Arezgar A | 10,095 |
| <i>2022-556(IT)I</i> | |
| Tax related award | |
| Connors Stilwell in trust for | |
| Ryan L C..... | 1,000 |
| <i>2022-1297(IT)G</i> | |
| Tax related award | |
| Street J..... | 400 |
| <i>2021-2172(IT)G</i> | |
| Tax related award | |
| Felesky Flynn LLP in trust for | |
| Urkow P | 700 |
| <i>2020-582(IT)I</i> | |
| Tax related award | |
| McCarthy Tétrault in trust for | |
| Chan J C..... | 3,000 |
| <i>2019-984(IT)G</i> | |
| Tax related award | |
| Shin J S..... | 10,000 |
| <i>2019-594(IT)G</i> | |
| Tax related award | |
| RK Tax Law in trust for | |
| Verrelli A | 9,613 |
| <i>2019-2031(IT)G</i> | |
| Tax related award | |
| Seybold L H..... | 435 |
| <i>2018-861(IT)</i> | |
| Tax related award | |
| Neil T Mather PC in trust for | |
| Hocheimi O..... | 6,511 |
| <i>2018-401(IT)I</i> | |
| Tax related award | |
| Cianflone P..... | 300 |
| <i>2018-2540(IT)G</i> | |
| Tax related award | |
| MKLK in trust for | |
| Street Produce Ltd | 7,480 |
| <i>2017-5072(IT)G</i> | |
| Tax related award | |
| RK Tax Law in trust for | |
| Le Mong T | 1,000 |
| <i>2017-5004(IT)G</i> | |
| Tax related award | |
| RK Tax Law in trust for | |
| Timberview Developments Ltd..... | 24,500 |
| <i>2017-4045(IT)G</i> | |
| Tax related award | |
| Schmidt Gilmour in trust for | |
| Sandhu K K..... | 43,342 |

Court awards—continued

(in dollars)

| Description and payee | Amount |
|--|------------------|
| <i>2017-2825(GST)G</i> Tax related award Mediclean Inc | 55,000 |
| <i>2016-2675(GST)GG</i> Tax related award Georgeson Shareholder Communications Canada Inc..... | 1,717 |
| <i>2015-2998(IT)G</i> Tax related award Osler Hoskin in trust for Loblaw Financial Holdings Inc | 1,824,425 |
| <i>2014-1690(IT)G, 2014-1691(IT)G</i> Tax related award Dominion Tax Law in trust for Allegro Wireless Canada Inc..... | 42,569 |
| <i>2012-950(IT)G, 2013-1251(IT)G, 2013-1252(IT)G, 2013-1253(IT)G, 2013-1254(IT)G, 2013-2961(IT)G, 2013-2962(IT)G</i> Tax related award Bennett Jones LLP in trust for CIT Group Securities (Canada) Inc | 442,940 |
| Payments subject to publication exemption Names withheld (7) | 2,173,768 |
| | <u>2,537,383</u> |
| | <u>4,711,151</u> |
| Natural Resources | |
| Payments subject to publication exemption Name withheld | 40,000 |
| Parliament | |
| Payments subject to publication exemption Name withheld | 6,971 |
| Privy Council | |
| Privy Council Office | |
| <i>Authority—Court of King's bench of New Brunswick</i> | |
| <i>2022 NBQB 085</i> Award for legal costs Juristes Power Law in trust for The Acadian Society of New Brunswick..... | 38,133 |
| Public Safety | |
| Canada Border Services Agency | |
| <i>Authority—Court of Appeal of Alberta</i> | |
| <i>1803-0294A & 1803-0293A</i> Award for legal costs Pringle Chivers Sparks Teskey in trust for Canfiled S W & Townsend D E | 2,450 |
| <i>Authority—Federal Court</i> | |
| <i>T-436-20</i> Award for legal costs RavenLaw LPP in trust for Scott B | 4,500 |
| <i>T-368-21</i> Award for legal costs Burlacu A-I..... | 250 |
| <i>T-886-19 & T-887-19</i> Award for legal costs Burlacu A-I..... | 150 |
| <i>IMM-7463-21</i> Award for legal costs Monge Contreras J H | 2,000 |
| <i>IMM-6206-21</i> Award for legal costs Bjorn Harsanyi in trust for Ali Meer F..... | 250 |

Court awards—continued

(in dollars)

| Description and payee | Amount |
|---|------------------|
| <i>Authority—Federal Court of Appeal</i> | |
| A-150-19 Award for legal costs Lapointe Rosenstein Marchand Melançon LLP in trust for Danson Decor Inc..... | 2,000 |
| <i>Authority—Ontario Superior Court of Justice</i> | |
| CV-22-00681184-00CP Award for class action legal costs Waddell Phillips Professional Corporation | 10,000 21,600 |
| Correctional Service of Canada | |
| <i>Authority—Federal Court</i> | |
| T-148-22 Award for legal costs The John Howard Society of Canada..... | 3,500 |
| <i>Authority—Ontario Superior Court of Justice</i> | |
| CV-15-53262500-CP Award for damages Epiq Class Action Services Canada Inc in trust for Federal Administrative Segregation Class Actions members..... | 772,053 |
| <i>CV-18-005</i> | |
| Award for legal costs Victory Verbatim Reporting Services Inc | 1,642 777,195 |
| Parole Board of Canada | |
| <i>Authority—Federal Court</i> | |
| T-1571-20 Award for costs Elders Without Borders Professional Corporation in trust for Paul J L | 4,260 |
| Royal Canadian Mounted Police | |
| <i>Authority—Court of Appeal of British Columbia</i> | |
| CA47578 Award for legal costs Bridge Law Professional Corporation in trust for Aubichon C..... | 10,032 |
| <i>Authority—Federal Court</i> | |
| T-321-22 Award for legal costs Atwood D | 1,000 |
| T-925-20 Award for legal costs Gordon Scott Campbell in trust for Lachance M..... | 2,500 |
| T-1421-20 Award for legal costs Nelligan O'Brien Payne LLP in trust for Wanotch S..... | 2,500 |
| T-13-21 Award for legal costs Nelligan O'Brien Payne LLP in trust for Greene F..... | 2,500 |
| <i>Authority—Supreme Court of British Columbia</i> | |
| S055295 Award for damages Emond J..... | 65,312 |
| <i>Authority—Supreme Court of Canada</i> | |
| 39885 Award for class action legal costs Kim Spencer McPhee Barristers Professional Corporation | 1,147 84,991 |

Court awards—concluded

(in dollars)

| Description and payee | Amount |
|--|-------------------|
| Payments subject to publication exemption | |
| Names withheld (10) | 298,354 |
| | 1,186,400 |
| Public Services and Procurement | |
| Department of Public Works and Government Services | |
| Authority—Federal Court | |
| <i>T-1343-21</i> | |
| Award for costs | |
| RavenLaw LLP in trust for | |
| Patterson D..... | 1,000 |
| Veterans Affairs | |
| Department of Veterans Affairs | |
| Authority—Federal Court | |
| <i>T-1039-21</i> | |
| Award for legal costs | |
| Pelletier J..... | 5,664 |
| <i>T-1784-21</i> | |
| Award for legal costs | |
| Michel Drapeau Law Office in trust for | |
| Machoun M..... | 2,000 |
| <i>T-1645-21</i> | |
| Award for legal costs | |
| Borden Ladner Gervais LLP in trust for | |
| Wood C..... | 2,760 |
| | 10,424 |
| Total..... | 59,581,469 |

¹ An amount of \$620,000,000 was paid for the settlement of claims related to the Federal Indian Day Schools Class Action to "Deloitte LLP in trust for" Indian Day School Class Action members. The payment was funded via the *Crown Liability and Proceedings Act* court award statutory vote but has been moved to Payments of claims against the Crown for disclosure purposes. This payment relates to a settlement agreement and therefore should be disclosed under Payments of claims against the Crown and classified together with the other payments made under this claim.

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Section 9

Public Accounts of Canada
2022–2023

Federal-provincial shared-cost programs

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Federal-provincial shared-cost programs

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

Federal-provincial shared-cost programs

(in thousands of dollars)

| Department and agency | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick | Quebec |
|---|------------------------------|-------------------------|-------------|------------------|--------|
| Agriculture and Agri-Food | | | | | |
| Department of Agriculture and Agri-Food | | | | | |
| 2011 Canada–Alberta Salmonella Assistance Initiative..... | — | — | — | — | — |
| 2011 Canada–British Columbia Bovine Tuberculosis Assistance Initiative | — | — | — | — | — |
| 2011 Canada–British Columbia Excess Moisture Initiative | — | — | — | — | — |
| 2011 Canada–British Columbia Feed Assistance and Pasture Restoration Initiative..... | — | — | — | — | — |
| 2011 Canada–Manitoba Forage Shortfall and Restoration Assistance Initiative | — | — | — | — | — |
| 2011 Canada–New Brunswick Excess Moisture Initiative..... | — | — | — | — | — |
| 2011 Excess Moisture and Flooding Package for Alberta, Saskatchewan, Manitoba and Quebec | — | — | — | — | 4,906 |
| 2012 Canada–Ontario Forage and Livestock Transportation Assistance Initiative..... | — | — | — | — | 52 |
| 2012 Canada–Quebec Drought Livestock and Forage Transportation Assistance Initiative | — | — | — | — | 113 |
| 2013 Canada–Nova Scotia Strawberry Assistance Initiative..... | — | — | — | — | — |
| 2014 Canada–British Columbia Avian Influenza Assistance Initiative | — | — | — | — | 750 |
| 2014 Canada–Manitoba Forage Shortfall and Transportation Assistance Initiative | — | — | — | — | — |
| 2016 Canada–Alberta Bovine Tuberculosis Assistance Initiative | — | — | — | — | — |
| 2016 Canada–Nova Scotia Fire Blight Outbreak Initiative | — | — | — | — | — |
| 2016 Canada–Nova Scotia Maple Syrup Initiative | — | — | — | — | 783 |
| 2016 Canada–Saskatchewan Bovine Tuberculosis Assistance Initiative..... | — | — | — | — | 590 |
| 2017 Canada–British Columbia Wildfires Recovery Initiative | — | — | — | — | — |

| Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|---------|----------|--------------|---------|------------------|-----------------|-----------------------|---------|-----------------|---------|
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | 1,176 | — | 1,176 | — | — | — | 1,176 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | 105 | — | 105 | — | — | — | 105 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 1,399 | 1,399 | — | — | — | 1,399 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 793 | 793 | — | — | — | 793 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | 6,948 | — | — | — | 6,948 | — | — | — | 6,948 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 4,906 | — | — | — | 4,906 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | 67,428 | 141,359 | 22,538 | — | 231,377 | — | — | — | 231,377 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| 222 | — | — | — | — | 222 | — | — | — | 222 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 113 | — | — | — | 113 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 750 | — | — | — | 750 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 408 | 408 | — | — | — | 408 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | 2,340 | — | — | — | 2,340 | — | — | — | 2,340 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | 8,211 | — | 8,211 | — | — | — | 8,211 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 783 | — | — | — | 783 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 590 | — | — | — | 590 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | 63 | — | 63 | — | — | — | 63 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 5,782 | 5,782 | — | — | — | 5,782 |

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

| Department and agency | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick | Quebec |
|--|------------------------------|-------------------------|---------------|------------------|------------------|
| 2017 Canada–Quebec Agricultural Producers assistance with the extraordinary cost incurred by hailstorms initiative | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | 6,487 |
| 2018 British Columbia Bovine Tuberculosis Initiative | — | — | — | — | — |
| — | — | — | — | — | — |
| 2018 Canada–British Columbia Wildfires Recovery Initiative | — | — | — | — | — |
| — | — | — | — | — | — |
| 2021 Drought and Wildfires | — | — | — | — | (4) |
| — | — | — | — | — | — |
| Agricultural Disaster Relief program | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | 150 |
| AgriInsurance—Contributions | 103 | 15,412 | 2,170 | 2,473 | 50,228 |
| 177 | 16,528 | 1,838 | 2,129 | 40,652 | |
| | 5,367 | 186,211 | 31,652 | 81,859 | 963,011 |
| AgriInvest Kickstart program—Contributions | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | 92,514 |
| AgriInvest program—Contributions | — | — | — | — | 21,473 |
| — | — | — | — | — | 21,223 |
| | — | — | — | — | 323,383 |
| AgriInvest program—Grants | 57 | 1,182 | 743 | 918 | — |
| 47 | 1,178 | 654 | 893 | — | |
| | 1,282 | 25,545 | 15,993 | 18,636 | 16,812 |
| AgriRisk Initiatives—Administration Capacity Building Activities | — | — | 295 | — | 88 |
| — | — | — | 80 | — | 642 |
| — | — | 45 | 173 | 38 | 3,556 |
| AgriStability—Contributions | — | 1,346 | — | — | 71,969 |
| — | 3,955 | — | — | — | 10,961 |
| | 1,653 | 87,375 | 25,870 | 63,263 | 1,067,922 |
| AgriStability—Grants | (595) | — | 883 | 559 | — |
| 775 | — | 1,210 | 1,874 | — | |
| | 10,086 | — | 77,092 | 45,261 | — |
| British Columbia Cariboo Flooding Initiative | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| British Columbia Flood Recovery Program | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Canada-Manitoba Feed and Transportation Assistance Initiative | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Canadian Agricultural Partnership—Cost Shared Programs | 4,407 | 4,029 | 4,051 | 4,606 | 29,901 |
| 3,810 | 4,009 | 3,164 | 3,790 | 37,605 | |
| | 14,636 | 15,014 | 14,993 | 14,438 | 120,754 |
| Cattle Set-Aside Program | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Farm Income Program (FIP) Direct Payments—Grants | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Hog Recovery Program | 102 | 1,069 | 902 | 813 | — |
| — | — | — | — | — | (116) |
| — | 257 | — | 25 | 13,086 | |
| | — | 257 | — | 25 | 13,086 |
| Payments in connection with the <i>Farm Income Protection Act</i> — | | | | | |
| Safety Net Companion programs | — | — | — | — | — |
| — | — | — | — | — | — |
| | 10,745 | 15,015 | 13,004 | 5,626 | 518,004 |

| Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|---------------|---------------|----------------|----------------|------------------|-----------------|-----------------------|------------|-----------------|----------------|
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 6,487 | — | — | — | 6,487 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | (1) | (1) | — | — | — | (1) |
| — | — | — | — | 274 | 274 | — | — | — | 274 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | (55) | (55) | — | — | — | (55) |
| — | — | — | — | 839 | 839 | — | — | — | 839 |
| — | 26,691 | (25) | (1,157) | 1,797 | 27,302 | — | — | — | 27,302 |
| 2,323 | 29,100 | 166,725 | 214,234 | 5,402 | 417,784 | — | — | — | 417,784 |
| 2,323 | 29,100 | 166,725 | 214,234 | 5,402 | 417,784 | — | — | — | 417,784 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 150 | — | — | — | 150 |
| 88,483 | 124,623 | 431,082 | 314,270 | 23,676 | 1,052,520 | — | — | — | 1,052,520 |
| 73,368 | 92,866 | 277,398 | 194,478 | 20,405 | 719,839 | — | — | — | 719,839 |
| 1,671,484 | 2,073,220 | 5,567,511 | 4,486,477 | 407,823 | 15,474,615 | — | — | — | 15,474,615 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 92,514 | — | — | — | 92,514 |
| — | — | — | — | — | 21,473 | — | — | — | 21,473 |
| — | — | — | — | — | 21,223 | — | — | — | 21,223 |
| — | — | — | — | — | 323,383 | — | — | — | 323,383 |
| 27,730 | 20,124 | 53,972 | 33,761 | 3,926 | 142,413 | — | — | — | 142,414 |
| 24,886 | 18,229 | 49,863 | 35,510 | 3,941 | 135,201 | — | — | — | 135,202 |
| 471,163 | 331,778 | 831,814 | 611,160 | 75,786 | 2,399,969 | — | 2 | 22 | 2,399,993 |
| 34 | 261 | 457 | 823 | 135 | 2,093 | — | — | — | 2,093 |
| 812 | 240 | 445 | 869 | 138 | 3,226 | — | — | — | 3,226 |
| 934 | 3,776 | 5,549 | 10,371 | 1,288 | 25,730 | — | — | — | 25,730 |
| 75,913 | — | 50,563 | 106,864 | 25,092 | 331,747 | — | — | — | 331,747 |
| 45,426 | — | 54,986 | 76,105 | 10,246 | 201,679 | — | — | — | 201,679 |
| 1,350,248 | 587,386 | 2,010,787 | 1,700,446 | 354,166 | 7,249,116 | — | — | 124 | 7,249,240 |
| — | 11,656 | (36) | — | (9) | 12,458 | — | — | — | 12,458 |
| — | 26,289 | (63) | (1) | (12) | 30,072 | — | — | — | 30,072 |
| — | 482,484 | (29,196) | (1) | (2,166) | 583,560 | — | — | 54 | 583,614 |
| — | — | — | — | 22,385 | 22,385 | — | — | — | 22,385 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 257 | 257 | — | — | — | 257 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 9,468 | 9,468 | — | — | — | 9,468 |
| — | — | — | — | 9,468 | 9,468 | — | — | — | 9,468 |
| — | — | — | — | — | — | — | — | — | — |
| — | (10) | — | — | — | (10) | — | — | — | (10) |
| — | 6,102 | — | — | — | 6,102 | — | — | — | 6,102 |
| 50,677 | 19,273 | 39,911 | 48,920 | 9,916 | 215,691 | 678 | 308 | 918 | 217,595 |
| 48,952 | 17,827 | 39,941 | 43,212 | 12,920 | 215,230 | 511 | 483 | 681 | 216,905 |
| 180,485 | 72,084 | 159,763 | 158,692 | 48,416 | 799,275 | 2,099 | 1,602 | 2,915 | 805,891 |
| — | — | — | — | — | — | — | — | — | — |
| (66) | 14 | (55) | 2,845 | — | 2,738 | — | — | — | 2,738 |
| 1,900 | 854 | 3,765 | 16,983 | — | 23,502 | — | — | — | 23,502 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| 22,600 | 14,354 | 25,801 | 64,003 | 5,020 | 134,664 | — | — | 7 | 134,671 |
| — | — | — | — | — | (116) | — | — | — | (116) |
| (1) | — | — | 436 | — | 13,803 | — | — | — | 13,803 |
| 783 | — | — | 436 | — | 14,587 | — | — | — | 14,587 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| 248,516 | 38,604 | 45,996 | 190,826 | 62,001 | 1,148,337 | 340 | — | 416 | 1,149,093 |

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

| Department and agency | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick | Quebec |
|--|------------------------------|-------------------------|-------------|------------------|-----------|
| Prairie Excess Moisture Initiative (PEMI)..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Prince Edward Island Fall Harvest Recovery Initiative..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | 9,199 | — | — | — | — |
| Transitional Industry Support program (TISP) Cattle Payments—Grants..... | — | — | — | — | — |
| — | — | — | — | — | — |
| 387 | 4,509 | 3,991 | 3,675 | 4,000 | |
| Total ministry..... | 3,972 | 21,969 | 8,142 | 8,556 | 173,539 |
| 4,809 | 25,927 | 6,946 | 8,711 | 124,169 | |
| | 44,258 | 344,239 | 185,793 | 238,690 | 3,129,694 |

Canadian Heritage

Department of Canadian Heritage

| | | | | | |
|---|---------|---------|-----------|-----------|-----------|
| Canada Arts Presentation Fund..... | 186 | — | — | — | — |
| 245 | — | — | — | — | — |
| 2,340 | — | — | — | — | — |
| Official Languages in Education and Services..... | 7,263 | 5,630 | 20,298 | 41,182 | 74,669 |
| 5,908 | 5,158 | 15,019 | 37,991 | 68,862 | |
| 169,738 | 139,476 | 374,339 | 1,127,126 | 3,635,195 | |
| Sport Support Program..... | 413 | 357 | 418 | 401 | 818 |
| 413 | 357 | 418 | 401 | 818 | |
| 8,745 | 7,831 | 10,383 | 9,210 | 20,314 | |
| Total ministry..... | 7,862 | 5,987 | 20,716 | 41,583 | 75,487 |
| 6,566 | 5,515 | 15,437 | 38,392 | 69,680 | |
| | 180,823 | 147,307 | 384,722 | 1,136,336 | 3,655,509 |

Crown-Indigenous Relations and Northern Affairs

Department of Crown-Indigenous Relations and Northern Affairs

| | | | | | |
|--|---|---|---|---|---------|
| Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing | — | — | — | — | 30,513 |
| — | — | — | — | — | 29,599 |
| — | — | — | — | — | 393,607 |
| Beverly and Kaminuriak Caribou Management Agreement..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Canada/British Columbia Information Sharing Protocol (Lands/Resource Info Sharing in Support of Treaty Negotiations)..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Federal-Provincial Agreement to Present an Offer for funding for Eligibility and Enrollment to Kitselas First Nation | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Federal-Provincial Agreement to Present an Offer for funding for Eligibility and Enrollment to Kitsunkalam First Nation..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Restoule/Whitesand – Mediation Cost Sharing Agreement | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Tripartite Treaty Negotiations | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Wet'suwet'en Facilitator | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Total ministry..... | — | — | — | — | 30,513 |
| — | — | — | — | — | 29,599 |
| | — | — | — | — | 393,607 |

| Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|----------------|----------------|----------------|----------------|------------------|------------------|-----------------------|--------------|-----------------|------------------|
| — | — | — | — | — | — | — | — | — | — |
| — | (1) | — | — | — | (1) | — | — | — | (1) |
| — | 25,284 | 151,600 | 10,774 | — | 187,658 | — | — | — | 187,658 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 9,199 | — | — | — | 9,199 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| 95,682 | 56,246 | 97,388 | 248,182 | 22,849 | 536,909 | — | — | 10 | 536,919 |
| 242,837 | 202,628 | 575,924 | 503,481 | 86,918 | 1,827,966 | 678 | 308 | 919 | 1,829,871 |
| 195,700 | 184,554 | 589,240 | 567,688 | 62,452 | 1,770,196 | 511 | 483 | 682 | 1,771,872 |
| 4,046,340 | 3,797,988 | 9,178,925 | 7,744,508 | 999,910 | 29,710,345 | 2,439 | 1,604 | 3,548 | 29,717,936 |
| — | — | — | — | — | 186 | — | — | — | 186 |
| — | — | — | — | — | 245 | — | — | — | 245 |
| — | — | — | — | — | 2,340 | — | — | — | 2,340 |
| 191,590 | 21,366 | 18,284 | 38,650 | 30,572 | 449,504 | 5,476 | 4,576 | 3,358 | 462,914 |
| 119,580 | 20,853 | 12,571 | 21,080 | 22,616 | 329,638 | 3,945 | 8,779 | 2,585 | 344,947 |
| 3,842,341 | 533,965 | 361,759 | 579,219 | 610,952 | 11,374,110 | 82,914 | 50,771 | 69,862 | 11,577,657 |
| 1,128 | 500 | 477 | 641 | 661 | 5,814 | 394 | 416 | 353 | 6,977 |
| 1,108 | 500 | 477 | 641 | 661 | 5,794 | 394 | 416 | 353 | 6,957 |
| 26,231 | 11,287 | 10,967 | 15,291 | 15,899 | 136,158 | 7,921 | 6,462 | 7,795 | 158,336 |
| 192,718 | 21,866 | 18,761 | 39,291 | 31,233 | 455,504 | 5,870 | 4,992 | 3,711 | 470,077 |
| 120,688 | 21,353 | 13,048 | 21,721 | 23,277 | 335,677 | 4,339 | 9,195 | 2,938 | 352,149 |
| 3,868,572 | 545,252 | 372,726 | 594,510 | 626,851 | 11,512,608 | 90,835 | 57,233 | 77,657 | 11,738,333 |
| — | — | — | — | — | 30,513 | — | — | — | 30,513 |
| — | — | — | — | — | 29,599 | — | — | — | 29,599 |
| — | — | — | — | — | 393,607 | — | — | — | 393,607 |
| — | — | — | — | — | — | — | 25 | — | 25 |
| — | — | — | — | — | — | — | 25 | — | 25 |
| — | — | — | — | — | — | 191 | 943 | — | 1,134 |
| — | — | — | — | 300 | 300 | — | — | — | 300 |
| — | — | — | — | 290 | 290 | — | — | — | 290 |
| — | — | — | — | 8,142 | 8,142 | — | — | — | 8,142 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 280 | 280 | — | — | — | 280 |
| — | — | — | — | 280 | 280 | — | — | — | 280 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 315 | 315 | — | — | — | 315 |
| — | — | — | — | 315 | 315 | — | — | — | 315 |
| 53 | — | — | — | — | 53 | — | — | — | 53 |
| — | — | — | — | — | — | — | — | — | — |
| 53 | — | — | — | — | 53 | — | — | — | 53 |
| — | — | — | — | 1,829 | 1,829 | — | — | — | 1,829 |
| — | — | — | — | 1,829 | 1,829 | — | — | — | 1,829 |
| — | — | — | — | 179,383 | 179,383 | — | — | — | 179,383 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 142 | 142 | — | — | — | 142 |
| — | — | — | — | 374 | 374 | — | — | — | 374 |
| 53 | — | — | — | 2,129 | 32,695 | — | 25 | — | 32,720 |
| — | — | — | — | 2,856 | 32,455 | — | 25 | — | 32,480 |
| 53 | — | — | — | 188,494 | 582,154 | 191 | 943 | — | 583,288 |

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

| Department and agency | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick | Quebec |
|---|------------------------------|-------------------------|------------------|------------------|-------------------|
| Employment, Workforce Development and Disability Inclusion | | | | | |
| Department of Employment and Social Development | | | | | |
| Early Learning and Child Care | 60,173 | 24,325 | 118,991 | 97,521 | 1,290,330 |
| 48,246 | 20,861 | 90,881 | 74,865 | 659,601 | |
| 133,990 | 59,405 | 256,522 | 209,580 | 2,296,415 | |
| Interprovincial Computerized Examination Management System | 13 | 13 | 13 | 13 | 13 |
| 12 | 12 | 12 | 12 | 12 | |
| 1,362 | 1,362 | 1,362 | 1,362 | 1,362 | 1,362 |
| Labour Market Development Agreements | 144,014 | 28,055 | 97,754 | 107,597 | 705,564 |
| 130,533 | 29,804 | 103,840 | 111,606 | 716,667 | |
| 1,964,269 | 415,742 | 1,350,539 | 1,460,523 | 9,659,140 | |
| Workforce Development Agreements | 12,386 | 4,020 | 24,014 | 19,123 | 204,774 |
| 8,770 | 3,939 | 23,780 | 18,918 | 206,252 | |
| 80,529 | 26,480 | 157,516 | 118,142 | 1,196,800 | |
| Total ministry | 216,586 | 56,413 | 240,772 | 224,254 | 2,200,681 |
| 187,561 | 54,616 | 218,513 | 205,401 | 1,582,532 | |
| | 2,180,150 | 502,989 | 1,765,939 | 1,789,607 | 13,153,717 |
| Environment and Climate Change | | | | | |
| Department of the Environment | | | | | |
| Agreement related to the notification of environmental occurrences | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Agreement with British Columbia Conservation Officer Service concerning | | | | | |
| Data Services for Mount Polley Investigation..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Canada Agreement Concerning the Monitoring of Water Quality St-Lawrence | | | | | |
| Basin—Atlantic | — | — | — | — | 366 |
| — | — | — | — | — | 35 |
| — | — | — | — | — | 647 |
| Canada Agreement with Provinces and Territories Concerning the Monitoring | | | | | |
| of Water Quality | 49 | 281 | — | 29 | — |
| 61 | 232 | — | 29 | 155 | |
| 540 | 2,075 | — | 262 | 1,503 | |
| Canada–Quebec Climate Network Expansion Agreement | — | — | — | — | 239 |
| — | — | — | — | — | 241 |
| — | — | — | — | — | 10,604 |
| Canada–Quebec St-Lawrence Action Plan | — | — | — | — | 4,271 |
| — | — | — | — | — | 3,870 |
| — | — | — | — | — | 67,079 |
| Canada–Wide National Air Pollution Surveillance Program | 148 | 246 | 254 | 205 | 1,911 |
| 133 | 221 | 228 | 184 | 1,716 | |
| 1,350 | 2,250 | 2,325 | 1,875 | 17,473 | |
| Ottawa River Regulation | — | — | — | — | 119 |
| — | — | — | — | — | 101 |
| — | — | — | — | — | 3,273 |
| Pulp and Paper | — | — | — | — | 50 |
| — | — | — | — | — | 50 |
| — | — | — | — | — | 3,922 |
| SARA— <i>Species at Risk Act</i> | — | — | — | — | — |
| — | — | — | — | — | 523 |
| — | — | — | — | — | 5,342 |
| Water Quantity Survey Agreement..... | 466 | 38 | 119 | 273 | 1,086 |
| 1,035 | 52 | 164 | 323 | 1,201 | |
| | 10,565 | 1,031 | 3,623 | 6,702 | 33,934 |
| Impact Assessment Agency of Canada | | | | | |
| James Bay and Northern Quebec Agreement..... | — | — | — | — | 346 |
| — | — | — | — | — | 346 |
| — | — | — | — | — | 5,695 |
| Total ministry | 663 | 565 | 373 | 507 | 8,388 |
| 1,229 | 505 | 392 | 536 | 8,238 | |
| | 12,455 | 5,356 | 5,948 | 8,839 | 149,472 |

| Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|------------------|----------------|----------------|----------------|------------------|------------------|-----------------------|---------------|-----------------|------------------|
| 1,876,335 | 215,973 | 189,939 | 673,191 | 608,745 | 5,155,523 | 11,088 | 13,795 | 9,954 | 5,190,360 |
| 1,396,611 | 163,757 | 144,626 | 502,165 | 454,083 | 3,555,696 | 11,375 | 13,282 | 10,414 | 3,590,767 |
| 3,859,141 | 442,124 | 389,364 | 1,357,235 | 1,270,245 | 10,274,021 | 31,770 | 35,602 | 29,986 | 10,371,379 |
| 13 | 13 | 13 | 13 | 13 | 130 | 13 | 13 | 13 | 169 |
| 12 | 12 | 12 | 12 | 12 | 120 | 12 | 12 | 12 | 156 |
| 1,362 | 1,362 | 1,362 | 1,362 | 1,362 | 13,620 | 1,362 | 1,362 | 1,362 | 17,706 |
| 790,049 | 62,925 | 54,840 | 217,750 | 345,165 | 2,553,713 | 4,616 | 3,736 | 4,692 | 2,566,757 |
| 768,422 | 63,633 | 57,030 | 210,247 | 328,031 | 2,519,813 | 4,858 | 3,768 | 4,762 | 2,533,201 |
| (a) | | | | | | | | | |
| 9,818,272 | 782,058 | 674,004 | 2,133,956 | 4,439,343 | 32,697,846 | 64,532 | 46,817 | 58,198 | 32,867,393 |
| 355,812 | 33,186 | 28,136 | 106,986 | 125,265 | 913,702 | 2,766 | 2,766 | 2,766 | 922,000 |
| 355,389 | 33,169 | 28,281 | 106,497 | 125,000 | 909,995 | 2,766 | 2,168 | 2,766 | 917,695 |
| 2,335,787 | 210,449 | 186,095 | 704,171 | 820,938 | 5,836,907 | 18,217 | 17,249 | 18,300 | 5,890,673 |
| 3,022,209 | 312,097 | 272,928 | 997,940 | 1,079,188 | 8,623,068 | 18,483 | 20,310 | 17,425 | 8,679,286 |
| 2,520,434 | 260,571 | 229,949 | 818,921 | 907,126 | 6,985,624 | 19,011 | 19,230 | 17,954 | 7,041,819 |
| 16,014,562 | 1,435,993 | 1,250,825 | 4,196,724 | 6,531,888 | 48,822,394 | 115,881 | 101,030 | 107,846 | 49,147,651 |
| 94 | 12 | 12 | 60 | 81 | 259 | — | — | 6 | 265 |
| 90 | 12 | 12 | 58 | 78 | 250 | — | — | 6 | 256 |
| (a) | | | | | | | | | |
| 530 | 71 | 71 | 348 | 459 | 1,479 | 23 | — | 35 | 1,537 |
| (a) | | | | | | | | | |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 308 | 308 | — | — | — | 308 |
| — | — | — | — | 308 | 308 | — | — | — | 308 |
| (f) | | | | | | | | | |
| — | — | — | — | — | 366 | — | — | — | 366 |
| — | — | — | — | — | 35 | — | — | — | 35 |
| — | — | — | — | — | 647 | — | — | — | 647 |
| — | — | — | — | — | 359 | — | — | — | 359 |
| — | — | — | — | — | 477 | — | — | — | 477 |
| — | — | — | — | — | 4,380 | 317 | — | — | 4,697 |
| — | — | — | — | — | 239 | — | — | — | 239 |
| — | — | — | — | — | 241 | — | — | — | 241 |
| — | — | — | — | — | 10,604 | — | — | — | 10,604 |
| — | — | — | — | — | 4,271 | — | — | — | 4,271 |
| — | — | — | — | — | 3,870 | — | — | — | 3,870 |
| — | — | — | — | — | 67,079 | — | — | — | 67,079 |
| 2,903 | 312 | 279 | 796 | 1,074 | 8,128 | — | — | — | 8,128 |
| 2,608 | 280 | 250 | 714 | 965 | 7,299 | 40 | 13 | 13 | 7,365 |
| 26,548 | 2,850 | 2,550 | 7,274 | 9,824 | 74,319 | 361 | 120 | 120 | 74,920 |
| 119 | — | — | — | — | 238 | — | — | — | 238 |
| 101 | — | — | — | — | 202 | — | — | — | 202 |
| 3,273 | — | — | — | — | 6,546 | — | — | — | 6,546 |
| — | — | — | — | — | 50 | — | — | — | 50 |
| — | — | — | — | — | 50 | — | — | — | 50 |
| — | — | — | — | 273 | 4,195 | — | — | — | 4,195 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 523 | 100 | 150 | 201 | 974 |
| — | — | — | — | 502 | 5,844 | 135 | 150 | 201 | 6,330 |
| 2,313 | 1,722 | 2,168 | 5,640 | 4,431 | 18,256 | 1,579 | — | 1,254 | 21,089 |
| 2,722 | 1,674 | 1,825 | 2,247 | 3,358 | 14,601 | 1,365 | — | 872 | 16,838 |
| 60,088 | 25,080 | 30,369 | 46,510 | 31,852 | 249,754 | 13,811 | — | 6,517 | 270,082 |
| — | — | — | — | — | 346 | — | — | — | 346 |
| — | — | — | — | — | 346 | — | — | — | 346 |
| — | — | — | — | — | 5,695 | — | — | — | 5,695 |
| 5,429 | 2,046 | 2,459 | 6,496 | 5,586 | 32,512 | 1,579 | — | 1,260 | 35,351 |
| 5,521 | 1,966 | 2,087 | 3,019 | 4,709 | 28,202 | 1,505 | 163 | 1,092 | 30,962 |
| 90,439 | 28,001 | 32,990 | 54,132 | 43,218 | 430,850 | 14,647 | 270 | 6,873 | 452,640 |

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

| Department and agency | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick | Quebec |
|--|------------------------------|-------------------------|--------------|------------------|---------------|
| Fisheries, Oceans and the Canadian Coast Guard | | | | | |
| Department of Fisheries and Oceans | | | | | |
| Annual Fisheries Production Data and Supplemental Price Information for Commercial Fisheries in British Columbia..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Atlantic Fisheries Fund (AFF)..... | 8,339 | 2,549 | 11,336 | 8,592 | — |
| 11,812 | 3,448 | 16,197 | 7,846 | — | — |
| 50,721 | 16,857 | 57,381 | 36,150 | — | — |
| British Columbia Flood Recovery | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| British Columbia Invasive Mussel Defence Program – 2022..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| British Columbia Department of Fisheries and Oceans Aquaculture | | | | | |
| Alternative Technologies agreement..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| British Columbia's Fisheries and Aquaculture Sector, 2022 edition..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| British Columbia Salmon Restoration and Innovation Funds | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Canada–Quebec Agreement for the Protection and Recovery of Species at Risk in Quebec..... | — | — | — | — | — |
| — | — | — | — | — | 885 |
| — | — | — | — | — | 4,142 |
| Canada–Quebec Agreement on the St-Lawrence..... | — | — | — | — | 3,050 |
| — | — | — | — | — | 3,135 |
| — | — | — | — | — | 18,351 |
| Carnation Creek Fish-Forestry Interaction Project..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Cumulative Impact Monitoring Program | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Delivery of Department of Fisheries and Oceans Programs by Government of Nunavut, Department of Environment within and immediately adjacent to Nunavut | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Fish Habitat Management System for Yukon Placer Mining | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Fish Health Diagnostic Services with British Columbia Ministry of Aquaculture..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Fisheries and Aquaculture Clean Technology Adoption Program..... | — | — | — | — | — |
| — | — | — | — | — | — |
| 138 | 73 | 402 | 238 | 197 | |
| 138 | 390 | 402 | 238 | 554 | |
| Government of Nunavut Participation in Marine Planning and Conservation | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Lake Winnipeg Small Fish Survey | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Mount Polley Integrated Investigation Task Force—Disclosure Data Management | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Operation of the Allco Hatchery in Maple Ridge (British Columbia) | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |

| Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|------------|----------|--------------|-----------|------------------|-----------------|-----------------------|------------|-----------------|---------------|
| — | — | — | — | 82 | 82 | — | — | — | 82 |
| — | — | — | — | 159 | 159 | — | — | — | 159 |
| — | — | — | — | 241 | 241 | — | — | — | 241 |
| — | — | — | — | 222 | 31,038 | 5 | — | — | 31,043 |
| — | — | — | — | 52 | 39,355 | 11 | — | — | 39,366 |
| — | — | — | — | 355 | 161,464 | 23 | — | — | 161,487 |
| — | — | — | — | 250 | 250 | — | — | — | 250 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 250 | 250 | — | — | — | 250 |
| — | — | — | — | 475 | 475 | — | — | — | 475 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 475 | 475 | — | — | — | 475 |
| — | — | — | — | 50 | 50 | — | — | — | 50 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 50 | 50 | — | — | — | 50 |
| — | — | — | — | 25 | 25 | — | — | — | 25 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 25 | 25 | — | — | — | 25 |
| — | — | — | — | 25,896 | 25,896 | — | — | — | 25,896 |
| — | — | — | — | 24,226 | 24,226 | — | — | — | 24,226 |
| — | — | — | — | 71,693 | 71,693 | — | — | — | 71,693 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 885 | — | — | — | — | 885 |
| — | — | — | — | — | 4,142 | — | — | — | 4,142 |
| — | — | — | — | — | 3,050 | — | — | — | 3,050 |
| — | — | — | — | — | 3,135 | — | — | — | 3,135 |
| — | — | — | — | — | 18,351 | — | — | — | 18,351 |
| — | — | — | — | 85 | 85 | — | — | — | 85 |
| — | — | — | — | 85 | 85 | — | — | — | 85 |
| — | — | — | — | 327 | 327 | — | — | — | 327 |
| — | — | — | — | — | — | 300 | — | — | 300 |
| — | — | — | — | — | — | 711 | — | — | 711 |
| — | — | — | — | — | — | 2,877 | — | — | 2,877 |
| — | — | — | — | — | — | — | 150 | — | 150 |
| — | — | — | — | — | — | — | 150 | — | 150 |
| — | — | — | — | — | — | — | 300 | — | 300 |
| — | — | — | — | — | — | — | — | 105 | 105 |
| — | — | — | — | — | — | — | — | 105 | 105 |
| — | — | — | — | — | — | — | — | 315 | 315 |
| — | — | — | — | 171 | 171 | — | — | — | 171 |
| — | — | — | — | 75 | 75 | — | — | — | 75 |
| — | — | — | — | 874 | 874 | — | — | — | 874 |
| — | — | — | — | — | — | — | — | — | — |
| 290 | — | 121 | 76 | 786 | 2,321 | — | — | — | 2,321 |
| 15,769 | — | 121 | 76 | 1,227 | 18,915 | — | — | — | 18,915 |
| — | — | — | — | — | — | 345 | — | — | 345 |
| — | — | — | — | — | — | — | 5 | — | 5 |
| — | — | — | — | — | — | 350 | — | — | 350 |
| — | — | — | — | — | — | — | — | — | — |
| — | 5 | — | — | — | 5 | — | — | — | 5 |
| — | 46 | — | — | — | 46 | — | — | — | 46 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 300 | 300 | — | — | — | 300 |
| — | — | — | — | 330 | 330 | — | — | — | 330 |
| — | — | — | — | 25 | 25 | — | — | — | 25 |
| — | — | — | — | 25 | 25 | — | — | — | 25 |
| — | — | — | — | 175 | 175 | — | — | — | 175 |

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

| Department and agency | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick | Quebec |
|---|------------------------------|-------------------------|-------------|------------------|--------|
| Population Structure and Stock Identification of Skeena River Steelhead..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Prince Edward Island Aquaculture Leasing Program..... | — | 188 | — | — | — |
| — | 155 | — | — | — | — |
| — | 3,840 | — | — | — | — |
| Puntledge River CABEL Sampling Project..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Quebec Fisheries Fund (QFF)..... | — | — | — | — | 3,573 |
| — | — | — | — | — | 4,719 |
| — | — | — | — | — | 12,018 |
| Respecting Priority Species at Risk (2020–2021) (#1)..... | — | — | — | — | — |
| — | — | — | — | — | — |
| Respecting Priority Species at Risk (2021–2022) (#1)..... | — | — | — | — | — |
| — | — | — | — | — | — |
| Respecting Priority Species at Risk (2022–2023) #1 (British Columbia)..... | — | — | — | — | — |
| — | — | — | — | — | — |
| Respecting Priority Species at Risk (2022–2023) #1 (Yukon) | — | — | — | — | — |
| — | — | — | — | — | — |
| Seafood Processing Employment Data of Various Fisheries in British Columbia..... | — | — | — | — | — |
| — | — | — | — | — | — |
| Skeena River Tyee Test Fishery | — | — | — | — | — |
| — | — | — | — | — | — |
| Species at Risk | — | — | — | — | — |
| — | — | — | — | — | — |
| Statistical Management of Commercial Fisheries in Quebec | — | — | — | — | 50 |
| — | — | — | — | — | 46 |
| — | — | — | — | — | 1,178 |
| Survey of freshwater recreational fishing in British Columbia. | — | — | — | — | — |
| — | — | — | — | — | — |
| Survey of the Recreational Fishing in Canada | — | — | — | — | — |
| — | — | — | — | — | — |
| Vessel support for baseline surveys of biota in Canadian Arctic ports and near Nunavut communities | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Total ministry | 8,339 | 2,737 | 11,336 | 8,592 | 6,673 |
| 11,950 | 3,676 | 16,599 | 8,084 | 8,982 | |
| 50,859 | 21,087 | 57,783 | 36,388 | 36,243 | |

Health

Department of Health

| | | | | | |
|---|---|---|---|---|----|
| Canada–Quebec Agreement on the St-Lawrence..... | — | — | — | — | 2 |
| — | — | — | — | — | 2 |
| — | — | — | — | — | 37 |

Public Health Agency of Canada

| | | | | | |
|---|---|---|---|---|-----|
| Canada–Quebec Agreement on the St-Lawrence..... | — | — | — | — | 28 |
| — | — | — | — | — | — |
| — | — | — | — | — | 154 |

| | | | | | |
|--|---|---|--------|---|--------|
| Payments for proof of vaccination pursuant to the <i>Economic and Fiscal Update Implementation Act, 2021</i> | — | — | 14,410 | — | 48,246 |
| — | — | — | — | — | — |
| — | — | — | 14,410 | — | 48,246 |

| Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|------------|----------|--------------|-----------|------------------|-----------------|-----------------------|------------|-----------------|-----------------------------|
| — | — | — | — | 2 | 2 | — | — | — | 2 |
| — | — | — | — | 2 | 2 | — | — | — | 2 |
| — | — | — | — | 19 | 19 | — | — | — | 19 |
| — | — | — | — | — | 188 | — | — | — | 188 |
| — | — | — | — | — | 155 | — | — | — | 155 |
| — | — | — | — | — | 3,840 | — | — | — | 3,840 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 4 | 4 | — | — | — | 4 |
| — | — | — | — | 4 | 4 | — | — | — | 4 ^(f) |
| — | — | — | — | — | 3,573 | — | — | — | 3,573 |
| — | — | — | — | — | 4,719 | — | — | — | 4,719 ^(a) |
| — | — | — | — | — | 12,018 | — | — | — | 12,018 ^(a) |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 366 | 366 | — | — | — | 366 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 430 | 430 | — | — | — | 430 |
| — | — | — | — | 430 | 430 | — | — | — | 430 |
| — | — | — | — | 410 | 410 | — | — | — | 410 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 410 | 410 | — | — | — | 410 |
| — | — | — | — | — | — | — | — | 100 | 100 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | 100 | 100 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 3 | 3 | — | — | — | 3 |
| — | — | — | — | 3 | 3 | — | — | — | 3 ^(f) |
| — | — | — | — | 298 | 298 | — | — | — | 298 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 298 | 298 | — | — | — | 298 |
| 85 | — | — | — | — | 85 | — | — | — | 85 |
| 45 | — | — | — | — | 45 | — | — | — | 45 |
| 395 | — | — | — | — | 395 | — | — | — | 395 |
| — | — | — | — | — | 50 | — | — | — | 50 |
| — | — | — | — | — | 46 | — | — | — | 46 |
| — | — | — | — | — | 1,178 | — | — | — | 1,178 |
| — | — | — | — | 64 | 64 | — | — | — | 64 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 64 | 64 | — | — | — | 64 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| 278 | — | — | — | — | 278 | — | — | — | 278 |
| — | — | — | — | — | — | — | 315 | — | 315 |
| — | — | — | — | — | — | — | 315 | — | 315 |
| — | — | — | — | — | — | — | 1,069 | — | 1,069 |
| 85 | — | — | — | 28,055 | 65,817 | 305 | 810 | 205 | 67,137 |
| 335 | 5 | 121 | 76 | 26,147 | 75,975 | 722 | 470 | 105 | 77,272 |
| 16,442 | 46 | 121 | 76 | 77,616 | 296,661 | 2,900 | 1,719 | 415 | 301,695 |

| | | | | | | | | | |
|---|---|---|--------|--------|----------|--------|---|--------|-------------------------|
| — | — | — | — | — | 2 | — | — | — | 2 |
| — | — | — | — | — | 2 | — | — | — | 2 ^(a) |
| — | — | — | — | — | 37 | — | — | — | 37 ^(a) |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 28 | — | — | — | 28 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 154 | — | — | — | 154 |
| — | — | — | 29,748 | 33,179 | 125,583 | 10,202 | — | 10,191 | 145,976 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | 29,748 | 33,179 | 125,583 | 10,202 | — | 10,191 | 145,976 |

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

| Department and agency | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick | Quebec |
|--|------------------------------|-------------------------|--------------|------------------|----------|
| Safe Voluntary Isolation Sites Program | — | — | 1,661 | — | — |
| | — | — | 2,198 | — | — |
| | — | — | 3,859 | — | — |
| Total ministry | — | — | 16,071 | — | 48,276 |
| | — | — | 2,198 | — | 2 |
| | — | — | 18,269 | — | 48,437 |

Indigenous Services

Department of Indigenous Services

Cost-sharing for Contributions to Mental Wellness teams for First Nations

| | | | | | |
|-----------------------------|---|---|---|---|---|
| Communities in Ontario..... | — | — | — | — | — |
| | — | — | — | — | — |
| | — | — | — | — | — |

| | | | | | |
|---------------------------------------|---|---|---|---|---|
| Emergency Management Assistance | — | — | — | — | — |
| | — | — | — | — | — |
| | — | — | — | — | — |

| | | | | | |
|------------------------|---|---|---|---|---|
| Flood Protection | — | — | — | — | — |
| | — | — | — | — | — |
| | — | — | — | — | — |

| | | | | | |
|-------------------------|---|---|---|---|--------------|
| Forest Protection | — | — | — | — | 1,079 |
| | — | — | — | — | 1,143 |
| | — | — | — | — | 5,975 |

| | | | | | |
|--|--------------|---|---|---|---|
| Medical Air Transportation to Innu and Inuit Communities on the Labrador Coast..... | 1,600 | — | — | — | — |
| | 1,600 | — | — | — | — |
| | 9,157 | — | — | — | — |

| | | | | | |
|-------------------------------|---|---|---|---|---|
| Northern Flood Agreement..... | — | — | — | — | — |
| | — | — | — | — | — |
| | — | — | — | — | — |

| | | | | | |
|-------------------------|---|---|---|---|---|
| Roads on Reserves | — | — | — | — | — |
| | — | — | — | — | — |
| | — | — | — | — | — |

| | | | | | |
|-----------------------|---|---|---|---|---|
| Social Services | — | — | — | — | — |
| | — | — | — | — | — |
| | — | — | — | — | — |

| | | | | | |
|----------------------|--------------|---|---|---|--------------|
| Total ministry | 1,600 | — | — | — | 1,079 |
| | 1,600 | — | — | — | 1,143 |
| | 9,157 | — | — | — | 5,975 |

Innovation, Science and Industry

Atlantic Canada Opportunities Agency

| | | | | | |
|---|---|--------------|---|---|---|
| Atlantic Canada Tourism Partnership | — | 4,130 | — | — | — |
| | — | 5,972 | — | — | — |
| | — | 20,284 | — | — | — |

| | | | | | |
|---|------------|------------|--------------|--------------|---|
| Atlantic Trade and Investment Growth Agreement..... | 489 | 293 | 1,075 | 1,075 | — |
| | 584 | 351 | 1,286 | 1,286 | — |
| | 2,513 | 1,508 | 5,528 | 5,528 | — |

| | | | | | |
|---|---|---|---|---|---|
| Canadian Space Agency | | | | | |
| Canada–Quebec Agreement on the St-Lawrence..... | — | — | — | — | — |
| | — | — | — | — | — |

| | | | | | |
|---|---|---|---|---|---|
| Department of Western Economic Diversification | | | | | |
| Promoting Access to Public Transportation for Vulnerable Canadians in the Wake of Greyhound Canada's 2018 Service Reductions | — | — | — | — | — |
| | — | — | — | — | — |

| | | | | | |
|----------------------|------------|--------------|--------------|--------------|-----|
| Total ministry | 489 | 4,423 | 1,075 | 1,075 | — |
| | 584 | 6,323 | 1,286 | 1,286 | — |
| | 2,513 | 21,792 | 5,528 | 5,528 | 944 |

| Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|---------------|---------------|---------------|---------|------------------|-----------------|-----------------------|---------|-----------------|---------------|
| – | 1,771 | – | – | 100 | 3,532 | – | – | 1,105 | 4,637 |
| 15,650 | 11,019 | 11,959 | – | – | 40,826 | 258 | – | 4,016 | 45,100 |
| 23,683 | 12,791 | 16,750 | – | 100 | 57,183 | 258 | – | 5,121 | 62,562 |
| – | 1,771 | – | 29,748 | 33,279 | 129,145 | 10,202 | – | 11,296 | 150,643 |
| 15,650 | 11,019 | 11,959 | – | – | 40,828 | 258 | – | 4,016 | 45,102 |
| 23,683 | 12,791 | 16,750 | 29,748 | 33,279 | 182,957 | 10,460 | – | 15,312 | 208,729 |

| | | | | | | | | | |
|------------------|---------------|---------------|--------------|--------------|------------------|--------------|---|------------|------------------|
| 8,750 | — | — | — | — | 8,750 | — | — | — | 8,750 |
| 8,162 | — | — | — | — | 8,162 | — | — | — | 8,162 |
| <i>33,371</i> | — | — | — | — | <i>33,371</i> | — | — | — | <i>33,371</i> |
| — | — | — | — | — | — | 1,718 | — | — | 1,718 |
| — | — | — | — | — | — | 85 | — | — | 85 |
| — | — | — | — | — | — | 2,060 | — | — | 2,060 |
| 641 | — | — | — | — | 641 | — | — | — | 641 |
| 40 | — | — | — | — | 40 | — | — | — | 40 |
| 681 | — | — | — | — | 681 | — | — | — | 681 |
| — | 5,659 | 2,863 | — | — | 9,601 | — | — | — | 9,601 |
| — | 4,725 | 1,596 | — | — | 7,464 | — | — | — | 7,464 |
| — | 30,558 | 11,545 | — | — | 48,078 | — | — | — | 48,078 |
| — | — | — | — | — | 1,600 | — | — | — | 1,600 |
| — | — | — | — | — | 1,600 | — | — | — | 1,600 |
| — | — | — | — | — | 9,157 | — | — | — | 9,157 |
| — | 16 | — | — | — | 16 | — | — | — | 16 |
| — | 15 | — | — | — | 15 | — | — | — | 15 |
| — | 63 | — | — | — | 63 | — | — | — | 63 |
| 7,000 | — | — | — | — | 7,000 | — | — | — | 7,000 |
| 7,000 | — | — | — | — | 7,000 | — | — | — | 7,000 |
| 40,216 | <i>19,803</i> | — | — | — | <i>60,019</i> | — | — | — | <i>60,019</i> |
| 342,127 | — | — | — | — | 342,127 | — | — | — | 342,127 |
| 332,843 | — | — | — | — | 332,843 | — | — | — | 332,843 |
| <i>1,681,675</i> | — | — | — | <i>3,071</i> | <i>1,684,746</i> | — | — | <i>373</i> | <i>1,685,119</i> |
| 358,518 | 5,675 | 2,863 | — | — | 369,735 | 1,718 | — | — | 371,453 |
| 348,045 | 4,740 | 1,596 | — | — | 357,124 | 85 | — | — | 357,209 |
| <i>1,755,943</i> | <i>50,424</i> | <i>11,545</i> | <i>3,071</i> | — | <i>1,836,115</i> | <i>2,060</i> | — | <i>373</i> | <i>1,838,548</i> |

| | | | | | | | | | |
|---|---|---|---|---|--------------|--------|---|---|--------------|
| — | — | — | — | — | 4,130 | — | — | — | 4,130 |
| — | — | — | — | — | 5,972 | — | — | — | 5,972 |
| — | — | — | — | — | 20,284 | — | — | — | 20,284 |
| — | — | — | — | — | 2,932 | — | — | — | 2,932 |
| — | — | — | — | — | 3,507 | — | — | — | 3,507 |
| — | — | — | — | — | 15,077 | — | — | — | 15,077 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 944 | — | — | — | 944 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 1,619 | 1,619 | — | — | 1,619 |
| — | — | — | — | — | — | 7,062 | — | — | 7,062 |
| — | — | — | — | — | 9,479 | — | — | — | 9,479 |
| — | — | — | — | — | 1,619 | 37,924 | — | — | 37,924 |

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

| Department and agency | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick | Quebec |
|---|------------------------------|-------------------------|---------------|------------------|----------------|
| Intergovernmental Affairs, Infrastructure and Communities | | | | | |
| Office of Infrastructure of Canada | | | | | |
| Active Transportation Fund—Grants..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Border Infrastructure Fund | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Building Canada Fund—Communities Component | — | — | — | — | 12,647 |
| — | — | — | — | — | 1,161 |
| 54,283 | 21,930 | 36,951 | 32,415 | 326,908 | |
| Building Canada Fund—Major Infrastructure Component | — | — | — | — | — |
| — | — | — | — | — | 22,698 |
| 71,383 | 13,250 | 186,683 | 15,990 | 1,217,770 | |
| Canada Strategic Infrastructure Fund..... | — | — | — | — | 8,350 |
| — | — | — | — | — | — |
| 104,550 | 30,006 | 105,500 | 378,600 | 903,582 | |
| Clean Water and Wastewater Fund..... | — | — | — | — | 2,733 |
| — | — | — | — | — | 37,594 |
| 66,250 | 44,224 | 82,800 | 77,008 | 304,972 | |
| Community Capacity and Innovation—Contributions | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Disaster Mitigation and Adaptation Fund | — | — | — | 5,123 | — |
| — | — | — | — | 2,484 | — |
| — | — | — | — | 8,271 | — |
| Green and Inclusive Community Buildings Program—Contributions | 112 | — | 567 | 1,224 | 1,669 |
| — | — | — | — | — | — |
| 112 | — | 567 | 1,224 | 1,669 | |
| Green and Inclusive Community Buildings Program—Grants | — | — | — | 144 | — |
| — | — | — | — | — | — |
| — | — | — | — | 144 | — |
| Green Infrastructure Fund | — | — | — | — | — |
| — | — | — | — | — | — |
| — | 64,653 | — | — | — | 36,614 |
| Inuvik to Tuktoyaktuk Highway Program | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Investing in Canada Infrastructure Program | 22,193 | 36,516 | 22,375 | 12,575 | 238,882 |
| 48,944 | 65,987 | 80,627 | 42,817 | 264,553 | |
| 100,261 | 151,594 | 141,869 | 73,943 | 635,758 | |
| New Building Canada Fund—National Infrastructure Component | — | — | — | 15,534 | 60,394 |
| — | — | — | — | 19,992 | 60,418 |
| — | — | — | — | 64,885 | 224,189 |
| New Building Canada Fund—Provincial–Territorial Infrastructure Component— | | | | | |
| National and Regional Projects | 3,319 | 11,940 | 34,565 | 21,352 | 18,078 |
| 33,430 | 18,251 | 39,636 | 21,453 | 153,911 | |
| 268,355 | 125,620 | 242,308 | 200,153 | 351,203 | |
| New Building Canada Fund—Provincial–Territorial Infrastructure—Small | | | | | |
| Communities Fund..... | 735 | 774 | 1,991 | 1,022 | 15,508 |
| 2,058 | 2,994 | 2,179 | 108 | 33,323 | |
| 30,144 | 7,797 | 35,943 | 35,688 | 130,276 | |
| Provincial–Territorial Infrastructure Base Funding Program | — | — | — | — | — |
| — | — | — | — | — | — |
| 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| Public Transit Infrastructure Fund | — | — | — | — | 37,278 |
| — | — | — | — | — | 74,530 |
| 3,025 | 635 | 31,555 | 8,580 | 587,829 | |
| Research Knowledge Initiative | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Rural Transit Solutions Fund—Grants..... | — | 20 | 68 | 150 | — |
| — | — | — | — | — | — |
| — | 20 | 68 | 150 | — | — |

| Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|-----------|----------|--------------|---------|------------------|-----------------|-----------------------|---------|-----------------|--------------------------|
| — | — | — | — | 50 | 50 | — | — | — | 50 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 50 | 50 | — | — | — | 50 ^(a) |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| 291,895 | — | 5,000 | — | 88,000 | 548,771 | — | — | — | 548,771 |
| — | — | — | — | — | 12,647 | — | — | — | 12,647 |
| — | — | — | — | — | 1,161 | — | — | — | 1,161 |
| 337,419 | 40,771 | 97,653 | 87,544 | 127,061 | 1,162,935 | — | — | — | 1,162,935 ^(a) |
| — | — | — | 15 | — | 15 | — | — | — | 15 |
| 107,346 | — | — | 698 | 1,417 | 132,159 | — | — | — | 132,159 |
| 2,274,197 | 66,816 | 115,626 | 528,621 | 561,528 | 5,051,864 | — | — | — | 5,051,864 |
| — | — | — | — | — | 8,350 | — | — | — | 8,350 |
| 1,024 | — | — | — | — | 1,024 | — | — | — | 1,024 |
| 1,050,997 | 363,787 | 92,700 | 300,000 | 735,000 | 4,064,722 | 65,000 | 40,000 | 39,936 | 4,209,658 ^(a) |
| 591 | 416 | — | 149 | 4,498 | 8,387 | — | — | — | 8,387 |
| 10,811 | 835 | — | 705 | 10,587 | 64,159 | 3,030 | 2,462 | 214 | 69,865 |
| 506,158 | 85,691 | 87,129 | 180,320 | 206,658 | 1,641,210 | 47,150 | 39,333 | 46,045 | 1,773,738 ^(a) |
| 213 | — | — | — | — | 213 | — | — | — | 213 |
| — | — | — | — | — | — | — | — | — | — |
| 213 | — | — | — | — | 213 | — | — | — | 213 ^(a) |
| 29,710 | — | 2,024 | — | 14,531 | 51,388 | — | — | — | 51,388 |
| 12,879 | — | 1,555 | — | 4,932 | 21,850 | — | — | — | 21,850 |
| 51,550 | — | 3,591 | — | 21,098 | 84,510 | — | — | — | 84,510 ^(a) |
| 3,655 | 4,540 | 1,643 | 11 | 227 | 13,648 | — | 4,500 | — | 18,148 |
| — | — | — | — | — | — | — | — | — | — |
| 3,655 | 4,540 | 1,643 | 11 | 227 | 13,648 | — | 4,500 | — | 18,148 ^(a) |
| 89 | — | 106 | — | — | 339 | — | — | — | 339 |
| — | — | — | — | — | — | — | — | — | — |
| 89 | — | 106 | — | — | 339 | — | — | — | 339 ^(a) |
| 9,667 | — | — | — | — | 9,667 | — | — | — | 9,667 |
| 19,334 | — | — | — | 5,000 | 24,334 | — | — | — | 24,334 |
| 216,181 | 9,900 | — | — | 180,000 | 507,348 | — | — | 71,000 | 578,348 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 1,000 | — | — | — | 1,000 |
| — | — | — | — | — | 200,000 | — | — | — | 200,000 |
| 224,813 | 22,471 | 7,675 | 177,019 | 181,436 | 945,955 | — | — | 338 | 946,293 |
| 330,366 | 10,150 | 84,319 | 215,489 | 258,734 | 1,401,986 | 61,641 | 15,319 | 51,958 | 1,530,904 ^(a) |
| 619,244 | 47,683 | 140,774 | 439,366 | 698,935 | 3,049,427 | 77,347 | 22,107 | 111,867 | 3,260,748 ^(a) |
| — | — | — | 12,982 | 84,306 | 173,216 | — | — | — | 173,216 |
| — | — | — | 48,392 | 98,389 | 227,191 | — | — | — | 227,191 |
| — | — | — | 362,847 | 277,152 | 929,073 | — | — | — | 929,073 ^(a) |
| 7,664 | 10,100 | 27,874 | 45,941 | 55,597 | 236,430 | 1,080 | 1,202 | — | 238,712 |
| 450,739 | 58,601 | 31,174 | 256,013 | 114,215 | 1,177,423 | — | 10,761 | — | 1,188,184 |
| 1,134,943 | 278,625 | 318,568 | 581,350 | 637,504 | 4,138,629 | 72,000 | 80,395 | — | 4,291,024 ^(a) |
| 28,557 | 143 | 856 | 3,591 | 1,977 | 55,154 | — | 3,014 | 27,842 | 86,010 |
| 31,653 | 1,459 | 5,438 | 5,697 | 4,714 | 89,623 | 18,729 | 17,534 | 35,944 | 161,830 |
| 199,578 | 45,960 | 38,850 | 78,197 | 98,902 | 701,335 | 110,557 | 81,578 | 180,255 | 1,073,725 ^(a) |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 1,750,000 | 185,311 | 182,680 | 182,910 | 2,300,901 |
| 684 | 92 | — | 1,256 | — | 39,310 | — | — | — | 39,310 |
| 195,045 | 270 | — | 13,306 | 20,844 | 303,995 | — | — | — | 303,995 |
| 1,363,087 | 65,923 | 28,390 | 344,342 | 420,600 | 2,853,966 | 254 | — | 785 | 2,855,005 ^(a) |
| 211 | — | — | — | — | 211 | — | — | — | 211 |
| — | — | — | — | — | — | — | — | — | — |
| 211 | — | — | — | — | 211 | — | — | — | 211 ^(a) |
| 100 | 50 | — | 162 | 150 | 700 | — | — | — | 700 |
| — | — | — | — | — | — | — | — | — | — |
| 100 | 50 | — | 162 | 150 | 700 | — | — | — | 700 ^(a) |

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

| Department and agency | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick | Quebec |
|---|------------------------------|-------------------------|------------------|------------------|------------------|
| Toronto Waterfront Revitalization Initiative..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Zero Emission Transit Fund | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Total ministry | 26,359 | 49,250 | 59,566 | 57,124 | 395,539 |
| 84,432 | 89,928 | 122,568 | 87,659 | 648,188 | |
| | 873,363 | 634,729 | 1,039,244 | 1,102,051 | 5,029,646 |

Justice

Department of Justice

Contributions for Access to Justice Services to the Territories (being Legal Aid,

| | | | | | |
|--|---|---|---|---|---|
| Indigenous Courtwork and Public Legal Education and Information Services)..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |

| | | | | | |
|--|----------------|---------------|----------------|----------------|------------------|
| Contributions to the provinces and territories in support of youth justice services..... | 4,886 | 1,833 | 5,831 | 4,549 | 34,879 |
| 4,886 | 1,833 | 5,831 | 4,549 | 34,879 | |
| | 174,863 | 68,796 | 209,855 | 164,489 | 1,230,867 |

| | | | | | |
|--|------------|------------|------------|------------|-----|
| Contributions to the provinces and territories in support of youth justice services— | | | | | |
| Intensive Rehabilitative Custody and Supervision Program..... | 243 | 465 | 588 | 453 | 300 |
| 213 | 300 | 702 | 385 | 300 | |
| 5,692 | 6,652 | 11,253 | 7,234 | 10,299 | |

| | | | | | |
|--|---------------|---------------|----------------|---------------|----------------|
| Contributions to the provinces to assist in the operation of criminal legal aid..... | 2,937 | 546 | 4,988 | 3,108 | 31,481 |
| 2,657 | 490 | 4,526 | 2,879 | 28,896 | |
| | 76,859 | 14,176 | 138,463 | 80,694 | 902,611 |

| | | | | | |
|--|----------|------------|----------|---------------|-------|
| Contributions to the provinces to assist in the operation of immigration and refugee legal aid | 60 | — | — | — | 9,600 |
| 12 | — | 596 | — | 6,160 | |
| 110 | — | 596 | — | 43,548 | |

| | | | | | |
|--|------------|--------------|----------|---------------|-------|
| Contributions to the provinces under the Indigenous Courtwork Program..... | — | 60 | 386 | — | 1,840 |
| — | 60 | 361 | — | 1,217 | |
| 2,936 | 247 | 3,985 | — | 23,337 | |

| | | | | | |
|----------------------|----------------|---------------|----------------|----------------|------------------|
| Total ministry | 8,126 | 2,904 | 11,793 | 8,110 | 78,100 |
| 7,768 | 2,683 | 12,016 | 7,813 | 71,452 | |
| | 260,460 | 89,871 | 364,152 | 252,417 | 2,210,662 |

Natural Resources

Department of Natural Resources

| | | | | | |
|---|----------|----------|----------|----------|----------|
| Canada–Newfoundland and Labrador Offshore Petroleum Board | 519 | — | — | — | — |
| 149 | — | — | — | — | — |
| 86,147 | — | — | — | — | — |

| | | | | | |
|---|----------|---------------|----------|----------|----------|
| Canada–Nova Scotia Offshore Petroleum Board | — | — | 1,914 | — | — |
| — | — | 1,290 | — | — | — |
| — | — | 46,270 | — | — | — |

| | | | | | |
|--|------------|------------|----------|--------------|-------|
| Flood Hazard Identification and Mapping Program..... | 534 | 178 | 185 | — | 2,295 |
| — | — | — | — | 588 | |
| 534 | 178 | 185 | — | 2,883 | |

| | | | | | |
|----------------------|------------|---------------|----------|--------------|-------|
| Total ministry | 1,053 | 178 | 2,099 | — | 2,295 |
| 149 | — | 1,290 | — | 588 | |
| 86,681 | 178 | 46,455 | — | 2,883 | |

Privy Council

Privy Council Office

| | | | | | |
|--|----------|---------------|----------|----------|----------|
| Joint Public Inquiry into the Nova Scotia April 2020 Tragedy | — | — | 11,603 | — | — |
| — | — | 11,002 | — | — | — |
| — | — | 24,048 | — | — | — |

| | | | | | |
|----------------------|----------|---------------|----------|----------|----------|
| Total ministry | — | — | 11,603 | — | — |
| — | — | 11,002 | — | — | — |
| — | — | 24,048 | — | — | — |

| Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|------------------|---------------|----------------|----------------|------------------|------------------|-----------------------|---------------|-----------------|---------------------------|
| 81,365 | — | — | — | — | 81,365 | — | — | — | 81,365 |
| 50,440 | — | — | — | — | 50,440 | — | — | — | 50,440 |
| 295,384 | — | — | — | — | 295,384 | — | — | — | 295,384 ^(a) |
| 709 | — | — | — | — | 709 | — | — | — | 709 |
| — | — | — | — | — | — | — | — | — | — |
| 709 | — | — | — | — | 709 | — | — | — | 709 ^(a) |
| 388,028 | 37,812 | 40,178 | 241,126 | 342,772 | 1,637,754 | 1,080 | 8,716 | 28,180 | 1,675,730 |
| 1,209,637 | 71,315 | 122,486 | 540,300 | 518,832 | 3,495,345 | 84,400 | 46,076 | 88,116 | 3,713,937 |
| 8,520,610 | 1,184,746 | 1,105,030 | 3,077,760 | 4,227,865 | 26,795,044 | 757,619 | 450,593 | 632,798 | 28,636,054 |

| | | | | | | | | | |
|----------------|---------------|---------------|---------------|---------------|----------------|--------------|--------------|--------------|----------------|
| — | — | — | — | — | — | 3,566 | 3,946 | 2,003 | 9,515 |
| — | — | — | — | — | — | 3,140 | 3,417 | 1,858 | 8,415 |
| — | — | — | — | — | — | 51,672 | 50,104 | 28,436 | 130,212 |
| 65,342 | 8,313 | 8,224 | 22,707 | 21,743 | 178,307 | 2,893 | 2,431 | 1,343 | 184,974 |
| 65,342 | 8,313 | 8,224 | 22,707 | 21,743 | 178,307 | 2,893 | 2,431 | 1,343 | 184,974 |
| 2,209,370 | 218,473 | 255,551 | 563,865 | 703,735 | 5,799,864 | 126,079 | 37,755 | 42,154 | 6,005,852 |
| 2,308 | 1,961 | 2,657 | 1,659 | 505 | 11,139 | 300 | 400 | 310 | 12,149 |
| 1,636 | 1,920 | 2,369 | 1,778 | 546 | 10,149 | 300 | 300 | 300 | 11,049 |
| 30,036 | 20,657 | 24,794 | 24,235 | 19,138 | 159,990 | 5,693 | 7,410 | 5,584 | 178,677 |
| 61,190 | 9,431 | 8,735 | 21,723 | 21,189 | 165,328 | — | — | — | 165,328 |
| 55,079 | 8,160 | 7,632 | 16,925 | 19,083 | 146,327 | — | — | — | 146,327 |
| 1,795,786 | 182,420 | 154,919 | 387,298 | 499,368 | 4,232,594 | 24,435 | — | 7,605 | 4,264,634 |
| — | 215 | — | 924 | — | 10,799 | — | — | — | 10,799 |
| 38,200 | 764 | — | 2,584 | 3,840 | 52,156 | — | — | — | 52,156 |
| 144,889 | 2,951 | — | 8,135 | 15,303 | 215,532 | — | — | — | 215,532 |
| 2,618 | 735 | 920 | 2,639 | 2,444 | 11,642 | — | — | 68 | 11,710 |
| 2,560 | 335 | 883 | 2,327 | 2,189 | 9,932 | — | — | 6 | 9,938 |
| 44,385 | 16,287 | 21,688 | 48,301 | 47,175 | 208,341 | 6,871 | 65 | 2,477 | 217,754 |
| 131,458 | 20,655 | 20,536 | 49,652 | 45,881 | 377,215 | 6,759 | 6,777 | 3,724 | 394,475 |
| 162,817 | 19,492 | 19,108 | 46,321 | 47,401 | 396,871 | 6,333 | 6,148 | 3,507 | 412,859 |
| 4,224,466 | 440,788 | 456,952 | 1,031,834 | 1,284,719 | 10,616,321 | 214,750 | 95,334 | 86,256 | 11,012,661 |

| | | | | | | | | | |
|------------|-----------|------------|-----|-----|--------------|-----------|---|----|-----------------------------|
| — | — | — | — | — | 519 | — | — | — | 519 |
| — | — | — | — | — | 149 | — | — | — | 149 |
| — | — | — | — | — | 86,147 | — | — | — | 86,147 |
| — | — | — | — | — | 1,914 | — | — | — | 1,914 |
| — | — | — | — | — | 1,290 | — | — | — | 1,290 |
| — | — | — | — | — | 46,270 | — | — | — | 46,270 |
| 2,976 | 631 | 470 | 364 | 500 | 8,133 | 153 | — | 85 | 8,371 |
| 161 | 89 | 106 | — | — | 944 | 71 | — | — | 1,015 ^(a) |
| 3,138 | 720 | 576 | 364 | 500 | 9,078 | 224 | — | 85 | 9,387 ^(a) |
| 2,976 | 631 | 470 | 364 | 500 | 10,566 | 153 | — | 85 | 10,804 |
| 161 | 89 | 106 | — | — | 2,383 | 71 | — | — | 2,454 |
| 3,138 | 720 | 576 | 364 | 500 | 141,495 | 224 | — | 85 | 141,804 |

| | | | | | | | | | |
|---|---|---|---|---|---------------|---|---|---|---------------|
| — | — | — | — | — | 11,603 | — | — | — | 11,603 |
| — | — | — | — | — | 11,002 | — | — | — | 11,002 |
| — | — | — | — | — | 24,048 | — | — | — | 24,048 |
| — | — | — | — | — | 11,603 | — | — | — | 11,603 |
| — | — | — | — | — | 11,002 | — | — | — | 11,002 |
| — | — | — | — | — | 24,048 | — | — | — | 24,048 |

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

| Department and agency | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick | Quebec |
|---|------------------------------|-------------------------|-------------|------------------|---------------|
| Public Safety | | | | | |
| Department of Public Safety and Emergency Preparedness | | | | | |
| Disaster Financial Assistance Arrangement (DFAA)..... | 6,161 | 3,291 | — | 9,901 | 59,569 |
| — | — | — | — | 2,972 | 14,526 |
| 196,912 | 25,775 | 78,781 | 219,535 | 1,484,464 | |
| First Nation Policing Program..... | — | — | 546 | 322 | 55,871 |
| — | — | 531 | 314 | 44,946 | |
| 1,345 | 1,020 | 24,711 | 11,624 | 740,909 | |
| Funding for First Nation and Inuit policing facilities..... | — | 7 | — | — | 19,802 |
| — | — | — | — | — | 1,249 |
| — | 7 | 210 | — | — | 28,173 |
| Grants to National Flagging System | 57 | 52 | 63 | 61 | 167 |
| 57 | 52 | 63 | 61 | 167 | |
| 632 | 572 | 695 | 667 | 1,807 | |
| Correctional Service of Canada | | | | | |
| General Training Offered to Adults in Federal Correctional Institutions | — | — | — | — | 4,006 |
| — | — | — | — | — | 4,132 |
| — | — | — | — | — | 23,092 |
| Royal Canadian Mounted Police | | | | | |
| Canadian Firearms Program | — | — | — | — | — |
| — | 225 | 1,009 | 975 | — | — |
| 2,255 | 5,752 | 25,113 | 25,975 | 111,835 | |
| Total ministry..... | 6,218 | 3,350 | 609 | 10,284 | 139,415 |
| 57 | 277 | 1,603 | 4,322 | 65,020 | |
| 201,144 | 33,126 | 129,510 | 257,801 | 2,390,280 | |
| Public Services and Procurement | | | | | |
| Department of Public Works and Government Services | | | | | |
| Canada–Quebec Agreement on the St-Lawrence..... | — | — | — | — | 29 |
| — | — | — | — | — | 11 |
| — | — | — | — | — | 269 |
| Maintenance Costs of Macdonald-Cartier Bridge | — | — | — | — | 188 |
| — | — | — | — | — | 186 |
| — | — | — | — | — | 12,475 |
| Timiskaming Dam Complex—Ontario dam replacement | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| Total ministry..... | — | — | — | — | 217 |
| — | — | — | — | — | 197 |
| — | — | — | — | — | 12,744 |
| Transport | | | | | |
| Department of Transport | | | | | |
| Canada–Quebec Agreement on the St. Lawrence | — | — | — | — | 20 |
| — | — | — | — | — | 104 |
| — | — | — | — | — | 333 |
| Gateways and Border Crossings Fund | — | — | — | — | — |
| — | — | — | — | — | — |
| — | 8,000 | 9,153 | 110,521 | — | |
| National Trade Corridors Fund..... | — | — | 4,921 | 6,216 | — |
| — | — | 1,994 | 1,463 | — | |
| — | — | 7,912 | 11,202 | 18,910 | |
| Northern Transportation Adaptation Initiative..... | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | 62 |
| Outaouais Road Development | — | — | — | — | 1,489 |
| — | — | — | — | — | 4,284 |
| — | — | — | — | — | 149,765 |

| Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|---------------|--------------|---------------|--------------|------------------|-----------------|-----------------------|--------------|-----------------|------------------------|
| — | 425,057 | 24,480 | 347,889 | 1,496,609 | 2,372,957 | 50,681 | — | — | 2,423,638 |
| — | — | 50,000 | — | 378,252 | 445,750 | — | — | — | 445,750 |
| 240,778 | 1,389,926 | 788,835 | 1,696,482 | 2,767,101 | 8,888,589 | 80,163 | 5,300 | 13,499 | 8,987,551 |
| 95,787 | 11,097 | 3,247 | 9,080 | 2,123 | 178,073 | — | — | 427 | 178,500 |
| 67,354 | 8,286 | 1,441 | 6,752 | 1,539 | 131,163 | — | — | 208 | 131,371 |
| 1,077,906 | 150,379 | 96,031 | 163,842 | 80,600 | 2,348,367 | 6,910 | 3,784 | 17,825 | 2,376,886 |
| 12,291 | — | — | — | 455 | 32,555 | — | — | — | 32,555 |
| 6,608 | — | 3,832 | — | 1,023 | 12,712 | — | — | — | 12,712 |
| 30,364 | — | 3,832 | — | 2,756 | 65,342 | — | — | — | 65,342 |
| 242 | 68 | 66 | — | 116 | 892 | — | — | — | 892 |
| 242 | 68 | 66 | 108 | 116 | 1,000 | — | — | — | 1,000 |
| 2,605 | 744 | 716 | 1,040 | 1,255 | 10,733 | 43 | 69 | 43 | 10,888 |
| — | — | — | — | — | 4,006 | — | — | — | 4,006 |
| — | — | — | — | — | 4,132 | — | — | — | 4,132 |
| — | — | — | — | — | 23,092 | — | — | — | 23,092 |
| — | — | — | — | — | — | — | — | — | — |
| 6,150 | — | — | — | — | 8,359 | — | — | — | 8,359 |
| 157,958 | 2,464 | 2,190 | 4,587 | 27,893 | 366,022 | 1,137 | — | 1,297 | 368,456 ^(a) |
| 108,320 | 436,222 | 27,793 | 356,969 | 1,499,303 | 2,588,483 | 50,681 | — | 427 | 2,639,591 |
| 80,354 | 8,354 | 55,339 | 6,860 | 380,930 | 603,116 | — | — | 208 | 603,324 |
| 1,509,611 | 1,543,513 | 891,604 | 1,865,951 | 2,879,605 | 11,702,145 | 88,253 | 9,153 | 32,664 | 11,832,215 |
| — | — | — | — | — | 29 | — | — | — | 29 |
| — | — | — | — | — | 11 | — | — | — | 11 |
| — | — | — | — | — | 269 | — | — | — | 269 |
| 188 | — | — | — | — | 376 | — | — | — | 376 |
| 186 | — | — | — | — | 372 | — | — | — | 372 |
| 17,613 | — | — | — | — | 30,088 | — | — | — | 30,088 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — |
| 24,975 | — | — | — | — | 24,975 | — | — | — | 24,975 |
| 188 | — | — | — | — | 405 | — | — | — | 405 |
| 186 | — | — | — | — | 383 | — | — | — | 383 |
| 42,588 | — | — | — | — | 55,332 | — | — | — | 55,332 |
| — | — | — | — | — | 20 | — | — | — | 20 |
| — | — | — | — | — | 104 | — | — | — | 104 |
| — | — | — | — | — | 333 | — | — | — | 333 |
| — | — | — | — | — | — | — | — | — | — |
| 9,871 | — | — | — | — | 9,871 | — | — | — | 9,871 |
| 767,183 | 49,278 | 26,969 | — | — | 971,104 | — | — | 252 | 971,356 ^(f) |
| — | — | 3,022 | — | 3,863 | 18,022 | 4,265 | 8,226 | 47,375 | 77,888 |
| — | — | 33,000 | — | 861 | 37,318 | 1,726 | 1,421 | 25,124 | 65,589 |
| — | — | 39,754 | — | 4,724 | 82,502 | 11,560 | 9,647 | 84,299 | 188,008 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 30 | 217 | 207 | — | 454 |
| — | — | — | — | — | 62 | 2,372 | 617 | 3,596 | 6,647 ^(f) |
| — | — | — | — | — | 1,489 | — | — | — | 1,489 |
| — | — | — | — | — | 4,284 | — | — | — | 4,284 |
| — | — | — | — | — | 149,765 | — | — | — | 149,765 ^(a) |

Federal-provincial shared-cost programs—concluded

(in thousands of dollars)

| Department and agency | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick | Quebec |
|--|------------------------------|-------------------------|------------------|------------------|-------------------|
| Rail Safety Improvement Program | — | — | — | — | — |
| | — | — | — | — | — |
| | — | — | — | 2,442 | 353 |
| Remote Air Services Program Contributions to Ensure Air Services to Remote Communities | — | — | — | — | — |
| | — | — | — | — | 11,944 |
| | — | — | — | — | 11,944 |
| Road Safety Transfer Payment Program..... | 207 | 161 | 220 | 207 | 748 |
| | 189 | 161 | 220 | 207 | 5,239 |
| | 5,148 | 4,334 | 7,284 | 5,922 | 20,410 |
| Safety Equipment and Basic Marine Infrastructure for Northern Communities Initiative | — | — | — | — | — |
| | — | — | — | — | — |
| | — | — | — | — | — |
| Total ministry..... | 207 | 161 | 5,141 | 6,423 | 2,257 |
| | 189 | 161 | 2,214 | 1,670 | 21,571 |
| | 5,148 | 12,334 | 24,349 | 130,087 | 201,777 |
| Grand total | 281,474 | 147,937 | 389,296 | 366,508 | 3,162,459 |
| | 306,894 | 189,611 | 412,064 | 363,874 | 2,631,361 |
| | 3,907,011 | 1,813,008 | 4,051,740 | 4,957,744 | 30,421,590 |

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

(f) Program completed.

| Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|-------------------|------------------|-------------------|-------------------|-------------------|--------------------|-----------------------|----------------|------------------|--------------------|
| — | 25 | 78 | — | — | 103 | — | — | — | 103 |
| — | — | 15 | — | — | 15 | — | — | — | 15 |
| 30 | 409 | 1,083 | 40 | 532 | 4,889 | — | — | — | 4,889 |
| — | — | — | — | — | — | — | — | — | — |
| 10,580 | 12,606 | 1,505 | — | 2,154 | 38,789 | 18,831 | 16,324 | 4,591 | 78,535 |
| 21,714 | 24,637 | 3,097 | — | 4,330 | 65,722 | 35,955 | 33,448 | 11,757 | 146,882 |
| 3,697 | 336 | 228 | 2,265 | 2,588 | 10,657 | 153 | — | 153 | 10,963 |
| 1,482 | 241 | 228 | 2,170 | 856 | 10,993 | 153 | — | 153 | 11,299 |
| 35,294 | 7,205 | 7,100 | 16,300 | 14,550 | 123,547 | 3,748 | 250 | 3,945 | 131,490 |
| — | — | — | — | — | — | 1,106 | 607 | — | 1,713 |
| — | — | — | — | — | — | 7,175 | 351 | — | 7,526 |
| — | — | — | — | — | — | 18,316 | 958 | — | 19,274 |
| 3,697 | 361 | 3,328 | 2,265 | 6,451 | 30,291 | 5,524 | 8,833 | 47,528 | 92,176 |
| 21,933 | 12,847 | 34,748 | 2,170 | 3,871 | 101,374 | 27,915 | 18,313 | 30,075 | 177,677 |
| 824,221 | 81,529 | 78,003 | 16,340 | 24,136 | 1,397,924 | 71,951 | 44,920 | 103,849 | 1,618,644 |
| 4,456,516 | 1,041,764 | 965,240 | 2,227,332 | 3,161,295 | 16,199,821 | 103,032 | 50,771 | 114,760 | 16,468,384 |
| 4,681,461 | 596,305 | 1,079,787 | 2,007,076 | 1,977,601 | 14,246,034 | 145,150 | 100,103 | 148,693 | 14,639,980 |
| 40,940,668 | 9,121,791 | 13,396,047 | 18,615,018 | 16,919,700 | 144,144,317 | 1,372,210 | 762,799 | 1,067,676 | 147,347,002 |

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Section 10

Public Accounts of Canada

2022–2023

Other government-wide information

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Commissions

General information by commission

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

General information by commission

(in dollars)

| Department and agency | Members | | | | Total |
|--|----------|--------------------------------------|----------------|--------------------|------------|
| | Salaries | Travel and living costs ¹ | Other salaries | Other expenditures | |
| Intergovernmental Affairs, Infrastructure and Communities | | | | | |
| Office of the Chief Electoral Officer Federal Electoral Boundaries Commissions | 432,111 | 168,480 | 3,014,718 | 5,762,716 | 9,378,025 |
| These Independent Commissions, one per province, were established by Order in Council (Privy Council (P.C.) 2021-0953 dated November 1, 2021) in accordance with the <i>Electoral Boundaries Readjustment Act</i> . The commission's mandate is to consider and report on the readjustment of the representation of the provinces in the House of Commons required to be made at the end of each decennial census. The term of each commission depends on the date its final report is completed. | | | | | |
| Privy Council | | | | | |
| Privy Council Office Public Inquiry into the 2022 Public Order Emergency..... | — | 17,171 | 2,136,051 | 15,325,609 | 17,478,831 |
| This Commission was established by Order in Council (Privy Council (P.C.) 2022-0392 dated April 25, 2022) pursuant to Part I of the <i>Inquiries Act</i> , and in accordance with subsection 63(1) of the <i>Emergencies Act</i> . The Commission was mandated to examine and report on the circumstances that led to the declaration of a public order emergency being issued for the period of February 14 to 23, 2022 and to make recommendations on the use and any necessary modernization of the <i>Emergencies Act</i> , and any areas for further study or review. | | | | | |
| Joint Public Inquiry into the Nova Scotia April 2020 Tragedy | 685,005 | 62,058 | 2,643,200 | 8,212,254 | 11,602,517 |
| This Commission was established by Order in Council (Privy Council (P.C.) 2020-0822 dated October 21, 2020) pursuant to Part I of the <i>Inquiries Act</i> . Launched jointly by the Government of Canada and the Government of Nova Scotia, this Commission is investigating the largest mass shooting in Canadian history to determine what happened and to make recommendations to avoid such tragic events in the future | | | | | |

¹ For details related to current year expenditures, refer to the following statement called "Travel and living costs by commission".

Travel and living costs by commission

The following statement presents the total travel and living costs paid to each commission's member.

Travel and living costs by commission

(in dollars)

| Name of members | Amount |
|--|----------------|
| Intergovernmental Affairs, Infrastructure and Communities | |
| Office of the Chief Electoral Officer | |
| Federal Electoral Boundaries Commissions | |
| Barry D (Commissioner)..... | 5,160 |
| Beatty B (Commissioner) | 4,225 |
| Bird K (Commissioner) | 7,519 |
| Bittner A (Commissioner)..... | 4,329 |
| Blais A (Commissioner) | 5,146 |
| Carbert L (Commissioner) | 2,283 |
| Carpentier K (Commissioner)..... | 214 |
| Carter M (Commissioner)..... | 5,597 |
| Carty K R (Commissioner) | 7,651 |
| Desserud D (Commissioner)..... | 94 |
| Eveleigh J (Commissioner)..... | 7,544 |
| Grondin C R (Commissioner) | 2,070 |
| Johnson D (Commissioner)..... | 5,481 |
| Justice Alphonsus Faour (Chair)..... | 4,250 |
| Justice Bruce McDonald (Chair)..... | 8,660 |
| Justice Georgina Jackson (Chair)..... | 4,220 |
| Justice Jacques Chamberland (Chair)..... | 3,300 |
| Justice John K Mitchell (Chair) | 89 |
| Justice Lucie LaVigne (Chair) | 6,412 |
| Justice Lynne Leitch (Chair)..... | 9,316 |
| Justice Mary Saunders (Chair)..... | 9,031 |
| Ladyman S (Commissioner) | 25,787 |
| Loewen P J (Commissioner) | 8,243 |
| Massicotte L (Commissioner) | 11,356 |
| Riordon T (Commissioner) | 3,509 |
| Saunders K (Commissioner) | 1,012 |
| Thomas P (Commissioner) | 54 |
| Wilson D (Commissioner) | 15,928 |
| | <hr/> |
| | 168,480 |
| Privy Council | |
| Privy Council Office | |
| Public Inquiry into the 2022 Public Order Emergency | |
| Rouleau P S (Commissioner)..... | 17,171 |
| Joint Public Inquiry into the Nova Scotia April 2020 Tragedy | |
| Fitch L (Commissioner)..... | 27,156 |
| Stanton K (Commissioner) | 34,902 |
| | <hr/> |
| | 62,058 |
| | <hr/> |
| | 79,229 |
| Total..... | 247,709 |
| | <hr/> |

Education costs

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

Education costs

(in dollars)

| Department and agency | Number of employees | Salaries ¹ | Travel and living costs | Tuition fees ² | Other expenditures | Total |
|--|---------------------|-----------------------|-------------------------|---------------------------|--------------------|---------|
| Agriculture and Agri-Food | | | | | | |
| Department of Agriculture and Agri-Food..... | 3 | 27,294 | 981 | 47,600 | — | 75,875 |
| Canadian Heritage | | | | | | |
| Library and Archives of Canada..... | 1 | 16,393 | — | 3,717 | — | 20,110 |
| Crown-Indigenous Relations and Northern Affairs | | | | | | |
| Department of Crown-Indigenous Relations and Northern Affairs | 4 | 29,942 | — | — | — | 29,942 |
| Economic Development Agency of Canada for the Regions of Quebec | | | | | | |
| Economic Development Agency of Canada for the Regions of Quebec..... | 1 | 5,363 | — | 10,809 | — | 16,172 |
| Employment, Workforce Development and Disability Inclusion | | | | | | |
| Department of Employment and Social Development | 2 | 18,562 | 6,660 | 13,242 | — | 38,464 |
| Environment and Climate Change | | | | | | |
| Parks Canada Agency..... | 2 | 16,769 | 3,624 | 24,490 | — | 44,883 |
| Finance | | | | | | |
| Office of the Auditor General..... | 3 | 59,449 | 8,147 | 38,265 | — | 105,861 |
| Fisheries, Oceans and the Canadian Coast Guard | | | | | | |
| Department of Fisheries and Oceans | 13 | 227,835 | 29,199 | 73,630 | 14,690 | 345,354 |
| Global Affairs | | | | | | |
| Department of Foreign Affairs, Trade and Development..... | 2 | — | — | — | 70,899 | 70,899 |
| Pacific Economic Development Agency of Canada..... | 1 | 15,049 | 6,572 | 26,000 | — | 47,621 |
| Health | | | | | | |
| Department of Health | 1 | 8,460 | 3,745 | 13,600 | — | 25,805 |
| Canadian Food Inspection Agency | 2 | 28,475 | 3,686 | 31,600 | — | 63,761 |
| Public Health Agency of Canada..... | 3 | 63,861 | — | 27,943 | — | 91,804 |
| Immigration, Refugees and Citizenship | | | | | | |
| Department of Citizenship and Immigration..... | 2 | 7,949 | — | 28,310 | — | 36,259 |
| Immigration and Refugee Board..... | 1 | — | — | 30,058 | — | 30,058 |
| Indigenous Services | | | | | | |
| Department of Indigenous Services | 10 | 197,261 | — | 74,405 | 534 | 272,200 |
| Innovation, Science and Industry | | | | | | |
| Department of Industry | 8 | 100,859 | — | 27,951 | 2,180 | 130,990 |
| Atlantic Canada Opportunities Agency | 4 | 8,208 | — | 29,519 | 596 | 38,323 |
| Canadian Northern Economic Development Agency..... | 1 | 25,591 | 14,917 | — | — | 40,508 |
| Canadian Space Agency | 4 | 65,079 | 15,239 | 69,660 | — | 149,978 |
| Department of Western Economic Diversification | 2 | 16,067 | 3,506 | 18,000 | — | 37,573 |
| National Research Council of Canada | 2 | 63,864 | — | 11,969 | 136 | 75,969 |
| Intergovernmental Affairs, Infrastructure and Communities | | | | | | |
| Office of Infrastructure of Canada..... | 3 | 42,420 | 7,514 | 57,190 | — | 107,124 |
| Office of the Chief Electoral Officer | 1 | — | — | 26,067 | — | 26,067 |

Education costs—concluded

(in dollars)

| Department and agency | Number of employees | Salaries ¹ | Travel and living costs | Tuition fees ² | Other expenditures | Total |
|---|---------------------|-----------------------|-------------------------|---------------------------|--------------------|-------------------|
| Justice | | | | | | |
| Courts Administration Service | 1 | 6,072 | 2,093 | 23,354 | — | 31,519 |
| Office of the Director of Public Prosecutions | 1 | — | — | 1,178 | — | 1,178 |
| Offices of the Information and Privacy Commissioners of Canada..... | 1 | 19,103 | — | 1,954 | — | 21,057 |
| National Defence | | | | | | |
| Department of National Defence | 314 | 50,110,093 | 4,227,716 | 16,220,399 | 36,525 | 70,594,733 |
| Military Grievances External Review Committee..... | 1 | 10,273 | — | 4,788 | — | 15,061 |
| National Revenue | | | | | | |
| Canada Revenue Agency..... | 2 | 272 | — | 6,532 | — | 6,804 |
| Natural Resources | | | | | | |
| Department of Natural Resources..... | 4 | 11,331 | 16,739 | 59,800 | — | 87,870 |
| Privy Council | | | | | | |
| National Security and Intelligence Review Agency Secretariat | 1 | 24,989 | — | — | — | 24,989 |
| Public Safety | | | | | | |
| Canada Border Services Agency | 10 | 5,898 | — | 86,443 | — | 92,341 |
| Royal Canadian Mounted Police | 6 | 48,492 | 5,000 | 112,267 | — | 165,759 |
| Public Services and Procurement | | | | | | |
| Department of Public Works and Government Services | 6 | 228,546 | — | 5,132 | — | 233,678 |
| Transport | | | | | | |
| Department of Transport | 24 | 279,166 | 77,407 | 606,722 | — | 963,295 |
| Treasury Board | | | | | | |
| Treasury Board Secretariat | 4 | 39,045 | 12,002 | 49,600 | — | 100,647 |
| Canada School of Public Service..... | 1 | 3,679 | 1,938 | 21,831 | — | 27,448 |
| Women, Gender Equality and Youth | | | | | | |
| Department for Women and Gender Equality..... | 1 | — | — | 13,600 | — | 13,600 |
| Total..... | 453 | 51,831,709 | 4,446,685 | 17,897,625 | 125,560 | 74,301,579 |

¹ Includes allowances in lieu of pay.² Includes book allowances.

Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to net foreign exchange revenues and enterprise Crown corporations and other government business enterprises in Sections 2 and 3 of Volume I and Table 4a of Volume II.

Return on investments

(in dollars)

| Description | Amount realized in 2022–2023 |
|--|------------------------------|
| Cash and accounts receivable | |
| Department of Employment and Social Development | |
| Interest on bank deposits..... | 262,306 |
| Department of Foreign Affairs, Trade and Development | |
| Interest on missions' bank accounts | 25,504 |
| Department of Finance | |
| Interest on bank deposits..... | 416,674,685 |
| Total cash and accounts receivable..... | 416,962,495 |
| Foreign exchange accounts | |
| Department of Finance | |
| International Monetary Fund—Transfer of profits | |
| Loans | 1,544,854 |
| Subscriptions..... | 109,065,455 |
| International reserves held in the Exchange Fund Account | |
| Transfer of profits | 835,923,357 |
| Total foreign exchange accounts | 946,533,666 |
| Loans, investments and advances | |
| Enterprise Crown corporations and other government business enterprises | |
| Bank of Canada | |
| Transfer of profits..... | (520,299,118) |
| Business Development Bank of Canada | |
| Interest..... | 505,511,363 |
| Canada Development Investment Corporation | |
| Dividends | 114,000,000 |
| Interest..... | 747,286,665 |
| Other..... | 37,628,105 |
| Canada Lands Company Limited | |
| Dividends | 898,914,770 |
| Canada Mortgage and Housing Corporation | |
| Dividends | 1,580,000,000 |
| Interest..... | 420,324,254 |
| Farm Credit Canada | |
| Dividends | 2,000,324,254 |
| Interest..... | 470,500,000 |
| Royal Canadian Mint | |
| Dividends | 834,445,670 |
| | 1,304,945,670 |
| | 40,700,000 |

Return on investments—continued

(in dollars)

| Description | Amount realized in 2022–2023 |
|---|------------------------------|
| Other government business enterprises | |
| Other than interest | |
| Department of Transport | |
| Belledune Port Authority | 178,502 |
| Halifax Port Authority | 2,261,870 |
| Hamilton-Oshawa Port Authority | 1,820,777 |
| Montreal Port Authority | 4,739,523 |
| Nanaimo Port Authority..... | 228,987 |
| Port Alberni Port Authority | 97,913 |
| Prince Rupert Port Authority | 3,233,849 |
| Quebec Port Authority..... | 2,383,378 |
| Saguenay Port Authority..... | 112,520 |
| Saint John Port Authority | 1,049,591 |
| Sept-Îles Port Authority | 1,098,883 |
| St John's Port Authority | 166,854 |
| Thunder Bay Port Authority | 81,777 |
| Toronto Port Authority | 3,215,300 |
| Trois-Rivières Port Authority | 385,072 |
| Vancouver Fraser Port Authority | 8,123,641 |
| Windsor Port Authority | 45,770 |
| | <u>29,224,207</u> |
| Total enterprise Crown corporations and other government business enterprises | <u>4,269,321,146</u> |
| National governments including developing countries | |
| Department of Foreign Affairs, Trade and Development | |
| International Development Assistance | |
| Interest on loans to developing countries..... | <u>442,743</u> |
| International organizations | |
| Department of Finance | |
| International Development Association | |
| Interests..... | <u>5,532,496</u> |
| International Monetary Fund | |
| Interests..... | <u>178,042</u> |
| International Monetary Fund—Poverty Reduction and Growth Trust | |
| Interests..... | <u>25,412,800</u> |
| Total International organizations..... | <u>31,123,338</u> |
| Other loans, investments and advances | |
| Department of Agriculture and Agri-Food | |
| Canadian Dairy Commission—Interest..... | <u>232,078</u> |
| Hog industry loan loss reserve program | <u>1,208,076</u> |
| Department of Crown-Indigenous Relations and Northern Affairs | |
| Inuit loan fund | <u>3,930</u> |
| Department of Employment and Social Development | |
| Interest on Canada apprentice loans..... | <u>554</u> |
| Interest on Canada student loans | <u>13,006,590</u> |
| Payments received for discounted portion of loans | <u>1,289,589</u> |
| Department of Finance | |
| Federal-provincial fiscal arrangements | <u>58,944</u> |
| Financial Consumer Agency of Canada | <u>128,181</u> |
| Optional Services Revolving Fund | <u>330,759</u> |

Return on investments—concluded

(in dollars)

| Description | Amount realized in 2022–2023 |
|--|------------------------------|
| Department of Foreign Affairs, Trade and Development | |
| Canadian Commercial Corporation—Dividends | 1,000,000 |
| Interest on loans and advances to personnel posted abroad | 119,049 |
| Interest on portfolio investments | 135,813 |
| Interest on unconditionally repayable contributions | 5,347,667 |
| Department of Indigenous Services | |
| Indian Economic Development Guaranteed Loans Program | 17,770 |
| On-Reserve Housing Guaranteed Loans Program | 91,718 |
| Department of Industry | |
| Interest on loans receivable | 12,987,971 |
| Export Development Canada (Canada Account) | |
| Development of export trade—Interest | 38,435,730 |
| Total other loans, investments and advances | 74,394,419 |
| Total loans, investments and advances | 4,375,281,646 |
| <hr/> | |
| Other accounts | |
| Department of National Defence | |
| Interest earned from funds on deposit with suppliers/banks | 790,184 |
| Interest on loans to employees posted abroad | 149,412 |
| Security deposit (outside Canada posting) | 292 |
| Canadian Security Intelligence Service | |
| Bank account—interest | 7,856 |
| Royal Canadian Mounted Police | |
| Loans and advances to persons posted abroad—Interest | 12,161 |
| Total other accounts | 959,905 |
| Total return on investments | 5,739,737,712 |
| <hr/> | |
| Summary | |
| Dividends | 2,216,200,000 |
| Interest | 3,029,161,263 |
| Transfer of profits | 426,234,548 |
| Other | 68,141,901 |
| Total..... | 5,739,737,712 |

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Expenditures of ministers' offices

On December 12, 2006, the *Federal Accountability Act* amended the *Access to Information Act* to require the head of a department or a ministry of state for the Government of Canada to publish an annual report of all expenses incurred by his or her office and paid out of the Consolidated Revenue Fund. Expenditures presented below are those charged to the Minister's budget (budget totaling \$96,462,082) in accordance with the Policies for Ministers' Offices. This table does not include civilian termination benefits and statutory expenditures such as the Minister's salary and motor vehicle allowance, employer contributions to superannuation and certain benefit plans and other items as specified in these policies.

For further guidance on which expenditures are included in the ministers' offices budgets, see Appendix E of these policies.

Expenditures of ministers' offices

(in dollars)

| Ministry and minister | Start date to end date | Personnel (1) | Transportation and communications (2) | Information (3) | Professional and special services (4) |
|--|---------------------------------|------------------|--|--------------------|--|
| Agriculture and Agri-Food | | | | | |
| Department of Agriculture and Agri-Food | | | | | |
| Minister of Agriculture and Agri-Food | | | | | |
| The Honourable M-C Bibeau | April 1, 2022 to March 31, 2023 | 1,324,667 | 107,610 | 540 | 8,217 |
| Canadian Heritage | | | | | |
| Department of Canadian Heritage | | | | | |
| Minister of Canadian Heritage | | | | | |
| The Honourable P Rodriguez | April 1, 2022 to March 31, 2023 | 2,238,124 | 117,065 | 3,496 | 1,214 |
| Minister for Women and Gender Equality and Youth—Portfolio of Youth | | | | | |
| The Honourable M Len | April 1, 2022 to March 31, 2023 | 126,385 | 18,315 | — | — |
| Minister of Housing and Diversity and Inclusion—Portfolio of Diversity | | | | | |
| The Honourable A Hussen | April 1, 2022 to March 31, 2023 | 630,665 | 21,834 | 244 | — |
| Minister of Official Languages and Minister responsible for the Atlantic Canada Opportunities Agency | | | | | |
| The Honourable G Petitpas Taylor | April 1, 2022 to March 31, 2023 | 917,506 | 163,569 | — | 219 |
| Minister of Sport | | | | | |
| The Honourable P St-Onge | April 1, 2022 to March 31, 2023 | 957,939 | 95,021 | 6,435 | 555 |
| | | 4,870,619 | 415,804 | 10,175 | 1,988 |
| Crown-Indigenous Relations and Northern Affairs | | | | | |
| Department of Crown-Indigenous Relations and Northern Affairs | | | | | |
| Minister of Crown-Indigenous Relations | | | | | |
| The Honourable M Miller | April 1, 2022 to March 31, 2023 | 1,632,211 | 175,411 | 655 | 2,370 |
| Minister of Northern Affairs | | | | | |
| The Honourable D Vandal..... | April 1, 2022 to March 31, 2023 | 886,495 | 184,016 | 504 | 800 |
| | | 2,518,706 | 359,427 | 1,159 | 3,170 |
| Economic Development Agency of Canada for the Regions of Quebec | | | | | |
| Economic Development Agency of Canada for the Regions of Quebec | | | | | |
| Minister of Sport and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec | | | | | |
| The Honourable P St-Onge | April 1, 2022 to March 31, 2023 | 307,420 | 48,624 | 1,408 | 79 |
| Employment, Workforce Development and Disability Inclusion | | | | | |
| Department of Employment and Social Development | | | | | |
| Minister of Employment, Workforce Development and Disability Inclusion | | | | | |
| The Honourable C Qualtrough | April 1, 2022 to March 31, 2023 | 1,740,944 | 81,724 | 2,377 | 3,587 |

| 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 |
|----------------|----------------------------------|--|---|---|--|-----------------------------|
| — | — | 436 | — | — | — | 1,441,470 |
| 11,518 | 3,069 | 1,125 | — | 144 | — | 2,375,755 |
| — | — | — | — | — | — | 144,700 |
| — | — | 40 | — | — | — | 652,783 |
| 30 | — | 11 | — | — | — | 1,081,335 |
| 172 | — | 2,032 | — | 176 | 352 | 1,062,682 |
| 11,720 | 3,069 | 3,208 | — | 320 | 352 | 5,317,255 |
| — | — | 1,708 | — | — | 238 | 1,812,593 |
| 575 | — | — | — | — | 4 | 1,072,394 |
| 575 | — | 1,708 | — | — | 242 | 2,884,987 |
| 57 | — | 843 | — | 144 | — | 358,575 |
| — | — | 1,405 | — | 435 | 58 | 1,830,530 |

Expenditures of ministers' offices—continued

(in dollars)

| Ministry and minister | Start date to end date | Personnel (1) | Transportation and communications (2) | Information (3) | Professional and special services (4) |
|---|---------------------------------|------------------|--|--------------------|--|
| Minister for Women and Gender Equality and Youth—Portfolio for Women and Gender Equality | | | | | |
| The Honourable M Ien | April 1, 2022 to March 31, 2023 | 695,850 | 42,370 | 1,494 | 2,972 |
| Minister for Women and Gender Equality and Youth—Portfolio of Youth | | | | | |
| The Honourable M Ien | April 1, 2022 to March 31, 2023 | 126,385 | 18,183 | — | 132 |
| Minister of Families, Children and Social Development | | | | | |
| The Honourable K Gould | April 1, 2022 to March 31, 2023 | 1,672,526 | 190,585 | 1,875 | 101 |
| Minister of Housing and Diversity and Inclusion—Portfolio of Diversity | | | | | |
| The Honourable A Hussen | April 1, 2022 to March 31, 2023 | 630,666 | 21,833 | 244 | — |
| Minister of Housing and Diversity and Inclusion—Portfolio of Inclusion | | | | | |
| The Honourable A Hussen | April 1, 2022 to March 31, 2023 | 136,981 | 21,833 | 244 | — |
| Minister of Labour | | | | | |
| The Honourable S O'Regan | April 1, 2022 to March 31, 2023 | 1,489,602 | 180,792 | 3,624 | 482 |
| Minister of Seniors | | | | | |
| The Honourable K Khera | April 1, 2022 to March 31, 2023 | 1,049,691 | 89,550 | 571 | — |
| | | 7,542,645 | 646,870 | 10,429 | 7,274 |
| Environment and Climate Change | | | | | |
| Department of the Environment | | | | | |
| Minister of Environment and Climate Change | | | | | |
| The Honourable S Guilbeault | April 1, 2022 to March 31, 2023 | 2,312,466 | 192,941 | 1,550 | 4,150 |
| Finance | | | | | |
| Department of Finance | | | | | |
| Minister of Finance | | | | | |
| The Honourable C Freeland | April 1, 2022 to March 31, 2023 | 2,349,100 | 141,850 | 2,552 | 1,705 |
| Associate Minister of Finance | | | | | |
| The Honourable R Boissonnault | April 1, 2022 to March 31, 2023 | 399,584 | 45,000 | — | 1,005 |
| | | 2,748,684 | 186,850 | 2,552 | 2,710 |
| Fisheries, Oceans and the Canadian Coast Guard | | | | | |
| Department of Fisheries and Oceans | | | | | |
| Minister of Fisheries, Oceans and the Canadian Coast Guard | | | | | |
| The Honourable J Murray | April 1, 2022 to March 31, 2023 | 1,611,350 | 201,007 | — | 7,683 |
| Global Affairs | | | | | |
| Department of Foreign Affairs, Trade and Development | | | | | |
| Minister of Foreign Affairs | | | | | |
| The Honourable M Joly | April 1, 2022 to March 31, 2023 | 2,284,284 | 132,058 | 2,762 | 742 |
| Minister of International Development | | | | | |
| The Honourable H S Sajjan | April 1, 2022 to March 31, 2023 | 1,423,926 | 54,141 | 1,139 | 1,224 |
| Minister of International Trade, Export Promotion, Small Business and Economic Development | | | | | |
| The Honourable M Ng | April 1, 2022 to March 31, 2023 | 1,408,738 | 72,682 | 29,672 | — |
| | | 5,116,948 | 258,881 | 33,573 | 1,966 |
| Pacific Economic Development Agency of Canada | | | | | |
| Minister responsible for the Pacific Economic Development Agency of Canada | | | | | |
| The Honourable H S Sajjan | April 1, 2022 to March 31, 2023 | 300,000 | 49,822 | — | 178 |
| | | 5,416,948 | 308,703 | 33,573 | 2,144 |

| 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 |
|----------------|----------------------------------|--|---|---|---|-----------------------------|
| — | — | 481 | — | — | — | 743,167 |
| — | — | — | — | — | — | 144,700 |
| — | — | 1,150 | — | — | — | 1,866,237 |
| — | — | 40 | — | — | — | 652,783 |
| — | — | 40 | — | — | — | 159,098 |
| — | — | 1,422 | 2,870 | 15 | — | 1,678,807 |
| — | — | 1,270 | — | 788 | 91 | 1,141,961 |
| — | — | 5,808 | 2,870 | 1,238 | 149 | 8,217,283 |
| 1,193 | — | 4,152 | — | — | — | 2,516,452 |
| 519 | — | 4,232 | — | — | — | 2,499,958 |
| 900 | — | 3,209 | — | — | — | 449,698 |
| 1,419 | — | 7,441 | — | — | — | 2,949,656 |
| — | — | — | — | — | — | 1,820,040 |
| — | — | 543 | — | 80 | — | 2,420,469 |
| 321 | — | 126 | — | 400 | 170 | 1,481,447 |
| 511 | — | 240 | — | 11 | — | 1,511,854 |
| 832 | — | 909 | — | 491 | 170 | 5,413,770 |
| — | — | — | — | — | — | 350,000 |
| 832 | — | 909 | — | 491 | 170 | 5,763,770 |

Expenditures of ministers' offices—continued

(in dollars)

| Ministry and minister | Start date to end date | Personnel (1) | Transportation and communications (2) | Information (3) | Professional and special services (4) |
|--|---------------------------------|------------------|--|--------------------|--|
| Health | | | | | |
| Department of Health | | | | | |
| Minister of Health | | | | | |
| The Honourable J-Y Duclos..... | April 1, 2022 to March 31, 2023 | 2,234,918 | 94,873 | 1,603 | 6,678 |
| Minister of Mental Health and Addictions and Associate Minister of Health | | | | | |
| The Honourable C Bennett..... | April 1, 2022 to March 31, 2023 | 1,228,739 | 158,622 | — | 116 |
| | | 3,463,657 | 253,495 | 1,603 | 6,794 |
| Immigration, Refugees and Citizenship | | | | | |
| Department of Citizenship and Immigration | | | | | |
| Minister of Immigration, Refugees and Citizenship | | | | | |
| The Honourable S Fraser..... | April 1, 2022 to March 31, 2023 | 1,916,346 | 144,006 | 2,592 | 5,359 |
| Indigenous Services | | | | | |
| Department of Indigenous Services | | | | | |
| Minister of Indigenous Services | | | | | |
| The Honourable P Hajdu..... | April 1, 2022 to March 31, 2023 | 1,618,767 | 286,334 | 993 | 2,120 |
| Federal Economic Development Agency for Northern Ontario | | | | | |
| Minister responsible for the Federal Economic Development Agency for Northern Ontario | | | | | |
| The Honourable P Hajdu..... | April 1, 2022 to March 31, 2023 | 300,000 | 7,838 | — | — |
| | | 1,918,767 | 294,172 | 993 | 2,120 |
| Innovation, Science and Industry | | | | | |
| Department of Industry | | | | | |
| Minister of Innovation, Science and Industry | | | | | |
| The Honourable F-P Champagne | April 1, 2022 to March 31, 2023 | 2,235,530 | 202,451 | 2,802 | 4,288 |
| Minister of International Trade, Export Promotion, Small Business and Economic Development | | | | | |
| The Honourable M Ng | April 1, 2022 to March 31, 2023 | 474,000 | 41,000 | — | — |
| Minister of Rural Economic Development | | | | | |
| The Honourable G Hutchings..... | April 1, 2022 to March 31, 2023 | 1,272,496 | 154,921 | 4,046 | 13,149 |
| Minister of Tourism and Associate Minister of Finance | | | | | |
| The Honourable R Boissonnault..... | April 1, 2022 to March 31, 2023 | 953,921 | 77,123 | 3,765 | 1,763 |
| | | 4,935,947 | 475,495 | 10,613 | 19,200 |
| Atlantic Canada Opportunities Agency | | | | | |
| Minister of Official Languages and Minister responsible for Atlantic Canada Opportunities Agency | | | | | |
| The Honourable G Petitpas Taylor | April 1, 2022 to March 31, 2023 | 290,841 | 55,312 | — | — |
| Canadian Northern Economic Development Agency | | | | | |
| Minister responsible for the Canadian Northern Economic Development Agency | | | | | |
| The Honourable D Vandal..... | April 1, 2022 to March 31, 2023 | 64,469 | 7,546 | — | — |
| Department of Western Economic Diversification | | | | | |
| Minister responsible for Prairies Economic Development Canada | | | | | |
| The Honourable D Vandal..... | April 1, 2022 to March 31, 2023 | 182,477 | 27,844 | — | — |

| 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 |
|----------------|----------------------------------|--|---|---|---|-----------------------------|
| — | — | 9,049 | — | 156 | 663 | 2,347,940 |
| — | — | 947 | — | — | 233 | 1,388,657 |
| — | — | 9,996 | — | 156 | 896 | 3,736,597 |
| 652 | — | 2,726 | — | — | — | 2,071,681 |
| 250 | — | 554 | — | — | 9,082 | 1,918,100 |
| — | — | — | — | — | — | 307,838 |
| 250 | — | 554 | — | — | 9,082 | 2,225,938 |
| — | — | 2,409 | — | 80 | 14,749 | 2,462,309 |
| — | — | — | — | — | — | 515,000 |
| — | — | 1,420 | — | — | 3,103 | 1,449,135 |
| 26 | — | 1,806 | — | 265 | — | 1,038,669 |
| 26 | — | 5,635 | — | 345 | 17,852 | 5,465,113 |
| — | — | — | — | — | — | 346,153 |
| — | — | — | — | — | — | 72,015 |
| — | — | — | — | — | — | 210,321 |

Expenditures of ministers' offices—continued

(in dollars)

| Ministry and minister | Start date to end date | Personnel (1) | Transportation and communications (2) | Information (3) | Professional and special services (4) |
|--|-----------------------------------|------------------|--|--------------------|--|
| Federal Economic Development Agency for Southern Ontario | | | | | |
| Ministers responsible for the Federal Economic Development Agency for Southern Ontario | | | | | |
| The Honourable F Tassi | August 31, 2022 to March 31, 2023 | 558,682 | 34,042 | — | — |
| The Honourable H Jaczek | April 1, 2022 to August 31, 2022 | 404,714 | 20,514 | — | — |
| | | 963,396 | 54,556 | — | — |
| | | 6,437,130 | 620,753 | 10,613 | 19,200 |
| Intergovernmental Affairs, Infrastructure and Communities | | | | | |
| Office of Infrastructure of Canada | | | | | |
| Minister of Intergovernmental Affairs, Infrastructure and Communities | | | | | |
| The Honourable D LeBlanc..... | April 1, 2022 to March 31, 2023 | 1,010,638 | 57,641 | — | 849 |
| Minister of Housing and Diversity and Inclusion—Portfolio of Housing | | | | | |
| The Honourable A Hussen | April 1, 2022 to March 31, 2023 | 338,392 | 144,916 | 1,869 | — |
| | | 1,349,030 | 202,557 | 1,869 | 849 |
| Justice | | | | | |
| Department of Justice | | | | | |
| Minister of Justice and Attorney General of Canada | | | | | |
| The Honourable D Lametti..... | April 1, 2022 to March 31, 2023 | 2,024,216 | 127,227 | 3,262 | 14,264 |
| National Defence | | | | | |
| Department of National Defence | | | | | |
| Minister of National Defence | | | | | |
| The Honourable A Anand | April 1, 2022 to March 31, 2023 | 2,084,506 | 141,182 | — | 1,519 |
| Associate Minister of National Defence | | | | | |
| The Honourable L MacAulay..... | April 1, 2022 to March 31, 2023 | 100,000 | — | — | — |
| | | 2,184,506 | 141,182 | — | 1,519 |
| National Revenue | | | | | |
| Canada Revenue Agency | | | | | |
| Minister of National Revenue | | | | | |
| The Honourable D Lebouthillier | April 1, 2022 to March 31, 2023 | 1,013,292 | 101,172 | — | 1,076 |
| Natural Resources | | | | | |
| Department of Natural Resources | | | | | |
| Minister of Natural Resources | | | | | |
| The Honourable J Wilkinson..... | April 1, 2022 to March 31, 2023 | 1,657,284 | 217,029 | — | 4,241 |
| Privy Council | | | | | |
| Privy Council Office | | | | | |
| Prime Minister | | | | | |
| The Right Honourable J Trudeau..... | April 1, 2022 to March 31, 2023 | 10,536,649 | 984,330 | 3,260 | 179,310 |
| Deputy Prime Minister and Minister of Finance | | | | | |
| The Honourable C Freeland | April 1, 2022 to March 31, 2023 | 1,227,577 | 103,518 | — | — |
| Deputy Prime Minister and Minister of Finance—Exempt Staff working in Ministers' Regional Offices ¹ | | | | | |
| The Honourable C Freeland | April 1, 2022 to March 31, 2023 | 1,348,814 | 98,199 | — | 661 |
| Leader of the Government in the House of Commons | | | | | |
| The Honourable M Holland..... | April 1, 2022 to March 31, 2023 | 1,894,493 | 9,215 | 550 | 217 |
| Minister of Intergovernmental Affairs, Infrastructure and Communities | | | | | |
| The Honourable D LeBlanc..... | April 1, 2022 to March 31, 2023 | 1,468,971 | 106,313 | 965 | 5,302 |

| 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 |
|----------------|----------------------------------|--|---|---|---|-----------------------------|
| — | — | 1,215 | — | — | — | 593,939 |
| — | — | 1,510 | — | (464) | — | 426,274 |
| — | — | 2,725 | — | (464) | — | 1,020,213 |
| 26 | — | 8,360 | — | (119) | 17,852 | 7,113,815 |
| — | — | — | — | — | — | 1,069,128 |
| — | — | 936 | — | — | — | 486,113 |
| — | — | 936 | — | — | — | 1,555,241 |
| 6,960 | — | 4,719 | — | 4,330 | — | 2,184,978 |
| — | — | 1,025 | — | 866 | (2,640) | 2,226,458 |
| — | — | — | — | — | — | 100,000 |
| — | — | 1,025 | — | 866 | (2,640) | 2,326,458 |
| — | — | 2,364 | — | 1,477 | — | 1,119,381 |
| — | — | — | — | 2,239 | — | 1,880,793 |
| 8,494 | 1,581 | 90,685 | — | 377 | 36 | 11,804,722 |
| — | — | 691 | — | — | — | 1,331,786 |
| — | — | — | — | — | — | 1,447,674 |
| — | — | 39 | — | — | — | 1,904,514 |
| — | — | 125 | — | 98 | — | 1,581,774 |

Expenditures of ministers' offices—concluded

(in dollars)

| Ministry and minister | Start date to end date | Personnel (1) | Transportation and communications (2) | Information (3) | Professional and special services (4) |
|--|-----------------------------------|-------------------|--|--------------------|--|
| President of the King's Privy Council for Canada and Minister of Emergency Preparedness | | | | | |
| The Honourable B Blair | April 1, 2022 to March 31, 2023 | 635,000 | 9 | — | 55 |
| Quebec Lieutenant | | | | | |
| The Honourable P Rodriguez | April 1, 2022 to March 31, 2023 | 1,286,042 | 58,831 | 44 | 1,120 |
| | | 18,397,546 | 1,360,415 | 4,819 | 186,665 |
| Public Safety | | | | | |
| Department of Public Safety and Emergency Preparedness | | | | | |
| Minister of Public Safety | | | | | |
| The Honourable M Mendicino | April 1, 2022 to March 31, 2023 | 1,835,639 | 206,216 | 40 | 5,105 |
| President of the King's Privy Council for Canada and Minister of Emergency Preparedness | | | | | |
| The Honourable B Blair | April 1, 2022 to March 31, 2023 | 625,265 | 113,670 | — | — |
| | | 2,460,904 | 319,886 | 40 | 5,105 |
| Public Services and Procurement | | | | | |
| Department of Public Works and Government Services | | | | | |
| Ministers of Public Services and Procurement | | | | | |
| The Honourable H Jaczek | August 31, 2022 to March 31, 2023 | 919,342 | 36,642 | — | 187 |
| The Honourable F Tassi | April 1, 2022 to August 31, 2022 | 930,618 | 42,335 | 2,326 | 4,819 |
| | | 1,849,960 | 78,977 | 2,326 | 5,006 |
| Transport | | | | | |
| Department of Transport | | | | | |
| Minister of Transport | | | | | |
| The Honourable O Alghabra | April 1, 2022 to March 31, 2023 | 1,714,088 | 171,179 | 4,139 | 3,756 |
| Treasury Board | | | | | |
| Treasury Board Secretariat | | | | | |
| President of the Treasury Board | | | | | |
| The Honourable M Fortier..... | April 1, 2022 to March 31, 2023 | 1,290,766 | 38,171 | 684 | 795 |
| Veterans Affairs | | | | | |
| Department of Veterans Affairs | | | | | |
| Minister of Veterans Affairs | | | | | |
| The Honourable L MacAulay..... | April 1, 2022 to March 31, 2023 | 1,249,230 | 182,776 | — | 772 |
| Women, Gender Equality and Youth | | | | | |
| Department of Women and Gender Equality | | | | | |
| Minister for Women and Gender Equality and Youth—Portfolio for Women and Gender Equality | | | | | |
| The Honourable M Ien | April 1, 2022 to March 31, 2023 | 736,194 | 42,596 | 1,848 | 2,446 |
| Minister of Housing and Diversity and Inclusion—Portfolio of Inclusion | | | | | |
| The Honourable A Hussen | April 1, 2022 to March 31, 2023 | 136,981 | 21,833 | 244 | — |
| | | 873,175 | 64,429 | 2,092 | 2,446 |
| Other² | Not applicable | (1,939) | — | — | — |
| Total..... | | 78,451,463 | 6,785,262 | 96,418 | 297,382 |

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

² Expenditures relate to former Minister's offices, which were paid out in the 2022–2023 fiscal year.

| Rentals (5) | Repair and maintenance (6) | Utilities, materials and supplies (7) | Acquisition of land, buildings and works (8) | Acquisition of machinery and equipment (9) | Other subsidiaries and payments (12) | Total gross expenditures |
|----------------|----------------------------------|--|---|---|---|-----------------------------|
| — | — | — | — | — | — | 635,064 |
| 50 | — | 1,126 | — | — | — | 1,347,213 |
| 8,544 | 1,581 | 92,666 | — | 475 | 36 | 20,052,747 |
| | | | | | | |
| 431 | 141 | 1,911 | — | — | — | 2,049,483 |
| — | — | — | — | — | — | 738,935 |
| 431 | 141 | 1,911 | — | — | — | 2,788,418 |
| | | | | | | |
| — | — | 44 | — | — | 675 | 956,890 |
| — | — | — | — | — | — | 980,098 |
| — | — | 44 | — | — | 675 | 1,936,988 |
| | | | | | | |
| — | 713 | 66 | — | 2,017 | — | 1,895,958 |
| — | — | 280 | — | — | — | 1,330,696 |
| | | | | | | |
| 857 | — | 5,051 | — | — | — | 1,438,686 |
| | | | | | | |
| 73 | — | 656 | — | — | 1 | 783,814 |
| — | — | 40 | — | — | — | 159,098 |
| 73 | — | 696 | — | — | 1 | 942,912 |
| — | — | — | — | — | — | (1,939) |
| 33,589 | 5,504 | 155,899 | 2,870 | 13,634 | 26,815 | 85,868,836 |

Travel expenditures of ministers and parliamentary secretaries

This statement provides details of the travel expenditures of ministers and parliamentary secretaries incurred in the current year, where the travel is required for departmental operational or program purposes, whether domestic or international, whether charged to the ministers' office budget or any other fund centre within the minister's department or agency.

For the purpose of this statement, travel expenditures include transportation, accommodation, meals and other expenditures. The following items are excluded from this statement:

- travel expenditures of ministers' staff, or other persons travelling with ministers and parliamentary secretaries
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business
- travel expenditures of Members of the House of Commons serving on various parliamentary committees
- moving, transportation and travel expenditures paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 11 of this volume entitled "House of Commons—Statement of sessional allowances and travel expenditures paid in 2022–2023"
- Department of National Defence charges for the use of government aircrafts
- travel expenditures of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenditures are reported in a separate statement in Section 11 of this volume entitled "Department of Foreign Affairs, Trade and Development—Travel expenditures for Canadian representation at international conferences and meetings"

Travel expenditures of ministers and parliamentary secretaries

(in dollars)

| Ministry and minister | Vote | Amount |
|--|------|--------|
| Agriculture and Agri-Food | | |
| Minister of Agriculture and Agri-Food The Honourable M-C Bibeau | 1 | 76,596 |
| Parliamentary Secretary to the Minister of Agriculture and Agri-Food F Drouin..... | 1 | 5,808 |
| Canadian Heritage | | |
| Minister of Canadian Heritage The Honourable P Rodriguez | 1 | 55,007 |
| Parliamentary Secretary to the Minister of Canadian Heritage C Bittle..... | 1 | 3,835 |
| Minister for Women and Gender Equality and Youth The Honourable M Ien | 1 | 5,244 |
| Parliamentary Secretary to the Minister for Women and Gender Equality and Youth J Sudds | 1 | 588 |
| Minister of Housing and Diversity and Inclusion The Honourable A Hussen | 1 | 11,467 |
| Parliamentary Secretary to the Minister of Housing and Diversity and Inclusion S Martinez Ferrada | 1 | 4,953 |
| Minister of Official Languages and Minister responsible for the Atlantic Canada Opportunities Agency The Honourable G Petipas Taylor | 1 | 32,761 |
| Parliamentary Secretary to the Minister of Official Languages and Minister responsible for the Atlantic Canada Opportunities Agency M Serré | 1 | 5,053 |
| Minister of Sport The Honourable P St-Onge..... | 1 | 17,256 |
| Parliamentary Secretary to the Minister of Sport A van Koeverden..... | 1 | 12,728 |
| Crown-Indigenous Relations and Northern Affairs | | |
| Minister of Crown-Indigenous Relations The Honourable M Miller | 1 | 73,670 |
| Minister of Northern Affairs The Honourable D Vandal..... | 1 | 31,174 |
| Economic Development Agency of Canada for the Regions of Quebec | | |
| Minister of Sport and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec The Honourable P St-Onge..... | 1 | 48,616 |
| Employment, Workforce Development and Disability Inclusion | | |
| Minister of Employment, Workforce Development and Disability Inclusion The Honourable C Qualtrough | 1 | 62,235 |

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

| Ministry and minister | Vote | Amount |
|---|------|---------|
| Parliamentary Secretary of the Minister of Employment, Workforce Development and Disability Inclusion I Kusmirczyk | 1 | 4,298 |
| Minister for Women and Gender Equality and Youth—Portfolio for Women and Gender Equality The Honourable M Ien | 1 | 16,136 |
| Parliamentary Secretary of the Minister for Women and Gender Equality and Youth—Portfolio for Women and Gender Equality J Sudds | 1 | 1,371 |
| Minister for Women and Gender Equality and Youth—Portfolio of Youth The Honourable M Ien | 1 | 5,247 |
| Parliamentary Secretary of the Minister for Women and Gender Equality and Youth—Portfolio of Youth J Sudds | 1 | 588 |
| Minister of Families, Children and Social Development The Honourable K Gould | 1 | 50,469 |
| Parliamentary Secretary to the Minister of Families, Children and Social Development Y Saks..... | 1 | 18,858 |
| Minister of Housing and Diversity and Inclusion—Portfolio of Diversity The Honourable A Hussen | 1 | 11,467 |
| Minister of Housing and Diversity and Inclusion—Portfolio of Inclusion The Honourable A Hussen | 1 | 11,467 |
| Minister of Labour The Honourable S O'Regan | 1 | 98,780 |
| Parliamentary Secretary of the Minister of Labour T Sheehan..... | 1 | 7,009 |
| Minister of Seniors The Honourable K Khera | 1 | 19,249 |
| Parliamentary Secretary of the Minister of Seniors D Fisher..... | 1 | 7,173 |
| Environment and Climate Change | | |
| Minister of Environment and Climate Change The Honourable S Guilbeault | 1 | 114,640 |
| Parliamentary Secretaries to the Minister of Environment and Climate Change J Dabrusin | 1 | 10,982 |
| T Duguid | 1 | 18,336 |
| Finance | | |
| Minister of Finance The Honourable C Freeland..... | 1 | 104,781 |
| Associate Minister of Finance The Honourable R Boisjonnault..... | 1 | 23,031 |
| Parliamentary Secretary to the Deputy Prime Minister and Minister of Finance T Beech | 1 | 4,880 |
| Fisheries, Oceans and the Canadian Coast Guard | | |
| Minister of Fisheries, Oceans and the Canadian Coast Guard The Honourable J Murray..... | 1 | 40,251 |
| Parliamentary Secretary to the Minister of Fisheries, Oceans and the Canadian Coast Guard M Kelloway..... | 1 | 14,618 |
| Global Affairs | | |
| Minister of Foreign Affairs The Honourable M Joly..... | 1 | 88,236 |
| Parliamentary Secretaries to the Minister of Foreign Affairs The Honourable R Oliphant..... | 1 | 91,990 |
| M Sidhu..... | 1 | 62,482 |
| Parliamentary Secretary to the Minister of Housing and Diversity and Inclusion (Housing) S Martinez Ferrada | 1 | 797 |
| Minister of International Development The Honourable H S Sajjan | 1 | 169,296 |
| Parliamentary Secretary to the Minister of International Development A Vandenberg | 1 | 19,705 |
| Minister of International Trade, Export Promotion, Small Business and Economic Development The Honourable M Ng..... | 1 | 117,795 |
| Parliamentary Secretary to the Minister of International Trade, Export Promotion, Small Business and Economic Development A Virani | 1 | 17,391 |
| Minister responsible for the Pacific Economic Development Agency of Canada The Honourable H S Sajjan | 1 | 49,822 |

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

| Ministry and minister | Vote | Amount |
|--|------|---------|
| Health | | |
| Minister of Health | | |
| The Honourable J-Y Duclos | 1 | 41,486 |
| Parliamentary Secretary to the Minister of Health | | |
| A van Koeverden..... | 1 | 4,154 |
| Minister of Mental Health and Addictions and Associate Minister of Health | | |
| The Honourable C Bennett | 1 | 62,162 |
| Parliamentary Secretary to the Minister of Mental Health and Addictions and Associate Minister of Health | | |
| É Brière | 1 | 2,259 |
| Immigration, Refugees and Citizenship | | |
| Minister of Immigration, Refugees and Citizenship | | |
| The Honourable S Fraser..... | 1 | 85,979 |
| Parliamentary Secretary to the Minister of Immigration, Refugees and Citizenship | | |
| M-F Lalonde | 1 | 15,903 |
| Indigenous Services | | |
| Minister of Indigenous Services | | |
| The Honourable P Hajdu | 1 | 74,221 |
| Parliamentary Secretary to the Minister of Indigenous Services | | |
| V Badaway..... | 1 | 4,346 |
| Innovation, Science and Industry | | |
| Minister of Innovation, Science and Industry | | |
| The Honourable F-P Champagne | 1 | 225,217 |
| Parliamentary Secretary to the Minister of Innovation, Science and Industry | | |
| A Fillmore..... | 1 | 6,882 |
| Ministers responsible for the Federal Economic Development Agency for Southern Ontario | | |
| The Honourable H Jaczek..... | 1 | 20,514 |
| The Honourable F Tassi | 1 | 34,042 |
| Minister of International Trade, Export Promotion, Small Business and Economic Development | | |
| The Honourable M Ng | 1 | 6,000 |
| Minister of Official Languages and Minister responsible for Atlantic Canada Opportunities Agency | | |
| The Honourable G Petipas Taylor | 1 | 10,790 |
| Minister of Rural Economic Development | | |
| The Honourable G Hutchings..... | 1 | 50,735 |
| Parliamentary Secretary to the Minister of Rural Economic Development | | |
| S Lauzon | 1 | 1,543 |
| Minister of Tourism and Associate Minister of Finance | | |
| The Honourable R Boissonault..... | 1 | 48,374 |
| Minister responsible for Prairies Economic Development Canada | | |
| The Honourable D Vandal..... | 1 | 27,844 |
| Minister responsible for the Canadian Northern Economic Development Agency | | |
| The Honourable D Vandal..... | 1 | 7,546 |
| Intergovernmental Affairs, Infrastructure and Communities | | |
| Minister of Intergovernmental Affairs, Infrastructure and Communities | | |
| The Honourable D Leblanc | 1 | 18,736 |
| Parliamentary Secretary to the Minister of Intergovernmental Affairs, Infrastructure and Communities | | |
| J O'Connell..... | 1 | 5,431 |
| Minister of Housing and Diversity and Inclusion | | |
| The Honourable A Hussen | 1 | 70,668 |
| Parliamentary Secretary to the Minister of Housing and Diversity and Inclusion | | |
| S Martinez Ferrada | 1 | 4,953 |
| Justice | | |
| Minister of Justice and Attorney General of Canada | | |
| The Honourable D Lametti | 1 | 63,408 |
| Parliamentary Secretary to the Minister of Justice and Attorney General of Canada | | |
| G Anandasangaree..... | 1 | 2,496 |
| National Defence | | |
| Minister of National Defence | | |
| The Honourable A Anand | 1 | 112,698 |
| Parliamentary Secretary to the Minister of National Defence | | |
| B May | 1 | 7,422 |

Travel expenditures of ministers and parliamentary secretaries—concluded

(in dollars)

| Ministry and minister | Vote | Amount |
|--|------|------------------|
| National Revenue | | |
| Minister of National Revenue | | |
| The Honourable D Lebouthillier..... | 1 | 29,075 |
| Natural Resources | | |
| Minister of Natural Resources | | |
| The Honourable J Wilkinson..... | 1 | 91,219 |
| Parliamentary Secretaries to the Minister of Natural Resources | | |
| J Dabrusin | 1 | 6,800 |
| Y Jones..... | 1 | 2,799 |
| Privy Council | | |
| Prime Minister | | |
| The Right Honourable J Trudeau..... | 1 | 6,270 |
| Deputy Prime Minister and Minister of Finance | | |
| The Honourable C Freeland | 1 | 26,579 |
| Minister of Intergovernmental Affairs, Infrastructure and Communities | | |
| The Honourable D Leblanc | 1 | 16,722 |
| Leader of the Government in the House of Commons | | |
| The Honourable M Holland..... | 1 | 3,337 |
| Quebec Lieutenant | | |
| The Honourable P Rodriguez | 1 | 1,884 |
| Public Safety | | |
| Minister of Public Safety | | |
| The Honourable M Mendicino | 1 | 206,152 |
| Parliamentary Secretary to the Minister of Public Safety | | |
| P Damoff..... | 1 | 5,228 |
| President of the King's Privy Council for Canada and Minister of Emergency Preparedness | | |
| The Honourable B Blair | 1 | 78,600 |
| Public Services and Procurement | | |
| Ministers of Public Services and Procurement | | |
| The Honourable H Jaczek..... | 1 | 6,082 |
| The Honourable F Tassi | 1 | 12,204 |
| Transport | | |
| Minister of Transport | | |
| The Honourable O Alghabra | 1 | 80,270 |
| Parliamentary Secretary to the Minister of Transport | | |
| A Koutrakis | 1 | 9,375 |
| Treasury Board | | |
| President of the Treasury Board | | |
| The Honourable M Fortier..... | 1 | 10,310 |
| Parliamentary Secretary to the Prime Minister and to the President of the Treasury Board | | |
| The Honourable G Fergus | 1 | 2,040 |
| Veterans Affairs | | |
| Minister of Veterans Affairs | | |
| The Honourable L MacAulay | 1 | 68,737 |
| Parliamentary Secretary to the Minister of Veterans Affairs | | |
| D Samson | 1 | 5,870 |
| Women, Gender Equality and Youth | | |
| Minister for Women and Gender Equality and Youth | | |
| The Honourable M Ien | 1 | 16,091 |
| Parliamentary Secretary to the Minister for Women and Gender Equality and Youth | | |
| J Sudds | 1 | 1,371 |
| Minister of Housing and Diversity and Inclusion | | |
| The Honourable A Hussen | 1 | 11,467 |
| Total..... | | 3,362,427 |

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

This statement presents the international travel expenditures incurred by ministers, parliamentary secretaries, and ministers' staff where the travel is required for departmental operational or program purposes only. These expenditures are charged to a special fund centre, created from existing reference levels, within the minister's department or agency. These costs are not charged to the ministers' office therefore are not included on the expenditure of ministers' offices table.

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

(in dollars)

| Ministry and minister | Amount |
|--|---------|
| Agriculture and Agri-Food | |
| Minister of Agriculture and Agri-Food The Honourable M-C Bibeau | 99,550 |
| Canadian Heritage | |
| Minister of Canadian Heritage The Honourable P Rodriguez | 66,917 |
| Minister of Housing and Diversity and Inclusion The Honourable A Hussen | 104 |
| Minister of Sport The Honourable P St-Onge | 7,463 |
| Parliamentary Secretary to the Minister of Sport A van Koeverden..... | 5,608 |
| Employment, Workforce Development and Disability Inclusion | |
| Minister of Employment, Workforce Development and Disability Inclusion The Honourable C Qualtrough | 72,399 |
| Minister for Women and Gender Equality and Youth—Portfolio for Women and Gender Equality The Honourable M Ien | 13,287 |
| Minister of Housing and Diversity and Inclusion—Portfolio of Diversity The Honourable A Hussen | 104 |
| Minister of Housing and Diversity and Inclusion—Portfolio of Inclusion The Honourable A Hussen | 104 |
| Minister of Labour The Honourable S O'Regan | 113,573 |
| Minister of Seniors The Honourable K Khera | 551 |
| Environment and Climate Change | |
| Minister of Environment and Climate Change The Honourable S Guilbeault | 279,951 |
| Finance | |
| Minister of Finance The Honourable C Freeland..... | 201,615 |
| Associate Minister of Finance The Honourable R Boissonnault..... | 46,147 |
| Fisheries, Oceans and the Canadian Coast Guard | |
| Minister of Fisheries, Oceans and the Canadian Coast Guard The Honourable J Murray..... | 53,464 |
| Global Affairs | |
| Minister of Foreign Affairs The Honourable M Joly..... | 507,628 |
| Minister of International Development The Honourable H S Sajan | 537,403 |
| Minister of International Trade, Export Promotion, Small Business and Economic Development The Honourable M Ng..... | 265,976 |
| Health | |
| Minister of Health The Honourable J-Y Duclos | 49,796 |
| Minister of Mental Health and Addictions and Associate Minister of Health The Honourable C Bennett | 30,603 |
| Immigration, Refugees and Citizenship | |
| Ministers of Immigration, Refugees and Citizenship The Honourable S Fraser | 80,688 |
| Parliamentary Secretary to the Minister of Immigration, Refugees and Citizenship M-F Lalonde | 4,772 |

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

(in dollars)

| Ministry and minister | Amount |
|--|------------------|
| Indigenous Services | |
| Minister of Indigenous Services The Honourable P Hajdu | 51,497 |
| Innovation, Science and Industry | |
| Minister of Innovation, Science and Industry The Honourable F-P Champagne | 384,479 |
| Minister of Official Languages and Minister responsible for Atlantic Canada Opportunities Agency The Honourable G Petitpas Taylor | 12,911 |
| Minister of Rural Economic Development The Honourable G Hutchings..... | 8,621 |
| Minister of Tourism and Associate Minister of Finance The Honourable R Boissonnault..... | 27,520 |
| Justice | |
| Minister of Justice and Attorney General of Canada The Honourable D Lametti..... | 39,790 |
| National Defence | |
| Minister of National Defence The Honourable A Anand | 216,114 |
| Natural Resources | |
| Minister of Natural Resources The Honourable J Wilkinson | 117,557 |
| Public Safety | |
| Minister of Public Safety The Honourable M Mendicino | 42,351 |
| President of the King's Privy Council for Canada and Minister of Emergency Preparedness The Honourable B Blair | 35,070 |
| Transport | |
| Minister of Transport The Honourable O Alghabra | 74,423 |
| Veterans Affairs | |
| Minister of Veterans Affairs The Honourable L MacAulay | 71,776 |
| Parliamentary Secretary to the Minister of Veterans Affairs D Samson | 358 |
| Women, Gender Equality and Youth | |
| Minister for Women and Gender Equality and Youth The Honourable M Ien | 13,287 |
| Total..... | 3,533,457 |

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Section 11

*Public Accounts of Canada
2022–2023*

Other miscellaneous information

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

Compensation payments and administration expenditures¹

(in dollars)

| Description | Compensation payments ² | Administration expenditures ³ | Total payments |
|---|------------------------------------|--|-------------------|
| Newfoundland and Labrador..... | 3,526,084 | 900,248 | 4,426,332 |
| Prince Edward Island | 307,713 | 117,392 | 425,105 |
| Nova Scotia—Federal..... | 17,146,078 | 2,928,281 | 20,074,359 |
| Nova Scotia—Other claim under the Enterprise Cape Breton Corporation | 7,778,397 | 1,033,312 | 8,811,709 |
| Nova Scotia—Automatic assumption claim under the Enterprise Cape Breton Corporation | 2,271,367 | 258,591 | 2,529,958 |
| Nova Scotia—Silicosis claim under the Enterprise Cape Breton Corporation | 157,281 | 13,231 | 170,512 |
| New Brunswick | 9,706,185 | 2,395,576 | 12,101,761 |
| Quebec..... | 24,321,095 | 4,380,947 | 28,702,042 |
| Ontario..... | 52,754,027 | 7,079,036 | 59,833,063 |
| Manitoba..... | 3,902,747 | 2,180,657 | 6,083,404 |
| Saskatchewan..... | 4,300,702 | 2,934,396 | 7,235,098 |
| Alberta..... | 23,031,724 | 5,237,690 | 28,269,414 |
| British Columbia..... | 30,015,610 | 14,829,095 | 44,844,705 |
| Claim cost payments to locally engaged employees outside Canada (Section 7)..... | 33,836 | — | 33,836 |
| | 179,252,846 | 44,288,452 | 223,541,298 |
| Less: recoveries | | | |
| Claim and administration expenses recovered from Crown agencies..... | 31,009,220 | 11,265,082 | 42,274,302 |
| Claim and administration expenses recovered from other Government departments | 119,917,659 | 36,658,679 | 156,576,338 |
| Claim and administration expenses recoveries related to employment insurance..... | 152,195 | 41,805 | 194,000 |
| | 151,079,074 | 47,965,566 | 199,044,640 |
| Net expenditures⁴ | 28,173,772 | (3,677,114) | 24,496,658 |

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

² Includes the net payments of compensation respecting:

- (a) government employees (*Government Employees Compensation Act*);
- (b) merchant seamen (*Merchant Seamen Compensation Act*); and,

(c) employees of mines now operated by Enterprise Cape Breton Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

³ Represents the federal government's net share of administration expenditures of provincial boards.
The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal government.

Claims of employees resident in the Yukon, Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

⁴ Net expenditures agree with the Payments of compensation respecting Government employees and merchant seamen.

Global Affairs**Department of Foreign Affairs, Trade and Development****Expenditures for Canadian representation at international conferences and meetings**

This statement presents expenditures such as hospitality and conference fees covered under the department of Foreign Affairs, Trade and Development International Conference Allotment that is approved by Cabinet to fund the protocol activities of the Governor General and the Prime Minister of Canada during official visits abroad. The allotment also supports the participation of the department of Foreign Affairs, Trade and Development Portfolio ministers and their official delegations in major multilateral international conferences defined as a congress, convention, briefing seminar or other formal gathering in one location outside Canada that deals with topics related to Government of Canada objectives.

(in dollars)

| Conferences and meetings | Amount |
|--|---------|
| Prime Minister's Visit to Addis Ababa (Ethiopia)—African Union Summit, Kuwait City (Kuwait), Dakar (Senegal), and Munich (Germany)—Munich Security Conference, February 6–15, 2020 | 19,913 |
| Prime Minister's Visit to Rome (Italy)—G20 Leaders' Summit, October 30–31, 2021 | 1,402 |
| Prime Minister's Visit to Washington (United States)—North America Leaders' Summit (NALS), November 2021 | 279 |
| Prime Minister's Visit to Paris (France), December 5–7, 2021 | 672 |
| Prime Minister's Visit to Brussels (Belgium)—Extraordinary NATO Summit, March, 2022 | 166,770 |
| Prime Minister's Visit to London (United Kingdom), Riga (Latvia), Berlin (Germany), Warsaw (Poland), March 6–11, 2022 | 69,022 |
| Planning Visit for the Prime Minister's Visit to Bern (Switzerland)—World Economic Forum (WEF), May 2022..... | 46,338 |
| Prime Minister's Visit To Kyiv (Ukraine), May 7–9, 2022 | 36,537 |
| Prime Minister's Visit to Colorado Springs (United States)—North American Aerospace Defence Command (NORAD), June 7, 2022..... | 20,868 |
| Prime Minister's Visit to Los Angeles (United States)—Summit of the Americas, June 7–11, 2022..... | 446,184 |
| Prime Minister's Visit to Kigali (Rwanda)—Commonwealth Heads of Government Meeting (CHOGM), June 21–25, 2022..... | 191,376 |
| Prime Minister's Visit to Schloss Elmau (Germany)—G7 Leaders' Summit, June 26–28, 2022..... | 428,935 |
| Prime Minister's Visit to Madrid (Spain)—NATO Leaders' Summit, June 28–30, 2022..... | 255,949 |
| Prime Minister's Visit to London (United Kingdom)—State Funeral for Her Majesty The Queen Elizabeth II, September 16–19, 2022 | 659,402 |
| Prime Minister's Visit to New York (United States)—The 77th Session of the United Nations General Assembly (UNGA), September 19–22, 2022.. | 244,800 |
| Prime Minister's Visit to Phnom Penh (Cambodia)—Association of Southeast Asian Nations (ASEAN), November 12–14, 2022..... | 193,521 |
| Prime Minister's Visit to Bali (Indonesia)—G20 Leader's Summit, November 14–17, 2022 | 484,696 |
| Prime Minister's Visit to Bangkok (Thailand)—Asia Pacific Economic Cooperation (APEC), November 17–18, 2022..... | 230,617 |
| Prime Minister's Visit to Djerba (Tunisia)—Francophonie Summit, November 19–20, 2022 | 170,368 |
| Prime Minister's Visit to Mexico City (Mexico)—North American Leaders' Summit (NALS) and bilateral visit, January 9–11, 2023 | 210,898 |
| Prime Minister's Visit to Nassau (The Bahamas)—Conference of Heads of Government of the Caribbean Community (CARICOM) Summit, February 15–17, 2023 | 445,842 |
| Planning for the Prime Minister's Visit to Hiroshima (Japan)—G7 Leaders' Summit, May 15–21, 2023..... | 9,026 |
| Governor General's Visit to Germany, October 17–21, 2021 | 12,865 |
| Governor General's Visit to Dubai, Abu Dhabi (United Arab Emirates), Doha (Qatar), Kuwait City (Kuwait), March 16–23, 2022 | 39,807 |
| Governor General's Visit to London (United Kingdom)—Queen's Platinum Jubilee, June 2–6, 2022..... | 67,288 |
| Governor General's Visit to London (United Kingdom)—State Funeral for Her Majesty Queen Elizabeth II, September 16–20, 2022..... | 103,101 |

Global Affairs

Department of Foreign Affairs, Trade and Development

Expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

| Conferences and meetings | Amount |
|---|---------|
| Governor General's Visit to Reykjavik (Iceland)—Arctic Circle Assembly, October 12-15, 2022..... | 315,626 |
| Governor General's Visit to Helsinki and Rovaniemi (Finland), February 6-10, 2023..... | 289,224 |
| Planning for the Governor General's Visit to London (United Kingdom)—Coronation of King Charles III, May 2023..... | 47,636 |
| Deputy Prime Minister—Bilateral Visits (Visits Officer)..... | 71,361 |
| Minister of Foreign Affairs—Bilateral Visits (Visits officer)..... | 65,296 |
| Minister of Foreign Affairs—Bilateral Visits (Members of Parliament Pairing) | 131,277 |
| Minister of Foreign Affairs—Canadian delegation to London (United Kingdom)—G7 Foreign and Development Ministers' Meeting, May 2-6, 2021 | 21,261 |
| Minister of Foreign Affairs and Minister of International Development—Canadian delegation to Liverpool (United Kingdom)—G7 Foreign and Development Ministers' Meeting, December 10-12, 2021 | 14,046 |
| Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—NATO Foreign Ministers' Meeting, April 6-7, 2022 | 34,906 |
| Minister of Foreign Affairs—Canadian delegation to Weissenhaus (Germany)—G7 Foreign Ministers' Meeting, May 12-14, 2022 | 46,039 |
| Minister of Foreign Affairs—Canadian delegation to Berlin (Germany)—NATO Foreign Ministers' Meeting, May 14-15, 2022..... | 18,630 |
| Minister of Foreign Affairs—Canadian delegation to Los Angeles (United States)—Summit of Americas, June 6-10, 2022 | 41,516 |
| Minister of Foreign Affairs—Canadian delegation to Kigali (Rwanda)—Commonwealth Heads of Government Meeting (CHOGM), June 20-25, 2022 | 73,052 |
| Minister of Foreign Affairs—Canadian delegation to Schloss Elmau (Germany)—G7 Leaders' Summit, June 26-28, 2022..... | 32,327 |
| Minister of Foreign Affairs—Canadian delegation to Bali (Indonesia)—G20 Foreign Ministers' Meeting, July 7-8, 2022 | 96,210 |
| Minister of Foreign Affairs—Canadian delegation to New York (United States)—10th Review Conference of the Treaty on the Non-Proliferation of Nuclear Weapons, August 1-26, 2022 | 104,434 |
| Minister of Foreign Affairs and Minister of International Development—Canadian delegation to New York (United States)—The 77th Session of the United Nations General Assembly (UNGA), September 2022..... | 763,506 |
| Minister of Foreign Affairs—Canadian delegation to Lima (Peru)—52nd General Assembly of the Organization of American States (OAS), October 5-7, 2022..... | 78,955 |
| Minister of Foreign Affairs—Canadian delegation to Münster (Germany)—G7 Foreign Ministers' Meeting, November 3-4, 2022 | 74,511 |
| Minister of Foreign Affairs and Minister of International Trade—Canadian delegation to Phnom Penh (Cambodia)—41st Leaders' Summit of the Association of Southeast Nations (ASEAN), November 10-14, 2022 | 23,796 |
| Minister of Foreign Affairs and Minister of International Trade—Canadian delegation to Bali (Indonesia)—G20 Leaders' Summit, November 15-16, 2022 | 159,647 |
| Minister of Foreign Affairs—Canadian delegation to Djerba (Tunisia)—Francophonie Summit, November 17-19, 2022 | 103,518 |
| Minister of Foreign Affairs—Canadian delegation to Bucharest (Romania)—NATO Foreign Ministers' Meeting, November 29-30, 2022 | 39,135 |
| Minister of Foreign Affairs—Canadian delegation to Lodz (Poland)—OECD Ministerial Council Meeting, December 1-2, 2022..... | 47,237 |
| Minister of Foreign Affairs—Canadian delegation to Munich (Germany)—Security Conference, February 17-28, 2023 | 119,313 |
| Minister of Foreign Affairs—Canadian delegation to New Delhi (India)—G20 Foreign Ministers' Meeting, March 1-2, 2023..... | 56,771 |
| Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—Preparation costs for the NATO meeting, April 3-6, 2023 | 18,262 |
| Minister of Foreign Affairs—Canadian delegation to Karuizawa (Japan)—Preparation costs for G7 meeting, April 16-18, 2023 | 10,287 |

Global Affairs
Department of Foreign Affairs, Trade and Development

Expenditures for Canadian representation at international conferences and meetings—concluded

(in dollars)

| Conferences and meetings | Amount |
|---|------------------|
| Minister of International Development—Bilateral Visits (Visits Officer) | 213,729 |
| Minister of International Development—Canadian delegation to Berlin (Germany)—G7 Development Ministers' Meeting, May 18-19, 2022 | 44,151 |
| Minister of International Development—Canadian Delegation to Doha (Qatar)—The 5th United Nations Conference on the Least Developed Countries (LDC) March 5-9, 2023..... | 20,117 |
| Minister of International Trade—Bilateral Visits (Visits Officer) | 100,773 |
| Minister of International Trade—Canadian delegation to Bangkok (Thailand)—Asia Pacific Economic Cooperation (APEC), May 21-22, 2022 | 56,430 |
| Minister of International Trade—Canadian delegation to Paris (France)—Organization for Economic Cooperation and Development (OECD), June 9-10, 2022 | 22,263 |
| Minister of International Trade—Canadian delegation to Geneva (Switzerland)—12th Ministerial Conference of World Trade Organization (WTO), June 12-17, 2022 | 40,501 |
| Minister of International Trade—Canadian delegation to Phnom Penh (Cambodia)—Economic Ministers' Meeting of the Association of Southeast Asian Nations (ASEAN), August 3-5, 2022 | 74,182 |
| Minister of International Trade—Canadian delegation to Berlin (Germany)—G7 Trade and Investment ministers' Meeting, September 14-15, 2022 . | 27,974 |
| Minister of International Trade—Canadian delegation to Siem Reap (Cambodia)—54th Association of Southeast Asian Nations Economic Minister's Meeting (ASEAN), September 17-18, 2022..... | 22,680 |
| Minister of International Trade—Canadian delegation to Bali (Indonesia)—G20 Trade and Investment ministers' Meeting, September 21-23, 2022.. | 35,089 |
| Minister of International Trade—Canadian delegation to Bangkok (Thailand)—Asia Pacific Economic Cooperation (APEC), November 16-19, 2022 | 93,092 |
| Canadian delegation to Lugano (Switzerland)—Ukraine Reform Conference, July 4-5, 2022 | 37,969 |
| Canadian delegation to Vienna (Austria)—General Conference of the International Atomic Energy Agency (IAEA), September 26-30, 2022..... | 29,415 |
| Canadian Participation to the Presidential inauguration ceremony in San Jose (Costa Rica), May 6-8, 2022 | 3,378 |
| Canadian Participation to the Presidential inauguration ceremony in Seoul (South Korea), May 8-11, 2022 | 19,297 |
| Canadian Participation to the State Funeral of former President Sheikn Kalifa to Abu Dhabi (United Arab Emirates), May 15-17, 2022 | 27,843 |
| Canadian Participation to the Presidential inauguration ceremony in Bogota (Columbia), August 5-9, 2022..... | 8,896 |
| Canadian Participation to the State Funeral of former Prime Minister Abe Shinzo to Tokyo (Japan), September 24-28, 2022 | 215,959 |
| Canadian Participation to the Presidential inauguration ceremony in Brasilia (Brazil), January 1-2, 2023 | 4,787 |
| Canadian Participation to Commonwealth Week Events in London (United Kingdom), March 13-15, 2023..... | 19,660 |
| Total..... | 8,572,440 |

Global Affairs

Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings

This statement presents the travel expenditures covered under the International Conference Allotment. This allotment is described in the statement of "Expenditures for Canadian representation at international conferences and meetings" found in section 11 of this Volume.

Generally, the International Conference Allotment does not support the expenses of ministers and staff from other government departments, provincial and territorial representatives, private sector advisors or academic observers. These expenses are usually self-funded and not chargeable to the International Conference Allotment. Therefore, this statement only includes costs charged to the International Conference Allotment by the department of Foreign Affairs, Trade and Development. Delegates from other government departments are listed for information purposes only.

Costs charged to the International Conference Allotment are part of the operating budget of the department of Foreign Affairs, Trade and Development and, therefore, are not included in the statements in section 10 of this Volume titled "Travel expenditures of ministers and parliamentary secretaries" and "International travel expenditures of ministers, parliamentary secretaries and ministers' staff".

(in dollars)

| Description | Amount |
|---|---------|
| <i>Prime Minister's Visit to Rome (Italy)—G20 Leaders' Summit, October 30-31, 2021</i> | 1,402 |
| Prime Minister's Office Grover, A. | |
| <i>Prime Minister's Visit to Washington (United States)—North America Leaders' Summit (NALS), November 2021.....</i> | 279 |
| Prime Minister's Office Grover, A. | |
| <i>Prime Minister's Visit to Paris (France), December 5-7, 2021</i> | 672 |
| <i>Prime Minister's Visit to Brussels (Belgium)—Extraordinary NATO Summit, March 2022.....</i> | 127,295 |
| House of Commons Trudeau, The Right Honourable J. Prime Minister's Office Archambault, A., Armbruster, J., Chin, B., Clow, B., Esposito, V., Grover, A., Hage-Moussa, V., Halle, A., Jackson, S., Jervis, B., Jungic, O., Proulx, P., Scotti, A., Telford, K., Travers, P. Privy Council Office Brazeau, D., Calvert, M., Cloutier, B., Costello, D., Gascon, A., Golbeck, B., Gorman, L., Gracey, S., Khoury, C., Madore, J., Maloley, J., Marinescu, R., Moss, N., Robert, A., Tesselaar, R., Thomas, J., Wilson, I. Global Affairs Canada Aggelopoulos, T., Louden, L., Morrison, D., Snider, C. Department of National Defence Rainbow, Dr. S. | |
| <i>Prime Minister's Visit to London (United Kingdom), Riga (Latvia), Berlin (Germany), Warsaw (Poland), March 6-11, 2022</i> | 24,245 |
| House of Commons Trudeau, The Right Honourable J., Freeland, The Honourable C., Joly, The Honourable M., Sajjan, The Honourable H. S., Baker, Y. (M.P.) Prime Minister's Office Ahmad, C., Archambault, A., Broadhurst, J., Clow, B., Esposito, V., Gravel, A., Grech, A., Grover, A., Guillon, T., Hallé, A-L., Jackson, S., Lange, R., Proulx, P., Scotti, A., Sparkes, B., Telford, K., Travers, P., Vaillancourt, A-C. Privy Council Office Ammerman, R., Bonneville-Mainville, R., Brazeau, D., Charrette, J., Chart, E., Cloutier, B., Conley, D., Costello, D., Cotten, B., Golbeck, B., Grecco, B., Hage, M., Hamilton, D., Lanbro, J., Lemire, M., Lussier, V., Madore, J., McCallum, P., McNicoll, B., Moss, N., O'Nions, C., Powell, D., Robert, A., Russell, Y., Thompson, G., Tremblay, E., Wagner, R., Wilson, I. Global Affairs Canada Aggelopoulos, T., Anstead, V., Beliard-Joseph, Y., Benson, I., Dionne-Petit, M., Gagnon, C., Huot-Bolduc, F., Labrosse, J., Louden, L., Roy, S., Theriault, M-C., Wheeler, S., Wright, A. Department of Finance Canada Hall, M., Nathoo, F. Department of National Defence Jackson, Dr. T. | |
| <i>Planning visit for the Prime Minister's Visit to Bern (Switzerland)—World Economic Forum (WEF), May 2022.....</i> | 46,338 |
| <i>Prime Minister's Visit to Kyiv (Ukraine), May 7-9, 2022</i> | 17,024 |
| House of Commons Trudeau, The Right Honourable J., Freeland, The Honourable C., Joly, The Honourable M. Prime Minister's Office Chin, B., Clow, B., Hage-Moussa, V., Proulx, P., Robinson, J., Sparkes, B., Travers, P., Telford, K., Scotti, A. | |

Global Affairs

Department of Foreign Affairs, Trade and Development

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

(in dollars)

| Description | Amount |
|--|---------|
| Privy Council Office | |
| Charette, J., Costello, D., Gaudreault, S., Lussier, V., Robert, A., Thomas, J. | |
| Global Affairs Canada | |
| Huot-Bolduc, F., Labrosse, J., Proteau, M., Roy, S. | |
| Department of National Defence | |
| Rainbow, Dr. S. | |
| Department of Finance Canada | |
| Lawrence, A. | |
| <i>Prime Minister's Visit to Colorado Springs (United States)—North American Aerospace Defence Command (NORAD), June 7, 2022</i> | 16,987 |
| House of Commons | |
| Trudeau, The Right Honourable J., Anand, The Honourable A. | |
| Prime Minister's Office | |
| Archambault, A., Armbruster, J., Brodhead, J., Clow, B., Esposito, V., Grover, A., Hage-Moussa, V., Hallé, A-L., Jackson, S., Jungic, O., Lange, R., Roy, C., Scotti, A., Telford, K., Vaillancourt, A-C., Wagner, E. | |
| Privy Council Office | |
| Bazinet, E., Costello, D., Cotten, B., Dompierre, G., Drouin, N., Khoury, C., Kwan, R., Le Gras, G., Martin, J., Madore, J., Moss, N., Thomas, J., Wilson, I. | |
| Global Affairs Canada | |
| Huot-Bolduc, F., Louden, L., Wheeler, S. | |
| Department of National Defence | |
| Power, M., Rivera, A. | |
| <i>Prime Minister's Visit to Los Angeles (United States)—Summit of the Americas, June 7-11, 2022</i> | 310,618 |
| House of Commons | |
| Trudeau, The Right Honourable J. | |
| Prime Minister's Office | |
| Archambault, A., Armbruster, J., Axiotis-Perez, A., Brodhead, J., Clow, B., Grech, A., Grover, A., Hage-Moussa, V., Hallé, A-L., Jackson, S., Jungic, O., Lange, R., Roy, C., Scotti, A., Telford, K., Vaillancourt, A-C., Wagner, E. | |
| Privy Council Office | |
| Costello, D., Cotten, B., Dompierre, G., Drouin, N., Khoury, C., Kwan, R., Le Gras, G., Martin, J., Madore, J., Moss, N., Pilon, T., Thomas, J., Wagner, R., Wilson, I. | |
| Global Affairs Canada | |
| Anstead, V., Huot-Bolduc, F., Sarkar, R., Vanderwerf, D., Wheeler, S. | |
| Public Services and Procurement Canada (Interpreters) | |
| Gonzales, A. | |
| <i>Prime Minister's Visit to Kigali (Rwanda)—Commonwealth Heads of Government Meeting (CHOGM), June 21-25, 2022</i> | 167,945 |
| House of Commons | |
| Trudeau, The Right Honourable J. | |
| Prime Minister's Office | |
| Ahmad, C., Archambault, A., Chin, B., Esposito, V., Gahimbare, N., Gravel, A., Grover, A., Jackson, S., Michel, M., Proulx, P., Robinson, J., Scotti, A., Telford, K., Travers, P., Vaillancourt, A-C. | |
| Privy Council Office | |
| Ammerman, R., Christopher, J., Cloutier, B., Costello, D., Desroches, C., Gascon, A., Golbeck, B., Goosen, J., Lanbro, J., Madore, J., Marinescu, R., Mackey, T., Moss, N., Robert, A., Rollins, J., Thomas, J., Wilson, I., Zed, J. | |
| Global Affairs Canada | |
| Aggelopoulos, T., Hindle, L., Huot-Bolduc, F., Labrosse, J. | |
| Department of National Defence | |
| MacDonald, Dr. D. | |
| <i>Prime Minister's Visit to Schloss Elmau (Germany)—G7 Leaders' Summit, June 26-28, 2022</i> | 417,259 |
| House of Commons | |
| Trudeau, The Right Honourable J. | |
| Prime Minister's Office | |
| Ahmad, C., Chin, B., Gravel, A., Guillon, T., Grover, A., Jackson, S., Michel, M., Proulx, P., Scotti, A., Sparkes, B., Telford, K., Travers, P., Vaillancourt, A. | |
| Privy Council Office | |
| Ammerman, R., Brazeau, D., Charette, J., Christopher, J., Conley, D., Costello, D., Desroches, D., Gasco, A., Golbeck, B., Goosen, J., Kwan, R., Lanbro, J., Lemire, M., Mackey, T., Madore, J., Maloley, T., McNicoll, B., Moss, N., Rideout, P., Rollins, J., Wilson, I. | |
| Global Affairs Canada | |
| Aggelopoulos, T., Louden, L., Huot-Bolduc, F. | |

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

| Description | Amount |
|--|---------|
| Public Services and Procurement Canada (Interpreters) Nakamura, S. | |
| <i>Prime Minister's Visit to Madrid (Spain)—NATO Leaders' Summit, June 28-30, 2022</i> | 135,998 |
| House of Commons Trudeau, The Right Honourable J., Anand, The Honourable A., Joly, The Honourable M. | |
| Prime Minister's Office Ahmad, C., Axiotis-Perez, A., Gravel, A., Grover, A., Guillon, T., Jackson, S., Michel, M., Proulx, P., Scotti, A., Telford, K., Travers, P., Vaillancourt, M-C. | |
| Privy Council Office Ammerman, R., Bonneville-Mainville, R., Brazeau, D., Charrette, J., Christopher, J., Conley, D., Gascon, A., Gauthier, N., Golbeck, B., Goosen, J., Grecco, B., Lanbro, J., Madore, J., McCallum, P., Moss, N., Rollins, J., Tremblay, E., Wilson, I. | |
| Global Affairs Canada Aggelopoulos, T., Angell, D., Gagnon, C., Huot-Bolduc, F., Proteau, M., Roy, S., Thériault, M-C., Wheeler, S. | |
| Department of National Defence Chaffee-Goehr, M., MacDonald, Dr. D., Power, M. | |
| Public Services and Procurement Canada (Interpreters) Gonzalez, A. | |
| <i>Prime Minister's Visit to London (United Kingdom)—State Funeral for Her Majesty The Queen Elizabeth II, September 16-19, 2022</i> | 649,157 |
| House of Commons Trudeau, The Right Honourable J. | |
| Prime Minister's Office Chin, B., Guillon, T., Hallé, A-L., Jackson, S., Proulx, P., Robinson, J., Scotti, A., Sparkes, B., Telford, K., Travers, P., Vaillancourt, A. | |
| Privy Council Office Ammerman, R., Bonneville-Mainville, R., Charrette, J., Calvert, M., Cotten, B., Darling, B., Gascon, A., Madore, J., Moss, N., O'Nions, C., Robert, A., Sutherland, A., Tremblay, E., Zed, J. | |
| Global Affairs Canada Anstead, V., Labrosse, J., Lambert, D., Huot-Bolduc, F., Wheeler, S. | |
| Department of National Defence Juneau, Dr. E. | |
| Accompanying delegation Campbell, The Right Honourable K., Harper, The Right Honourable S., Johnston, The Right Honourable D., Jean, The Right Honourable M., Martin, The Right Honourable P., Archibald, R., Benoit, K-A., Caron, C., Charles, G., Lafond, J-D., Obeb, N., Oh, S., Palmer, L-A., Pimblett, J., Tewksbury, M., Tomala, A. | |
| <i>Prime Minister's Visit to New York (United States)—The 77th Session of the United Nations General Assembly (UNGA), September 19-22, 2022</i> | 240,283 |
| House of Commons Trudeau, The Right Honourable J. | |
| Prime Minister's Office Archambault, A., Axiotis-Perez, A., Chin, B., Grover, A., Hallé, A-L., Helfant, G., Kojo, H., Michel, M., Poirier, K., Proulx, P., Robinson, J., Roy, C., Scotti, A., Travers, P., Vaillancourt, A-C., Wagner, E. | |
| Privy Council Office Christopher, J., Costello, D., Dompierre, G., Goosen, J., Grecco, B., Madore, J., Massabki, M., Mitchell, K., Moss, N., Pilon, T., Robert, A., Thomas, J., Wilson, I. | |
| Global Affairs Canada Hamer, A., Huot-Bolduc, F., Thériault, M-C. | |
| <i>Prime Minister's Visit to Phnom Penh (Cambodia)—Association of Southeast Asian Nations (ASEAN), November 12-14, 2022</i> | 188,743 |
| House of Commons Trudeau, The Right Honourable J. | |
| Prime Minister's Office Ahmad, C., Archambault, A., Armbruster, J., Chin, B., Grant, E., Gravel, A., Grover, A., Hage-Moussa, V., Helfant, G., Jackson, S., Jungic, O., Proulx, P., Scotti, A., Spencer, W., Telford, K., Tétreault, A., Travers, P., Vaillancourt, A-C. | |
| Privy Council Office Cuvelier, A., DesRoches, C., Erickson, J., Gascon, A., Goosen, J., Hanafin, T., Kwan, R., Khoury, C., Lanbro, J., Létourneau, A., Leuprecht, F., Madore, J., Massabki, M., Moss, N., Pilon, T., Rollins, J., Spencer, W., Wilson, I., Zed, J. | |
| Global Affairs Canada Aggelopoulos, T., Huot-Bolduc, F., Roy, S. | |
| Department of National Defence Lee, Dr. R. | |

Global Affairs

Department of Foreign Affairs, Trade and Development

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

(in dollars)

| Description | Amount |
|--|---------|
| <i>Prime Minister's Visit to Bali (Indonesia)—G20 Leaders' Summit, November 14-17, 2022</i> | 481,158 |
| House of Commons | |
| Trudeau, The Right Honourable J. | |
| Prime Minister's Office | |
| Ahmad, C., Armbuster, J., Axiotis-Perez, A., Chin, B., Gravel, A., Grover, A., Guillon, T., Hage-Moussa, V., Helfant, G., Jackson, S., Jungic, O., Proulx, P., Scotti, A., Tétreault, A., Telford, K., Travers, P., Vaillancourt, A-C. | |
| Privy Council Office | |
| Bonneville-Mainville, R., Cloutier, B., Cuvelier, A., DesRoches, C., Erickson, J., Gascon, A., Goosen, J., Grecco, B., Khoury, C., Kwan, R., Létourneau, A., Leuprecht, F., Madore, J., Massabki, M., Moss, N., Rollins, J., Wilson, I., Zed, J., Zurawell, R. | |
| Global Affairs Canada | |
| Aggelopoulos, T., Bellehumeur, F., Huot-Bolduc, F., Labrosse, J. | |
| Department of National Defence | |
| Lee, Dr. R. | |
| <i>Prime Minister's Visit to Bangkok (Thailand)—Asia Pacific Economic Cooperation (APEC), November 17-18, 2022</i> | 225,552 |
| House of Commons | |
| Trudeau, The Right Honourable J. | |
| Prime Minister's Office | |
| Ahmad, C., Armbuster, J., Chin, B., Gravel, A., Grover, A., Guillon, T., Hage-Moussa, V., Helfant, G., Jackson, S., Jungic, O., Proulx, P., Scotti, A., Sparkes, A., Telford, K., Tétreault, A., Travers, P., Vaillancourt, A-C. | |
| Privy Council Office | |
| Cuvelier, A., DesRochers, C., Gascon, A., Goosen, J., Khoury, C., Kwan, R., Lemire, M., Letourneau, A., Leuprecht, F., Madore, J., Marinescu, R., Massabki, M., McNicoll, B., Millington, S., Moss, N., Robert, A., Rollins, J., Wilson, I., Zed, J. | |
| Global Affairs Canada | |
| Aggelopoulos, T., Huot-Bolduc, F., Labrosse, J., Theriault, M-C. | |
| Department of National Defence | |
| Lee, Dr. R. | |
| <i>Prime Minister's Visit to Djerba (Tunisia)—Francophonie Summit, November 19-20, 2022</i> | 90,742 |
| House of Commons | |
| Trudeau, The Right Honourable J., Lalonde, M-F. (M.P.) | |
| Prime Minister's Office | |
| Archambault, A., Tétreault, A., Vaillancourt, A-C. | |
| Privy Council Office | |
| Calvert, M., Létourneau, A., McCallum, P., Tremblay, E. | |
| Global Affairs Canada | |
| Aggelopoulos, T., Anstead, V., Huot-Bolduc, F., Lambert, D. | |
| Department of National Defence | |
| Lee, Dr. R. | |
| <i>Prime Minister's Visit to Mexico City (Mexico)—North American Leaders' Summit (NALS) and bilateral visit, January 9-11, 2023</i> | 198,422 |
| House of Commons | |
| Trudeau, The Right Honourable J., Joly, The Honourable M., Mendicino, The Honourable M., Ng, The Honourable M., Dzerowicz, J. (M.P.), Sidhu, M. (M.P.) | |
| Prime Minister's Office | |
| Axiotis-Perez, A., Archambault, A., Armbuster, J., Clarke, S., Clow, B., Grover, A., Jervis, B., Khalil, S., Lange, R., Poirier, K., Robinson, J., Scotti, A., Telford, K., Travers, P., Vaillancourt, A-C. | |
| Privy Council Office | |
| Bazinet, E., Calvert, M., Christopher, J., Cotten, B., Douksieh, I., Gascon, A., Guillemette, C., Kwan, R., Lanbro, J., Loken, M., Mackey, T., Madore, J., Moss, N., O'Nions, C., Power, K., Tejpar, A., Thomas, J., Williams, D., Zed, J. | |
| Global Affairs Canada | |
| Bruce, J., Dionne-Petit, M., Easton, J., Gagnon, C., Huot-Bolduc, F., Hillman, K., Morrison, D., Ross, B., Roy, S., Wagner, E., Wheeler, S. | |
| Public Safety Canada | |
| Jones, M. | |
| Department of National Defence | |
| Lavoie, Dr. M-A. | |
| Public Services and Procurement Canada (Interpreters) | |
| Ledesma, M. | |
| <i>Prime Minister's Visit to Nassau (The Bahamas)—Conference of Heads of Government of the Caribbean Community (CARICOM) Summit, February 15-17, 2023</i> | 434,486 |
| House of Commons | |
| Trudeau, The Right Honourable J., Fergus, The Honourable G. | |

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

| Description | Amount |
|---|---------|
| Prime Minister's Office Armbuster, J., Esposito, V., Grover, A., Guillon, T., Lange, R., Michel, M., Murphy, A., Poirier, K., Robinson, J., Scotti, A., Songuisa-Moulangou, L., Telford, K., Travers, P., Vaillancourt, A-C. | |
| Privy Council Office Bonneville-Mainville, R., Christopher, J., Goosen, J., Kabongo, D., Khoury, C., Létourneau, A., Loken, M., McNicoll, B., Mitchell, K., Pilon, T., Power, K., Robert, A., Tejpar, A., Thomas, J., Williams, D., Wilson, I., Zurawell, R. | |
| Global Affairs Canada Aggelopoulos, T., Berman, M., Carrière, S., Huot-Bolduc, F., Labrosse, J., Mireault, C., Rae, B. | |
| Department of National Defence Lee, Dr. R., Errington, J | |
| <i>Planning for the Prime Minister's Visit to Hiroshima (Japan)—G7 Leaders' Summit, May 15-21, 2023</i> | 9,026 |
| <i>Governor General's Visit to Germany, October 17-21, 2021</i> | 12,865 |
| Government House Simon, Her Excellency the Right Honourable M., Fraser, His Excellency W. | |
| Office of the Secretary to the Governor General Bell, P., Hamer, A., Hurtubise, J., Laframboise, J., McCowan, I., Mousseau, D., Munro, H., Rocheleau, J. | |
| Global Affairs Canada Barrette, J., Boucher, C., Fry, R., Guérin, M., Snider, C., Wheeler, S. | |
| Department of National Defence Assari, A. (MCpl), Billy, C. (Cpl), Frenette, S. (Sgt), Hastings, S. (Cpl), Kassissia, S. (Capt), Lavoie, M-A.(Maj), Mathers, K. (Avr), Philipson, J. (WO), Rousseau, V. (Capt), St-Amour, M. (Sgt), Trudel, B. (Capt) | |
| Accompanying delegation Hafé, L.B., Koperqualuk, L., Nanos, N., Thúy, K. | |
| <i>Governor General's Visit to Dubai, Abu Dhabi (United Arab Emirates), Doha (Qatar), Kuwait City (Kuwait), March 16-23, 2022</i> | 38,030 |
| Government House Simon, Her Excellency the Right Honourable M., Fraser, His Excellency W. | |
| Office of the Secretary to the Governor General Anido, C., Brambley, K., Hamer, A., Hurtubise, J., Jaskula, B., Lafleur, S., MacIntyre, C., Mousseau, D., Rocheleau, J. | |
| Global Affairs Canada Anstead, V., Barrette, J., Cruz, A., de Leeuw, L., Dutton, J., Labrosse, J., Thériault, M-C., Wheeler, S. | |
| Department of National Defence Assari, A. (MCpl), Bouchard, S. (MCpl), Chen, R. (Pte), Crowley, S. (Cpl), Dionne, A. (Lt(N)), Lazaadi, T. (Pte), LeBlanc, S. (Maj), Mercer, C. (Clp), Ross, A. (Maj), St-Amour, M. (Sgt), Thompson, J. (Capt) | |
| Public Services and Procurement Canada Ghabrial, H. | |
| <i>Governor General's Visit to London (United Kingdom)—Queen's Platinum Jubilee, June 2-6, 2022</i> | 65,426 |
| Government House Simon, Her Excellency the Right Honourable M., Fraser, His Excellency W. | |
| Office of the Secretary to the Governor General Babin Dufresne, N., McAdam, R., McCowan, I. | |
| Global Affairs Canada Labrosse, J. | |
| Department of National Defence St-Amour, M. (Sgt), Trudel, B. (Capt) | |
| <i>Governor General's Visit to London (United Kingdom)—State Funeral for Her Majesty Queen Elizabeth II, September 16-20, 2022</i> | 99,777 |
| Government House Simon, Her Excellency the Right Honourable M., Fraser, His Excellency W. | |
| Office of the Secretary to the Governor General Anido, C., Babin Dufresne, N., Barkhouse, I., McCowan, I. | |
| Global Affairs Canada Barrette, J. | |
| Department of National Defence Assari, A. (MCpl), Kassissia, S. (Capt) | |
| <i>Governor General's Visit to Reykjavik (Iceland)—Artic Circle Assembly, October 12-15, 2022</i> | 300,526 |
| Government House Simon, Her Excellency the Right Honourable M., Fraser, His Excellency W. | |

Global Affairs

Department of Foreign Affairs, Trade and Development

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

(in dollars)

| Description | Amount |
|---|----------------|
| Office of the Secretary to the Governor General Babin Dufresne, N., McCowan, I., Mousseau, D., Rocheleau, J., Tartarian, J. Global Affairs Canada Barette, J., Kutz, H., Wheeler, S. House of Commons Garneau, The Honourable M. Department of National Defence Dionne, A. (Lt(N)), Kassissia, S. (Capt), S. St-Amour, M. (Sgt) | |
| <i>Governor General's Visit to Helsinki and Rovaniemi (Finland), February 6-10, 2023.....</i> | <i>237,393</i> |
| Government House Simon, Her Excellency the Right Honourable M. House of Commons Oliphant, The Honourable R. Office of the Secretary to the Governor General Anido, C., Babin Dufresne, N., Barkhouse, I., Laforce, V., Maher, A., McCowan, I., Sylvester, M. Global Affairs Canada Barette, J., McCardell, S., Thériault, M-C., Wheeler, S. Department of National Defence Burke, H. (Cpl), Campos, D. (Capt), Dionne, A. (Lt(N)), Kassissia, S. (Capt), Schabauer, Dr. K., St-Amour, M. (Sgt) | |
| <i>Planning for the Governor General's Visit to London (United Kingdom)—Coronation of King Charles III, May 2023.....</i> | <i>47,636</i> |
| <i>Deputy Prime Minister—Bilateral Visits (Visits Officer).....</i> | <i>62,821</i> |
| Global Affairs Canada Anstead, V., Dionne-Petit, M., Theriault, M-C. | |
| <i>Minister of Foreign Affairs—Bilateral Visits (Visits Officer).....</i> | <i>55,827</i> |
| Global Affairs Canada Ross, B., Roy, S. | |
| <i>Minister of Foreign Affairs—Bilateral Visits (Members of Parliament Pairing).....</i> | <i>128,591</i> |
| House of Commons (Members of Parliament) Aboulaif, Z. (M.P.), Bergeron, S. (M.P.), Chong, M. (M.P.), Dreessen, E. (M.P.), Epp, D. (M.P.), Gallant, C. (M.P.), Genuis, G. (M.P.), Hoback, R. (M.P.), Lake, M. (M.P.), Morantz, M. (M.P.), Muys, D. (M.P.), Seebach, K. (M.P.), Vecchio, K. (M.P.), Vis, B. (M.P.) | |
| <i>Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—NATO Foreign Ministers' Meeting, April 6-7, 2022.....</i> | <i>34,906</i> |
| House of Commons Joly, The Honourable M. Global Affairs Canada Anderson, E., Aubé, S., Hulan, H., Marchuck, L., Proteau, M., Roy, S. | |
| <i>Minister of Foreign Affairs—Canadian delegation to Weissenhaus (Germany)—G7 Foreign Ministers' Meeting, May 12-14, 2022.....</i> | <i>46,039</i> |
| House of Commons Joly, The Honourable M. Global Affairs Canada Aubé, S., Hulan, H., Marchuck, L., Proteau, M., Rashid, Y., Roy, S. | |
| <i>Minister of Foreign Affairs—Canadian delegation to Berlin (Germany)—NATO Foreign Ministers' Meeting, May 14-15, 2022.....</i> | <i>18,630</i> |
| House of Commons Joly, The Honourable M. Global Affairs Canada Aubé, S., Hulan, H., Marchuck, L., Proteau, M., Roy, S., Vidal, M. | |
| <i>Minister of Foreign Affairs—Canadian delegation to Los Angeles (United States)—Summit of Americas, June 6-10, 2022.....</i> | <i>38,395</i> |
| House of Commons Joly, The Honourable M. Global Affairs Canada Adsett, H., Allam, D., Bruce, J., Cohen, S., D'Costa, P., Dulude, V., Gagnon, C., Grant, M., Jean, P-D., Lapierre-Houssian, R., McDowell, C., McLaughlin, E., Pearson, M., Sachez, H., St-Arnaud, A., Thériault, M-C., Williams, E. Public Services and Procurement Canada (Interpreters) Ledesma, M. | |

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

| Description | Amount |
|--|---------|
| <i>Minister of Foreign Affairs—Canadian delegation to Kigali (Rwanda)—Commonwealth Heads of Government Meeting (CHOGM), June 20-25, 2022</i> | 73,052 |
| House of Commons | |
| Joly, The Honourable M., Goodale, The Honourable R. | |
| Global Affairs Canada | |
| Butera, E., Lalani, A., Roy, S., Séguin, C., Sunderland, S. | |
| <i>Minister of Foreign Affairs—Canadian delegation to Schloss Elmau (Germany)—G7 Leaders' Summit, June 26-28, 2022</i> | 32,327 |
| House of Commons | |
| Joly, The Honourable M. | |
| Global Affairs Canada | |
| Aubé, S., Bonser, M., McBain, D., Morrisson, D., Roy, S. | |
| <i>Minister of Foreign Affairs—Canadian delegation to Bali (Indonesia)—G20 Foreign Ministers' Meeting, July 7-8, 2022</i> | 91,315 |
| House of Commons | |
| Joly, The Honourable M. | |
| Global Affairs Canada | |
| De Sanctis, M-A., Gagnon, C., Levesque, A., Morgan, M., Proteau, M., Roy, S. | |
| <i>Minister of Foreign Affairs—Canadian delegation to New York (United States)—10th Review Conference of the Treaty on the Non-Proliferation of Nuclear Weapons, August 1-26, 2022</i> | 104,434 |
| House of Commons | |
| Joly, The Honourable M. | |
| Global Affairs Canada | |
| Alauzet-Brouard, J-P., Fetz, T., Frielle, S., Gracia-Gutierrez, T., Hamilton, K., Hartery, L., Liao-Moroz, A., Mellon, A., Murphy, B., Norton, L., Roy, S. | |
| <i>Minister of Foreign Affairs and Minister of International Development—Canadian delegation to New York (United States)—The 77th Session of the United Nations General Assembly (UNGA), September 2022</i> | 761,643 |
| House of Commons | |
| Joly, The Honourable M., Sajjan, The Honourable H. S., Vecchio, K. (M.P.) | |
| Global Affairs Canada | |
| Allard, S., Aubé, S., Beaulieu, M., Belisle-Leclerc, T., Ducasse, D., Furuya, E., Gallant, V., Harvey, A., Howell, N., Hulan, H., Kaminski, A., MacDougall, P., Morelli, A., Morency, L., Pereira, D., Ross, B., Southcott, F., Stenson, M., Steward, C., Tabah, J., Williams, E., Wynen, K., Yue, K., Zou, A. | |
| <i>Minister of Foreign Affairs—Canadian delegation to Lima (Peru)—52th General Assembly of the Organization of American States (OAS), October 5-7, 2022</i> | 78,955 |
| House of Commons | |
| Joly, The Honourable M. | |
| Global Affairs Canada | |
| Adsett, H., Bruce, J., Blanchard, A., D'Costa, P., Dulude, V., Grant, M., Jubinville, F., Kostine, M., Mainville, I., McLaghlin, E., Ross, B. | |
| <i>Minister of Foreign Affairs—Canadian delegation to Münster (Germany)—G7 Foreign Ministers' Meeting, November 3-4, 2022</i> | 74,245 |
| House of Commons | |
| Joly, The Honourable M. | |
| Global Affairs Canada | |
| Butera, E., Blanchard, A., Rashid, Y., Ross, B., Hulan, H., Marchuck, L. | |
| <i>Minister of Foreign Affairs and Minister of International Trade—Canadian delegation to Phnom Penh (Cambodia)—41th Leaders' Summit of the Association of Southeast Asian Nations (ASEAN), November 10-14, 2022</i> | 23,703 |
| House of Commons | |
| Joly, The Honourable M., Ng, The Honourable, M. | |
| Global Affairs Canada | |
| Corbeil, A., Currie, J., Gagnon, C., Hansen, A., Lai, J., Ross, B., Séguin, C., Shipley, B., Singmin, V., Thoppil, P. | |
| <i>Minister of Foreign Affairs and Minister of International Trade—Canadian delegation to Bali (Indonesia)—G20 Leaders' Summit, November 15-16, 2022</i> | 159,117 |
| House of Commons | |
| Joly, The Honourable M., Ng, The Honourable, M. | |
| Global Affairs Canada | |
| Clark, N., Corbeil, A., Currie, J., Dobner, G., Gagnon, C., Hansen, A., MacLennan, C., Morrison, D., Ross, B., Séguin, C. | |

Global Affairs

Department of Foreign Affairs, Trade and Development

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

(in dollars)

| Description | Amount |
|---|---------|
| <i>Minister of Foreign Affairs—Canadian delegation to Djerba (Tunisia)—Francophonie Summit, November 17-19, 2022</i> | 84,711 |
| House of Commons | |
| Joly, The Honourable M., Dreessen, E. (M.P.) | |
| Global Affairs Canada | |
| Furuya, E., Gagnon, C., Gateau, J., Nguyen, M., Roberge, L., Ross, B., Roy, C., Séguin, C. | |
| Accompanying delegation | |
| Allaire, L., Brouillette, L., Juneau, N., Mallet, V., Nour, E., Roy, L., Tölgysy, M. | |
| <i>Minister of Foreign Affairs—Canadian delegation to Bucharest (Romania)—NATO Foreign Ministers' Meeting, November 29-30, 2022</i> | 38,617 |
| House of Commons | |
| Joly, The Honourable M. | |
| Global Affairs Canada | |
| Angell, D., Blanchard, A., Hulan, H., Kamineni, M., Leclerc, B., Pepin-Hallé, V., Rodriguez, L. | |
| <i>Minister of Foreign Affairs—Canadian delegation to Lodz (Poland)—OECD Ministerial Council Meeting, December 1-2, 2022</i> | 46,684 |
| House of Commons | |
| Joly, The Honourable M. | |
| Global Affairs Canada | |
| Belisle-Leclerc, B., Blanchard, A., Cramphorn, R., Hulan, H., Kamineni, M., Kinnear, J., Pepin-Hallé, V., Rheaume, M-J., Rodriguez, L. | |
| <i>Minister of Foreign Affairs—Canadian delegation to Munich (Germany)—Security Conference, February 17-28, 2023</i> | 113,425 |
| House of Commons | |
| Joly, The Honourable M. | |
| Global Affairs Canada | |
| Cramphorn, R., Gagnon, C., Grant, A., Hulan, H., Rodriguez, L., Ross, B., Vogel, S., Williams, E. | |
| <i>Minister of Foreign Affairs—Canadian delegation to New Delhi (India)—G20 Foreign Ministers' Meeting, March 1-2, 2023</i> | 56,634 |
| House of Commons | |
| Joly, The Honourable M. | |
| Global Affairs Canada | |
| Butera, E., Lévêque, A., Ross, B., Rashid, Y. | |
| <i>Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—Preparation costs for the NATO meeting, April 3-6, 2023</i> | 18,262 |
| <i>Minister of Foreign Affairs—Canadian delegation to Karuizawa (Japan)—Preparation costs for G7 meeting, April 16-18, 2023</i> | 10,192 |
| <i>Minister of International Development—Bilateral Visits (Visits Officer)</i> | 175,586 |
| Global Affairs Canada | |
| Benson, I., Rodriguez, L. | |
| <i>Minister of International Development—Canadian delegation to Berlin (Germany)—G7 Development Ministers' Meeting, May 18-19, 2022</i> | 43,578 |
| House of Commons | |
| Sajjan, The Honourable H. S. | |
| Global Affairs Canada | |
| Benson, I., Pereira, D., MacLennan, C., Wright, A. | |
| <i>Minister of International Development—Canadian delegation to Doha (Qatar)—The 5th United Nations Conference on the Least Developed Countries (LDC) March 5-9, 2023</i> | 20,117 |
| House of Commons | |
| Sajjan, The Honourable H. S. | |
| Global Affairs Canada | |
| Benson, I., Heffernan, E., Pereira, D., Rae, B. | |
| <i>Minister of International Trade—Bilateral Visits (Visits Officer)</i> | 96,533 |
| Global Affairs Canada | |
| Dionne-Petit, M., Currie, J. | |
| <i>Minister of International Trade—Canadian delegation to Bangkok (Thailand)—Asia Pacific Economic Cooperation (APEC), May 21-22, 2022</i> | 53,286 |
| House of Commons | |
| Ng, The Honourable M. | |
| Global Affairs Canada | |
| Agustin, C., Barnes, R., Currie, J., Easton, J., Lefler, A., Thoppil, P. | |

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

| Description | Amount |
|---|--------|
| <i>Minister of International Trade—Canadian delegation to Paris (France)—Organisation for Economic Cooperation and Development (OECD), June 9–10, 2022</i> | 19,681 |
| House of Commons | |
| Ng, The Honourable M. | |
| Global Affairs Canada | |
| Climenhage, C., Cristie, B., Currie, J., Harvey, L., McDonald, L., Morrison, D., Printchard, M., Thiessen, K. | |
| <i>Minister of International Trade—Canadian delegation to Geneva (Switzerland)—12th Ministerial Conference of World Trade Organization (WTO), June 12–17, 2022</i> | 33,451 |
| House of Commons | |
| Ng, The Honourable M., Hoback, R. (M.P.) | |
| Global Affairs Canada | |
| Christie, B., Currie, J., Easton, J., Harvey, L., Morrison, D., Thiessden, K., White, J. | |
| <i>Minister of International Trade—Canadian delegation to Phnom Penh (Cambodia)—Economic Ministers' Meeting of the Association of Southeast Asian Nations (ASEAN), August 3–5, 2022</i> | 58,666 |
| House of Commons | |
| Ng, The Honourable M. | |
| Global Affairs Canada | |
| Corbeil, A., Currie, J., Hansen, A., Lai, J., Robson, M., Singmin, V., Taylor, S., Tinkler, S., Thoppil, P. | |
| <i>Minister of International Trade—Canadian delegation to Berlin (Germany)—G7 Trade and Investment ministers' Meeting, September 14–15, 2022</i> | 27,374 |
| House of Commons | |
| Ng, The Honourable M. | |
| Global Affairs Canada | |
| Corbeil, A., Currie, J., Hansen, A., Theodore, N., Smith, M., Vicente, J. | |
| <i>Minister of International Trade—Canadian delegation to Siem Reap (Cambodia)—54th Association of Southeast Asian Nations Economic Minister's Meeting (ASEAN), September 17–18, 2022</i> | 22,188 |
| House of Commons | |
| Ng, The Honourable M. | |
| Global Affairs Canada | |
| Allen, J., Currie, J., Easton, J., Hansen, A., Shipley, B., Singmin, V. | |
| <i>Minister of International Trade—Canadian delegation to Bali (Indonesia)—G20 Trade and Investment ministers' Meeting, September 21–23, 2022</i> | 32,429 |
| House of Commons | |
| Ng, The Honourable M. | |
| Global Affairs Canada | |
| Allen, J., Currie, J., Kuss, J., Niarchos, J., White, J. | |
| <i>Minister of International Trade—Canadian delegation to Bangkok (Thailand)—Asia Pacific Economic Cooperation (APEC), November 16–19, 2022</i> | 92,176 |
| House of Commons | |
| Ng, The Honourable M. | |
| Global Affairs Canada | |
| Billard, M-O., Corbeil-Morin, A., Collin, I., Currie, J., Gilbreth, C., Hansen, A., Lefler, A., Sinclair, C., Thoppil, P., Tonbol, A., Zhou, L. | |
| <i>Canadian delegation to Lugano (Switzerland)—Ukraine Reform Conference, July 4–5, 2022</i> | 37,818 |
| House of Commons | |
| Oliphant, The Honourable R. | |
| Global Affairs Canada | |
| Arif, S., Galadza, L., Genest, P., McCardell, S., Urban, C. | |
| <i>Canadian delegation to Vienna (Austria)—General Conference of the International Atomic Energy Agency (IAEA), September 26–30, 2022</i> | 29,415 |
| Global Affairs Canada | |
| Gollan, N., Liao-Moroz, A., Thoppil, N. | |
| <i>Canadian participation to the Presidential inauguration ceremony in San Jose (Costa Rica), May 6–8, 2022</i> | 3,378 |
| House of Commons | |
| Sidhu, M. (M.P.) | |

Global Affairs
Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—concluded

(in dollars)

| Description | Amount |
|--|------------------|
| <i>Canadian participation to the Presidential inauguration ceremony in Seoul (South Korea), May 8-11, 2022</i> | 19,297 |
| Senate of Canada Furey, The Honourable G., MacNeil, V. | |
| <i>Canadian participation to the State Funeral of former President Sheikn Kalifa to Abu Dhabi (United Arab Emirates), May 15-17, 2022.....</i> | 27,563 |
| House of Commons Sajjan, The Honourable H. S. Global Affairs Canada Benson, I., Pereira, D., Wright, A | |
| <i>Canadian participation to the Presidential inauguration ceremony in Bogota (Colombia), August 5-9, 2022</i> | 8,623 |
| House of Commons Sidhu, M. (M.P.) Global Affairs Canada Bruce, J. | |
| <i>Canadian participation to the State Funeral of former Prime Minister Abe Shinzo to Tokyo (Japan), September 24-28, 2022.....</i> | 175,327 |
| House of Commons Champagne, The Honourable F-P. Prime Minister's Office Grant, E., Sparkes, B. Privy Council Office Bazinet, E., Lanbro, J., Lemire, M., McCallum, P., Spencer, W., Wagner, R. Innovation, Sciences and Economic Development Canada Foucher, I., Massicotte, F. Global Affairs Canada Labrosse, J., Roy, S. | |
| <i>Canadian participation to the Presidential inauguration ceremony in Brasilia (Brazil), January 1-2, 2023.....</i> | 2,598 |
| House of Commons Sidhu, M. (M.P.) | |
| <i>Canadian participation to Commonwealth Week Events in London (United Kingdom), March 13-15, 2023</i> | 19,660 |
| House of Commons Oliphant, The Honourable R. Global Affairs Canada Trnkus, M. | |
| Total..... | 7,736,553 |

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

Voted and statutory expenditures by program

(in dollars)

| Funding authority | Regulatory Oversight | Electoral Administration | Electoral Boundaries Readjustment Administration | Internal services | Total |
|--|----------------------|--------------------------|--|-------------------|--------------------|
| Vote 1—Program expenditures | | | | | |
| Salaries of indeterminate positions | 11,586,961 | 21,797,287 | 90,948 | 18,724,421 | 52,199,617 |
| Statutory expenditures | | | | | |
| December 2022 By-Election..... | 106,499 | 1,574,127 | — | 247,692 | 1,928,318 |
| 45th General Election ¹ | 33,226 | 27,027,172 | — | 10,381,725 | 37,442,123 |
| 44th General Election and other elections..... | 9,216,491 | 13,634,234 | — | 504,282 | 23,355,007 |
| Electoral district associations' auditors subsidy | 1,468,397 | — | — | — | 1,468,397 |
| Other expenditures under the <i>Canada Elections Act</i> | 5,715,857 | 34,165,289 | 9,665,107 | 33,841,151 | 83,387,404 |
| 16,540,470 | 76,400,822 | 9,665,107 | 44,974,850 | 147,581,249 | |
| Contributions to employee benefit plans | 2,474,582 | 6,098,851 | 363,882 | 4,415,193 | 13,352,508 |
| Total..... | 30,602,013 | 104,296,960 | 10,119,937 | 68,114,464 | 213,133,374 |

¹ These are the expenditures in preparation for the 45th General Election incurred in 2022–2023, however spending related to a general election spans several fiscal years.

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

Details of expenditures—December 2022 By-Election

(in dollars)

| Statutory authority under the <i>Canada Elections Act</i> | Regulatory Oversight | Electoral Administration | Internal services | Total |
|---|----------------------|--------------------------|-------------------|------------------|
| Mississauga-Lakeshore (Ontario)..... | 104,656 | 935,455 | — | 1,040,111 |
| Elections Canada headquarters ¹ | 1,843 | 638,672 | 247,692 | 888,207 |
| Total..... | 106,499 | 1,574,127 | 247,692 | 1,928,318 |

¹ Includes expenditures incurred to conduct the by-election at Elections Canada headquarters as well as to support the returning officer in the electoral district.

Parliament

House of Commons

Salaries of parliamentary secretaries to ministers paid in 2022–2023

(in dollars)

| Name | Parliamentary Secretary | Amount |
|--------------------|---|----------------|
| Anandasangaree G | Minister of Justice and Attorney General of Canada..... | 18,400 |
| Badaway V | Minister of Indigenous Services..... | 18,400 |
| Battiste J | Minister of Crown-Indigenous Relations | 18,400 |
| Beech T | Deputy Prime Minister and Minister of Finance | 18,400 |
| Bendayan R | Minister of Tourism and Associate Minister of Finance | 18,400 |
| Bittle C | Minister of Canadian Heritage | 18,400 |
| Brière É | Minister of Mental Health and Addictions and Associate Minister of Health..... | 18,400 |
| Chiang P | Minister of Housing and Diversity and Inclusion (Diversity and Inclusion)..... | 18,400 |
| Dabrusin J | Minister of Natural Resources and to the Minister of Environment and Climate Change..... | 18,400 |
| Damoff P | Minister of Public Safety | 18,400 |
| Drouin F | Minister of Agriculture and Agri-Food | 18,400 |
| Duguid T | Minister of Environment and Climate Change | 18,400 |
| Fergus Hon G | Prime Minister and to the President of the Treasury Board..... | 18,400 |
| Fillmore A | Minister of Innovation, Science and Industry..... | 18,400 |
| Fisher D | Minister of Seniors | 18,400 |
| Fragiskatos P | Minister of National Revenue | 18,400 |
| Gerretsen M | Leader of the Government in the House of Commons (Senate) | 18,400 |
| Housefather A | Minister of Public Services and Procurement | 18,400 |
| Jones Y | Minister of Natural Resources and to the Minister of Northern Affairs..... | 18,400 |
| Kelloway M | Minister of Fisheries, Oceans and the Canadian Coast Guard..... | 18,400 |
| Kourakis A | Minister of Transport..... | 18,400 |
| Kusmierczyk I | Minister of Employment, Workforce Development and Disability Inclusion..... | 18,400 |
| Lalonde M-F | Minister of Immigration, Refugees and Citizenship..... | 18,400 |
| Lamoureux K | Leader of the Government in the House of Commons | 18,400 |
| Lauzon S | Minister of Rural Economic Development..... | 18,400 |
| Martinez Ferrada S | Minister of Housing and Diversity and Inclusion (Housing)..... | 18,400 |
| May B | Minister of National Defence..... | 18,400 |
| Naqvi Y | President of the Queen's Privy Council for Canada and Minister of Emergency Preparedness..... | 9,695 |
| O'Connell J | President of the King's Privy Council for Canada and Minister of Emergency Preparedness | 8,705 |
| Oliphant Hon R | Minister of Intergovernmental Affairs, Infrastructure and Communities..... | 18,400 |
| Saks Y | Minister of Foreign Affairs..... | 18,400 |
| Samson D | Minister of Families, Children and Social Development..... | 18,400 |
| Serré M | Minister of Veterans Affairs and Associate Minister of National Defence | 18,400 |
| Sheehan T | Minister of Official Languages | 18,400 |
| Sidhu M | Minister of Labour..... | 18,400 |
| Sudds J | Minister of Foreign Affairs | 18,400 |
| van Koeverden A | Minister for Women and Gender Equality and Youth | 18,400 |
| Vandenbeld A | Minister of Health and to the Minister of Sport | 18,400 |
| Virani A | Minister of International Development | 18,400 |
| | Total | 717,600 |

Parliament

House of Commons

Statement of sessional allowances and travel expenses paid in 2022–2023

(in dollars)

| Members of the House of Commons | Sessional allowances | Travel expenses ¹ |
|---|----------------------|------------------------------|
| Aboulaif Z | 189,500 | 59,426 |
| Aitchison S | 189,500 | 78,279 |
| Albas D | 189,500 | 68,610 |
| <i>Allowance as Committee Vice-Chair</i> | 3,565 | — |
| <i>Allowance as Committee Chair</i> | 1,702 | — |
| Aldag J | 189,500 | 139,604 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |
| Alghabra The Hon O | 189,500 | 57,133 |
| Ali S | 189,500 | 69,901 |
| Allison D | 189,500 | 84,351 |
| Anand The Hon A | 189,500 | 55,511 |
| Anandasangaree G | 189,500 | 76,579 |
| Angus C | 189,500 | 71,849 |
| Arnold M | 189,500 | 98,431 |
| <i>Allowance as Committee Vice-Chair</i> | 2,831 | — |
| Arseneault R | 189,500 | 118,122 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |
| Arya C | 189,500 | 27,573 |
| Ashton N | 189,500 | 165,555 |
| Atwin J | 189,500 | 56,739 |
| <i>Allowance as Committee Chair</i> | 349 | — |
| Bachrach T | 189,500 | 148,836 |
| Badawey V | 189,500 | 81,600 |
| Bains P | 189,500 | 24,944 |
| Baker Y | 189,500 | 100,222 |
| Baldinelli T | 189,500 | 61,291 |
| Barlow J | 189,500 | 134,570 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Barrett M | 189,500 | 28,785 |
| <i>Allowance as Committee Vice-Chair</i> | 7,003 | — |
| Barron L M | 189,500 | 139,056 |
| Barsalou-Duval X | 189,500 | 59,875 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Battiste J | 189,500 | 94,497 |
| Beaulieu M | 189,500 | 56,068 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Beech T | 189,500 | 99,210 |
| Bendayan R | 189,500 | 34,694 |
| Bennett The Hon C | 189,500 | 66,033 |
| Benzan B | 142,125 | 32,557 |
| Bergen The Hon C | 173,708 | 103,242 |
| <i>Allowance as Leader Official Opposition</i> | 40,178 | — |
| Bergeron S | 189,500 | 59,045 |
| <i>Allowance as Committee Vice-Chair</i> | 10,599 | — |
| Berthold L | 189,500 | 78,273 |
| <i>Allowance as Deputy House Leader Official Opposition</i> | 10,120 | — |
| Bérubé S | 189,500 | 93,111 |
| Bezan J | 189,500 | 111,696 |
| <i>Allowance as Committee Vice-Chair</i> | 2,831 | — |
| Bibeau The Hon M-C | 189,500 | 38,279 |
| Bittle C | 189,500 | 79,727 |
| Blaikie D | 189,500 | 93,010 |
| Blair The Hon B | 189,500 | 64,059 |
| Blanchet Y-F | 189,500 | 74,206 |
| <i>Allowance as Leader Other Opposition Party</i> | 64,100 | — |
| Blanchette-Joncas M | 189,500 | 99,499 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Blaney R | 189,500 | 103,791 |
| <i>Allowance as Chief Whip Other Opposition Party</i> | 13,000 | — |

Parliament

House of Commons

Statement of sessional allowances and travel expenses paid in 2022–2023—continued

(in dollars)

| | | Sessional allowances | Travel expenses ¹ |
|---|--|-------------------------|---------------------------------|
| Members of the House of Commons | | | |
| Block K | | 189,500 | 95,196 |
| <i>Allowance as Committee Vice-Chair</i> | | 3,565 | — |
| Blois K | | 189,500 | 97,198 |
| <i>Allowance as Committee Chair</i> | | 13,000 | — |
| Boissonnault The Hon R | | 189,500 | 104,873 |
| Boularic A | | 189,500 | 48,747 |
| Bradford V | | 189,500 | 63,464 |
| Bragdon R | | 189,500 | 112,527 |
| Brassard J | | 189,500 | 63,973 |
| <i>Allowance as Committee Chair</i> | | 5,871 | — |
| <i>Allowance as House Leader Official Opposition</i> | | 21,190 | — |
| Brière É | | 189,500 | 48,495 |
| Brock L | | 189,500 | 86,520 |
| Brunelle-Duceppe A | | 189,500 | 94,152 |
| <i>Allowance as Committee Vice-Chair</i> | | 7,728 | — |
| Calkins B | | 189,500 | 145,117 |
| <i>Allowance as Chief Whip Official Opposition</i> | | 15,213 | — |
| Cannings R | | 189,500 | 89,500 |
| Caputo F | | 189,500 | 126,658 |
| <i>Allowance as Committee Vice-Chair</i> | | 3,565 | — |
| Carr The Hon J | | 132,446 | 90,148 |
| <i>Allowance as Committee Chair</i> | | 6,247 | — |
| Carrie C | | 189,500 | 31,963 |
| Casey S | | 189,500 | 73,016 |
| <i>Allowance as Committee Chair</i> | | 13,000 | — |
| Chabot L | | 189,500 | 44,812 |
| <i>Allowance as Committee Vice-Chair</i> | | 6,500 | — |
| Chagger The Hon B | | 189,500 | 57,414 |
| <i>Allowance as Committee Chair</i> | | 13,000 | — |
| Chahal G | | 189,500 | 112,695 |
| Chambers A | | 189,500 | 75,524 |
| Champagne The Hon F-P | | 189,500 | 44,735 |
| Champoux M | | 189,500 | 60,919 |
| <i>Allowance as Committee Vice-Chair</i> | | 6,500 | — |
| Chatel S | | 189,500 | 25,421 |
| Chen S | | 189,500 | 63,896 |
| Chiang P | | 189,500 | 62,199 |
| Chong The Hon M | | 189,500 | 55,009 |
| <i>Allowance as Committee Vice-Chair</i> | | 6,428 | — |
| Collins C | | 189,500 | 47,525 |
| Collins L | | 189,500 | 96,164 |
| Cooper M | | 189,500 | 79,916 |
| <i>Allowance as Committee Vice-Chair</i> | | 2,132 | — |
| Cormier S | | 189,500 | 76,093 |
| Coteau M | | 189,500 | 47,959 |
| Dabrusin J | | 189,500 | 66,200 |
| Dalton M | | 189,500 | 138,635 |
| Damoff P | | 189,500 | 84,592 |
| Dancho R | | 189,500 | 102,373 |
| <i>Allowance as Committee Vice-Chair</i> | | 6,500 | — |
| Davidson S | | 189,500 | 82,630 |
| Davies D | | 189,500 | 136,602 |
| DeBellefeuille C | | 189,500 | 38,355 |
| <i>Allowance as Chief Whip Other Opposition Party</i> | | 13,000 | — |
| Deltell G | | 189,500 | 51,571 |
| d'Entremont C | | 189,500 | 78,344 |
| <i>Allowance as Deputy Speaker and Chair of Committees of the Whole</i> | | 46,800 | — |
| Desbiens C | | 189,500 | 100,415 |
| <i>Allowance as Committee Vice-Chair</i> | | 6,500 | — |

Parliament

House of Commons

Statement of sessional allowances and travel expenses paid in 2022–2023—continued

(in dollars)

| | Sessional allowances | Travel expenses ¹ |
|---|-------------------------|---------------------------------|
| Members of the House of Commons | | |
| Desilets L..... | 189,500 | 45,942 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Desjarlais B | 189,500 | 132,856 |
| Dhaliwal S | 189,500 | 120,905 |
| <i>Allowance as Committee Chair</i> | 2,456 | — |
| Dhillon A | 189,500 | 52,892 |
| Diab L..... | 189,500 | 69,378 |
| Doherty T | 189,500 | 99,172 |
| Dong H | 189,500 | 49,249 |
| Dowdall T | 189,500 | 56,401 |
| Dreessen E..... | 189,500 | 109,611 |
| <i>Allowance as Committee Vice-Chair</i> | 3,565 | — |
| Drouin F | 189,500 | 16,565 |
| Dubourg E | 189,500 | 40,478 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |
| Duclos The Hon J-Y | 189,500 | 67,090 |
| Duguid T | 189,500 | 85,390 |
| Duncan E | 189,500 | 63,133 |
| Duncan The Hon K | 189,500 | 24,781 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |
| Dzerowicz J | 189,500 | 71,371 |
| Ehsassi A | 189,500 | 66,219 |
| <i>Allowance as Committee Chair</i> | 10,797 | — |
| El-Khoury F..... | 189,500 | 42,857 |
| Ellis S | 189,500 | 90,161 |
| <i>Allowance as Committee Vice-Chair</i> | 2,953 | — |
| Epp D | 189,500 | 112,985 |
| Erskine-Smith N | 189,500 | 46,272 |
| Falk R | 189,500 | 101,222 |
| Falk T | 189,500 | 87,070 |
| Fast The Hon E | 189,500 | 96,959 |
| Fergus The Hon G | 189,500 | 18,387 |
| Ferreri M..... | 189,500 | 41,054 |
| Fillmore A | 189,500 | 105,773 |
| Findlay The Hon K-L..... | 189,500 | 110,545 |
| <i>Allowance as Committee Vice-Chair</i> | 3,565 | — |
| <i>Allowance as Chief Whip Opposition Party</i> | 18,480 | — |
| Fisher D | 189,500 | 72,447 |
| Fonseca P | 189,500 | 58,350 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |
| Fortier The Hon M | 189,500 | 4,208 |
| Fortin R É | 189,500 | 38,876 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Fragiskatos P | 189,500 | 74,827 |
| Fraser The Hon S | 189,500 | 72,365 |
| Freeland The Hon C | 189,500 | 62,144 |
| Fry The Hon H..... | 189,500 | 55,059 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |
| Gaheer I | 189,500 | 66,962 |
| Gallant C | 189,500 | 44,607 |
| Garneau The Hon M | 181,859 | 21,965 |
| <i>Allowance as Committee Chair</i> | 23,301 | — |
| Garon J-D | 189,500 | 55,464 |
| <i>Allowance as Committee Vice-Chair</i> | 6,446 | — |
| Garrison R | 189,500 | 98,446 |
| Gaudreau M-H..... | 189,500 | 62,758 |
| <i>Allowance as Caucus Chair Other Opposition Party</i> | 6,500 | — |
| <i>Allowance as Committee Vice-Chair</i> | 6,428 | — |

Parliament

House of Commons

Statement of sessional allowances and travel expenses paid in 2022–2023—continued

(in dollars)

| Members of the House of Commons | Sessional allowances | Travel expenses ¹ |
|--|----------------------|------------------------------|
| Gazan L | 189,500 | 90,969 |
| Généreux B | 189,500 | 96,022 |
| Genuis G | 189,500 | 121,129 |
| <i>Allowance as Committee Vice-Chair</i> | 2,936 | — |
| Gerretsen M | 189,500 | 42,103 |
| Gill M | 189,500 | 233,375 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| <i>Allowance as Deputy Whip Other Opposition Party</i> | 6,500 | — |
| Gladu M | 189,500 | 67,178 |
| Godin J | 189,500 | 60,995 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Goodridge L | 189,500 | 116,155 |
| Gould The Hon K | 189,500 | 62,817 |
| Gourde J | 189,500 | 64,042 |
| Gray T | 189,500 | 109,999 |
| <i>Allowance as Committee Vice-Chair</i> | 2,848 | — |
| Green M | 189,500 | 77,051 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |
| Guilbeault The Hon S | 189,500 | 31,930 |
| Hajdu The Hon P | 189,500 | 64,611 |
| Hallan J S | 189,500 | 61,858 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Hanley B | 189,500 | 121,969 |
| Hardie K | 189,500 | 102,463 |
| <i>Allowance as Committee Chair</i> | 10,400 | — |
| Hepfner L | 189,500 | 54,582 |
| Hoback R | 189,500 | 105,630 |
| <i>Allowance as Committee Vice-Chair</i> | 3,565 | — |
| Holland The Hon M | 189,500 | 88,640 |
| Housefather A | 189,500 | 38,597 |
| Hughes C | 189,500 | 82,259 |
| <i>Allowance as Assistant Deputy Speaker and Deputy Chair of Committees of the Whole</i> | 18,400 | — |
| Hussen The Hon A | 189,500 | 61,400 |
| Hutchings The Hon G | 189,500 | 100,619 |
| Iacono A | 189,500 | 38,841 |
| Idlout L | 189,500 | 205,335 |
| Ien The Hon M | 189,500 | 39,604 |
| Jaczek The Hon H | 189,500 | 44,237 |
| Jeneroux M | 189,500 | 138,162 |
| Johns G | 189,500 | 98,155 |
| Joly The Hon M | 189,500 | 34,336 |
| Jones Y | 189,500 | 138,666 |
| Jowhari M | 189,500 | 48,153 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Julian P | 189,500 | 113,187 |
| <i>Allowance as House Leader Other Opposition Party</i> | 18,400 | — |
| Kayabaga A | 189,500 | 65,823 |
| Kelloway M | 189,500 | 83,942 |
| Kelly P | 189,500 | 68,597 |
| <i>Allowance as Committee Chair</i> | 7,129 | — |
| Khalid I | 189,500 | 65,477 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Khera The Hon K | 189,500 | 56,323 |
| Kitchen R | 189,500 | 120,787 |
| <i>Allowance as Committee Chair</i> | 7,129 | — |
| Kmiec T | 189,500 | 100,239 |
| <i>Allowance as Deputy House Leader Official Opposition</i> | 8,331 | — |
| Koutrakis A | 189,500 | 49,032 |
| Kram M | 189,500 | 75,531 |
| <i>Allowance as Committee Vice-Chair</i> | 3,565 | — |

Parliament

House of Commons

Statement of sessional allowances and travel expenses paid in 2022–2023—continued

(in dollars)

| | Sessional allowances | Travel expenses ¹ |
|--|-------------------------|---------------------------------|
| Members of the House of Commons | | |
| Kramp-Neuman S | 189,500 | 52,296 |
| Kurek D | 189,500 | 142,979 |
| <i>Allowance as Committee Vice-Chair</i> | 2,901 | — |
| Kusie S | 189,500 | 120,940 |
| <i>Allowance as Committee Vice-Chair</i> | 3,565 | — |
| Kusmierszyk I. | 189,500 | 63,162 |
| Kwan J. | 189,500 | 127,752 |
| <i>Allowance as Caucus Chair Other Opposition Party</i> | 6,500 | — |
| <i>Allowance as Committee Vice-Chair</i> | 1,228 | — |
| Lake The Hon M. | 189,500 | 112,451 |
| Lalonde M-F. | 189,500 | 13,545 |
| Lambopoulos E. | 189,500 | 52,924 |
| Lametti The Hon D. | 189,500 | 41,962 |
| Lamoureux K. | 189,500 | 79,466 |
| Lantsman M. | 189,500 | 92,688 |
| <i>Allowance as Committee Vice-Chair</i> | 3,565 | — |
| Lapointe V. | 189,500 | 68,459 |
| Larouche A. | 189,500 | 54,933 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Lattanzio P. | 189,500 | 33,881 |
| Lauzon S. | 189,500 | 23,902 |
| Lawrence P. | 189,500 | 50,376 |
| LeBlanc The Hon D. | 189,500 | 102,161 |
| Lebouthillier The Hon D. | 189,500 | 55,060 |
| Lehoux R. | 189,500 | 57,581 |
| Lemire S. | 189,500 | 84,398 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Lewis C. | 189,500 | 107,068 |
| Lewis L. | 189,500 | 68,544 |
| Liepert R. | 189,500 | 103,025 |
| Lightbound J. | 189,500 | 58,492 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |
| Lloyd D. | 189,500 | 79,706 |
| Lobb B. | 189,500 | 80,035 |
| Long W. | 189,500 | 56,888 |
| Longfield L. | 189,500 | 49,723 |
| Louis T. | 189,500 | 88,923 |
| MacAulay The Hon L. | 189,500 | 88,392 |
| MacDonald H. | 189,500 | 75,500 |
| MacGregor A. | 189,500 | 101,649 |
| <i>Allowance as Committee Vice-Chair</i> | 5,552 | — |
| MacKenzie D. | 156,389 | 23,665 |
| MacKinnon The Hon S. | 189,500 | 13,872 |
| <i>Allowance as Chief Whip Government</i> | 33,600 | — |
| Maguire L. | 189,500 | 114,170 |
| <i>Allowance as Committee Vice-Chair</i> | 3,565 | — |
| Maloney J. | 189,500 | 85,036 |
| Martel R. | 189,500 | 88,072 |
| Martinez Ferrada S. | 189,500 | 56,101 |
| Masse B. | 189,500 | 50,916 |
| Mathyssen L. | 189,500 | 79,932 |
| <i>Allowance as Deputy House Leader Other Opposition Party</i> | 6,500 | — |
| May B. | 189,500 | 58,761 |
| May E. | 189,500 | 95,586 |
| Mazier D. | 189,500 | 131,406 |
| McCauley K. | 189,500 | 155,478 |
| <i>Allowance as Committee Chair</i> | 5,836 | — |
| McDonald K. | 189,500 | 116,383 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |

Parliament

House of Commons

Statement of sessional allowances and travel expenses paid in 2022–2023—continued

(in dollars)

| | Sessional allowances | Travel expenses ¹ |
|--|-------------------------|---------------------------------|
| Members of the House of Commons | | |
| McGuinty The Hon D | 189,500 | 3,168 |
| McKay The Hon J | 189,500 | 46,156 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |
| McKinnon R | 189,500 | 137,533 |
| <i>Allowance as Committee Chair</i> | 6,572 | — |
| McLean G | 189,500 | 125,861 |
| McLeod M | 189,500 | 106,306 |
| McPherson H | 189,500 | 111,271 |
| <i>Allowance as Committee Vice-Chair</i> | 5,200 | — |
| <i>Allowance as Deputy Whip Other Opposition Party</i> | 6,500 | — |
| Melillo E | 189,500 | 138,981 |
| Mendès A | 189,500 | 36,092 |
| <i>Allowance as Assistant Deputy Speaker and Assistant Deputy Chair of Committees of the Whole</i> | 18,400 | — |
| Mendicino The Hon M | 189,500 | 68,606 |
| Miao W | 189,500 | 102,551 |
| Michaud K | 189,500 | 272,069 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Miller The Hon M | 189,500 | 20,695 |
| Moore The Hon R | 189,500 | 61,950 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Morantz M | 189,500 | 74,519 |
| <i>Allowance as Committee Vice-Chair</i> | 3,565 | — |
| Morrice M | 189,500 | 78,814 |
| Morrison R | 189,500 | 157,229 |
| Morrissey R | 189,500 | 89,219 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |
| Motz G | 189,500 | 127,011 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Murray The Hon J | 189,500 | 97,739 |
| Muys D | 189,500 | 67,037 |
| Naqvi Y | 189,500 | 6,696 |
| Nater J | 189,500 | 71,475 |
| <i>Allowance as Committee Vice-Chair</i> | 6,518 | — |
| Ng The Hon M | 189,500 | 48,487 |
| Noormohamed T | 189,500 | 108,494 |
| Normandin C | 189,500 | 39,880 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| <i>Allowance as Deputy House Leader Other Opposition Party</i> | 6,500 | — |
| O'Connell J | 189,500 | 66,974 |
| Oliphan The Hon R | 189,500 | 68,943 |
| O'Regan The Hon S | 189,500 | 90,107 |
| O'Toole The Hon E | 189,500 | 82,224 |
| Patzer J | 189,500 | 111,806 |
| Paul-Hus P | 189,500 | 69,031 |
| Pauzé M | 189,500 | 34,363 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Perkins R | 189,500 | 85,450 |
| <i>Allowance as Committee Vice-Chair</i> | 6,605 | — |
| Perron Y | 189,500 | 61,465 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Petitpas Taylor The Hon G | 189,500 | 53,789 |
| Plamondon L | 189,500 | 40,878 |
| Poilievre The Hon P | 189,500 | — |
| <i>Allowance as Leader Official Opposition</i> | 50,473 | — |
| Powlowski M | 189,500 | 103,029 |
| Qualtrough The Hon C | 189,500 | 122,207 |
| Rayes A | 189,500 | 66,829 |
| Redekopp B | 189,500 | 99,464 |
| <i>Allowance as Committee Vice-Chair</i> | 2,953 | — |

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House of Commons

Statement of sessional allowances and travel expenses paid in 2022–2023—continued

(in dollars)

| | | Sessional allowances | Travel expenses ¹ |
|--|--|-------------------------|---------------------------------|
| Members of the House of Commons | | | |
| Reid S | | 189,500 | 326 |
| <i>Allowance as Caucus Chair Official Opposition</i> | | 13,000 | — |
| Rempel Garner The Hon M | | 189,500 | 108,701 |
| Richards B | | 189,500 | 90,779 |
| <i>Allowance as Committee Chair</i> | | 7,021 | — |
| <i>Allowance as Committee Vice-Chair</i> | | 2,918 | — |
| Roberts A | | 189,500 | 62,628 |
| Robillard Y | | 189,500 | 31,103 |
| Rodriguez The Hon P | | 189,500 | 41,849 |
| Rogers C | | 189,500 | 114,313 |
| Romanado S | | 189,500 | 57,270 |
| <i>Allowance as Deputy House Leader Government</i> | | 18,400 | — |
| Rood L | | 189,500 | 110,944 |
| <i>Allowance as Deputy Whip Official Opposition</i> | | 5,886 | — |
| Rota The Hon A | | 189,500 | 22,320 |
| <i>Allowance as Speaker of the House of Commons</i> | | 90,400 | — |
| Ruff A | | 189,500 | 42,672 |
| Sahota R | | 189,500 | 55,224 |
| <i>Allowance as Deputy Whip Government</i> | | 13,000 | — |
| Sajjan The Hon H S | | 189,500 | 92,814 |
| Saks Y | | 189,500 | 56,854 |
| Samson D | | 189,500 | 77,571 |
| Sarai R | | 189,500 | 126,782 |
| <i>Allowance as Committee Chair</i> | | 13,000 | — |
| Savard-Tremblay S-P | | 189,500 | 48,526 |
| <i>Allowance as Committee Vice-Chair</i> | | 6,500 | — |
| Scarpaleggia F | | 189,500 | 56,920 |
| <i>Allowance as Committee Chair</i> | | 13,000 | — |
| Scheer The Hon A | | 189,500 | 165,870 |
| <i>Allowance as House Leader Official Opposition</i> | | 25,740 | — |
| Schiefke P | | 189,500 | 37,817 |
| <i>Allowance as Committee Chair</i> | | 13,000 | — |
| Schmale J | | 189,500 | 98,235 |
| <i>Allowance as Committee Vice-Chair</i> | | 6,500 | — |
| Seeback K | | 189,500 | 91,887 |
| <i>Allowance as Committee Vice-Chair</i> | | 2,953 | — |
| Serré M | | 189,500 | 57,064 |
| Sgro The Hon J | | 189,500 | 73,272 |
| <i>Allowance as Committee Chair</i> | | 13,000 | — |
| Shanahan B | | 189,500 | 47,604 |
| <i>Allowance as Caucus Chair Government</i> | | 13,000 | — |
| Sheehan T | | 189,500 | 95,823 |
| Shields M | | 189,500 | 153,320 |
| Shipley D | | 189,500 | 70,871 |
| Sidhu M | | 189,500 | 58,424 |
| Sidhu S | | 189,500 | 68,833 |
| <i>Allowance as Committee Vice-Chair</i> | | 6,500 | — |
| Simard M | | 189,500 | 82,546 |
| <i>Allowance as Committee Vice-Chair</i> | | 6,500 | — |
| Sinclair-Desgagné N | | 189,500 | 42,061 |
| <i>Allowance as Committee Vice-Chair</i> | | 6,500 | — |
| Singh J | | 189,500 | 163,316 |
| <i>Allowance as Leader Other Opposition Party</i> | | 64,100 | — |
| Small C | | 189,500 | 109,007 |
| Sorbara F | | 189,500 | 81,005 |
| Soroka G | | 189,500 | 157,107 |
| Spengemann S | | 29,546 | 10,958 |
| <i>Allowance as Committee Chair</i> | | 2,027 | — |
| Sousa C | | 57,563 | 20,665 |
| Steinley W | | 189,500 | 126,275 |
| Stewart J | | 189,500 | 118,555 |
| St-Onge The Hon P | | 189,500 | 45,309 |

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House of Commons

Statement of sessional allowances and travel expenses paid in 2022–2023—continued

(in dollars)

| | Sessional allowances | Travel expenses ¹ |
|---|-------------------------|---------------------------------|
| Members of the House of Commons | | |
| Ste-Marie G | 189,500 | 43,260 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Strahl M | 189,500 | 83,708 |
| <i>Allowance as Committee Vice-Chair</i> | 2,934 | — |
| Stubbs S | 189,500 | 120,111 |
| <i>Allowance as Committee Vice-Chair</i> | 2,953 | — |
| Sudds J | 189,500 | 9,911 |
| Tassi The Hon F | 189,500 | 58,863 |
| Taylor Roy L | 189,500 | 44,319 |
| Thériault L | 189,500 | 54,730 |
| <i>Allowance as Committee Vice-Chair</i> | 12,052 | — |
| Therrien A | 189,500 | 52,192 |
| <i>Allowance as Committee Vice-Chair</i> | 18 | — |
| <i>Allowance as House Leader Other Opposition Party</i> | 18,400 | — |
| Thomas R | 189,500 | 133,726 |
| Thompson J | 189,500 | 97,344 |
| Tochor C | 189,500 | 113,008 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Tolmie F | 189,500 | 93,373 |
| Trudeau The Right Hon J | 189,500 | 3,799 |
| Trudel D | 189,500 | 59,258 |
| <i>Allowance as Committee Vice-Chair</i> | 1,118 | — |
| Turnbull R | 189,500 | 58,867 |
| Uppal The Hon T | 189,500 | 167,325 |
| Valdez R | 189,500 | 63,600 |
| Van Bynen T | 189,500 | 66,316 |
| van Koeverden A | 189,500 | 71,789 |
| Van Popa T | 189,500 | 138,063 |
| Vandal The Hon D | 189,500 | 79,508 |
| Vandenbeld A | 189,500 | 6,418 |
| Vecchio K | 189,500 | 75,872 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |
| Vidal G | 189,500 | 102,740 |
| Vien D | 189,500 | 40,575 |
| Viersen A | 189,500 | 119,206 |
| Vignola J | 189,500 | 77,602 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Villemure R | 189,500 | 68,759 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Virani A | 189,500 | 77,579 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Vis B | 189,500 | 109,157 |
| Vuong K | 189,500 | 100,228 |
| Wagantall C | 189,500 | 86,605 |
| Warkentin C | 189,500 | 125,355 |
| <i>Allowance as Deputy Whip Official Opposition</i> | 7,150 | — |
| Waugh K | 189,500 | 95,953 |
| <i>Allowance as Committee Vice-Chair</i> | 2,901 | — |
| Webber L | 189,500 | 112,897 |
| Weiler P | 189,500 | 109,302 |
| Wilkinson The Hon J | 189,500 | 88,561 |
| Williams R | 189,500 | 43,582 |
| Williamson J | 189,500 | 93,619 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |
| Yip J | 189,500 | 52,531 |
| <i>Allowance as Committee Vice-Chair</i> | 6,500 | — |
| Zahid S | 189,500 | 87,146 |
| <i>Allowance as Committee Chair</i> | 13,000 | — |

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2022–2023—concluded

(in dollars)

| | Sessional allowances | Travel expenses ¹ |
|--|-------------------------|---------------------------------|
| Members of the House of Commons | | |
| Zarrillo B | 189,500 | 79,325 |
| Zimmer B | 189,500 | 167,798 |
| Zuberi S | 189,500 | 63,090 |
| <i>Allowance as Committee Vice-Chair</i> | 6,446 | — |
| Former Members ² | — | 34,893 |
| Total..... | 65,254,862 | 26,661,320 |

¹ This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 10 of this volume, entitled "Travel expenses of ministers and parliamentary secretaries"
- the travel expenses of Members serving on various parliamentary committees
- any charges for the use of Government aircraft by the department of National Defence
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Department of Foreign Affairs, Trade and Development—Travel expenses for Canadian representation at international conferences and meetings".

² Relocation, winding-up, resettlement and other expenses.

Parliament

The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2022–2023

(in dollars)

| Honourable Members of the Senate | Sessional allowance | Living and travel expenses ¹ | Office expenses |
|---|---------------------|---|-----------------|
| Anderson M D, Northwest Territories..... | 164,500 | 35,165 | 141,928 |
| Arnot D M, Saskatchewan..... | 164,500 | 51,132 | 141,881 |
| <i>Committee Deputy Chair</i> | 2,770 | — | — |
| Ataullahjan S, Ontario..... | 164,500 | 54,646 | 153,969 |
| <i>Committee Chair</i> | 12,900 | — | — |
| Audette M, Quebec..... | 164,500 | 67,049 | 203,030 |
| Batters D, Saskatchewan..... | 164,500 | 107,008 | 222,257 |
| <i>Committee Deputy Chair</i> | 6,586 | — | — |
| Bellemare D, Quebec..... | 164,500 | 25,411 | 187,121 |
| <i>Committee Chair</i> | 12,900 | — | — |
| Bernard W E T, Nova Scotia..... | 164,500 | 20,217 | 211,395 |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| <i>Liaison of the Progressive Senate Group</i> | 617 | — | — |
| Black R, Ontario..... | 164,500 | 95,155 | 188,287 |
| <i>Committee Chair</i> | 12,900 | — | — |
| Boehm P M, Ontario..... | 164,500 | 6,568 | 204,548 |
| <i>Committee Chair</i> | 12,900 | — | — |
| Boisvenu P-H, Quebec..... | 164,500 | 43,491 | 178,420 |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| Boniface G, Ontario..... | 164,500 | 41,089 | 190,464 |
| <i>Committee Chair</i> | 13,515 | — | — |
| Bovey P, Manitoba..... | 164,500 | 86,069 | 235,325 |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| <i>Liaison of the Progressive Senate Group</i> | 2,158 | — | — |
| Boyer Y, Ontario..... | 164,500 | 59,880 | 215,014 |
| Brazeau P, Quebec..... | 164,500 | 36,972 | 194,463 |
| Burey S, Ontario ² | 59,403 | 29,573 | 31,669 |
| Busson B, British Columbia..... | 164,500 | 78,086 | 148,980 |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| Campbell L W, British Columbia ² | 150,302 | 61,373 | 149,134 |
| <i>Committee Deputy Chair</i> | 3,630 | — | — |
| Cardozo A, Ontario ² | 59,403 | 9,971 | 48,270 |
| Carignan C, Quebec..... | 164,500 | 32,798 | 236,582 |
| <i>Committee Deputy Chair</i> | 10,065 | — | — |
| Christmas D, Nova Scotia ² | 137,083 | 35,198 | 181,043 |
| <i>Committee Deputy Chair</i> | 3,630 | — | — |
| Clement B, Ontario..... | 164,500 | 29,821 | 214,033 |
| <i>Chamber Coordinator for the Independent Senators Group</i> | 2,467 | — | — |
| Cordy J, Nova Scotia ³ | 164,500 | 75,581 | — |
| <i>Leader of the Progressive Senate Group</i> | 15,975 | — | 592,998 |
| Cormier R, New Brunswick..... | 164,500 | 58,586 | 225,508 |
| <i>Committee Chair</i> | 12,900 | — | — |
| Cotter B, Saskatchewan..... | 164,500 | 52,433 | 214,889 |
| <i>Committee Chair</i> | 3,225 | — | — |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| Coyle M, Nova Scotia..... | 164,500 | 55,353 | 200,532 |
| Dagenais J-G, Quebec..... | 164,500 | 34,993 | 217,310 |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| Dalphond P J, Quebec..... | 164,500 | 31,279 | 181,708 |
| <i>Committee Deputy Chair</i> | 971 | — | — |
| <i>Deputy Leader of the Progressive Senate Group</i> | 10,050 | — | — |
| Dasko D, Ontario..... | 164,500 | 63,888 | 180,945 |
| Dawson D, Quebec ² | 141,000 | 57,705 | 144,455 |
| <i>Committee Deputy Chair</i> | 5,429 | — | — |
| Deacon C, Nova Scotia..... | 164,500 | 71,366 | 219,110 |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| Deacon M, Ontario..... | 164,500 | 50,476 | 205,867 |
| Dean T, Ontario..... | 164,500 | 49,887 | 164,378 |
| <i>Committee Chair</i> | 12,900 | — | — |
| <i>Deputy Facilitator of the Independent Senators Group</i> | 20,250 | — | — |
| Downe P E, Prince Edward Island..... | 164,500 | 71,838 | 228,477 |
| <i>Liaison of the Canadian Senators Group</i> | 2,775 | — | — |

Parliament

The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2022-2023—continued

(in dollars)

| Honourable Members of the Senate | Sessional allowance | Living and travel expenses ¹ | Office expenses |
|--|---------------------|---|-----------------|
| Duncan P, Yukon..... | 164,500 | 79,043 | 217,309 |
| <i>Liaison of Chamber Coordinator of the Independent Senators Group</i> | 1,521 | — | — |
| <i>Deputy Liaison of Chamber Coordinator of the Independent Senators Group</i> | 676 | — | — |
| Dupuis R, Quebec..... | 164,500 | 33,786 | 137,531 |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| Forest É, Quebec..... | 164,500 | 28,362 | 195,242 |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| Francis B, Prince Edward Island | 164,500 | 122,572 | 179,438 |
| <i>Committee Chair</i> | 12,900 | — | — |
| <i>Deputy Liaison and Caucus Chair of the Progressive Senate Group</i> | 763 | — | — |
| Furey G J, Newfoundland and Labrador ³ | 164,500 | 90,784 | — |
| <i>Speaker</i> | 66,000 | — | 869,126 |
| Gagné R, Manitoba ³ | 164,500 | 64,523 | — |
| <i>Legislative Deputy to the Government Representative in the Senate</i> | 42,800 | — | 136,638 |
| Galvez R, Quebec | 164,500 | 102,670 | 198,809 |
| <i>Committee Chair</i> | 1,075 | — | — |
| Gerba A, Quebec | 164,500 | 33,577 | 218,408 |
| Gignac C, Quebec | 164,500 | 40,701 | 213,571 |
| Gold M, Quebec ³ | 164,500 | 42,378 | — |
| <i>Government Representative in the Senate</i> | 90,475 | — | 1,105,190 |
| Greene S, Nova Scotia | 164,500 | 74,584 | 229,766 |
| <i>Deputy Liaison of the Canadian Senators Group</i> | 1,125 | — | — |
| Greenwood M, British Columbia ² | 64,429 | 27,448 | 22,987 |
| Harder P, Ontario..... | 164,500 | 6,771 | 160,361 |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| Hartling N J, New Brunswick | 164,500 | 40,165 | 204,705 |
| Housakos L, Quebec | 164,500 | 32,783 | 216,006 |
| <i>Committee Chair</i> | 12,900 | — | — |
| <i>Deputy Whip of the Opposition</i> | 3,175 | — | — |
| Jaffer M S B, British Columbia..... | 164,500 | 119,769 | 217,640 |
| <i>Committee Chair</i> | 9,675 | — | — |
| Klyne M, Saskatchewan..... | 164,500 | 77,956 | 205,492 |
| <i>Committee Chair</i> | 12,900 | — | — |
| Kutcher S P, Nova Scotia..... | 164,500 | 56,193 | 227,654 |
| LaBoucane-Benson P, Alberta ³ | 164,500 | 89,898 | — |
| <i>Government Liaison Representative in the Senate</i> | 12,900 | — | 185,040 |
| Larkin F, Ontario..... | 164,500 | 26,900 | 202,697 |
| <i>Committee Deputy Chair</i> | 5,448 | — | — |
| Loffreda T, Quebec..... | 164,500 | 43,598 | 175,917 |
| Lovelace Nicholas S M, New Brunswick ² | 137,083 | 24,233 | 72,524 |
| MacDonald M L, Nova Scotia | 164,500 | 85,134 | 225,592 |
| <i>Committee Chair</i> | 12,900 | — | — |
| Manning F, Newfoundland and Labrador | 164,500 | 102,148 | 239,633 |
| <i>Committee Chair</i> | 12,900 | — | — |
| Marshall E, Newfoundland and Labrador | 164,500 | 60,556 | 216,161 |
| Martin Y, British Columbia ³ | 164,500 | 85,878 | — |
| <i>Committee Chair</i> | 12,649 | — | — |
| <i>Deputy Leader of the Opposition</i> | 27,000 | — | 307,082 |
| Marwah S, Ontario..... | 164,500 | 35,211 | 123,483 |
| <i>Committee Chair</i> | 2,938 | — | — |
| Massicotte P J, Quebec | 164,500 | 22,733 | 152,340 |
| <i>Committee Chair</i> | 11,825 | — | — |
| McCallum M J, Manitoba | 164,500 | 82,115 | 219,349 |
| McPhedran M, Manitoba | 164,500 | 119,246 | 197,149 |
| Mégie M-F, Quebec | 164,500 | 35,144 | 190,321 |
| <i>Committee Deputy Chair</i> | 6,276 | — | — |
| Mercer T M, Nova Scotia ² | 15,919 | 16,811 | 12,109 |
| Miville-Dechêne J, Quebec | 164,500 | 34,112 | 227,153 |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| Mockler P, New Brunswick | 164,500 | 25,172 | 237,704 |
| <i>Committee Chair</i> | 12,900 | — | — |
| Moncion L, Ontario | 164,500 | 41,961 | 223,276 |
| <i>Committee Chair</i> | 9,962 | — | — |

Parliament

The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2022-2023—concluded

(in dollars)

| Honourable Members of the Senate | Sessional allowance | Living and travel expenses ¹ | Office expenses |
|--|---------------------|---|-------------------|
| Moodie R, Ontario | 164,500 | 61,481 | 215,781 |
| Oh V, Ontario | 164,500 | 34,509 | 239,094 |
| Omidvar R, Ontario | 164,500 | 52,044 | 222,927 |
| <i>Committee Chair</i> | 12,900 | — | — |
| Osler F, Manitoba ² | 84,535 | 46,611 | 51,362 |
| Pate K, Ontario | 164,500 | 42,364 | 149,732 |
| Patterson D G, Nunavut | 164,500 | 135,050 | 192,602 |
| <i>Deputy Leader of the Canadian Senators Group</i> | 10,050 | — | — |
| Patterson R, Ontario ² | 59,403 | 10,310 | 14,938 |
| Petitclerc C, Quebec | 164,500 | 25,584 | 202,835 |
| <i>Committee Deputy Chair</i> | 5,729 | — | — |
| <i>Liaison and Chair of Group Deliberations of the Independent Senators Group</i> | 1,562 | — | — |
| <i>Deputy Liaison and Chair of Group Deliberations of the Independent Senators Group</i> | 1,724 | — | — |
| Plett D N, Manitoba ³ | 164,500 | 134,284 | — |
| <i>Leader of the Opposition</i> | 42,800 | — | 1,093,159 |
| Poirier R-M, New Brunswick | 164,500 | 22,050 | 214,333 |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| <i>Chair of the Conservative Caucus</i> | 6,400 | — | — |
| Quinn J, New Brunswick | 164,500 | 57,803 | 214,997 |
| Ravalia M, Newfoundland and Labrador | 164,500 | 124,863 | 218,636 |
| Richards D, New Brunswick | 164,500 | 33,522 | 127,519 |
| Ringuette P, New Brunswick | 164,500 | 40,355 | 163,460 |
| <i>Speaker Pro Tempore</i> | 27,000 | — | — |
| Saint-Germain R, Quebec ³ | 164,500 | 53,769 | — |
| <i>Committee Deputy Chair</i> | 671 | — | — |
| <i>Facilitator of the Independent Senators Group</i> | 32,100 | — | 1,078,697 |
| Seidman J G, Quebec ³ | 164,500 | 42,995 | — |
| <i>Committee Chair</i> | 12,900 | — | — |
| <i>Opposition Whip</i> | 7,400 | — | 307,822 |
| Shugart I, Ontario ² | 84,535 | — | 793 |
| Simons P, Alberta | 164,500 | 87,015 | 180,101 |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| Smith L W, Quebec | 164,500 | 30,804 | 201,804 |
| <i>Committee Deputy Chair</i> | 3,040 | — | — |
| Sorensen K, Alberta | 164,500 | 103,207 | 151,214 |
| Tannas S, Alberta ³ | 164,500 | 111,710 | — |
| <i>Committee Deputy Chair</i> | 2,753 | — | — |
| <i>Leader of the Canadian Senators Group</i> | 15,975 | — | 682,257 |
| Verner J, Quebec | 164,500 | 43,020 | 209,168 |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| Wallin P, Saskatchewan | 164,500 | 59,602 | 231,638 |
| <i>Committee Chair</i> | 12,900 | — | — |
| Wells D M, Newfoundland and Labrador | 164,500 | 94,184 | 227,658 |
| <i>Committee Deputy Chair</i> | 6,400 | — | — |
| Wetston H, Ontario ² | 28,331 | 4,787 | 26,644 |
| White V, Ontario ² | 83,134 | 3,465 | 62,603 |
| Woo Y P, British Columbia | 164,500 | 94,825 | 171,373 |
| <i>Committee Chair</i> | 12,793 | — | — |
| <i>Committee Deputy Chair</i> | 952 | — | — |
| Yussuff H, Ontario | 164,500 | 56,253 | 198,043 |
| Total..... | 15,628,899 | 5,291,438 | 21,668,583 |

¹ Includes living expenses in the Parliamentary District.

² Senators who were appointed, have resigned, retired or passed away during fiscal year 2022–2023.

³ As of April 1, 2017, the House Officers' office expense budget is consolidated with the Senators' office expense budget.

**Privy Council
Privy Council Office**

Salaries and allowances to ministers of State

The purpose of the following statement is to present information about salaries and allowances to ministers of State. However, there are no salaries and allowances to ministers of State for this fiscal year.

Public Safety

Correctional Service of Canada

Expenditures by institution

(in dollars)

| Institution | Operation and maintenance | Capital | Total |
|---|---------------------------|--------------------|----------------------|
| Archambault Institution, Sainte-Anne-des-Plaines, Quebec | 61,783,516 | 3,923,484 | 65,707,000 |
| Atlantic Institution, Renous, New Brunswick | 53,251,742 | 4,505,276 | 57,757,018 |
| Bath Institution, Bath, Ontario | 52,928,280 | 10,386,488 | 63,314,768 |
| Beaver Creek Institution, Gravenhurst, Ontario | 65,686,548 | 2,653,248 | 68,339,796 |
| Bowden Institution, Innisfail, Alberta | 67,215,484 | 2,880,449 | 70,095,933 |
| Collins Bay Institution, Kingston, Ontario | 74,208,051 | 3,844,227 | 78,052,278 |
| Cowansville Institution, Cowansville, Quebec | 46,707,730 | 1,784,649 | 48,492,379 |
| Donnacona Institution, Donnacona, Quebec | 55,950,166 | 2,021,982 | 57,972,148 |
| Dorchester Penitentiary (Shepody Healing Centre), Dorchester, New Brunswick | 79,545,119 | 4,867,371 | 84,412,490 |
| Drumheller Institution, Drumheller, Alberta | 59,163,121 | 10,693,871 | 69,856,992 |
| Drummond Institution, Drummondville, Quebec | 35,988,678 | 741,794 | 36,730,472 |
| Edmonton Institution, Edmonton, Alberta | 58,033,237 | 1,810,472 | 59,843,709 |
| Edmonton Institution for Women, Edmonton, Alberta | 36,064,142 | 1,376,033 | 37,440,175 |
| Federal Training Centre, Laval, Quebec | 65,402,318 | 8,464,551 | 73,866,869 |
| Fraser Valley Institution for Women, Abbotsford, British Columbia | 26,066,995 | 76,429 | 26,143,424 |
| Grand Valley Institution for Women, Kitchener, Ontario | 39,161,796 | 1,115,283 | 40,277,079 |
| Grande Cache Institution, Grande Cache, Alberta | 44,807,692 | 3,924,666 | 48,732,358 |
| Grierson Institution, Edmonton, Alberta | 5,736,835 | 355,924 | 6,092,759 |
| Joliette Institution, Joliette, Quebec | 25,061,342 | 460,580 | 25,521,922 |
| Joyceville Institution, Kingston, Ontario | 87,101,427 | 25,417,629 | 112,519,056 |
| Kent Institution, Agassiz, British Columbia | 56,937,064 | 4,887,312 | 61,824,376 |
| Kingston Penitentiary, Kingston, Ontario | 1,111,608 | 80,370 | 1,191,978 |
| Kwikwəxwelhp Healing Village, Harrison Mills, British Columbia | 8,572,927 | 1,787,644 | 10,360,571 |
| La Macaza Institution, La Macaza, Quebec | 34,599,264 | 2,151,792 | 36,751,056 |
| Matsqui Institution, Abbotsford, British Columbia | 42,884,754 | 13,111,761 | 55,996,515 |
| Millhaven Institution, Bath, Ontario | 56,277,440 | 5,857,883 | 62,135,323 |
| Mission Institution, Mission, British Columbia | 51,464,067 | 5,724,875 | 57,188,942 |
| Mountain Institution, Agassiz, British Columbia | 40,009,096 | 5,356,815 | 45,365,911 |
| National Headquarters, Ottawa, Ontario | 350,087,707 | 25,573,491 | 375,661,198 |
| Nova Institution for Women, Truro, Nova Scotia | 27,252,215 | 1,762,821 | 29,015,036 |
| Okimaw Ohci Healing Lodge, Maple Creek, Saskatchewan | 10,695,751 | 81,491 | 10,777,242 |
| Pacific Institution/Regional Treatment Centre, Abbotsford, British Columbia | 66,793,330 | 806,708 | 67,600,038 |
| Pē Sākāstew Centre, Mâskwacîs, Alberta | 9,896,737 | 3,494,158 | 13,390,895 |
| Port-Cartier Institution, Port-Cartier, Quebec | 45,483,310 | 1,913,840 | 47,397,150 |
| Regional Correctional Staff College—Atlantic, Moncton, New Brunswick | 2,310,288 | — | 2,310,288 |
| Regional Correctional Staff College—Ontario, Kingston, Ontario | 5,001,932 | 461,017 | 5,462,949 |
| Regional Correctional Staff College—Pacific, Abbotsford, British Columbia | 4,658,638 | — | 4,658,638 |
| Regional Correctional Staff College—Prairies, Saskatoon, Saskatchewan | 5,886,041 | — | 5,886,041 |
| Regional Correctional Staff College—Quebec, Laval, Quebec | 5,254,057 | 13,320 | 5,267,377 |
| Regional Headquarters—Atlantic, Moncton, New Brunswick | 34,227,217 | 29,454 | 34,256,671 |
| Regional Headquarters—Ontario, Kingston, Ontario | 35,449,541 | 812,676 | 36,262,217 |
| Regional Headquarters—Pacific, Abbotsford, British Columbia | 39,241,746 | 3,922,093 | 43,163,839 |
| Regional Headquarters—Prairies, Saskatoon, Saskatchewan | 44,141,195 | 2,572,000 | 46,713,195 |
| Regional Headquarters—Quebec, Laval, Quebec | 36,088,641 | 461,966 | 36,550,607 |
| Regional Mental Health Centre, Sainte-Anne-des-Plaines, Quebec | 8,766,507 | — | 8,766,507 |
| Regional Parole Offices—Atlantic, Moncton, New Brunswick | 34,851,826 | 815,859 | 35,667,685 |
| Regional Parole Offices—Ontario, Kingston, Ontario | 87,151,766 | 610,559 | 87,762,325 |
| Regional Parole Offices—Pacific, Abbotsford, British Columbia | 63,869,814 | 789,347 | 64,659,161 |
| Regional Parole Offices—Prairies, Winnipeg, Manitoba | 81,218,361 | 1,196,290 | 82,414,651 |
| Regional Parole Offices—Quebec, Montréal, Quebec | 71,194,172 | 2,648,539 | 73,842,711 |
| Regional Psychiatric Centre, Saskatoon, Saskatchewan | 51,812,862 | 1,428,682 | 53,241,544 |
| Regional Reception Centre, Sainte-Anne-des-Plaines, Quebec | 52,244,726 | 1,042,822 | 53,287,548 |
| Regional Treatment Centre, Bath, Ontario | 14,358,550 | — | 14,358,550 |
| Saskatchewan Penitentiary, Prince Albert, Saskatchewan | 88,997,525 | 6,246,582 | 95,244,107 |
| Springhill Institution, Springhill, Nova Scotia | 55,870,055 | 4,023,239 | 59,893,294 |
| Stony Mountain Institution, Winnipeg, Manitoba | 79,586,477 | 5,881,911 | 85,468,388 |
| Warkworth Institution, Campbellford, Ontario | 56,224,290 | 2,100,726 | 58,325,016 |
| William Head Institution, Victoria, British Columbia | 15,864,977 | 367,771 | 16,232,748 |
| Willow Cree Healing Lodge, Duck Lake, Saskatchewan | 9,185,949 | 37,144 | 9,223,093 |
| Total..... | 2,825,386,642 | 199,357,364 | 3,024,744,006 |

Treasury Board

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes

(in dollars)

| Department and agency | Vote | Amounts transferred from Treasury Board | | | | | |
|--|------|---|---|--|--|------------------------------------|--|
| | | Vote 5 Contingencies | Vote 10 Government-wide Initiatives | Vote 15 Compensation Adjustments | Vote 25 Operating Budget Carry Forward | Vote 30 Paylist Requirements | Vote 35 Capital Budget Carry Forward |
| Agriculture and Agri-Food | | | | | | | |
| Department of Agriculture and Agri-Food | | | | | | | |
| Operating expenditures | 1 | — | 1,221,702 | 6,291,323 | 25,951,758 | — | — |
| Capital expenditures | 5 | — | — | — | — | — | 6,928,475 |
| Canadian Dairy Commission | | | | | | | |
| Program expenditures | 1 | — | — | 269,669 | — | 123,269 | — |
| Canadian Grain Commission | | | | | | | |
| Program expenditures | 1 | — | 248,006 | 621,877 | 206,190 | — | — |
| Canadian Heritage | | | | | | | |
| Department of Canadian Heritage | | | | | | | |
| Operating expenditures | 1 | — | 38,707 | 4,887,627 | 8,741,895 | — | — |
| Canada Council for the Art | | | | | | | |
| Payments to the Council | 1 | — | — | 100,521 | — | — | — |
| Canadian Broadcasting Corporation | | | | | | | |
| Payments to the Corporation for operating expenditures | 1 | — | — | 173,701 | — | — | — |
| Canadian Museum for Human Rights | | | | | | | |
| Payments to the Museum for operating and capital expenditures..... | 1 | — | — | 80,083 | — | — | — |
| Canadian Museum of History | | | | | | | |
| Payments to the Museum for operating and capital expenditures..... | 1 | — | — | 105,812 | — | 173,711 | — |
| Canadian Museum of Nature | | | | | | | |
| Payments to the Museum for operating and capital expenditures..... | 1 | — | — | 117,928 | — | 91,211 | — |
| Canadian Radio-television and Telecommunications Commission | | | | | | | |
| Program expenditures | 1 | — | 15,553 | 45,859 | 3,073,559 | — | — |
| Library and Archives of Canada | | | | | | | |
| Operating expenditures | 1 | — | 12,967 | 1,400,112 | 5,213,695 | — | — |
| Capital expenditures | 5 | — | — | — | — | — | 3,680,192 |
| National Arts Centre Corporation | | | | | | | |
| Payments to the Corporation for operating expenditures | 1 | — | — | 107,958 | — | — | — |
| National Film Board | | | | | | | |
| Program expenditures | 1 | — | — | 2,053,643 | 2,400,177 | — | — |
| National Gallery of Canada | | | | | | | |
| Payments to the Gallery for operating and capital expenditures..... | 1 | — | — | 81,247 | — | 35,390 | — |
| National Museum of Science and Technology | | | | | | | |
| Payments to the Museum for operating and capital expenditures..... | 1 | — | — | 88,233 | — | 133,848 | — |
| The National Battlefields Commission | | | | | | | |
| Program expenditures | 1 | — | — | 39,757 | 331,133 | — | — |
| Crown-Indigenous Relations and Northern Affairs | | | | | | | |
| Department of Crown-Indigenous Relations and Northern Affairs | | | | | | | |
| Operating expenditures | 1 | — | 115,018 | 4,551,688 | 15,476,122 | 1,449,503 | — |
| Capital expenditures | 5 | — | — | — | — | — | 218,383 |
| Canadian High Arctic Research Station | | | | | | | |
| Program expenditures | 1 | — | — | 280,683 | 1,098,251 | — | — |
| Economic Development Agency of Canada for the Regions of Quebec | | | | | | | |
| Economic Development Agency of Canada for the Regions of Quebec | | | | | | | |
| Operating expenditures | 1 | — | 7,507 | 903,728 | 1,596,197 | 88,857 | — |

Treasury Board Treasury Board Secretariat

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

(in dollars)

| Department and agency | Vote | Amounts transferred from Treasury Board | | | | | |
|---|------|---|---|--|--|------------------------------------|--|
| | | Vote 5 Contingencies | Vote 10 Government- wide Initiatives | Vote 15 Compensation Adjustments | Vote 25 Operating Budget Carry Forward | Vote 30 Paylist Requirements | Vote 35 Capital Budget Carry Forward |
| Employment, Workforce Development and Disability Inclusion | | | | | | | |
| Department of Employment and Social Development | | | | | | | |
| Operating expenditures | 1 | 18,602,249 | 1,029,549 | 8,736,555 | 56,552,373 | 12,269,225 | — |
| Canadian Accessibility Standards Development Organization | | | | | | | |
| Operating expenditures | 1 | — | 2,959 | 209,148 | 536,842 | — | — |
| Canadian Centre for Occupational Health and Safety | | | | | | | |
| Program expenditures | 1 | — | — | — | — | 40,048 | — |
| Environment and Climate Change | | | | | | | |
| Department of the Environment | | | | | | | |
| Operating expenditures | 1 | — | 817,506 | 8,750,913 | 47,487,213 | 13,723,211 | — |
| Capital expenditures | 5 | — | — | — | — | — | 25,033,562 |
| Impact Assessment Agency of Canada | | | | | | | |
| Operating expenditures | 1 | — | 14,325 | 937,743 | 2,679,229 | — | — |
| Parks Canada Agency | | | | | | | |
| Operating expenditures, grants and contributions | 1 | — | 283,654 | 4,262,329 | 18,495,727 | — | — |
| Capital expenditures | 5 | — | 377,000 | — | — | — | 88,529,780 |
| Finance | | | | | | | |
| Department of Finance | | | | | | | |
| Program expenditures | 1 | — | 18,243 | 7,911,922 | 5,460,774 | — | — |
| Financial Transactions and Reports Analysis Centre of Canada | | | | | | | |
| Program expenditures | 1 | — | 1,689 | — | 2,088,907 | — | — |
| Office of the Auditor General | | | | | | | |
| Program expenditures | 1 | — | 3,044 | 11,279,377 | 4,301,977 | — | — |
| Fisheries, Oceans and the Canadian Coast Guard | | | | | | | |
| Department of Fisheries and Oceans | | | | | | | |
| Operating expenditures | 1 | — | 250,012 | 12,812,955 | 80,220,734 | 16,398,915 | — |
| Capital expenditures | 5 | — | — | — | — | — | 224,487,639 |
| Global Affairs | | | | | | | |
| Department of Foreign Affairs, Trade and Development | | | | | | | |
| Operating expenditures | 1 | — | 477,455 | 29,790,085 | 87,692,171 | 5,944,762 | — |
| Capital expenditures | 5 | — | — | — | — | — | 29,596,821 |
| International Development Research Centre | | | | | | | |
| Payments to the Centre | 1 | — | — | 105,812 | — | — | — |
| International Joint Commission (Canadian Section) | | | | | | | |
| Program expenditures | 1 | — | — | 273,877 | 467,711 | 36,544 | — |
| Invest in Canada Hub | | | | | | | |
| Program expenditures | 1 | — | — | — | 1,713,578 | — | — |
| Pacific Economic Development Agency of Canada | | | | | | | |
| Operating expenditures | 1 | — | — | — | 1,184,288 | — | — |
| Health | | | | | | | |
| Department of Health | | | | | | | |
| Operating expenditures | 1 | — | 153,114 | 8,855,672 | 65,617,576 | — | — |
| Capital expenditures | 5 | — | — | — | — | — | 4,216,884 |
| Canadian Food Inspection Agency | | | | | | | |
| Operating expenditures, grants and contributions | 1 | — | 312,673 | 7,495,144 | 19,876,322 | 3,600,000 | — |
| Capital expenditures | 5 | — | 60,000 | — | — | — | 6,720,141 |

Treasury Board

Treasury Board Secretariat

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

(in dollars)

| Department and agency | Vote | Amounts transferred from Treasury Board | | | | | |
|--|------|---|---|--|--|------------------------------------|--|
| | | Vote 5 Government Contingencies | Vote 10 Government- wide Initiatives | Vote 15 Compensation Adjustments | Vote 25 Operating Budget Carry Forward | Vote 30 Paylist Requirements | Vote 35 Capital Budget Carry Forward |
| Canadian Institutes of Health Research | | | | | | | |
| Operating expenditures | 1 | — | 2,000 | 914,832 | 3,143,599 | — | — |
| Patented Medicine Prices Review Board | | | | | | | |
| Program expenditures | 1 | — | — | 246,983 | 565,124 | — | — |
| Public Health Agency of Canada | | | | | | | |
| Operating expenditures | 1 | — | 31,990 | 3,495,922 | 394,248,620 | 423,936 | — |
| Capital expenditures | 5 | — | — | — | — | — | 7,846,181 |
| Immigration, Refugees and Citizenship | | | | | | | |
| Department of Citizenship and Immigration | | | | | | | |
| Operating expenditures | 1 | — | 1,085,085 | 9,594,656 | 43,524,567 | 679,084 | — |
| Capital expenditures | 5 | — | 472,204 | — | — | — | 8,206,213 |
| Immigration and Refugee Board | | | | | | | |
| Program expenditures | 1 | — | 13,750 | 4,497,341 | 9,663,434 | — | — |
| Indigenous Services | | | | | | | |
| Department of Indigenous Services | | | | | | | |
| Operating expenditures | 1 | — | 769,343 | 8,162,115 | 40,632,725 | — | — |
| Capital expenditures | 5 | — | — | — | — | — | 1,231,100 |
| Federal Economic Development Agency for Northern Ontario | | | | | | | |
| Operating expenditures | 1 | — | — | — | 330,493 | — | — |
| Innovation, Science and Industry | | | | | | | |
| Department of Industry | | | | | | | |
| Operating expenditures | 1 | — | 634,642 | 12,064,241 | 31,054,177 | 7,842,587 | — |
| Capital expenditures | 5 | — | — | — | — | — | 6,097,082 |
| Atlantic Canada Opportunities Agency | | | | | | | |
| Operating expenditures | 1 | — | 16,114 | 1,922,344 | 3,257,908 | — | — |
| Canadian Northern Economic Development Agency | | | | | | | |
| Operating expenditures | 1 | — | — | 510,187 | 1,008,438 | — | — |
| Canadian Space Agency | | | | | | | |
| Operating expenditures | 1 | — | 18,358 | 1,331,466 | 10,483,702 | 1,472,757 | — |
| Capital expenditures | 5 | — | — | — | — | — | 16,320,910 |
| Canadian Tourism Commission | | | | | | | |
| Payments to the Commission | 1 | — | — | 95,231 | — | — | — |
| Copyright Board | | | | | | | |
| Program expenditures | 1 | — | — | 117,824 | 194,083 | 57,299 | — |
| Department of Western Economic Diversification | | | | | | | |
| Operating expenditures | 1 | — | 1,000 | 1,114,601 | 2,199,588 | — | — |
| Federal Economic Development Agency for Southern Ontario | | | | | | | |
| Operating expenditures | 1 | — | 2,375 | 673,133 | 1,468,086 | — | — |
| National Research Council of Canada | | | | | | | |
| Operating expenditures | 1 | — | 167,451 | 7,970,523 | 18,953,887 | — | — |
| Capital expenditures | 5 | — | — | — | — | — | 26,834,606 |
| Natural Sciences and Engineering Research Council | | | | | | | |
| Operating expenditures | 1 | — | 325,700 | 1,098,268 | 1,888,896 | 668,455 | — |
| Social Sciences and Humanities Research Council | | | | | | | |
| Operating expenditures | 1 | — | 3,039 | 1,841,379 | 1,423,222 | — | — |
| Standards Council of Canada | | | | | | | |
| Payments to the Council | 1 | — | — | — | — | 265,429 | — |
| Statistics Canada | | | | | | | |
| Program expenditures | 1 | — | 410,343 | 4,288,374 | 40,792,210 | 25,343,357 | — |

Treasury Board Treasury Board Secretariat

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

(in dollars)

| Department and agency | Vote | Amounts transferred from Treasury Board | | | | | |
|--|------|---|---|--|--|------------------------------------|--|
| | | Vote 5 Contingencies | Vote 10 Government-wide Initiatives | Vote 15 Compensation Adjustments | Vote 25 Operating Budget Carry Forward | Vote 30 Paylist Requirements | Vote 35 Capital Budget Carry Forward |
| Intergovernmental Affairs, Infrastructure and Communities | | | | | | | |
| Office of Infrastructure of Canada | | | | | | | |
| Operating expenditures | 1 | — | 2,024 | 1,903,595 | 8,435,529 | — | — |
| Capital expenditures | 5 | — | — | — | — | — | 7,908,257 |
| Grants and contributions | 10 | 632,869 | — | — | — | — | — |
| Canadian Intergovernmental Conference Secretariat | | | | | | | |
| Program expenditures | 1 | — | — | 93,422 | 279,812 | — | — |
| Leaders' Debates Commission | | | | | | | |
| Program expenditures | 1 | — | — | — | 234,783 | 81,282 | — |
| Office of the Chief Electoral Officer | | | | | | | |
| Program expenditures | 1 | — | 5,300 | 1,456,466 | 2,447,056 | 112,000 | — |
| Office of the Commissioner of Official Languages | | | | | | | |
| Program expenditures | 1 | — | 1,500 | 574,220 | 600,856 | — | — |
| Justice | | | | | | | |
| Department of Justice | | | | | | | |
| Operating expenditures | 1 | — | 560,559 | 2,864,287 | 28,044,630 | — | — |
| Administrative Tribunals Support Service of Canada | | | | | | | |
| Program expenditures | 1 | — | 4,551 | 3,913,724 | 4,349,981 | — | — |
| Canadian Human Rights Commission | | | | | | | |
| Program expenditures | 1 | — | 400 | 779,717 | 1,590,766 | 486,855 | — |
| Courts Administration Service | | | | | | | |
| Program expenditures | 1 | — | 10,000 | 756,343 | 4,002,908 | 641,437 | — |
| Office of the Commissioner for Federal Judicial Affairs | | | | | | | |
| Operating expenditures | 1 | — | — | 218,916 | 528,865 | — | — |
| Canadian Judicial Council | | | | | | | |
| Operating expenditures | 5 | — | — | 91,406 | 105,586 | — | — |
| Office of the Director of Public Prosecutions | | | | | | | |
| Program expenditures | 1 | — | 13,345 | 415,307 | 10,124,245 | — | — |
| Offices of the Information and Privacy Commissioners of Canada | | | | | | | |
| Office of the Information Commissioner of Canada | | | | | | | |
| Program expenditures | 1 | — | 2,500 | 325,338 | 711,693 | — | — |
| Office of the Privacy Commissioner of Canada | | | | | | | |
| Program expenditures | 5 | — | — | 648,843 | 1,141,077 | 478,994 | — |
| Registrar of the Supreme Court of Canada | | | | | | | |
| Program expenditures | 1 | — | 9,000 | 420,003 | 1,261,248 | 241,892 | — |
| National Defence | | | | | | | |
| Department of National Defence | | | | | | | |
| Operating expenditures | 1 | — | 505,742 | 31,910,981 | 819,313,947 | — | — |
| Capital expenditures | 5 | — | — | — | — | 169,294 | — |
| Communications Security Establishment | | | | | | | |
| Program expenditures | 1 | — | 7,308 | 3,632,690 | 30,960,417 | — | — |
| Military Grievances External Review Committee | | | | | | | |
| Program expenditures | 1 | — | — | 208,109 | 297,986 | — | — |
| Military Police Complaints Commission | | | | | | | |
| Program expenditures | 1 | — | — | 111,736 | 220,803 | — | — |

Treasury Board Treasury Board Secretariat

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

(in dollars)

| Department and agency | Vote | Amounts transferred from Treasury Board | | | | | |
|---|------|---|---|--|--|------------------------------------|--|
| | | Vote 5 Government Contingencies | Vote 10 Government- wide Initiatives | Vote 15 Compensation Adjustments | Vote 25 Operating Budget Carry Forward | Vote 30 Paylist Requirements | Vote 35 Capital Budget Carry Forward |
| National Revenue | | | | | | | |
| Canada Revenue Agency | | | | | | | |
| Operating expenditures, contributions and recoverable expenditures in relation to the application of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i> | 1 | — | 1,434,238 | 22,512,574 | 5,567,634 | 66,527,893 | — |
| Natural Resources | | | | | | | |
| Department of Natural Resources | | | | | | | |
| Operating expenditures | 1 | — | 90,909 | 7,101,970 | 35,997,288 | 4,400,000 | — |
| Capital expenditures | 5 | — | — | — | — | — | 5,541,639 |
| Canadian Energy Regulator | | | | | | | |
| Program expenditures | 1 | — | 7,941 | 1,938,144 | 1,876,189 | 419,819 | — |
| Canadian Nuclear Safety Commission | | | | | | | |
| Program expenditures | 1 | — | 8,132 | 1,367,951 | 1,965,566 | — | — |
| Office of the Governor General's Secretary | | | | | | | |
| Office of the Governor General's Secretary | | | | | | | |
| Program Expenditures..... | 1 | — | 2,000 | 651,576 | 880,265 | 312,851 | — |
| Parliament | | | | | | | |
| Secretariat of the National Security and Intelligence Committee of Parliamentarians | | | | | | | |
| Program expenditures | 1 | — | — | — | 170,500 | — | — |
| Privy Council | | | | | | | |
| Privy Council Office | | | | | | | |
| Program expenditures | 1 | — | 1,649,545 | 6,442,789 | 7,101,457 | 500,000 | — |
| Canadian Transportation Accident Investigation and Safety Board | | | | | | | |
| Program expenditures | 1 | — | 8,455 | 629,218 | 1,500,079 | 150,000 | — |
| National Security and Intelligence Review Agency Secretariat | | | | | | | |
| Program expenditures | 1 | — | — | 155,191 | 1,408,813 | — | — |
| Office of the Intelligence Commissioner | | | | | | | |
| Program expenditures | 1 | — | — | 57,327 | 118,440 | — | — |
| Public Service Commission | | | | | | | |
| Program expenditures | 1 | — | 18,983 | 2,210,129 | 4,434,827 | — | — |
| Public Safety | | | | | | | |
| Department of Public Safety and Emergency Preparedness | | | | | | | |
| Operating expenditures | 1 | — | 9,600 | 4,147,291 | 8,788,718 | 2,208,985 | — |
| Canada Border Services Agency | | | | | | | |
| Operating expenditures | 1 | — | 1,828,734 | 11,753,763 | — | 24,654,356 | — |
| Canadian Security Intelligence Service | | | | | | | |
| Program expenditures | 1 | — | 15,710 | 6,216,013 | 29,648,624 | — | — |
| Civilian Review and Complaints Commission for the Royal Canadian Mounted Police | | | | | | | |
| Program expenditures | 1 | — | — | 256,274 | 16,135 | — | — |
| Correctional Service of Canada | | | | | | | |
| Operating expenditures, grants and contributions | 1 | — | 1,444,825 | 11,007,998 | 108,231,703 | 753,782 | — |
| Capital expenditures | 5 | — | — | — | — | — | 46,324,211 |
| Office of the Correctional Investigator of Canada | | | | | | | |
| Program expenditures | 1 | — | — | 291,954 | 243,976 | 8,630 | — |
| Parole Board of Canada | | | | | | | |
| Program expenditures | 1 | — | 16,300 | 2,822,659 | 2,748,426 | — | — |

Treasury Board Treasury Board Secretariat

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

(in dollars)

| Department and agency | Vote | Amounts transferred from Treasury Board | | | | | |
|---|------|---|---|--|--|------------------------------------|--|
| | | Vote 5 Government Contingencies | Vote 10 Government- wide Initiatives | Vote 15 Compensation Adjustments | Vote 25 Operating Budget Carry Forward | Vote 30 Paylist Requirements | Vote 35 Capital Budget Carry Forward |
| Royal Canadian Mounted Police | | | | | | | |
| Operating expenditures | 1 | — | 191,529 | 23,632,717 | 84,848,867 | 59,348,539 | — |
| Capital expenditures | 5 | — | — | — | — | — | 73,413,268 |
| Royal Canadian Mounted Police External Review Committee | | | | | | | |
| Program expenditures | 1 | — | — | 51,237 | — | — | — |
| Public Services and Procurement | | | | | | | |
| Department of Public Works and Government Services | | | | | | | |
| Operating expenditures | 1 | — | 2,952,492 | 12,225,374 | 58,013,954 | 8,010,886 | — |
| National Capital Commission | | | | | | | |
| Payments to the Commission for operating expenditures | 1 | — | — | 1,528,947 | — | 1,553,356 | — |
| Shared Services Canada | | | | | | | |
| Operating expenditures | 1 | — | 70,624 | 6,166,219 | 106,288,421 | — | — |
| Capital expenditures | 5 | — | — | — | — | — | 69,885,260 |
| Transport | | | | | | | |
| Department of Transport | | | | | | | |
| Operating expenditures | 1 | — | 258,250 | 8,586,758 | 38,587,931 | 4,720,760 | — |
| Capital expenditures | 5 | — | 1,499,000 | — | — | — | 38,113,555 |
| Canadian Transportation Agency | | | | | | | |
| Program expenditures | 1 | — | 1,600 | 1,040,051 | 1,135,237 | — | — |
| Treasury Board | | | | | | | |
| Treasury Board Secretariat | | | | | | | |
| Program expenditures | 1 | — | 7,923,284 | 11,803,496 | 11,875,792 | 3,762,306 | — |
| Public Service Insurance | 20 | 39,305,780 | — | — | — | — | — |
| Canada School of Public Service | | | | | | | |
| Program expenditures | 1 | — | 508,568 | 1,752,241 | 2,738,811 | 175,627 | — |
| Office of the Commissioner of Lobbying | | | | | | | |
| Program expenditures | 1 | — | — | 134,307 | 209,405 | — | — |
| Office of the Public Sector Integrity Commissioner | | | | | | | |
| Program expenditures | 1 | — | 2,500 | 179,246 | 253,414 | — | — |
| Veterans Affairs | | | | | | | |
| Department of Veterans Affairs | | | | | | | |
| Operating expenditures | 1 | — | 98,847 | 3,550,522 | 17,007,167 | — | — |
| Veterans Review and Appeal Board | | | | | | | |
| Program expenditures | 1 | — | — | 895,673 | 439,153 | — | — |
| Women, Gender Equality and Youth | | | | | | | |
| Department for Women and Gender Equality | | | | | | | |
| Operating expenditures | 1 | — | 361 | 383,013 | 1,984,382 | — | — |
| Total..... | | 58,540,898 | 30,578,733 | 385,380,126 | 2,512,030,520 | 270,580,942 | 697,134,159 |

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Section 12

Public Accounts of Canada
2022–2023

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