



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2013

Volume III

**Additional
Information and
Analyses**

Canada 

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Errata

Subsequent to the printing of the *Public Accounts of Canada*, corrections were made in Volume III, Section 10, Budgetary details by allotment, page 10.13 and Section 11, Parliament (The Senate) Statement of sessional and expense allowances, travel and research expenses paid in 2012-2013, page 11.14. The revised information is highlighted.

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Volume **III**

2012-2013

Public Accounts of Canada

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Introduction to the *Public Accounts of Canada*

Nature of the *Public Accounts of Canada*

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

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

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

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

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

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

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

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

Volume III presents supplementary information and analyses.

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Section 1

2012-2013

Public Accounts of Canada

Financial Statements of Revolving Funds

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Canadian Grain Commission Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on Special Revenue Spending Authorities and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

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

The Canadian Grain Commission's Finance Division develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund

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

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2013 and the results of operations and the change in financial position for the year. This opinion has been appended to these financial statements.

Approved by:

Cheryl Blahey
Chief Financial Officer

May 24, 2013

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

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results	(13,988)	(19,680)	989	1,952
Add: items not requiring use of funds	4,310	20,923	2,438	4,144
Operating source (use) of funds	(9,678)	1,243	3,427	6,096
Less: items requiring use of funds				
Net capital acquisitions	4,753	4,180	3,307	1,831
Net other assets and liabilities	1,021	1,911		3,167
Authority provided (used)	(15,452)	(4,848)	120	1,098

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

	2013	2012
Debit balance in the accumulated net charge against the Fund's authority	(29,070)	(33,979)
Add: PAYE charges against the appropriation after March 31	(3,728)	(3,606)
Less: amounts credited to the appropriation after March 31	59	120
Net authority used, end of year	(32,857)	(37,705)
Authority limit	2,000	2,000
Unused authority carried forward	34,857	39,705

1. 2 Financial Statements of Revolving Funds

Canadian Grain Commission Revolving Fund — *Continued*

Independent auditors' report

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

We have audited the accompanying financial statements of the Canadian Grain Commission Revolving Fund, which comprise the statement of financial position as at March 31, 2013, and the statements of operations, accumulated surplus and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2013, and the results of its operations, statement of accumulated surplus and its cash flows for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Canadian Grain Commission to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. As a result, the financial statements may not be suitable for another purpose. Our independent auditors' report is intended solely for the information and use of the Canadian Grain Commission and the Treasury Board of Canada and should not be used by parties other than the Canadian Grain Commission or the Treasury Board of Canada.

Ernst & Young LLP
Chartered Accountants

Winnipeg, Canada
May 21, 2013

Canadian Grain Commission Revolving Fund — Continued

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

	2013	2012
Assets		
Current		
Accounts receivable (Note 3)	7,754	6,334
Other assets	260	194
Total current assets	8,014	6,528
Tangible capital assets, net (Note 4)	7,974	6,237
	15,988	12,765
Liabilities and Net Liabilities		
Current		
Accounts payable and accrued liabilities	2,971	2,359
Salaries payable (Note 5)	17,407	991
Vacation and overtime payable	2,760	2,582
Deferred revenue	126	127
Current portion of employee severance benefits (Note 6)	1,739	
Total current liabilities	25,003	6,059
Employee severance benefits (Note 6)	10,318	11,268
Total liabilities	35,321	17,327
Contingent liabilities (Note 10)		
Net liabilities		
Contributed capital	4,941	4,941
Accumulated net charge against the Fund's authority (Note 8)	(29,070)	(33,979)
Accumulated surplus	4,796	24,476
Total net liabilities	(19,333)	(4,562)
	15,988	12,765

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

Approved by:

Elwin Hermanson
Deputy Head

Cheryl Blahey
Chief Financial Officer

Canadian Grain Commission Revolving Fund — Continued

Statement of Operations
for the year ended as at March 31
(in thousands of dollars)

	2013												2012
	Budget inspection	Actual inspection	Budget weighing	Actual weighing	Budget research	Actual research	Budget producer protection	Actual producer protection	Budget internal services	Actual internal services	Budget total	Actual total	Actual total
	(unaudited)		(unaudited)		(unaudited)		(unaudited)		(unaudited)		(unaudited)		
Revenue													
Service fees	25,561	30,534	10,853	13,314							36,414	43,848	45,406
Special appropriations (Note 7)	3,291	4,158	438		6,666	6,981	692	1,514	15,709	14,147	26,796	26,800	30,408
Parliamentary appropriations (Note 7)					4,340	4,075	457	474	655	903	5,452	5,452	5,332
Contract revenue	934	1,468									934	1,468	1,485
License fees and producer cars.							300	418			300	418	515
Total revenue	29,786	36,160	11,291	13,314	11,006	11,056	1,449	2,406	16,364	15,050	69,896	77,986	83,146
Expenses													
Salaries and employee benefits	33,469	41,985	11,182	14,370	7,169	9,268	3,135	3,844	10,492	11,514	65,447	80,981	64,721
Rent	2,327	2,336	553	561	972	966	184	184	637	661	4,673	4,708	4,184
Travel	1,483	1,200	387	308	291	266	174	181	1,045	704	3,380	2,659	3,123
Repairs and supplies	1,201	1,221	240	220	897	1,018	61	71	369	445	2,768	2,975	3,275
Amortization	1,403	1,140	135	113	958	776	190	174	325	271	3,011	2,474	2,403
Professional and special services	178	186	33	32	59	69	60	96	2,031	1,789	2,361	2,172	1,786
Communications	147	163	81	89	129	142	64	56	775	750	1,196	1,200	1,155
Other	635	281	207	90	(66)	14	46	6	226	106	1,048	497	547
Total expenses	40,843	48,512	12,818	15,783	10,409	12,519	3,914	4,612	15,900	16,240	83,884	97,666	81,194
Net results	(11,057)	(12,352)	(1,527)	(2,469)	597	(1,463)	(2,465)	(2,206)	464	(1,190)	(13,988)	(19,680)	1,952

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

Canadian Grain Commission Revolving Fund — Continued

Statement of Accumulated Surplus for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Accumulated surplus, beginning of year	24,476	22,524
Net results for the year	(19,680)	1,952
Accumulated surplus, end of year	4,796	24,476

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

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

	2013	2012
Financial resources provided by		
Operating transactions		
Net results for the year	(19,680)	1,952
Non-cash items included in net gain (loss)		
Amortization (Note 4)	2,474	2,403
Provision for employee severance benefits (Note 6)	789	(1,387)
Gain on disposal of tangible capital assets	(31)	(39)
	(16,448)	2,929
Changes in non-cash working capital		
Accounts receivable	(1,420)	(779)
Other assets	(66)	82
Accounts payable and accrued liabilities	612	(884)
Salaries payable	16,416	513
Vacation and overtime payable	178	
Deferred revenue	(1)	1
Net financial resources provided (used) by operating transactions	(729)	1,862
Capital transactions		
Acquisition of tangible capital assets	(4,180)	(1,829)
Net financial resources used in capital transactions	(4,180)	(1,829)
Net financial resources provided (used) by and change in the accumulated net charge against the Fund's authority during the year	(4,909)	33
Accumulated net charge against the Fund's authority, beginning of year	33,979	33,946
Accumulated net charge against the Fund's authority, end of year	29,070	33,979

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

Notes to the financial statements (in thousands of dollars)

1. Authority and objectives

The Canadian Grain Commission Revolving Fund ("CGC", the "Revolving Fund" or the "Fund") derives its authority from the *Canada Grain Act* ("CGA"). The CGC's mandate as set out in the Act is to, in the interest of 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 CGC is funded by a combination of an ongoing appropriation, special appropriation and authority to re-spend fees collected. A revolving fund was set up for the CGC in 1995 with the expectation that the CGC would be largely self-funded through fees for service. However, the CGC's user fees have not increased since 1991, operating costs have continually increased, and annual grain volumes can fluctuate considerably from year to year. As a result, overall cost recovery has continued to fall from the early 1990s to today. This has caused the CGC to rely on special government appropriations since 1999 to fund operations on an annual basis (Note 7).

In the fall of 2012, two initiatives were announced that will impact the future services and organizational structure of the CGC. Firstly, Bill C-45, containing proposed amendments to the *Canada Grain Act*, was introduced in Parliament. Secondly, on November 1, 2012, the CGC launched consultations on new CGC user fees that reflect an updated *Canada Grain Act* and streamlined CGC operations. Bill C-45 received Royal Assent on December 14, 2012. It is planned that the amendments to the *Canada Grain Act* will come into force on August 1, 2013. The new user fees are proposed to take effect August 1, 2013 concurrent with changes to the *Canada Grain Act*. In response to both the legislative changes and restructured user fees, the CGC is currently in the process of adjusting the CGC's workforce (Note 5), organizational design, and operations.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector, except employee vacation, severance liabilities and employee termination benefits which are based on management's estimate of the liabilities rather than based on actuarial valuations.

Canadian Grain Commission Revolving Fund — Continued

Notes to the financial statements
(in thousands of dollars) — Continued

The significant accounting policies are as follows:

Revenue and expense 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 weighing and inspection activities are dependent on grain volumes handled. Revenues that have been received but not yet earned are presented as deferred revenues. Deferred revenue is primarily received for licensing fees which cover a 12 month period.

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

Parliamentary and special appropriation

The ongoing Parliamentary appropriation received for the Appointments by the Governor in Council of Assistant Commissioners and Grain Research Laboratory expenditures has been recorded as revenue of the Fund.

The special appropriation received to maintain cost recovery levels has been recorded as revenue of the Fund.

Accumulated net charge against the Fund's authority ("ANCAFA")

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

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.

Non-financial assets

Non-financial assets and tangible capital are accounted for as assets by the CGC because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the CGC unless they are sold.

Tangible capital assets

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

All tangible 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 acquisition, 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 (term of the lease)

Vacation pay

Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment and are recorded in the accounts at year end based on employee records.

Employee severance benefits

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

Employee termination benefits

Employees affected by the changes to the legislation are entitled to termination benefits. The CGC is demonstrably committed to the continued implementation of legislative change and restructured user fees for August 1, 2013. The obligation relating to the workforce adjustment cost is based on management's best estimate of the liability up to March 31, 2013.

Canadian Grain Commission Revolving Fund — Continued

Notes to the financial statements
(in thousands of dollars) — Continued

Pension plan

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

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

Measurement uncertainty

The preparation of these financial statements in accordance with Canadian generally accepted accounting principles 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 useful life of tangible capital assets and the liabilities for employee vacation, severance benefits and employee termination benefits. Actual results could differ from those estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2013	2012
Receivables from related parties	59	10
Outside parties	7,697	6,330
	7,756	6,340
Less: allowance for doubtful accounts	(2)	(6)
	7,754	6,334

Canadian Grain Commission Revolving Fund — Continued

Notes to the financial statements
(in thousands of dollars) — Continued

4. Tangible capital assets

	Cost				Accumulated amortization				Net book value	
	Opening balance	Acquisitions	Disposals	Closing balance	Opening balance	Amortization	Decrease	Closing balance	2013	2012
Scientific equipment	14,489	2,056	33	16,512	11,893	1,367	33	13,227	3,285	2,596
Office equipment and furniture.....	701			701	691	3		694	7	10
Operational equipment	1,207	606	38	1,775	429	181	38	572	1,203	778
Motor vehicles	289	42	39	292	225	24	39	210	82	64
Computer equipment and software.....	8,786	690	816	8,660	7,020	762	816	6,966	1,694	1,766
Leasehold improvements.....	5,995	889	20	6,864	4,972	209	20	5,161	1,703	1,023
	31,467	4,283	946	34,804	25,230	2,546	946	26,830	7,974	6,237

5. Salaries payable

With the legislative changes to the Canada Grain Act, a segment of the CGC work force became eligible for the provision of termination benefits. As a result, the CGC has recorded at March 31, 2013 an obligation for termination benefits as part of salaries payable to reflect the estimated workforce adjustment costs.

The CGC will continue to accrue costs as benefits to employees accumulate.

	2013	2012
Expense for the year	16,045	
Benefits paid during the year	(158)	
Employee termination benefits, end of year	15,887	
Other salary costs	1,520	991
Salaries payable	17,407	991

6. Employee severance benefits

The CGC provides severance benefits to its employees based on eligibility, years of service and final salary. These benefits are currently funded through a monthly salary accrual based on a calculation of the actual severance liability owed per employee.

With Budget 2011, the Government of Canada announced its intention to eliminate the ongoing accumulation of severance benefits. As collective agreements are negotiated, it is expected that severance benefits will continue ceasing to accumulate and employees are being given the option to liquidate immediately.

	2013	2012
Employee severance benefits, beginning of year ..	11,268	12,655
Expense for the year	1,630	1,568
Benefits paid during the year	(841)	(2,955)
Employee severance benefits, end of year	12,057	11,268
Current portion of employee severance benefits...	(1,739)	
Long-term portion of employee severance benefits	10,318	11,268

7. Parliamentary and special appropriation

Items recognized in the statement of operations and the statement of financial position in one year may be funded through parliamentary appropriations in prior, current or future years. Accordingly, the CGC has different appropriation authorities for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables.

Appropriation authorities provided and used:

	2013	2012
Total appropriation funds provided	32,252	35,740
Current year appropriation funds provided and used	32,252	35,740

Canadian Grain Commission Revolving Fund — Continued

Notes to the financial statements
(in thousands of dollars) — *Continued*

Total current year appropriation funds provided and used consists of:

	2013	2012
Special appropriation	26,800	30,408
Parliamentary appropriation	5,452	5,332
Current year appropriation funds provided and used	<u>32,252</u>	<u>35,740</u>

8. Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is comprised of the following amounts:

	2013	2012
Provision for employee severance benefits	12,057	11,268
Resources included in working capital	(486)	(391)
Resources available for operational purposes	<u>17,499</u>	<u>23,102</u>
Total accumulated net charge against the Fund's authority	<u>29,070</u>	<u>33,979</u>

The resources included in working capital excludes the obligation associated with employee termination benefits as the CGC is working with Treasury Board to secure funding for this purpose for the next fiscal year.

9. Lease commitments

Operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum annual lease payments over the next five years and thereafter are estimated as follows:

2014	4,795
2015	5,444
2016	4,817
2017	4,807
2018	4,285
Thereafter	<u>16,369</u>

10. Contingent liabilities

Claims have been made against the CGC in the normal course of operations. Management believes that these claims are without merit. The outcome of these actions is not presently determinable and, accordingly, no provision for these claims has been made in these financial statements.

11. Related party transactions

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

Services provided by other government departments

During the year, the CGC paid rent and certain professional services to other government departments or agencies. Employer's health insurance plan contributions and employee benefit plans were also provided by and paid to other government departments. Significant services have been recognized in the CGC statement of operations as follows:

	2013	2012
Employer's contribution to employee benefit plans	13,035	13,151
Rent	<u>4,522</u>	<u>3,996</u>
Professional and special services		
Audit and accounting services	138	138
Consulting services	192	144
Legal services	503	266
Translation services	406	278
Other	<u>232</u>	<u>204</u>
	<u>19,028</u>	<u>18,177</u>

Included in accounts payable and receivable at year end are the following amounts with related parties:

	2013	2012
Accounts receivable	59	10
Accounts payable	<u>2,386</u>	<u>1,435</u>

12. Financial instruments

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

Canadian Grain Commission Revolving Fund — Concluded

Notes to the financial statements
(in thousands of dollars) — *Concluded*

Financial instruments that potentially subject the CGC to concentrations of credit risk consist primarily of trade accounts receivable. The CGC performs services to various organizations. For the year ended March 31, 2013, five large integrated organizations accounted for 81 percent of the CGC's receivable balances (2012 - five organizations, 88 percent).

13. Insurance

In accordance with the Government's policy of self-insurance, the CGC does not carry its own insurance.

14. Income taxes

The CGC is not subject to income taxes.

15. Comparative information

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

Canadian Intellectual Property Office Revolving Fund

Management report

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "Fund") as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

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

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are

properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2013 and the results of operations and cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

Approved by:

Sylvain Laporte
*Commissioner of Patents, Registrar of Trade-marks and
Chief Executive Officer*

Susan Bincoletto
Chief Financial Officer

May 23, 2013

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

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results	(688)	11,503	(6,642)	5,474
Add: items not requiring the use of funds	2,724	2,081	3,624	3,553
Operating source of funds	2,036	13,584	(3,018)	9,027
Less: items requiring use of funds				
Net capital acquisitions	2,000	860	12,612	746
Net other assets and liabilities	10,898	2,270	889	3,294
Authority provided (used)	(10,862)	10,454	(16,519)	4,987

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

	2013	2012
Debit balance in the accumulated net charge against the Fund's authority	(176,008)	(167,912)
Add: PAYE charges against the appropriation account after March 31	14,013	16,693
Less: amounts credited to the appropriation account after March 31	1,497	1,434
Other items	5,102	5,487
Net authority provided, end of year	(168,594)	(158,140)
Authority limit	5,000	5,000
Unused authority carried forward	173,594	163,140

1 . 12 Financial Statements of Revolving Funds

Canadian Intellectual Property Office Revolving Fund — *Continued*

Independent auditors' report

To the Deputy Minister of Industry Canada

We have audited the accompanying financial statements of the Canadian Intellectual Property Office, which comprise the financial position as at March 31, 2013, the statements of operations and net liabilities and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Entity to comply with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Management is responsible for the preparation of these financial statements in accordance with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*, 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.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

In our opinion, the financial statements are prepared, in all material respects, in accordance with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

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

KPMG LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 23, 2013

**Canadian Intellectual Property Office
Revolving Fund — Continued**

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

	2013	2012		2013	2012
Assets			Liabilities		
Current			Current		
Petty cash	2	2	Deposit accounts	4,910	4,135
Accounts receivable			Accounts payable		
Government of Canada	16	25	Government of Canada	6,411	10,371
Outside parties	1,481	1,409	Outside parties	7,602	6,322
Unbilled revenues	7,943	6,960	Deferred revenues	40,946	42,448
Prepaid expenses	401	582		59,869	63,276
	9,843	8,978			
Capital assets (Note 3)	4,155	5,376	Employee termination benefits (Note 4)	11,762	11,374
Unbilled revenues	525	1,128	Deferred revenues	38,571	39,918
				50,333	51,292
			Contractual obligations (Note 6)		
			Contingencies (Note 10)		
			Net Liabilities (Note 5)	(95,679)	(99,086)
	14,523	15,482		14,523	15,482

Canadian Intellectual Property Office Revolving Fund — Continued

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

	2013	2012
Revenues	149,024	145,438
Expenses		
Salaries and employee benefits	95,499	96,225
Professional services	28,338	27,488
Amortization of capital assets	2,081	3,072
Accommodation	8,181	8,718
Materials and supplies	913	901
Information	153	93
Communications	13	694
Travel	436	396
Freight and postage	408	406
Repairs and maintenance	821	921
Training	577	440
Rentals	101	129
Loss on disposal of capital assets		481
	137,521	139,964
Net results of operations	11,503	5,474
Net liabilities, beginning of year	(99,086)	(92,335)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(8,096)	(12,225)
Net liabilities, end of year	(95,679)	(99,086)

Statement of Cash Flow for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Operating activities		
Net results	11,503	5,474
Add: Amortization of capital assets	2,081	3,072
Loss on disposal of capital assets		481
	13,584	9,027
Changes in working capital (Note 7)	(4,272)	7,970
Changes in other assets and liabilities		
Unbilled revenues	603	(418)
Employee termination benefits	388	(4,005)
Deferred revenues	(1,347)	397
	(356)	(4,026)
Net financial resources provided by operating activities	8,956	12,971
Investing activities		
Acquisition of capital assets	(860)	(746)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	8,096	12,225
Accumulated net charge against the Fund's authority account, beginning of year	167,912	155,687
Accumulated net charge against the Fund's authority account, end of year (Note 5)	176,008	167,912

Canadian Intellectual Property Office Revolving Fund — Continued

Notes to financial statements
(tabular amounts in thousands of dollars)

1. Authority and purpose

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

The Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund, was granted on February 22, 1994 and has 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 temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

Pursuant to Treasury Board decision #833200 (Budget 2006 Spending Restraint), dated November 30, 2006 and effective in 2006-2007, the Fund transferred \$50 million of its accumulated surplus to the Accumulated Net Charge Against the Fund's Authority ("ANCAFA").

The Fund is not subject to income taxes.

2. Significant accounting policies

Basis of accounting

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

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

The significant accounting policies are as follows:

Revenue recognition

Fees received for processing patent, trade-mark and industrial design applications are recorded as deferred revenues until services are rendered, at which time they

are recorded as revenue. Detailed inventory counts of applications are used to determine the amount of deferred revenue taking into account the fee schedule related to the application. Different rates may be charged depending of the size of the entity. Abandonments during the application process are recorded as earned revenue. When work is completed prior to the receipt of the fee, the amount is recorded as unbilled revenue. Fees are prescribed by various Orders in Council.

Capital assets and amortization

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

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

Employee termination benefits

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

- (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

Canadian Intellectual Property Office Revolving Fund — Continued

Notes to financial statements
(tabular amounts in thousands of dollars) —
Continued

(3) a combination of (1) and (2).

With the introduction of options (1) and (3), the Fund has been and will be required to draw down on the Employee Termination Benefit liability as the collective agreements come into force.

Pension plan

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

Use of estimates

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

3. Capital assets and accumulated amortization

Capital assets	Balance at April 1, 2012	Acquisitions	Transfers	Disposals	Balance at March 31, 2013
Leasehold improvements..	22,132		302		22,434
Software	10,658			35	10,623
Hardware	1,609	78		1,389	298
Equipment	79		(79)		
Furniture.....	391		79		470
Systems	21,651				21,651
Assets under Development					
Systems under development.	411	782	(302)		891
Other assets under Development					
	56,931	860		1,424	56,367
Accumulated amortization	Balance at April 1, 2012	Amortization	Transfers	Disposals	Balance at March 31, 2013
Leasehold improvements..	22,090	62			22,152
Software	9,058	810		35	9,833
Hardware	1,547	22		1,389	180
Equipment	18	8			26
Furniture.....	106	39			145
Systems	18,736	1,140			19,876
Assets under Development					
Systems under development.					
Other assets under Development					
	51,555	2,081		1,424	52,212
Net Total.....	5,376				4,155

**Canadian Intellectual Property Office
Revolving Fund — Continued**

Notes to financial statements
(tabular amounts in thousands of dollars) —
Continued

4. Employee termination benefits

As a result of the elimination of the accumulation of termination benefits and the subsequent introduction of the three options to address the accumulated balances, which were summarized in Note 2, the Fund was required to pay out \$5,022,066 during fiscal year 2011-2012. The Employee Termination Benefit liability had been adjusted accordingly.

	2013	2012
Employee termination benefits beginning of year	11,374	15,379
Benefits paid during the year		
For Retirement and Departures from the Public Service	(589)	(897)
For Employees who Opted to Cash out their Accumulated Balances as per the New Collective Agreements	(343)	(5,022)
Expense for the year	1,320	1,914
Employee termination benefits end of year	11,762	11,374

5. Net liabilities

Accumulated Net Charge Against the Fund's Authority ("ANCAFA")

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

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of \$9,448,000 upon establishment of the Revolving Fund.

	2013	2012
Accumulated surplus, beginning of year	68,826	63,352
Net results of operations	11,503	5,474
Accumulated surplus, end of year	80,329	68,826
ANCAFA, end of year	(176,008)	(167,912)
Net liabilities	(95,679)	(99,086)

6. Contractual obligations

The Fund is engaged in contractual obligations for:

Information Technology Services with Shared Services Canada:

2014	5,107
2015	5,107
	10,214

Operating leases for its office premises:

2014	5,752
2015	514
	6,266

The preceding amounts represent only the leases for office premises that were signed and in force as at March 31, 2013. CIPO management expects to enter into negotiations to renew most or all of the leases that are currently in place.

Searching Services and Access to on-line databases:

2014	2,062
2015	287
2016	299
	2,648

Translation:

2014	1,009
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7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2013	2012
Accounts receivable	(63)	25
Unbilled revenues (short term)	(983)	1,107
Prepaid expenses	181	(27)
Deposit accounts	775	(434)
Accounts payable	(2,680)	7,061
Deferred revenues (short term)	(1,502)	238
	(4,272)	7,970

8. Related party transactions

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

**Canadian Intellectual Property Office
Revolving Fund — *Concluded***

Notes to financial statements
(tabular amounts in thousands of dollars) —
Concluded

9. Insurance

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

10. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

Canadian Pari-Mutuel Agency Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

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

The Fund's Corporate Services division develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance

with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

Steve Suttie
*Acting Executive Director,
Canadian Pari-Mutuel Agency*

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

Pierre Corriveau
*Assistant Deputy Minister, Corporate Management
Chief Financial Officer*

May 28, 2013

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

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results	300	1,454	(1,419)	949
Add: items not requiring use of funds	448	464	150	374
Operating source (use) of funds	748	1,918	(1,269)	1,323
Less: items requiring use of funds				
Net capital acquisitions	700	498	150	450
Net other assets and liabilities		180		619
Authority provided (used)	48	1,240	(1,419)	254

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

	2013	2012
Debit balance in the accumulated net charge against the Fund's authority	(3,855)	(2,021)
Add: PAYE charges against the appropriation after March 31	1,046	456
Less: amounts credited to the appropriation after March 31	105	108
Net authority provided, end of year	(2,914)	(1,673)
Transfer from Treasury Board - payroll requirements (Vote 30) (Note 1)	503	503
Less: refund to Treasury Board	(51)	
Authority limit (Note 1)	2,000	2,000
Unused authority carried forward	5,366	4,176

1 . 20 Financial Statements of Revolving Funds

Canadian Pari-Mutuel Agency Revolving Fund — Continued

Independent Auditor's Report

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

We have audited the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund, which comprise the statement of financial position as at March 31, 2013, and the statements of operations and net assets (liabilities), and cash flow for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Pari-Mutuel Agency Revolving Fund as at March 31, 2013 and the results of its operations and its cash flow for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared solely for the information and use of the Canadian Pari-Mutuel Agency Revolving Fund and the Treasury Board of Canada for reporting on the use of the Fund's authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 28, 2013

Canadian Pari-Mutuel Agency Revolving Fund — Continued

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

	2013	2012		2013	2012
Assets			Liabilities		
Current			Current		
Cash in transit	49	79	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	55	27
Government of Canada	56	30	Outside parties		
Outside parties (Note 3)	312	288	Accounts payable	898	430
Accountable advances to employees	1	1	Vacation pay	231	247
	418	398	Current portion of the employee termination benefits liability (Note 5)	93	
				1,277	704
Long-term			Long-term		
Capital assets (Note 4)			Employee termination benefits liability (Note 5)	199	316
At cost	4,906	4,473	Net assets (Note 6)	890	1,270
Less: accumulated amortization	(2,958)	(2,581)			
	1,948	1,892			
	2,366	2,290		2,366	2,290

Contractual obligations (Note 7).

Economic dependence (Note 9).

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

Canadian Pari-Mutuel Agency Revolving Fund — Continued

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

	2013	2012
Revenues		
Pari-mutuel levy	10,671	11,218
Other revenues	58	19
	10,729	11,237
Operating expenses		
Salaries and employee benefits	3,657	4,091
Provision for employee termination benefits	22	(119)
Professional and special services		
Drug control	3,325	3,460
Drug research	285	278
Other	476	859
Transportation and telecommunications	429	567
Rentals	520	529
Amortization of capital assets	448	493
Utilities, materials and supplies	110	130
Other expenses	3	
	9,275	10,288
Net results	1,454	949
Net assets (liabilities), beginning of year	1,270	(137)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(1,834) (564)	458 321
Net assets, end of year	890	1,270

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

Statement of Cash Flow for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Operating activities:		
Net results	1,454	949
Items not affecting the use of cash:		
Provision for employee termination benefits	22	(119)
Amortization of capital assets	448	493
Gain on disposal of capital assets	(6)	
	1,918	1,323
Changes in current assets and liabilities (Note 8)	460	(823)
Payment of employee termination benefits (Note 5) ..	(46)	(508)
Net financial resources provided by (used in) operating activities	2,332	(8)
Investing activities:		
Purchase of capital assets	(506)	(450)
Proceeds from disposal of capital assets	8	
Net financial resources used in investing activities	(498)	(450)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	1,834	(458)
Accumulated net charge against the Fund's authority, beginning of year	2,021	2,479
Accumulated net charge against the Fund's authority, end of year	3,855	2,021

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

Canadian Pari-Mutuel Agency Revolving Fund — Continued

Notes to the financial statements

1. Authority and purpose

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

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

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

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

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

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employees’ vacation pay is based on management’s estimates of the liabilities rather than based on actuarial valuations.

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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period.

The more significant areas requiring the use of estimates relate to employee vacation pay, employee termination benefits, accrued liabilities, the allowance for doubtful accounts and the estimated useful lives of capital assets. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the year in which they become known.

(b) 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.

(c) Revenue recognition

Revenues are generated through a levy of 0.8 percent applied to every dollar bet at Canadian racetracks.

(d) Capital assets

Capital assets are recorded at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

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

(e) Pension plan

Employees of CPMA are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada’s portion of the pension cost is included in the employee benefits charge assessed against CPMA. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account. CPMA is not required under the present legislation to make contributions with respect to actuarial deficiencies.

(f) Vacation pay

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

Canadian Pari-Mutuel Agency Revolving Fund — Continued

Notes to the financial statements — Continued

(g) Employee termination benefits

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

(h) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amounts have been recorded in CPMA's financial statements in regards to unused sick leave.

3. Accounts receivable - outside parties

Outside parties accounts receivable are as follows:

	2013	2012
	(in thousands of dollars)	
Receivables	312	288
	<u>312</u>	<u>288</u>

4. Capital assets

	Cost				
	Opening balance	Acquisitions	Adjustments	Disposals	Closing balance
	(in thousands of dollars)				
Furniture and equipment	1,712	203		(60)	1,855
Electronic data processing equipment	750		743		1,493
Automotive	59				59
Buildings	575				575
Leasehold improvements ..	829			(13)	816
Land	98				98
Assets under construction	450	303	(743)		10
Total	<u>4,473</u>	<u>506</u>		<u>(73)</u>	<u>4,906</u>
	Accumulated amortization				
	Opening balance	Amortization	Adjustments	Disposals	Closing balance
	(in thousands of dollars)				
Furniture and equipment	1,022	117		(60)	1,079
Electronic data processing equipment	313	131			444
Automotive	53	3			56
Buildings	575				575
Leasehold improvements ..	618	197		(11)	804
Total	<u>2,581</u>	<u>448</u>		<u>(71)</u>	<u>2,958</u>
Net book value	<u>1,892</u>				<u>1,948</u>

5. Employee termination benefits liability

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

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

Canadian Pari-Mutuel Agency Revolving Fund — Concluded

Notes to the financial statements — *Concluded*

these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding termination benefit liability.

	2013	2012
	(in thousands of dollars)	
Employee termination benefits liability, beginning of year	316	943
Employee termination benefits paid during the year	(46)	(508)
Provision for employee termination benefits	22	(119)
Employee termination benefits liability, end of year	292	316
Less: current portion of employee termination benefits liability	(93)	
Long-term portion of employee termination benefits liability	199	316

6. Net assets

	2013	2012
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority	(3,855)	(2,021)
Accumulated surplus	4,745	3,291
	890	1,270

Accumulated net charge against the Fund's authority:

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.

Accumulated surplus:

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.

7. Contractual obligations

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

	(in thousands of dollars)
2014	520
2015	141
2016	35
2017	29
2018 and thereafter	123

8. Changes in current assets and liabilities

	2013	2012
	(in thousands of dollars)	
Cash in transit	30	(25)
Accounts receivable		
Government of Canada	(26)	22
Outside parties — accounts receivable	(24)	(94)
Accounts payable and accrued liabilities		
Government of Canada	28	(182)
Outside parties — accounts payable	468	(526)
Outside parties — vacation pay	(16)	(18)
	460	(823)

9. Economic dependence

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

Woodbine generated \$5,644,044 (2012 — \$6,026,338) or 53 percent (2012 — 54 percent) of CPMA's total pari-mutuel levy for the year ending March 31, 2013. As at March 31, 2013, \$104,785 (2012 — \$52,840) or 34 percent (2012 — 18 percent) of CPMA's accounts receivable were owed from this organization.

CORCAN Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

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

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

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

Approved by:

Jacqueline Goudal, CMA
Comptroller

John Sargent
Chief Executive Officer

May 28, 2013

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

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results		(1,664)		(891)
Add: items not requiring use of funds	1,737	2,552	2,900	2,255
Operating source of funds	1,737	888	2,900	1,364
Less: items requiring use of funds				
Net capital acquisitions	2,301	638	2,000	2,494
Net other assets and liabilities	(2,301)	1,507	900	6,974
Authority provided (used)	1,737	(1,257)		(8,104)

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

	2013	2012
Debit balance in the accumulated net charge against the Fund's authority account	(10,322)	(10,261)
Add: PAYE charges against the appropriate account after March 31	10,122	11,059
Less: amounts credited to the appropriation account after March 31	283	2,538
Net authority provided, end of year	(483)	(1,740)
Authority limit	5,000	5,000
Unused authority carried forward	5,483	6,740

CORCAN Revolving Fund — Continued

Independent auditors' report

To the Commissioner of Correctional Service of Canada

We have audited the accompanying financial statements of the CORCAN Revolving Fund, which comprise the statement of financial position as at March 31, 2013, the statements of operations and net assets, and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the CORCAN Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements of the CORCAN Revolving Fund as at and for the year ended March 31, 2013 are prepared, in all material respects, in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restriction on use

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

Ernst & Young LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 28, 2013

CORCAN Revolving Fund — Continued

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

	2013	2012		2013	2012
Assets			Liabilities and Net Assets		
Current			Current		
Accounts receivable (Note 4)	1,819	4,184	Accounts payable (Note 7)	9,229	9,999
Inventories (Note 5)	12,655	11,644	Deferred revenue	597	761
Other	4	28	Vacation pay and salary accrual	2,083	2,310
	14,478	15,856		11,909	13,070
Long-term			Long-term		
Capital assets (Note 6)	10,880	12,325	Employee termination benefits (Note 8)	2,269	2,206
			Commitments and contingencies (Notes 9 and 13)		
			Net assets (Note 10)	11,180	12,905
	25,358	28,181		25,358	28,181

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

CORCAN Revolving Fund — Continued

Statement of Operations and Net Assets
Year ended March 31
(in thousands of dollars)

	2013	2012
Revenues (Notes 3 and 11)	68,609	67,720
Cost of goods sold (Note 11).	73,281	71,536
	(4,672)	(3,816)
Other revenues and expenses		
Training and correctional fees (Note 3)	17,952	19,695
Miscellaneous	398	150
	18,350	19,845
Expenses (Note 12)		
National/regional headquarters	9,180	9,006
Employment and employability programs	2,791	4,531
Selling and marketing	3,373	3,381
	15,344	16,918
Net results from continuing operations	(1,666)	(889)
Net result	(1,666)	(889)
Net assets, beginning of year.	12,905	6,971
Net financial resources used (provided) and change in the ANCAFA account during the year.	(59)	6,823
Net assets, end of year (Note 10)	11,180	12,905

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

Statement of Cash Flows
Year ended March 31
(in thousands of dollars)

	2013	2012
Operating activities		
Net results from continuing operations	(1,666)	(889)
Items not affecting cash:		
Termination benefits expense	469	56
Amortization (Note 6)	2,121	2,120
Loss on disposal of capital assets	(38)	79
	886	1,366
Changes in non-cash working capital:		
Accounts receivable.	2,365	(588)
Inventories	(1,011)	(3,784)
Other	24	(18)
Employee termination benefits	(406)	(3,898)
Accounts payable.	(770)	2,083
Deferred revenue	(164)	548
Vacation pay and salary accrual	(227)	(38)
Net financial resources provided by (used in) operating activities	697	(4,329)
Investing activities		
Capital asset acquisitions.	(678)	(2,517)
Proceeds on disposal of capital assets	40	23
Net financial resources used in investing activities	(638)	(2,494)
Net financial resources provided (used) and change in accumulated net charge against the Fund's authority	59	(6,823)
Accumulated net charge against the Fund's authority, beginning of year	10,263	17,086
Accumulated net charge against the Fund's authority, end of year (Note 10).	10,322	10,263

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

CORCAN Revolving Fund — Continued

Notes to financial statements

1. Authority and purpose

The CORCAN Revolving Fund (“CORCAN” or “the Fund”) is a special operating agency within Correctional Service Canada (“CSC”) financed by way of a Revolving Fund. CORCAN was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in accordance with terms and conditions prescribed by the Treasury Board of Canada (“Treasury Board”). CORCAN’s purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund (“CRF”) for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time. An amount of \$15,218,000 representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992. The Fund is a non-taxable entity.

2. Significant accounting policies

Basis of accounting

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

Employee’s vacation pay liability is based on management’s estimates of the liability. Termination benefits liability is based on valuations provided by Treasury Board to management.

Funding for capital assets received from the Treasury Board at inception of the Fund is recorded as contributed capital and not as a reduction of the cost of capital assets.

Services received without charge from other government departments are not reported as expenses.

Recognition of revenues and expenses

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

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

For construction contracts, the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated.

Expenses are recorded in the period they are incurred. Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

Net cash provided by government

CORCAN operates within the CRF, which is administered by the Receiver General for Canada. All cash received by CORCAN is deposited to the CRF and all cash disbursements made by CORCAN are paid from the CRF. 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.

Accounts receivable

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

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.

Capital assets

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

Equipment	10 years
Office furniture and equipment	10 years
Leasehold improvements	Term of the lease
Vehicle fleet	5 years
Computer equipment	3 years

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

CORCAN Revolving Fund — Continued

Notes to the financial statements — Continued

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

Employee termination benefits

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

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.

Financial instruments

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

Measurement uncertainty

The preparation of these financial statements in accordance with the Treasury Board's accounting policies which are consistent with Canadian generally accepted accounting principles for the public sector, 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 statements, management believes the estimates and assumptions used to be reasonable. The most significant items where estimates are used are the liability for employee termination benefits and the useful lives of capital assets. Actual results could significantly differ from these estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the period they become known.

3. Related party transactions

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

During the year, CSC, the parent organization of CORCAN, has provided and will continue to provide CORCAN with the use of existing infrastructure including buildings and shops as well as maintenance of said facilities, financial systems, and human resource 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 fee's purpose is to offset salary and operating costs that cannot be recovered by CORCAN through the sale of goods and services due to the correctional environment in which it operates.

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

CORCAN entered into the following transactions with the CSC and other government departments:

	2013	2012
	(in thousands of dollars)	
Correctional Service of Canada		
Trade revenues	25,391	20,584
Training, correctional and other fees	17,952	19,695
Other Government Departments		
Trade revenues	37,069	39,846
	<u>80,412</u>	<u>80,125</u>

4. Accounts receivable

The accounts receivable consist of the following:

	2013	2012
	(in thousands of dollars)	
Government of Canada	283	2,538
Outside parties	<u>1,727</u>	<u>1,852</u>
	2,010	4,390
Allowance for doubtful accounts	<u>(191)</u>	<u>(206)</u>
	<u>1,819</u>	<u>4,184</u>

CORCAN Revolving Fund — Continued

Notes to the financial statements — Continued

5. Inventories

Inventories consist of the following:

	2013	2012
	(in thousands of dollars)	
Raw materials	5,577	6,007
Work in progress	384	785
Finished goods	7,724	5,599
	13,685	12,391
Provision for obsolete inventory	(1,030)	(747)
	12,655	11,644

6. Capital assets

Capital assets consist of the following:

Cost				
	Opening balance	Acquisitions	Disposals and write-offs	Closing balance
	(in thousands of dollars)			
Equipment	30,696	630	281	31,045
Leasehold improvements ..	1,343			1,343
Vehicle fleet	2,260	45	59	2,246
Other	111	3		114
	34,410	678	340	34,748
Accumulated amortization				
	Opening balance	Amortization	Disposal and write-offs	Closing balance
	(in thousands of dollars)			
Equipment	19,447	1,774	280	20,941
Leasehold improvements ..	739	135		874
Vehicle fleet	1,836	209	57	1,988
Other	62	3		65
	22,084	2,121	337	23,868
			2013 Net book value	2012 Net book value
			(in thousands of dollars)	
Equipment			10,104	11,298
Leasehold improvements ..			469	603
Vehicle fleet			258	424
Other			49	
			10,880	12,325

The amortization expense for the year was \$2,121,000 (2012—\$2,120,000).

In April 2012, the Government of Canada announced it will close operations at three Correctional Service Canada sites, including Leclerc Institution. The decommissioning of this infrastructure is ongoing and will be completed by 2014-2015. The net book value of all fixed assets at the Leclerc Institution owned by CORCAN as of March 31, 2013, was \$1,896,209. At this time, decisions have yet to be made with respect to possible future plans for the capital assets owned by CORCAN. It cannot therefore be determined whether the assets held at the site are impaired until future decisions are made.

7. Accounts payable

	2013	2012
	(in thousands of dollars)	
Government of Canada	2,642	1,812
Outside parties	6,587	8,187
	9,229	9,999

8. Employee future benefits

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

Both the employees and CORCAN contribute to the cost of the Plan. The 2012-2013 expense amounts to \$3,711,000 (\$3,877,000 in 2011-2012). Effective January 2013, important changes were made to the *Public Service Superannuation Act* (the act governing the PSPP) through the *Jobs and Growth Act*, 2012, including:

- Contribution rates for all active and future public service pension plan members were increased effective January 2013 with the objective of reaching a more balanced cost-sharing ratio for employer/employee contribution of 50:50 overtime; and
- The age at which a new employee who began participating in the public service pension plan on or after January 1, 2013 can receive an unreduced pension benefit was raised from age 60 to 65.

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

CORCAN Revolving Fund — Continued

Notes to the financial statements — Continued

Termination Benefits: following the ratification of new collective agreements, more than 100,000 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 has subsequently eliminated severance benefits for voluntary separation for approximately 13,000 executives and non-represented employees for a total of approximately 115,700 employees in the Core Public Administration. The Treasury Board Secretariat continues to have meaningful discussions on the elimination of severance benefits for the remaining employees.

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

As of March 31, 2013, 300 payments have been processed for CORCAN employees who have opted for an immediate single or partial severance payment.

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

	2013	2012
	(in thousands of dollars)	
Accrued benefit obligation, beginning of the year	2,206	6,048
Expenses for the year	469	56
Benefits paid during the year	(406)	(3,898)
Accrued benefit obligation, end of the year	2,269	2,206

9. Contractual obligations

CORCAN is committed to pay under the terms of lease agreements for an amount of \$4,853,512 relating to the Kingston warehouse (\$3,944,304), the “340 Laurier” lease (\$562,022) and other Minor commitments (\$347,186). The lease for Kingston Warehouse was entered into in September 2006 and expires in August 2016. The amount paid during the year was \$1,127,000 (2012—\$1,212,000). The lease for 340 Laurier was renewed starting March 2013 and expires in February 2018 and thereafter.

Going forward, the yearly payment amounts are estimated as follows:

	(in thousands of dollars)
2014	1,493
2015	1,341
2016	1,287
2017	614
2018 and thereafter	119
	<u>4,854</u>

10. Net assets

The net assets consist of the following:

	2013	2012
	(in thousands of dollars)	
Contributed capital	30,542	30,542
Accumulated net charge against the Fund's authority	(10,322)	(10,263)
Accumulated deficit	(9,040)	(7,374)
Net assets, end of year	<u>11,180</u>	<u>12,905</u>

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

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

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

CORCAN Revolving Fund — ConcludedNotes to the financial statements — *Concluded*

11. Segmented information

Year ended March 31, 2013	Manu- factu- ring	Cons- truction	Textile	Services	Total
(in thousands of dollars)					
Revenues	43,968	13,336	5,646	5,659	68,609
Cost of Goods Sold	46,655	13,406	6,352	6,868	73,281
Gross Margin . . .	(2,687)	(70)	(706)	(1,209)	(4,672)
Identifiable assets:					
Financial Assets .	730	311	100	647	1,788
Inventories	10,370		1,854	431	12,655
Capital assets net	7,051	145	117	3,002	10,315
Amortization of capital assets .	1,339	96	31	463	1,929
Year ended March 31, 2012	Manu- factu- ring	Cons- truction	Textile	Services	Total
(in thousands of dollars)					
Revenues	40,120	15,103	6,680	5,817	67,720
Cost of Goods Sold	42,512	15,027	6,653	7,344	71,536
Gross Margin . . .	(2,392)	76	27	(1,527)	(3,816)
Identifiable assets:					
Financial Assets .	2,723	309	98	856	3,986
Inventories	10,165		1,050	429	11,644
Capital assets, net	7,784	241	148	3,413	11,586
Amortization of capital assets .	1,393	112	30	397	1,932

12. Expenses

The following table presents details of expenses by category:

	2013	2012
(in thousands of dollars)		
Salaries and employee benefits	8,976	9,718
Transportation and communications	434	581
Information	49	71
Professional and special services	3,932	4,164
Rentals	1,325	1,270
Purchased repair and maintenance	70	61
Utilities, materials and supplies	442	516
Other expenditures	116	537
	15,344	16,918

13. Contingencies

In the normal course of operations, CORCAN is involved in various claims and legal proceedings. It is the opinion of management that no claims exist as of March 31, 2013.

Defence Production Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada.

There were no financial transactions in the Fund during the year ended March 31, 2013.

Approved by:

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

Pablo Sobrino
*Associate Assistant Deputy Minister,
Acquisitions Branch
Public Works and Government Services Canada*

May 24, 2013

Defence Production Revolving Fund

Reconciliation of unused authority (unaudited) as at March 31 (in thousands of dollars)

	2013	2012
Joint authority limit (Note 1)	100,000	100,000
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

Defence Production Loan Account

Reconciliation of unused authority (unaudited) as at March 31 (in thousands of dollars)

	2013	2012
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		

Notes to the financial statements (unaudited)

1. Authority and purpose

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

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

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

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

Geomatics Canada Revolving Fund

Management report

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with Treasury Board of Canada Secretariat accounting standards which are consistent with Canadian generally accepted principles for the public sector. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

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

CMSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and

safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

Éric Trépanier, CPA-CGA
Corporate Management and Services Sector
(Acting Deputy Chief Financial Officer)

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

May 27, 2013

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

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results	100	(245)	100	(280)
Add: items not requiring use of funds				
Amortization of capital assets		7		14
Loss on disposal of capital assets		12		
Operating source (use) of funds	100	(226)	100	(266)
Less: items requiring use of funds				
Net other assets (liabilities)		(114)		182
Authority provided (used)	100	(112)	100	(448)

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

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

	2013	2012
Debit balance in the accumulated net charge against the Fund's authority account	(1,762)	(2,328)
Add: PAYE charges against the appropriation account after March 31	449	930
Less: amounts credited to the appropriation account after March 31	684	711
Net authority provided, end of year	(1,997)	(2,109)
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward ⁽¹⁾	6,997	7,109

⁽¹⁾ In addition to the drawdown authority of \$5,000, the Fund has recorded a cash surplus of \$1,997. As such the amount available for use in subsequent years is \$6,997.

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

**Geomatics Canada Revolving Fund —
Continued**

Independent Auditor's Report

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

We have audited the accompanying financial statements of Geomatics Canada Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2013, and the statements of operations and net liabilities, accumulated surplus and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of the Fund based on the financial reporting provisions of section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements of the Fund for the year ended March 31, 2013 are prepared, in all material respects, in accordance with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describe the basis of accounting. The financial statements have been prepared to assist the management of the Fund and the Treasury Board Secretariat for reporting on the use of the Fund authority. 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 the Treasury Board Secretariat and should not be used by parties other than the management of the Fund and the Treasury Board Secretariat.

Deloitte & Touche LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 28, 2013

Geomatics Canada Revolving Fund — Continued

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

	2013	2012		2013	2012
Assets			Liabilities		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.	627	659	Government of Canada.	622	1,110
Outside parties (Note 4)	70	286	Outside parties		
Inventory (Note 5)	19	13	Accounts payable	207	286
Prepaid expenses	20	19	Vacation pay	17	34
	736	977		846	1,430
Capital assets (Note 6)			Long-term		
At cost.	2,951	2,997	Employee termination benefits liability	66	63
Less: accumulated amortization	2,922	2,949	Net assets (liabilities) (Note 8)	(147)	(468)
	29	48	Contingencies (Note 10)		
	765	1,025		765	1,025

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

Geomatics Canada Revolving Fund — Continued

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

	2013	2012
Revenues		
Products	534	543
Services	1,817	2,230
	2,351	2,773
Cost of sales		
Products	124	140
Income before direct and indirect expenses	2,227	2,633
Direct expenses		
Salaries	464	517
Employee benefits	126	137
Transportation and communication	17	60
Information		9
Professional and special services	1,253	1,514
Rentals	45	61
Purchased repair and upkeep	13	31
Utilities, materials and supplies	103	119
Other expenditures	7	4
	2,028	2,452
Indirect expenses		
Loss on disposal of capital assets	12	
Corporate & sector services	355	368
Occupancy	72	78
Amortization of capital assets (Note 6)	7	14
Change in employee termination benefits liability ...	3	5
Inventory obsolescence adjustment	(5)	(4)
	444	461
Total expenses	2,472	2,913
Net results	(245)	(280)
Net assets (liabilities), beginning of year	(468)	383
Net financial resources used (provided) and change in the ANCAFA account during the year	566	(571)
Net liabilities, end of year	(147)	(468)

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

Statement of Accumulated Surplus for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Balance, beginning of year	422	702
Net results for the year	(245)	(280)
Balance, end of year	177	422

Statement of Cash Flow for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Operating activities		
Net results from continuing operations	(245)	(280)
Items not affecting cash		
Amortization of capital assets	7	14
Loss on disposal of capital assets	12	
	(226)	(266)
Changes in non-cash working capital items (Note 3) ..	(343)	872
Changes in employee termination benefits liability ...	3	(35)
Net financial resources provided (used) by operating activities	(566)	571
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	(566)	571
Accumulated net charge against the Fund's authority account, beginning of year	2,328	1,757
Accumulated net charge against the Fund's authority account, end of year (Note 8)	1,762	2,328

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

Geomatics Canada Revolving Fund — Continued

Notes to the financial statements
(in thousands of dollars)

1. Authority and purpose

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

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

2. Significant accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian Public Sector Accounting Standards because: services received without charge from other government departments are not reported as expenses; the expenses and liability for termination benefits excludes the portion not funded by the Fund; and contingent liabilities are disclosed rather than recorded.

(b) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. 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. The most significant estimates used in the preparation of the financial statements are the amount of accrued liabilities, the estimated useful lives of capital assets and the allowance for doubtful accounts.

(c) Revenue recognition

Revenues are recognized when products are sold or services rendered. For multi-year contracts, revenues are recognized on a straight-line basis over the term of the contract.

(d) 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.

(e) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful lives of these assets are as follows:

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

(f) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. The Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(g) Employee termination benefits

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

(h) Corporate and sector services

Corporate and sector overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates, which vary with the number of employees (salary), or the number of business units (Sector or Corporate components).

**Geomatics Canada Revolving Fund —
Continued**

Notes to the financial statements
(in thousands of dollars) — *Continued*

3. Information included in the Statement of Cash Flow

	2013	2012
Accounts receivable		
Government of Canada	32	900
Outside parties	216	(35)
Inventory	(6)	4
Prepaid expenses	(1)	3
Accounts payable and accrued liabilities		
Government of Canada	(488)	477
Outside parties	(96)	(371)
Deferred revenue		(106)
Total	(343)	872

4. Accounts receivable

Outside parties accounts receivable are as follows:

	2013	2012
Receivables	138	330
Allowance for doubtful accounts	(68)	(44)
Total	70	286

5. Inventory

	2013	2012
Topographic maps	307	317
Geographic maps	19	13
Provision for inventory obsolescence	(307)	(317)
Total	19	13

6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
Computer equipment	1,307		(40)	1,267
Furniture	18		(6)	12
Mechanical equipment	398			398
Office equipment	5			5
Printing equipment	988			988
Scientific equipment	281			281
Total	2,997		(46)	2,951

Accumulated amortization	Balance at beginning of year	Amortization	Disposals	Balance at end of year
Computer equipment	1,260	7	(28)	1,239
Furniture	18		(6)	12
Mechanical equipment	398			398
Office equipment	4			4
Printing equipment	988			988
Scientific equipment	281			281
Total	2,949	7	(34)	2,922

Geomatics Canada Revolving Fund — Concluded

Notes to the financial statements
(in thousands of dollars) — *Concluded*

7. Information by activity

	2013		
	Products	Services	Total
Revenues			
Government departments . .	4	1,673	1,677
External customers	530	144	674
Total revenue	534	1,817	2,351
Cost of sales	124		124
Income before direct and indirect expenses	410	1,817	2,227
Direct expenses	436	1,592	2,028
Indirect expenses	127	317	444
Total expenses	563	1,909	2,472
Net results from continuing operations	(153)	(92)	(245)
Identifiable assets			
Financial assets	38	698	736
Capital assets (net)	1	28	29
Amortization of capital assets		7	7
	2012		
	Products	Services	Total
Revenues			
Government departments . .	28	1,534	1,562
External customers	515	696	1,211
Total revenue	543	2,230	2,773
Cost of sales	140		140
Income before direct and indirect expenses	403	2,230	2,633
Direct expenses	451	2,001	2,452
Indirect expenses	143	318	461
Total expenses	594	2,319	2,913
Net results from continuing operations	(191)	(89)	(280)
Identifiable assets			
Financial assets	74	903	977
Capital assets (net)	1	47	48
Amortization of capital assets		14	14

8. Net assets/liabilities

	2013	2012
Contributed capital	1,438	1,438
Accumulated net charge against the Fund's authority	(1,762)	(2,328)
Accumulated surplus	177	422
Net assets (liabilities)	(147)	(468)

9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada Departments, Agencies and Crown Corporations. The Fund enters into transactions with such entities in the normal course of business which have been recorded at the exchange amount.

10. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements, which will become payable in future years can not be reasonably determined and accordingly have not been recorded in the financial statements. Payments of sick leave benefits are included in current operations as incurred.

National Film Board Revolving Fund

(Note: The annex mentioned in the Statement of Management Responsibility can be found on the National Film Board Web site).

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, 2013, 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.

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

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

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate

divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the Board and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

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

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

In the interim, the Board has undertaken a risk-based assessment of the system of ICFR for the year ended March 31, 2013, in accordance with the Treasury Board Policy on Internal Control, and the results and action plan are summarized in the annex.

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

Tom Perlmutter
Government Film Commissioner

Luisa Frate, CPA, CA
Director General, Finance, Operations and Technology

July 9, 2013

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

	2013		2012	
	Estimates	Actual	Estimates	Actual
Cost of operation	(70,435)	(66,278)	(68,786)	(71,970)
Add: items not requiring use of funds		629		7,344
Operating source (use) of funds	(70,435)	(65,649)	(68,786)	(64,626)
Less: items requiring use of funds				
Net capital acquisitions		2,514		2,278
Net other assets and liabilities		589		(51)
Authority provided (used)	(70,435)	(68,752)	(68,786)	(66,853)

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

	2013	2012
Credit balance in the accumulated net charge against the Fund's authority	3,972	4,546
Add: PAYE charges against the credit account after March 31	5,261	4,099
Net authority used, end of year	9,233	8,645
Authority limit	15,000	15,000
Unused authority carried forward	5,767	6,355

National Film Board Revolving Fund — *Continued*

Independent auditor's report

To the Minister of Canadian Heritage and Official Languages

Report on the Financial Statements

I have audited the accompanying financial statements of the National Film Board, which comprise the statement of financial position as at March 31, 2013, and the statement of operations and departmental net financial position, statement of change in departmental net debt and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Film Board as at March 31 2013, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

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

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

Montréal, Canada
July 9, 2013

National Film Board Revolving Fund —
Continued

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

	2013	2012		2013	2012
Liabilities			Financial assets		
Accounts payable and accrued liabilities (Note 4) . . .	6,300	7,140	Cash	3	134
Accrued salaries	405	328	Due from the Consolidated Revenue Fund	2,507	1,894
Vacation pay and accrual for salary revision	320	646	Accounts receivable (Note 7)	2,694	3,225
Deferred revenue	477	358	Deposits	255	89
Lease obligation for tangible capital assets (Note 5) .	65	446	Total net financial assets	5,459	5,342
Employee future benefits (Note 6)	5,838	5,923	Departmental net debt	7,946	9,499
			Non-financial assets		
			Prepaid expenses	472	466
			Inventories	156	240
			Tangible capital assets (Note 8)	6,544	6,888
			Total non-financial assets	7,172	7,594
Total net liabilities	13,405	14,841	Departmental net financial position	(774)	(1,905)

Contractual obligations (Note 9).

Contingent liabilities (Note 10).

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

Approved by Board of Trustees:

Tom Perlmutter
Member

Anne-Marie H. Happlin
Member

National Film Board Revolving Fund — Continued

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

	2013	2013	2012
	Planned results		
Expenses (Note 11a)			
English programming			
Production of films and other forms of visual presentation			
Board's program	22,710	21,266	23,304
Sponsored production and pre-sale	400	15	28
	23,110	21,281	23,332
French programming			
Production of films and other forms of visual presentation			
Board's program	16,816	14,858	16,986
Sponsored production and pre-sale	476	282	793
	17,292	15,140	17,779
Distribution	6,662	5,445	6,224
Marketing, Accessibility and Outreach	14,093	14,455	16,483
Digital development and applications	5,272	5,934	4,426
Internal services	9,435	9,069	9,664
	35,462	34,903	36,797
Total Expenses	75,864	71,324	77,908
Revenues (Note 11b)			
Institutional and educational	3,145	1,636	2,286
Television	750	809	1,396
Stock shots	500	552	507
Home video	730	539	460
Theatrical	120	365	102
Sponsored production and pre-sale	876	297	821
Miscellaneous	227	93	366
Total Revenues	6,348	4,291	5,938
Net cost of operations before government funding	69,516	67,033	71,970
Government funding			
Net cash provided by Government of Canada		67,551	67,902
Change in due from Consolidated Revenue Fund		613	(997)
Net cost of operations after government funding		(1,131)	5,064
Departmental net financial position - Beginning of year		(1,905)	3,160
Departmental net financial position - End of year		(774)	(1,905)

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

Statement of Change in Departmental Net Debt for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Net cost of operations after government funding	(1,131)	5,064
Change due to tangible capital assets		
Acquisition of tangible capital assets	2,132	1,949
Amortization of tangible capital assets	(2,466)	(3,066)
Proceeds from disposal of tangible capital assets		(13)
Loss on disposal of tangible capital assets	(10)	(54)
Total change due to tangible capital assets	(344)	(1,184)
Change due to inventories	(85)	(46)
Change due to prepaid expenses	6	(13)
Net increase (decrease) in departmental net debt	(1,554)	3,821
Department net debt - beginning of year	9,500	5,678
Department net debt - end of year	7,946	9,499

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

Statement of Cash Flow for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Operating activities		
Net cost of operations before government funding . . .	67,032	71,970
Non-cash items:		
Amortization of tangible capital assets	(2,466)	(3,066)
Loss on disposal of tangible capital assets	(10)	(54)
Variations in Statement of Financial Position		
Change in liability for vacation pay and accrual for salary revision	325	(377)
Net change in employee future benefits	85	(2,070)
Other changes in assets and liabilities	71	(781)
Cash used in operating activities	65,037	65,622
Capital investing activities		
Acquisition of tangible capital assets	2,132	1,679
Proceeds from disposal of tangible capital assets		(13)
Cash used in capital investing activities	2,132	1,666
Financing activities		
Lease payments for tangible capital assets	382	614
Cash used in financing activities	382	614
Net cash provided by Government of Canada	67,551	67,902

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

National Film Board Revolving Fund — Continued

Notes to the Financial Statements

1. Authority and purposes

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

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

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

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

The Board is not subject to income taxes.

2. Significant accounting policies

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

Significant accounting policies are as follows:

Parliamentary authorities

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

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital assets acquisitions. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$15 million.

The Board is also financed in part by the Government of Canada through Parliamentary authorities. The authorities are voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. Financial reporting of authorities provided to the Board does not parallel financial reporting according to generally accepted accounting principles, since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides reconciliation between the two bases of reporting. The planned results amounts presented in the Statement of Operations and Departmental Net Financial Position are the amounts reported in the future-oriented financial statements included in the 2012-2013 Report on Plans and Priorities.

Each 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.

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.

National Film Board Revolving Fund — Continued

Notes to the financial statements — Continued

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.

Net cash provided by Government of Canada

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

Due from or to the Consolidated Revenue Fund

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

Expense recognition

All expenses are recorded on an accrual basis.

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

Production of films and other forms of visual presentations

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

Board's program

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

Sponsored production and pre-sale

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

Revenues

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

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

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

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.

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. The cost of other prints is expensed on a current basis.

Tangible capital assets

All tangible capital assets having an initial cost of \$5,000 or more and leasehold improvements of \$10,000 or more are recorded at their acquisition cost.

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

Asset class	Amortization period
Technical equipment	from 4 to 10 years
Software and data	
processing equipment	from 5 to 10 years
Office furniture, equipment	
and other	from 5 to 10 years
Leasehold improvements	terms of the leases

**National Film Board Revolving Fund —
Continued**

Notes to the financial statements — *Continued*

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 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.

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 of finance future operations.

The Board has the following financial assets:

- Cash
- 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
- Deferred revenue

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

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

Compensated absences

Employees are entitled to compensated absences as provided in their collective agreements or conditions of employment. This involves sick days that accumulate but do not vest, enabling the employees to be paid during their absence in recognition of prior service. As the employees render services, the value of the compensated absences attributed to those services is recorded as a liability and an expense. Management uses assumptions and its best estimates, such as the discount rate, the 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 sick pay benefits obligation. These assumptions are reviewed annually.

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.

Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of

National Film Board Revolving Fund — Continued

Notes to the financial statements — Continued

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.

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:

	2013	2012
	(in thousands of dollars)	
Net cost of operations before government funding	67,032	71,970
Adjustments for items affecting net cost of operations but not affecting authorities:		
Add (less):		
Loss on disposal of tangible capital assets	(10)	(54)
Change in liability for vacation pay, accrual for salary revision	325	(377)
Change in accrued liabilities not charged to authorities	683	(1,778)
Net change in employee future benefits	85	(2,070)
Amortization of tangible capital assets	(2,466)	(3,066)
	(1,383)	(7,345)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Add (less):		
Acquisition of tangible capital assets	2,132	1,679
Lease payments for tangible capital assets	382	614
Proceeds from disposal of tangible capital assets		(13)
	2,514	2,280
Current year authorities used	68,163	66,904

(b) Authorities provided and used:

	2013	2012
	(in thousands of dollars)	
Authorities provided		
Vote 75 - Main Estimates	66,782	66,782
Supplementary Estimates authorities	3,595	2,004
Less:		
Authorities available for future years	2,104	1,882
Frozen allotment	110	
Current year authorities used	68,163	66,904

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.

	2013	2012
	(in thousands of dollars)	
Accounts payable - Other government departments and agencies	1,086	934
Accounts payable - External parties	3,876	4,428
Total accounts payable	4,962	5,362
Accrued liabilities	1,338	1,778
Total accounts payable and accrued liabilities	6,300	7,140

In Canada's Economic Action Plan 2012, the Government announced savings measures to be implemented by departments over the next three fiscal years, starting in 2012-2013. As a result, the Board has recorded as at March 31, 2013, an obligation for termination benefits in the amount of \$584,852 (2012 — \$1,777,695) as part of accrued liabilities to reflect the estimated workforce adjustment costs. Also, a provision for onerous contracts of \$753,338 was recorded in accrued liabilities as March 31, 2013, following the closure of viewing posts and cinema facilities in Montréal.

5. Lease obligation for tangible capital assets

The Board has entered into agreements to lease technical, data processing and office equipment under capital leases. The assets have been capitalized using imputed interest rates varying from 6 percent to 8 percent. The related obligations are paid over a 3-5 years lease term. Payments totalled \$381,978 for the year ended March 31, 2013 (2012 — payments of \$612,449). Interest of \$20,336 (2012 — \$59,904) was charged to operations.

National Film Board Revolving Fund — Continued

Notes to the financial statements — Continued

The obligation related to the upcoming years includes the following:

	2013	2012
	(in thousands of dollars)	
2013		358
2014	45	63
2015	23	43
Total future minimum lease payments	68	464
Less: imputed interest	3	18
Balance of lease obligation for tangible capital assets	65	446

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 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with *Canada/Quebec Pension Plans* benefits and are indexed to inflation.

Both the employees and the Board contribute to the cost of the Plan. The 2013 expense amounts to \$3,805,736 (2012 — \$3,629,990), which represents approximately 1.9 times (2012 — 2.0 times) the contributions by employees.

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 have 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. All these changes have been reflected in the calculation of the outstanding severance benefit obligation and the Board assumes that 75 percent of the benefits will be paid during the next year. To calculate the obligation of the remaining portion, the Board uses a rate of compensation increase of 3.17 percent, an estimated discount rate of 2.13 percent and a horizon of retirement estimated at 15 years.

In 2012, the Board assumed that the severance benefits would be mostly paid in fiscal 2013.

Compensated absences (sick days)

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.

To calculate the obligation of sick leave, the Board uses an average daily wage of \$273 (2012 — \$266), a rate of salary increase of 3.17 percent (2012 — 1.75 percent), an average annual utilization rate of 2.13 percent (2012 — 2.37 percent), a discount rate of 2.13 percent (2.12 percent), a 5.20 percent (2012 — 5.01 percent) probability of employee departure and a retirement age assumption of 60 (2012 — age of 55).

Information about the severance and sick leave benefits, measured as at March 31, 2013, is as follows:

	Severance benefits	Sick leave	Total
	(in thousands of dollars)		
Balance as at March 31, 2011	3,853		3,853
Expenses for the year	2,239	941	3,180
Benefits paid during the year	(1,110)		(1,110)
Balance as at March 31, 2012	4,982	941	5,923
Expenses for the year	439	355	794
Benefits paid during the year	(879)		(879)
Balance as at March 31, 2013	4,542	1,296	5,838

National Film Board Revolving Fund — Continued

Notes to the financial statements — Continued

7. Accounts receivable

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

	2013	2012
	(in thousands of dollars)	
Receivables - Other government departments and agencies	160	146
Receivables - External parties	2,733	3,252
Subtotal	2,893	3,398
Allowance for doubtful accounts on receivables from external parties	(199)	(173)
Total accounts receivable	2,694	3,225

8. Tangible capital assets

	(in thousands of dollars)								2013	2012
	Cost				Accumulated amortization				2013	2012
	Opening balance	Acquisitions	Disposals and write-offs	Closing balance	Opening balance	Amortization	Disposals and write-offs	Closing balance	Net book value	Net book value
Technical equipment	28,947	831	1,681	28,097	26,231	1,286	1,677	25,840	2,257	2,716
Software and data processing equipment	15,827	925	2,135	14,617	13,379	813	2,129	12,063	2,554	2,448
Office furniture, equipment and other	877		115	762	853	11	115	749	13	24
Collection	1			1					1	1
Leasehold improvements	6,111	376	74	6,413	4,412	356	74	4,694	1,719	1,699
Total	51,763	2,132	4,005	49,890	44,875	2,466	3,995	43,346	6,544	6,888

The above assets include equipment under capital leases for a total cost of \$97,324 (2012 — \$1,746,861) less accumulated amortization of \$32,812 (2012 — \$825,518). Current year amortization expense relating to property under capital lease amount to \$276,696 (2012 — \$332,060). No tangible capital acquisition under capital leases has occurred in 2013 (2012 — \$269,973).

Disposals and write-offs of \$4,005,409 for the year are mainly related to reorganization and relocation of several regional offices and the closure of viewing posts and cinema facilities in Montréal and Toronto.

The 2013 planned acquisitions of tangible capital assets amounted to \$1,166,265 and the planned amortization expense amounted to \$2,661,026.

National Film Board Revolving Fund — Concluded

Notes to the financial statements — Concluded

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:

	Premises	Equipment	Total
	(in thousands of dollars)		
2014	6,237	908	7,145
2015	5,461	350	5,811
2016	1,166	248	1,414
2017	941	97	1,038
2018-2021	980		980
	14,785	1,603	16,388

Of the amount of \$14,785,000 for leased premises, agreements totalling \$102,000 have been signed with external parties and \$14,683,000 with Public Works and Government Services Canada (PWGSC).

10. Contingent liabilities

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

11. Expenses by major object and types of revenues

a) Expenses

	2013	2012
	(in thousands of dollars)	
Salaries and benefits	39,937	43,329
Professional and special services	10,834	11,056
Rentals	8,819	7,919
Transportation and communication	3,203	3,106
Amortization of tangible capital assets	2,466	3,066
Materials and supplies	1,593	2,295
Cash financing in co-productions	1,086	2,339
Repairs and upkeep	997	962
Contracted film production and laboratory processing	833	1,071
Royalties	704	1,067
Information	625	1,091
Loss on disposal of tangible capital assets	10	54
Miscellaneous	217	553
	71,324	77,908

b) Revenues

	2013	2012
	(in thousands of dollars)	
Royalties	2,100	2,470
Film prints	1,249	1,774
Stock shots	552	507
Sponsored production and pre-sale	297	821
Miscellaneous	93	366
	4,291	5,938

12. Related party transactions

The Board is related as a result of common ownership to all government departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business and on normal trade terms. During the year ending March 31, 2013, the Board leased premises from PWGSC for the amount of \$6,759,685 (2012 — \$6,822,647).

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

13. Accounting changes

In March 2011, the Public Sector Accounting Board (PSAB) approved new Section PS 3450, Financial Instruments, and Section PS 1201 to replace the current Section PS 1200, Financial Statement Presentation.

Section PS 3450 states, among others, that all financial instruments must be measured either at fair value, historical cost or amortized cost. Variations in fair value, if any, must be reported in the new statement of remeasurement gains and losses.

The two sections are effective on April 1, 2012, for government organizations and are required to be adopted in the same year. The Board has adopted these sections for the year ended March 31, 2013, which had no significant impact on its financial statements.

14. Comparative information

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

Optional Services Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

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

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial

statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

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

Pablo Sobrino
Associate Assistant Deputy Minister,
Acquisitions Branch
Public Works and Government Services Canada

May 24, 2013

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

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results		375		568
Items not requiring use of funds		83		(2,585)
Operating source (use) of funds		458		(2,017)
Items requiring use of funds				
Net other assets	6,500	(3,724)	(2,016)	1
Authority provided (used)	6,500	(3,266)	(2,016)	(2,016)

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

	2013	2012
Accumulated net charge against the Fund's authority ⁽¹⁾	17,390	15,201
Charges payable at year end against the appropriation account after March 31	(17,543)	(11,896)
Amounts credited to the appropriation account after March 31	772	580
Net authority provided, end of year	619	3,885
Authority limit (Note 1)	35,000	35,000
Unused authority carried forward	35,619	38,885

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

**Optional Services Revolving Fund —
Continued**

Independent auditors' report

To the Chief of the Office of Audit and Evaluation,
Public Works and Government Services Canada

We have audited the accompanying financial statements of the Optional Services Revolving Fund, which comprise the statement of financial position as at March 31, 2013, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Optional Services Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements of the Optional Services Revolving Fund as at and for the year ended March 31, 2013 are prepared, in all material respects, in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restrictions on use

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

Ernst & Young LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 27, 2013

Optional Services Revolving Fund — Continued

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

	2013	2012		2013	2012
Assets			Liabilities and Net Liabilities		
Current			Current		
Cash in transit	138		Accounts payable and accrued liabilities (Note 5) . . .	16,139	10,360
Accounts receivable (Note 3)	8,253	4,441	Vacation pay and compensatory leave	102	109
Other assets (Note 4)	50	36		16,241	10,469
			Long-term		
			Employee severance benefits (Note 6)	439	433
				16,680	10,902
			Net Liabilities (Note 7)	(8,239)	(6,425)
	8,441	4,477		8,441	4,477

Contractual obligations (Note 8).

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

Optional Services Revolving Fund — Continued

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

	2013	2012
Revenues		
Vaccines and drugs	120,002	91,067
Travel and relocation related services	11,528	11,910
Communication procurement services	2,254	2,971
	133,784	105,948
Cost of sales	(128,912)	(101,069)
Gross margin	4,872	4,879
Operating expenses		
Salaries and employee benefits	2,411	2,494
Professional and special services	1,101	856
Corporate and administrative services	565	568
Occupancy costs	317	319
Employee severance benefits	83	6
Other expenses	18	25
Transportation and telecommunications	2	43
	4,497	4,311
Net results	375	568
Net liabilities, beginning of year	(6,425)	(6,042)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(2,189)	(951)
Net liabilities, end of year	(8,239)	(6,425)

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

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

	2013	2012
Operating activities		
Net results	375	568
Non cash items:		
Provision for employee severance benefits	83	6
	458	574
Variations in statement of financial position:		
(Increase) decrease in cash in transit	(138)	2
Increase in accounts receivable	(3,812)	(1,964)
(Increase) decrease in other assets	(14)	19
Increase in accounts payable and accrued liabilities	5,779	2,404
Decrease in vacation pay and compensatory leave	(7)	(28)
	1,808	433
Payments on provision for employee severance benefits	(77)	(56)
	1,731	377
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	2,189	951
Accumulated net charge against the Fund's authority account, beginning of year	15,201	14,250
Accumulated net charge against the Fund's authority account, end of year	17,390	15,201

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

Optional Services Revolving Fund — Continued

Notes to the financial statements

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 and provides travel and relocation related services and communication procurement services. The Fund was established under *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by Section 5.5 of the *Revolving Funds Act*.

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

For fiscal year 2013, the Fund received authorization from Treasury Board to access its unused authority for a total amount of up to \$6,500,000 requested as follows:

- \$6,000,000 to temporarily fund transitory cash elements at year-end;
- \$500,000 to cover the planned deficit.

2. Significant accounting policies

The financial statements have been prepared in accordance with the Treasury Board Accounting Standards superseded by the reporting requirements of the Receiver General of Canada. The financial statements are not presented on a basis consistent with Canadian public sector accounting standards as the liabilities for vacation pay and employee severance benefits are based on management's estimate rather than actuarial valuations, the Fund has not recorded a liability for sick leave, the statement of financial position does not segregate non-financial assets and the net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

(a) Accounts receivable

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

(b) Revenue

Vaccines and drugs revenue is recognized using a blended rate established by fixed price contracts and based on the proportion of total goods delivered at year end. Any losses on the fixed price contracts are recognized during the period in which they are identified.

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

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

(c) Employee future benefits

i) Pension benefits

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

ii) Severance benefits

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

iii) Vacation pay and compensatory leave

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

iv) Sick leave

Employees are permitted to accumulate unused sick leave which they can only use in the event of an illness. Accumulated unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

(d) Financial instruments

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

Optional Services Revolving Fund — Continued

Notes to the financial statements — Continued

(e) Measurement uncertainty

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

3. Accounts receivable

	2013	2012
	(in thousands of dollars)	
Accounts receivable - other government departments and agencies.....	772	580
Accounts receivable - external parties.....	7,481	3,861
	<u>8,253</u>	<u>4,441</u>

4. Other assets

	2013	2012
	(in thousands of dollars)	
Goods and Services Tax refundable advances.....	49	35
Other advances.....	1	1
	<u>50</u>	<u>36</u>

5. Accounts payable and accrued liabilities

	2013	2012
	(in thousands of dollars)	
Accounts receivable - other government departments and agencies.....	34	33
Accounts receivable - external parties and accrued liabilities.....	16,105	10,327
	<u>16,139</u>	<u>10,360</u>

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 the Fund.

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation. Information about the severance benefits, measured as at March 31, is as follows:

	2013	2012
	(in thousands of dollars)	
Accrued benefit obligation - Beginning of year . . .	433	483
Payments on provisions for employee severance benefits:		
Retirements and departures from the Public Service	(77)	(52)
Employees who opted to cash out their accumulated balances as per collective agreements		(4)
	<u>(77)</u>	<u>(56)</u>
Expense for the year.....	83	6
Accrued benefit obligation - End of year.....	<u>439</u>	<u>433</u>

7. Net liabilities

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

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

	2013	2012
	(in thousands of dollars)	
Accumulated surplus		
Opening balance.....	8,776	8,208
Net results.....	375	568
Closing balance	<u>9,151</u>	<u>8,776</u>
ANCAFA		
Opening balance.....	(15,201)	(14,250)
Change during the year	<u>(2,189)</u>	<u>(951)</u>
Closing balance	<u>(17,390)</u>	<u>(15,201)</u>
Net liabilities, end of year	<u>(8,239)</u>	<u>(6,425)</u>

Optional Services Revolving Fund — Concluded

Notes to the financial statements — Concluded

8. Contractual obligations

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

(in thousands of dollars)

Year ending March 31	
2014.....	146
2015.....	42
2016.....	21
2017.....	14
2018 and thereafter	16
	<hr/>
	239
	<hr/>

9. Comparative figures

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

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.

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 policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements on a basis consistent with that of the preceding year.

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

The Fund's directorate of financial operations develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. The systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are

executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

Michel Brunette
Deputy Chief Financial Officer,
Passport Canada

Danielle Marquis
Director General,
Corporate Services and Human Resources,
Passport Canada

Christine Desloges
Chief Executive Officer,
Passport Canada

May 24, 2013

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

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results	(61,268)	(8,687)	(34,481)	(14,885)
Add: items not requiring use of funds	9,504	9,779	9,829	14,510
Operating source of funds	(51,764)	1,092	(24,652)	(375)
Less: items requiring use of funds				
Net capital acquisitions	15,890	14,334	20,772	7,713
Net other assets and liabilities		9,898		11,441
Authority (used)	(67,654)	(23,140)	(45,424)	(19,529)

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

	2013	2012
Debit balance in the accumulated net charge against the Fund's authority	(4,646)	(16,533)
Add: PAYE charges against the appropriation after March 31	30,815	17,236
Less: amounts credited to the appropriation after March 31	8,602	6,284
other items	2,044	2,035
Net authority used (provided), end of year	15,523	(7,616)
Authority limit	131,204	131,204
Unused authority carried forward	115,681	138,820

Passport Canada Revolving Fund — *Continued*

Independent auditors' report

To the Assistant Deputy Minister and Chief Financial Officer,
Department of Foreign Affairs and International Trade

We have audited the accompanying financial statements of Passport Canada Revolving Fund (the "Fund") which comprise the statement of financial position as at March 31, 2013, the statements of operations and changes in net assets and cash flows for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the reporting requirements of section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2013, and the results of its operations and the changes in its deficit and cash flows for the year then ended in accordance with the reporting requirements of section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Basis of Accounting and Restriction on Use

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

Other

The financial statements of Passport Canada as of March 31, 2012 and for the year then ended were audited by other auditors who expressed on those statements an unmodified opinion dated May 25, 2012.

KPMG LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 23, 2013

Passport Canada Revolving Fund —
Continued

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

	2013	2012		2013	2012
Assets			Liabilities		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	8,340	5,936	Government of Canada	13,045	3,673
Outside parties	293	380	Outside parties		
Prepaid expenses	945	525	Accounts payable	16,416	12,985
Inventories	16,962	8,390	Vacation pay	4,691	4,505
	26,540	15,231	Contractors' holdbacks	1,354	577
			Employee termination benefits	2,661	2,997
Long-term				38,167	24,737
Capital assets (Note 3)			Long-term		
At cost	197,802	183,797	Employee termination benefits	4,205	7,080
Less: accumulated amortization	(149,708)	(138,129)		42,372	31,817
	48,094	45,668	Net assets (Note 4)	32,262	29,082
	74,634	60,899		74,634	60,899

Contractual Obligations (Note 5).
See accompanying notes.

Passport Canada Revolving Fund — Continued

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

	2013	2012
Revenues		
Fees earned	312,006	293,307
Miscellaneous revenues	391	334
	<u>312,397</u>	<u>293,641</u>
Expenses		
Salaries and employee benefits	183,646	178,317
Freight, express and cartage	32,160	29,142
Passport materials	26,758	24,160
Professional and special services (Note 6)	35,040	25,012
Accommodation	16,339	16,173
Amortization	11,579	11,376
Passport operations at missions abroad (Note 6)	4,327	4,334
Telecommunications	26	1,550
Repair and maintenance	4,897	4,818
Information	2,975	4,028
Printing, stationery and supplies	2,168	2,744
Utility	59	7
Travel and removal	1,565	1,648
Provision for employee termination benefits	(1,406)	4,617
Rentals	428	449
Miscellaneous	128	104
Postal services and postage	66	47
	<u>320,755</u>	<u>308,526</u>
Net results before disposal of capital assets	(8,358)	(14,885)
Loss on disposal of assets	(329)	
Net results	(8,687)	(14,885)
Net assets, beginning of the year (Note 4)	29,082	27,326
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	11,887	17,061
Transfer to other government departments (Note 4)	(20)	(420)
Net assets, end of the year (Note 4)	<u>32,262</u>	<u>29,082</u>

See accompanying notes.

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

	2013	2012
Operating activities		
Net results	(8,687)	(14,885)
Add: Provision for employee termination benefits	(2,875)	2,328
Amortization	11,579	11,376
Loss on disposal of capital assets	329	
	<u>346</u>	<u>(1,181)</u>
Changes in current assets and liabilities (Note 7)	2,121	(8,466)
Net financial resources provided (used) by operating activities	<u>2,467</u>	<u>(9,647)</u>
Investing activities		
Capital assets acquired	(14,334)	(7,713)
Net financial resources provided (used) by investing activities	<u>(14,334)</u>	<u>(7,713)</u>
Financing activities		
Transfer to other government departments (Note 4)	(20)	299
Net financial resources provided (used) by financing activities	<u>(20)</u>	<u>299</u>
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	(11,887)	(17,061)
Accumulated net charge against the Fund's authority, beginning of year	16,533	33,594
Accumulated net charge against the Fund's authority, end of year (Note 4)	<u>4,646</u>	<u>16,533</u>

See accompanying notes.

Passport Canada Revolving Fund — Continued

Notes to the financial statements

1. Authority and purpose

The Passport Canada Revolving Fund (the “Fund”) was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

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.

Commencing April 1, 2011, the Fund’s non-lapsing authority increased from \$4,000,000 to \$131,204,000 for the purposes of the ePassport project and operations.

2. Significant accounting policies

(a) Basis of accounting

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

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

(b) Revenue recognition

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

(c) Inventory

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

(d) Capital assets

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

<u>Estimated Category</u>	<u>useful life</u>
Capital projects	Once in service
Leasehold improvements	Lease term
Furniture	10 years
Vehicles	5 years
Electronic data processing (EDP) equipment	3-5 years
Other machines and equipment	5 years

The capital projects category includes assets under construction which are not yet amortized. Leasehold improvements are amortized on a straight-line basis on the lesser of the remaining term of the lease or estimated useful life of the improvement.

(e) Employee termination benefits

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

(f) Pension plan

Employees 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

Passport Canada Revolving Fund — Continued

Notes to the financial statements — Continued

employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

(g) Use of estimates

The preparation of financial statements requires management and the Treasury Board Secretariat to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The more significant areas requiring the use of estimates relate to employee termination benefits and to accrued liabilities. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(h) Financial instruments

The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and employee termination benefits. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of the year	Acqui- sitions	Disposals, transfers and adjustments	Balance, end of the year
(in thousands of dollars)				
Technology Enhancement Plan Project	33,877			33,877
Capital projects	13,129	11,875	(6,797)	18,207
Leasehold Improvements ..	100,368	641	6,404	107,413
Furniture	84	21		105
EDP equipments	34,422	1,623		36,045
Vehicles	41			41
Other machines and equipments	1,876	174	64	2,114
	183,797	14,334	(329)	197,802
Accumulated amortization	Balance, beginning of the year	Amorti- zation	Balance, end of the year	Net book value
(in thousands of dollars)				
Technology Enhancement Plan Project	33,877		33,877	
Capital projects				18,207
Leasehold Improvements ..	75,986	5,805	81,791	25,622
Furniture	82	1	83	22
EDP equipments	26,395	5,699	32,094	3,951
Vehicles	28	9	37	4
Other machines and equipments	1,761	65	1,826	288
	138,129	11,579	149,708	48,094

The capital projects category includes assets under construction which are not yet amortized.

4. Net assets

	2013	2012
(in thousands of dollars)		
Accumulated net charge against the Fund's authority	(4,646)	(16,533)
Accumulated surplus	(43,566)	(34,859)
Contributed capital	80,474	80,474
	32,262	29,082

Accumulated net charge against the Fund's authority:

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

Accumulated surplus:

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets of \$746,000 upon establishment of the Fund and adjustments to the Fund net financial position of \$419,771 in 2012 and \$19,936 in 2013 as a result of the Fund

Passport Canada Revolving Fund — Concluded

Notes to the financial statements — *Concluded*

transferring its information technologies services to Shared Services Canada (SSC), on November 15, 2011.

Contributed capital:

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

5. Contractual obligations

The Fund rents office premises and other office equipment under long-term operating leases, which expire through 2020. Because of the nature of its activities, Passport Canada is also engaged in contractual obligations for the purchase of goods and other services. Expected future minimum payments are approximately as follows:

	(in thousands of dollars)
2014	62,493
2015	46,709
2016	42,937
2017	6,962
2018	3,801
2019 and thereafter	2,451
	<hr/>
	165,353
	<hr/>

6. Related party transactions

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

As part of its operations, the Fund, which is an agency of the Department of Foreign Affairs and International Trade (DFAIT), collects Consular fees on behalf of DFAIT Consular Affairs Division. These fees are not recorded as revenues in the Statement of Operations and Change in Net Assets. In 2013, the Fund collected and remitted to DFAIT \$101,680,188 (2012—\$94,552,570) in consular fees.

In December of 2008, Service Canada and the Fund signed a memorandum of understanding governing the cost of processing passport applications. Effective for all applications processed by Service Canada from June 2008 onwards, a fee of \$12.39 per application will be charged to the Fund. These fees are reported in the Professional and Special Services line item in the Statement of Operations and Change in Net Assets. In 2013, Service Canada charged the Fund a total of \$7,644,989 (2012 — \$5,999,071) for application processing fees.

Effective November 15, 2011, the Fund transferred its information technologies services to SSC. The cost of these services provided by SSC is reported in the Professional and Special Services line item in the Statement of Operations and Change in Net Asset. In 2013, SSC charged the Fund a total of \$11,423,170 (2012 — \$3,867,149) for Information technologies services.

7. Changes in current assets and liabilities

	2013	2012
	(in thousands of dollars)	
Assets		
Accounts receivable — Government of Canada	(2,404)	3,584
Accounts receivable — Outside parties	87	(113)
Prepaid expenses	(420)	(144)
Inventories	(8,572)	4,827
Accounts payable and accrued liabilities		
Government of Canada	9,372	(2,489)
Outside parties — Accounts payable	3,431	1,371
Outside parties — Vacation pay	186	87
Outside parties — Contractors' holdbacks	777	(136)
Deferred revenue		(46)
Employee termination benefits	(336)	(15,407)
	<hr/>	<hr/>
	2,121	(8,466)
	<hr/>	<hr/>

8. Subsequent event

On May 8, 2013, the Government of Canada announced that effective July 2, 2013 the accountability for the passport program and the Fund shift from the Department of Foreign Affairs and International Trade (DFAIT) to Citizenship and Immigration Canada (CIC). Through Service Canada, Human Resources and Skills Development Canada (HRSDC) will provide service delivery on behalf of CIC. An estimate of the financial effect of this transfer on the Fund cannot be made.

9. Comparative figures

Certain amounts for the 2012 fiscal year have been reclassified to make them comparative with the current year.

Real Property Disposition Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

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

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

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

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results	4,707	7,418	4,854	5,990
Items requiring use of funds				
Net other assets and liabilities		2,651		891
Authority provided	4,707	10,069	4,854	6,881

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

On June 20, 2011, Public Works and Government Services Canada's Deputy Minister announced the termination of the Real Property Disposition Revolving Fund. The 2012-2013 Supplementary Estimates (C), Vote 6c provided the authority to repeal section 5(4) of the *Revolving Fund Act* as of March 31, 2013 in accordance with section 12 of the Act, thereby eliminating the legal basis for the existence of the Fund. The wind-up of the Fund is reflected throughout the financial statements.

Approved by:

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

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

May 24, 2013

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

	2013	2012
Accumulated net charge against the Fund's authority, before reduction of the accumulated surplus ⁽¹⁾	12,418	8,957
Reduction of the accumulated surplus (Note 1)	(7,418)	(5,990)
Accumulated net charge against the Fund's authority, after reduction of the accumulated surplus ⁽²⁾	5,000	2,967
Payable at year end charges against the appropriation account after March 31	(4)	(943)
Amounts credited to the appropriation account after March 31		321
Net authority provided, end of year	4,996	2,345
Authority limit (Note 1)	5,000	5,000
Unused authority repealed (Note 1)	(9,996)	
Unused authority carried forward		7,345

⁽¹⁾ Debit balance in the accumulated net charge against the Fund's authority, before reduction of the accumulated surplus.

⁽²⁾ Debit balance in the accumulated net charge against the Fund's authority, after reduction of the accumulated surplus.

Real Property Disposition Revolving Fund — *Continued*

Independent auditors' report

To the Chief of the Office of Audit and Evaluation,
Public Works and Government Services Canada

We have audited the accompanying financial statements of the Real Property Disposition Revolving Fund, which comprise the statement of financial position as at March 31, 2013, and the statements of operations and net liabilities, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Real Property Disposition Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements of the Real Property Disposition Revolving Fund as at and for the year ended March 31, 2013 are prepared, in all material respects, in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restrictions on use

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

Ernst & Young LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 27, 2013

Real Property Disposition Revolving Fund — *Continued*

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

	2013	2012		2013	2012
	Termination of operations ⁽¹⁾			Termination of operations ⁽¹⁾	
Assets			Liabilities and Net Assets		
Current			Current		
Accounts receivable (Note 3)		325	Accounts payable		5
Work in process (Note 4)		2,651	Deposits on disposals		938
					943
			Net Assets (Note 5)		2,033
		2,976			2,976

⁽¹⁾ On June 20, 2011, Public Works and Government Services Canada's Deputy Minister announced the termination of the Real Property Disposition Revolving Fund. As at March 31, 2013, the Fund's activities were wound up. See note 1 for additional information.

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

Real Property Disposition Revolving Fund — Continued

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

	2013	2012
Revenues	11,835	9,455
Operating expenses		
Gross disbursements	1,589	2,240
Cost reimbursed on closed projects		(234)
Net disbursements	1,589	2,006
Fees	2,828	1,459
	4,417	3,465
Net results	7,418	5,990
Net assets, beginning of year	2,033	3,142
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority (Note 1)	(7,418)	(5,990)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(2,033)	(1,109)
Net assets, end of year		2,033

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

Statement of Cash Flow for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Operating activities		
Net results	7,418	5,990
Variations in statement of financial position:		
Decrease (increase) in accounts receivable	325	(9)
Decrease in work in process	2,651	891
(Decrease) increase in accounts payable and accrued liabilities	(5)	3
(Decrease) increase in deposits on disposals	(938)	224
Net financial resources provided by operating activities	9,451	7,099
Financing activity		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority (Note 1)	(7,418)	(5,990)
Net financial resources used by financing activity	(7,418)	(5,990)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	2,033	1,109
Accumulated net charge against the Fund's authority account, beginning of year	2,967	1,858
Accumulated net charge against the Fund's authority account, end of year	5,000	2,967

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

Notes to the financial statements

1. Authority and purpose

The Real Property Disposition Revolving Fund ("the Fund") provides funding, on a cost recovery basis to effect the routine disposal of real property assets no longer required in order to generate revenue for the Crown. The Fund was established in 1996 under Section 5.1 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, the total of which is not to exceed \$5,000,000 at any time.

All proceeds of sale were deposited to the Consolidated Revenue Fund net of disposal costs and expenses. In accordance with the terms and conditions approved by Treasury Board, any year end accumulated surplus in the Fund in excess of \$5,000,000 was credited to the accumulated net charge against the Fund's authority. The amount transferred from the accumulated surplus in fiscal year 2013 was \$7,417,758 (fiscal year 2012: \$5,990,404).

Termination of operations

As at March 31, 2013, the Fund ceased operations. The 2012-2013 Supplementary Estimates (C), Vote 6c provided the authority to repeal section 5(4) of the *Revolving Funds Act* as of March 31, 2013 in accordance with section 12 of the Act, thereby eliminating the legal basis for the existence of the Fund.

Assets were transferred to Public Works and Government Services Canada (PWGSC) on March 31, 2013.

2. Significant accounting policies

The financial statements have been prepared in accordance with the Treasury Board accounting standards superseded by the reporting requirements of the Receiver General for Canada.

The significant accounting policies are as follows:

(a) Accounts receivable

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

(b) Revenues

Revenue is recognized upon transfer of title to the purchaser, provided that final collection is reasonably assured. Generally, the transfer of the title and the final collection occur concurrently.

(c) Cost reimbursement arrangement

The Fund enters into cost reimbursement arrangements with client departments who are using its services for disposition of their properties. In these arrangements,

Real Property Disposition Revolving Fund — *Concluded*

Notes to the financial statements — *Concluded*

the client department reimburses the Fund for a portion of the disbursements that have been incurred. In accordance with Section 39 of the *Financial Administration Act*, these reimbursements are credited to the Fund's authority against which the related expenditure was charged, provided the amount is received in the same fiscal year as the related expenditure.

(d) Work in process

Work in process is an asset account that carries the labour and disbursements as direct costs, as well as recovered costs that were incurred for sales or transfers of properties which were not yet finalized at the end of the fiscal year.

(e) Deposits on disposals

Deposits on disposals represent receipts on future disposals of properties that are not closed at the fiscal year-end.

3. Accounts receivable

	2013	2012
	(in thousands of dollars)	
Accounts receivable from other government departments and agencies		77
Accounts receivable from external parties		248
		<u>325</u>

4. Work in process

	2013	2012
	(in thousands of dollars)	
Work in process, beginning of year	2,651	3,542
Costs expensed on closed projects	(2,651)	(1,638)
Costs incurred on active projects		1,254
Costs reimbursed on active projects		(507)
Work in process, end of year		<u>2,651</u>

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

	2013	2012
	(in thousands of dollars)	
Accumulated surplus		
Opening balance	5,000	5,000
Net results	7,418	5,990
Transfer to accumulated net charge against the Fund's authority (Note 1)	(7,418)	(5,990)
Closing balance	<u>5,000</u>	<u>5,000</u>
ANCAFA		
Opening balance	(2,967)	(1,858)
Change during the year	(2,033)	(1,109)
Closing balance	<u>(5,000)</u>	<u>(2,967)</u>
Net assets		<u>(2,033)</u>

6. Transfer to PWGSC

The Fund's assets transferred to PWGSC at the time of its wind-up on March 31, 2013 were as follows:

	(in thousands of dollars)
Assets	
Accounts receivable	<u>146</u>

7. 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.

Real Property Services Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

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

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development

of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

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

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

May 24, 2013

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

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results		6,981		(1,189)
Items not requiring use of funds		3,259		(4,078)
Operating source (use) of funds		10,240		(5,267)
Items requiring use of funds				
Net other assets and liabilities	(13,240)	(5,575)	(25,175)	(825)
Authority provided (used)	(13,240)	4,665	(25,175)	(6,092)

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

	2013	2012
Accumulated net charge against the Fund's authority ⁽¹⁾	182,400	177,659
Charges payable at year end against the appropriation account after March 31	(297,297)	(327,036)
Amounts credited to the appropriation account after March 31	153,503	171,741
Allocation from the Treasury Board for paid employee severance benefits (Note 1)	3,240	11,577
Net authority provided, end of year	41,846	33,941
Authority limit (Note 1)	150,000	150,000
Unused authority carried forward	191,846	183,941

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

Real Property Services Revolving Fund — *Continued*

Independent auditors' report

To the Chief of the Office of Audit and Evaluation
Public Works and Government Services Canada

We have audited the accompanying financial statements of the Real Property Services Revolving Fund, which comprise the statement of financial position as at March 31, 2013, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Real Property Services Revolving Fund to comply with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements of the Real Property Services Revolving Fund as at and for the year ended March 31, 2013 are prepared, in all material respects, in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restrictions on use

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

Ernst & Young LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 27, 2013

**Real Property Services Revolving Fund —
Continued**

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

	2013	2012		2013	2012
Assets			Liabilities and Net Liabilities		
Current			Current		
Cash in transit	3	4	Accounts payable and accrued liabilities (Note 5) ..	293,196	310,339
Accounts receivable (Note 3)	162,986	179,889	Vacation pay and compensatory leave	11,302	9,516
Other assets (Note 4)	16,333	16,012	Contingent liabilities (Note 6)	500	413
			Other liabilities (Note 7)	2,273	1,922
				307,271	322,190
			Long term		
			Employee severance benefits (Note 8)	28,352	32,256
				335,623	354,446
			Net Liabilities (Note 9)	(156,301)	(158,541)
	179,322	195,905		179,322	195,905

Contractual obligations (Note 10).

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

Real Property Services Revolving Fund — Continued

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

	2013	2012
Gross revenues		
Recoverable disbursements	1,132,465	1,163,895
Payroll recoveries	246,766	229,129
Labour	83,407	91,498
Project Fees	69,554	71,005
Other revenues	198	913
	1,532,390	1,556,440
Cost of sales	(1,133,207)	(1,169,441)
Net revenues	399,183	386,999
Operating expenses		
Salaries and employee benefits	229,100	228,185
Real Property indirect activities	88,757	85,135
Corporate and administrative services	53,200	51,137
Occupancy costs	16,090	15,495
Employee severance benefits	3,259	5,748
Other expenses	1,682	2,384
Professional and special services	114	104
	392,202	388,188
Net results	6,981	(1,189)
Net liabilities, beginning of year	(158,541)	(153,996)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(4,741)	(3,356)
Net liabilities, end of year	(156,301)	(158,541)

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

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

	2013	2012
Operating activities		
Net results	6,981	(1,189)
Non cash items:		
Provision for employee severance benefits	3,259	5,748
	10,240	4,559
Variations in statement of financial position:		
Decrease in cash in transit	1	206
Decrease in accounts receivable	16,903	59,377
Decrease (increase) in other assets	(321)	3,373
Decrease in accounts payable and accrued liabilities	(17,143)	(44,868)
Increase (decrease) in vacation pay and compensatory leave	1,786	(1,670)
Increase in contingent liabilities	87	413
Increase in other liabilities	351	202
	1,664	17,033
Payments on provision for employee severance benefits	(7,163)	(18,236)
	(5,499)	(1,203)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	4,741	3,356
Accumulated net charge against the Fund's authority account, beginning of year	177,659	174,303
Accumulated net charge against the Fund's authority account, end of year	182,400	177,659

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

Real Property Services Revolving Fund — Continued

Notes to the financial statements

1. Authority and purpose

The Real Property Services Revolving Fund (“the Fund”) provides, on a fee-for-service basis, optional real property services to other Government of Canada custodian departments and to other departments and agencies requesting services over and above those provided under the Federal Accommodation and Holdings Service Line program. More specifically, the Fund looks after architectural and engineering activities, property management, holdings and divestitures, and support services.

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 \$150,000,000 at any time.

For fiscal year 2013, 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 (fiscal year 2012: \$10,000,000). The Fund did not use any of this authority during the year.

The Treasury Board agreed, as per existing policies and regulations, to cover a portion of employee severance benefits paid by the Fund in fiscal year 2013. The Fund received a non-reimbursable amount of \$3,240,205 (fiscal year 2012: \$11,577,378).

2. Significant accounting policies

The financial statements have been prepared in accordance with the Treasury Board Accounting Standards superseded by the reporting requirements of the Receiver General for Canada. The financial statements are not presented on a basis consistent with Canadian public sector accounting standards as the liabilities for vacation pay and employee severance benefits are based on management’s estimate rather than actuarial valuations, the Fund has not recorded a liability for sick leave, the statement of financial position does not segregate non-financial assets and the net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

(a) Accounts receivable

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

(b) Revenues

Revenues earned on professional and technical services performed and to recover disbursements made on behalf of government departments, agencies, and outside parties are recognized when costs are incurred by the Fund.

(c) Expenses

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

(d) Employee future benefits

i) Pension benefits

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

ii) Severance benefits

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

iii) Vacation pay and compensatory leave

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

iv) Sick leave

Employees are permitted to accumulate unused sick leave which they can only use in the event of an illness. Accumulated unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

Real Property Services Revolving Fund — Continued

Notes to the financial statements — Continued

(e) Financial instruments

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

(f) Measurement uncertainty

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

3. Accounts receivable

	2013	2012
	(in thousands of dollars)	
Accounts receivable - other government departments and agencies.....	153,503	171,741
Accounts receivable - external parties	9,549	8,232
Less: Allowance for doubtful accounts on receivables from external parties.....	(66)	(84)
	<u>162,986</u>	<u>179,889</u>

4. Other assets

	2013	2012
	(in thousands of dollars)	
Goods and Services Tax refundable advances ...	16,305	16,003
Employee advances.....	7	7
Prepaid expenses.....	21	2
	<u>16,333</u>	<u>16,012</u>

5. Accounts payable and accrued liabilities

	2013	2012
	(in thousands of dollars)	
Accounts payable - other government departments and agencies.....	4,517	4,619
Accounts payable - external parties and accrued liabilities	288,679	305,720
	<u>293,196</u>	<u>310,339</u>

6. Contingent liabilities

Claims have been made against the Fund in the normal course of operations. These claims include items with pleading amounts and others for which no amount is specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. The Fund has recorded an allowance amounting to \$500,000 (fiscal year 2012: \$413,210) for claims and litigations where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. Claims and litigations for which the outcome is not determinable and a reasonable estimate can be made by management amount to approximately \$450,000 at March 31, 2013 (fiscal year 2012: nil).

7. Other liabilities

	2013	2012
	(in thousands of dollars)	
Contractor's security deposits	1,126	1,498
Provision for unsigned collective agreements ...	1,143	424
Professional liability fund	4	
	<u>2,273</u>	<u>1,922</u>

8. Employee severance benefits

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

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of

Real Property Services Revolving Fund — Concluded

Notes to the financial statements — Concluded

benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation. Information about the severance benefits, measured as at March 31, is as follows:

	2013	2012
	(in thousands of dollars)	
Accrued benefit obligation - Beginning of year . .	32,256	44,744
Benefits paid during the year:		
Retirements and departures from the Public Service	(3,318)	(13,783)
Employees who opted to cash out their accumulated balances as per new collective agreements	(3,845)	(4,453)
	(7,163)	(18,236)
Expenses for the year	3,259	5,748
Accrued benefit obligation - End of year	28,352	32,256

9. Net liabilities

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

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

	2013	2012
	(in thousands of dollars)	
Accumulated surplus		
Opening balance	19,118	20,307
Net results	6,981	(1,189)
Closing balance	26,099	19,118
ANCAFA		
Opening balance	(177,659)	(174,303)
Change during the year	(4,741)	(3,356)
Closing balance	(182,400)	(177,659)
Net liabilities, end of year	(156,301)	(158,541)

10. Contractual obligations

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

	(in thousands of dollars)
Year ending March 31,	
2014	390,114
2015	19,232
2016	12,122
2017	8,292
2018 and thereafter	15,470
	445,230

11. Comparative figures

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

12. Related party transactions

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

Translation Bureau Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

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

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity

and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

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

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

May 24, 2013

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

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results	(7,555)	(1,462)	(3,382)	2,744
Items not requiring use of funds		5,251	2,209	(1,864)
Operating source (use) of funds	(7,555)	3,789	(1,173)	880
Items requiring use of funds				
Net capital acquisitions		(2,467)	(1,909)	(3,855)
Payments on employee severance benefits	(332)	(7,034)	(555)	(7,318)
Net other assets and liabilities		(1,355)		7,078
	(332)	(10,856)	(2,464)	(4,095)
Authority used	(7,887)	(7,067)	(3,637)	(3,215)

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

	2013	2012
Accumulated net charge against the Fund's authority ⁽¹⁾	4,721	10,036
Payable at year end charges against the appropriation account after March 31	(6,510)	(6,916)
Amounts credited to the appropriation account after March 31	9,307	10,910
Allocation from the Treasury Board for paid employee severance benefits (Note 1)	332	555
Net authority provided, end of year	7,850	14,585
Authority limit (Note 1)	20,000	20,000
Unused authority carried forward	27,850	34,585

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

**Translation Bureau Revolving Fund —
Continued**

Independent auditors' report

To the Chief of the Office of Audit and Evaluation
Public Works and Government Services Canada

We have audited the accompanying financial statements of the Translation Bureau Revolving Fund, which comprise the statement of financial position as at March 31, 2013, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Translation Bureau Revolving Fund to comply with section 6.4 of the Treasury Board of Canada Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements of the Translation Bureau Revolving Fund as at and for the year ended March 31, 2013 are prepared, in all material respects, in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restrictions on use

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

Ernst & Young LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 27, 2013

Translation Bureau Revolving Fund — Continued

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

	2013	2012		2013	2012
Assets			Liabilities and Net Liabilities		
Current			Current		
Cash in transit	8	9	Accounts payable and accrued liabilities (Note 6)	10,170	10,027
Accounts receivable (Note 3)	9,565	11,371	Vacation pay and compensatory leave	3,955	4,257
Other assets (Note 4)	250	267	Other liabilities (Note 7)	77	1,345
	9,823	11,647		14,202	15,629
Long-term			Long-term		
Capital assets (Note 5)	8,675	10,319	Employee severance benefits (Note 8)	13,136	19,030
				27,338	34,659
			Net Liabilities (Note 9)	(8,840)	(12,693)
	18,498	21,966		18,498	21,966

Contractual obligations (Note 10).

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

**Translation Bureau Revolving Fund —
Continued**

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

	2013	2012
Revenues		
Translation services	131,581	152,833
Interpretation services	18,736	19,471
Terminology services	13,958	14,425
Other services and recoveries	8,892	8,944
	173,167	195,673
Operating expenses		
Salaries and employee benefits	118,458	126,185
Professional and special services	26,809	35,778
Occupancy costs	10,302	10,131
Corporate and administrative services	10,140	12,481
Amortization	4,111	1,957
Transportation and telecommunications	1,747	2,214
Employee severance benefits	1,140	1,742
Utilities, materials and supplies	1,037	1,150
Rentals	595	917
Purchased repairs and maintenance	150	264
Information	115	106
Other expenses	25	4
	174,629	192,929
Net results	(1,462)	2,744
Net liabilities, beginning of year	(12,693)	(20,739)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	5,315	5,302
Net liabilities, end of year	(8,840)	(12,693)

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

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

	2013	2012
Operating activities		
Net results	(1,462)	2,744
Non cash items:		
Amortization	4,111	1,957
Provision for employee severance benefits	1,140	1,742
	3,789	6,443
Variations in statement of financial position:		
Decrease in cash in transit	1	17
Decrease in accounts receivable	1,806	1,726
Decrease in other assets	17	308
Increase (decrease) in accounts payable and accrued liabilities	143	(3,810)
Decrease in vacation pay and compensatory leave	(302)	(387)
(Decrease) increase in other liabilities	(1,268)	1,318
	397	(828)
Payments on provision for employee termination benefits	(7,034)	(7,318)
Receipts on deferred employee termination benefits		256
	(7,034)	(7,062)
Net financial resources used by operating activities ..	(2,848)	(1,447)
Investing activities		
Capital assets — acquisitions	(2,467)	(3,855)
Net financial resources used by investing activities ..	(2,467)	(3,855)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(5,315)	(5,302)
Accumulated net charge against the Fund's authority account, beginning of year	10,036	15,338
Accumulated net charge against the Fund's authority account, end of year	4,721	10,036

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

Translation Bureau Revolving Fund — Continued

Notes to the financial statements

1. Authority and purpose

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

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$20,000,000 at any time.

The Fund received authorization from the Treasury Board to access its net authority provided for a total amount of up to \$7,555,242 in fiscal year 2013 to allow sustained funding of its investment program (fiscal year 2012: \$3,082,000).

The Treasury Board agreed, as per existing policies and regulations, to cover a portion of employee severance benefits paid by the Fund in fiscal year 2013. The Fund received a non-reimbursable amount of \$331,868 (fiscal year 2012: \$555,380).

2. Significant accounting policies

The financial statements have been prepared in accordance with the Treasury Board Accounting Standards superseded by the reporting requirements of the Receiver General of Canada. The financial statements are not presented on a basis consistent with Canadian public sector accounting standards as the liabilities for vacation pay and employee severance benefits are based on management’s estimate rather than actuarial valuations, the Fund has not recorded a liability for sick leave, the statement of financial position does not segregate non-financial assets and the net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

(a) Accounts receivable

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

(b) Revenue

Revenue from translation services performed by the Fund for other government departments and agencies and external clients are recognized using the percentage of completion method based on the proportion of services provided at year end.

Revenues from the Parliamentary vote for management of the translation function services, terminology standardization program and revenues for interpretation services are recognized as costs are incurred by the Fund.

(c) Capital assets

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

<u>Category</u>	<u>Estimated useful life</u>
Machinery and equipment	3 to 15 years
Computer hardware	3 to 10 years
Computer software	3 years
Leasehold improvements	Lesser of the remaining term of the occupancy instrument or useful life of the improvement
Assets under construction	Once in service, in accordance with asset class

(d) Employee future benefits

i) Pension benefits

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

ii) Severance benefits

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

Translation Bureau Revolving Fund — Continued

Notes to the financial statements — Continued

iii) Vacation pay and compensatory leave

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

iv) Sick leave

Employees are permitted to accumulate unused sick leave which they can only use in the event of an illness. Accumulated unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

(e) Financial instruments

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

(f) Measurement uncertainty

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

3. Accounts receivable

	2013	2012
	(in thousands of dollars)	
Accounts receivable - other government departments and agencies	9,305	10,910
Accounts receivable - external parties	263	466
Less: Allowance for doubtful accounts on receivables from external parties	(3)	(5)
	<u>9,565</u>	<u>11,371</u>

4. Other assets

	2013	2012
	(in thousands of dollars)	
Goods and Services Tax refundable advances . . .	233	248
Other advances	9	11
Prepaid expenses	8	8
	<u>250</u>	<u>267</u>

5. Capital assets

Capital assets	Balance beginning of year	Transfers and disposition	Acquisitions	Balance end of year
	(in thousands of dollars)			
Machinery and equipment	114			114
Computer hardware	2,192	(154)		2,038
Computer software	18,425	1,498	669	20,592
Leasehold improvements	8,937			8,937
Assets under construction	3,048	(1,498)	1,798	3,348
	<u>32,716</u>	<u>(154)</u>	<u>2,467</u>	<u>35,029</u>
Accumulated amortization	Balance beginning of year	Transfers	Current year amortization	Balance end of year
	(in thousands of dollars)			
Machinery and equipment	106		7	113
Computer hardware	2,022	(154)	111	1,979
Computer software	15,276		3,356	18,632
Leasehold improvements	4,993		637	5,630
	<u>22,397</u>	<u>(154)</u>	<u>4,111</u>	<u>26,354</u>
Net	<u>10,319</u>		<u>(1,644)</u>	<u>8,675</u>

6. Accounts payable and accrued liabilities

	2013	2012
	(in thousands of dollars)	
Accounts payable - other government departments and agencies	2,040	1,481
Accounts payable - external parties and accrued liabilities	8,130	8,546
	<u>10,170</u>	<u>10,027</u>

7. Other liabilities

	2013	2012
	(in thousands of dollars)	
Provision for unsigned collective agreements . . .	77	1,325
Francophone Summit		20
	<u>77</u>	<u>1,345</u>

Translation Bureau Revolving Fund — Concluded

Notes to the financial statements — Concluded

8. Employee severance benefits

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

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation. Information about the severance benefits, measured as at March 31, is as follows:

	2013	2012
	(in thousands of dollars)	
Accrued benefit obligation - Beginning of year	19,030	24,606
Benefits paid during the year:		
Retirements and departures from the Public Service	(1,526)	(2,680)
Employees who opted to cash out their accumulated balances as per new collective agreements	(5,508)	(4,638)
	(7,034)	(7,318)
Expense for the year	1,140	1,742
Accrued benefit obligation - End of year	13,136	19,030

9. Net liabilities

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

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

	2013	2012
	(in thousands of dollars)	
Accumulated deficit		
Opening balance	(2,657)	(5,401)
Net results	(1,462)	2,744
Closing balance	(4,119)	(2,657)
ANCAFA		
Opening balance	(10,036)	(15,338)
Change during the year	5,315	5,302
Closing balance	(4,721)	(10,036)
Net liabilities, end of year	(8,840)	(12,693)

10. Contractual obligations

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

	(in thousands of dollars)
Year ending March 31,	
2014	11,642
2015	6,385
2016	4,372
2017	2,657
2018 and thereafter	6,475
	31,531

11. Comparative figures

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

12. Related party transactions

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

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Section 2

2012-2013

Public Accounts of Canada

Supplementary Information Required by the *Financial Administration Act*

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Remissions of taxes, fees, penalties and other debts

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

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

Description	Amount*
	\$
Financial Administration Act (Section 23) —	
Agriculture and Agri-Food —	
Canadian Food Inspection Agency	1,167,934
Canada Revenue Agency	1,867,518,085
Citizenship and Immigration —	
Department	144,349
Fisheries and Oceans —	
Department	43,400
Justice —	
Department	4,439,134
Public Safety and Emergency Preparedness —	
Canada Border Services Agency	680,534,895
Customs Tariff (Section 115) —	
Public Safety and Emergency Preparedness —	
Canada Border Services Agency	58,023,150
Total	2,611,870,947

* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
Pursuant to section 23 of the FAA			
Agriculture and Agri-Food			
Canadian Food Inspection Agency			
PC 2011-0944, September 22, 2011, granted a remission of the portion of the fee that exceeds \$75 paid or payable under paragraph 21(4)(a) or (6)(a), subparagraph 21(6)(b)(i), sub item 22(3) or (5), 23(2) or (5), 24(4) or (5), 25(3), (4) or (7) or 26(3) or item 29 of the table to Part 11 of the Canadian Food Inspection Agency Fees Notice for an export certificate issued during the period beginning on October 1, 2011, and ending on September 30, 2013. The remission is granted on the condition that the inspection on the basis of which the export certificate is issued and carried out by an accredited veterinarian, as defined by section 2 of the Health of Animals Regulations	1,167,934	PC 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	3,431,687
		PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the <i>Excise Tax Act</i>) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	4,414,832
		PC 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	113,158
Canada Revenue Agency			
PC 1976-1026, May 6, 1976, grants a remission of income taxes payable pursuant to Part I of the <i>Income Tax Act</i> , with respect to certain royalty provisions for the Syncrude Project	3,498,037	PC 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	219,994
PC 1985-0343, February 5, 1985, grants a remission of income taxes, interests and penalties payable by Hudson's Bay Oil and Gas Company, for each taxation year ending after 1983 and before 1991, in respect of the acquisition of capital stock by Dome Energy	2,647,953	PC 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)	1,352,767
PC 1990-2848, December 21, 1990, Joint Canada-United States Government Projects Remission Order, grants a remission of excise taxes, excise duties and the GST/HST on goods imported into Canada, goods or services purchased in Canada, and supplies of goods, real property or services made to the Government of the United States or its authorized agent or a Government of Canada department or Crown corporation acting on behalf of the Government of the United States. This remission revokes the remission granted under Part I of Order in Council PC 1960-1600 of November 25, 1960	726	PC 1998-0396, March 19, 1998, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-0567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years	9,003
PC 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	1,833,252,657		

Supplementary Information

Required by the Financial Administration Act 2 . 3

Public Accounts of Canada, 2012-2013

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band.....	219,940	PC 2012-0364, March 29, 2012, grants a remission of the amounts of \$310 and \$334.75, paid or payable under Part I of the <i>Income Tax Act</i> by Claude Montreuil in repayment of federal sales tax credits for the 1988, 1989, and 1990 taxation years and goods and services tax credits for the 1990 and 1991 base taxation years, respectively, and all relevant interests on those amounts.....	1,955
PC 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.....	399,414	PC 2012-0620, May 3, 2012, grants a remission of tax in the amounts of \$919.58, \$2,390.99 and \$1,499.63 for the 1987, 1988 and 1989 taxation years, respectively, and penalties of \$137.93, \$552.74 and \$254.93 for the 1987, 1988 and 1989 taxation years, respectively, and all relevant interest on the tax and penalties, paid or payable under Part I of the <i>Income Tax Act</i> by René Héroux	40,673
PC 2003-0989, June 18, 2003, Camp Ipperwash Indian Settlement Remission Order, 2003, grants a remission of federal income tax and GST paid or payable by Indians or Indian bands at Camp Ipperwash	181,418	PC 2012-0621, May 3, 2012, grants a remission of tax in the amounts of \$494.73, \$1,265.89 and \$268.77 for the 1998, 1999 and 2000 taxation years, respectively, and penalties of \$39.58, \$818.77 and \$43 for the 1998, 1999 and 2000 taxation years, respectively, and all relevant interest on the tax and penalties, paid or payable under Part I of the <i>Income Tax Act</i> by Kent MacDougall	6,262
PC 2003-0990, June 18, 2003, Labrador Innu Settlements Remission Order, 2003, that provided for the relief to the Sheshatshiu and Mushuau Innu First Nations, their members and others, living in two Innu Settlements in Labrador, from federal income tax and the federal portion of the HST.....	26,134	PC 2012-0622, May 3, 2012, grants a remission of tax in the amount of \$534.67, and all relevant interest on it, paid or payable under Part I of the <i>Income Tax Act</i> by Kathleen Virostek for the 2006 taxation year	573
PC 2010-0218, February 23, 2010, Oak Ridges Moraine Land Exchange Income Tax Remission Order, grants a remission to each eligible person of taxes payable by the person under the <i>Income Tax Act</i> arising as a result of the exchange, while imposing conditions for the remission, one of which is the payment of certain amounts. The amounts become payable by the person to the Receiver General for Canada progressively on the disposition by the person of all or a part of their North Pickering lands and any amount still owing, whether or not the lands have been disposed of, is payable at the end of the 10th taxation year following the taxation year affected by the exchange	17,527,707	PC 2012-0827, June 19, 2012, grants a remission of tax to Richard Eaglestone in the amount of \$2,350.65, paid under Part IX of the <i>Excise Tax Act</i> in respect of the construction of a residential complex.....	2,351
PC 2011-1553, December 8, 2011, grants a remission of the amount of \$5,383.78 paid or payable by Denise Gagnon as repayment of Canada Child tax benefits under Part I of the <i>Income Tax Act</i> , with respect to the 2005 and 2006 base taxation years	5,384	PC 2012-1371, October 18, 2012, grants a remission of the GST to Indian Art-I-Crafts of Ontario in the amount of \$50,986.72, paid under Part IX of the <i>Excise Tax Act</i> for the period beginning on January 1, 2003 and ending on December 31, 2006.....	50,987

2 . 4 Supplementary Information

Required by the Financial Administration Act

Details of remissions of taxes, fees, penalties and other debts — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 2012-1399, October 25, 2012, grants a remission of the provincial portion of the HST to Gregory MacNevin in the amount of \$1,175.52 paid under part IX of the <i>Excise Tax Act</i> in respect of the purchase of a motor vehicle	1,176	OC 2006-0518, March 23, 2006, grants a remission of certain provincial interest and penalties charged by Newfoundland and Labrador for the 2008 to 2010 taxation years.	192
PC 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	39,349	OC 2012-0227, February 27, 2012, grants a remission of certain provincial interest and penalties charged by Alberta for the 2009 taxation year.	91
PC 2013-0038, January 31, 2013, grants a remission of the amount of \$1,408.60, paid or payable under Part I of the <i>Income Tax Act</i> by Debbie Johnston, as repayment of GST credits with respect to the 1994 and 1995 base taxation years	1,409	OC 2012-1030, October 30, 2012, grants a remission of certain provincial interest and penalties charged by British Columbia for the 1999 taxation year	284
PC 2013-0039, January 31, 2013, grants a remission of the amount of \$8,060.90, paid or payable by Xiu Que Hong as repayment of Canada child tax benefits under Part I of the <i>Income Tax Act</i> with respect to the 2005 and 2006 base taxation years	8,061	OC 2012-3834, June 12, 2012, grants a remission of certain provincial interest and penalties charged by Alberta for the 2009 taxation year.	296
PC 2013-0040, January 31, 2013, grants a remission to Keith Phillips the amounts of \$3,380.12 and \$4,418.90, paid or payable by him as repayment of an unwarranted refund with respect to the 1995 and 1996 taxation years, respectively, under Part I of the <i>Income Tax Act</i> and, grants a remission of tax in the amounts of \$1,699.40, \$2,492 and \$1,822.10 for the 1995, 1996 and 1997 taxation years, respectively, and penalties in the amounts of \$2,276.06, \$2,927.83 and \$2,843.04, paid or payable by him for the 1995, 1996 and 1997 taxation years, respectively, under Part I of the <i>Income Tax Act</i> , and all relevant interest on those amounts.	61,646	Total	1,867,518,085
PC 2013-0041, January 31, 2013, grants a remission of the provincial portion of the HST to James Noble in the amount of \$1,938.36, paid under Part IX of the <i>Excise Tax Act</i> in respect of the purchase of a motor vehicle in 2009.	1,938	Citizenship and Immigration	
OC 2004-0178, April 7, 2004, grants a remission of certain provincial interest and penalties charged by Newfoundland and Labrador for the 2006 taxation year.	31	Department	
		PC 2006-0366, May 11, 2006, granted remission of the fee for acquisition of permanent resident status, which provides for the reimbursement of \$485 to those who paid the previous fee of \$975 to acquire permanent resident status on or after May 3, 2006.	22,339
		PC 2012-0358, March 29, 2012, granted Right of Permanent Residence fees remission in order to facilitate the permanent residence in Canada of certain local staff who directly supported the Canadian mission in Khandahar.	115,640
		PC 2012-1092, September 20, 2012, granted remission of the fees paid or payable under subsection 303(1) of the Immigration and Refugee Protection Regulations for the acquisition of permanent residence status to persons entering Canada under the Temporary Public Policy concerning victims of sexual violence in Haiti	6,370
		Total	144,349

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Details of remissions of taxes, fees, penalties and other debts — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
Fisheries and Oceans		PC 1979-0395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments.	10,000
Department		PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad.	446,228,921
PC 2009-0967, June 11, 2009, remission of the fees that are payable by Bluewater Ferry Inc. and Walpole-Algonac Ferry Line Ltd., which operate in the St. Clair River in Ontario, for icebreaking services provided by the Canadian Coast Guard in the period beginning on April 1, 2001, and ending on May 15, 2009, as well as a portion of the fees that are payable for those services in subsequent years.	43,400	PC 1983-2525, August 10, 1983, remission of customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond.	184,907,178
Justice		PC 1984-0867, March 15, 1984, remission of GST and excise tax on goods imported for meetings in Canada of Foreign organizations.	96,072
Department		PC 1985-0277, January 31, 1985, remission of customs duties and GST on computer carrier media.	27
PC 1994-0269, February 16, 1994, amended Family Support Orders and Agreements Garnishment Regulations, made by Council PC 1988-0473 of March 17, 1988, to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgment debtor at time, is hereby remitted. ...	4,439,134	PC 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services.	289,668
Public Safety and Emergency Preparedness		PC 1987-1044, May 21, 1987, remission of GST and excise tax on goods imported into Canada to be tested or examined for certification by an accredited organization.	286,837
Canada Border Services Agency		PC 1988-1203, June 17, 1988, remission of customs duties and GST on pasta.	17
PC 1964-5000, June 30, 1964, remission of duties, sales and excise taxes in importations made by the Roosevelt Campobello International Park.	2,287	PC 1990-2848, December 21, 1990, remission of the duties, including the GST on goods for use in joint Canada-United States Government projects.	168,117
PC 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency.	33,668	PC 1990-2849, December 21, 1990, remission of GST and excise taxes on Passover foods and products of a class not available in Canada.	40,727
PC 1974-2522, November 19, 1974, remission of GST and excise taxes on certain kinds of advertising material.	298,245	PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST/HST 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.	47,141,092
PC 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.	265,917	PC 1992-2397, November 19, 1992, remission of customs duties and GST on machinery and equipment imported into Canada for use in servicing foreign aircraft.	1,413
PC 1976-2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value.	236,245		
PC 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.	528,361		

2 . 6 Supplementary Information

Required by the Financial Administration Act

Details of remissions of taxes, fees, penalties and other debts — *Concluded*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 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	103	PC 1998-1456, August 26, 1998, remission of customs duties on apparel, fabric and made-up goods and spun yarn imported from Mexico or the United States	20,615
Total	680,534,895	PC 2001-2283, December 13, 2001, remission of customs duties and GST for certain Canadian fashion designers of men's and women's apparel	73,202
Pursuant to section 115 of the Customs Tariff		PC 2004-0535, May 3, 2004, remission of customs duties as reduced by the Vessel Duties Reduction or Removal Regulations, on the temporary importation of mobile off-shore drilling units	30,160,712
Public Safety and Emergency Preparedness		PC 2008-0815, May 1, 2008, remission of customs duties on the importation of apparel produced in a country or territory that is a beneficiary of the General Preferential Tariff in the List of Countries and Applicable Tariff Treatments set out in the schedule to the customs Tariff in whole or in part from textiles produced in Canada and shipped directly to that country or territory from Canada, without undergoing further processing outside that country or territory, and then shipped directly to Canada from that country or territory	1,775,810
Canada Border Services Agency		PC 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels Remission Order, 2010	17,712,541
PC 1995-0132, January 31, 1995, remission of GST and excise tax on certain goods imported into Canada by scientific or exploratory expeditions	399,903	Total	58,023,150
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers	61,134		
PC 1997-0830, June 17, 1997, remission of customs duties and GST to a manufacturer on tailored collar shirts	4,292,646		
PC 1997-0952, July 4, 1997, remission of customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and are imported into Canada by distillers for the purpose of bottling in bond	8,868		
PC 1997-2055, December 29, 1997, remission of customs duties and GST on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer	5,161		
PC 1997-2056, December 29, 1997, remission of customs duties and GST on outerwear apparel to an outerwear apparel manufacturer	855,313		
PC 1997-2057, December 29, 1997, remission of customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer	2,657,228		
PC 1998-1455, August 26, 1998, remission of customs duties on apparel, fabric and made-up goods and spun yarn imported from Chile	17		

Debts, obligations and claims written off or forgiven

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

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

(a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment-related allowances that would not result in a charge to an appropriation.

(b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (e.g. NSF cheques) imposed under section 155.1 of the FAA.

(c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

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

- (iii) Governor in Council and Parliamentary authority —

(a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.

(b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Financial Position is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.

(c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Financial Position is to be written off, and which would result in a charge to an appropriation, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Code

A	Write-off
B	Forgiveness
C	Remission
D	Waiver

Debts, obligations and claims written off or forgiven

Description	Code ⁽¹⁾	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	A	601	11,340,589						601	11,340,589
Canadian Food Inspection Agency	A/C	151	176,111			*	14,942	1,167,934	15,093	1,344,045
Canadian Grain Commission — Canadian Grain Commission Revolving Fund	A	2	3,218						2	3,218
Atlantic Canada Opportunities Agency										
Department	A	119	23,376,718						119	23,376,718
Canada Revenue Agency	A	107,765	2,369,424,816						107,765	2,369,424,816
Canadian Heritage										
Department	A	9	405,744						9	405,744
Citizenship and Immigration										
Department	A/C	101	25,238			*	295	144,349	396	169,587
Immigration loans	A					7b	2,031	439,586	2,031	439,586
Immigration and Refugee Board	A	1	1,809						1	1,809
Economic Development Agency of Canada for the Regions of Quebec										
	A	47	3,722,956						47	3,722,956
Environment										
Department	A/D	402	330,503						402	330,503
Parks Canada Agency	A	13	26,544						13	26,544
Fisheries and Oceans	A/C/D	96	494,010			*	1	43,400	97	537,410
Foreign Affairs and International Trade										
Department	A	20	31,567						20	31,567
Canadian International Development Agency	A/B	6	697,142				1	40,864,654	7	41,561,796
Health										
Department	A	92	292,408						92	292,408
Hazardous Materials Information Review Commission	A	1	10,153						1	10,153
Human Resources and Skills Development										
Department	A	7,659	60,365,543			7c	43,192	226,838,073	50,851	287,203,616
Office of the Co-ordinator, Status of Women	A	1	387						1	387
Indian Affairs and Northern Development										
Department	A	342	3,669,008						342	3,669,008
Indian Residential Schools Truth and Reconciliation Commission	A	4	128						4	128
Industry										
Department	A/D	92	25,368,649						92	25,368,649
Canadian Intellectual Property Office Revolving Fund	A	1	300						1	300
Federal Economic Development Agency for Southern Ontario	A	2	1,574,013						2	1,574,013
National Research Council of Canada	A	25	187,316						25	187,316

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

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
			\$		\$			\$		\$
Justice										
Department	C					*	56,963	4,439,134	56,963	4,439,134
Courts Administration Service	A	23	10,124						23	10,124
Supreme Court of Canada	A	19	625						19	625
National Defence										
Department	A	30	422,548						30	422,548
Natural Resources										
Department	A/D	27	22,136						27	22,136
National Energy Board	A	3	1,543,232						3	1,543,232
Privy Council										
Canadian Intergovernmental Conference Secretariat	A					7c	1	57	1	57
Chief Electoral Officer	A	2	7,155						2	7,155
Public Safety and Emergency Preparedness										
Canada Border Services Agency	A	1,148	4,712,559						1,148	4,712,559
Canadian Security Intelligence Service	D	45	354						45	354
Correctional Service of Canada	A	198	4,212						198	4,212
CORCAN Revolving Fund	A	1	1,892						1	1,892
Royal Canadian Mounted Police	A	15	58,263						15	58,263
Public Works and Government Services										
Department	A/D	31	5,969,327						31	5,969,327
Superannuation.	A	16	199,807						16	199,807
Real Property Services Revolving Fund	A/D	15	7,433						15	7,433
Transport										
Department	A	191	31,631						191	31,631
Canadian Transportation Agency	A	1	4,000						1	4,000
Treasury Board										
Secretariat	A	3	12,454						3	12,454
Canada School of Public Service	A	76	126,539						76	126,539
Veterans Affairs										
Department	A	237	2,815,383						237	2,815,383
Western Economic Diversification.	A	3	2,831,064						3	2,831,064
		119,636	2,520,305,608				117,426	273,937,187	237,062	2,794,242,795
Bankruptcy and Insolvency Act —										
Canada Revenue Agency.	A	31,725	461,761,935						31,725	461,761,935
Economic Development Agency of Canada for the Regions of Quebec.	A	102	14,790,879						102	14,790,879
Industry										
Statistics Canada	A	4	12,958						4	12,958
Transport										
Department	A	6	44,054						6	44,054
		31,837	476,609,826						31,837	476,609,826

2 . 10 Supplementary Information

Required by the Financial Administration Act

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

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
			\$		\$			\$		\$
Canada Small Business Financing Act —										
Industry										
Department	A	1,380	70,589,686						1,380	70,589,686
Canada Student Financial Assistance Act —										
Human Resources and Skills Development										
Department	B	225,059	141,996,527						225,059	141,996,527
Canada Student Loans Act —										
Human Resources and Skills Development										
Department	B	30	21,250						30	21,250
Canadian Forces Members and Veterans Re-Establishment and Compensation Act —										
Veterans Affairs										
Department	B	19	392,686						19	392,686
Companies’ Creditors Arrangement Act —										
Economic Development Agency of Canada for the Regions of Quebec	A	6	664,668						6	664,668
Customs Act —										
Public Safety and Emergency Preparedness										
Canada Border Services Agency	B	313	22,586,670						313	22,586,670
Department of Veterans Affairs Act —										
Veterans Affairs										
Department	B	12	58,157						12	58,157
Employment Insurance Act —										
Human Resources and Skills Development										
Department	A/B	176,982	93,974,706						176,982	93,974,706
Excise Tax Act —										
Canada Revenue Agency ⁽²⁾	B	8,143	57,709,701						8,143	57,709,701
Export Development Act —										
Foreign Affairs and International Trade										
Export Development Canada (Canada Account)	B					23(6)	1	229,541,422	1	229,541,422
Immigration and Refugee Protection Act —										
Citizenship and Immigration										
Department	D	13	2,050						13	2,050
Income Tax Act —										
Canada Revenue Agency ⁽²⁾	B/D	484,277	422,884,571						484,277	422,884,571

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

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
			\$		\$			\$		\$
Old Age Security Act —										
Human Resources and Skills Development										
Department	C	3,374	4,930,239						3,374	4,930,239
Pension Act —										
Veterans Affairs										
Department	B	45	447,949						45	447,949
Small Business Loans Act —										
Industry										
Department	A	3	51,316						3	51,316
War Veterans Allowance Act —										
Veterans Affairs										
Department	B	27	321,458						27	321,458
		1,051,156	3,813,547,068			117,427	503,478,609	1,168,583	4,317,025,677	
Summary —										
Write-offs	A	329,334	3,161,426,818			45,224	227,277,716	374,558	3,388,704,534	
Forgiveness	B	352,434	376,085,989			2	270,406,076	352,436	646,492,065	
Remissions	C	3,374	4,930,239			72,201	5,794,817	75,575	10,725,056	
Waivers	D	366,014	271,104,022					366,014	271,104,022	
		1,051,156	3,813,547,068			117,427	503,478,609	1,168,583	4,317,025,677	

* Order in Council remissions of other debts as defined in section 23(2.1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 2.3 of this section.

⁽¹⁾ See the above table introduction for code descriptions.

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

Accountable advances

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

Accountable advances

Department and agency	Advances outstanding as at March 31, 2013		Advances settled in April 2013		Advances outstanding as at April 30, 2013	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
Agriculture and Agri-Food						
Department.	79	68,553	59	36,914	20	31,639
Canadian Dairy Commission.	1	400			1	400
Canadian Food Inspection Agency.	174	54,822	157	50,722	17	4,100
Canadian Grain Commission.	16	4,225	16	4,225		
	270	128,000	232	91,861	38	36,139
Atlantic Canada Opportunities Agency						
Department.	12	2,400			12	2,400
Canada Revenue Agency	318	274,614	239	150,551	79	124,063
Canadian Heritage						
Department.	21	10,535			21	10,535
Canadian Radio-television and Telecommunications Commission.	9	3,100			9	3,100
Library and Archives of Canada.	21	7,321	2	321	19	7,000
National Film Board.	67	38,549	4	1,826	63	36,723
Public Service Commission.	6	3,800			6	3,800
Public Service Labour Relations Board.	2	1,000			2	1,000
Public Service Staffing Tribunal.	1	500			1	500
Registry of the Public Servants Disclosure Protection Tribunal.	1	300			1	300
	128	65,105	6	2,147	122	62,958
Citizenship and Immigration						
Department.	72	127,011	12	65,270	60	61,741
Immigration and Refugee Board.	10	14,800			10	14,800
	82	141,811	12	65,270	70	76,541
Economic Development Agency of Canada for the Regions of Quebec	26	7,977	2	1,356	24	6,621
Environment						
Department.	137	118,037	4	2,692	133	115,345
Canadian Environmental Assessment Agency.	7	2,800			7	2,800
Parks Canada Agency.	203	198,296	8	4,750	195	193,546
	347	319,133	12	7,442	335	311,691
Finance						
Department.	5	1,394	2	245	3	1,149
Auditor General.	6	1,800	6	1,800		
Canadian International Trade Tribunal.	1	500	1	500		
Financial Consumer Agency of Canada.	1	200			1	200
Financial Transactions and Reports Analysis Centre of Canada.	10	5,250			10	5,250
Office of the Superintendent of Financial Institutions.	8	5,707	1	7	7	5,700
	31	14,851	10	2,552	21	12,299

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Accountable advances — *Continued*

Department and agency	Advances outstanding as at March 31, 2013		Advances settled in April 2013		Advances outstanding as at April 30, 2013	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
Fisheries and Oceans	280	190,867	230	142,070	50	48,797
Foreign Affairs and International Trade						
Department	1,785	20,252,213	48	193,807	1,737	20,058,406
Canadian International Development Agency	5	6,800	1	5,500	4	1,300
International Joint Commission (Canadian Section)	4	33,412	4	33,412		
	1,794	20,292,425	53	232,719	1,741	20,059,706
Governor General	6	4,300			6	4,300
Health						
Department	189	93,911	142	55,475	47	38,436
Canadian Institutes of Health Research	44	203,300	44	203,300		
Canadian Northern Economic Development Agency	1	250			1	250
Patented Medicine Prices Review Board	1	500	1	500		
Public Health Agency of Canada	29	9,500	29	9,500		
	264	307,461	216	268,775	48	38,686
Human Resources and Skills Development						
Department	25	18,600	25	18,600		
Canada Industrial Relations Board	9	4,500			9	4,500
Office of the Co-ordinator, Status of Women	4	1,400			4	1,400
	38	24,500	25	18,600	13	5,900
Indian Affairs and Northern Development						
Department	26	11,550			26	11,550
Canadian Polar Commission	1	600			1	600
Indian Residential Schools Truth and Reconciliation Commission	2	1,000	2	1,000		
Registry of the Specific Claims Tribunal	1	500			1	500
	30	13,650	2	1,000	28	12,650
Industry						
Department	81	37,275	80	36,950	1	325
Canadian Space Agency	9	27,319	2	850	7	26,469
Federal Economic Development Agency for Southern Ontario	5	5,479	1	1,979	4	3,500
Natural Sciences and Engineering Research Council	9	3,400			9	3,400
Registry of the Competition Tribunal	1	500			1	500
Social Sciences and Humanities Research Council	2	800			2	800
Statistics Canada	89	126,798	5	1,662	84	125,136
	196	201,571	88	41,441	108	160,130
Justice						
Department	69	8,028,750			69	8,028,750
Canadian Human Rights Commission	4	3,900	3	2,500	1	1,400
Canadian Human Rights Tribunal	1	500	1	500		
Commissioner for Federal Judicial Affairs	37	529,506	12	72,794	25	456,712
Courts Administration Service	41	7,520	41	7,520		
Office of the Director of Public Prosecutions	14	3,050			14	3,050
Offices of the Information and Privacy Commissioners of Canada	6	2,800			6	2,800
Supreme Court of Canada	4	16,650			4	16,650
	176	8,592,676	57	83,314	119	8,509,362

2 . 14 Supplementary Information

Required by the Financial Administration Act

Accountable advances — *Continued*

Department and agency	Advances outstanding as at March 31, 2013		Advances settled in April 2013		Advances outstanding as at April 30, 2013	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
National Defence						
Department.	10,974	34,792,571	4,301	7,866,925	6,673	26,925,646
Canadian Forces Grievance Board.	1	500	1	500		
Communications Security Establishment.	96	467,326	1	1,780	95	465,546
Military Police Complaints Commission.	1	500			1	500
Office of the Communications Security Establishment Commissioner.	1	300			1	300
	<i>11,073</i>	<i>35,261,197</i>	<i>4,303</i>	<i>7,869,205</i>	<i>6,770</i>	<i>27,391,992</i>
Natural Resources						
Department.	71	103,588	3	9,578	68	94,010
Canadian Nuclear Safety Commission.	7	1,500	2	350	5	1,150
Northern Pipeline Agency.	1	400	1	400		
	<i>79</i>	<i>105,488</i>	<i>6</i>	<i>10,328</i>	<i>73</i>	<i>95,160</i>
Parliament						
The Senate.	15	5,350			15	5,350
House of Commons.	465	1,147,452	10	12,790	455	1,134,662
Library of Parliament.	11	7,392	3	2,192	8	5,200
Office of the Conflict of Interest and Ethics Commissioner.	1	500			1	500
Senate Ethics Officer.	1	250			1	250
	<i>493</i>	<i>1,160,944</i>	<i>13</i>	<i>14,982</i>	<i>480</i>	<i>1,145,962</i>
Privy Council						
Department.	26	17,227		173 ⁽¹⁾	26	17,054
Canadian Intergovernmental Conference Secretariat.	7	4,767			7	4,767
Canadian Transportation Accident Investigation and Safety Board.	14	8,700			14	8,700
Chief Electoral Officer.	9	1,900			9	1,900
Office of the Commissioner of Official Languages.	12	3,300	12	3,300		
Security Intelligence Review Committee.	1	300			1	300
	<i>69</i>	<i>36,194</i>	<i>12</i>	<i>3,473</i>	<i>57</i>	<i>32,721</i>
Public Safety and Emergency Preparedness						
Department.	27	10,967			27	10,967
Canada Border Services Agency.	593	781,778	13	14,860	580	766,918
Canadian Security Intelligence Service.	138	8,368,131	1	6,500,000	137	1,868,131
Correctional Service of Canada.	214	299,598	20	28,677	194	270,921
National Parole Board.	9	4,775			9	4,775
Royal Canadian Mounted Police.	1,978	12,889,911	1,058	9,919,003	920	2,970,908
	<i>2,959</i>	<i>22,355,160</i>	<i>1,092</i>	<i>16,462,540</i>	<i>1,867</i>	<i>5,892,620</i>
Public Works and Government Services						
Department.	198	116,404	167	83,729	31	32,675
Shared Services Canada.	35	25,091	7	6,341	28	18,750
	<i>233</i>	<i>141,495</i>	<i>174</i>	<i>90,070</i>	<i>59</i>	<i>51,425</i>
Transport						
Department.	1,111	164,998	3	3,175	1,108	161,823
Canadian Transportation Agency.	1	300			1	300
Office of Infrastructure of Canada.	1	600			1	600
Transportation Appeal Tribunal of Canada.	3	3,700			3	3,700
	<i>1,116</i>	<i>169,598</i>	<i>3</i>	<i>3,175</i>	<i>1,113</i>	<i>166,423</i>

Public Accounts of Canada, 2012-2013

Accountable advances — *Concluded*

Department and agency	Advances outstanding as at March 31, 2013		Advances settled in April 2013		Advances outstanding as at April 30, 2013	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
Treasury Board						
Secretariat	19	16,537	2	2,370	17	14,167
Canada School of Public Service	14	9,330			14	9,330
Office of the Commissioner of Lobbying	1	200	1	200		
Office of the Public Sector Integrity Commissioner	1	1,000	1	1,000		
	35	27,067	4	3,570	31	23,497
Veterans Affairs						
Department	93	48,234	91	47,584	2	650
Veterans Review and Appeal Board	1	300	1	300		
	94	48,534	92	47,884	2	650
Western Economic Diversification	7	2,950			7	2,950
Total	20,156	89,889,968	6,883	25,614,325	13,273	64,275,643

⁽¹⁾ Partial Settlement.

Losses of public money and property

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

Losses of revenues due to fraud or willful misrepresentation — discovered or detected in 2012-2013

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Canada Revenue Agency					
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the Court)					
Goods and services tax/harmonized sales tax	107	21,919,300	878,133	6,876,864	14,164,303
Income tax	90	11,841,323	1,887,099	11,000	9,943,224
Other administered losses	3	47,923	216		47,707
	200	33,808,546	2,765,448	6,887,864	24,155,234
Cases before the Court (CRA's estimate of the amount of tax evaded or fraudulently obtained)					
Goods and services tax/harmonized sales tax	135	26,107,595		(1)	(1)
Income tax	350	187,540,103		(1)	(1)
Other administered losses	19	2,884,426		(1)	(1)
	504	216,532,124			
	704	250,340,670	2,765,448	6,887,864	24,155,234
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Loss of revenues due to <i>Customs Act</i> infractions —					
Misrepresentation — Value	4	6,749	1,996		4,753
Non report/Smuggling	39	407,560	2,310		405,250
Other infractions	1	2,089			2,089
	44	416,398	4,306		412,092
	748	250,757,068	2,769,754	6,887,864	24,567,326

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

Public Accounts of Canada, 2012-2013

Losses of public money due to an offence, illegal act or accident — occurrence or discovery in 2012-2013

Brief description of loss	Charged to 2012-2013 Vote	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Agriculture and Agri-Food					
Department					
Fraudulent use of acquisition card (1 case)		2,727		2,727	
Canadian Food Inspection Agency					
Fraudulent use of designated acquisition card (3 cases)	20	508	456		52
Loss of petty cash (2 cases)	20	59	20		39
Net shortages between services invoiced and payments received	20	16		16	
Theft of petty cash (1 case)	20	115		115	
Unauthorized use of designated acquisition card (7 cases)	20	1,045	1,045		
Unauthorized use of designated travel card (12 cases)	20	44,290	24,017	4,350	15,923
Canadian Grain Commission					
Misuse of designated travel card (1 case)		1,162			1,162
Canada Revenue Agency					
Fraudulent claim for sick and other leave benefits (8 cases)	1	34,939	1,474		33,465
Fraudulent claim for training and travel costs (1 case)	1	776	776		
Fraudulent claim for travel costs (1 case)	1	20,993			20,993
Loss of cash receipts (1 case)	1	1,000		1,000	
Loss of petty cash (1 case)	1	950		950	
Misappropriation of petty cash (1 case)		40	40		
Net cashier shortage (gross shortage \$3,009; gross overage \$699)	1	2,310		2,310	
Unauthorized use of acquisition card (1 case)	1	366	366		
Unauthorized use of CRA travel card (2 cases)	1	7,142	2,771		4,371
Unauthorized use of telecommunication services (1 case)	1	428	428		
Citizenship and Immigration					
Department					
Cashier shortage (7 cases)	1	270		270	
Immigration and Refugee Board					
Theft of petty cash (1 case)	10	287		287	
Unauthorized use of acquisition card (1 case)	10	3,691	1,045		2,646
Economic Development Agency of Canada for the Regions of Quebec					
Fraudulent claim for transfer payments (1 case)	5	490,000		490,000	
Environment					
Department					
Unauthorized use of designated travel card (7 cases)	1	15,855	5,249		10,606
Parks Canada Agency					
Loss of deposit (1 case)		1,929		1,929	
Net cashier shortage (gross shortage \$244,570; gross overage \$220,138)		24,432		24,432	
Theft of deposit (1 case)		1,455	1,455		
Theft of money from a vault (1 case)		290		290	
Theft of money from revenue (4 cases)		1,500		1,500	

2 . 18 Supplementary Information

Required by the Financial Administration Act

Losses of public money due to an offence, illegal act or accident —
occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Charged to 2012-2013 Vote	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Fisheries and Oceans					
Department					
Cashier shortage (1 case)	1	20		20	
Fraudulent claim paid to suppliers and contractors (1 case)	1	316,595			316,595
Fraudulent use of acquisition card due to identity theft (6 cases)	1	17,555	14,320		3,235
Fraudulent use of travel card due to identity theft (1 case)	1	1,923			1,923
Theft of petty cash (1 case)	1	600	600		
Unauthorized claim paid to suppliers and contractors (1 case)	1	228,850			228,850
Unauthorized use of designated travel card (5 cases)	1	9,582	5,202		4,380
Foreign Affairs and International Trade					
Department					
Loss of bank draft	1	75		75	
Loss of consular revenues	1	1,135	1,135		
Loss of money due to banking error	1	147		147	
Loss of money due to duplicate payment	1	2,469		2,469	
Loss of travel advance (3 cases)	1	3,863		3,863	
Canadian International Development Agency					
Fraudulent claim for grant and contribution (2 cases)	30	24,452	7,117	3,362	13,973
Theft and usage of taxi chit (2 cases)	25	34		34	
Health					
Department					
Fraudulent claim for contribution (2 cases)		115,926	31,909		84,017
Human Resources and Skills Development					
Department					
Cashier shortage (33 cases)	1	4,701		4,701	
Fraudulent claim for Universal Child Care Benefits (1 case)	(S)	8,500			8,500
Fraudulent claim for Canada Student Loans (2 cases)	(S)	11,003			11,003
Fraudulent claim for Employment Insurance Benefits (112,693 cases)	(S)	158,787,153	29,455,486	31,819	129,299,848
Fraudulent claim for grant and contribution (3 cases)	5	620,814			620,814
Fraudulent claim for Old Age Security (15 cases)	(S)	659,405	35,230		624,175
Fraudulent use of acquisition card (1 case)	1	605			605
Theft of petty cash (2 cases)	1	261		261	
Indian Affairs and Northern Development					
Department					
Loss of cash receipts (Treaty Payment Program) (1 case)	1	265		265	
Loss of gift card (1 case)	1	450		450	
Loss of petty cash (1 case)	1	176		176	
Industry					
Natural Sciences and Engineering Research Council					
Loss of petty cash amount by a standing advance holder		222		222	

Public Accounts of Canada, 2012-2013

Losses of public money due to an offence, illegal act or accident —
occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Charged to 2012-2013 Vote	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
National Research Council of Canada					
Loss following investigation on irregularities pertaining to a former employee's petty cash, travel card, acquisition card and overtime transactions		72,700	3,300		69,400
Justice					
Courts Administration Service					
Theft of petty cash (1 case)	30	36		36	
Supreme Court of Canada					
Loss of petty cash (1 case)	50	10		10	
National Defence					
Department					
Cashier shortage - Ottawa (1 case)	1	190			190
Counterfeit US currency - HMCS Algonquin (1 case)		50	50		
Counterfeit US currency - Kabul (1 case)		1,333			1,333
Discrepancy in Working Capital Account Advance - HMCS Ottawa (1 case)		11,949			11,949
Loss of accountable advance - Greenwood (1 case)		354	354		
Loss of accountable advance - Ottawa (1 case)		12,966			12,966
Loss of standing advance - CFSU(E) (1 case)		6,735			6,735
Loss of standing advance - Ottawa (1 case)		42,975			42,975
Loss of temporary advance - Esquimalt (1 case)		1,500			1,500
Parliament					
The Senate					
Fraudulent claim of travel expense that was discovered and repaid in 2006-2007 (1 case)		23,666			
Loss due to claims for living allowance in the National Capital Region and/or travel expenses (4 cases)		314,758	81,333		233,425
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Fraudulent use of acquisition card (1 case)	10	1,845		1,845	
Loss of bank deposit (2 cases)	10	70		70	
Loss of cashier float (2 cases)	10	228		228	
Theft of petty cash (2 cases)	10	123		123	
Correctional Service of Canada					
Loss of petty cash		934		934	
Loss of petty cash	25	200		200	
Loss of public money due to fraud	25	113,660			113,660
Loss originated from fraudulent inmate money order		10,391	5,617		4,774
Royal Canadian Mounted Police					
Fraudulent use of designated acquisition card (1 case)	45	443	443		
Theft of exhibits (2 cases)	45	55,848	38,344	17,504	
Public Works and Government Services					
Department					
Fraudulent use of AirCard	1	5,050			5,050
Fraudulent use of taxi vouchers	1	250		250	
Overpayments - Public Service Pension Fund		174,014	39,718		134,296
Theft of petty cash (3 cases)	1	817		270	547
Unauthorized use of acquisition card (6 cases)	1	8,500	7,667		833
Unauthorized use of BlackBerry	1	1,208			1,208
Unauthorized use of travel card (5 cases)	1	10,357	1,775		8,582

2 . 20 Supplementary Information

Required by the Financial Administration Act

Losses of public money due to an offence, illegal act or accident —
occurrence or discovery in 2012-2013 — *Concluded*

Brief description of loss	Charged to 2012-2013 Vote	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Receiver General — Cheque Redemption Control Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques —					
Forged endorsements (3,203 cases)		2,221,660	2,216,160	5,500	
Irregular endorsements (146 cases)		626,565	626,565		
Misdirected direct deposits (7,483 cases)		3,060,323	2,055,783	530,911	473,629
Not endorsed (1,282 cases)		1,054,102	1,054,102		
Others (606 cases)		3,802,907	3,781,004	21,903	
Transport					
Department					
Unauthorized or personal use of taxi voucher (1 case)	1	652	652		
Unauthorized use of acquisition card (1 case)	1	1,280	1,280		
		173,116,005	39,504,288	1,157,824	132,430,227

(S) Statutory authority.

Public Accounts of Canada, 2012-2013

**Losses of public property due to an offence or other illegal act —
occurrence or discovery in 2012-2013**

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Agriculture and Agri-Food				
Department				
Damage to Crown vehicle (1 case).....	3,336		3,336	
Theft of BlackBerry (4 cases).....	1,596		1,596	
Theft of computer monitor (1 case).....	350		350	
Theft of cordless tool kit (1 case).....	800		800	
Theft of laptop (1 case).....	1,400		1,400	
Theft of sign (1 case).....	160		160	
Vandalism of government building (1 case).....	100		100	
Canadian Food Inspection Agency				
Theft of airbag (1 case).....	1,422		1,422	
Theft of radio (1 case).....	40		40	
Vandalism to Crown vehicle (25 cases).....	9,536		9,536	
Canada Revenue Agency				
Damage to Crown vehicle (2 cases).....	7,352		7,352	
Damage to office equipment (2 cases).....	40		40	
Theft of electronic and other equipment (4 cases).....	325		325	
Theft of informatic equipment and parts (4 cases).....	3,570		3,570	
Theft of telecommunications equipment (3 cases).....	750		750	
Canadian Heritage				
Department				
Theft of laptop (1 case).....	1,500		1,500	
Canadian Radio-television and Telecommunications Commission				
Theft of iPad (3 cases).....	2,250		2,250	
National Film Board				
Theft of iPad (3 cases).....	1,785		1,785	
Theft of technical audiovisual equipment (1 case).....	1,000		1,000	
Public Service Commission				
Theft of HDMI cable (1 case).....	25		25	
Theft of laptop (2 cases).....	5,600		5,600	
Theft of network adapter (1 case).....	45		45	
Citizenship and Immigration				
Department				
Vandalism of Crown vehicle (1 case).....	642		642	
Immigration and Refugee Board				
Damage and partial replacement to access control card reader (1 case).....	3,051		3,051	
Damage to security system (1 case).....	6,249		6,249	
Theft of laptop (8 cases).....	9,986		9,986	
Theft of projector (1 case).....	100		100	
Theft of television (4 cases).....	5,126		5,126	
Theft of videoconference equipment, camera and monitor (1 case).....	9,012		9,012	
Vandalism to doors (7 cases).....	6,845		6,845	

2 . 22 Supplementary Information

Required by the Financial Administration Act

Losses of public property due to an offence or other illegal act —
occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Environment				
Department				
Theft of BlackBerry (8 cases)	1,114		1,114	
Theft of boat, motor and trailer (1 case)	10,882	1,574	9,308	
Theft of computer (2 cases)	1,148		1,148	
Theft of laptop and accessories (13 cases)	21,664		21,664	
Theft of monitor (2 cases)	1,788		1,788	
Theft of photographic equipment (2 cases)	5,250		5,250	
Theft of tools and equipment (5 cases)	2,538		2,538	
Theft of uniform and identification (2 cases)	360	10	350	
Vandalism to Crown vehicle (9 cases)	2,873		2,873	
Parks Canada Agency				
Damage to equipment (5 cases)	85,923		85,215	708
Damage to real property (1 case)	1,090		1,090	
Theft of electronic equipment (3 cases)	6,853		2,900	3,953
Theft of equipment (8 cases)	22,492		22,492	
Theft of furniture and furnishing (2 cases)	10,060		10,060	
Theft of informatics equipment (1 case)	200		200	
Theft of machinery (1 case)	7,000		7,000	
Theft of material and supplies (7 cases)	11,710		11,710	
Theft of telecommunications equipment (1 case)	1,200	1,200		
Vandalism to building (9 cases)	11,130		11,130	
Vandalism to equipment (2 cases)	2,350		2,350	
Vandalism to furniture and furnishing (2 cases)	3,360		3,360	
Vandalism to real property (13 cases)	3,527		3,527	
Finance				
Auditor General				
Theft of BlackBerry (1 case)	100		100	
Theft of laptop (2 cases)	2,600		2,600	
Financial Transactions and Reports Analysis Centre of Canada				
Theft of BlackBerry (1 case)	650		650	
Theft of laptop (1 case)	1,000		1,000	
Office of the Superintendent of Financial Institutions				
Theft of BlackBerry (2 cases)	270		270	
Fisheries and Oceans				
Department				
Theft of electronic equipment (3 cases)	924		924	
Theft of informatics equipment (8 cases)	9,367		9,367	
Theft of machinery and equipment (10 cases)	32,904		32,904	
Theft of materials and supplies (9 cases)	19,290		19,290	
Theft of telecommunication equipment (1 case)	220		220	
Vandalism of Crown vehicle (7 cases)	823		823	
Vandalism to building and real property (6 cases)	4,239		4,239	
Foreign Affairs and International Trade				
Department				
Theft of fuel	12,015	7,555	4,460	
Theft of laptop (4 cases)	4,740		4,740	
Canadian International Development Agency				
Theft of BlackBerry (2 cases)	1,100		1,100	
Theft of cellular phone (1 case)	200		200	
Theft of Smart Label Printer (1 case)	100		100	
Theft of iPad (1 case)	700		700	

Public Accounts of Canada, 2012-2013

**Losses of public property due to an offence or other illegal act —
occurrence or discovery in 2012-2013 — *Continued***

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Health				
Department				
Theft of laptop (2 cases)	3,500		3,500	
Vandalism to Crown vehicle (1 case)	100		100	
Public Health Agency of Canada				
Theft of iPad (2 cases)	1,400		1,400	
Theft of laptop (1 case)	2,000		2,000	
Human Resources and Skills Development				
Department				
Theft of computer (1 case)	800		800	
Theft of computer equipment (5 cases)	390		390	
Theft of digital camera (2 cases)	1,197		1,197	
Theft of laptop (2 cases)	2,160		2,160	
Theft of material and supplies (5 cases)	97		97	
Theft of projector (1 case)	2,000		2,000	
Theft of telecommunication equipment (12 cases)	3,078		3,078	
Vandalism to computer equipment (2 cases)	51		51	
Vandalism to Crown vehicle (9 cases)	7,155		7,155	
Office of the Co-ordinator, Status of Women				
Theft of chair (1 case)	720		720	
Indian Affairs and Northern Development				
Department				
Theft of artwork (2 cases)	1,320		1,320	
Theft of BlackBerry (2 cases)	700		700	
Theft of camera (1 case)	500		500	
Theft of cellular phone (1 case)	52		52	
Theft of gas warning system (1 case)	675		675	
Theft of GPS (1 case)	380		380	
Theft of laptop (1 case)	1,123		1,123	
Vandalism to Crown vehicle (1 case)	2,457		2,457	
Industry				
Department				
Theft of BlackBerry (3 cases)	150		150	
Theft of brass rods (1 case)	3,575		3,575	
Theft of laptop (1 case)	200		200	
Theft of USB key (1 case)	50		50	
Vandalism to Crown vehicle (1 case)	1,000		1,000	
National Research Council of Canada				
Theft of copper pipes and sheets of brass (2 cases)	4,500		4,500	
Theft of headphone (2 cases)	400		400	
Theft of laptop and tablet (1 case)	1,500		1,500	
Justice				
Department				
Theft of video card	250		250	
Commissioner for Federal Judicial Affairs				
Theft of laptop (1 case)	1,384		1,384	

2 . 24 Supplementary Information

Required by the Financial Administration Act

Losses of public property due to an offence or other illegal act —
occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Office of the Director of Public Prosecutions				
Theft of BlackBerry (4 cases)	800		800	
Theft of control access cards (1 case)	7		7	
Theft of laptop (2 cases)	1,200		1,200	
Theft of taxi chit (1 case)	8		8	
Offices of the Information and Privacy Commissioners of Canada				
Theft of iPad (1 case)	829		829	
National Defence				
Department				
Damage to military kit (21 items)	1,372		1,372	
Damage to military specific equipment (11 items)	3,000	122	2,878	
Damage to non-military specific equipment (3 items)	56		56	
Damage to tools (2 items)	116		116	
Damage to weapons and accessories (2 items)	94		94	
Theft of computer (9 items)	10,588	2,900	7,688	
Theft of construction engineering equipment (20 items)	7,272		7,272	
Theft of electrical equipment (1,602 items)	908,415	1,199	907,216	
Theft of laptop (13 items)	16,263	713	15,550	
Theft of machinery (20 items)	61,124		61,124	
Theft of military kit (1,229 items)	97,317	2,206	94,794	317
Theft of military specific equipment (2,599 items)	695,544	1,860	693,684	
Theft of non-military specific equipment (30,587 items)	2,676,438		2,676,438	
Theft of technical equipment (242 items)	209,477	1,745	207,732	
Theft of telecommunication equipment (234 items)	113,110		113,110	
Theft of tools (7,050 items)	839,283	216	839,067	
Theft of transportation equipment (4,015 items)	1,272,507		1,272,507	
Theft of weapons and accessories (484 items)	169,434	47	169,387	
Natural Resources				
Department				
Theft of BlackBerry (1 case)	200		200	
Theft of cellular phone (1 case)	549		549	
Theft of electronic equipment (1 case)	828		828	
Theft of trailer hitch from Crown vehicle (1 case)	60		60	
Vandalism of road sign (1 case)	125		125	
Parliament				
House of Commons				
Theft of camera (1 case)	280	280		
Theft of GPS (1 case)	619		619	
Theft of laptop (3 cases)	4,967	600	4,367	
Privy Council				
Department				
Theft of GPS (1 case)	127		127	
Chief Electoral Officer				
Theft of BlackBerry (1 case)	500		500	
Public Safety and Emergency Preparedness				
Canada Border Services Agency				
Theft of cellular phone (2 cases)	500		500	
Theft of computer equipment (5 cases)	5,338		5,338	
Theft of equipment and tools (1 case)	44,285		44,285	
Theft of uniform component (4 cases)	580		580	

Public Accounts of Canada, 2012-2013

**Losses of public property due to an offence or other illegal act —
occurrence or discovery in 2012-2013 — *Concluded***

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Correctional Service of Canada				
Damage due to inmate disturbances (96 cases)	36,226	749	35,119	358
Damage due to intentional fire (17 cases)	9,069		8,669	400
Damage due to water pipe break (2 cases)	4,200		4,200	
Damage to plate glass window (18 cases)	7,389		7,389	
Loss of property and equipment due to arson (5 cases)	280		280	
Theft of supplies (2 cases)	807		807	
Vandalism of motor vehicle (13 cases)	11,790		11,790	
Vandalism of property and equipment (1,207 cases)	105,773	2,957	102,816	
Royal Canadian Mounted Police				
Damage to building and other real property (2 cases)	1,638		1,638	
Damage to Crown vehicles and other transportation equipment (27 cases)	39,797	10,271	27,776	1,750
Theft of machinery, equipment, furniture and furnishings (1 case)	743		743	
Theft of telecommunication, informatics and electronic equipment (10 cases)	11,573		11,573	
Vandalism to Crown vehicle and other transportation equipment (7 cases)	2,861	55	914	1,892
Public Works and Government Services				
Department				
Theft of BlackBerry (8 cases)	810		810	
Theft of BlackBerry PlayBook	550		550	
Theft of color printer cartridges (4 cases)	400		400	
Theft of electronic equipment (3 cases)	2,250		2,250	
Theft of generator and engine	3,909		3,909	
Theft of informatics equipment (5 cases)	915		915	
Theft of laptop (8 cases)	11,544	4,208	7,336	
Theft of notebook	7		7	
Theft of telephone	300		300	
Theft of tools	8,000		8,000	
Vandalism to building (8 cases)	13,288		13,288	
Vandalism to property (3 cases)	4,135		4,135	
Vandalism to vehicle (3 cases)	1,241		1,241	
Shared Services Canada				
Theft of BlackBerry (1 case)	549		549	
Theft of laptop (4 cases)	5,026		5,026	
Transport				
Department				
Theft of gasoline (1 case)	30		30	
Theft of laptop (2 cases)	3,290		3,290	
Vandalism to Crown vehicle (1 case)	71		71	
Treasury Board				
Secretariat				
Theft of iPad (1 case)	649		649	
Western Economic Diversification				
Theft of label printer (2 cases)	500		500	
	7,867,433	40,467	7,817,588	9,378

2 . 26 Supplementary Information

Required by the Financial Administration Act

Losses of public property due to accidental loss, destruction or damage —
occurrence or discovery in 2012-2013

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Agriculture and Agri-Food				
Department				
Damage to government building (3 cases)	3,453		3,453	
Damage to Crown vehicle in an accident (22 cases)	38,410		38,410	
Damage to off-road vehicle (1 case)	168		168	
Loss of BlackBerry (5 cases)	2,047		2,047	
Loss of cellular phone (2 cases)	220		220	
Loss of overhead projector (1 case)	628		628	
Canadian Food Inspection Agency				
Damage to Crown vehicle in an accident (110 cases)	238,957	37,466	200,353	1,138
Canadian Grain Commission				
Damage to Crown vehicle (1 case)	2,286		2,286	
Loss of cellular phone (2 cases)	500		500	
Loss of cordless phone (1 case)	100		100	
Loss of proximity access and ID cards (14 cases)	70	5	65	
Atlantic Canada Opportunities Agency				
Department				
Damage to a television (1 case)	1,600		1,600	
Damage to Crown vehicle (4 cases)	1,097		1,097	
Canada Revenue Agency				
Damage to Crown vehicle (5 cases)	5,573		5,573	
Loss of informatics equipment and parts (29 cases)	23,711		23,711	
Loss of office equipment (51 cases)	1,316		1,316	
Loss of telecommunications equipment (26 cases)	3,554		3,554	
Canadian Heritage				
Department				
Loss of BlackBerry (2 cases)	950		950	
Canadian Radio-television and Telecommunications Commission				
Loss of BlackBerry (4 cases)	800		800	
Public Service Commission				
Loss of BlackBerry (1 case)	549		549	
Citizenship and Immigration				
Department				
Damage to Crown vehicle (1 case)	865		865	
Loss of BlackBerry (22 cases)	6,000		6,000	
Loss of laptop (1 case)	800		800	
Environment				
Department				
Damage to a handheld computer	2,492		2,492	
Damage to boat	1,875		1,875	
Damage to camera (6 cases)	2,932		2,932	
Damage to Crown vehicle (8 cases)	62,203	2,725	59,478	
Damage to electronic organizer	200		200	
Damage to GPS	207		207	
Damage to portable phone (3 cases)	5,478		5,478	
Damage to projector	1,749		1,749	
Damage to two way radio	80		80	

Public Accounts of Canada, 2012-2013

**Losses of public property due to accidental loss, destruction or damage —
occurrence or discovery in 2012-2013 — *Continued***

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of BlackBerry (27 cases)	3,211		3,211	
Loss of boat in flood (4 cases)	5,813		5,813	
Loss of laptop	892		892	
Parks Canada Agency				
Damage to building (1 case)	10,000		10,000	
Damage to Crown vehicle (37 cases)	77,571	4,510	67,061	6,000
Damage to equipment (2 cases)	102,599		2,599	100,000
Damage to furniture and furnishing (2 cases)	6,300		300	6,000
Damage to machinery (2 cases)	1,533		1,533	
Damage to other real property (5 cases)	6,377		4,177	2,200
Damage to other transportation equipment (5 cases)	7,239		7,239	
Loss of equipment (1 case)	120		120	
Loss of material and supplies (1 case)	27		27	
Miscellaneous damage caused by storms (2 cases)	110,059		110,059	
Finance				
Department				
Loss of BlackBerry (7 cases)	3,300		3,300	
Auditor General				
Loss of BlackBerry (1 case)	100		100	
Loss of encrypted USB key (1 case)	92		92	
Financial Transactions and Reports Analysis Centre of Canada				
Loss of BlackBerry (2 cases)	1,300		1,300	
Office of the Superintendent of Financial Institutions				
Damage to BlackBerry (5 cases)	675		675	
Loss of BlackBerry (1 case)	135		135	
Loss of laptop (1 case)	1,000		1,000	
Fisheries and Oceans				
Department				
Damage to electronic equipment (2 cases)	300		300	
Damage to informatics equipment (2 cases)	2,509		2,509	
Damage to material and supplies (1 case)	3,752		3,752	
Damage to Crown vehicles (78 cases)	61,942	2,311	59,631	
Damage to machinery and equipment (2 cases)	908		908	
Loss of electronic equipment (5 cases)	4,020		4,020	
Loss of machinery and equipment (2 cases)	5,730		5,730	
Loss of telecommunications equipment (5 cases)	2,364		2,364	
Foreign Affairs and International Trade				
Department				
Damage of furnishings	12,527		12,527	
Damage of works of arts (6 cases)	2,907		2,907	
Damage to building	983		983	
Canadian International Development Agency				
Loss of BlackBerry (5 cases)	2,750		2,750	
Health				
Department				
Loss of BlackBerry (10 cases)	3,300		3,300	
Loss of camera (1 case)	171		171	
Loss of cellular phone (3 cases)	220		220	
Loss of wireless computer mouse (1 case)	50		50	

2 . 28 Supplementary Information

Required by the Financial Administration Act

Losses of public property due to accidental loss, destruction or damage —
occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Public Health Agency of Canada				
Loss of BlackBerry (3 cases)	750		750	
Loss of camera (1 case)	299		299	
Loss of cellular phone (1 case)	19		19	
Loss of digital voice recorder and USB keys (1 case)	210		210	
Loss of laptop (3 cases)	5,200		5,200	
Human Resources and Skills Development				
Department				
Damage to Crown vehicle (75 cases)	34,878		34,878	
Damage to material and supplies (1 case)	15		15	
Damage to telecommunication equipment (2 cases)	450		450	
Loss of computer equipment (2 cases)	250		250	
Loss of material and supplies (299 cases)	4,499		4,499	
Loss of telecommunication equipment (6 cases)	2,455		2,455	
Office of the Co-ordinator, Status of Women				
Damage to refrigerator during clean-up (1 case)	200		200	
Loss of BlackBerry (1 case)	621		621	
Loss of laptop battery (1 case)	157		157	
Indian Affairs and Northern Development				
Department				
Damage to Crown vehicle (1 case)	1,763		1,763	
Loss of BlackBerry (14 cases)	4,685		4,685	
Loss of dry seal unit (1 case)	10		10	
Loss of laptop (1 case)	1,095		1,095	
Loss of USB keys (5 cases)	50		50	
Industry				
Department				
Damage to a scale (1 case)	540		540	
Damage to computer table (12 cases)	9,000		9,000	
Damage to Crown vehicle (8 cases)	6,640		6,640	
Damage to office supplies (1 case)	3,642		3,642	
Loss of antenna (2 cases)	2,040		2,040	
Loss of BlackBerry (21 cases)	1,832		1,832	
Loss of computer (52 cases)	12,615		12,615	
Loss of digital camera (6 cases)	1,790		1,790	
Loss of facsimile (7 cases)	7,781		7,781	
Loss of laptop (10 cases)	4,311		4,311	
Loss of microwave (1 case)	40		40	
Loss of monitor (38 cases)	5,230		5,230	
Loss of printer (6 cases)	1,605		1,605	
Loss of projector (10 cases)	5,599		5,599	
Loss of refrigerator (1 case)	221		221	
Loss of scanner (4 cases)	1,177		1,177	
Loss of scientific laboratory equipment (34 cases)	20,751		20,751	
Loss of teleconference system (6 cases)	2,882		2,882	
Canadian Space Agency				
Loss of technical equipment (1 case)	300		300	
Statistics Canada				
Destruction of a transport trailer due to a fire (1 case)	351,580	1,185	350,395	

Public Accounts of Canada, 2012-2013

**Losses of public property due to accidental loss, destruction or damage —
occurrence or discovery in 2012-2013 — *Continued***

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Justice				
Canadian Human Rights Commission				
Loss of BlackBerry (1 case)	50		50	
Courts Administration Service				
Loss of material and supplies (1 case).	185		185	
Office of the Director of Public Prosecutions				
Loss of BlackBerry (1 case)	200		200	
Loss of control access cards (4 cases).	28		28	
Loss of secure keys (3 cases)	62		62	
Offices of the Information and Privacy Commissioners of Canada				
Loss of BlackBerry (2 cases)	100		100	
National Defence				
Department				
Damage to aircraft (2 items)	26,551,805		26,551,805	
Damage to computers (14 items)	4,155		4,155	
Damage to electrical equipment (16 items)	3,066		3,066	
Damage to military kit (357 items)	27,028	1,060	25,968	
Damage to military specific equipment (119 items)	18,122	801	17,321	
Damage to non-military specific equipment (227 items)	13,365	426	12,939	
Damage to technical equipment (131 items)	258,234		258,234	
Damage to telecommunication equipment (3 items)	3,568		3,568	
Damage to tools (33 items)	17,078	70	17,008	
Damage to weapons and accessories (17 items).	995		995	
Loss of computers (84 items)	124,841	1,100	123,741	
Loss of construction engineering equipment (1 item).	1,596		1,596	
Loss of electrical equipment (130 items)	128,765		128,765	
Loss of laptop (15 items)	26,275		26,275	
Loss of machinery (109 items)	58,629		58,629	
Loss of military kit (9,219 items).	683,550	29,179	653,523	848
Loss of military specific equipment (4,028 items)	782,047	20,229	730,864	30,954
Loss of non-military specific equipment (1,693 items)	226,468	1,075	223,903	1,490
Loss of technical equipment (288 items)	323,900	2,910	320,990	
Loss of telecommunication equipment (160 items).	178,692	7,754	170,938	
Loss of tools (382 items)	50,008	529	49,479	
Loss of transportation equipment (30 items)	12,929	159	12,770	
Loss of weapons and accessories (2,147 items).	169,885	3,634	166,251	
Natural Resources				
Department				
Loss of BlackBerry (13 cases)	2,775		2,775	
Loss of electronic equipment (6 cases)	6,471		6,471	
Loss of equipment (27 cases)	244,356		244,356	
Loss of furniture and furnishing (30 cases)	82,700		82,700	
Loss of informatics equipment (37 cases).	8,217		8,217	
Loss of other real property (12 cases)	16,498		16,498	
Loss of other transportation equipment (2 cases)	449		449	
Canadian Nuclear Safety Commission				
Loss of computer (1 case)	19,348		19,348	
Parliament				
House of Commons				
Loss of camera (6 cases)	2,780		2,780	
Loss of computer equipment (9 cases)	12,363		12,363	

2 . 30 Supplementary Information

Required by the Financial Administration Act

Losses of public property due to accidental loss, destruction or damage —
occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of furniture and equipment due to building collapse (1 case)	24,013		24,013	
Loss of furniture and equipment due to flood (1 case)	11,063		11,063	
Loss of GPS (3 cases)	1,224		1,224	
Loss of headphone (1 case)	300		300	
Loss of tablet (6 cases)	4,896		4,896	
Privy Council				
Department				
Loss of telephone (1 case)	513		513	
Canadian Transportation Accident Investigation and Safety Board				
Damage to Crown vehicle (1 case)	1,278		1,278	
Chief Electoral Officer				
Loss of BlackBerry (8 cases)	3,050		3,050	
Loss of USB Key (1 case)	170		170	
Office of the Commissioner of Official Languages				
Loss of laptop (28 cases)	16,202			16,202
Public Safety and Emergency Preparedness				
Department				
Damage to iPad (4 cases)	196		196	
Damage to laptop (2 cases)	1,600		1,600	
Loss of facsimile card (1 case)	320		320	
Loss of iPad (1 case)	1,200		1,200	
Canada Border Services Agency				
Damage to equipment (1 case)	200		200	
Damage to gate (1 case)	250		250	
Damage to vehicle (5 cases)	10,038		10,038	
Loss of cellular phone (14 cases)	3,373		3,373	
Loss of computer equipment (5 cases)	4,549		4,549	
Loss of equipment (77 cases)	76,367		76,367	
Loss of keys (204 cases)	3,803		3,803	
Loss of uniform components (95 cases)	4,689		4,689	
Correctional Service of Canada				
Damage due to accidental fire (12 cases)	1,084,770		1,084,770	
Damage due to water pipe break (11 cases)	80,976	1,250	79,726	
Damage following motor vehicle accident (70 cases)	148,995		145,995	3,000
Damage to plate glass window (2 cases)	900		900	
Damage to property and equipment (7 cases)	11,100		11,100	
Loss of asset inventories (134 cases)	52,960		52,960	
Royal Canadian Mounted Police				
Damage of Crown vehicles and other transportation equipment (616 cases)	1,687,182	129,184	1,333,234	224,764
Damage of telecommunications, informatics, and electronic equipment (68 cases)	27,365		27,365	
Damage to buildings and other real property (7 cases)	29,471		29,471	
Loss of machinery, equipment, furniture, and furnishings (3 cases)	97		97	
Loss of telecommunications, informatics, and electronic equipment (6 cases)	697		697	

Public Accounts of Canada, 2012-2013

Losses of public property due to accidental loss, destruction or damage —
occurrence or discovery in 2012-2013 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Public Works and Government Services				
Department				
Damage to building (20 cases)	254,614		254,614	
Damage to property (5 cases)	12,206	4,208	7,998	
Damage to vehicle (6 cases)	5,661		5,661	
Loss of BlackBerry (24 cases)	5,850		5,850	
Loss of camera	260	260		
Loss of cellular telephone (8 cases)	485		485	
Loss of laptop	1,200		1,200	
Loss of office key	224		224	
Loss of pager (2 cases)	137		137	
Loss of USB key (2 cases)	180		180	
Shared Services Canada				
Loss of BlackBerry (3 cases)	1,647		1,647	
Transport				
Department				
Damage of Crown vehicle (22 cases)	29,574		29,574	
Damage to buildings and other real property (1 case)	78,798		53,798	25,000
Loss of GPS (1 case)	200		200	
Loss of inspector ID card and badge (6 cases)	3,900		3,900	
Loss of laptop (1 case)	1,500		1,500	
Canadian Transportation Agency				
Loss of laptop (1 case)	465		465	
Treasury Board				
Secretariat				
Loss of BlackBerry (14 cases)	7,700		7,700	
Office of the Public Sector Integrity Commissioner				
Loss of BlackBerry (2 cases)	100		100	
Veterans Affairs				
Department				
Loss of BlackBerry (4 cases)	2,196		2,196	
Veterans Review and Appeal Board				
Loss of voice recorder (1 case)	387		387	
Western Economic Diversification				
Loss of BlackBerry (2 cases)	190		190	
Loss of computer (1 case)	50		50	
Loss of pocket recorder (1 case)	130		130	
Loss of USB key (1 case)	150		150	
	35,114,022	252,030	34,444,396	417,596

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Agriculture and Agri-Food								
Department								
Fraudulent use of timesheet	2004-2005	16,556	40,359	56,915	25,007	1,600	26,915	3,393
Canadian Food Inspection Agency								
Damage to government vehicle in an accident (128 cases)	2011-2012	210,337		210,337	42,440	13,683	154,214 ⁽¹⁾	
Canadian Grain Commission								
Damage to scientific equipment (1 case) ..	2011-2012	95,000		95,000			95,000 ⁽¹⁾	
Misuse of employee travel card (4 cases)	2009-2010	13,472		13,472	12,588			884
Misuse of government employee travel card (2 cases)	2011-2012	12,274		12,274	8,108	1,852		2,314
Atlantic Canada Opportunities Agency								
Department								
Damage to government vehicle in an accident (6 cases)	2011-2012	18,121		18,121			18,121 ⁽¹⁾	
Damage to iPad	2011-2012	399		399			399 ⁽¹⁾	
Canada Revenue Agency								
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)								
Goods and services tax/harmonized sales tax	2001-2002	9,442,892		9,442,892	1,770,103		7,669,691	3,098
Goods and services tax/harmonized sales tax	2002-2003	13,042,536		13,042,536	1,148,573		11,794,827	99,136
Goods and services tax/harmonized sales tax	2003-2004	6,800,491		6,800,491	2,736,754	9,370	3,861,111 ⁽¹⁾	193,256
Goods and services tax/harmonized sales tax	2004-2005	4,581,548		4,581,548	1,261,681	15,147	3,051,344 ⁽¹⁾	253,376
Goods and services tax/harmonized sales tax	2005-2006	5,924,283		5,924,283	1,538,453	10,408	4,280,206 ⁽¹⁾	95,216
Goods and services tax/harmonized sales tax	2006-2007	8,692,483	(17,804)	8,674,679	2,830,971	30,530	5,473,827 ⁽¹⁾	339,351
Goods and services tax/harmonized sales tax	2007-2008	17,198,434		17,198,434	3,360,809	7,745	13,000,122 ⁽¹⁾	829,758
Goods and services tax/harmonized sales tax	2008-2009	13,735,115		13,735,115	5,245,544	79,475	6,436,120 ⁽¹⁾	1,973,976
Goods and services tax/harmonized sales tax	2009-2010	7,265,375		7,265,375	1,878,812	56,132	3,300,357 ⁽¹⁾	2,030,074
Goods and services tax/harmonized sales tax	2010-2011	4,445,660		4,445,660	1,601,148	174,142	1,280,780 ⁽¹⁾	1,389,590
Goods and services tax/harmonized sales tax	2011-2012	13,871,865		13,871,865	7,954,344	164,210	3,936,857 ⁽¹⁾	1,816,454
Income tax	2001-2002	11,371,419		11,371,419	5,347,337		5,924,083	99,999
Income tax	2002-2003	8,768,905		8,768,905	4,756,128		4,007,542	5,235
Income tax	2003-2004	12,026,416		12,026,416	8,622,886		3,265,319	138,211
Income tax	2004-2005	7,922,895		7,922,895	5,581,210	1,913	2,202,485	137,287

Public Accounts of Canada, 2012-2013

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Income tax	2005-2006	9,648,565		9,648,565	6,143,619	17,498	2,814,256 ⁽¹⁾	673,192
Income tax	2006-2007	5,865,180		5,865,180	2,676,558	20,854	2,256,927 ⁽¹⁾	910,841
Income tax	2007-2008	13,004,212		13,004,212	3,812,875	53,517	7,281,642 ⁽¹⁾	1,856,178
Income tax	2008-2009	15,562,835	(501,070)	15,061,765	7,672,094	494,318	4,390,492 ⁽¹⁾	2,504,861
Income tax	2009-2010	7,428,731		7,428,731	2,911,828	144,227	1,543,160 ⁽¹⁾	2,829,516
Income tax	2010-2011	22,442,722		22,442,722	8,368,885	104,277	8,562,657 ⁽¹⁾	5,406,903
Income tax	2011-2012	4,611,681		4,611,681	1,543,741	180,263	528,372 ⁽¹⁾	2,359,305
Other administered losses	2006-2007	72,003		72,003	67,470	307	508	3,718
Other administered losses	2008-2009	96,645		96,645	7,444		83,072	6,129
Other administered losses	2009-2010	111,065		111,065	36,324	19,294	30,700	24,747
Other administered losses	2010-2011	161,040		161,040	120,818	9,880	3,661 ⁽¹⁾	26,681
Other administered losses	2011-2012	431,140		431,140	122,830	6,381	918	301,011
False statement on income tax return	2009-2010	16,720		16,720	950			15,770
Fraudulent overtime claims (2 cases)	1997-98	133,792		133,792	87,502	306	45,000	984
Personal purchases made by an employee using a CRA charge card	2007-2008	4,064		4,064	3,304			760
Personal purchases made by an employee using a CRA charge card	2008-2009	3,219		3,219				3,219
Personal purchases of an employee using a CRA charge card and fraudulent claims for payment	2005-2006	7,752		7,752		2,755		4,997
Unauthorized use of acquisition cards (2 cases)	2011-2012	724		724	610	114		
Citizenship and Immigration								
Department								
Misappropriation of funds	2002-2003	178,540	(316)	178,224	15,178	72,561		90,485
Economic Development Agency of Canada for the Regions of Quebec								
False or fraudulent claims paid for contributions (2 cases)	2011-2012	975,185		975,185	443		974,742 ⁽¹⁾	
Environment								
Department								
Damage to Yellowknife Crown housing unit by former employee	2010-2011	13,986		13,986	4,096			9,890
Parks Canada Agency								
Damage to equipment due to accidents (5 cases) ⁽²⁾	2011-2012	3,644	1,461	5,105		2,970	2,135	
Damage to government vehicle due to accident (29 cases)	2008-2009	105,885	1,200	107,085	9,034		98,051 ⁽¹⁾	
Damage to government vehicle due to accident (57 cases)	2010-2011	116,051		116,051	8,513		101,419	6,119
Damage to vehicles (35 cases)	2011-2012	233,730		233,730	2,021		230,600	1,109
Loss of deposit ⁽³⁾	2011-2012	211		211		211		
Vandalism on building (10 cases)	2010-2011	46,450		46,450			8,013	38,437

2 . 34 Supplementary Information

Required by the Financial Administration Act

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Finance								
Department								
Unauthorized use of acquisition card	2011-2012	298		298		298		
Fisheries and Oceans								
Department								
Damage of government vehicles and other transportation equipment (122 cases) . . .	2011-2012	123,009		123,009	6,158	6,900	109,951 ⁽¹⁾	
Damage to buildings and other real property (6 cases)	2011-2012	164,022		164,022			150,022 ⁽¹⁾	14,000
Damage to government vehicles (63 cases)	2009-2010	143,144		143,144	35,649		107,495 ⁽¹⁾	
Fraudulent endorsement of cheques	2009-2010	61,039		61,039	39,420			21,619
Loss of vessel in fire	2010-2011	50,000		50,000			15,000	35,000
Unauthorized or fraudulent use of designated acquisition or travel card (258 cases)	2011-2012	63,046		63,046	46,816	11,211	3,633	1,386
Unauthorized use of designated acquisition card and departmental property (1 case)	2011-2012	22,614	(40) ⁽¹⁾	22,574	1,421			21,153
Unauthorized use of designated travel card (10 cases)	2009-2010	21,165		21,165	15,270	5,895		
Vandalism of government vehicles and other transportation equipment (6 cases)	2011-2012	26,295		26,295			25,838	457
Vandalism to buildings and other real property (7 cases)	2011-2012	14,750		14,750			10,552	4,198
Foreign Affairs and International Trade								
Department								
Fraud involving immigration revenue	2003-2004	2,000,000	200,000	2,200,000	450,000			1,750,000
Fraudulent travel or overtime claims (3 cases)	2003-2004	42,559	(410)	42,149			1,149	41,000
Loss of bank drafts and cheques (5 cases)	2011-2012	4,757		4,757			4,757	
Theft of immigration, mission visa or consular funds	1994-95	176,857		176,857				176,857
Theft of mission funds (3 cases)	2000-2001	935,794		935,794				935,794
Canadian International Development Agency								
False or fraudulent claims for grants and contributions (2 cases)	2010-2011	65,000	(12,000)	53,000			30,000	23,000
Fraudulent claims for payment	2010-2011	12,379		12,379				12,379
Misuse of funds to make personal purchases	2010-2011	11,220		11,220	2,600	1,800		6,820
Health								
Department								
Claims for false overtime and misuse of taxi chits (1 case)	2009-2010	30,000	(21,462)	8,538				8,538

Public Accounts of Canada, 2012-2013

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
False or fraudulent claims for contributions (3 cases)	2009-2010	8,399,000	(97,107) ⁽¹⁾	8,301,893	571,601	60,380	4,518,071	3,151,841
False or fraudulent claims for contributions (1 case)	2010-2011	260,827		260,827	50,000	24,000		186,827
Fraudulent claims for benefits (2 cases)	2007-2008	149,674	(438) ⁽¹⁾	149,236				149,236
Fraudulent claims for benefits (2 cases)	2009-2010	251,000	43,466	294,466	69,376			225,090
Fraudulent travel claims and un-reported leave of absence (1 case)	2010-2011	63,714	(25,969) ⁽¹⁾	37,745		⁽¹⁾		37,745
Fraudulent use of travel card (1 case)	2011-2012	4,804 ⁽¹⁾		4,804				4,804
Misuse of government acquisition card (1 case)	2009-2010	19,222		19,222	5,443			13,779
Overpayments - Non-insured health services providers (5 cases)	2009-2010	10,683,689	(6,772,053) ⁽¹⁾	3,911,636				3,911,636
Human Resources and Skills Development								
Department								
Fraudulent application forms pursuant to Canada student loans (7 cases)	2005-2006	37,397	(18,141) ⁽¹⁾	19,256			19,256 ⁽¹⁾	
Fraudulent application forms pursuant to Canada student loans (3 cases)	2008-2009	11,059	(1,242) ⁽¹⁾	9,817			9,817 ⁽¹⁾	
Fraudulent application forms pursuant to Canada student loans (19 cases)	2009-2010	137,572	5,711	143,283	7,167	159	38,248 ⁽¹⁾	97,709
Fraudulent application forms pursuant to Canada student loans (2 cases)	2010-2011	6,720	31	6,751			450	6,301
Fraudulent claims for benefits:								
Canada Pension Plan	1986-87	3,034	6,807	9,841	3,034			6,807
Canada Pension Plan	1989-90	204,857	(183,862) ⁽¹⁾	20,995	11,946			9,049
Canada Pension Plan	1990-91	1,237,299	(1,026,311) ⁽¹⁾	210,988	174,407	1,916	6,070	28,595
Canada Pension Plan	1991-92	400,740	133,299 ⁽¹⁾	534,039	390,498	5,433	25,764	112,344
Canada Pension Plan	1992-93	305,029	75,838 ⁽¹⁾	380,867	303,184	6,474	17,741 ⁽¹⁾	53,468
Canada Pension Plan	1993-94	244,571	(39,300) ⁽¹⁾	205,271	165,778	600	8,562 ⁽¹⁾	30,331
Canada Pension Plan	1994-95	554,947	(182,831) ⁽¹⁾	372,116	309,499	841	10,479	51,297
Canada Pension Plan	1995-96	724,248	436,786 ⁽¹⁾	1,161,034	829,300	43,233		288,501
Canada Pension Plan	1996-97	287,024	503,087 ⁽¹⁾	790,111	544,182	2,605	91,501 ⁽¹⁾	151,823
Canada Pension Plan	1997-98	1,862,075	(1,005,627) ⁽¹⁾	856,448	549,334	15,871	32,559 ⁽¹⁾	258,684
Canada Pension Plan	1998-99	922,012	344,655 ⁽¹⁾	1,266,667	679,228	13,339	149,405 ⁽¹⁾	424,695
Canada Pension Plan	1999-2000	1,166,820	334,078 ⁽¹⁾	1,500,898	878,423	15,852	38,181 ⁽¹⁾	568,442
Canada Pension Plan	2000-2001	1,426,831	(347,551) ⁽¹⁾	1,079,280	556,226	9,432	98,214 ⁽¹⁾	415,408
Canada Pension Plan	2001-2002	1,675,005	(716,945) ⁽¹⁾	958,060	646,220	10,421	91,751 ⁽¹⁾	209,668
Canada Pension Plan	2002-2003	540,077	117,556 ⁽¹⁾	657,633	390,858	33,658	31,643 ⁽¹⁾	201,474
Canada Pension Plan	2003-2004	331,076	592,510 ⁽¹⁾	923,586	384,379	14,420	32,643 ⁽¹⁾	492,144
Canada Pension Plan	2004-2005	709,351	(56,820) ⁽¹⁾	652,531	282,863	13,897	18,812	336,959
Canada Pension Plan	2005-2006	392,020	215,025 ⁽¹⁾	607,045	271,919	21,906	11,198 ⁽¹⁾	302,022
Canada Pension Plan	2006-2007	27,486	1,192,663 ⁽¹⁾	1,220,149	428,828	26,560	11,616 ⁽¹⁾	753,145
Canada Pension Plan	2007-2008	852,364	260,353 ⁽¹⁾	1,112,717	408,419	30,666	68,257 ⁽¹⁾	605,375

2 . 36 Supplementary Information
Required by the Financial Administration Act

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Canada Pension Plan	2008-2009	724,860	(304,412) ⁽¹⁾	420,448	168,090	3,339	3,953 ⁽¹⁾	245,066
Canada Pension Plan (292 cases)	2009-2010	606,033	463,369 ⁽¹⁾	1,069,402	459,286	33,633	22,976	553,507
Canada Pension Plan (336 cases)	2010-2011	983,060	(418,921)	564,139	122,164	18,501		423,474
Canada Pension Plan (36 cases)	2011-2012	319,457	(40,629) ⁽¹⁾	278,828	71,192	8,560	24,066 ⁽¹⁾	175,010
Employment Insurance Benefits	2005-2006	127,650,924	(16,537,677) ⁽¹⁾	111,113,247	81,264,654 ⁽¹⁾	1,000,942	28,847,651 ⁽¹⁾	
Employment Insurance Benefits	2006-2007	152,555,845	(17,461,496) ⁽¹⁾	135,094,349	98,207,393 ⁽¹⁾	3,244,488	10,690,100 ⁽¹⁾	22,952,368
Employment Insurance Benefits	2007-2008	146,870,081	(9,043,033) ⁽¹⁾	137,827,048	96,595,855 ⁽¹⁾	5,911,711	1,326,442 ⁽¹⁾	33,993,040
Employment Insurance Benefits	2008-2009	116,135,633	(6,703,132) ⁽¹⁾	109,432,501	70,094,344	6,071,563	856,068	32,410,526
Employment Insurance Benefits (112,561 cases)	2009-2010	119,124,773	(12,841,278) ⁽¹⁾	106,283,495	58,690,394 ⁽¹⁾	8,563,987	446,066 ⁽¹⁾	38,583,048
Employment Insurance Benefits (115,812 cases)	2010-2011	136,713,797	(9,085,685) ⁽¹⁾	127,628,112	53,093,496 ⁽¹⁾	15,804,341	273,303 ⁽¹⁾	58,456,972
Employment Insurance Benefits (104,909 cases)	2011-2012	128,656,145	(5,335,141) ⁽¹⁾	123,321,004	26,548,504 ⁽¹⁾	24,449,970	138,683 ⁽¹⁾	72,183,847
Family Allowances	1988-89	144,968	(21,875)	123,093	60,664		61,849	580
Family Allowances	1991-92	79,520	(5,817)	73,703	25,689		42,967	5,047
Family Allowances	1993-94	113,772	42,974	156,746	44,091	100	111,252	1,303
Old Age Security	1985-86	168,923	430,684	599,607	184,797	9,553	184,955	220,302
Old Age Security	1986-87	173,459	68,877	242,336	97,864		143,876	596
Old Age Security	1987-88	348,198	(103,471)	244,727	137,944	3,285	82,923	20,575
Old Age Security	1988-89	1,149,776	(478,928)	670,848	231,249		276,880	162,719
Old Age Security	1989-90	745,061	16,679	761,740	165,009	9,625	216,743	370,363
Old Age Security	1990-91	450,788	34,157 ⁽¹⁾	484,945	120,607		192,431	171,907
Old Age Security	1991-92	563,001	147,469	710,470	148,518	8,985	461,358	91,609
Old Age Security	1992-93	541,650	565,793	1,107,443	160,006	7,898	821,811 ⁽¹⁾	117,728
Old Age Security	1993-94	256,140	168,824	424,964	89,354	906	171,205	163,499
Old Age Security	1994-95	1,076,882	138,857 ⁽¹⁾	1,215,739	200,735	7,336	775,160	232,508
Old Age Security	1995-96	558,177	446,246	1,004,423	482,382	12,907	443,435	65,699
Old Age Security	1996-97	556,744	1,014	557,758	47,788	325	419,849 ⁽¹⁾	89,796
Old Age Security	1997-98	808,271	402,230 ⁽¹⁾	1,210,501	193,675	5,100	673,710	338,016
Old Age Security	1998-99	955,473	203,073	1,158,546	284,413	8,035	422,651	443,447
Old Age Security	1999-2000	517,463	(63,522) ⁽¹⁾	453,941	214,758	6,931	105,433 ⁽¹⁾	126,819
Old Age Security	2000-2001	985,419	(270,897) ⁽¹⁾	714,522	219,192	9,816	121,558	363,956
Old Age Security	2001-2002	3,658,263	(3,147,092) ⁽¹⁾	511,171	85,918	5,689	69,331	350,233
Old Age Security	2002-2003	843,538	(248,553) ⁽¹⁾	594,985	129,542	8,845	190,300	266,298
Old Age Security	2003-2004	2,330,524	(1,016,831) ⁽¹⁾	1,313,693	113,325	4,127	89,517	1,106,724
Old Age Security	2004-2005	1,013,070	(694,547)	318,523	102,112	13,586		202,825
Old Age Security	2005-2006	718,362	(253,155) ⁽¹⁾	465,207	58,005	5,400	160,743	241,059
Old Age Security	2008-2009	134,360	(18,514)	115,846	33,719	10,958		71,169
Old Age Security (15 cases)	2009-2010	606,989	(16,326)	590,663	84,646	13,341		492,676
Old Age Security (2 cases)	2010-2011	95,829		95,829	14,353	2,106		79,370
Old Age Security	2011-2012	14,995		14,995		4,548		10,447
Fraudulent claim for Universal Child Care Benefits (1 case)	2009-2010	6,500		6,500	2,800	3,700		
Fraudulent claim for Universal Child Care Benefits (1 case)	2010-2011	5,400	(600) ⁽¹⁾	4,800	1,300 ⁽¹⁾			3,500
Fraudulent claims for Universal Child Care Benefits (2 cases)	2011-2012	14,000	300 ⁽¹⁾	14,300	8,500 ⁽¹⁾	2,200		3,600
Losses of public money: Fraud by an employee (2 cases)	2006-2007	11,767	(769) ⁽¹⁾	10,998	1,450			9,548

Public Accounts of Canada, 2012-2013

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Fraudulent access to government funds (Grants and contributions) (4 cases)	2008-2009	95,794		95,794			59,310 ⁽¹⁾	36,484
Fraudulent access to government funds (Grants and contributions) (1 case)	2009-2010	80,000		80,000	10,000			70,000
Fraudulent direct deposit (1 case)	2004-2005	44,293		44,293	18,374	25,919		
Fraudulent operation by an employee (Old Age Security) (3 cases)	2008-2009	115,669		115,669	21,937	2,106	341 ⁽¹⁾	91,285
Fraudulent claims for grants and contributions (2 cases)	2011-2012	468,767	17,273 ⁽¹⁾	486,040			305 ⁽¹⁾	486,040
Fraudulent travel payments (2 cases)	2011-2012	2,677		2,677	2,372			
Indian Affairs and Northern Development								
Department								
Administrative error - trust funds (7 cases)	2011-2012	25,345		25,345		5,000	322 ⁽¹⁾	20,023
Fraudulent claims for post-secondary student support program, Quebec region (1 case)	2005-2006	60,000		60,000			9,000	51,000
Fraudulent use of acquisition card	2010-2011	29,972		29,972				29,972
Industry								
National Research Council of Canada								
Misrepresentation of a former employee's study leave status	2010-2011	71,356		71,356		43,345	28,011 ⁽¹⁾	
Justice								
Office of the Director of Public Prosecutions								
Loss of BlackBerry (1 case)	2011-2012	600		600			600 ⁽¹⁾	
Loss of control access cards (9 cases)	2011-2012	45		45			45 ⁽¹⁾	
Theft of laptop (1 case)	2011-2012	2,000		2,000			2,000 ⁽¹⁾	
Unauthorized use of acquisition card (1 case)	2011-2012	280		280			280 ⁽¹⁾	
National Defence								
Department								
Discrepancy in a standing advance CFB Halifax ⁽⁴⁾	2002-2003	3,000		3,000				3,000
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa	1999-2000	28,305	63,047	91,352	24,391			66,961
Fraudulent claims CFB Halifax (1 case)	2010-2011	68,374	872	69,246				69,246
Fraudulent claims for education allowances CFSU Brussels	2002-2003	92,000		92,000	26,200	800		65,000
Fraudulent payments deposited into personal bank account in Ottawa	2007-2008	33,948	2,281 ⁽¹⁾	36,229	8,000	2,400		25,829
Fraudulent use of designated acquisition card (1 case)	2011-2012	2,891		2,891		400		2,491

2 . 38 Supplementary Information

Required by the Financial Administration Act

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Loss due to possible fraud by an ex-military at HMCS Montréal.....	2006-2007	200		200	50	150		
Loss of accountable advance 8 Wing Trenton.....	2010-2011	662		662				662
Loss of accountable advance Afghanistan (18 cases).....	2010-2011	8,485		8,485	2,168	3,196		3,121
Loss of accountable advance Afghanistan (1 case).....	2011-2012	960		960		960		
Loss of accountable advance Borden (2 cases).....	2011-2012	344		344				344
Loss of accountable advance CFB Edmonton (16 cases).....	2010-2011	10,528		10,528		4,859		5,669
Loss of accountable advance Libya (1 case).....	2011-2012	13,039	(12,849) ⁽¹⁾	190				190
Loss of cash and vouchers at Op Archer (3 cases).....	2006-2007	7,268		7,268		7,268		
Loss of meal ticket sales Esquimalt (1 case).....	2011-2012	577	387 ⁽¹⁾	964		964		
Loss of meal ticket sales Greenwood (1 case).....	2011-2012	100		100		100		
Loss of public funds 8 Wing Trenton - theft ⁽⁵⁾	2009-2010	3,870	2,688	6,558				6,558
Loss of public funds CFB Kingston.....	2009-2010	800		800		800		
Loss of public funds JTF Afghanistan (5 cases).....	2009-2010	587		587	417	64		106
Loss of Standing Advance CFB Borden - suspected theft ⁽⁶⁾	2009-2010	4,200		4,200				4,200
Loss of Standing Advance CFB Halifax - suspected theft.....	2009-2010	300		300		300 ⁽⁷⁾		
Loss of Standing advance Dundurn - suspected theft.....	2009-2010	21,000		21,000		21,000 ⁽⁷⁾		
Loss of standing advance JTF Afghanistan (5 cases).....	2009-2010	19,803	591 ⁽¹⁾	20,394	862		8,758 ⁽¹⁾	10,774
Loss of standing advance Kandahar - suspected theft.....	2008-2009	20,538		20,538		20,538		
Loss or damage to computers (265 items).....	2010-2011	1,065,462		1,065,462	5,360		1,059,709	393
Loss or damage to military kit (9,897 items).....	2010-2011	568,934		568,934	57,545		511,100	289
Loss or damage to military kit (8,743 items).....	2011-2012	537,762		537,762	44,728		489,774	3,260
Loss or damage to military specific equipment (3,192 items).....	2010-2011	692,268		692,268	27,035		665,179	54
Loss or damage to military specific equipment (3,804 items).....	2011-2012	679,562		679,562	58,388		618,283	2,891
Loss or damage to non military specific equipment (6,064 items).....	2010-2011	846,302		846,302	43,707		802,381	214
Loss or damage to non military specific equipment (2,101 items).....	2011-2012	241,682		241,682	3,541		237,642	499
Loss or damage to technical equipment (239 items).....	2011-2012	287,800		287,800	524		283,678	3,598
Loss or damage to telecommunications equipment (443 items).....	2010-2011	430,605		430,605	4,241		426,265	99
Loss or damage to telecommunications equipment (273 items).....	2011-2012	297,847		297,847	11,404		282,399	4,044
Loss or damage to tools (336 items).....	2011-2012	28,496		28,496	237		28,025	234

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Loss or damage to weapons and accessories (4,749 items)	2010-2011	320,481		320,481	9,903		310,221	357
Loss or damage to weapons and accessories (2,673 items)	2011-2012	123,093		123,093	9,691		112,845	557
Natural Resources								
Department								
Fraudulent cashing of traveler's cheques (2 cases)	2007-2008	12,895		12,895	8,664			4,231
Loss of iPad (2 cases)	2011-2012	1,300		1,300			1,300 ⁽¹⁾	
Theft and unauthorized use of taxi chits ⁽⁸⁾	2010-2011	769		769				769
Unauthorized or fraudulent use of designated acquisition or travel card	2011-2012	1,068		1,068				1,068
Privy Council								
Department								
Theft of taxi chits (2 cases)	2009-2010	5,509		5,509	325	620	50	4,514
Public Safety and Emergency Preparedness								
Canada Border Services Agency								
Fraudulent use of charge card (1 case)	2006-2007	265,000	(55,110)	209,890	9,040	4,872	180,000 ⁽¹⁾	15,978
Loss of revenues due to <i>Customs Act</i> infractions —								
Misrepresentation — Value	2006-2007	508,778	(380,396)	128,382	115,086	1,980	11,316 ⁽¹⁾	
Misrepresentation — Value	2008-2009	24,407		24,407	7,272	153	16,982 ⁽¹⁾	
Misrepresentation — Value	2009-2010	6,533,702	(1,783)	6,531,919	4,019,365		2,512,554 ⁽¹⁾	
Misrepresentation — Value	2011-2012	282,760		282,760	16,247		210,969 ⁽¹⁾	55,544
Non report/Smuggling	2006-2007	3,488,297	(90,775)	3,397,522	676,442	1,956	2,719,124 ⁽¹⁾	
Non report/Smuggling	2008-2009	135,058	7,407	142,465	70,359	13,714	58,392 ⁽¹⁾	
Non report/Smuggling	2009-2010	328,773	(46,262)	282,511	173,140		109,371 ⁽¹⁾	
Non report/Smuggling	2010-2011	641,093	(543,013)	98,080	13,941		5,141 ⁽¹⁾	78,998
Non report/Smuggling	2011-2012	290,396		290,396	26,174		134	264,088
Other infractions	2011-2012	7,377		7,377	2,108	1,014		4,255
Correctional Service of Canada								
Damage due to inmate disturbances (166 cases)	2010-2011	54,815		54,815	6,189	543	47,707	376
Damage due to inmate disturbances (357 cases)	2011-2012	61,619		61,619		169	61,119	331
Damage due to intentional fire (12 cases)	2011-2012	11,765		11,765			11,765 ⁽¹⁾	
Damage following motor vehicle accident (72 cases)	2011-2012	129,786		129,786	11,659	2,997	115,130	
Theft of receipts	2010-2011	75		75				75
Vandalism of property and equipment (292 cases)	2008-2009	51,018		51,018	6,484	579	43,955 ⁽¹⁾	
Vandalism of property and equipment (1,505 cases)	2009-2010	99,662		99,662	5,951	1,835	91,166 ⁽¹⁾	710
Vandalism of property and equipment (371 cases)	2011-2012	51,881		51,881	1,466	534	49,881 ⁽¹⁾	

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Royal Canadian Mounted Police								
Damage to equipment (2 cases)	2005-2006	6,386		6,386			1,386	5,000
Damage to government vehicles	2004-2005	68,176		68,176	42,264		24,546	1,366
Damage to government vehicles	2004-2005	1,043,979		1,043,979	130,214		912,905	860
Damage to government vehicles (427 cases)	2005-2006	1,080,980		1,080,980	118,441	2,710	954,329	5,500
Damage to government vehicles (32 cases)	2006-2007	100,940		100,940	26,085		57,134	17,721
Damage to government vehicles (629 cases)	2006-2007	1,453,806		1,453,806	148,698		1,279,618	25,490
Damage to government vehicles in an accident (2 cases)	2007-2008	942,960		942,960	145,084		796,301	1,575
Damage to government vehicles (44 cases)	2008-2009	86,617		86,617	31,325		51,655	3,637
Damage to government vehicles (741 cases)	2008-2009	2,145,330		2,145,330	577,961		1,413,016 ⁽¹⁾	154,353
Damage to government vehicles (49 cases)	2009-2010	257,706		257,706	13,511	2,375	157,998	83,822
Damage to government vehicles (1,367 cases)	2009-2010	4,178,225	(72) ⁽¹⁾	4,178,153	732,900	450	3,414,367 ⁽¹⁾	30,436
Damage to government property (11 cases)	2005-2006	53,700		53,700	6,335		1,463	45,902
Damage to government property (5 cases)	2005-2006	21,371		21,371			16,826	4,545
Damage to police vehicles (15 cases) ⁽⁹⁾	2002-2003	111,540		111,540	57,301	11		54,228
Damage to vehicles (1,068 cases)	2010-2011	2,864,071	1,311 ⁽¹⁾	2,865,382	527,608	56,235	2,212,668 ⁽¹⁾	68,871
Damage to vehicles (41 cases)	2011-2012	67,094	3,151 ⁽¹⁾	70,245	15,891	3,886	36,047 ⁽¹⁾	14,421
Damage to vehicles (688 cases)	2011-2012	2,517,580	(18,587) ⁽¹⁾	2,498,993	500,794	120,377	1,796,791 ⁽¹⁾	81,031
Employee misappropriation of fingerprinting revenues	2008-2009	4,500		4,500	425		3,475	600
Shortage of contingency account (2 cases)	2005-2006	572		572			373	199
Theft of receipts (1 case)	2006-2007	31,899		31,899				31,899
Public Works and Government Services								
Department								
Damage to vehicle (8 cases)	2011-2012	20,770		20,770		5,498	15,272 ⁽¹⁾	
Fraud — Pay officer	2006-2007	250,000		250,000	43,397	7,959		198,644
Fraud — Public Service Pension Fund	2006-2007	1,185,000	(912,069)	272,931	62,334	3,087	117,897	89,613
Fraud — Public Service Pension Fund	2007-2008	87,464	(49,031)	38,433	1,870			36,563
Fraud — Public Service Pension Fund	2008-2009	58,187	74,834 ⁽¹⁾	133,021	1,016	5,037	109,830 ⁽¹⁾	17,138
Fraud — Public Service Pension Fund ⁽¹⁰⁾	2011-2012	71,131		71,131	8,690	2,665		59,776
Fraudulent endorsement of payment instrument	2011-2012	93,600		93,600		93,600		
Fraudulent use of acquisition card	2009-2010	4,087		4,087	2,099			1,988
Fraudulent use of taxi vouchers (2 cases) ⁽³⁾	2009-2010	21,156		21,156	110		1,156	19,890
Loss of money due to an illegal act	2004-2005	3,452,066		3,452,066	400,724		3,005,207	46,135
Malfeasance by an employee	2007-2008	2,775,542		2,775,542	900,823	11,602	1,449,999	413,118
Overpayments — Public Service Pension Fund	2007-2008	2,088,274	(1,644,255)	444,019	327,977		98,160	17,882
Overpayments — Public Service Pension Fund	2009-2010	211,459		211,459	91,298	3,993	52,245 ⁽¹⁾	63,923

Public Accounts of Canada, 2012-2013

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Overpayments — Public Service								
Pension Fund	2010-2011	145,480		145,480	71,223	4,462	14,623	55,172
Sponsorship Program (2 cases)	2007-2008	2,568,561		2,568,561	1,248,512			1,320,049
Sponsorship Program	2008-2009	2,140,000		2,140,000	62,808	15,000	1,987,192 ⁽¹¹⁾	75,000
Sponsorship Program (4 cases)	2009-2010	6,988,140		6,988,140	233,180	70,000	6,684,960	
Theft of petty cash (3 cases)	2007-2008	838		838	383		226	229
Receiver General — Cheque Redemption Control Directorate								
Receiver General cheques including employment insurance warrants and Bank of Canada cheques — Misdirected direct deposits (6,783 cases)	2011-2012	2,869,554		2,869,554	1,692,762		724,924	451,868
Shared Services Canada								
Fraudulent use of taxi vouchers (1 case)	2009-2010	4,921		4,921	2,500	500	1,921	
Transport								
Department								
Fraudulent travel claims (7 cases)	2009-2010	7,939	(7)	7,932	2,500	72		5,360
Fraudulent travel claims (1 case)	2010-2011	1,000	(730) ⁽¹¹⁾	270			⁽¹¹⁾	270
Theft of receipts (2 cases)	2010-2011	7,800		7,800			2,770	5,030
Unauthorized use of designated travel card (1 case)	2011-2012	7,646		7,646		7,646		
Veterans Affairs								
Department								
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1992-93	97,219	(5,634)	91,585	18,900	700		71,985
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330		61,330	920			60,410
False or fraudulent claims for War Veterans Allowance benefits	1998-99	74,145	(9,971)	64,174				64,174
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999-2000	107,828		107,828	14,274			93,554
Fraudulent claims for benefits under Veterans Health Care Regulations, and for allowances under the <i>Department of Veterans Affairs Act</i>	2004-2005	10,618		10,618	5,360	2,400		2,858
Fraudulent claims for benefits under Veterans Health Care Regulations	2005-2006	9,221		9,221	4,200	1,200		3,821
Fraudulent claims for benefits under the Veterans Health Care Regulations (3 cases)	2010-2011	37,683	(2,160)	35,523	7,220	1,000	25,041 ⁽¹¹⁾	2,262
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1995-96	71,625	(19,185)	52,440	19,289			33,151

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Fraudulent endorsement of disability pension cheques cashed following death of payee	1996-97	41,555	(38,896)	2,659	200			2,459
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1999-2000	18,518	48,402	66,920				66,920
Fraudulent endorsement of disability pension cheques cashed following death of payee	2003-2004	27,888		27,888				27,888
Fraudulent endorsement of disability pension cheques cashed following death of payee	2004-2005	30,108	(18,908)	11,200	131			11,069
Fraudulent endorsement of disability pension cheques cashed following death of payee	2005-2006	9,846		9,846	2,610			7,236
Fraudulent endorsement of disability pension cheques cashed following death of payee	2006-2007	2,328		2,328	120			2,208
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases)	2008-2009	378,004	(1)	378,003	43,369			334,634
Fraudulent endorsement of disability pension cheques cashed following death of payee (7 cases)	2010-2011	743,112		743,112	15,292		305,299	422,521
Fraudulent endorsement of disability pension cheques cashed following death of payee	2011-2012	49,698		49,698				49,698
Personal use of government charge card by an employee	2003-2004	13,704		13,704	1,352			12,352
Theft of disability pension payments following death of payee (3 cases)	2007-2008	51,893	(10,464)	41,429	6,281	1,415		33,733
Theft of disability pension payments following death of payee (6 cases)	2008-2009	83,556	(14,175)	69,381	9,790	450		59,141
		1,279,044,230	(91,156,258)	1,187,887,972	601,847,594	67,945,509	203,303,674	314,791,195

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

(2) The original loss was incorrectly reported as not expected to be recovered in 2011-2012. The original loss was increased by \$591 and the amount not expected to be recovered was amended. It is now determined that the original loss is expected to be recovered.

(3) The original loss which was incorrectly reported as amount not expected to be recovered in 2011-2012, was recovered during the year.

(4) An amount of \$1,571 was incorrectly reported as recovered in 2006-07. It is now determined that the original loss is expected to be recovered.

(5) An amount of \$6,558 was incorrectly reported as amount not expected to be recovered in 2011-2012. It is now determined that the original loss is expected to be recovered.

(6) The original loss was incorrectly reported as not expected to be recovered in 2009-2010. It is now determined that the original loss is expected to be recovered.

(7) The original loss which was incorrectly reported as amount not expected to be recovered in 2009-2010, was recovered during the year.

(8) The original loss was incorrectly reported as not expected to be recovered in 2011-2012. It is now determined that the original loss is expected to be recovered.

(9) The original loss was incorrectly reported as not expected to be recovered in 2010-2011. It is now determined that the original loss is expected to be recovered.

(10) Formerly known as *Overpayments — Public Service Pension Fund*.

(11) The original loss was reported as not expected to be recovered in 2009-2010. \$70,000 has been recovered during the year.

Section 3

2012-2013

Public Accounts of Canada

Professional and Special Services

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Professional and Special Services

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Professional and Special Services

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
Agriculture and Agri-Food						
Department	12,569,029	12,879,258	25,115	30,869,198	4,356,830	3,959,134
Canadian Food Inspection Agency	6,861,370	281,196	814,315	15,424,316	3,384,693	6,206,746
Canadian Grain Commission	421,079		9,932	307,991	414,093	521,895
	19,851,478	13,160,454	849,362	46,601,505	8,155,616	10,687,775
Atlantic Canada Opportunities Agency						
Department	430,060	85,024	2,847	479,859	504,898	732,244
Canada Revenue Agency	174,298,143	28,704	2,357,769	62,318,058	4,239,280	66,145,819
Canadian Heritage						
Department	2,483,334	17,830	15,940	3,975,100	1,444,550	1,731,394
Canadian Radio-television and Telecommunications Commission	99,261			1,801,963	1,124,054	71,139
Library and Archives of Canada	423,418	32,890	15,181	1,308,606	453,237	479,741
National Battlefields Commission	94	108,910			44,690	49,435
National Film Board	108,512	8,194,189		597,260	233,259	100,612
Public Service Commission	160,397		92,976	744,803	562,641	1,542,225
Public Service Labour Relations Board	1,235		5,187	1,187,201	377,324	40,553
Public Service Staffing Tribunal	55,057		1,899	257,247	143,713	
Registry of the Public Servants Disclosure Protection Tribunal	758	11,304		14,788	62,619	
	3,332,066	8,365,123	131,183	9,886,968	4,446,087	4,015,099

The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2013/index-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services;
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and

accrued charges) to one individual or one organization aggregating to \$100,000 or over. This detail includes the name and location of the payee, together with the total amount paid; and,

- the total amount and the total number of payees, for each main classification of services, of payments to one individual or organization aggregating to less than \$100,000.

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
4,646,691	3,036,194	15,451,251	984,145	954,827	4,660,569	28,264,597	122,656,838
37,298	1,611,274	16,209,070	1,670,352	1,381,386	3,249,725	18,640,660	75,772,401
259,710	114,135	52,723	102,194	25,608	390,109	49,035	2,668,504
4,943,699	4,761,603	31,713,044	2,756,691	2,361,821	8,300,403	46,954,292	201,097,743
930,760			207,233	68,091	783,269	3,987,748	8,212,033
1,090,641	9,430,272	338,525	6,264,913	1,344,352	16,637,272	3,594,536	348,088,284
54,338	733,592	1,014,552	211,355	373,914	1,431,899	2,429,568	15,917,366
714,216	157,544	96,835	307,693	45,475	745,754	200,606	5,364,540
204,882	1,185,284		212,224	175,306	564,084	978,036	6,032,889
877	326,313		17,520		11,884	238,230	797,953
525,996	120,848	228,735	223,246		301,367	1,659,557	12,293,581
1,297,262	382,675		92,470	143,144	1,026,324	2,833,221	8,878,138
113,789	36,326		94,621	25,416	139,642	755,451	2,776,745
19,500	8,726		37,441		21,629	23,122	568,334
141,981			14,337		8,681	9,637	264,105
3,072,841	2,951,308	1,340,122	1,210,907	763,255	4,251,264	9,127,428	52,893,651

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
Citizenship and Immigration						
Department	5,325,780		50,698,136	24,535,173	4,030,367	10,249,907
Immigration and Refugee Board	1,150,587		18,435	5,650,275	8,825,253	281,847
	6,476,367		50,716,571	30,185,448	12,855,620	10,531,754
Economic Development Agency of Canada for the Regions of Quebec	145,128	14,989		404,128	279,245	860,989
Environment						
Department	22,050,742	12,832,075	153,809	10,630,896	6,413,214	7,291,381
Canadian Environmental Assessment Agency	13,458	90,695	9,952	138,816	442,265	2,186,069
National Round Table on the Environment and the Economy	6,323			20,914	55,172	
Parks Canada Agency	3,766,351	22,422,495	16,293	2,958,295	4,439,432	2,370,755
	25,836,874	35,345,265	180,054	13,748,921	11,350,083	11,848,205
Finance						
Department	3,062,979		19,191	4,559,329	908,955	5,107,763
Auditor General	1,397,325		8,998	331,471	842,867	31,482
Canadian International Trade Tribunal	342		3,661	25,890	142,384	
Financial Consumer Agency of Canada	540,281			730,137	126,629	216,171
Financial Transactions and Reports Analysis Centre of Canada	45,882	129,360	7,575	586,364	325,044	783,929
Office of the Superintendent of Financial Institutions	287			6,205,668	259,025	709,372
	5,047,096	129,360	39,425	12,438,859	2,604,904	6,848,717
Fisheries and Oceans						
Department	79,449,436	36,683,281	808,866	15,514,698	4,127,206	14,165,194
Foreign Affairs and International Trade						
Department	42,282,165	11,439,216	293,142	56,837,657	5,566,412	10,953,187
Canadian International Development Agency	3,076,638		147,717	1,555,504	1,402,735	2,122,808
Export Development Canada (Canada Account)	6,319,446					
International Joint Commission (Canadian Section)				75,282	173,101	10,109
	51,678,249	11,439,216	440,859	58,468,443	7,142,248	13,086,104

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
2,897,664	2,598,182	2,053,167	517,027	4,220,198	3,648,294	671,562	111,445,457
1,204,024	1,045,456		310,923	206,763	672,633	391,963	19,758,159
4,101,688	3,643,638	2,053,167	827,950	4,426,961	4,320,927	1,063,525	131,203,616
81,478	55,581		101,699	43,608	372,542	2,118,393	4,477,780
22,121,060	3,036,511	20,911,232	1,101,485	4,039,924	7,729,207	3,994,881	122,306,417
1,419,993		62,843	48,359	36,970	245,245	38,514	4,733,179
175,395			5,542	10,924	71,947	22,078	368,295
547,011	2,263,510	2,522,001	1,234,929	367,798	1,805,221	24,065,835	68,779,926
24,263,459	5,300,021	23,496,076	2,390,315	4,455,616	9,851,620	28,121,308	196,187,817
134,421	540,804	287,767	716,210	118,861	793,485	568,830	16,818,595
366,804	141,128		986,841	4,900	768,267	69,398	4,949,481
41,403	1,938		39,459	1,065	101,469	196,144	553,755
			65,706	40,089	88,828	1,376,597	3,184,438
209,920	486,021		243,512	51,338	775,737	519,989	4,164,671
	149,570		586,269	78,671	1,170,762	3,301,524	12,461,148
752,548	1,319,461	287,767	2,637,997	294,924	3,698,548	6,032,482	42,132,088
13,379,076	6,140,606	23,680,316	1,320,661	2,515,506	9,045,954	6,509,743	213,340,543
25,356,075	58,636,063	473,810	13,094,034	21,010,350	17,508,848	4,214,354	267,665,313
283,667	595,207		334,331	1,112,680	1,583,766	2,866,425	15,081,478
							6,319,446
49,707		968,821	35,674	18,006	36,886	177,474	1,545,060
25,689,449	59,231,270	1,442,631	13,464,039	22,141,036	19,129,500	7,258,253	290,611,297

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
Governor General	200,520		3,205	221,511	385,396	18,396
Health						
Department	8,083,562	1,674,980	352,099,193	23,298,654	5,554,333	20,142,680
Assisted Human Reproduction Agency of Canada	83,000				21,316	182,138
Canadian Institutes of Health Research	67,045		1,099	728,460	176,924	37,067
Canadian Northern Economic Development Agency	562,019			163,600	108,737	227,317
Hazardous Materials Information Review Commission	10,378		78	98,425	24,493	257
Patented Medicine Prices Review Board		1,400		308,940	26,750	54,583
Public Health Agency of Canada	5,066,025	66,478	1,575,114	16,677,486	3,121,966	2,149,431
	13,872,029	1,742,858	353,675,484	41,275,565	9,034,519	22,793,473
Human Resources and Skills Development						
Department	379,845,715		7,935,535	153,136,618	9,095,934	14,567,441
Canada Industrial Relations Board	97,806		7,358	71,917	202,549	68,342
Canadian Artists and Producers Professional Relations Tribunal					14,438	
Canadian Centre for Occupational Health and Safety	508,055				213,830	
Office of the Co-ordinator, Status of Women	160,555			63,303	130,079	
	380,612,131		7,942,893	153,271,838	9,656,830	14,635,783
Indian Affairs and Northern Development						
Department	5,493,756	39,355,179	81,437	31,165,183	4,218,792	106,097,636
Canadian Polar Commission	50,739			41,952	12,425	
Indian Residential Schools Truth and Reconciliation Commission	477,418		3,600	19,078	73,442	285,364
Registry of the Specific Claims Tribunal	30,517			79,195	31,070	560
	6,052,430	39,355,179	85,037	31,305,408	4,335,729	106,383,560

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
	1,271		18,309	489,980	74,425	368,874	1,781,887
26,555,298	2,783,509	19,274,056	1,866,375	11,988,998	8,880,806	10,355,840	492,558,284
35,862			8,042	105,263	20,211	1,564	457,396
445,794	307,801	139,724	507,140	145,239	520,538	540,883	3,617,714
			69,537	1,422	103,708	520,424	1,756,764
153,960			4,120	18,712	27,383	213,903	551,709
26,069		152,084	23,193	27,949	150,747	84,617	856,332
6,794,704	403,088	23,192,221	807,841	5,672,225	2,847,441	31,347,117	99,721,137
34,011,687	3,494,398	42,758,085	3,286,248	17,959,808	12,550,834	43,064,348	599,519,336
19,487,006	4,327,652	4,406,216	1,432,947	16,719,806	11,221,163	18,551,216	640,727,249
	38,907		53,818	2,482	114,822	97,272	755,273
1,423	9,991		10,140	693	9,919	112,327	158,931
	3,865		64,689		19,923	155,267	965,629
	840		29,278	18,866	71,019	138,542	612,482
19,488,429	4,381,255	4,406,216	1,590,872	16,741,847	11,436,846	19,054,624	643,219,564
45,487,422	732,751	21,163,300	1,157,034	3,986,737	5,478,280	26,774,382	291,191,889
		20,500	34,473		3,942		164,031
	3,189	478,567	11,050	25,541	2,063	1,674,377	3,053,689
	2,605		11,900		21,571	97,202	274,620
45,487,422	738,545	21,662,367	1,214,457	4,012,278	5,505,856	28,545,961	294,684,229

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
Industry						
Department	9,914,137	1,730,039	518,634	26,133,229	5,644,727	15,213,686
Canadian Space Agency	3,617,125	68,026,954	234,026	1,077,425	618,010	310,736
Copyright Board	68,354			96,266	52,337	867
Federal Economic Development Agency for Southern Ontario	1,370,615	3,549	24,816	147,512	250,014	108,537
National Research Council of Canada	3,979,117	4,056,489	256,017	2,516,920	577,427	2,783,600
Natural Sciences and Engineering Research Council	119,303			1,005,805	244,130	149,218
Registry of the Competition Tribunal	89,981			53,256	39,963	
Social Sciences and Humanities Research Council	45,706			632,178	127,426	46,484
Statistics Canada	6,940,933		162,909	1,522,573	1,331,844	493,427
	26,145,271	73,817,031	1,196,402	33,185,164	8,885,878	19,106,555
Justice						
Department	3,098,679		385,708	8,130,767	3,380,353	3,050,087
Canadian Human Rights Commission	25,798		13,738	189,985	513,029	112,586
Canadian Human Rights Tribunal	139,643			442,896	84,072	28,988
Commissioner for Federal Judicial Affairs	375,298			144,034	327,024	2,531,683
Courts Administration Service	1,766,573		2,007	715,483	2,730,532	142,966
Office of the Director of Public Prosecutions	1,005,066		49,729	173,584	706,326	36,842,478
Offices of the Information and Privacy Commissioners of Canada	61,005	2,080		946,406	420,061	190,086
Supreme Court of Canada	387,996	9,782		204,393	426,718	
	6,860,058	11,862	451,182	10,947,548	8,588,115	42,898,874
National Defence						
Department	405,501,022	1,478,125,613	179,360,971	91,818,207	26,241,655	14,040,242
Canadian Forces Grievance Board	138,948			242,458	102,917	13,147
Military Police Complaints Commission	108,793		760	62,505	116,156	1,222,658
Office of the Communications Security Establishment Commissioner	73,591			43,408	11,040	2,932
	405,822,354	1,478,125,613	179,361,731	92,166,578	26,471,768	15,278,979
Natural Resources						
Department	30,559,330	168,782,340	68,028	5,425,233	3,189,471	5,186,190
Canadian Nuclear Safety Commission	661,345	243,058	37,015	8,349,778	1,546,454	226,603
National Energy Board	1,532,548	28,047		1,706,312	385,866	363,054
Northern Pipeline Agency	85,288			195,801	7,282	27,909
	32,838,511	169,053,445	105,043	15,677,124	5,129,073	5,803,756

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
12,516,908	3,334,132	3,012,141	1,124,624	3,111,504	5,875,239	4,697,364	92,826,364
1,053,969	1,437,202	35,936,545	218,061	547,658	1,328,761	842,812	115,249,284
	256		15,656	65,761	7,610	48,019	355,126
161,822	20,918	521,045	117,400	94,970	549,788	27,599	3,398,585
3,218,848	3,719,299	7,423,281	1,000,291	1,510,391	2,614,046	8,489	33,664,215
643,153	259		650,775	236,595	191,297	936,508	4,177,043
52,080			11,747	3,159	6,688	79,711	336,585
440,607	122		356,894	131,776	149,816	414,655	2,345,664
90,701	1,848,086	116,801	213,121	350,006	2,539,420	1,529,589	17,139,410
18,178,088	10,360,274	47,009,813	3,708,569	6,051,820	13,262,665	8,584,746	269,492,276
1,808,561	1,680,107	718,393	5,386,865	1,179,738	3,817,916	5,178,414	37,815,588
214,171	53,025	98,739	64,778	94,175	242,799	593,598	2,216,421
11,163	8,388		18,767	2,396	21,154	445,193	1,202,660
370,630	9,919		85,952	236,779	639,337	201,047	4,921,703
280,332	1,843,773		99,212	69,583	90,352	503,458	8,244,271
11,155	462,933		1,186,443	156,487	580,858	740,354	41,915,413
357,902	35,921		116,159	688,187	424,304	2,498,947	5,741,058
27,300	5,343	22,850	194,819	11,908	147,413	193,507	1,632,029
3,081,214	4,099,409	839,982	7,152,995	2,439,253	5,964,133	10,354,518	103,689,143
32,410,142	79,114,220	15,525,954	6,897,640	26,283,232	135,739,795	490,979,002	2,982,037,695
	3,179		14,690	184,273	94,434		794,046
46,333	10,817		22,112	411,342	31,925	190,490	2,223,891
138,042			3,793		5,077	27,689	305,572
32,594,517	79,128,216	15,525,954	6,938,235	26,878,847	135,871,231	491,197,181	2,985,361,204
3,908,113	2,612,281	9,869,956	1,699,393	4,411,533	5,116,077	27,197,724	268,025,669
476,275	247,655	1,422,934	197,187	496,992	2,061,030	1,465,109	17,431,435
243,738	51,256		238,015	210,347	815,240	2,630,709	8,205,132
			1,776		9,354	21,373	348,783
4,628,126	2,911,192	11,292,890	2,136,371	5,118,872	8,001,701	31,314,915	294,011,019

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
Parliament						
The Senate	512,426		45,533	210,455	7,219	263,946
House of Commons	903,918		412,713	4,645,846	280,784	183,725
Library of Parliament	76,330			1,034,313	20,313	301,990
Office of the Conflict of Interest and Ethics Commissioner	274,341			144,291		
Senate Ethics Officer	13,107			7,175		
	1,780,122		458,246	6,042,080	308,316	749,661
Privy Council						
Department	282,057			1,711,477	1,567,727	1,615,006
Canadian Intergovernmental Conference Secretariat	11,064			54,429	629,966	1,703
Canadian Transportation Accident Investigation and Safety Board	359,566	10,874	18,737	724,863	212,560	65,727
Chief Electoral Officer	1,686,647		20,849	11,491,233	772,740	734,169
Office of the Commissioner of Official Languages	228,030	5,725		198,562	371,655	46,073
Security Intelligence Review Committee	110,159			80,027	20,410	83,101
	2,677,523	16,599	39,586	14,260,591	3,575,058	2,545,779
Public Safety and Emergency Preparedness						
Department	1,948,560			1,450,653	2,592,449	3,958,117
Canada Border Services Agency	21,077,844	191,053	32,860,666	105,830,208	6,381,280	18,144,867
Correctional Service of Canada	18,176,823	2,230,768	143,055,268	11,877,396	6,299,823	8,988,843
National Parole Board	490,960		36,969	428,092	582,023	684,525
Office of the Correctional Investigator	13,067			23,130	59,012	
Royal Canadian Mounted Police	119,176,309	24,300,818	81,069,543	33,980,621		21,086,327
Royal Canadian Mounted Police External Review Committee	101,577			61,681	160,137	
Royal Canadian Mounted Police Public Complaints Commission	206,958			447,111	80,478	
	161,192,098	26,722,639	257,022,446	154,098,892	16,155,202	52,862,679
Public Works and Government Services						
Department	366,632,185	267,841,246	138,284	148,530,856	39,087,198	18,901,690
Shared Services Canada	7,643,043	5,053,276	112,751	89,823,397	1,515,437	716,697
	374,275,228	272,894,522	251,035	238,354,253	40,602,635	19,618,387

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
392,473		743,849	475,867	34,663	422,503	439,957	3,548,891
864,982	603,760	2,134,434	3,454,945	426,767	1,540,863	130,672	15,583,409
493,011	75,410		247,813	106,161	198,592	29,794	2,583,727
	49,762		14,760		33,261	85,505	601,920
1,250			2,034		2,095	1,000	26,661
1,751,716	728,932	2,878,283	4,195,419	567,591	2,197,314	686,928	22,344,608
436,738	1,529,453	21,776	216,780	305,270	952,307	980,877	9,619,468
16,500	22,409		928	22,113	85,399	171,595	1,016,106
233,782	51,376	22,928	22,873	151,825	481,551	45,920	2,402,582
1,973,275	319,499	137,153	193,727	494,087	873,566	5,164,582	23,861,527
1,144,252	3,354	114,697	102,878	50,766	481,390	197,811	2,945,193
98,338	986		14,661		24,373	58,983	491,038
3,902,885	1,927,077	296,554	551,847	1,024,061	2,898,586	6,619,768	40,335,914
2,901,388	1,963,232	619,567	527,348	305,192	2,205,758	319,096	18,791,360
1,827,939	12,051,474	225,516	295,743	637,591	4,877,844	6,592,634	210,994,659
375,479	17,663,220	283,705	1,346,458	1,909,551	36,405,956	65,798,353	314,411,643
104,003	172,084		26,518	65,972	373,465	264,526	3,229,137
297,103	8,350		18,439		29,477	2,810	451,388
2,329,795	134,776,442	1,882,704	4,384,395	8,773,512	14,686,546	12,790,312	459,237,324
20,000			16,355	60,945	6,976		427,671
224,967	31,487		26,299		162,605		1,179,905
8,080,674	166,666,289	3,011,492	6,641,555	11,752,763	58,748,627	85,767,731	1,008,723,087
147,490,246	34,078,988	18,802,245	1,223,832	19,373,183	14,267,157	428,863,084	1,505,230,194
36,609,899	3,226,517	58,281	160,284	5,890,482	5,385,422	17,192,398	173,387,884
184,100,145	37,305,505	18,860,526	1,384,116	25,263,665	19,652,579	446,055,482	1,678,618,078

Professional and Special Services — *Concluded*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
Transport						
Department	11,995,190	13,738,660	898,064	12,064,229	4,018,523	14,215,790
Canadian Transportation Agency	57,597		3,360	365,260	218,160	130,415
Office of Infrastructure of Canada	694,609		26,891	4,674,236	347,046	355,382
Transportation Appeal Tribunal of Canada . .				63,511	60,552	30,590
	12,747,396	13,738,660	928,315	17,167,236	4,644,281	14,732,177
Treasury Board						
Secretariat	3,023,313		121,469	5,792,767	3,519,795	5,008,811
Canada School of Public Service	52,181		10,944	8,972,548	729,900	54,572
Office of the Commissioner of Lobbying . . .	145,719		251	57,776	67,456	
Office of the Public Sector Integrity Commissioner	210,394		828	139,556	72,141	24,474
	3,431,607		133,492	14,962,647	4,389,292	5,087,857
Veterans Affairs						
Department	18,646,639		333,065,584	3,377,861	2,210,081	603,292
Veterans Review and Appeal Board	83,788		6,800	702	95,628	25,123
	18,730,427		333,072,384	3,378,563	2,305,709	628,415
Western Economic Diversification	215,972			242,278	211,285	43,095
Total	1,813,998,574	2,180,729,824	1,190,253,417	1,076,604,163	200,384,273	462,109,326

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
15,353,585	4,909,063	10,717,810	1,218,981	6,066,219	5,311,699	6,227,608	106,735,421
191,840		11,791	75,994	119,275	336,957	93,977	1,604,626
208,822	131,486	110,277	57,983	657,857	638,130	675	7,903,394
			12,624	53,949	24,003	298,562	543,791
15,754,247	5,040,549	10,839,878	1,365,582	6,897,300	6,310,789	6,620,822	116,787,232
7,711,201	1,134,327	2,183,583	504,928	218,902	5,043,913	53,100,676	87,363,685
748,776	395,553		102,493	357,413	8,324,441	1,186,089	20,934,910
114,627	8,031		6,979	228,573	28,886	920,250	1,578,548
224,565	8,607		11,026	36	44,848	343,214	1,079,689
8,799,169	1,546,518	2,183,583	625,426	804,924	13,442,088	55,550,229	110,956,832
340,261	2,008,132		709,370	967,761	1,393,220	5,735,919	369,058,120
	77,065		21,666		44,270	270	355,312
340,261	2,085,197		731,036	967,761	1,437,490	5,736,189	369,413,432
228,468	89,599		89,098	100,614	534,921	2,451,780	4,207,110
458,732,687	413,337,986	265,917,271	72,812,540	165,486,554	374,281,384	1,356,741,804	10,031,389,803

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Section **4**

2012-2013

Public Accounts of Canada

**Acquisition of Land, Buildings
and Works**

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Acquisition of Land, Buildings and Works

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

The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2013/index-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;

- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date; and,
- the total amount of the current year's expenditures for contracts less than \$250,000 (cost plus contracts of less than \$25,000) with the total number of contractors.

Acquisition of Land, Buildings and Works

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
Agriculture and Agri-Food					
Department		128,833	6,137,428	16,834	6,283,095
Canadian Heritage					
Library and Archives of Canada			11,925,548		11,925,548
National Battlefields Commission		127,339	15,730		143,069
		127,339	11,941,278		12,068,617
Environment					
Department	164,000	203,308	1,154,480		1,521,788
Parks Canada Agency		1,080,417	1,268,660	1,665	2,350,742
	164,000	1,283,725	2,423,140	1,665	3,872,530
Finance					
Office of the Superintendent of Financial Institutions			1,557,677		1,557,677
Fisheries and Oceans					
Department	547,493	19,053,236	141,180		19,741,909

Acquisition of Land, Buildings and Works — *Continued*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
Foreign Affairs and International Trade					
Department		907,683	162,341,406	11,360,852	174,609,941
Health					
Department		8,874	9,115,440		9,124,314
Public Health Agency of Canada			6,836,945		6,836,945
		8,874	15,952,385		15,961,259
Indian Affairs and Northern Development					
Department	5,166,885	214,930	121,138		5,502,953
Registry of the Specific Claims Tribunal			17,321		17,321
	5,166,885	214,930	138,459		5,520,274
Industry					
Department		280,274	33,330		313,604
Federal Economic Development Agency for Southern Ontario			109,346		109,346
National Research Council of Canada		98,331	21,855,038		21,953,369
		378,605	21,997,714		22,376,319
Justice					
Canadian Human Rights Commission			6,455		6,455
Courts Administration Service			1,143,804		1,143,804
			1,150,259		1,150,259
National Defence					
Department	2,633,841	56,931,655	434,626,375	6,439,337	500,631,208
Office of the Communications Security Establishment Commissioner			735,745		735,745
	2,633,841	56,931,655	435,362,120	6,439,337	501,366,953
Natural Resources					
Department		40,133	4,766,673	4,610,968	9,417,774

Public Accounts of Canada, 2012-2013

Acquisition of Land, Buildings and Works — Concluded

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
Privy Council					
Canadian Transportation Accident Investigation and Safety Board			203,840		203,840
Chief Electoral Officer			3,936,704		3,936,704
			4,140,544		4,140,544
Public Safety and Emergency Preparedness					
Department			2,906,604		2,906,604
Canada Border Services Agency			33,639,809		33,639,809
Correctional Service of Canada		11,231,464	366,843,242		378,074,706
Royal Canadian Mounted Police	4,128,781	5,398,564	56,652,137	2,633,889	68,813,371
	4,128,781	16,630,028	460,041,792	2,633,889	483,434,490
Public Works and Government Services					
Department	4,691,299	29,302,568	314,862,055	249,475	349,105,397
Transport					
Department	13,972	31,926,804	6,021,962		37,962,738
Treasury Board					
Office of the Public Sector Integrity Commissioner			7,146		7,146
Veterans Affairs					
Department			2,452,744		2,452,744
Total	17,346,271	156,934,413	1,451,435,962	25,313,020	1,651,029,666

Section 5

2012-2013

Public Accounts of Canada

Acquisition of Machinery and Equipment

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Acquisition of Machinery and Equipment

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the

Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Acquisition of Machinery and Equipment

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Agriculture and Agri-Food			
Department	4,285,893		1,158,487
Canadian Food Inspection Agency	4,281,601		269,197
Canadian Grain Commission	42,248		95,929
	8,609,742		1,523,613
Atlantic Canada Opportunities Agency			
Department	108,339		18,926
Canada Revenue Agency	296,654		162,077
Canadian Heritage			
Department	23,734		17,676
Canadian Radio-television and Telecommunications Commission	77		39,721
Library and Archives of Canada	26,529		73,284
National Battlefields Commission	88,890		
National Film Board			58,416
Public Service Commission	390		7,567
Public Service Labour Relations Board			14,276
Public Service Staffing Tribunal			420
Registry of the Public Servants Disclosure Protection Tribunal			
	139,620		211,360

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
4,240,325	19,589,726	735,915	103,356	138,706	7,195,291	37,447,699
10,292,770	7,496,981	551,825		514,895	707,660	24,114,929
965,828	2,710,641	69,318		26,037	591,177	4,501,178
15,498,923	29,797,348	1,357,058	103,356	679,638	8,494,128	66,063,806
404,296		120,697		33,294		685,552
21,961,088		8,439,088		587,897	1,365,978	32,812,782
101,771	59,880	123,855		76,258	35,951	439,125
1,023,337	29,170	24,279		104,650		1,221,234
646,106	44,346	6,682,352		21,018	96,458	7,590,093
89,815	6,290		241,892	1,484	42,166	470,537
1,405,329		42,405			1,200,840	2,706,990
377,087	121	22,794		18,090	1,484	427,533
274,490		122,830		62,697	527	474,820
4,130					182	4,732
29,849		12,424		575		42,848
3,951,914	139,807	7,030,939	241,892	284,772	1,377,608	13,377,912

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Citizenship and Immigration			
Department	2,874		457,633
Immigration and Refugee Board			662,275
	2,874		1,119,908
Economic Development Agency of Canada for the Regions of Quebec	73,540		12,807
Environment			
Department	4,943,883	49,797	919,644
Canadian Environmental Assessment Agency			13,667
National Round Table on the Environment and the Economy .			562
Parks Canada Agency	5,853,655		1,078,646
	10,797,538	49,797	2,012,519
Finance			
Department	56,366		67,270
Auditor General	24,119		164,203
Canadian International Trade Tribunal			10,719
Financial Consumer Agency of Canada			416
Financial Transactions and Reports Analysis Centre of Canada			517,082
Office of the Superintendent of Financial Institutions			401,278
	80,485		1,160,968
Fisheries and Oceans			
Department	96,489,940	165,178	16,477,108
Foreign Affairs and International Trade			
Department	8,585,899		4,012,052
Canadian International Development Agency			24,735
International Joint Commission (Canadian Section)			10,770
	8,585,899		4,047,557
Governor General	28,110		214,343

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
5,507,046	269,474	977,029		1,241,607	28,390	8,484,053
742,592		1,535,541		42,688	16,725	2,999,821
6,249,638	269,474	2,512,570		1,284,295	45,115	11,483,874
473,290		30,368		464	5,633	596,102
9,955,538	27,483,583	1,588,146		264,772	3,526,966	48,732,329
201,191				174,424	24,851	414,133
2,246						2,808
2,204,327	1,389,374	334,183	533,861	224,002	3,857,051	15,475,099
12,363,302	28,872,957	1,922,329	533,861	663,198	7,408,868	64,624,369
749,219		27,431		143,752	14,843	1,058,881
483,217		129,374		8,263	5,247	814,423
178,816		481,533			19,540	690,608
202,862						203,278
330,353		1,062,993		74,082		1,984,510
6,892,878		331,065				7,625,221
8,837,345		2,032,396		226,097	39,630	12,376,921
11,557,254	8,243,541	1,452,408	439,885	343,866	16,681,450	151,850,630
16,580,685	3,619,127	8,726,854		896,274	8,057,900	50,478,791
413,247		108,708				546,690
155,246		6,593		1,344		173,953
17,149,178	3,619,127	8,842,155		897,618	8,057,900	51,199,434
387,342	7,639	86,422		29,072	1,607	754,535

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Health			
Department	1,336,796		766,351
Assisted Human Reproduction Agency of Canada			81
Canadian Institutes of Health Research			49,793
Canadian Northern Economic Development Agency	1,308		13,641
Hazardous Materials Information Review Commission			
Patented Medicine Prices Review Board			10,083
Public Health Agency of Canada	14,890		527,578
	1,352,994		1,367,527
Human Resources and Skills Development			
Department	66,201		1,003,464
Canada Industrial Relations Board			28,033
Canadian Centre for Occupational Health and Safety			
Office of the Co-ordinator, Status of Women			2,628
	66,201		1,034,125
Indian Affairs and Northern Development			
Department	398,412		1,265,127
Canadian Polar Commission			
Indian Residential Schools Truth and Reconciliation Commission			1,813
Registry of the Specific Claims Tribunal			5,803
	398,412		1,272,743
Industry			
Department	384,093		1,749,042
Canadian Space Agency	31,204		804,424
Copyright Board			50
Federal Economic Development Agency for Southern Ontario	51,045		12,918
National Research Council of Canada	781,090		261,838
Natural Sciences and Engineering Research Council	10		286,274
Registry of the Competition Tribunal			
Social Sciences and Humanities Research Council	184		138,703
Statistics Canada	890,025		27,384
	2,137,651		3,280,633

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
5,713,333	29,888,998	3,979,865	30,467	278,927	1,128,249	43,122,986
860,965		23,124		22,350	82	956,314
18,619		27,917				61,485
6,748						6,748
94,235		915			722	105,955
2,754,270	6,944,310	331,075	273,825	144,433	1,403,618	12,393,999
9,448,170	36,833,308	4,362,896	304,292	445,710	2,532,671	56,647,568
8,942,162	100,438	9,042,512		216,351	123,603	19,494,731
259,330		92,317		8,471	67,262	455,413
83,197				3,458		86,655
102,131		627		7,338	270	112,994
9,386,820	100,438	9,135,456		235,618	191,135	20,149,793
4,213,591	185,633	3,054,483		216,875	909,546	10,243,667
8,927		3,822				12,749
38,426		270		294		40,803
58,268		13,622		2,780		80,473
4,319,212	185,633	3,072,197		219,949	909,546	10,377,692
8,957,115	1,779,003	2,104,449	95,790	190,077	1,182,923	16,442,492
1,609,505	71,973,873	276,404	26,915	67,789	595,212	75,385,326
5,533		589				6,172
215,979	37	315,449		2,527	1,158	599,113
5,981,662	21,669,219	675,101	9,287,094	20,671	3,348,734	42,025,409
2,556,549		1,897		910	4,307	2,849,947
53,472					154	53,626
1,113,240		1,475		4,053	2,400	1,260,055
2,312,448	258,794	322,641		123,805	10,399	3,945,496
22,805,503	95,680,926	3,698,005	9,409,799	409,832	5,145,287	142,567,636

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Justice			
Department	3,417		166,030
Canadian Human Rights Commission			249,317
Canadian Human Rights Tribunal			11,327
Commissioner for Federal Judicial Affairs			9,549
Courts Administration Service			80,450
Office of the Director of Public Prosecutions			51,568
Offices of the Information and Privacy Commissioners of Canada			110,656
Supreme Court of Canada	117		15,547
	3,534		694,444
National Defence			
Department	1,074,384,224	438,601,883	148,625,561
Canadian Forces Grievance Board			
Military Police Complaints Commission			1,120
Office of the Communications Security Establishment Commissioner			15,605
	1,074,384,224	438,601,883	148,642,286
Natural Resources			
Department	343,105		
Canadian Nuclear Safety Commission	103,114	16,745	120,514
National Energy Board	175		244,853
Northern Pipeline Agency			
	446,394	16,745	365,367
Parliament			
The Senate	80,162	616	102,017
House of Commons	93,985	16,789	948,774
Library of Parliament			189,977
Office of the Conflict of Interest and Ethics Commissioner			1,302
Senate Ethics Officer			1,106
	174,147	17,405	1,243,176

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
\$	\$	\$	\$	\$	\$	\$
6,652,098	7,498	1,202,133		65,207	97,680	8,194,063
166,329		185,283		33,862		634,791
7,693					1,412	20,432
301,909		22,937		4,279	8,770	347,444
147,026	10,814	72,154		10,756	22,097	343,297
461,580	10,212	1,400,574		248,769	76,869	2,249,572
879,650		79,622		8,724	9,581	1,088,233
349,156	5,198	112,049		2,489	43,047	527,603
8,965,441	33,722	3,074,752		374,086	259,456	13,405,435
144,825,415	292,837,588	33,368,814	11,062,617	3,012,676	287,890,003	2,434,608,781
188,465	1,891	8,837				199,193
25,728		22,554		332	73	49,807
1,080		15,905				32,590
145,040,688	292,839,479	33,416,110	11,062,617	3,013,008	287,890,076	2,434,890,371
6,636,246	16,049,004	717,570	86,658	408,332	6,301,525	30,542,440
2,660,112	239,438	160,266			117,512	3,417,701
904,136		565,692			63,205	1,778,061
6,384		3,873				10,257
10,206,878	16,288,442	1,447,401	86,658	408,332	6,482,242	35,748,459
287,560	20,533	263,263		33,325	151,650	939,126
10,937,587		488,255		267,893	665,233	13,418,516
483,906	691	11,939		37,538	8,899	732,950
345,455		5,793		1,215		353,765
379				1,045	31	2,561
12,054,887	21,224	769,250		341,016	825,813	15,446,918

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Privy Council			
Department	60,593		433,761
Canadian Intergovernmental Conference Secretariat			98,352
Canadian Transportation Accident Investigation and Safety Board	107,756		109,167
Chief Electoral Officer	24,710		13,397
Office of the Commissioner of Official Languages	1,049		23,546
Security Intelligence Review Committee			3,885
	194,108		682,108
Public Safety and Emergency Preparedness			
Department			409,788
Canada Border Services Agency	4,767,203	1,397,080	3,735,745
Correctional Service of Canada	7,017,040	3,057,576	232,740
National Parole Board	36,612		58,169
Office of the Correctional Investigator			458
Royal Canadian Mounted Police	79,821,091	6,782,765	35,890,365
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			90,823
	91,641,946	11,237,421	40,418,088
Public Works and Government Services			
Department	823,312		526,336
Shared Services Canada			7,829,722
	823,312		8,356,058
Transport			
Department	9,674,035	8,761	551,101
Canadian Transportation Agency			29,078
Office of Infrastructure of Canada			53,316
Transportation Appeal Tribunal of Canada			
	9,674,035	8,761	633,495

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
1,689,188	211,528	193,556		46,899	27,360	2,662,885
55,969				26,548		180,869
288,408	20,043	7,424		75,795	88,838	697,431
1,527,794		1,076,244		34,056	147,849	2,824,050
222,925		85,504		24,314		357,338
20,484	97	15,193		4,921		44,580
3,804,768	231,668	1,377,921		212,533	264,047	6,767,153
3,597,963		586,430		121,308		4,715,489
9,615,022	8,186,730	4,989,120		185,225	1,517,342	34,393,467
6,571,527	5,208,575	8,199,297			13,522,990	43,809,745
421,396		482,202		50,216	12,216	1,060,811
29,707		17,397		768		48,330
52,347,743	17,496,051	10,572,969	134,487	2,847,508	10,369,773	216,262,752
1,262						1,262
213,466		65,439		12,538		382,266
72,798,086	30,891,356	24,912,854	134,487	3,217,563	25,422,321	300,674,122
26,774,755	1,203,168	33,005,128	6,355,473	512,917	4,225,012	73,426,101
174,318,411	50,202	1,484,722	24,988	190,693	1,761,965	185,660,703
201,093,166	1,253,370	34,489,850	6,380,461	703,610	5,986,977	259,086,804
2,894,163	196,408	844,336	1,326,183	27,535	2,719,354	18,241,876
433,917		21,207		13,251	1,878	499,331
76,001		65,717			12,746	207,780
12,566				2,556		15,122
3,416,647	196,408	931,260	1,326,183	43,342	2,733,978	18,964,109

Acquisition of Machinery and Equipment — *Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Treasury Board			
Secretariat	75		628,232
Canada School of Public Service			15,672
Office of the Commissioner of Lobbying	75		566
Office of the Public Sector Integrity Commissioner			2,477
	150		646,947
Veterans Affairs			
Department	59,612		49,696
Veterans Review and Appeal Board			2,231
	59,612		51,927
Western Economic Diversification	396		13,340
Total	1,306,569,857	450,097,190	235,663,450

⁽¹⁾ This category includes aircraft and related parts, \$680,997,434; ships, boats and related parts, \$274,577,882; road motor vehicles and related parts, \$318,569,818; and miscellaneous vehicles and related parts, \$32,424,723.

⁽²⁾ This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

⁽³⁾ This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
3,351,610		423,829		150,812	92,655	4,647,213
920,750		16,724		22,273		975,419
25,841		1,053				27,535
19,085		17,610				39,172
4,317,286		459,216		173,085	92,655	5,689,339
4,879,136	1,105	542,606		665,440	386,737	6,584,332
103,212		3,731		5,528	105	114,807
4,982,348	1,105	546,337		670,968	386,842	6,699,139
248,365		13,226		16,718		292,045
611,721,835	545,506,972	155,533,161	30,023,491	15,515,581	382,600,963	3,733,232,500

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Section 6

2012-2013
Public Accounts of Canada

Transfer Payments

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Transfer Payments

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas

external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Transfer Payments

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
Agriculture and Agri-Food			
Department	18,228	905,580,510	879,734,628
Canadian Food Inspection Agency	40,561,711		
	40,579,939	905,580,510	879,734,628
Atlantic Canada Opportunities Agency			
Department	18,444	100,531,204	749,571
Canada Revenue Agency	238,008,700		136,912,762
Canadian Heritage			
Department	29,286,829	113,070,638	268,078,412
Library and Archives of Canada			
National Film Board			
	29,286,829	113,070,638	268,078,412
Citizenship and Immigration			
Department	35,271,464		444,328,390
Economic Development Agency of Canada for the Regions of Quebec		73,681,840	19,900,000
Environment			
Department	55,000	65,855	4,069,384
Canadian Environmental Assessment Agency			245,500
Parks Canada Agency			63,000
	55,000	65,855	4,377,884
Finance			
Department			56,810,355,500

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The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2013/index-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid for each class of recipients;
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid; and,
- the total amount and the total number of recipients, for each class of recipients, of all payments to a recipient aggregating to less than \$100,000.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
20,983,740	94,084,772	130,184		1,900,532,062 40,561,711
20,983,740	94,084,772	130,184		1,941,093,773
	121,503,576	10,382,502		233,185,297
				374,921,462
13,204,271 34,934	614,177,841 191,940	5,048,959		1,042,866,950 34,934 191,940
13,239,205	614,369,781	5,048,959		1,043,093,824
2,078,241	451,523,451			933,201,546
	134,399,482	19,527,677		247,508,999
52,025,454 1,036,807	70,810,702 1,993,668 12,075,789	657,815 561,000		127,684,210 2,239,168 13,736,596
53,062,261	84,880,159	1,218,815		143,659,974
533,609,827	15,002,006			57,358,967,333

Public Accounts of Canada, 2012-2013

Transfer Payments — *Continued*

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
Fisheries and Oceans			
Department	61,372,321	31,554	963,500
Foreign Affairs and International Trade			
Department	3,993,515		
Canadian International Development Agency		225,000,000	
Export Development Canada (Canada Account)			
	3,993,515	225,000,000	
Governor General	536,517		
Health			
Department			79,339,648
Canadian Institutes of Health Research	923,413,962		
Canadian Northern Economic Development Agency	106,414	2,876,546	15,566,668
Public Health Agency of Canada			250,791
	923,520,376	2,876,546	95,157,107
Human Resources and Skills Development			
Department	45,005,468,577	20,344,450	1,053,683,460
Office of the Co-ordinator, Status of Women			
	45,005,468,577	20,344,450	1,053,683,460
Indian Affairs and Northern Development			
Department	14,298,827	597,356,882	803,853,028
Canadian Polar Commission			
	14,298,827	597,356,882	803,853,028
Industry			
Department		416,046,984	49,912,858
Canadian Space Agency	41,307	90,233	
Federal Economic Development Agency for Southern Ontario		61,043,789	
National Research Council of Canada		174,727,097	
Natural Sciences and Engineering Research Council	1,022,729,219		
Social Sciences and Humanities Research Council	668,650,802		
	1,691,421,328	651,908,103	49,912,858

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
\$	\$	\$	\$	\$
52,500	25,766,172			88,186,047
410,991,825	244,740,895	12,788,830		672,515,065
2,907,702,192				3,132,702,192
224,760,863				224,760,863
3,543,454,880	244,740,895	12,788,830		4,029,978,120
				536,517
12,979,155	1,540,220,894	363,100		1,632,902,797
10,900	17,348,212			940,773,074
	17,127,585	2,688,492		38,365,705
14,010,200	186,801,725			201,062,716
27,000,255	1,761,498,416	3,051,592		2,813,104,292
1,884,355	738,278,995	68,585,321	281,087,168	47,169,332,326
	18,887,046			18,887,046
1,884,355	757,166,041	68,585,321	281,087,168	47,188,219,372
	5,308,444,339	5,764,138		6,729,717,214
	10,000			10,000
	5,308,454,339	5,764,138		6,729,727,214
4,808,000	411,217,825			881,985,667
23,279,404	7,227,169	31,012		30,669,125
	148,594,792	2,402,945		212,041,526
11,827,812	66,684,650			253,239,559
				1,022,729,219
				668,650,802
39,915,216	633,724,436	2,433,957		3,069,315,898

Public Accounts of Canada, 2012-2013

Transfer Payments — *Continued*

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
Justice			
Department	1,837,212		345,810,325
Offices of the Information and Privacy Commissioners of Canada			
	1,837,212		345,810,325
National Defence			
Department	4,203,156		9,696,078
Natural Resources			
Department	2,953,867	343,435,587	689,244,981
Canadian Nuclear Safety Commission	248,256		
National Energy Board			
Northern Pipeline Agency			
	3,202,123	343,435,587	689,244,981
Parliament			
The Senate	45,651		
House of Commons			
	45,651		
Privy Council			
Department	44,601		
Chief Electoral Officer			
	44,601		
Public Safety and Emergency Preparedness			
Department ⁽¹⁾	6,600,000		303,486,304
Correctional Service of Canada			
Royal Canadian Mounted Police	134,788,043		14,315,446
	141,388,043		317,801,750
Public Works and Government Services			
Department		1,996,690	
Transport			
Department	413,710	208,474,449	312,558,736
Office of Infrastructure of Canada		10,162,043	2,328,699,672
	413,710	218,636,492	2,641,258,408

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
\$	\$	\$	\$	\$
636,723	36,046,078			384,330,338
	499,240			499,240
636,723	36,545,318			384,829,578
161,312,406	6,493,328			181,704,968
3,472,124	69,314,983			1,108,421,542
374,382	828,944			1,451,582
	122,719			122,719
	135,946			135,946
3,846,506	70,402,592			1,110,131,789
373,275				418,926
870,013				870,013
1,243,288				1,288,939
	24,321,682			44,601
				24,321,682
	24,321,682			24,366,283
356,401	122,768,303	1,691,019		434,902,027
	843,726			843,726
116,076	746,479			149,966,044
472,477	124,358,508	1,691,019		585,711,797
	3,467,133	513,882,534	(514,917,053)	4,429,304
233,552	26,837,243	59,454,132		607,971,822
	78,383,395	1,284,990,885		3,702,235,995
233,552	105,220,638	1,344,445,017		4,310,207,817

Public Accounts of Canada, 2012-2013

Transfer Payments — *Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
Treasury Board			
Secretariat	349,945		
Office of the Public Sector Integrity Commissioner	44,472		
	394,417		
Veterans Affairs			
Department	2,558,677,018		
Western Economic Diversification		13,799,628	248,584
Total	50,754,037,768	3,268,315,979	64,572,067,226

⁽¹⁾ An ex gratia payment in the amount of \$6,600,000 is included in this schedule. Additional information on ex gratia payments is provided in Section 8 of this volume.

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
\$	\$	\$	\$	\$
232,400	33,000			615,345 44,472
232,400	33,000			659,817
9,412,909	10,839,408			2,578,929,335
	115,427,266	6,008,241		135,483,719
4,412,670,741	10,744,222,399	1,994,958,786	(233,829,885)	135,512,443,014

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Section 7

2012-2013

Public Accounts of Canada

Public Debt Charges

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Public Debts Charges

Public debt charges include:

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

The following statement presents details of the current year's public debt charges.

Public Debts Charges

Description	Rate of interest	Amount of principal	Amount charged in 2012-2013
	%	\$	\$
Unmatured Debt —			
Interest on marketable bonds ⁽¹⁾ —			
Payable in Canadian currency —			
A23 — 1988/89-2013/14	10.25	709,898,000	72,764,545
A34 — 1990/91-2015/16	11.25	456,505,000	51,216,109
A39 — 1990/91-2020/21	10.50	567,361,000	59,572,905
A43 — 1991/92-2021/22	9.75	286,188,000	27,826,883
A49 — 1991/92-2022/23	9.25	206,022,000	19,004,824
A55 — 1992/93-2023/24	8.00	2,358,552,000	189,916,258
A76 — 1994/95-2025/26	9.00	2,422,456,000	234,698,470
L25 — 1991/92-2021/22	4.25	7,555,759,144	322,246,218
VS05 — 1995/96-2026/27	4.25	7,250,815,763	309,241,065
WV25 — 1998/99-2031/32	4.00	7,698,644,083	309,025,827
XQ21 — 2003/04-2036/37	3.00	6,889,747,364	207,417,678
YK42 — 2007/08-2041/42	2.00	7,143,541,002	143,372,125
VW17 — 1996/97-2027/28	8.00	4,430,175,000	366,188,630
WL43 — 1997/98-2029/30	5.75	11,871,535,000	694,510,733
XG49 — 2001/02-2033/34	5.75	13,002,905,000	750,435,365
XH22 — 2001/02-2012/13	5.25		70,813,455
XM17 — 2002/03-2013/14	5.25	7,932,335,000	437,177,319
XS86 — 2003/04-2014/15	5.00	9,606,884,000	482,008,548
XW98 — 2004/05-2037/38	5.00	13,950,856,000	697,673,367
XX71 — 2004/05-2015/16	4.50	10,143,325,000	455,199,078
YB43 — 2005/06-2016/17	4.00	10,157,400,000	405,182,860
YF56 — 2006/07-2017/18	4.00	10,342,526,000	412,567,612
YG30 — 2006/07-2012/13	3.75		29,111,454
YL25 — 2007/08-2018/19	4.25	10,622,764,000	450,230,573
YN80 — 2007/08-2013/14	3.50	5,485,914,000	278,735,126
YQ12 — 2008/09-2041/42	4.00	15,800,000,000	630,268,493
YR94 — 2008/09-2019/20	3.75	17,650,000,000	660,061,644
YS77 — 2008/09-2014/15	3.00	12,769,475,000	391,743,431
YU24 — 2009/10-2014/15	2.00	15,000,000,000	299,178,082
YX62 — 2009/10-2012/13	2.00		80,563,028
YZ11 — 2009/10-2020/21	3.50	13,100,000,000	457,243,836
ZC17 — 2009/10-2015/16	2.50	9,000,000,000	224,383,562
ZD99 — 2009/10-2012/13	1.75		178,704,919
ZE72 — 2009/10-2012/13	1.50		6,911,985
ZF48 — 2010/11-2015/16	3.00	11,341,729,000	339,319,673
ZG21 — 2010/11-2013/14	2.50	7,631,813,000	207,128,630
ZH04 — 2010/11-2044/45	1.50	6,925,248,115	85,966,718
ZJ69 — 2010/11-2021/22	3.25	11,500,000,000	372,726,027
ZK33 — 2010/11-2012/13	1.50		104,415,447
ZL16 — 2010/11-2016/17	2.00	9,900,000,000	197,457,534
ZN71 — 2010/11-2013/14	2.00	8,007,742,000	186,638,596
ZP20 — 2011/12-2013/14	2.00	7,720,736,000	168,699,995
ZQ03 — 2011/12-2016/17	2.75	10,500,000,000	288,750,000
ZR85 — 2011/12-2014/15	2.25	15,600,000,000	338,036,301
ZS68 — 2011/12-2045/46	3.50	11,400,000,000	262,557,534
ZT42 — 2011/12-2013/14	1.50	9,404,007,000	163,531,586
ZU15 — 2011/12-2022/23	2.75	12,700,000,000	327,430,822
ZV97 — 2011/12-2016/17	1.50	10,500,000,000	157,500,000
ZW70 — 2011/12-2013/14	1.00	10,616,675,000	108,848,545
ZX53 — 2011/12-2014/15	1.00	15,600,000,000	110,909,589
ZY37 — 2011/12-2014/15	0.75	9,700,543,000	79,534,344
A388 — 2012/13-2015/16	1.50	8,700,000,000	99,096,575

7.2 Public Debt Charges

Public Debts Charges — *Continued*

Description	Rate of interest	Amount of principal	Amount charged in 2012-2013
	%	\$	\$
A461 — 2012/13-2017/18	1.50	10,200,000,000	113,108,220
A537 — 2012/13-2014/15	1.00	9,900,000,000	64,101,370
A610 — 2012/13-2023/24	1.50	8,400,000,000	52,039,726
A792 — 2012/13-2015/16	1.25	8,100,000,000	30,051,370
A875 — 2012/13-2017/18	1.25	10,200,000,000	28,410,959
A958 — 2012/13-2015/16	1.00	9,900,000,000	11,572,604
		<i>468,860,076,471</i>	<i>14,303,028,172</i>
Less: Government's holdings and consolidation adjustment		(178,855,000)	
		469,038,931,471	14,303,028,172
Payable in foreign currencies —			
2009-2014	2.38	3,048,000,000	71,645,240
2012-2017	0.88	3,048,000,000	26,245,114
2010-2020	3.50	2,604,800,000	89,920,600
2001-2003/19	8.25-9.70	53,669,184	3,014,646
		<i>8,754,469,184</i>	<i>190,825,600</i>
Less: Government's holdings		54,979,342	2,903,270
		8,699,489,842	187,922,330
		477,738,421,313	14,490,950,502
Retail Debt —			
Canada savings bonds ⁽¹⁾ —			
S46 — 1991/92-2013/14	0.50	114,589,726	904,552
S47 — 1992/93-2014/15	0.50	181,315,910	1,374,760
S48 — 1993/94-2015/16	0.50	145,042,165	1,083,850
S49 — 1994/95-2016/17	0.50	212,638,429	1,627,885
S50 — 1995/96-2017/18	0.50	167,728,570	1,255,193
S51 — 1996/97-2018/19	0.50	269,699,665	2,292,829
S52 — 1997/98-2017/18	0.50	295,399,553	2,125,023
S54 — 1998/99-2018/19	0.50	134,165,618	889,667
S55 — 1998/99-2018/19	0.50	10,191,027	67,528
S56 — 1998/99-2018/19	0.50-0.65	2,036,006	17,692
S57 — 1998/99-2018/19	0.50-0.65	1,201,785	9,625
S58 — 1998/99-2018/19	0.50-0.65	2,845,405	24,803
S59 — 1999/00-2019/20	0.65	1,623,309	13,733
S60 — 1999/00-2019/20	0.50	71,359,818	478,527
S61 — 1999/00-2019/20	0.50	7,236,486	48,322
S62 — 1999/00-2019/20	0.50-0.65	2,512,640	20,064
S63 — 1999/00-2019/20	0.50-0.65	1,557,198	12,556
S64 — 1999/00-2019/20	0.50-0.65	2,747,438	23,734
S65 — 2000/01-2020/21	0.65	2,979,967	25,366
S78 — 2002/03-2012/13	0.50		535,894
S79 — 2002/03-2012/13	0.50		48,491
S80 — 2002/03-2012/13	0.65		19,862
S81 — 2002/03-2012/13	0.65		16,434
S82 — 2002/03-2012/13	0.65		36,926
S83 — 2003/04-2013/14	0.65	5,240,609	41,201
S84 — 2003/04-2013/14	0.50	109,010,266	666,410
S85 — 2003/04-2013/14	0.50	6,700,300	39,076
S86 — 2003/04-2013/14	0.50-0.65	1,800,723	13,201
S87 — 2003/04-2013/14	0.50-0.65	1,376,300	9,718
S88 — 2003/04-2013/14	0.50-0.65	2,608,812	20,455
S89 — 2004/05-2014/15	0.65	1,640,889	12,607
S90 — 2004/05-2014/15	0.50	119,061,347	720,392
S91 — 2004/05-2014/15	0.50	7,443,356	45,022
S92 — 2004/05-2014/15	0.50-0.65	3,428,560	24,472
S93 — 2004/05-2014/15	0.50-0.65	1,442,701	10,498
S94 — 2004/05-2014/15	0.50-0.65	3,123,371	24,256
S95 — 2005/06-2015/16	0.65	2,173,300	15,927
S96 — 2005/06-2015/16	0.50	143,096,903	853,263
S97 — 2005/06-2015/16	0.50	8,511,752	49,594
S98 — 2005/06-2015/16	0.50-0.65	2,476,200	17,371

Public Accounts of Canada, 2012-2013

Public Debts Charges — Continued

Description	Rate of interest	Amount of principal	Amount charged in 2012-2013
	%	\$	\$
S99 — 2005/06-2015/16	0.50-0.65	1,639,565	11,632
S100 — 2005/06-2015/16	0.50-0.65	3,517,653	25,762
S101 — 2006/07-2016/17	0.65	2,442,465	17,965
S102 — 2006/07-2016/17	0.50	177,165,346	1,042,962
S103 — 2006/07-2016/17	0.50	9,858,680	56,276
S104 — 2006/07-2016/17	0.50-0.65	2,878,200	19,990
S105 — 2006/07-2016/17	0.50-0.65	2,073,820	14,751
S106 — 2006/07-2016/17	0.50-0.65	4,145,042	30,782
S107 — 2007/08-2017/18	0.65	3,686,267	26,257
S108 — 2007/08-2017/18	0.50	222,380,197	1,287,942
S109 — 2007/08-2017/18	0.50	15,474,262	86,865
S110 — 2007/08-2017/18	0.50-0.65	5,016,826	33,948
S111 — 2007/08-2017/18	0.50-0.65	5,049,256	35,161
S112 — 2007/08-2017/18	0.50-0.65	5,623,300	40,515
S113 — 2008/09-2018/19	0.65	8,258,759	56,676
S114 — 2008/09-2018/19	0.50	304,961,236	1,760,717
S115 — 2008/09-2018/19	0.50	31,049,888	178,021
S116 — 2008/09-2018/19	0.50-0.65	13,532,623	97,587
S117 — 2008/09-2018/19	0.50-0.65	8,719,717	64,094
S118 — 2008/09-2018/19	0.50-0.65	9,805,854	71,499
S119 — 2009/10-2019/20	0.65	8,369,421	57,220
S120 — 2009/10-2019/20	0.50	278,024,132	1,650,188
S121 — 2009/10-2019/20	0.50	13,340,627	74,829
S122 — 2009/10-2019/20	0.50-0.65	4,503,655	32,493
S123 — 2009/10-2019/20	0.50-0.65	2,985,307	23,048
S124 — 2009/10-2019/20	0.50-0.65	3,816,970	30,104
S125 — 2010/11-2020/21	0.65	2,462,974	19,829
S126 — 2010/11-2020/21	0.50	423,723,044	2,650,615
S127 — 2010/11-2020/21	0.50	22,398,528	120,469
S128 — 2011/12-2021/22	0.50	660,194,153	4,063,246
S129 — 2011/12-2021/22	0.50	16,412,353	93,214
S130 — 2012/13-2015/16	0.50	533,514,895	766,381
S904 — 2011/12-2012/13	0.50-0.65		34
S905 — 2011/12-2012/13	0.50-0.65		354
S906 — 2011/12-2012/13	0.50-0.65		3,857
S907 — 2011/12-2012/13	0.65		502
S908 — 2012/13-2013/14	0.50	26,108	33
S909 — 2012/13-2013/14	0.50	115,767	97
S910 — 2012/13-2013/14	0.50	856,066	357
		4,854,029,060	30,063,051
Canada premium bonds ⁽¹⁾ —			
P3 — 1998/99-2018/19	1.00-1.20	232,895,170	3,544,100
P4 — 1998/99-2018/19	1.00-1.20	25,841,329	405,555
P5 — 1998/99-2018/19	1.00-1.20	6,007,577	94,654
P6 — 1998/99-2018/19	1.00-1.20	4,113,221	63,413
P7 — 1998/99-2018/19	1.00-1.20	20,379,656	341,261
P8 — 1999/00-2019/20	1.00	14,378,372	213,306
P9 — 1999/00-2019/20	1.00-1.80	84,182,186	1,923,512
P10 — 1999/00-2019/20	1.00-1.80	25,429,058	619,341
P11 — 1999/00-2019/20	1.00-1.80	9,317,337	236,245
P12 — 1999/00-2019/20	1.00-1.80	6,898,497	183,610
P13 — 1999/00-2019/20	1.00-1.80	17,075,906	443,358
P14 — 2000/01-2020/21	1.80	20,969,377	541,044
P27 — 2002/03-2012/13	1.40		5,601,446
P28 — 2002/03-2012/13	1.40		1,320,216
P29 — 2002/03-2012/13	1.40		582,122
P30 — 2002/03-2012/13	1.40		106,783
P31 — 2002/03-2012/13	1.40		562,660
P32 — 2003/04-2013/14	1.40	29,365,302	522,391
P33 — 2002/03-2012/13	1.40		218,878
P34 — 2003/04-2013/14	1.00-1.20	402,841,249	5,362,018
P35 — 2003/04-2013/14	1.00-1.20	90,951,356	1,238,487
P36 — 2003/04-2013/14	1.00-1.20	29,245,282	414,227
P37 — 2003/04-2013/14	1.00-1.20	20,609,064	262,416

7. 4 Public Debt Charges

Public Debts Charges — *Continued*

Description	Rate of interest	Amount of principal	Amount charged in 2012-2013
	%	\$	\$
P38 — 2003/04-2013/14	1.00-1.20	28,797,630	367,749
P39 — 2004/05-2014/15	1.00	16,566,750	193,534
P40 — 2004/05-2014/15	1.40-1.70	121,909,169	2,159,774
P41 — 2004/05-2014/15	1.40-1.70	28,943,496	529,073
P42 — 2004/05-2014/15	1.40-1.70	10,051,271	177,048
P43 — 2004/05-2014/15	1.40-1.70	4,900,811	86,614
P44 — 2004/05-2014/15	1.40-1.70	6,016,159	105,718
P45 — 2005/06-2015/16	1.40	5,501,379	89,035
P46 — 2005/06-2015/16	1.00-1.20	70,337,973	875,126
P47 — 2005/06-2015/16	1.00-1.20	28,651,903	363,896
P48 — 2005/06-2015/16	1.00-1.20	8,901,502	112,581
P49 — 2005/06-2015/16	1.00-1.20	9,245,282	114,707
P50 — 2005/06-2015/16	1.00-1.20	9,063,058	114,440
P51 — 2006/07-2016/17	1.00	10,274,577	119,944
P52 — 2006/07-2016/17	1.00-1.80	67,572,542	1,154,603
P53 — 2006/07-2016/17	1.00-1.80	17,561,658	318,347
P54 — 2006/07-2016/17	1.00-1.80	5,041,983	94,668
P55 — 2006/07-2016/17	1.00-1.80	3,914,389	75,480
P56 — 2006/07-2016/17	1.00-1.80	24,883,761	504,655
P57 — 2007/08-2017/18	1.80	17,191,557	354,508
P58 — 2007/08-2017/18	1.40-1.70	64,202,301	1,091,727
P59 — 2007/08-2017/18	1.40-1.70	15,308,034	268,521
P60 — 2007/08-2017/18	1.40-1.70	4,156,357	70,404
P61 — 2007/08-2017/18	1.40-1.70	3,960,707	65,618
P62 — 2007/08-2017/18	1.40-1.70	9,343,588	153,368
P63 — 2008/09-2018/19	1.40	11,643,794	180,257
P64 — 2008/09-2018/19	1.00-1.20	121,787,457	1,480,187
P65 — 2008/09-2018/19	1.00-1.20	69,377,296	857,315
P66 — 2008/09-2018/19	1.00-1.20	30,566,289	398,331
P67 — 2008/09-2018/19	1.00-1.20	15,091,481	198,128
P68 — 2008/09-2018/19	1.00-1.20	17,143,860	200,071
P69 — 2009/10-2019/20	1.00	16,857,906	187,344
P70 — 2009/10-2019/20	1.00-1.80	66,166,821	1,161,322
P71 — 2009/10-2019/20	1.00-1.80	38,724,791	701,318
P72 — 2009/10-2019/20	1.00-1.80	14,515,751	261,823
P73 — 2009/10-2019/20	1.00-1.80	12,316,465	231,379
P74 — 2009/10-2019/20	1.00-1.80	9,934,743	204,241
P75 — 2010/11-2020/21	1.80	9,034,566	166,324
P76 — 2010/11-2020/21	1.40-1.70	91,802,792	1,461,224
P77 — 2010/11-2020/21	1.40-1.70	64,102,251	1,001,751
P78 — 2011/12-2021/22	1.00-1.20	113,212,109	1,279,040
P79 — 2011/12-2021/22	1.20	53,187,537	586,561
P80 — 2012/13-2015/16	1.00	152,410,639	640,802
P81 — 2012/13-2015/16	1.00	71,657,306	240,454
P954 — 2011/12-2012/13	1.00		1,670
P955 — 2011/12-2012/13	1.00		4,677
P956 — 2011/12-2012/13	1.00		55,680
P957 — 2011/12-2012/13	1.00		5,104
P958 — 2012/13-2013/14	1.00	1,935,579	5,040
P959 — 2012/13-2013/14	1.00	2,296,473	3,892
P960 — 2012/13-2013/14	1.00	10,109,684	8,425
		2,626,673,366	45,884,541
		7,480,702,426	75,947,592
Bonds for Canada Pension Plan	various	(2)	167,411
Total interest on unmatured debt		485,219,123,739	14,567,065,505
Amortization of discounts on Treasury bills —			
Amortization of discounts on 2011-2012 issues			511,679,830
Amortization of discounts on 2012-2013 issues		180,688,813,000	1,247,587,144
		180,688,813,000	1,759,266,974

Public Accounts of Canada, 2012-2013

Public Debts Charges — Continued

Description	Rate of interest	Amount of principal	Amount charged in 2012-2013
	%	\$	\$
Amortization of discounts on Canada bills —			
Amortization of discounts on 2011-2012 issues			347,890
Amortization of discounts on 2012-2013 issues		2,102,613,016	2,359,132
		2,102,613,016	2,707,022
		182,791,426,016	1,761,973,996
Amortization of discounts and premiums on marketable bonds			992,904,393
Consumer price index adjustments on real return bonds			164,081,504
			1,156,985,897
Total amortization of premiums and discounts on other debts		182,791,426,016	2,918,959,893
Cross-currency swap revaluation	various	(3,418,560,868)	(563,797,040)
Servicing costs and costs of issuing new borrowings	various		9,866,104
Unamortized discounts and premiums on market debt	various	(2,156,371,545)	
Obligation related to capital leases	various	3,646,619,788	207,922,618
Other unmatured debt	various	917,415,062	3,929,141
Total public debt charges related to unmatured debt		666,999,652,192	17,143,946,221
Pension and other future benefits (interest) —			
Public sector pensions —			
Canadian Forces Pension Fund Account	various	276,095,519	
Canadian Forces Superannuation Account	various	46,357,136,100	2,550,656,021
Members of Parliament Retirement Compensation Arrangements Account	various	243,993,039	20,884,907
Members of Parliament Retiring Allowances Account	various	755,805,893	62,794,896
Public Service Pension Fund Account	various	550,792,204	
Public Service Superannuation Account	various	96,648,001,666	5,317,729,059
Reserve Force Pension Fund Account	various	13,234,366	
Retirement Compensation Arrangements Account —			
RCA No. 1 — Canadian Forces	various	329,950,629	17,873,237
RCA No. 1 — Public Service	various	975,251,232	52,872,701
RCA No. 1 — Royal Canadian Mounted Police	various	31,534,253	1,728,965
RCA No. 2 — Public Service	various	749,295,712	41,350,683
Royal Canadian Mounted Police Pension Fund Account	various	69,187,954	
Royal Canadian Mounted Police Superannuation Account	various	13,124,862,671	719,171,328
Supplementary Retirement Benefits Account (Judges)	various	186,874,741	2,357,956
Supplementary Retirement Benefits Account (Others)	various	605,733	8,199
		160,312,621,712	8,787,427,952
Allowance for pension adjustments	various	(8,645,000,000)	374,000,000
		151,667,621,712	9,161,427,952
Other employee and veteran future benefits —			
Public Service Health Care Plan and Pensioners' Dental Service Plan		22,558,000,000	896,000,000
Royal Canadian Mounted Police disability and other future benefits		3,533,000,000	165,000,000
Severance and other benefits		4,416,000,000	149,000,000
Sick leave benefit plan		1,468,000,000	41,000,000
Veteran plans' disability and other future benefits		34,379,000,000	1,311,000,000
Worker's compensation		947,000,000	28,000,000
	2.75	67,301,000,000	2,590,000,000
Total public debt charges related to pension and other future benefits		218,968,621,712	11,751,427,952

7. 6 Public Debt Charges

Public Debts Charges — *Continued*

Description	Rate of interest	Amount of principal	Amount charged in 2012-2013
	%	\$	\$
Other liabilities —			
Canada Pension Plan (net of securities held by the Canada Pension Plan investment Fund)	various	68,307,164	2,858,865
Government Annuities Account	various	183,108,366	12,955,198
Deposit accounts —			
Canada Development Investment Corporation —			
Holdback — Privatization	various	26,153,650	
Canada Hibernia Holding Corporation —			
Abandonment reserve fund	various	95,915,668	1,052,942
Canada Labour Code — Wage Recovery Appeals	various	4,375,387	34,920
Contractors' security deposits	various	5,715,852	60,101
General security deposits	various	5,675,805	21,714
Swap collateral deposit	various	196,730,112	2,823,932
Non-interest bearing accounts		292,479,128	
		627,045,602	3,993,609
Trust accounts —			
Administered trust accounts	various	156,159	1,255
Agri-Invest Kickstart	various		398,388
Canadian Security Intelligence Service —			
Common Experience Payments	various	324,846,680	
Scholastic awards	various	26,866	235
Estates fund	various	394,510	7,285
Indian band funds	various	859,906,092	20,446,284
Indian estate accounts	various	35,696,428	341,089
Indian savings accounts	various	22,618,977	796,133
Indian Residential Schools Settlement Agreement —			
Inmates' trust fund	various	18,461,693	18,420
Interest - Indian Residential Schools	various		2,879,031
Royal Canadian Mounted Police — Benefit trust fund	various	2,142,787	19,204
Veterans administration and welfare trust fund	various	1,534,214	13,591
Non-interest bearing accounts		2,438,401	
		1,268,222,807	24,920,915
Total deposit and trust accounts		1,895,268,409	28,914,524
Other specified purpose accounts —			
Insurance and death benefit accounts —			
Public Service death benefit account	various	3,208,242,034	172,062,762
Regular forces death benefit account	various	191,561,901	10,504,170
Non-interest bearing accounts		7,364,336	
		3,407,168,271	182,566,932
Pension accounts —			
Annuities agents' pension account	various	127	11
Locally engaged contributory pension account	various	148,269	
Royal Canadian Mounted Police —			
Dependants' pension fund	various	22,676,882	1,297,701
		22,825,278	1,297,712
Other accounts —			
AgriInvest Program	various	21,829,623	
AgriStability Program (previously Canadian Agricultural Income Stabilization)	various	50,356,801	
Common school funds — Ontario and Quebec	5.00	2,677,771	133,889 ⁽³⁾
Courts Administration Service —			
Special account	various	6,726,995	56,386
Indian moneys suspense account	various	51,279,114	1,286,511
Provincial and Territorial Tax Collection			
Agreements Account	various		18,802,634
Non-interest bearing accounts		336,606,215	
		469,476,519	20,279,420

Public Accounts of Canada, 2012-2013

Public Debts Charges — Concluded

Description	Rate of interest	Amount of principal	Amount charged in 2012-2013
	%	\$	\$
Deferred revenue specified purpose accounts.....	various	(4)	66,617
Other specified purpose accounts		3,899,470,068	204,210,681
Special drawing rights allocations	various	(5)	8,536,196
Total public debt charges related to other liabilities		6,046,154,007	257,475,464
Consolidated specified purpose accounts (interest) —			
National Battlefields Commission — Trust fund	various	717,083	5,998
Ship-Source Oil			
Pollution Fund	various	399,197,601	5,133,599
Mackenzie King trust account	various	225,000	5,085
Endowments for health research	various	140,267	61,218
Social Sciences and Humanities Research Council —			
Queen's Fellowship fund	various	250,000	3,153
Non-interest bearing accounts		(5,432,081,459)	
Total public debt charges related to consolidated specified purpose accounts		(5,031,551,508)	5,209,053
Total public debt charges before consolidation adjustment		886,982,876,403	29,158,058,690
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		5,031,551,508	(5,209,053)
Total public debt charges		892,014,427,911	29,152,849,637
Comprised of:			
Total public debt charges under statutory authorities			
before provision and consolidation adjustments			25,982,206,931
Total public debt charge provision			3,175,851,759
Consolidation adjustments			(5,209,053)
Total public debt charges			29,152,849,637

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

(2) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

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

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

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

Section 8

2012-2013

Public Accounts of Canada

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

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Payments of claims against the Crown	8.2
Ex gratia payments	8.17
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Payments of Claims Against the Crown

This statement provides, by ministry, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are reported as one amount at the end of each ministry, together with the total number of such claims. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Payments of Claims Against the Crown

Description and payee	Amount	Description and payee	Amount
	\$		\$
Agriculture and Agri-Food		Settlement for general damages related to a delayed assignment —	
Department		Name withheld	14,000
Accident involving a Crown vehicle —		Settlement of claim related to damaged servant's effects —	
MacDonald D	1,676	Awada R.	1,283
Manitoba Public Insurance for		Settlement of claim related to a grievance —	
Dalglish T	1,749	Names withheld (4)	28,329
Lindsay A	2,544	Settlement of expenses relating to layover charges —	
Miller A	1,697	Willard Meats International Limited	2,000
Mutcheson J.	1,829	Claims under \$1,000 (15)	6,210
Reliance Law Group for			99,375
Bhangu G.	7,000		308,143
Saskatchewan Government Insurance for		Canada Revenue Agency	
Ministry of Government Services- CVA	4,855	Accident involving a Crown vehicle —	
Reimer R	1,558	Security National Insurance Company for	
Solnicka G	2,013	Manuel V.	6,150
Compensation for damages to property —		Compensation for misrepresentation —	
Joey Ouellette Construction for		Nelligan O'Brien Payne LLP in trust for	
Lavoie J	4,458	Green G	2,500
Johannesson B and Johannesson M.	1,200	Settlement for claim related to employment —	
Name withheld	1,000	Names withheld (2)	67,116
WinMar Edmundston for		Settlement for claim related to tax collection —	
Lavoie J	3,151	Name withheld	50,000
Settlement of claim for personal injury —		Settlement for claim under the <i>Canadian Human Rights Act</i> —	
Fraser Milner Casgrain LLP in trust for		Names withheld (3)	41,173
McCullough K.	65,000	Settlement in relation to a contracting dispute —	
Settlement of claim related to a financial loss —		Gowling Lafleur Henderson LLP in trust for	
Name withheld	100,000	Nisha Technologies Inc	1,133,333
Settlement of claim related to a grievance —		Claims under \$1,000 (95)	9,414
Name withheld	6,500		1,309,686
Claims under \$1,000 (7)	2,538	Canadian Heritage	
	208,768	Department	
Canadian Food Inspection Agency		Burn damage to the upholstery of a chair and the carpet —	
Accident involving a Crown vehicle —		Claridge's	2,365
Aaron Waxman and Associates LLP			
in trust for			
Burgie A.	21,656		
Ministry of Transportation of Quebec	1,165		
Saskatchewan Government Insurance for			
Hamburgh J	2,374		
Woods B.	16,958		
The Insurance Corporation of British Columbia for			
De Jongh L M	1,915		
Lepage G D	1,130		
Singh B H	2,355		

8.2 Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount	Description and payee	Amount
	\$		\$
Interest charges associated to an administrative error —		Lessieur P.	4,700
Marsh J.	3,327		19,700
Claims under \$1,000 (2)	801	Environment	
	6,493	Department	
Canadian Radio-television and Telecommunications Commission		Accident involving a Crown vehicle - repairs to vehicle —	
Settlement of claim related to employment issue —		Saskatchewan Government Insurance for Hrynychuk A R.	2,169
Name withheld	5,000	Royal & Sun Alliance Insurance Company of Canada for	
Library and Archives of Canada		Blake R.	1,596
Claim under \$1,000.	455	Out-of-court settlement of claim related to an environmental damage —	
Public Service Commission		Gerrand Rath Johnson LLP for	
Claims under \$1,000 (9)	5,670	Saskatchewan Watershed Authority	4,000,000
	17,618	Settlement of a claim for legal costs —	
Citizenship and Immigration		Whitten & Lublin LLP for	
Department		MacIver D.	4,000
Accident involving a Crown vehicle —		Settlement of claim for reimbursement of union dues —	
Wawanesa Mutual Insurance Company for		Ross D.	1,260
Black P.	2,142	Settlement of claim related to a grievance —	
Compensation for accommodation expenses related to an administrator —		Gremaud R.	6,000
Soobratte R.	1,600	Labrecque M.	1,000
Compensation for uncollected GST/HST in accordance with <i>Excise Tax Act</i> for activities under a contribution agreement —		Mckerlie K.	6,000
Stonehaven Productions	90,118	Name withheld	125,000
Out-of-court settlement for claim related to an arrest and detention —		Sweiger D S.	1,650
Lowe and Company in trust for		Claims under \$1,000 (3)	1,407
Name withheld	24,000		4,150,082
Settlement of claim under the <i>Canadian Human Right act</i> —		Parks Canada Agency	
Names withheld (2)	11,000	Accident involving a Crown vehicle - repairs for damage made to a vehicle —	
Claims under \$1,000 (3)	1,027	Liebgott L.	2,262
	129,887	Security National Insurance Company for	
Immigration and Refugee Board		Lawrick C.	8,793
Out-of-court settlement related to employment —		Taylor D.	12,732
Name withheld	8,000	Claim for boat damage —	
Out-of-court settlement related to termination of employment —		Names withheld (2)	2,707
Kuretzky, Vassos LLP in trust for		Shinagl A.	5,715
Name withheld	155,000	Claim for vehicle damage —	
	163,000	Berrer E.	1,027
	292,887	Bolsinger R.	1,389
Economic Development Agency of Canada for the Regions of Quebec		Chapman D.	1,097
Out-of-court settlement for claim related to employment —		Family Insurance Solutions Inc for	
Baillargeon S.	10,000	Chabot R.	6,635
Guérin P-E.	5,000	Mikkelsen C.	1,385
		Modo Car Co-op	6,398
		Newman K.	1,679
		Nielson V.	6,388
		Pankovitch P.	3,012
		RBC Insurance for	
		Dubnie G.	7,626
		Rocky Mountain School District	1,241
		Whitehouse T.	1,003

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount	Description and payee	Amount
	\$		\$
Cost for filing a motion —		Settlement of grievance under the <i>Canadian Human Rights Act</i> —	
Balacko Rusnak Kachur Rusnak (solicitor)	1,050	Name withheld	15,000
Claim for motor home damage —		Claims under \$1,000 (36)	11,934
Sutton C.	2,835		299,237
Settlement for ending a Tourism Licence and Outfitter Licence —			
797743 Alberta Ltd, NWT Outfitters Ltd, Mikkelson E, Mikkelson L	2,826,250	Foreign Affairs and International Trade	
Settlement for expropriation of land —		Department	
Name withheld	20,000	Compensation for honorary consuls —	
Settlement for personal injury —		Mcintosh A	2,156
Nelligan O'Brien Payne LLP in trust for		Parker S	12,289
Names withheld (3)	59,500	Seymour R	1,702
Raelene A.	4,095	Compensation for lost revenue due to the discontinuance of mission operations —	
Vos B	10,000	Name withheld	15,500
Claims under \$1,000 (33)	12,916	Compensation for lost revenue due to the G8 or G20 summit —	
	3,007,735	Names withheld (2)	47,500
	7,157,817	Settlement of claim due to a car accident —	
Finance		Jafar M.	1,046
Auditor General		Settlement of claim for damage to a car —	
Claim under \$1,000 (1)	188	Name withheld	7,696
Fisheries and Oceans		Settlement of claim for injuries —	
Department		Colby T	9,396
Accident involving a Crown vehicle —		Settlement of claim for lost mail —	
COSECO Insurance Company for		Names withheld (13)	40,202
Hayley D	1,289	Settlement of claim for passport related costs —	
Dumaresque L	2,088	Wong M	1,241
Hogan J	2,480	Settlement of claim for workplace injury —	
Insurance Corporation of British Columbia for		Ly A	3,400
Bennet S.	2,250	Settlement of claim regarding misidentification —	
Day D	1,542	Name withheld	173,214
Knuston G	17,030	Settlement of complaint to the Canadian Human Rights Commission —	
Somerset J	1,502	Names withheld (2)	68,000
LeLacheur H	3,500	Claims under \$1,000 (1,992)	60,464
MacIntyre B.	3,350		443,806
Sheppard S.	1,838		
Spicer J	10,024	Canadian International Development Agency	
Accident involving a Crown vessel —		Compensation for loss of personal effects while on official travel overseas —	
Shot P G	27,025	Hallée R	1,019
Svitzer Canada Ltd	2,465	Settlement of claim for an administrative error —	
Compensation for damage to personal property —		Colfe C	2,000
Adams K	1,027	Claims under \$1,000 (1)	911
Côté L	2,759		3,930
Garry Oak Construction Ltd.	1,867		447,736
Sea Village Marina Ltd.	1,987		
Strata Corporation	37,615	Health	
Vater Fisheries	21,278	Department	
Compensation for loss of personal property —		Settlement of claim for general damages in the workplace —	
Router S	2,458	Name withheld	5,000
Settlement for claim related to personal injuries —		Settlement of claim related to a grievance —	
Burchell MacDougall Lawyers in trust for		Names withheld (7)	225,221
Hughes M	51,000		
Settlement of departmental grievances —			
Names withheld (12)	75,929		

8. 4 Payments of Claims Against the Crown,
Ex Gratia Payments and Court Awards

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount	Description and payee	Amount
	\$		\$
Settlement of claim related to discrimination —		Indian Affairs and Northern Development	
Name withheld	35,000	Department	
Settlement of claim related to harassment —		Out-of-court settlement related to unpaid	
Name withheld	8,000	rental arrears —	
Settlement resulting from judicial review		Olthuis Kleer Townshend in trust for	
applications related to employment —		Constance Lake First Nation	410,000
Raven, Cameron, Ballantyne & Yazbeck in trust for		Settlement concerning interest adjustment	
Name withheld	44,500	on oil and gas royalties —	
Claim under \$1,000 (1)	48	Blood Tribe Housing	1,505,694
	317,769	Fort Nelson First Nation	597,638
Canadian Institutes of Health Research		Settlement involving employee grievance —	
Settlement of pay equity complaint —		Green D	75,000
Names withheld (126)	450,000	Séguin A	15,667
	767,769	Settlement of a Federal Court judicial review —	
Human Resources and Skills Development		Ratcliff & Company LLP in trust for	
Department		Dehcho First Nations	125,000
Reimbursement of administrative costs incurred for		Settlement related to a contracting dispute —	
cancellation of a trip due to a recall on duty —		Gowling Lafleur Henderson LLP in trust for	
Lebrun M.	2,354	Nisha Technologies Inc	1,133,333
Simeoni P.	1,096	Settlements of abuse claims —	
Settlement for pain and suffering for failure to		Various Law Firms for	
accommodate —		Names withheld (4,462)	465,939,895
Name withheld	2,500	Claim under \$1,000 (1)	854
Settlement of claim before the Canadian Human			469,803,081
Rights Commission for moral damages		Industry	
and special compensation —		Department	
Name withheld	50,000	Accident involving a Crown vehicle —	
Settlement of claim for general damages due to		Saskatchewan Government Insurance for	
an administrative error —		PetroBakken Energy Ltd	1,203
Name withheld	12,000	Out-of-court settlement of litigation —	
Nelles H.	1,257	Stikeman Elliott LLP in trust for	
Settlement of claim for general damages due to		Name withheld	29,000,000
discriminatory practice —		Settlement of claim for damages done	
Name withheld	10,000	when performing an inspection —	
Settlement of claim related to a grievance —		Forestier S Audet Inc	1,980
Names withheld (315)	2,497,617	Synagri LPSEC	3,377
Settlement of claim under the <i>Canadian Human</i>		Settlement of claim to change a radio	
<i>Rights Act</i> for compensation for pain,		frequency —	
suffering, wage lost and interest to Medical		Jalec Communication Inc	2,493
Adjudicators due to discriminatory practice		Le Pro du CB Inc	3,939
practice —		Settlement of legal costs —	
Names withheld (705)	128,508,680	Davis LLP in trust for	
Settlement of claims for general damages —		CCS Corporation	155,000
Names withheld (4)	106,646	Sylvestre Fafard Painchaud in trust for	
Settlement of claims for general damages		Option Consommateurs	1,686
for pain and suffering —		Woods S E N C R L in trust for	
Names withheld (2)	72,000	Garrell D (Dr)	2,046
Settlement of claims related to termination of		Claims under \$1,000 (4)	1,763
employment —			29,173,487
Names withheld (2)	171,849	Canadian Space Agency	
Claims under \$1,000 (5)	644	Out-of-court settlement for claim related	
	131,436,643	to employment —	
		Crocker J	5,000

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount	Description and payee	Amount
	\$		\$
Federal Economic Development Agency for Southern Ontario		Supreme Court of Canada	
Claim under \$1,000 (1)	572	Claims under \$1,000 (2)	738
			323,265
National Research Council of Canada		National Defence	
Compensation for damages to vehicle — Harnum E	554	Department	
Statistics Canada		Compensation for damage to personal property — Trapper's Campground for Arcouette L & Patrie L	5,488
Settlement for litigation regarding vehicle damage —		Compensation for loss of personal property —	
Co-operators General Insurance Company	4,211	Doelman T.	1,880
Driving Force	2,018	Frost S	1,005
Enterprise Rent-A-Car	1,002	Weavers R	1,970
Settlement of claim related to employment —		Compensation for missed financial opportunities, pay, incentives and pension —	
Name withheld	38,392	Canada Revenue Agency for	
Stevenson L	2,744	Hunt C	2,418
Claims under \$1,000 (11)	3,305	Reedie P.	37,635
	51,672	Hunt C	9,672
	29,231,285	Riendeau B	26,206
		Skawski S	60,305
Justice		Ministerial claims pursuant to the <i>Canadian Human Rights Act</i> —	
Department		Names withheld (4)	134,000
Compensation for damage to personal property — Young L	1,250	Ongoing personal injury/disability payments to civilians from Lahr, Germany —	
Settlement for damages and loss of income — Parnega Langley LLP for		Bafu	106,180
Name withheld	37,246	Payment for environmental damages in Germany —	
Settlement for legal costs —		Bima	3,003,775
Arvay Finlay Barristers for		Settlement for reimbursement of health claim —	
Downtown Eastside Sex Workers United		Hulstein M.	2,103
Against Violence Society et al.	50,488	Lee J.	2,970
Name withheld	10,000	Settlement of a claim as a result of an accident involving a departmental vehicle —	
Settlement for legal costs and interest — Nelson & Nelson for		Allstate Insurance Company for	
Name withheld	21,000	Bertram D	3,596
Settlement for legal costs, capital and interest — Stein & Stein for		Anderson C & Anderson J	3,014
Name withheld	85,000	Associated Cab Ltd.	1,065
Settlement for litigation related to an interlocutory motion —		AXA Canada for	
Name withheld	25,000	Burgess S	2,127
Settlement of complaint —		Belgian Ministry of Defence	2,052
Sherrard Kuzz LLP for		Blois Nickerson Bryson in trust for	
Name withheld	90,000	Walls G	3,190
Claims under \$1,000 (5)	675	Bolger G.	1,802
	320,659	Boyne Clarke in trust for	
Courts Administration Service		Corneau J	37,500
Claims under \$1,000 (2)	770	British Columbia Ferry Services Inc.	10,656
Office of the Director of Public Prosecutions		Burgeon Sands	3,588
Claims under \$1,000 (2)	1,098	Canadian Northern Shield Insurance Company for	
		Dhesi S.	2,882
		Evans M.	2,732
		Dean Duckett Carlson LLP in trust for	
		Mathers J	10,400
		Desjardins General Insurance for	
		Pare F.	1,136
		District of Saanich	1,643

8. 6 Payments of Claims Against the Crown,
Ex Gratia Payments and Court Awards

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount	Description and payee	Amount
	\$		\$
Dominion of Canada General Insurance Company for		Portage Mutual for	
Blunden Construction Ltd	5,917	Power C	2,463
Morin M.	2,663	Primmium Insurance Company for	
Engley J	1,094	Maynard W	5,733
Family Insurance Solutions for		Royal Sun Alliance for	
Cowndon A	1,110	Serduck D	1,098
Lawson A.	2,563	Saskatchewan Government Insurance for	
Farmers Insurance Group for		Failler M & Anderson T.	10,710
Williams-Robinson B	2,788	Scott D	1,091
Folz R.	4,012	Sickinger W	6,702
Gamborski G	1,432	Soper R	2,257
Hammerberg Altman Beaton & Maglio LLP in trust for		The Personal Insurance Company for	
Lau C	89,000	Ali S	1,621
Herman Kloot & Company in trust for		Holmes J	3,450
Clifford Smith Trucking Ltd	41,665	Larente H	1,244
Hussey Auto Body for		Lockie K	4,610
Osmond R	1,119	Thorne B	2,716
Insurance Corporation of British Columbia for		Wawanesa Mutual Insurance Company for	
Adams A	1,241	Manning T	2,014
Shipway C	2,058	McLaren J	3,776
Thompson S	1,905	Peters A & Peters S	3,181
Thompson W	24,478	Vereecken L	1,544
White J	1,946	Wilson R	1,028
Whynott M	1,089	The Wooden Monkey	1,768
Intact Insurance Company for		Travelers Insurance Company of Canada for	
Anderson B	3,045	National Motor Coach Systems Ltd	56,675
Cluney J	1,810	Unifund Assurance Company for	
Habitat Studio & Warehouse Ltd.	3,430	Doucet N	1,592
Lindal L	2,007	Fudge K	4,083
Seymour J	1,100	Sheppard L	1,210
Lake Simcoe Regional Airport	1,214	Workers Compensation Board in trust for	
LGS Handling Ltd.	2,980	Kosolofski G	13,647
Maaco Collision for		Settlement of claim due to breach of contract —	
Paris H	1,027	Rasmussen Starr Ruddy in trust for	
MacGillivray Injury & Insurance Law in trust for		Westeinde Construction Ltd.	465,469
Carrigan H	75,000	Settlement of claim for relocation	
MacIssac & MacIssac in trust for		benefits —	
Verona I	20,000	Audit P	13,842
Manitoba Public Insurance for		Settlement of claim involving	
Burgin K	1,988	military housing —	
Johannson A & Johannson D	6,259	Davies K	1,348
Lathlin T	2,587	Settlement of claim related to isolated posting —	
Mailhot J	14,447	Mullins C	1,532
Maxon K	3,697	Settlement of claims as a result of	
Newton A	1,924	personal injuries —	
Talebi-Azar A	3,281	British Columbia Ministry of Finance for	
Matchett W	3,064	Ackinclose R	1,435
McKinnon K	3,469	Connolly Obagi LLP in trust for	
Ministry of Transportation Ontario	2,362	Young R, Young S, Young V	65,000
Morrison C	1,406	Girones Lawyers in trust for	
National Motor Coach Systems Ltd	12,618	Morin C	22,000
Newfoundland & Labrador Hydro	2,287	Kimball Brogan in trust for	
Newfoundland Exchequer for		Bartlett S	250,000
Government of Newfoundland & Labrador	1,438	Ledroit Beckett in trust for	
Northwest Territories Power Corporation	1,826,512	Burgess J	70,000
O'Regan's Collision for		Rivette V	140,000
Dingwell C	4,776	Locke R	40,000
Patterson D	1,217	McInnes Cooper in trust for	
		Smith C	533,000

8.8 Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount	Description and payee	Amount
	\$		\$
Public Safety and Emergency Preparedness		Settlement of claim under the <i>Canadian Human Rights Act</i> —	
Department		Hiebert M.	5,000
Compensation paid to an employee for loss suffered by the employee —		Lowe S.	3,000
Neville D.	1,374	Yavar Hameed in trust for Alkoka M.	13,000
Canada Border Services Agency		Settlement of legal costs —	
Compensation for damage to commercial goods —		Raoul Boulakia in trust for Torres V.	15,000
Centre de l'Auto J F Signori.	1,871	Claims under \$1,000 (98).	18,400
Deltovk Investments Ltd.	61,386		840,143
Distribution Nutri Genics.	55,000	Correctional Service of Canada	
Compensation for damage to property —		Canadian Human Rights Commission settlements —	
Bull Housser and Tupper LLP in trust for Johnson L.	8,334	Names withheld (5).	42,000
Leiva A.	8,334	Compensation for lost and/or damage to personal items —	
Lyons B.	2,220	Offender.	1,042
Strobach R.	2,500	Compensation for work related issues —	
Compensation for damage to vehicle —		Institut Philippe-Pinel.	2,260
Hibbs D.	1,130	Moise S.	5,997
Howard Smith and Company in trust for Majoram K.	19,000	Names withheld (7).	43,507
Insurance Corporation of British Columbia for Klassen T.	4,243	Pelletier G.	1,113
Martin L.	1,039	The Billard Shop Inc.	1,995
Ober J.	4,105	Your Life Unlimited.	2,405
Intact Insurance for		Out-of-court settlement for errors and/or omissions by the CSC —	
Abriel A.	9,216	Names withheld (11).	1,216,391
MacIntosh D.	1,661	Offenders (17).	222,135
Mason N.	8,204	Settlement of motor vehicle accidents —	
McKinney S.	1,547	Dionne D.	1,578
Saskatchewan Government Insurance for Lipp C.	8,999	Findlay Foods.	1,027
Smith J.	1,349	Fourlane Ford Sale.	1,114
Thompson M.	1,056	Insurance Corporation of British Columbia for Haupt M.	1,049
Wawanesa Mutual Insurance Company for Janzen B.	3,623	Name withheld.	38,315
Compensation for inspection fee —		RBC Insurance for Jones N.	7,583
Tradeworks Interiors Canada Corp.	1,125	Saskatchewan Government Insurance for Kozack D.	1,475
Compensation for storage costs —		Trottier E.	1,223
B Oglu Ltd.	2,000	Wawanesa Insurance Company	
Settlement for an accident involving a Crown vehicle —		Miller A.	1,487
Bennett P.	2,801	Wawanesa Mutual Insurance	
Bob Buckingham Law in trust for Cole T.	45,000	Duffy B.	2,568
Settlement of claim for personal injury —		Claims under \$1,000 (899).	125,651
Burns Fitzpatrick Rogers and Schwartz LLP in trust for Sturlan J.	95,000		1,721,915
Goldstein DeBiase Manzocco for Guignard G.	100,000	Royal Canadian Mounted Police	
Settlement of claim related to employment —		Breach of contract —	
Morancy A.	5,000	The Good Samaritan Society for Olfert G.	13,969
Seibert P.	10,000	Claim against the Crown by employee —	
Shulgan Martini Marusic in trust for Coccimiglio L.	315,000	Names withheld (30).	1,136,413
Simoes M.	5,000	Damage to personal and private property, buildings, land and to/or from animals —	
		Aall Glass Ltd.	3,119
		Action Management Services Inc for Webb's Superstore.	11,554

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount	Description and payee	Amount
	\$		\$
Adamson S.	2,398	Mulawin M.	6,534
Adonis Planning Ltd for		Primmer R.	2,537
Jobin D.	1,271	Van Horne J.	2,956
Bischoff K.	16,500	Weiers J.	1,285
Burton's Limousine Service Ltd for		Wu E.	1,047
Burton D.	3,690	Formal Claim against the Crown motor	
Byma J.	1,015	vehicle accident —	
Cheong J.	1,101	Dolden Wallace Folick in trust for	
Condominium Corporation.	1,943	Arora R & Rathore S.	10,000
Enfield Home Hardware Building Center for		Formal Claim against the Crown	
Snair A.	1,018	motor vehicle accident for bodily injury —	
Gill S.	2,802	Burchell MacDougall for	
Grosshauser F.	1,721	Hughes M.	34,000
Hersh Wolch QC in trust for		Cleall Barristers & Solicitor in trust for	
Ferber M.	6,594	Barr D.	10,000
Hystad D.	1,030	Hammerberg Altman Beaton & Madlio for	
Isenor D.	4,479	Krych E.	15,500
Jantz D.	1,800	HMZ Law in trust for	
Kampe L & A.	1,000	Skene P.	54,566
Little Acres Auto Repair Ltd for		Hughes & Company in trust for	
Folk C.	1,045	Lien J.	21,750
Main Street Law Offices for		Jeffery & Calder in trust for	
Moser E.	4,499	Adamson W.	140,000
Malaki S.	2,437	MacIsaac and MacIsaac for	
Manitoba Public Insurance Corporation for		Flynn S.	105,000
Laybolt J.	3,366	Michael Golden Law in trust for	
Nour S.	1,283	Fedoranich M.	14,000
Minister of Finance.	2,537	Names withheld (8).	1,532,091
Moore L.	1,249	Pearlman Lindholm in trust for	
Name withheld.	200,000	Thompson J.	50,000
Parrell C.	17,325	Rogers Bussey in trust for	
Patterson B.	2,000	Baldwin R.	5,500
Pemberton Door and Window for		Long G, Long M, Long T & Oliver M.	27,303
Olk S.	5,308	Redmond P.	12,825
Petrie J.	6,242	Scarborough Herman Bluekens for	
Ponoka Veterinary for		Cervenko M.	181,000
Bixby J.	2,773	Simpson Thomas & Associates in trust for	
Preferred Collision Centre for		Garcha S.	60,000
Warr J.	1,064	Yearwood & Company in trust for	
Royal Crown Inc for		Cabagnot F.	31,000
Reitsma D.	7,000	Zeppieri & Associates in trust for	
Saskatchewan Government Insurance for		Kumar R.	175,000
Koziol S.	9,784	Settlement for bodily injuries arising from	
Saskatchewan Power Corp.	5,056	motor vehicle accidents —	
Schattenkurt R.	10,000	Affleck Hira Burgoyne LLP for	
Silver Crest Lodge.	1,567	Young W.	50,000
Southgate Collision Centre for		Arseneault et Pelletier in trust for	
Buckle B.	3,168	St-Laurent A.	3,930
Spogli S.	1,456	Bigattini M.	5,000
TDO Contracting.	47,670	Bridget Jacob in trust for	
The Window Factory for		Hermansjah J.	10,000
Moar J.	1,987	Caissie & Company in trust for	
Tim's Glass.	1,089	Dearing A.	25,000
Town of Bridgewater.	18,206	Collins & Cullen in trust for	
Tremblay S.	1,300	Das S.	9,000
Unifund Assurance for		David Grunder Law Corporation for	
Ferron C & Chiasson N.	2,060	Hizon J.	14,440

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount	Description and payee	Amount
	\$		\$
Dhami Narang & Company in trust for		Scarborough Herman Bluekens for	
Bhangu C.	26,750	Hatchen S.	16,000
Dick Byl Law Corporation in trust for		Simpson Thomas in trust for	
Espinoza F.	4,200	Mangat G.	28,016
Epstein Law in trust for		Slater Vecchio LLP in trust for	
Rohani A.	13,943	Ge L.	25,000
Fong B.	7,842	Lucarino N.	165,000
Garth Wright in trust for		Papalia D.	135,000
Chambers C.	50,000	Somers and Company in trust for	
Gibson G.	5,000	Towson E.	82,500
Insurance Corporation of British Columbia for		St Marie T.	4,899
Bethell W.	50,000	Stewart Aulinger & Co in trust for	
Kim Y.	60,000	Tennant S.	14,500
Simonds C.	17,848	Taylor Granito in trust for	
Jarvis McGee Rice in trust for		Bodnaruk R.	6,500
Amezcuca T.	180,000	Virk P.	4,000
Lalli S.	50,000	Walker N.	6,500
Martinello T.	17,857	William J Harris & Partners in trust for	
Jeffrey & Calder in Trust for		Delgiglio A.	82,864
Chaudhry R.	16,000	Workers Compensation Board of Alberta for	
Cheung T.	16,643	McShane R.	3,675
Kazimirski Law Corporation in trust for		Z Philip Wiseman Law Corporation in trust for	
Wyatt J.	13,000	Abdalle I.	12,000
Khan S.	2,500	Settlement for damages arising from third party	
Kinman Amlani Mulholland in trust for		motor vehicle accidents —	
Jang Y.	10,000	Alberta Motor Association Insurance for	
Jagdish G.	7,500	McDermid M.	1,834
Klein Lyons in trust for		Wardrope R.	2,209
Cutzal P.	5,250	Alberta Municipal Services Corporation for	
Donnelly C.	2,000	Berge J.	6,088
Lacroix Mathers in trust for		Alex K.	3,000
Gidlof E.	268,427	Arnold L.	1,081
MacAdams Law Firm for		Associated Cab.	5,628
Khakh R.	11,200	Auto West Infiniti for	
Macdonald Fahey in trust for		McCluskie C.	1,318
Fahey D.	8,500	Avis Budget Group for	
MacMillan Tucker & Mackay in trust for		Deangelis V.	8,853
Galati A.	15,000	Aviva Insurance Company of Canada for	
Maingot C.	2,000	Collins O.	1,033
Manzelle C.	5,000	B and T Autobody for	
Maryn and Associate in trust for		Baerg A.	2,089
Towson E.	182,000	Bartelen M.	3,500
Messner Kenney LLP in trust for		Bayside Chrysler Dodge.	1,112
Lees L.	25,000	Bellevue Auto Rebuild for	
Murphy Battista in trust for		Dahl C.	1,154
Haczewski P.	348,702	Benuen D.	4,500
Murphy Feller & Associates in trust for		Berger W.	2,497
Golebiewska A.	35,000	Boyd Autobody and Glass for	
Murphy Murphy & Mollins for		Hitchcock C.	2,603
Arseneault G.	2,839	Brown C.	1,682
Names withheld (4).	563,150	Bud's Auto Body Ltd for	
O'Neill S.	7,698	Holloway S.	3,900
Pearlman Lindholm in trust for		Campbell Burton & McMullin in trust for	
Nagra S.	47,926	Shearer K.	25,000
Philip Sheppard Law Office for		Canadian Collision for	
Stone K & Noseworthy R.	10,169	Hansen T.	5,072
Radlo J.	1,000	Canadian Direct Insurance Inc for	
Rankin P.	2,500	Burwash W.	4,128
		Marshall C.	10,571

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount	Description and payee	Amount
	\$		\$
Canadian National Railway Company for		Fork F.	1,404
Harlos M.	10,306	Froese E.	1,100
Collision Clinic for		Goldson M.	11,998
Murphy J.	3,896	Hall B.	1,785
Connors S.	1,059	Harder K.	5,319
Connors Q.	9,643	Hatton T.	1,775
Co-operators General Insurance for		Hill S.	5,223
BTN Landscaping Ltd.	23,585	Hochsteiner A.	1,503
Prosser S.	5,886	Hua P.	1,878
CYV Chevrolet Buick GMC Ltd for		Hughston M.	5,066
Martin-Sappier J.	2,059	Intropedi R.	14,640
Delisle L.	2,891	Jimmie J.	2,769
Dent Busters for		Johal K.	2,121
Moyles D.	1,046	Johnson R.	4,181
District of North Vancouver.	28,631	Jones T.	1,066
Dominion of Canada for		Kham S.	4,587
Arsoniadis D.	5,756	Konechny A.	2,433
Economical Insurance for		Lucas S.	1,977
Vlodarchyk B.	3,719	Martinson M.	3,648
Falcon Leasing for		McIntosh R.	1,026
Smith D.	6,492	McWilliams P.	1,862
Family Insurance Solutions Inc for		Mulhen F.	15,682
Giesbrecht J.	1,497	Narayan M.	3,776
Federated Insurance Company of Canada for		Nava D.	5,048
Cochrane Bow Ridge Sports Ltd.	2,394	Ng C.	4,475
Fix Auto Collision for		Nickle S.	5,800
Van Hoepen V.	2,863	O'Brien C.	5,373
Fleckenstein K.	2,471	Opong-Agyare N.	9,564
Gallant W.	2,398	Park S.	2,090
GCAN Insurance Company for		Pearson M.	5,523
Kamy Auto.	2,065	Pellrene R.	2,007
Granite Claims Solutions in trust for		Rebman E.	2,101
George N.	2,272	Rempel R.	2,237
Hillier S.	1,412	Ro A.	2,700
Lucas A.	2,763	Roberts C.	18,606
Hak's Auto Body Ltd for		Roberts L.	2,392
Langdon B.	2,298	Ross D.	3,071
Insurance Corporation of British Columbia for		Simkin D.	2,408
Alexander S.	3,079	Simpson-Cooke J.	4,151
Angco L.	2,814	Singh J.	1,335
Archer C.	15,504	Sinnachac S.	2,408
Barnhart D.	2,457	Sison A.	2,013
Bell-Irving D.	1,220	Smith R.	26,586
Bigattini M.	2,745	Solomon M.	4,937
Boissonneault S.	2,443	Stefanik K.	1,455
Brar M.	7,970	Stewart K.	1,328
Braun S.	5,169	Summers W.	5,053
Cao Z.	21,520	Sveistrup D.	15,010
Caron G.	2,389	Teng J.	2,890
Chen G.	1,265	Trainer A.	3,422
Chen W.	1,400	Travers J.	1,261
Cutzal P.	1,212	Tu K.	1,297
Davies C.	1,026	Tucker J.	3,548
Davies W.	2,447	Ufland T.	1,148
Dion A.	4,009	Walker N.	4,481
Dtke B.	1,814	Wankling J.	6,388
Dunn Z.	2,064	Weaver P.	2,344
Erickson M.	1,050	Wins J.	2,963
Flag Automotive Sales & Lease.	3,113		
Faulder R.	1,765		

8. 12 Payments of Claims Against the Crown,
Ex Gratia Payments and Court Awards

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount	Description and payee	Amount
	\$		\$
Woodman O.	2,862	Royal & Sun Alliance Insurance Co of Canada for	
Woods T.	1,473	Cheyne G.	1,844
Young G.	2,155	Ge L.	3,331
Intact Insurance Company for		Graham R.	2,078
Bowring C.	4,267	Kay W.	2,352
Bradford M.	10,504	Lim P.	8,766
Festubert Holdings Ltd.	1,005	RT Collision Ltd for	
Hendricks M.	2,630	Pierre C.	1,614
Ihme I.	1,035	Saskatchewan Government Insurance for	
Jezowski P.	9,828	CN Railway	15,217
Johnston R.	2,105	Doyle A.	3,361
Keller J.	4,500	Fisher J.	3,575
Kirylichuk A & P.	4,137	Heikkila S.	1,653
Macdonald B.	1,597	Helfrick K.	8,841
Kim N A.	2,052	Kubashek G.	6,564
Lazer Autobody Inc for		Lemaigre B.	1,804
Arnst G.	4,259	Morash K.	1,016
Lloydminster Auto Body for		Peabody C.	5,240
Johnson S.	1,082	Rabbitskin M.	1,791
Lockwood Autobody for		Romeo's Trucking Ltd.	24,589
Rich N.	1,245	Whiting D.	1,065
Macaloney J.	1,508	Yorkton A.	1,143
Macdonald Buick GMC Cadillac Ltd.	2,393	Yorkton L.	1,998
Macdonald M.	2,978	Security National Insurance Company for	
Macdonald S.	1,000	Arulprakassam A.	5,156
Manitoba Public Insurance Corporation for		SGI Canada Insurance Services Ltd for	
Bayne D.	1,828	Bedard J.	2,918
Chawla P.	3,422	Patton A.	1,289
Czarnecki D.	1,077	Spetz N.	2,169
Fenning K.	2,142	Sherwood Park Dodge for	
Latchlin P.	2,492	Kuusela S.	1,234
McKay R.	1,935	Sierra Collision and Frame Ltd for	
McVarish S.	3,380	Williams C.	1,051
Neault R.	3,753	State Farm Insurance Company for	
Single S.	1,129	Nelson P.	3,865
Webb C.	1,483	Sanchez E.	1,016
Marsim H.	7,228	Taylorlormotive Service for	
McDonald Buick GMC Cadillac Ltd.	1,178	O'Neill S.	3,863
McLatchie D.	3,397	Tite I.	2,323
McManaman J.	2,232	Town of New Glasgow for	
Metro General Insurance Corporation for		Shakness D.	2,295
Walsh D.	3,388	Translink for	
Minister of Finance of Quebec.	1,550	Coast Mountain Bus Company.	10,656
Moore R.	7,619	Trudel Auto Body for	
Murphy J.	1,266	Pilon B.	2,146
Northshore Collision and Autobody for		Unifund Assurance for	
Welsman R.	5,379	Arseneault G.	6,749
Nunavut Auto & Heavy Equipment for		Connors Q.	4,246
Leclerc F.	1,796	Schreindorfer B.	1,074
Peace Hills Insurance Company for		USAA Subrogation Department for	
Landford-Jones P.	4,640	Nelson R.	2,635
Peterson Auto Body Ltd for		Wawanesa Mutual Insurance Company for	
Connors Q.	1,305	Albert C.	11,375
Pike Wheaton Chevrolet Ltd for		LPH Industrial Ltd.	6,132
Brayford C.	1,101	Smith D.	6,722
Plaza Chevrolet Pontiac Buick for		Trail M.	1,207
Landloise R.	2,246	Western Collision for	
Portage Mutual Insurance Company for		Pearson A.	2,727
Gallant D.	1,010	Wood D.	1,013
R&R Auto Body Ltd for		Wood J.	1,000
Mitchell I.	1,508		

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount	Description and payee	Amount
	\$		\$
Settlement for damages caused by personal injury, assault, false arrest, excess force, loss of income and negligence —		Lemay J	2,289
Batchelor Stamm Law Corporation for		Lzyk J	3,500
Imeson M	1,000	Marshall K	2,730
Beaver Leebody Frank & Simic in trust for		McIntyre D	2,880
Bear T	17,000	Melanson G	1,250
Burke Thompson in trust for		Osadczuk J	5,272
Thompson T & Willis L	1,500	Ouellette J	2,935
Chong S	1,000	Peil U	2,620
Crawford L	4,000	Rae P	6,681
Dykstra & Company in trust for		Reis D	2,311
Neetz R	7,500	Ryksen L	3,500
Engel Brubaker in trust for		Schien N	3,203
Miller W	1,500	Schmidt D	3,000
Hartt L	7,000	Schmiemann U	5,900
J Robert Leverman in trust for		Schultz D	3,415
Ramsay E	7,500	Shepherd R	2,828
Names withheld (23)	1,097,890	Smallboy E	1,000
Papineau M	5,000	Sookmark P	3,350
Stephens & Holman in trust for		Stanko S	3,400
Radelet D	5,500	Stone R	2,200
Settlement for expenses incurred —		Szabo W	3,254
Davidson Gregory Danyluik in trust for		Thibault R	3,500
Human Resources and Skills		Torino L	3,395
Development Canada	100,000	Torino S	6,523
Government of Alberta	2,200	Voot R	3,238
Settlement for failing to protect an informant —		Weichel M	2,959
Name withheld	50,000	Weiner K	3,500
Settlement for human rights complaint —		Settlement for physical injuries, mental stress and / or pain and suffering —	
Names withheld (2)	190,000	Names withheld (19)	2,783,685
Settlement for loss of income —		Severide Staplin Gamlin LLP in trust for	
BTN Landscaping Ltd	4,123	Dishon M	20,000
Jezowski P	4,500	Settlement to cover storage fees —	
Settlement for loss of personal items —		Chudd's Chrysler Ltd	30,518
Anderson M	3,500	Mayne Towing Services	13,255
Arnold K	3,097	Regal Auction Ltd	16,391
Barrett D	3,250	Sawka R	1,341
Bertolo A	2,819	Unitow Services Ltd	1,174
Boon M	3,500	Claims under \$1,000 (318)	123,836
Cameron L	3,498		<u>12,425,949</u>
Cameron R	3,162		<u>14,989,381</u>
Christian H	3,500		
Cook C	3,300	Public Works and	
Corvino R	2,600	Government Services	
Daoust G	3,110	Department	
Davidson D	3,500	Compensation for administrative error - Public Service Superannuation —	
Demers G	2,604	Names withheld (2)	24,718
Desbien M	3,200	Compensation for anticipated loss of profit —	
Donnelly R	3,000	Gowling Lafleur Henderson LLP in trust for	
Dunlop T	2,850	Name withheld	1,133,333
Folgering H	2,658	Compensation for damage reputation —	
Fong N	2,000	Blaney McMurty LLP in trust for	
Ford R	3,333	Name withheld	180,000
Fritsch P	2,827	Compensation for damage to vehicle caused by an accident —	
Froese D	3,399	Rovas J	1,129
Gagne L	3,300		
Godwin K	2,856		
Hadley R	3,227		
Jacobson D	3,000		

8. 14 Payments of Claims Against the Crown,
Ex Gratia Payments and Court Awards

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount	Description and payee	Amount
	\$		\$
Compensation for dispute related to clauses in lease agreement — Laframboise Gutkin S E N C R L in trust for Les Terrasses de la Chaudière Inc.	500,000	Settlement of claim related to an airplane accident— Waterous Holden Amey Hitchon Barristers in trust for The Brantford Flying Club.	12,500
Compensation for error in calculation of property taxes related to lease agreement — BrazeauSeller LLP in trust for Name withheld.	110,619	Settlement of claim related to cancellation of sale of aircrafts — Me Claude Marcoux in trust for Smith D.	70,000
Compensation for financial loss due to wrong information provided - Public Service Superannuation — Name withheld.	1,726	Settlement of claim related to Detroit River International Crossing — Dainty Foods.	1,597,761
Compensation for injuries arising from accident on Crown land — Higson Apps in trust for Name withheld.	150,000	Settlement of claim related to flight simulators — Fasken Martineau DuMoulin LLP in trust for Spiral Aviation Training Co LLP.	1,218,047
Reimbursement for erroneous deductions from severance pay — Name withheld.	1,812	Settlement of claim related to the issuance of findings — Me Jérôme Thérberge in trust for Excursion Chasse et Pêche Inc et Lord S.	10,000
Reimbursement of pension buyback overpayment - Public Service Superannuation — Names withheld (2).	13,167	Settlement of claim related to the wharf in Pointe-au-Père — Me Valère M Gagné in trust for Gervais Dubé Inc.	200,000
Settlement for cost of materials related to termination of contract — Ernest G Tannis Professional Corporation in trust for Al Abbas F.	11,000	Settlement of grievance in relation to the <i>Public Service Labour Relations Act</i> — Bisson D.	5,000
Settlement for loss of profit due to administrative error in bid evaluation — McInnes Cooper in trust for Name withheld.	220,000	Ling P.	5,056
Settlement for loss of profit due to error in tendering process — Clearpath Robotics Inc.	23,500	Settlement of grievance in relation to the union of Canada Transportation Employees — Keiver A.	3,772
Settlement of claim due to breach of contract — Names withheld (2).	92,265	Claims under \$1,000 (5).	1,929
St Joseph Print Group Inc.	20,771,034		3,130,518
Settlement of claim related to grievance — Names withheld (3).	8,500	Office of Infrastructure of Canada	
Settlement of claim to repair a channel wall — National Yacht Club.	20,918	Out-of-court settlement of claim related to employment — Name withheld.	84,000
Claims under \$1,000 (3).	1,993		3,214,518
	23,265,714		
Transport		Treasury Board	
Department		Secretariat	
Compensation related to a freezer malfunction — Dia's Kitchen.	1,162	Settlement for damages and interests for negligent misrepresentation — Merovitz Potechin LLP in trust for Gould J.	670,000
Cost recovery claim related to a car accident — Walsh J J.	5,291	Nelligan O'Brien Payne LLP in trust for Durrant D.	224,000
		Edlund C.	467,500
		Hart S.	158,000
		Niemela V.	183,000
		Shimizu R.	700,000
		Settlement of claim related to employment — MacLean L.	65,200
		Claims under \$1,000 (2).	407
			2,468,107

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Payments of Claims Against the Crown — *Concluded*

Description and payee	Amount
	\$
Veterans Affairs	
Department	
Settlement of claim related to a grievance —	
Name withheld	6,000
Claims under \$1,000 (8)	2,161
	<u>8,161</u>
Total	<u><u>708,418,556</u></u>

Ex Gratia Payments

This statement provides, by ministry, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each department and agency, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a

discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Ex Gratia Payments

Description and payee	Amount	Description and payee	Amount
	\$		\$
Agriculture and Agri-Food		Foreign Affairs and International Trade	
Department		Department	
Damage to personal effect —		Compensation following disagreement with	
Morneau C.	165	a participant to an International Medical	
Payments under \$100 (2)	112	Commission —	
	277	Derzko C.	1,188
		Compensation for loss of revenue following the	
Canadian Heritage		closure of the Honorary Consulate in Aleppo —	
Department		Chedid E.	5,914
PC 2012-1015, on August 20, 2012, His		Compensation for lost revenue due to the	
Excellency the Governor General in		G8 or G20 summit —	
Council authorized a one-time payment		Names withheld (4).	17,425
on behalf of Their Royal Highnesses the		Steven F Troster Barrister and Solicitor for	
Prince of Wales and the Duchess of		Paese Ristorante King Street Limited.	367
Cornwall —		Honorarium for ceremonial blessing —	
Mounted Police Foundation.	50,000	St-Georges A.	200
PC 2012-1144, on September 27, 2012,		Reimbursement of consultation costs —	
His Excellency the Governor General in		Kujtan P.	2,751
Council authorized a one-time payment		Payments under \$100 (3)	224
on behalf of Their Royal Highnesses			28,069
the Prince of Wales and the Duchess			
of Cornwall —		Human Resources and Skills Development	
Canadian Youth Business Foundation.	100,000	Department	
	150,000	Reimbursement of bank charges incurred due to	
		an administrative error —	
Citizenship and Immigration		East Y.	
Department		116	
Payment under \$100 (1)	35	Reimbursement of costs for the replacement	
		of documents lost by the department —	
Environment		Kashari S.	
Parks Canada Agency		231	
Compensation for a stolen mixer —		Reimbursement of taxes payable due	
Glegg S.	385	to an administrative error —	
Compensation for damage to a boat —		Bernard A.	
Hodges C.	400	175	
Compensation for damage to a vehicle —		Payments under \$100 (8)	
O'Leary N.	108	231	
Reimbursement for a camper's		753	
tent —			
Lecours G.	186	Indian Affairs and Northern Development	
Payments under \$100 (2)	146	Department	
	1,225	Compensation for damages to an	
		automobile —	
		Aviva Canada Inc.	
		3,612	
		Compensation for fees incurred due	
		to an administrative error —	
		M Thorpe & Associate Inc.	
		1,500	

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Ex Gratia Payments — Concluded

Description and payee	Amount	Description and payee	Amount
	\$		\$
Compensation for loss of money due to a theft — Radecki S.	160	Canada Border Services Agency Compensation for damage to camera — Bouchard G.	1,000
Payment to First Nation to repay third-party management costs — Attawapiskat Band	136,132	Compensation for lost passport — Berchie P.	136
	141,404	Compensation for transportation and legal fees — Kwaku Adom-Domfeh A.	12,185
Industry		Compensation for transportation fees — Bowcock J.	1,602
National Research Council of Canada		Bowcock T.	1,603
Compensation for damage to vehicle — London R.	350	George S.	1,602
		Simpson A.	1,603
Justice		PC 2012-0539, on April 26, 2012, His Excellency the Governor General in Council authorizes the International Organization for Migration to make payments for rejected refugee claimants — International Organization for Migration	5,282,520
Courts Administration Service		Payments under \$100 (4)	122
Payment for the fees related to the review of Federal Court Prothonotaries' compensation — Lokan A.	50,000		5,302,373
National Defence		Royal Canadian Mounted Police	
Department		Damage to glasses — Rutherford B.	598
Compensation for loss of personal effects — Emilio Trans Ltd.	1,068	Schidlowski K.	625
Wright Y.	390	Damage to personal property — Esso T.	629
Compensation for missed financial opportunities, pay, incentives and pension — Langlois Kronstrom Desjardins for Military Judges Compensation Committee	90,245	Lau S.	1,462
Compensation for personal injuries — Baker J.	10,000	Loss of personal item — Name withheld	1,400
Thomson R.	38,703	Reimbursement of towing expenses — Perossa M.	115
Payments relating to damage and losses in Afghanistan — Names withheld (2).	1,001	Payments under \$100 (3)	241
	141,407		5,070
			11,914,069
Public Safety and Emergency Preparedness		Veterans Affairs	
Department		Department	
Air India Flight 182 — 286 names withheld @ \$8,000 to \$24,000	6,600,000	Compensation for prisoners of war — Bourassa R.	23,940
Compensation for leave reimbursement — Kelly B.	5,000	Long term care fees — Kin Village Care Home	162,000
Compensation paid to employee for loss suffered — Neville D.	1,626	Payment in recognition of service-related death — Antenbring N.	293,308
	6,606,626	Larocque J.	293,308
		Lightfoot B.	293,309
			1,065,865
		Total	13,493,454

**8 . 18 Payments of Claims Against the Crown,
Ex Gratia Payments and Court Awards**

Court Awards

This statement provides, by ministry, details for all Court awards paid in the current fiscal year. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Court Awards

Description and payee	Amount	Description and payee	Amount
	\$		\$
Agriculture and Agri-Food		<i>T-1944-10</i>	
Canadian Food Inspection Agency		Tax related award —	
Authority — Federal Court		Natalie Worsfold in trust for	
<i>T-1070-11</i>		Worsfold et al	6,726
Award for legal costs —		<i>T-348-08</i>	
Sack Goldblatt Mitchell LLP in trust for		Tax related award —	
Allard C, Frédette MA, Gagnon H, Haddou EM,		Eli Baker Law Office in trust for	
Lajoie A, Laurendeau S, Nagel J, Perron D,		White V	8,039
Provost F, Simard MC, Soucy H, Toupin G	6,365	<i>T-373-12</i>	
		Tax related award —	
Canada Revenue Agency		Kerry Morris in trust for	
Authority — Court of Appeal for Ontario		More Marine Ltd.	3,288
<i>2012 ONCA 885</i>		<i>T-727-12</i>	
Tax related award —		Tax related award —	
Beament Green in trust for		Smetheram & Co in trust for	
Trang R	24,183	Reinhart T	2,000
Burke-Robertson LLP in trust for		<i>T-830-08</i>	
Nguyen C	22,183	Tax related award —	
Authority — Court of Appeal for Quebec		Mauro Marchioni in trust for	
<i>2012 QCCA 826</i>		O'Hara C	1,380
Tax related award —		<i>T-964-11</i>	
Janson Larente Roy Avocats in trust for		Tax related award —	
Caisse populaire St-Joseph-de-Bordeaux	4,396	Chossegros de Léry avocats in trust for	
Authority — Court of Queen's Bench for Manitoba		3563537 Canada Inc	3,396
<i>2011 MBQB 50</i>		Authority — Federal Court of Appeal	
Tax related award —		<i>A-188-11</i>	
BDO Dunwoody Limited in trust for		Tax related award —	
Estate of Andrews K.	3,478	Couzin Taylor LLP in trust for	
Authority — Court of Queen's Bench for Winnipeg		Sommerer P	3,370
<i>BK 09-01-01361</i>		Authority — Manitoba Court of Appeal	
Tax related award —		<i>AI 11-30-07538</i>	
BDO Dunwoody Limited in trust for		Tax related award —	
Estate of Andrews K.	1,917	BDO Dunwoody Limited in trust for	
Authority — Federal Court		Estate of Andrews K.	2,290
<i>T-1852-10</i>		Authority — Ontario Superior Court of Justice	
Tax related award —		<i>CV-09-45078</i>	
Sweibel Novek LLP in trust for		Tax related award —	
Société Angelo Colatosti Inc	5,182	Beament Green in trust for	
<i>T-1877-12</i>		Trang R	10,265
Tax related award —		Burke-Robertson LLP in trust for	
Legacy Advisors Law Corp in trust for		Nguyen C	14,283
Johnson P.	500	<i>CV-11-428882</i>	
		Tax related award —	
		Aluma Systems Inc	1,100

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Court Awards — Continued

Description and payee	Amount	Description and payee	Amount
	\$		\$
Ontario Ironworkers Benefit Plan in trust for Murphy A	3,500	2007-1806 (IT) G Tax related award — Velcro Canada Inc	64,765
Professional Building & Construction Trades Council of Ontario in trust for Repole N and Smith J	30,000	2007-2583 (IT) G Tax related award — Couzin Taylor LLP in trust for Sommerer P	658,423
Scaffolf-Russ Dilworth Limited	500		
Authority — Superior Court of Canada			
33194 Tax related award — Cain Lamarre Casgrain Wells LLP in trust for Dubé A	18,929	2007-2652 (IT) G Tax related award — Dunton Rainville Barristers & Solicitors in trust for Turbide S	2,800
33239 Tax related award — Century Services Inc	25,000	2007-2726 (GST) G Tax related award — D'Elia M	250
		Osler Hoskin & Harcourt LLP in trust for President's Choice Bank	10,922
34244 Tax related award — Thornsteinssons LLP in trust for Tele-Mobile Company et al	837	2007-3040 (IT) G Tax related award — Craig J	18,646
Authority — Tax Court of Canada			
1998-1659 (IT) G Tax related award — Fraser Milner Casgrain LLP in trust for McLarty A	13,000	2007-3170 (IT) G Tax related award — Radnoff Law Offices in trust for Leriche G	8,449
Laishley Reed LLP in trust for McLarty A	18,000	2008-2035 (IT) G Tax related award — Roland Schwalm in trust for Zsebok J	8,453
2003-4665 (IT) G Tax related award — Cain Lamarre Casgrain Wells LLP in trust for Dubé A	11,564	2008-2061 (IT) G Tax related award — Herwig S	1,800
2005-1631 (IT) G Tax related award — Davies Ward Phillips & Vineberg LLP in trust for Potash Corporation of Saskatchewan Inc	47,900	2008-2129 (IT) G Tax related award — MacPerson Leslie & Tyerman LLP in trust for McClarty Family Trust et al	805
2005-2392 (IT) G Tax related award — George S Szeto Investments Ltd	10,712	2008-2808 (IT) G Tax related award — Miller Thomson LLP in trust for Dickie R	90,000
Guibord M	10,712	2008-3986 (IT) G & 2008-3987 (IT) G Tax related award — Rusnak Balacko Kachur Rusnak in trust for Bilous A et al	5,882
Guibord M	10,712		
VIncent Dagenais Gibson LLP in trust for Szeto G et al	10,712	2008-941 (IT) G Tax related award — Rivard & Associés in trust for Létourneau A	5,565
2006-2996 (IT) G Tax related award — Osler Hoskin & Harcourt LLP in trust for Toronto-Dominion Bank	40,202	2009-1193 (IT) G Tax related award — Spiegel Sohmer Inc in trust for Lipson H	3,380
2006-723 (IT) G Tax related award — Stikeman Elliott LLP in trust for Collins & Aikman Canada Inc	290,333	2009-1705 (IT) I Tax related award — Murray B	1,000

**8 . 20 Payments of Claims Against the Crown,
Ex Gratia Payments and Court Awards**

Court Awards — *Continued*

Description and payee	Amount	Description and payee	Amount
	\$		\$
<i>2009-1884 (IT) G</i>		<i>2010-3034 (IT) G</i>	
Tax related award —		Tax related award —	
Baribeau M	250	Toledo M	500
<i>2009-2494 (IT) G</i>		<i>2010-3225 (IT) G</i>	
Tax related award —		Tax related award —	
Norton Rose Canada LLP in trust for		Garfinkle Nelson Wiseman Bilmes	
10737 Newfoundland Ltd	7,851	Rodgers LLP in trust for	
<i>2009-2519 (IT) G</i>		Papa T	500
Tax related award —		<i>2011-2070 (IT) G</i>	
Vincent Dagenais Gibson LLP in trust for		Tax related award —	
Messar-Splinter K.	14,840	Fraser Milner Casgrain LLP in trust for	
<i>2009-2659 (IT) G</i>		Prévost Car Inc	700
Tax related award —		<i>2011-2800 (IT) I</i>	
Laird & Company in trust for		Tax related award —	
Park J.	3,002	McIntosh G	239
<i>2009-2898 (IT) G</i>		<i>2011-2801 (IT) I</i>	
Tax related award —		Tax related award —	
Davis LLP in trust for		McIntosh S.	224
McKenzie S.	10,808	<i>2011-2878 (IT) I</i>	
<i>2009-2921 (IT) G</i>		Tax related award —	
Tax related award —		Kent A	75
Bruke J.	9,125	<i>2011-3192 (IT) I</i>	
<i>2009-3604 (IT) G</i>		Tax related award —	
Tax related award —		Junkin Law Office in trust for	
David M Piccolo in trust for		Estate of Brosamler G	1,200
Peragine S	3,046	<i>2011-3577 (IT) I</i>	
<i>2010-1196 (IT) G</i>		Tax related award —	
Tax related award —		Brewster R.	250
Brine B.	550	<i>2011-3584 (IT) I</i>	
<i>2010-1522 (IT) G</i>		Tax related award —	
Tax related award —		Woodcock R	200
Basi B.	16,000	<i>2011-672 (IT) I</i>	
<i>2010-1673 (IT) G</i>		Tax related award —	
Tax related award —		Dexter K.	250
De Granpré Chait in trust for		<i>2012-1145 (IT) G</i>	
Paton S.	5,891	Tax related award —	
<i>2010-170 (IT) G</i>		Brown I	200
Tax related award —		<i>2012-1655 (IT) I</i>	
Norton Rose Canada LLP in trust for		Tax related award —	
Morin R	2,000	Sutcliffe D	100
<i>2010-1860 (IT) G</i>		<i>2012-2013 (IT) I</i>	
Tax related award —		Tax related award —	
Thompson Dorfman Sweatman LLP in trust for		Scher Law Office in trust for	
Kern B Family Trust.	5,000	Fraser M.	620
<i>2010-2516 (GST) G</i>		<i>2012-4521 (IT) APP</i>	
Tax related award —		Tax related award —	
Olschewski Feuer Davie in trust for		Lemay J	100
Olschewski R	5,125		
<i>2010-2665 (IT) I</i>			1,632,163
Tax related award —			
Barnes Sammon LLP in trust for			
Huntley M	1,788		

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Court Awards — Continued

Description and payee	Amount	Description and payee	Amount
	\$		\$
Canadian Heritage		<i>T-1255-11</i>	
Public Service Commission		Judgement	
<i>Authority — Federal Court</i>		Patricia Gamliel in trust for	
<i>T-1458-10</i>		Kalkat N K.	2,964
Award for legal costs —		<i>T-1802-11</i>	
Samatar A.	5,000	Award for legal costs —	
<i>Authority — Federal Court of Appeal</i>		Jones L.	200
<i>A-478-10</i>		<i>T-863-11</i>	
Award for legal costs —		Judgement	
Jodhan D.	50,000	Mike Bell in trust for	
	55,000	Tran T T.	4,000
		<i>T-984-08</i>	
Citizenship and Immigration		Judgement	
Department		Mary Lam in trust for	
<i>Authority — Federal Court</i>		Yan D.	2,998
<i>IMM-1298-12</i>			35,662
Award for legal costs —		Environment	
Yacine Agnaou in trust for		Department	
Au T S.	2,000	<i>Authority — Federal Court</i>	
<i>IMM-13124-12</i>		<i>T-1437-10 & T-1439-10</i>	
Judgement		Settlement for legal and administrative	
Me Sangaré Salif in trust for		costs —	
Bilihi-Bouyela N C.	1,000	Ecojustice Vancouver in trust for	
<i>IMM-2145-12</i>		Alberta Wilderness Association and	
Award for legal costs —		Pembina Institute for Appropriate Development.	700
Jack Martin in trust for			
Oladapo S T.	1,500	Fisheries and Oceans	
<i>IMM-4446-07</i>		Department	
Award for legal costs —		<i>Authority — Federal Court</i>	
Amina Sherazee, Barristers and Solicitors in trust for		<i>T-1271-07</i>	
Raguram V.	2,000	Award of legal costs —	
<i>IMM-610-12</i>		Heenan Blaikie LLP in trust for	
Judgement		Anglehart R Sr et al.	22,000
Andrew Brouwer in trust for		<i>T-74-11</i>	
BenHmuda A.	5,000	Award of legal costs —	
<i>IMM-6154-11 & IMM-6155-11</i>		Woodward & Company LLP in trust for	
Award for legal costs —		K'ómoks First Nation.	28,805
J Carol Alvaro in trust for			50,805
Arbelaez A, Arbelaez N & Arbelaez Tabares R A.	6,000		
<i>IMM-6742-11</i>		Foreign Affairs and International Trade	
Award for legal costs —		Department	
Timothy Wichert in trust for		<i>Authority — Federal Court</i>	
Morad N.	1,500	<i>T-671-11, T-672-11, T-673-11</i>	
<i>IMM-8534-11</i>		Award for legal costs —	
Judgement		Ronald Poulton in trust for	
Law Office of Matthew Jeffery		Abdi S, Abshir H and Hashi F.	5,000
Barrister & Solicitor in trust for		<i>Authority — Federal Court of Appeal</i>	
Khan F N.	5,000	<i>A-198-09</i>	
<i>IMM-9531-11</i>		Award for legal costs —	
Judgement		Champ & Associates in trust for	
Timothy Wichert in trust for		Attaran A.	15,800
Omer J S.	1,500		

**8 . 22 Payments of Claims Against the Crown,
Ex Gratia Payments and Court Awards**

Court Awards — Continued

Description and payee	Amount	Description and payee	Amount
	\$		\$
Authority — Ontario Superior Court of Justice		T-762-11	
10-DV-1639		Award for legal costs —	
Award for reimbursement of expenditures, legal costs and interest —		Name withheld	2,100
Thomson I	12,893	T-989-86	
	33,693	Award for damages and interest —	
		Ackroyd LLP in trust for	
		Whitefish Lake	998,615
		Saddle Lake First Nation	2,551,385
Health		Authority — Ontario Superior Court of Justice	
Department		95-CU-93574	
Authority — Federal Court		Award for legal costs —	
T-1604-09		Maurice Law Barristers & Solicitors in trust for	
Award for legal costs —		Missanabie Cree First Nation	140,924
Wier J.	9,774	Ontario Minister of Finance	5,642
		Authority — Court of Queen's Bench for Saskatchewan	
Human Resources and Skills Development		No 340 of 2011	
Department		Award for legal costs —	
Authority — Federal Court		Ron Cherkewich Law Office in trust for	
T-1839-12		Name withheld	1,000
Settlement for legal costs —		Authority — Supreme Court of Newfoundland and Labrador Trail Division (General)	
Côté G	620	2006 01T4955CP, 2007 01T5423CP, 2008 01T0844CP, 2008 01T0845CP & 2008 01T0846CP	
T-91-12		Award for legal costs —	
Settlement for legal costs —		Koskie Minsky LLP in trust for	
Berberi D	3,500	Names withheld (5)	211,216
Authority — Federal Court of Appeal			4,032,732
A-136-12			
Settlement for legal costs —			
Cavalluzzo Shilton McIntyre Cornish LLP in trust for			
Hunter K	3,500		
A-65-11		Industry	
Settlement for legal costs —		Department	
Chaulk T R.	5,000	Authority — Court of Appeal of Québec	
	12,620	500-09-022276-117 (500-11-039866-104)	
		Settlement for interest and legal costs —	
Indian Affairs and Northern Development		Charles Powell Abelson in trust for	
Department		Alexandrov L	9,620
Authority — Court of Appeal for Ontario		Authority — Federal Court	
C54348		T-338-11	
Award for legal costs —		Settlement for legal costs —	
Janes Freedman Kyle Law Corporation	102,900	MBM Intellectual Property Law LLP in trust for	
Authority — Federal Court		Repligen Corporation	3,969
T-1252-10		Authority — Ontario Superior Court of Justice	
Award for legal costs —		06-CV-36766	
Aikins Law in trust for		Settlement for general damages, pre-judgement interest and legal costs —	
Name Withheld	3,950	Heenan Blaikie LLP in trust for	
T-1946-10		Patriarcki M.	137,325
Award for legal costs —			150,914
Sambaa K'e Dene Band	15,000		

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Court Awards — Continued

Description and payee	Amount	Description and payee	Amount
	\$		\$
Justice		<i>T-1535-09</i>	
Department		Award for legal costs —	
<i>Authority — Federal Court</i>		Conroy and Company in trust for	
<i>T-478-12</i>		Vatani M	1,237
Settlement for legal costs —		<i>T-1540-09</i>	
Name withheld	200	Award for legal costs —	
		Conroy and Company in trust for	
Commissioner for Federal Judicial Affairs		Singh D	1,453
<i>Authority — Federal Court</i>		<i>T-1833-10</i>	
<i>T-429-00</i>		Award for legal costs —	
Pension benefit —		Conroy and Company in trust for	
Corbett M C	62,370	Villano T	1,741
Office of the Director of Public Prosecutions		<i>T-1876-09</i>	
<i>Authority — Court of Appeal of Alberta</i>		Award for legal costs —	
<i>0703-1083-A & 0803-0014-A</i>		Conroy and Company in trust for	
Award for legal costs —		Downey J	1,220
Wolch, deWit, Silverberg and Watts	15,500	<i>T-5-11</i>	
<i>Authority — Ontario Court of Justice</i>		Award for legal costs —	
<i>08-122522</i>		Conroy and Company in trust for	
Award for legal costs —		Goulet R	1,731
Edward Hung Professional Corporation in trust for		<i>T-683-12</i>	
Chen H F	8,000	Settlement between parties —	
<i>Authority — Supreme Court of Newfoundland and Labrador</i>		Booth Dennehy LLP in trust for	
<i>(Court of Appeal)</i>		Pine Creek First Nation and St Theresa Point	
<i>2011 01H 0037</i>		First Nation	2,200
Award for legal costs —		<i>T-762-11</i>	
Ottenheimer Baker	6,028	Award for legal costs —	
	29,528	Klippensteins Barristers & Solicitors in trust for	
	92,098	Grand Chief Louttit S and Mushkegowuk	
		First Nation	4,900
		<i>T-817-07</i>	
		Award for legal costs —	
		Conroy and Company in trust for	
		Getkate A	2,093
Public Safety and Emergency Preparedness		<i>T-983-09</i>	
Department		Award for legal costs —	
<i>Authority — Federal Court</i>		Conroy and Company in trust for	
<i>T-1202-10</i>		Dudas M	2,401
Award for legal costs —		<i>T-984-09</i>	
Conroy and Company in trust for		Award for legal costs —	
Randhawa A	1,652	Conroy and Company in trust for	
<i>T-1486-10</i>		Curtis B	1,680
Award for legal costs —		<i>Authority — Federal Court of Appeal</i>	
Conroy and Company in trust for		<i>A-351-11</i>	
Yu S	1,564	Award for legal costs —	
<i>T-1520-10</i>		Yavar Hameed in trust for	
Award for legal costs —		Lebon Y	11,700
Conroy and Company in trust for			37,256
Tangorra F	1,684	Canada Border Services Agency	
		<i>Authority — Canadian International Trade Tribunal</i>	
		<i>PR-2011-041</i>	
		Compensation for anticipated loss of profit —	
		FreeBalance Inc.	198,670

**8 . 24 Payments of Claims Against the Crown,
Ex Gratia Payments and Court Awards**

Court Awards — *Continued*

Description and payee	Amount	Description and payee	Amount
	\$		\$
Authority — Federal Court		<i>T-572-11</i>	
<i>T-2136-10</i>		Award for legal costs —	
Award for legal costs —		Offender.....	2,602
Doyon et Associés in trust for		<i>T-817-07</i>	
Charkaoui A	1,750	Award for legal costs —	
	200,420	Offender.....	2,093
Canadian Security Intelligence Service		<i>T-983-09</i>	
Authority — Ontario Superior Court of Justice		Award for legal costs —	
<i>10-49681</i>		Offender.....	2,401
Reimbursement of costs —		<i>T-984-09</i>	
Champ & Associates in trust for		Award for legal costs —	
Almalki S et al.	900	Offender.....	1,680
Correctional Service of Canada		Authority — Federal Court of Appeal	
Authority — Federal Court		<i>A-39-13</i>	
<i>T-1202-10</i>		Award for legal costs —	
Award for legal costs —		Offender.....	3,872
Offender.....	1,652	Authority — Ontario Superior Court of Justice	
<i>T-1414-12</i>		<i>501-12</i>	
Award for legal costs —		Award for legal costs —	
Offender.....	4,132	Alison Thorton in trust for	
<i>T-1486-10</i>		Canadian Civil Liberties Association	1,000
Award for legal costs —		Bersenas Jacobsen Chouest Thomas	
Offender.....	1,564	Blackburn LLP in trust for	
<i>T-1520-10</i>		CTV	1,000
Award for legal costs —		Breese Davies in trust for	
Offender.....	1,684	Canadian Association of Elizabeth Fry	
<i>T-1535-09</i>		Societies.....	1,000
Award for legal costs —		Heller Rubel Barristers in trust for	
Offender.....	1,237	Union of Canadian Correctional Officers.....	1,000
<i>T-1540-09</i>		John McNair McKenzie Lake LLP in trust for	
Award for legal costs —		Regional Mental Health Care St Thomas	1,000
Offender.....	1,453	Julian Falconer Falconer Charney LLP in trust for	
<i>T-1833-10</i>		Smith Family.....	1,000
Award for legal costs —		Mary Birdsell Justice for Children	
Offender.....	1,741	& Youth in trust for	
<i>T-1876-09</i>		Empowerment Council.....	1,000
Award for legal costs —		Paul Schabas Blake Cassels &	
Offender.....	1,220	Graydon LLP in trust for	
<i>T-351-11</i>		CBC, National Post & Toronto Star	1,000
Award for legal costs —		Richard Macklin Stevenson LLP in trust for	
Offender.....	2,500	Provincial Advocate for	
<i>T-364-11</i>		Children and Youth.....	1,000
Award for legal costs —			44,145
Offender.....	1,250	National Parole Board	
<i>T-499-11</i>		Authority — Federal Court	
Award for legal costs —		<i>T-1223-11</i>	
Offender.....	2,333	Award of legal costs —	
<i>T-5-11</i>		Simmonds & Partners Defence for	
Award for legal costs —		Pearce E.....	2,500
Offender.....	1,731	<i>T-380-11</i>	
		Award of legal costs —	
		Maxime Hébert Lafontaine for	
		Steele R	2,837
			5,337

Public Accounts of Canada, 2012-2013

Court Awards — Concluded

Description and payee	Amount	Description and payee	Amount
	\$		\$
Royal Canadian Mounted Police		Transport	
<i>Authority — Court of Appeal of Quebec</i>		Department	
200-09-007238-105		<i>Authority — Ontario Superior Court of Justice</i>	
Award for general damages and legal costs —		CV-08-367923	
Simard Boivin Lemieux S E N C R L in trust for Grenier R	86,787	Settlement to repair the North Pier adjacent to the National Yacht Club —	
		The National Yacht Club	20,918
200-09-007245-100			
Award for general damages and legal costs —		Treasury Board	
Cain Lamarre Casgrain Wells LLP in trust for Mailloux G	115,385	Secretariat	
<i>Authority — Ontario Superior Court of Justice</i>		<i>Authority — Federal Court of Appeal</i>	
10-47481		A-478-10	
Award of legal costs —		Settlement for legal costs —	
Barnes, Sammon LLP in trust for Kassian E	4,250	Jodhan D	85,000
10-49681		Veterans Affairs	
Award for reimbursement of costs —		Department	
Champ & Associates in trust for Almalki S et al.	900	<i>Authority — Federal Court</i>	
<i>Authority — Provincial Court of British Columbia</i>		T-1025-12	
07-18599		Award for legal costs —	
Award for wrongful detention —		Charlton W	200
Park J	17,483	T-1737-11	
<i>Authority — Supreme Court of British Columbia</i>		Award for legal costs —	
M119014		Fasken Martineau DuMoulin LLP in trust for Sloan J	4,182
Award for personal injuries and loss of Income —		T-2087-11	
Harris & Partners LLP in trust for Delgiglio A	336,822	Award for legal costs —	
	561,627	Heenan Blaikie LLP in trust for Gilbert T	3,164
	849,685	T-2095-11	
		Award for legal costs —	
Public Works and Government Services		Borden Ladner Gervais LLP in trust for Levy D	1,800
Department		T-235-09	
<i>Authority — Canadian International Trade Tribunal</i>		Award for legal costs —	
PR-2011-049		Daw Law Office in trust for McLean F	4,734
Award for costs Incurred for the complaint —		T-812-12	
E G Spence Residential Commercial and Industrial Maintenance and Construction	1,000	Award for legal costs —	
<i>Authority — Supreme Court of Canada</i>		Parlee McLaws LLP in trust for Neveu R	4,162
33876		T-827-11	
Award of legal costs —		Award for legal costs —	
Cox & Palmer in trust for Halifax Regional Municipality	29,397	Me Laetitia Tremblay in trust for Leroux R	2,942
	30,397		21,184
		Total	7,119,710

**8 . 26 Payments of Claims Against the Crown,
Ex Gratia Payments and Court Awards**

Section 9

2012-2013

Public Accounts of Canada

Federal-Provincial Shared-Cost Programs

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Public Accounts of Canada, 2012-2013

Federal-Provincial Shared-Cost Programs

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. An (a) adjacent to the total expenditures from

inception indicates that an amount from the previous year's *Public Accounts of Canada* has been amended. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Federal-Provincial Shared-Cost Programs

(in thousands of dollars)

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

2011 Canada-British Columbia Bovine Tuberculosis Assistance Initiative .....	...	...	...	...

2011 Canada-British Columbia Excess Moisture Initiative .....	...	...	...	...

2011 Canada-British Columbia Feed Assistance and Pasture Restoration Initiative .....	...	...	...	...

2011 Canada-Manitoba Forage Shortfall and Restoration Assistance Initiative .....	...	...	...	...

2011 Canada-New Brunswick Excess Moisture Initiative .....	...	...	...	4,906

	...	...	...	<i>4,906</i>
2011 Excess Moisture and Flooding Package for Alberta, Saskatchewan, Manitoba and Quebec .....	...	...	...	...

2012 Quebec Livestock & Forage Transportation .....	...	...	...	100

Agri-Invest Program - Contributions .....	...	...	...	...

Agri-Invest Program - Grants	158	2,463	1,532	1,830
	186	2,071	1,654	1,668
	<i>620</i>	<i>12,059</i>	<i>7,490</i>	<i>8,766</i>
Agricultural Disaster Relief Program.....	...	...	...	...

	...	...	...	<i>150</i>
AgriFlexibility	1,802	461	1,082	1,100
	1,518	721	1,121	689
	<i>3,320</i>	<i>1,701</i>	<i>2,202</i>	<i>2,089</i>
AgriInsurance - Contributions.....	236	9,111	1,174	3,936
	124	9,417	1,018	3,393
	<i>3,649</i>	<i>84,714</i>	<i>18,739</i>	<i>58,851</i>

9 . 2 Federal-Provincial Shared-Cost Programs

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...	...	...	...	1,200	...	1,200	...	...	...	1,200
...	...	...	...	<i>1,200</i>	...	<i>1,200</i>	...	...	...	<i>1,200 (f)</i>
...	...	...	...	...	18	18	...	...	...	18
...	...	...	...	...	120	120	...	...	...	120
...	...	...	...	...	<i>138</i>	<i>138</i>	...	...	...	<i>138 (f)</i>
...	...	...	...	...	(23)	(23)	...	...	...	(23)
...	...	...	...	...	1,422	1,422	...	...	...	1,422
...	...	...	...	...	<i>1,399</i>	<i>1,399</i>	...	...	...	<i>1,399 (f)</i>
...	...	...	...	...	(99)	(99)	...	...	...	(99)
...	...	...	...	...	895	895	...	...	...	895
...	...	...	...	...	<i>795</i>	<i>795</i>	...	...	...	<i>795 (f)</i>
...	...	10,470	...	...	...	10,470	...	...	...	10,470
...
...	...	<i>10,470</i>	...	...	...	<i>10,470</i>	...	...	...	<i>10,470</i>
...	...	...	...	...	...	4,906	...	...	...	4,906
...
...	...	...	...	...	...	<i>4,906</i>	...	...	...	<i>4,906</i>
...
52	...	66,768	144,000	22,540	...	233,360	...	...	...	233,360
<i>52</i>	...	<i>66,768</i>	<i>144,000</i>	<i>22,540</i>	...	<i>233,360</i>	...	...	...	<i>233,360 (f)</i>
...	...	...	...	...	100	...	...	...	100	...
...
<i>100</i>	...	...	...	...	...	<i>100</i>	...	...	...	<i>100</i>
28,625	...	...	...	...	...	28,625	...	...	...	28,625
24,271	...	...	...	...	...	24,271	...	...	...	24,271
<i>128,239</i>	...	...	...	...	...	<i>128,239</i>	...	...	...	<i>128,239</i>
...	37,288	24,321	67,632	50,116	6,873	192,213	...	...	2	192,215
...	50,302	33,775	79,844	47,697	6,961	224,158	...	...	1	224,159
<i>16,812</i>	<i>212,648</i>	<i>149,537</i>	<i>348,151</i>	<i>248,770</i>	<i>33,756</i>	<i>1,038,609</i>	...	...	<i>9</i>	<i>1,038,618</i>
...
...
...	...	...	...	...	...	<i>150</i>	...	...	...	<i>150</i>
14,308	9,530	5,248	519	1,510	2,150	37,710	...	...	...	37,710
9,827	...	6,368	1,115	1,683	399	23,441	...	...	...	23,441
<i>24,878</i>	<i>9,530</i>	<i>12,116</i>	<i>3,362</i>	<i>4,278</i>	<i>2,607</i>	<i>66,083</i>	...	...	...	<i>66,083</i>
37,797	62,958	99,459	238,840	208,383	16,093	677,987	...	...	...	677,987
37,225	55,669	66,721	196,508	185,110	16,423	571,608	...	...	...	571,608
<i>684,952</i>	<i>1,100,257</i>	<i>1,245,755</i>	<i>3,387,880</i>	<i>2,626,723</i>	<i>247,028</i>	<i>9,458,548</i>	...	...	...	<i>9,458,548</i>

Public Accounts of Canada, 2012-2013

Federal-Provincial Shared-Cost Programs — Continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
AgriInsurance Research - Contributions .....	...	...	...	...

AgriInvest Kickstart Program - Contributions .....	...	...	...	...

AgriStability - Contributions .....	...	(496)	...	...
	...	4,995	...	...
	1,653	63,938	25,870	63,263
AgriStability - Grants	570	...	3,345	4,896
	(32)	...	4,235	12,291
	1,106	...	22,250	22,875
Canada-Alberta Feed Transportation Assistance Initiative and Canada-Saskatchewan Feed Shortfall Assistance Initiative .....	...	...	...	...

Farm Income Program (FIP) Direct Payments - Grants .....	...	...	...	...

	102	1,069	903	814
Growing Forward - Cost Shared Programs	2,892	3,115	2,901	2,855
	4,611	3,367	2,139	3,203
	13,603	11,568	11,027	11,408
Growing Forward - Federal Attributed Programs	154	128	128	128
	137	113	113	113
	601	499	499	499
Manitoba Avian Influenza Assistance .....	...	...	...	...

Manitoba Interlake - Unseeded Land Restoration Program .....	...	...	...	...

Pasture Recovery Initiative .....	...	...	...	...

Payments in connection with the Farm Income Protection Act - Safety Net Companion Programs .....	...	...	...	...
	...	...	(206)	(129)
	10,745	15,015	13,004	5,626
Potato Cyst Nematode - Contributions .....	...	...	...	...

Prairie Excess Moisture Initiative (PEMI) .....	...	...	...	...

Saskatchewan Drought - Contributions .....	...	...	...	...

Transitional Industry Support Program (TISP) Cattle Payments - Grants .....	...	...	...	(1)
	...	(1)	...	...
	387	4,510	3,996	3,675
Youth Employment Strategy - Career Focus Program .....	...	33	53	...
	29	11	94	42
	52	79	337	171

9 . 4 Federal-Provincial Shared-Cost Programs

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...	...	279	...	...	...	279	...	...	...	279
...	...	279	396	...	...	675	...	...	...	675 (f)
(118)	...	...	...	...	...	(118)	...	...	...	(118)
(396)	...	...	...	...	...	(396)	...	...	...	(396)
98,021	...	...	...	...	...	98,021	...	...	...	98,021 (f)
45,416	25,366	...	239,351	24,247	20,696	354,580	...	...	...	354,580
1,700	31,684	...	83,120	27,140	11,343	159,982	...	...	...	159,982
923,170	1,013,175	587,386	1,562,719	1,159,255	282,814	5,683,243	...	...	124	5,683,367
...	...	55,214	...	...	...	64,025	...	...	21	64,046
...	...	114,588	(27)	...	(1,775)	129,280	...	...	(25)	129,255
...	...	300,088	(10,022)	...	1,705	338,002	...	...	21	338,023
...	...	...	...	(279)	...	(279)	...	...	...	(279)
...	...	...	2,367	1,483	...	3,850	...	...	...	3,850
...	...	...	2,367	1,860	...	4,227	...	...	...	4,227 (f)
...	(1)	(1)	(6)	(7)	...	(15)	...	...	...	(15)
...	(34)	(5)	(10)	(29)	(2)	(80)	...	...	...	(80)
...	22,601	14,356	25,804	64,002	5,021	134,672	...	...	7	134,679 (a)(f)
24,289	35,118	10,567	29,764	29,685	7,931	149,117	300	193	585	150,195
24,194	37,565	14,824	28,599	36,373	10,861	165,736	522	191	498	166,947
83,686	130,987	47,453	114,263	117,615	33,764	575,374	1,606	909	2,068	579,957
999	1,740	611	1,323	1,428	410	7,049	21	14	26	7,110
887	1,427	543	1,174	1,268	364	6,139	19	13	23	6,194
3,902	7,780	2,388	5,168	5,578	1,600	28,514	83	55	100	28,752
...	...	(9)	...	...	...	(9)	...	...	...	(9)
...	...	142	...	...	...	142	...	...	...	142
...	...	133	...	...	...	133	...	...	...	133 (f)
...
...
...	...	1,476	...	...	...	1,476	...	...	...	1,476 (f)
...	...	...	...	(817)	...	(817)	...	...	...	(817)
...
...	...	...	10,235	40,864	...	51,099	...	...	...	51,099 (f)
...	...	(9)	...	...	...	(9)	...	...	...	(9)
...	(197)	...	...	...	...	(532)	...	...	...	(532)
518,004	248,516	38,604	45,996	190,826	63,107	1,149,443	340	...	416	1,150,199 (f)
...	...	...	...	(1)	...	(1)	...	...	...	(1)
...	...	...	...	(555)	...	(555)	...	...	...	(555)
...	...	...	...	10,590	...	10,590	...	...	...	10,590 (a)(f)
...	...	...	(512)	...	...	(512)	...	...	...	(512)
...	...	(815)	(288)	(626)	...	(1,729)	...	...	...	(1,729)
...	...	25,285	151,600	10,774	...	187,659	...	...	...	187,659 (f)
...	...	...	(2)	...	...	(2)	...	...	...	(2)
...	...	...	(155)	...	...	(155)	...	...	...	(155)
...	...	...	12,056	...	...	12,056	...	...	...	12,056 (a)(f)
...	(5)	(25)	(6)	(11)	...	(48)	...	...	...	(48)
...	(10)	(5)	(10)	(35)	(2)	(63)	...	...	...	(63)
4,000	95,687	56,249	97,394	248,192	22,849	536,939	...	...	10	536,949 (f)
162	236	87	31	59	111	772	...	...	...	772
135	118	64	34	86	33	646	...	...	...	646
4,424	770	314	151	348	315	6,961	...	...	...	6,961

Public Accounts of Canada, 2012-2013

Federal-Provincial Shared-Cost Programs — Continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Canadian Food Inspection Agency				
Rabies Indemnification Program.....	...	...	...	...

	...	...	...	5
Total ministry.....	5,812	14,815	10,215	19,650
	6,573	20,694	10,168	21,270
	35,838	195,152	106,317	183,098
Atlantic Canada Opportunities Agency				
Department				
Contributions for the International Business Development Program.....	321	193	707	707
	249	150	549	549
	1,770	1,062	3,894	3,894
Total ministry.....	321	193	707	707
	249	150	549	549
	1,770	1,062	3,894	3,894
Canada Revenue Agency				
Underground Economy Working Group.....	...	...	...	...

	2	1	4	4
Total ministry.....	...	...	...	...

	2	1	4	4
Canada Heritage				
Department				
Canada Arts Presentation Fund ⁽¹⁾	65	...	...	...

	1,089	...	...	...
Canada Cultural Spaces Fund ⁽²⁾

	3,100	...	...	...
Official Languages in Education Program.....	4,511	6,086	9,858	25,339
	4,551	4,760	10,900	24,414
	121,809	85,930	250,765	833,151
Sport Support Program ⁽³⁾	277	257	297	289
	280	258	305	290
	2,583	2,102	2,976	2,647
Total ministry.....	4,853	6,343	10,155	25,628
	4,831	5,018	11,205	24,704
	128,581	88,032	253,741	835,798
Economic Development Agency of Canada for the Regions of Quebec				
Contribution under Quebec Economic Development Program.....	...	...	...	...

Contributions to the Province of Quebec under the Canada Infrastructure Works Program.....	...	...	...	...

Contributions under the Community Diversification Program.....	...	...	...	...

9 . 6 Federal-Provincial Shared-Cost Programs

Public Accounts of Canada, 2012-2013

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...
232	2,400	92	18	1	...	2,748	...	...	...	2,748
151,578	172,230	205,933	576,934	314,313	54,160	1,525,640	321	207	634	1,526,802
97,895	176,524	303,247	536,271	323,335	47,042	1,543,019	541	204	497	1,544,261
2,490,472	2,844,351	2,558,749	5,901,538	4,753,416	696,898	19,765,829	2,029	964	2,755	19,771,577
...	...	...	...	...	...	1,928	...	...	...	1,928
...	...	...	...	...	...	1,497	...	...	...	1,497
...	...	...	...	...	...	10,620	...	...	...	10,620
...	...	...	...	...	...	1,928	...	...	...	1,928
...	...	...	...	...	...	1,497	...	...	...	1,497
...	...	...	...	...	...	10,620	...	...	...	10,620
...
...
157	136	11	16	68	56	455	...	...	...	455
...
...
157	136	11	16	68	56	455	...	...	...	455
...	...	...	...	...	...	65	...	...	...	65
...
...	...	...	...	...	...	1,089	...	...	...	1,089
...	...	...	...	...	...	...	...	...	50	50
...
...	...	...	900	...	...	4,000	...	88	50	4,138
66,636	86,054	15,961	8,553	16,006	17,879	256,883	2,588	1,423	2,310	263,204
66,939	90,128	15,627	10,705	16,006	18,117	262,147	4,885	2,873	4,083	273,988
2,947,340	2,815,688	368,808	257,661	386,808	419,886	8,487,846	49,862	23,846	39,092	8,600,646
657	912	312	303	438	477	4,219	252	250	252	4,973
727	977	360	351	471	529	4,548	252	...	252	5,052
6,373	7,631	2,987	3,178	4,270	4,512	39,259	2,755	1,962	2,296	46,272
67,293	86,966	16,273	8,856	16,444	18,356	261,167	2,840	1,673	2,612	268,292
67,666	91,105	15,987	11,056	16,477	18,646	266,695	5,137	2,873	4,335	279,040
2,953,713	2,823,319	371,795	261,739	391,078	424,398	8,532,194	52,617	25,896	41,438	8,652,145
19,900	...	...	...	...	...	19,900	...	...	...	19,900
...
19,900	...	...	...	...	...	19,900	...	...	...	19,900
...
...
506,383	...	...	...	...	...	506,383	...	...	...	506,383
...
...
55,541	...	...	...	...	...	55,541	...	...	...	55,541

Public Accounts of Canada, 2012-2013

Federal-Provincial Shared-Cost Programs — Continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Contributions under the Recreational Infrastructure Canada Program .....	...	...	...	...

Total ministry .....	...	...	...	...

Environment				
Department				
Alberta Innovates-Technology Futures .....	...	...	...	...

Canada/Newfoundland Climate Network Expansion Agreement	10	...	...	...
	4	...	...	...
	1,403	...	...	...
Canada/Quebec Agreement Concerning the Monitoring of Water Quality in Quebec .....	...	...	...	...

Canada/Quebec Climate Network Expansion Agreement .....	...	...	...	...

Canada/Quebec Law Enforcement Agreement - Environmental Protection .....	...	...	...	...

Habitat Stewardship Program .....	...	...	...	...

Integrated Pest Management .....	...	...	...	...

North American Waterfowl Management Plan .....	...	...	...	...

Ottawa River Regulation .....	...	...	...	...

Protection and Clean-up of St. Lawrence River .....	...	...	...	...

Pulp and Paper .....	...	...	...	...

Research Program for the Effects of Acid Rain on Ecosystems .....	...	...	...	...

SARA-Species At Risk Act .....	...	...	...	...

Water Quantity Survey Agreement	521	50	132	350
	640	51	127	379
	5,689	353	1,477	3,324

9 . 8 Federal-Provincial Shared-Cost Programs

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
12,771	12,771	...	...	...	12,771
74,356	74,356	...	...	...	74,356
19,900	19,900	...	...	...	19,900
12,771	12,771	...	...	...	12,771
656,180	656,180	...	...	...	656,180
...
...
...	10	...	10	...	...	...	10
...	10	...	...	...	10
...	4	...	...	...	4
...	1,403	...	...	...	1,403
180	180	...	...	...	180
...
180	180	...	...	...	180
240	240	...	...	...	240
240	240	...	...	...	240
8,204	8,204	...	...	...	8,204
142	142	...	...	...	142
125	125	...	...	...	125
267	267	...	...	...	267
...	5	5
...	21	21	...	...	44	65
...	339	339	...	...	58	397
...
...
...	5	5	...	...	...	5
...	364	982	248	...	...	1,594	...	...	...	1,594
...	335	1,095	300	...	4	1,734	...	...	...	1,734
...	2,267	9,599	9,816	7,345	41	29,068	...	...	...	29,068
9	79	...	...	...	...	88	...	...	...	88
19	74	...	...	...	...	93	...	...	...	93
(40)	751	...	...	...	...	711	...	...	...	711
425	425	...	...	...	425
449	449	...	...	...	449
30,534	30,534	...	...	...	30,534
75	75	...	...	...	75
497	497	...	...	...	497
3,422	273	3,695	...	...	...	3,695
...
119	119	...	...	...	119
1,121	1,121	...	...	...	1,121
...
125	125	...	...	...	125
779	502	1,281	35	...	...	1,316
669	44	1,208	1,717	1,772	337	6,800	...	...	...	6,800
674	...	1,198	1,837	1,803	...	6,709	...	...	...	6,709
23,939	36,055	11,840	12,483	22,162	3,355	120,677	...	...	...	120,677

Public Accounts of Canada, 2012-2013

Federal-Provincial Shared-Cost Programs — Continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Canadian Environmental Assessment Agency				
James Bay and Northern Quebec Agreement .....	...	...	...	...

Total ministry	531	50	132	350
	644	51	127	379
	7,092	353	1,477	3,324
Finance				
Department				
Harbourfront Corporation .....	...	...	...	...

Toronto Waterfront Revitalization Corporation .....	...	...	...	...

Total ministry .....	...	...	...	...

Fisheries and Oceans				
Department				
Asian Carp Binational Rapid Response Planning and Risk Assessment .....	...	...	...	...

Canada-Quebec Agreement on the St. Lawrence .....	...	...	...	...

Fish passage enhancements in Cariboo Regional District .....	...	...	...	...

Fishery Improvement Project	165	...	...	...

	165	...	...	...
NAFO Divisions 2J3KL Inshore Mobile Survey .....	...	...	...	...
	130	...	...	...
	130	...	...	...
North Pacific Storm Surge Model forecast for an additional 5 years .....	...	...	...	...

Prince Edward Island Aquaculture Leasing Program .....	...	...	...	...
	...	156	...	...
	...	2,294	...	...
Project Quinte .....	...	...	...	...

Skeena River Steelhead Stock Identification .....	...	...	...	...

Statistical Management of Commercial Fisheries in Quebec (1990 to 2005) .....	...	...	...	...

Total ministry	165	...	...	...
	130	156	...	...
	295	2,294	...	...

9 . 10 Federal-Provincial Shared-Cost Programs

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
246	...	...	...	...	...	246	...	...	...	246
221	...	...	...	...	...	221	...	...	...	221
3,235	...	...	...	...	...	3,235	...	...	...	3,235
1,986	487	2,190	1,965	1,772	337	9,800	...	...	5	9,805
2,469	409	2,293	2,137	1,803	25	10,337	...	...	44	10,381
71,641	39,073	21,439	22,299	29,517	4,515	200,730	35	...	58	200,823
...	5,000	...	...	...	...	5,000	...	...	...	5,000
...	7,000	...	...	...	...	7,000	...	...	...	7,000
...	26,200	...	...	...	...	26,200	...	...	...	26,200
...	10,271	...	...	...	...	10,271	...	...	...	10,271
...	20,870	...	...	...	...	20,870	...	...	...	20,870
...	268,572	...	...	...	...	268,572	...	...	...	268,572
...	15,271	...	...	...	...	15,271	...	...	...	15,271
...	27,870	...	...	...	...	27,870	...	...	...	27,870
...	294,772	...	...	...	...	294,772	...	...	...	294,772
...
...	165	...	...	...	...	165	...	...	...	165
...	468	...	...	...	...	468	...	...	...	468 (f)
2,868	...	...	...	...	...	2,868	...	...	...	2,868
2,371	...	...	...	...	...	2,371	...	...	...	2,371
5,239	...	...	...	...	...	5,239	...	...	...	5,239
...	...	...	...	...	17	17	...	...	...	17
...
...	...	...	...	...	57	57	...	...	...	57 (f)
...	...	...	...	...	...	165	...	...	...	165
...
...	...	...	...	...	...	165	...	...	...	165
...
...	...	...	...	...	...	130	...	...	...	130
...	...	...	...	...	...	130	...	...	...	130 (f)
...
...	...	...	...	...	4	4	...	...	...	4
...	...	...	...	...	5	5	...	...	...	5
...
...	...	...	...	...	...	156	...	...	...	156
...	...	...	...	...	...	2,294	...	...	...	2,294
...	202	...	...	...	...	202	...	...	...	202
...	117	...	...	...	...	117	...	...	...	117
...	3,763	...	...	...	...	3,763	...	...	...	3,763
...	...	...	...	...	70	70	...	...	...	70
...	...	...	...	...	3	3	...	...	...	3
...	...	...	...	...	116	116	...	...	...	116
61	...	...	...	...	...	61	...	...	...	61
78	...	...	...	...	...	78	...	...	...	78
785	...	...	...	...	...	785	...	...	...	785
2,929	202	...	...	...	87	3,383	...	...	...	3,383
2,449	282	...	...	...	7	3,024	...	...	...	3,024
6,024	4,231	...	...	...	178	13,022	...	...	...	13,022

Public Accounts of Canada, 2012-2013

Federal-Provincial Shared-Cost Programs — Continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Health				
Department				
Canada-Quebec Agreement on the St. Lawrence .....	...	...	...	...

Public Health Agency of Canada				
Canada-Quebec Agreement on the St. Lawrence .....	...	...	...	...

Total ministry .....	...	...	...	...

Human Resources and Skills Development				
Department				
Interprovincial Computerized Examination Management System (ICEMS)	43	43	43	43
	85	85	85	85
	<i>1,163</i>	<i>1,163</i>	<i>1,163</i>	<i>1,163</i>
Labour Market Agreements ⁽⁴⁾	7,349	3,227	22,112	13,236
	10,616	2,835	15,658	12,154
	<i>37,390</i>	<i>10,483</i>	<i>69,111</i>	<i>55,134</i>
Labour Market Agreements for Persons with Disabilities	4,578	1,376	8,290	5,951
	4,578	1,376	8,290	5,951
	<i>41,205</i>	<i>12,381</i>	<i>74,613</i>	<i>53,558</i>
Labour Market Development Agreements ⁽⁴⁾	139,140	29,078	89,718	99,064
	145,000	29,742	92,127	100,000
	<i>593,820</i>	<i>125,490</i>	<i>397,489</i>	<i>427,208</i>
Targeted Initiative for Older Workers	928	281	845	1,024
	1,805	398	1,667	1,615
	<i>9,374</i>	<i>2,491</i>	<i>8,358</i>	<i>7,035</i>
Total ministry	152,038	34,005	121,008	119,318
	162,084	34,436	117,827	119,805
	<i>682,952</i>	<i>152,008</i>	<i>550,734</i>	<i>544,098</i>
Indian Affairs and Northern Development				
Department				
Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing. ....	...	...	...	...

Beverly and Kaminuriak Caribou Management Agreement .....	...	...	...	...

Bloodvein Band Access Road .....	...	...	...	...

Cree Trappers Association .....	...	...	...	...

Emergency Management Assistance .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
13	...	...	...	...	...	13	...	...	...	13
<i>13</i>	...	...	...	...	...	<i>13</i>	...	...	...	<i>13</i>
24	...	...	...	...	...	24	...	...	...	24
18	...	...	...	...	...	18	...	...	...	18
<i>42</i>	...	...	...	...	...	<i>42</i>	...	...	...	<i>42</i>
24	...	...	...	...	...	24	...	...	...	24
31	...	...	...	...	...	31	...	...	...	31
<i>55</i>	...	...	...	...	...	<i>55</i>	...	...	...	<i>55</i>
43	43	43	43	43	43	430	43	43	43	559
85	85	85	85	85	85	850	85	85	85	1,105
<i>1,163</i>	<i>1,163</i>	<i>1,163</i>	<i>1,163</i>	<i>1,163</i>	<i>1,163</i>	<i>11,630</i>	<i>1,163</i>	<i>1,163</i>	<i>1,163</i>	<i>15,119</i>
115,462	193,603	18,162	15,481	55,529	99,473	543,634	1,910	1,445	1,522	548,511
115,705	193,908	18,133	15,339	54,801	66,115	505,264	1,280	958	1,001	508,503
579,433	965,237	90,645	76,664	273,336	330,785	2,488,218	3,190	2,402	2,523	2,496,333
45,893	76,411	8,965	10,853	25,190	30,744	218,251	...	...	...	218,251
45,893	76,411	8,965	10,853	25,190	30,744	218,251	...	...	...	218,251
<i>413,036</i>	<i>682,727</i>	<i>80,685</i>	<i>97,673</i>	<i>226,713</i>	<i>276,697</i>	<i>1,959,288</i>	...	...	...	<i>1,959,288</i>
642,968	616,896	50,164	43,113	118,272	300,548	2,128,961	4,606	3,641	3,878	2,141,086
648,075	609,356	50,896	43,787	116,518	305,935	2,141,436	4,643	3,483	4,923	2,154,485
2,847,840	2,843,794	227,498	193,453	544,358	1,329,317	9,530,267	19,619	15,352	17,331	9,582,569
11,907	18,266	843	553	3,759	4,062	42,468	60	1	180	42,709
8,671	14,976	50	985	1,315	7,221	38,703	74	109	460	39,346 (a)
<i>49,294</i>	<i>43,389</i>	<i>2,029</i>	<i>4,596</i>	<i>5,078</i>	<i>26,672</i>	<i>158,316</i>	<i>703</i>	<i>180</i>	<i>2,258</i>	<i>161,457 (a)</i>
816,273	905,219	78,177	70,043	202,793	434,870	2,933,744	6,619	5,130	5,623	2,951,116
818,429	894,736	78,129	71,049	197,909	410,100	2,904,504	6,082	4,635	6,469	2,921,690
<i>3,890,766</i>	<i>4,536,310</i>	<i>402,020</i>	<i>373,549</i>	<i>1,050,648</i>	<i>1,964,634</i>	<i>14,147,719</i>	<i>24,675</i>	<i>19,097</i>	<i>23,275</i>	<i>14,214,766</i>
18,371	...	...	...	...	...	18,371	...	...	...	18,371
17,786	...	...	...	...	...	17,786	...	...	...	17,786
<i>144,026</i>	...	...	...	...	...	<i>144,026</i>	...	...	...	<i>144,026</i>
...	...	...	...	...	...	...	...	97	...	97
...	...	...	...	...	...	...	...	15	...	15
...	...	...	...	...	...	...	191	383	...	574
...
...	...	2,680	...	...	...	2,680	...	...	...	2,680
...	...	<i>2,680</i>	...	...	...	<i>2,680</i>	...	...	...	<i>2,680 (f)</i>
82	...	...	...	...	...	82	...	...	...	82
82	...	...	...	...	...	82	...	...	...	82
<i>2,772</i>	...	...	...	...	...	<i>2,772</i>	...	...	...	<i>2,772</i>
...	...	...	216	...	...	216	...	...	...	216
...	...	...	2,134	...	...	2,134	...	...	...	2,134
...	<i>5,779</i>	...	<i>4,089</i>	...	...	<i>9,868</i>	...	...	...	<i>9,868</i>

Public Accounts of Canada, 2012-2013

Federal-Provincial Shared-Cost Programs — Continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Flood Protection .....	...	...	...	...

Forest Protection .....	...	...	...	...

Interim Resource Management Assistance Program .....	...	...	...	...

Mathias Colomb Forestry Mapping .....	...	...	...	...

Mattawa - Nipissing Research Project .....	...	...	...	...

Northern Flood Agreement .....	...	...	...	...

Roads on Reserves .....	...	...	...	...

Social Services .....	...	...	...	...

Tripartite Treaty Negotiations .....	...	...	...	...

Total ministry .....	...	...	...	...

Industry				
Department				
Knowledge Infrastructure Program .....	...	...	1,793	...
	2,950	1,313	4,921	6,131
	24,278	10,500	56,367	49,047
Canadian Space Agency				
Canada-Quebec Agreement on the St. Lawrence .....	...	...	...	...

Federal Economic Development Agency for Southern Ontario				
Canada/Ontario Infrastructure .....	...	...	...	...

Recreational Infrastructure Canada .....	...	...	...	...

Total ministry .....	...	...	1,793	...
	2,950	1,313	4,921	6,131
	24,278	10,500	56,367	49,047
Justice				
Department				
Contributions for Access to Justice Services to the Territories (being Legal Aid, Aboriginal Courtwork and Public Legal Education and Information Services) .....	...	...	...	...

9 . 14 Federal-Provincial Shared-Cost Programs

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	2,192	...	...	2,192	...	...	...	2,192
...
...	...	...	6,549	...	...	6,549	...	...	...	6,549
404	...	4,793	1,662	...	...	6,859	...	...	...	6,859
374	...	5,031	1,140	...	...	6,545	...	...	...	6,545
3,689	31,886	45,243	27,739	...	...	108,557	...	...	...	108,557
...	...	...	...	...	...	...	1,655	...	...	1,655
...	...	...	...	...	...	...	1,960	...	...	1,960
...	...	...	...	...	...	...	24,302	...	...	24,302
...
...	...	400	...	...	...	400	...	...	...	400
...	...	400	...	...	...	400	...	...	...	400 (f)
...
...	102	...	...	...	...	102	...	...	...	102
...	102	...	...	...	...	102	...	...	...	102 (f)
...	...	150	...	...	...	150	...	...	...	150
...	...	185	...	...	...	185	...	...	...	185
...	...	122,921	...	...	...	122,921	...	...	...	122,921
...	...	5,591	...	...	...	5,591	...	...	...	5,591
...	...	4,475	...	...	...	4,475	...	...	...	4,475
...	...	85,863	...	...	...	85,863	...	...	...	85,863
...	220,385	...	...	...	...	220,385	...	...	...	220,385
...	223,166	...	...	...	...	223,166	...	...	...	223,166
...	3,748,587	...	...	...	...	3,748,587	...	...	...	3,748,587
...	...	...	...	...	6,246	6,246	...	...	...	6,246
...	...	...	...	...	11,716	11,716	...	...	...	11,716
...	...	...	...	...	109,335	109,335	...	...	...	109,335
18,857	220,385	10,534	4,070	...	6,246	260,092	1,655	97	...	261,844
18,242	223,268	12,771	3,274	...	11,716	269,271	1,960	15	...	271,246
150,487	3,786,354	257,107	38,377	...	109,335	4,341,660	24,493	383	...	4,366,536
...	15,576	1,688	7,141	23,714	...	49,912	...	...	...	49,912
50,749	81,924	7,201	...	...	25,774	180,963	107	275	250	181,595
452,102	780,000	71,116	57,270	194,655	230,224	1,925,559	2,016	2,200	2,000	1,931,775 (f)
2	...	...	...	...	...	2	...	...	...	2
...
2	...	...	...	...	...	2	...	...	...	2
...
...
...	680,065	...	...	...	...	680,065	...	...	...	680,065
...
...	29,831	...	...	...	...	29,831	...	...	...	29,831
...	181,501	...	...	...	...	181,501	...	...	...	181,501
2	15,576	1,688	7,141	23,714	...	49,914	...	...	...	49,914
50,749	111,755	7,201	...	...	25,774	210,794	107	275	250	211,426
452,104	1,641,566	71,116	57,270	194,655	230,224	2,787,127	2,016	2,200	2,000	2,793,343
...	...	...	...	...	...	...	1,972	1,792	1,092	4,856
...	...	...	...	...	...	...	1,972	1,792	1,092	4,856
...	...	...	...	...	...	...	26,145	23,432	14,141	63,718

Public Accounts of Canada, 2012-2013

Federal-Provincial Shared-Cost Programs — Continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Contributions to the provinces and territories in support of the Youth Justice Services	5,119	2,021	6,170	4,822
	5,119	2,021	6,170	4,822
	132,364	52,210	158,747	124,560
Contributions to the provinces and territories in support of the Youth Justice Services - Intensive Rehabilitative Custody and Supervision Program	214	408	352	422
	297	387	644	417
	2,457	2,657	4,741	3,040
Contributions to the provinces to assist in the operation of Legal Aid Systems	2,047	445	3,612	2,453
	2,046	445	3,612	2,453
	53,565	9,493	98,075	54,192
Contributions to the provinces under the Aboriginal Courtwork Program	15	...	126	...
	98	25	111	...
	2,936	102	1,869	...
Total ministry	7,395	2,874	10,260	7,697
	7,560	2,878	10,537	7,692
	191,322	64,462	263,432	181,792
Natural Resources				
Department				
Canada/Newfoundland and Labrador Offshore Petroleum Board	3,347	...	...	...
	3,448	...	...	...
	67,530	...	...	...
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	2,602	...
	...	...	2,240	...
	...	...	33,699	...
Total ministry	3,347	...	2,602	...
	3,448	...	2,240	...
	67,530	...	33,699	...
Public Safety and Emergency Preparedness				
Department				
Disaster Financial Assistance Arrangement (DFAA)	6,179	2,700	20,550	20,100
	1,400	...	113	...
	74,893	10,049	55,932	77,044
First Nation Policing Program .....	...	...	327	677
	...	...	318	657
	1,345	1,020	20,445	7,678
Grants to National Flagging System	28	26	31	30
	29	26	32	30
	172	156	188	181
Joint Emergency Preparedness Program (JEPP)	97	94	160	143
	15	79	234	232
	6,211	6,356	9,314	9,512
Royal Canadian Mounted Police				
Canadian Firearms Program .....	...	225	1,009	975
	...	246	1,009	975
	2,255	3,727	16,030	17,200
Total ministry	6,304	3,045	22,077	21,925
	1,444	351	1,706	1,894
	84,876	21,308	101,909	111,615

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Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
36,683	63,809	6,433	7,416	16,957	22,134	171,564	3,060	1,577	1,103	177,304
36,683	63,809	6,433	7,416	16,957	22,134	171,564	3,060	1,577	1,103	177,304
926,585	1,670,741	160,723	191,691	410,043	518,741	4,346,405	100,732	22,810	32,418	4,502,365
605	1,696	1,399	1,407	1,667	1,897	10,067	290	300	215	10,872
416	1,572	1,174	1,653	1,767	1,323	9,650	300	449	303	10,702
2,744	12,752	6,353	7,026	9,245	8,965	59,980	2,541	2,581	2,280	67,382
25,833	51,051	4,828	4,203	10,840	14,516	119,828	...	...	...	119,828
25,679	50,712	4,823	4,203	10,874	14,980	119,827	...	...	...	119,827
632,606	1,270,723	118,656	97,191	248,220	333,248	2,915,969	24,435	...	7,605	2,948,009
493	1,040	435	620	1,009	994	4,732	14	...	14	4,760
514	1,040	435	620	1,009	994	4,846	85	...	40	4,971 (a)
14,542	26,899	11,329	14,576	31,953	30,889	135,095	6,846	65	2,350	144,356 (a)
63,614	117,596	13,095	13,646	30,473	39,541	306,191	5,336	3,669	2,424	317,620
63,292	117,133	12,865	13,892	30,607	39,431	305,887	5,417	3,818	2,538	317,660
1,576,477	2,981,115	297,061	310,484	699,461	891,843	7,457,449	160,699	48,888	58,794	7,725,830
...	...	...	...	...	...	3,347	...	...	...	3,347
...	...	...	...	...	...	3,448	...	...	...	3,448
...	...	...	...	...	...	67,530	...	...	...	67,530
...	...	...	...	...	...	2,602	...	...	...	2,602
...	...	...	...	...	...	2,240	...	...	...	2,240
...	...	...	...	...	...	33,699	...	...	...	33,699
...	...	...	...	...	...	5,949	...	...	...	5,949
...	...	...	...	...	...	5,688	...	...	...	5,688
...	...	...	...	...	...	101,229	...	...	...	101,229
47,000	...	50,365	7,358	25,097	100,600	279,949	...	...	...	279,949
...	...	61,490	4,740	3,165	25,838	96,746	3,225	...	...	99,971
1,026,614	142,196	471,352	25,746	270,149	373,471	2,527,446	5,615	...	5,665	2,538,726
28,390	38,064	4,453	1,487	5,081	793	79,272	...	...	...	79,272
26,929	39,523	4,537	1,530	5,225	787	79,506	...	...	...	79,506
351,060	548,939	87,601	82,312	102,736	68,966	1,272,102	6,910	3,784	16,774	1,299,570
78	111	33	32	50	55	474	9	9	9	501
79	112	33	32	48	54	475	9	9	9	502
472	670	199	192	291	326	2,847	43	69	43	3,002
608	1,201	891	248	1,110	1,276	5,828	68	85	66	6,047
669	754	841	233	1,143	1,570	5,770	38	83	141	6,032
29,143	59,023	15,897	8,790	20,018	20,925	185,189	4,666	1,695	4,315	195,865
5,871	6,150	...	...	...	...	14,230	...	...	...	14,230
5,871	6,150	...	...	...	...	14,251	...	...	...	14,251
123,577	102,608	2,464	2,190	4,587	27,893	302,531	1,137	...	1,297	304,965
81,947	45,526	55,742	9,125	31,338	102,724	379,753	77	94	75	379,999
33,548	46,539	66,901	6,535	9,581	28,249	196,748	3,272	92	150	200,262
1,530,866	853,436	577,513	119,230	397,781	491,581	4,290,115	18,371	5,548	28,094	4,342,128

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Federal-Provincial Shared-Cost Programs — Continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Public Works and Government Services				
Department				
Canada-Quebec Agreement on the St. Lawrence .....	...	...	...	...

Maintenance Costs of Macdonald-Cartier Bridge .....	...	...	...	...

Remediation of the Sydney Tar Ponds and Coke Ovens Sites .....	...	...	53,075	...
	...	...	45,536	...
	...	...	232,706	...
Total ministry .....	...	...	53,075	...
	...	...	45,536	...
	...	...	232,706	...
Transport				
Department				
Asia-Pacific Gateway and Corridor Transportation Infrastructure Fund .....	...	...	...	...

Canada-Quebec Agreement on the St. Lawrence .....	...	...	...	...

Gateways and Border Crossings Fund .....	...	2,250	6	93,299
	...	...	6	12,013
	...	2,250	153	105,313
Marine Simulators Contribution program .....	...	...	...	...

	1,233	...	593	...
National Safety Code	191	161	225	210
	191	161	225	210
	3,236	2,727	5,076	3,848
Northern Transportation Adaptation Initiative .....	...	...	...	...

Outaouais Road Development .....	...	...	...	...

Security and Prosperity Partnership Program .....	...	...	...	...

	...	...	...	71
Strategic Highway Infrastructure Program-Intelligent Transportation Systems Policy .....	...	16	...	154

	949	442	1,253	1,859
Office of Infrastructure of Canada				
Border Infrastructure Fund .....	...	...	...	...

	...	...	...	30,000
Building Canada Fund - Communities Component	6,137	1,533	6,300	6,537
	14,935	4,726	7,738	6,521
	38,824	20,102	27,842	26,657
Building Canada Fund - Major Infrastructure Component	14,410	4,206	40,624	8,143
	15,694	2,138	28,056	1,188
	48,660	10,938	87,559	9,508
Building Canada Fund - Strategic Research and Partnerships .....	...	...	...	...

9 . 18 Federal-Provincial Shared-Cost Programs

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
21	...	...	...	...	...	21	...	...	...	21
21	...	...	...	...	...	21	...	...	...	21
42	...	...	...	...	...	42	...	...	...	42
383	383	...	...	...	...	766	...	...	...	766
238	238	...	...	...	...	476	...	...	...	476
4,122	9,260	...	...	...	...	13,382	...	...	...	13,382
...	...	...	...	...	...	53,075	...	...	...	53,075
...	...	...	...	...	...	45,536	...	...	...	45,536
...	...	...	...	...	...	232,706	...	...	...	232,706
404	383	...	...	...	...	53,862	...	...	...	53,862
259	238	...	...	...	...	46,033	...	...	...	46,033
4,164	9,260	...	...	...	...	246,130	...	...	...	246,130
...	...	12,000	...	2,564	101,223	115,787	...	...	...	115,787
...	...	2,300	...	...	62,676	64,976	...	...	...	64,976
...	...	16,630	...	2,564	446,262	465,456	...	...	...	465,456
2	...	...	...	...	...	2	...	...	...	2
2	...	...	...	...	...	2	...	...	...	2
3	...	...	...	...	...	3	...	...	...	3
...	30,794	3,200	8,170	...	...	137,719	...	...	157	137,876
...	...	8,635	1,805	...	...	22,459	...	...	21	22,480
...	30,794	21,628	16,806	...	...	176,944	...	...	178	177,122
...
1,435	...	...	...	...	...	1,435	...	...	...	1,435
1,435	1,435	...	...	...	2,302	6,998	...	...	...	6,998 (f)
769	1,148	244	229	420	488	4,085	153	...	153	4,391
769	1,148	244	229	420	488	4,085	153	...	153	4,391 (a)
12,884	19,525	4,690	4,815	8,468	7,123	72,392	2,216	...	2,419	77,027 (a)
...	...	...	...	...	...	...	...	286	...	286
...
...	...	...	...	...	...	...	...	286	...	286
21,626	...	...	...	...	...	21,626	...	...	...	21,626
9,447	...	...	...	...	...	9,447	...	...	...	9,447
124,117	...	...	...	...	...	124,117	...	...	...	124,117
...	...	...	...	...	1,096	1,096	...	...	...	1,096
...	...	264	...	...	309	573	...	...	...	573
...	...	264	...	...	2,396	2,731	...	...	...	2,731
...	200	...	...	385	251	1,006	...	...	...	1,006
...	...	...	...	26	85	111	...	...	...	111
3,982	4,594	986	1,091	4,272	4,835	24,263	357	...	647	25,267
3,216	4,234	...	...	...	...	7,450	...	...	...	7,450
25,795	8,461	...	...	...	...	34,256	...	...	...	34,256
70,133	285,060	...	5,000	...	88,000	478,193	...	...	...	478,193
46,864	55,180	3,902	10,280	17,701	30,255	184,689	...	...	...	184,689
17,851	70,000	12,191	21,689	20,881	36,800	213,332	...	...	...	213,332
72,803	278,199	23,054	76,976	73,949	83,174	721,580	...	...	...	721,580
429,774	123,374	9,331	11,831	50,200	7,519	699,412	...	...	...	699,412
272,058	172,033	1,920	15,302	86,818	3,723	598,930	...	...	...	598,930 (a)
803,051	365,033	11,251	66,542	290,223	27,389	1,720,154	...	...	...	1,720,154 (5)
...	80	...	...	...	...	80	...	...	...	80
...
...	80	...	...	...	...	80	...	...	...	80

Public Accounts of Canada, 2012-2013

Federal-Provincial Shared-Cost Programs — *Concluded*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Canada Strategic Infrastructure Fund	5,055	...	2,278	10,019
	4,760	...	2,450	28,637
	<i>79,039</i>	<i>30,006</i>	<i>105,500</i>	<i>370,482</i>
Green Infrastructure Fund .....	...	...	...	...

	<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
Municipal Rural Infrastructure Fund	523	112	...	2,507
	2,758	115	1,299	2,110
	<i>31,340</i>	<i>21,578</i>	<i>43,335</i>	<i>39,547</i>
Provincial-Territorial Infrastructure Base Funding Program	12,500	...	22,500	25,000
	12,500	...	25,000	25,000
	<i>125,000</i>	<i>134,000</i>	<i>139,800</i>	<i>125,000</i>
Total ministry	38,816	8,278	71,933	145,869
	50,838	7,140	64,774	75,679
	<i>328,281</i>	<i>222,043</i>	<i>411,111</i>	<i>712,285</i>
Western Economic Diversification				
Western Economic Partnership Agreements .....	...	...	...	...

	<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
Total ministry .....	...	...	...	...

	<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
Grand total	219,582	69,603	303,957	341,144
	240,751	72,187	269,590	258,103
	<i>1,552,817</i>	<i>757,215</i>	<i>2,015,391</i>	<i>2,624,955</i>

Amounts in roman type are 2012-2013 expenditures.

Amounts in **bold face** type are 2011-2012 expenditures.

Amounts in italic type are expenditures from inception (including 2012-2013 expenditures).

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

(f) Program completed.

⁽¹⁾ Formerly known as Arts Presentation Canada Program.

⁽²⁾ Formerly known as Cultural Spaces Canada Program.

⁽³⁾ Formerly known as National Sport Organizations Support Program.

⁽⁴⁾ Program being included in this section for the first time.

⁽⁵⁾ Amount amended due to refunds of prior years' expenditures.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
112,538	24,894	2,615	...	38,397	...	195,796	1,306	...	...	197,102
43,958	57,829	7,613	...	10,437	...	155,684	...	...	2,469	158,153
677,032	819,298	325,061	92,700	225,965	735,000	3,460,083	65,000	33,989	36,373	3,595,445
609	32,654	...	...	...	77,364	110,627	...	...	4,286	114,913
...	1,661	...	...	...	...	1,661	...	...	28,106	29,767
609	34,403	...	...	...	77,364	112,376	...	...	71,000	183,376
14,923	2,042	3,767	683	1,480	4,874	30,911	...	4,386	...	35,297
35,103	14,497	5,198	1,607	5,112	14,800	82,599	...	4,230	1,033	87,862 (a)
170,382	320,872	47,474	45,055	104,795	70,168	894,546	18,636	15,631	17,524	946,337 (a)
...	92,365	...	5,000	12,500	3,050	172,915	11,000	26,428	26,471	236,814
...	...	5,000	45,000	...	3,050	115,550	20,600	26,244	26,281	188,675
150,000	92,365	165,000	165,000	162,500	171,950	1,430,615	181,953	156,236	156,423	1,925,227
630,321	366,965	35,059	36,193	123,647	226,120	1,683,201	12,459	31,100	31,067	1,757,827
406,418	325,629	43,365	85,632	123,694	121,931	1,305,100	20,753	30,474	58,063	1,414,390
2,086,431	2,251,658	616,038	473,985	872,736	1,715,963	9,690,531	268,162	206,142	284,564	10,449,399
...	...	3,638	4,189	1,795	5,540	15,162	...	...	...	15,162
...	...	6,360	8,770	5,046	4,807	24,983	...	...	...	24,983
...	...	49,291	47,719	48,646	42,225	187,881	...	...	...	187,881
...	...	3,638	4,189	1,795	5,540	15,162	...	...	...	15,162
...	...	6,360	8,770	5,046	4,807	24,983	...	...	...	24,983
...	...	49,291	47,719	48,646	42,225	187,881	...	...	...	187,881
1,855,128	1,946,806	422,329	732,162	746,289	887,981	7,524,981	29,307	41,970	42,440	7,638,698
1,574,218	2,015,488	549,119	738,616	708,452	707,728	7,134,252	43,269	42,386	72,346	7,292,253
15,869,537	22,065,581	5,222,140	7,606,206	8,438,006	6,571,850	72,723,698	553,097	309,118	440,978	74,026,891

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Section 10

2012-2013

Public Accounts of Canada

Other Government-Wide Information

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Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

Budgetary details by allotment

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Department and agency			Department and agency		
Agriculture and Agri-Food			Atlantic Canada		
Department			Opportunities Agency		
Vote 1 — Operating expenditures —			Department		
Operating budget	786,609,556	718,371,609	Vote 1 — Operating expenditures —		
Frozen	10,109,544		Operating budget	81,209,793	72,981,202
Less: revenues netted against			Frozen	1,176,892	
expenditures	59,500,000	48,459,105		82,386,685	72,981,202
	737,219,100	669,912,504			
Vote 5 — Capital expenditures —			Vote 5 — Grants and contributions —		
Capital	34,881,956	27,722,021	Grants and contributions	237,592,300	233,185,297
			Frozen	4,000,000	
Vote 10 — Grants and contributions —				241,592,300	233,185,297
Grants and contributions	618,828,947	512,905,333	Statutory amounts	9,515,304	9,495,448
Frozen	13,300,000			333,494,289	315,661,947
	632,128,947	512,905,333			
Statutory amounts	1,479,925,824	1,471,019,217	Enterprise Cape Breton Corporation		
	2,884,155,827	2,681,559,075	Vote 10 — Payments to the		
Canadian Dairy Commission			Enterprise Cape Breton		
Vote 15 — Program expenditures —			Corporation —		
Operating budget	4,086,096	4,086,096	Operating budget	11,308,000	11,308,000
			Environmental and Human		
Canadian Food Inspection			Resources obligations	49,359,000	49,359,000
Agency				60,667,000	60,667,000
Vote 20 — Operating expenditures and			Total Ministry	394,161,289	376,328,947
contributions —					
Operating budget	622,816,686	597,137,229	Canada Revenue Agency		
Grants and contributions	1,486,271	1,486,271	Vote 1 — Operation expenditures,		
Frozen	652,896		contributions and recoverable		
	624,955,853	598,623,500	expenditures on behalf of the		
Vote 25 — Capital expenditures —			Canada Pension Plan and the		
Capital	31,817,938	27,908,690	Employment Insurance Act —		
Personnel	3,624,469	3,624,469	Operating budget	3,360,270,006	3,103,477,322
Frozen	4,022,714		Grants and contributions	760,155	
	39,465,121	31,533,159	Advertising initiatives	7,400,000	7,285,556
Statutory amounts	182,311,424	151,899,066	Real property accommodation		
	846,732,398	782,055,725	and services	344,245,391	342,679,813
Canadian Grain Commission			Payments to Quebec for		
Vote 30 — Program expenditures —			GST administration	148,325,796	142,222,508
Operating budget	31,629,611	31,629,611	Frozen	51,970,286	
Statutory amounts	40,361,492	5,504,635	Less: revenues netted against		
	71,991,103	37,134,246	expenditures	330,290,976	330,290,976
Total Ministry	3,806,965,424	3,504,835,142		3,582,680,658	3,265,374,223
			Vote 5 — Capital expenditures —		
			Capital	49,005,628	12,075,789
			Personnel	33,736,926	33,736,926
			Frozen	690,096	
				83,432,650	45,812,715
			Statutory amounts	1,007,281,205	1,007,281,205
			Total Ministry	4,673,394,513	4,318,468,143

Budgetary details by allotment — *Continued*

	Allotments	Expenditures		Allotments	Expenditures
Department and agency	\$	\$	Department and agency	\$	\$
Canadian Heritage			Canadian Radio-television and Telecommunications Commission		
Department			Vote 50 — Program expenditures —		
Vote 1 — Operating expenditures —			Operating budget	56,155,130	50,135,271
Operating budget	187,102,213	180,108,507	Less: revenues netted against		
Advertising initiatives	4,700,000	4,601,652	expenditures	43,614,294	41,723,359
Frozen	3,594,251			12,540,836	8,411,912
Less: revenues netted against			Statutory amounts	6,325,284	6,321,849
expenditures	6,403,575	6,403,575			
	188,992,889	178,306,584		18,866,120	14,733,761
Vote 5 — Grants and contributions —			Library and Archives of Canada		
Grants and contributions	1,056,305,467	1,041,770,492	Vote 55 — Program expenditures —		
Frozen	320		Operating budget	93,853,242	88,486,658
	1,056,305,787	1,041,770,492	Grants and contributions	46,000	34,934
Statutory amounts	27,362,040	27,350,479	Frozen	3,379,000	
			Less: revenues netted against		
	1,272,660,716	1,247,427,555	expenditures	550,000	251,773
Canada Council for the Arts				96,728,242	88,269,819
Vote 10 — Payments to the Canada			Vote 60 — Capital expenditures —		
Council for the Arts —			Capital	19,352,500	18,365,712
Operating budget	181,367,817	181,367,816	Statutory amounts	12,639,194	12,287,701
Canadian Broadcasting Corporation					
Vote 15 — Payments to the Canadian				128,719,936	118,923,232
Broadcasting Corporation for			National Arts Centre Corporation		
operating expenditures	999,484,060	999,484,060	Vote 65 — Payments to the		
Vote 20 — Payments to the Canadian			National Arts Centre Corporation		
Broadcasting Corporation for			for operating expenditures —		
working capital	4,000,000	4,000,000	Operating budget	35,601,175	35,601,174
Vote 25 — Payments to the Canadian			Frozen	105,000	
Broadcasting Corporation for				35,706,175	35,601,174
capital expenditures	103,035,000	103,035,000	National Battlefields		
			Commission		
	1,106,519,060	1,106,519,060	Vote 70 — Program expenditures —		
Canadian Museum for Human			Operating budget	7,373,774	7,016,448
Rights			Frozen	130,000	
Vote 30 — Payments to the				7,503,774	7,016,448
Canadian Museum for Human			Statutory amounts	2,606,695	2,606,693
Rights for operating and capital					
expenditures	56,935,796	56,935,796		10,110,469	9,623,141
Canadian Museum of Civilization			National Film Board		
Vote 35 — Payments to the			Vote 75 — Program expenditures —		
Canadian Museum of Civilization			Operating budget	78,527,362	72,262,943
for operating and capital			Grants and contributions	250,000	191,940
expenditures	64,364,831	64,364,831	Frozen	110,000	
Canadian Museum of Immigration			Less: revenues netted against		
at Pier 21			expenditures	8,452,446	4,291,537
Vote 40 — Payment to the Canadian				70,434,916	68,163,346
Museum of Immigration at Pier 21			Statutory amounts	6,355,240	588,515
for operating and capital					
expenditures	9,976,473	9,976,473		76,790,156	68,751,861
Canadian Museum of Nature			National Gallery of Canada		
Vote 45 — Payments to the Canadian			Vote 80 — Payments to the		
Museum of Nature for operating			National Gallery of Canada		
and capital expenditures	34,370,062	34,370,062	for operating and capital		
			expenditures —		
			Operating budget	40,830,762	40,830,762

Budgetary details by allotment — *Continued*

	Allotments	Expenditures		Allotments	Expenditures
Department and agency	\$	\$	Department and agency	\$	\$
Vote 85 — Payment to the National Gallery of Canada for the acquisition of objects for the Collection and other costs attributable to this activity	8,000,000	8,000,000	Telefilm Canada		
	48,830,762	48,830,762	Vote 115 — Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i> —		
National Museum of Science and Technology			Operating budget	102,968,394	102,968,394
Vote 90 — Payments to the National Museum of Science and Technology for operating and capital expenditures	31,517,305	31,517,304	Frozen	2,698,750	
Public Service Commission				105,667,144	102,968,394
Vote 95 — Program expenditures —			Total Ministry	3,307,696,419	3,248,044,176
Operating budget	102,639,779	91,552,290	Citizenship and Immigration		
Frozen	1,939,000		Department		
Less: revenues netted against expenditures	14,252,000	8,577,549	Vote 1 — Operating expenditures —		
	90,326,779	82,974,741	Operating budget	501,588,678	459,726,097
Statutory amounts	12,755,325	12,755,325	Interim Federal Health Program	58,291,823	49,055,503
	103,082,104	95,730,066	IRPA Division 9 Program expenditures	2,338,511	
Public Service Labour Relations Board			Advertising initiatives	5,500,000	5,094,135
Vote 100 — Program expenditures —			Frozen	13,766,393	2,094,327
Operating budget	13,328,206	12,493,776		581,485,405	515,970,062
Frozen	32,983		Vote 5 — Grants and contributions —		
Less: revenues netted against expenditures	145,000	143,855	Grants and contributions	961,603,537	933,201,547
	13,216,189	12,349,921	Vote 7b — Pursuant to section 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada 2,031 debts due to Her Majesty in right of Canada amounting to \$442,013 —		
Statutory amounts	1,284,419	1,284,419	Debt Write-off Authority	442,013	439,586
	14,500,608	13,634,340	Statutory amounts	73,753,291	73,714,273
Public Service Staffing Tribunal				1,617,284,246	1,523,325,468
Vote 105 — Program expenditures —			Immigration and Refugee Board		
Operating budget	5,014,102	4,449,666	Vote 10 — Program expenditures —		
Translation costs (Devinat case)	120,000	93,599	Operating budget	120,835,975	113,689,621
Frozen	125,950		Translation costs (Devinat case)	8,723,310	5,650,179
	5,260,052	4,543,265	IRPA Division 9 Program expenditures	1,485,950	1,050,126
Statutory amounts	565,542	565,542	Frozen	7,445,138	
	5,825,594	5,108,807		138,490,373	120,389,926
Registry of the Public Servants Disclosure Protection Tribunal			Statutory amounts	13,868,517	13,868,517
Vote 110 — Program expenditures —				152,358,890	134,258,443
Operating budget	1,736,449	1,510,899	Total Ministry	1,769,643,136	1,657,583,911
Statutory amounts	148,842	148,842			
	1,885,291	1,659,741			

Budgetary details by allotment — *Continued*

	Allotments	Expenditures		Allotments	Expenditures
Department and agency	\$	\$	Department and agency	\$	\$
Economic Development Agency of Canada for the Regions of Quebec			Parks Canada Agency		
Vote 1 — Operating expenditures —			Vote 25 — Program expenditures —		
Operating budget	47,187,950	43,194,294	Operating budget	585,778,642	443,045,704
			Grants and contributions	15,488,157	13,736,596
			Frozen	6,669,189	
				607,935,988	456,782,300
Vote 5 — Grants and contributions —			Vote 30 — Payments to the New Parks and Historic Sites Account —		
Grants and contributions	261,637,542	247,508,999	Operating budget	500,000	500,000
Statutory amounts	5,754,104	5,726,053	Statutory amounts	173,265,291	173,265,291
Total Ministry	314,579,596	296,429,346		781,701,279	630,547,591
Environment			Total Ministry	1,936,545,337	1,653,595,276
Department			Finance		
Vote 1 — Operating expenditures —			Department		
Operating budget	835,326,498	791,053,946	Vote 1 — Operating expenditures —		
Frozen	1,013,171		Operating budget	109,314,187	103,875,227
Less: revenues netted against expenditures	67,830,195	65,992,232	Advertising initiatives	16,000,000	15,252,877
	768,509,474	725,061,714	Move to 90 Elgin street building	480,542	478,921
Vote 5 — Capital expenditures —			Frozen	680,190	
Capital	58,362,010	46,622,606	Less: revenues netted against expenditures	400,000	138,035
Frozen	2,432,602			126,074,919	119,468,990
	60,794,612	46,622,606	Vote 5 — Grants and contributions —		
Vote 10 — Grants and contributions —			Grants and contributions	224,987,008	15,002,006
Grants and contributions	171,174,575	103,654,358	Vote 7c — Authority to make payments from April 1, 2012 to march 31, 2013, under the <i>Bretton Woods and Related Agreements Act</i> to the IBRD for the Agriculture Advance Market Commitment in an amount not to exceed \$10,000,000 —		
Frozen	463,680		Special purpose	1	
	171,638,255	103,654,358	Statutory amounts	83,574,707,029	83,506,130,450
Statutory amounts	115,817,972	114,316,784		83,925,768,957	83,640,601,446
	1,116,760,313	989,655,462	Auditor General		
Canadian Environmental Assessment Agency			Vote 20 — Program expenditures —		
Vote 15 — Program expenditures —			Operating budget	86,082,595	78,912,855
Operating budget	32,958,278	26,704,865	Frozen	158,106	
Grants and contributions	5,015,000	2,239,168	Less: revenues netted against expenditures	2,510,000	816,958
Frozen	269,723			83,730,701	78,095,897
Less: revenues netted against expenditures	8,001,000	2,803,414	Statutory amounts	10,113,875	10,113,875
	30,242,001	26,140,619		93,844,576	88,209,772
Statutory amounts	1,808,304	1,808,206			
	32,050,305	27,948,825			
National Round Table on the Environment and the Economy					
Vote 20 — Program expenditures —					
Operating budget	5,193,599	4,782,245			
Frozen	174,000				
	5,367,599	4,782,245			
Statutory amounts	665,841	661,153			
	6,033,440	5,443,398			

Budgetary details by allotment — *Continued*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Department and agency			Department and agency		
Canadian International Trade Tribunal			CCG Replacement air cushion vehicle for Sea Island Base in BC	6,174,940	5,215,873
Vote 25 — Program expenditures —			Frozen	33,619,198	
Operating budget	10,756,656	10,307,575		396,353,393	307,868,372
Frozen	16,881		Vote 10 — Grants and contributions —		
	10,773,537	10,307,575	Grants and contributions	88,348,444	88,186,047
Statutory amounts	1,193,752	1,193,752	Frozen	584,437	
				88,932,881	88,186,047
	11,967,289	11,501,327	Statutory amounts	141,829,902	140,050,022
Financial Consumer Agency of Canada			Total Ministry	1,935,312,218	1,777,105,244
Statutory amounts	12,890,555	12,890,555	Foreign Affairs and International Trade		
Financial Transactions and Reports Analysis Centre of Canada			Department		
Vote 30 — Program expenditures —			Vote 1 — Operating expenditures —		
Operating budget	50,832,583	48,879,599	Operating budget	1,357,203,402	1,270,796,032
Frozen	240,000		Advertising initiatives	2,000,000	1,907,449
	51,072,583	48,879,599	Mission security	10,993,872	10,344,944
Statutory amounts	5,113,972	5,113,972	Audit and evaluation activities supporting the global partnership program	2,181,520	482,131
	56,186,555	53,993,571	IRPA Division 9 Program expenditures	253,170	85,001
Office of the Superintendent of Financial Institutions			Softwood lumber litigation costs	21,762,100	2,305,583
Vote 35 — Program expenditures —			Dispute Resolution Panelists	620,000	17,582
Operating budget	909,369	909,369	Strengthening security at missions abroad	38,286,759	27,922,992
Statutory amounts	80,635,631	(1,222,105)	Frozen	16,829,979	
	81,545,000	(312,736)	Less: revenues netted against expenditures	56,500,000	43,601,945
PPP Canada Inc				1,393,630,802	1,270,259,769
Vote 40 — Payments to PPP Canada Inc for operations and program delivery —			Vote 5 — Capital expenditures —		
Operating budget	12,450,000	12,450,000	Capital	222,750,800	218,639,061
Frozen	250,000		Personnel	4,111,031	4,111,031
	12,700,000	12,450,000	Mission security	2,700,000	2,645,766
Vote 45 — Payments to PPP Canada Inc for P3 Canada Fund investments —			Strengthening security at missions abroad	103,409,255	42,691,946
Operating budget	275,000,000	275,000,000	Frozen	8,259,306	
				341,230,392	268,087,804
	287,700,000	287,450,000	Vote 10 — Grants and contributions —		
Total Ministry	84,469,902,932	84,094,333,935	Grants and contributions	803,526,510	672,436,065
Fisheries and Oceans			Frozen	19,400,000	
Department				822,926,510	672,436,065
Vote 1 — Operating expenditures —			Vote 15 — Payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements, including premiums, contributions, benefit payments, fees and other expenditures		
Operating budget	1,348,247,035	1,282,429,486			
Frozen	10,463,607				
Less: revenues netted against expenditures	50,514,600	41,428,683			
	1,308,196,042	1,241,000,803			
Vote 5 — Capital expenditures —					
Capital	334,896,893	280,990,137			
Personnel	21,662,362	21,662,362			

10. 6 Other Government-Wide Information

Budgetary details by allotment — *Continued*

	Allotments	Expenditures		Allotments	Expenditures
Department and agency	\$	\$	Department and agency	\$	\$
made in respect of employees locally engaged outside Canada and for such other persons, as Treasury Board determines —			Vote 60 — Payments to the National Capital Commission for capital expenditures —		
Operating budget	72,668,001	70,085,763	Capital	37,640,001	27,258,001
Statutory amounts	230,451,478	114,009,710	Frozen	7,650,000	
	2,860,907,183	2,394,879,111		45,290,001	27,258,001
Canadian Commercial Corporation				127,458,873	108,833,873
Vote 20 — Payments to the Canadian Commercial Corporation —			Total Ministry	7,454,027,346	6,322,675,029
Operating budget	15,481,540	15,481,540	Governor General		
Canadian International Development Agency			Vote 1 — Program expenditures —		
Vote 25 — Operating expenditures —			Operating budget	18,298,987	17,993,226
Operating budget	201,963,651	194,095,452	Statutory amounts	2,847,360	2,835,665
Vote 30 — Grants and contributions —			Total Ministry	21,146,347	20,828,891
Grants and contributions	3,050,878,110	2,860,377,838	Health		
Frozen	100,000,000		Department		
	3,150,878,110	2,860,377,838	Vote 1 — Operating expenditures —		
Statutory amounts	617,267,849	355,084,144	Operating budget	1,253,442,727	1,087,670,597
	3,970,109,610	3,409,557,434	First Nations and Inuit		
Export Development Canada (Canada Account)			health	177,948,720	177,025,844
Statutory amounts	231,192,530	231,192,530	Non-insured health		
International Development Research Centre			benefits	785,810,335	785,360,240
Vote 45 — Payments to the International Development Research Centre —			Indian Residential Schools		
Operating budget	158,432,148	156,223,043	Resolution Health Support	23,954,292	21,773,912
Frozen	83,213,946		Advertising initiatives	5,034,435	5,034,435
	241,646,094	156,223,043	Frozen	919,203	
International Joint Commission (Canadian Section)			Less: revenues netted against expenditures	131,174,492	108,202,140
Vote 50 — Program expenditures —				2,115,935,220	1,968,662,888
Operating budget	6,740,732	6,016,714	Vote 5 — Capital expenditures —		
Statutory amounts	490,784	490,784	Capital	35,923,013	31,464,988
	7,231,516	6,507,498	First Nations and Inuit		
National Capital Commission			health	1,427,732	1,427,732
Vote 55 — Payments to the National Capital Commission for operating expenditures —				37,350,745	32,892,720
Operating expenditures	81,575,872	81,575,872	Vote 10 — Grants and contributions —		
Frozen	593,000		Grants and contributions	641,406,412	638,219,235
	82,168,872	81,575,872	First Nations and Inuit		
			health	582,674,315	582,674,315
			Non-insured health		
			benefits	197,620,122	195,604,335
			Health Council of Canada	8,000,000	6,226,346
			Canadian Strategy for		
			Cancer Control	50,000,000	50,000,000
			Indian Residential Schools Resolution		
			Health Support	40,389,563	37,686,438
				1,520,090,412	1,510,410,669
			Statutory amounts	309,781,859	309,191,809
				3,983,158,236	3,821,158,086

Budgetary details by allotment — *Continued*

	Allotments	Expenditures		Allotments	Expenditures
Department and agency	\$	\$	Department and agency	\$	\$
Assisted Human Reproduction Agency of Canada			Federal portion of provincial/territorial antiviral purchases for the short-term replenishment of the national antiviral stockpile (NAS)	4,500,000	4,284,399
Vote 15 — Program expenditures —			Frozen	15,272,075	
Operating budget	1,628,178	1,358,235	Less: revenues netted against expenditures	50,000	
Frozen	7,621,500			396,085,975	358,770,085
	9,249,678	1,358,235			
Statutory amounts	125,307	125,307	Vote 55 — Capital expenditures —		
	9,374,985	1,483,542	Capital	18,688,251	14,789,404
Canadian Institutes of Health Research			Personnel	812,800	667,003
Vote 20 — Operating expenditures —				19,501,051	15,456,407
Operating budget	52,860,139	50,146,637	Vote 60 — Grants and contributions —		
Frozen	275		Grants and contributions	201,076,515	201,062,716
	52,860,414	50,146,637	Frozen	3,401,000	
Vote 25 — Grants —				204,477,515	201,062,716
Grants	949,074,958	940,773,074	Statutory amounts	44,380,450	44,367,021
Statutory amounts	6,133,031	6,133,031		664,444,991	619,656,229
	1,008,068,403	997,052,742	Total Ministry	5,737,679,904	5,504,681,383
Canadian Northern Economic Development Agency					
Vote 30 — Operating expenditures —			Human Resources and Skills Development		
Operating budget	13,607,078	12,720,066	Department		
Frozen	260,756		Vote 1 — Operating expenditures —		
	13,867,834	12,720,066	Operating budget	2,407,647,566	2,362,797,855
Vote 35 — Contributions —			Retroactive compensation —		
Contributions	39,861,803	38,365,705	Other operating costs	31,917,989	31,917,989
Statutory amounts	1,302,839	1,302,839	Personnel	96,570,691	96,570,691
	55,032,476	52,388,610	Alternative option to the working while on claim EI pilot —		
Hazardous Materials Information Review Commission			Operating budget	6,158,423	3,221,207
Vote 40 — Program expenditures —			New Gatineau Tower —		
Operating budget	4,462,748	4,326,309	CPP	5,028,348	2,782,616
Statutory amounts	559,062	559,062	EI	20,927,934	8,782,975
	5,021,810	4,885,371	Bill C-51 — Implementation	21,391,516	17,982,001
Patented Medicine Prices Review Board			Advertising initiatives	9,900,000	9,617,042
Vote 45 — Program expenditures —			Frozen	2,030,181	
Operating budget	8,423,975	7,059,886	Less: revenues netted against expenditures	1,915,108,181	1,879,149,806
Public interest hearing	2,470,000	85,889		686,464,467	654,522,570
Frozen	774,000		Vote 5 — Grants and contributions —		
	11,667,975	7,145,775	Grants and contributions	1,824,980,901	1,704,013,699
Statutory amounts	911,028	911,028	Frozen	28,765,000	
	12,579,003	8,056,803		1,853,745,901	1,704,013,699
Public Health Agency of Canada			Vote 7c — Pursuant to subsection 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada 44,048 debts due to Her Majesty in right of Canada amounting to \$231,150,564 related to Canada Student Loans accounts —		
Vote 50 — Operating expenditures —			Debt Write-off Authority	231,150,564	226,838,073
Operating budget	372,095,900	353,485,686	Statutory amounts	45,850,098,910	45,849,590,282
Influenza vaccine fill line	4,268,000	1,000,000		48,621,459,842	48,434,964,624

10. 8 Other Government-Wide Information

Budgetary details by allotment — *Continued*

	Allotments	Expenditures		Allotments	Expenditures
Department and agency	\$	\$	Department and agency	\$	\$
Canada Industrial Relations Board			Vote 35 — Grants and contributions —		
Vote 10 — Program expenditures —			Grants and contributions	19,033,334	18,887,046
Operating budget	12,233,687	11,335,040	Statutory amounts	1,262,573	1,262,398
Statutory amounts	1,451,104	1,451,076		30,606,658	29,728,186
	13,684,791	12,786,116	Total Ministry	50,813,689,109	50,570,847,585
Canada Mortgage and Housing Corporation			Indian Affairs and Northern Development		
Vote 15 — To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the corporation pursuant to the authority of any act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i> —			Department		
Operating budget	2,138,534,000	2,086,397,954	Vote 1 — Operating expenditures —		
Frozen	1,278,000		Operating budget	872,078,248	797,593,019
	2,139,812,000	2,086,397,954	Settlement allotment	563,416,530	472,411,905
Canadian Artists and Producers Professional Relations Tribunal			Advertising initiatives	300,000	290,418
Vote 20 — Program expenditures —			McIvor Registration	4,881,029	3,551,034
Operating budget	2,064,760	1,321,541	Frozen	11,143,579	
Statutory amounts	191,849	191,849	Less: revenues netted against expenditures	762,000	743,461
	2,256,609	1,513,390		1,451,057,386	1,273,102,915
Canadian Centre for Occupational Health and Safety			Vote 5 — Capital expenditures —		
Vote 25 — Program expenditures —			Capital	19,728,793	8,039,919
Operating budget	9,065,887	8,384,649	Personnel	1,441,001	1,441,001
Less: revenues netted against expenditures	4,300,000	4,030,656	Frozen	113,432	
	4,765,887	4,353,993		21,283,226	9,480,920
Statutory amounts	1,103,322	1,103,322	Vote 10 — Grants and contributions —		
	5,869,209	5,457,315	Grants and contributions	6,747,945,571	6,570,953,523
Office of the Co-ordinator, Status of Women			McIvor Registration	177,329	
Vote 30 — Operating expenditures —			Funding for emergency measures in First Nations communities	40,097,094	40,097,094
Operating budget	9,841,072	9,361,013	Funding for essential fuel storage tanks in First Nations communities	19,892,280	19,892,280
Advertising initiatives	250,000	217,729	Frozen	2,965,617	
Frozen	219,679			6,811,077,891	6,630,942,897
	10,310,751	9,578,742	Statutory amounts	215,798,171	181,615,610
				8,499,216,674	8,095,142,342
			Canadian Polar Commission		
			Vote 25 — Program expenditures —		
			Operating budget	1,218,042	1,210,138
			Grants and contributions	20,000	10,000
			Frozen	24,902	
				1,262,944	1,220,138
			Statutory amounts	97,597	97,597
				1,360,541	1,317,735
			First Nations Statistical Institute		
			Vote 30 — Payments to the First Nations Statistical Institute for operating expenditures —		
			Operating budget	5,000,000	2,028,410

Budgetary details by allotment — *Continued*

	Allotments	Expenditures		Allotments	Expenditures
Department and agency	\$	\$	Department and agency	\$	\$
Indian Residential Schools Truth and Reconciliation Commission			Canadian Tourism Commission		
Vote 35 — Program expenditures —			Vote 40 — Payments to the Canadian Tourism Commission —		
Operating budget	14,557,357	11,257,205	Operating budget	71,495,802	71,495,802
Frozen	339,491		Frozen	537,000	
	14,896,848	11,257,205		72,032,802	71,495,802
Statutory amounts	561,110	561,110			
	15,457,958	11,818,315	Copyright Board		
Registry of the Specific Claims Tribunal			Vote 45 — Program expenditures —		
Vote 40 — Program expenditures —			Operating budget	2,956,007	2,265,653
Operating budget	2,782,635	1,995,450	Statutory amounts	243,332	243,332
Statutory amounts	142,318	142,163		3,199,339	2,508,985
	2,924,953	2,137,613			
Total Ministry	8,523,960,126	8,112,444,415	Federal Economic Development Agency for Southern Ontario		
Industry			Vote 50 — Operating expenditures —		
Department			Operating budget	27,824,934	26,645,913
Vote 1 — Operating expenditures —			Vote 55 — Grants and contributions —		
Operating budget	514,946,228	484,931,036	Grants and contributions	231,947,760	212,041,526
Frozen	2,029,969		Statutory amounts	3,036,721	3,033,528
Less: revenues netted against expenditures	78,098,000	73,187,355		262,809,415	241,720,967
	438,878,197	411,743,681			
Vote 5 — Capital expenditures —			National Research Council of Canada		
Capital	15,583,251	13,903,182	Vote 60 — Operating expenditures —		
Personnel	1,319,000	1,295,366	Operating budget	407,107,473	406,841,780
	16,902,251	15,198,548	Frozen	4,825,245	
Vote 10 — Grants and contributions —				411,932,718	406,841,780
Grants and contributions	714,820,078	704,527,513	Vote 65 — Capital expenditures —		
Frozen	80,126,493		Capital	42,309,221	42,233,042
	794,946,571	704,527,513	Vote 70 — Grants and contributions —		
Statutory amounts	399,932,205	226,112,976	Grants and contributions	260,465,501	253,239,559
	1,650,659,224	1,357,582,718	Statutory amounts	245,390,229	102,490,531
Canadian Space Agency				960,097,669	804,804,912
Vote 25 — Operating expenditures —			Natural Sciences and Engineering Research Council		
Operating budget	171,519,340	168,611,889	Vote 75 — Operating expenditures —		
Frozen	4,897,113		Operating budget	50,295,114	47,849,011
	176,416,453	168,611,889	Frozen	128,502	
Vote 30 — Capital expenditures —				50,423,616	47,849,011
Capital	144,227,680	110,576,477	Vote 80 — Grants —		
Frozen	18,000,000		Grants	1,024,464,859	1,022,729,219
	162,227,680	110,576,477	Statutory amounts	5,405,894	5,403,042
Vote 35 — Grants and contributions —				1,080,294,369	1,075,981,272
Grants and contributions	30,791,169	30,669,125			
Frozen	6,808,000				
	37,599,169	30,669,125			
Statutory amounts	10,391,546	10,387,924			
	386,634,848	320,245,415			

Budgetary details by allotment — *Continued*

	Allotments	Expenditures		Allotments	Expenditures
Department and agency	\$	\$	Department and agency	\$	\$
Registry of the Competition Tribunal			Canadian Human Rights Commission		
Vote 85 — Program expenditures —			Vote 10 — Program expenditures —		
Operating budget	2,280,697	1,583,752	Operating budget	23,544,778	22,509,333
Statutory amounts	153,060	153,060	Frozen	307,828	
	2,433,757	1,736,812	Less: revenues netted against expenditures	1,100,000	1,033,520
				22,752,606	21,475,813
Social Sciences and Humanities Research Council			Statutory amounts	2,907,363	2,907,363
Vote 90 — Operating expenditures —				25,659,969	24,383,176
Operating budget	25,796,464	24,823,822			
Frozen	257,164		Canadian Human Rights Tribunal		
	26,053,628	24,823,822	Vote 15 — Program expenditures —		
Vote 95 — Grants —			Operating budget	4,509,068	3,858,108
Grants	670,768,648	668,650,802	Statutory amounts	361,501	361,501
Statutory amounts	2,971,190	2,957,959		4,870,569	4,219,609
	699,793,466	696,432,583			
Standards Council of Canada			Commissioner for Federal Judicial Affairs		
Vote 100 — Payments to the Standards Council of Canada —			Vote 20 — Operating expenditures —		
Operating budget	10,318,993	10,318,993	Operating budget	9,217,753	8,683,773
Statistics Canada			Less: revenues netted against expenditures	275,000	160,248
Vote 105 — Program expenditures —				8,942,753	8,523,525
Operating budget	583,392,988	531,232,977	Vote 25 — Canadian Judicial Council — Operating expenditures —		
Grants and contributions	504,720		Operating budget	1,589,923	1,463,552
Frozen	8,377,617		Statutory amounts	475,115,523	475,115,523
Less: revenues netted against expenditures	120,000,000	91,178,883		485,648,199	485,102,600
	472,275,325	440,054,094			
Statutory amounts	79,837,215	79,837,215	Courts Administration Service		
	552,112,540	519,891,309	Vote 30 — Program expenditures —		
Total Ministry	5,680,386,422	5,102,719,768	Operating budget	57,603,144	55,258,131
Justice			IRPA Division 9 Program expenditures	3,313,671	3,313,671
Department			Frozen	3,327,652	
Vote 1 — Operating expenditures —				64,244,467	58,571,802
Operating budget	587,890,459	562,571,371	Statutory amounts	7,016,204	7,012,405
IRPA Division 9 Program expenditures	4,580,738	4,256,344		71,260,671	65,584,207
Frozen	2,565,588				
Less: revenues netted against expenditures	296,200,000	295,462,164	Office of the Director of Public Prosecutions		
	298,836,785	271,365,551	Vote 35 — Program expenditures —		
Vote 5 — Grants and contributions —			Operating budget	131,558,389	118,986,058
Grants and contributions	389,597,223	382,676,565	Drug Prosecution Fund	43,820,795	43,820,795
IRPA Division 9 Program expenditures	2,080,000	1,653,773	Frozen	7,011,728	
	391,677,223	384,330,338	Less: revenues netted against expenditures	14,639,482	14,639,482
Statutory amounts	78,288,515	78,286,959		167,751,430	148,167,371
	768,802,523	733,982,848	Statutory amounts	15,199,452	15,199,452
				182,950,882	163,366,823

Budgetary details by allotment — *Continued*

	Allotments	Expenditures		Allotments	Expenditures
Department and agency	\$	\$	Department and agency	\$	\$
Offices of the Information and Privacy Commissioners of Canada			Communications Security Establishment		
Vote 40 — Program expenditures —			Vote 20 — Program expenditures —		
Operating budget	11,347,173	10,905,185	Operating budget	395,359,879	373,252,259
Frozen	109,000		Communications Security		
	11,456,173	10,905,185	long-term accommodation		
Vote 45 — Program expenditures —			project	13,484,101	9,486,263
Operating budget	23,262,545	22,537,329	Frozen	922,795	
Grants and contributions	500,000	499,240	Less: revenues netted against		
Frozen	106,948		expenditures	1,000,000	625,789
	23,869,493	23,036,569		408,766,775	382,112,733
Statutory amounts	3,890,299	3,889,782	Statutory amounts	32,408,943	32,381,824
	39,215,965	37,831,536		441,175,718	414,494,557
Supreme Court of Canada			Military Police Complaints Commission		
Vote 50 — Program expenditures —			Vote 25 — Program expenditures —		
Operating budget	22,978,184	22,423,452	Operating budget	3,428,513	3,267,836
Frozen	525,586		Public interest hearing	3,637,141	1,392,946
	23,503,770	22,423,452	Conduct review	1,440,509	335,145
Statutory amounts	8,798,117	8,796,366	Frozen	8,630	
	32,301,887	31,219,818		8,514,793	4,995,927
Total Ministry	1,610,710,665	1,545,690,617	Statutory amounts	305,593	305,562
National Defence				8,820,386	5,301,489
Department			Office of the Communications Security Establishment Commissioner		
Vote 1 — Operating expenditures —			Vote 30 — Program expenditures —		
Operating budget	15,354,956,042	15,006,068,831	Operating budget	2,391,926	2,154,558
Security insurance plan			Statutory amounts	131,161	131,161
long-term disability	424,659,622	424,659,622		2,523,087	2,285,719
Frozen	783,077,675		Total Ministry	21,888,015,213	20,406,122,132
Less: revenues netted against			Natural Resources		
expenditures	439,193,178	429,068,185	Department		
	16,123,500,161	15,001,660,268	Vote 1 — Operating expenditures —		
Vote 5 — Capital expenditures —			Operating budget	740,425,672	637,694,784
Capital	2,997,849,138	2,932,466,952	AECL program implementation		
Personnel	132,318,364	126,801,961	expenditures under the		
Frozen	192,020,375		Nuclear Legacy Liabilities		
	3,322,187,877	3,059,268,913	Program	137,600,000	137,600,000
Vote 10 — Grants and contributions —			International Boundary		
Grants and contributions	214,956,761	177,501,812	Commission	1,838,881	1,829,772
Frozen	411,000		Advertising initiatives	9,000,000	8,901,235
	215,367,761	177,501,812	Workforce adjustment costs	2,583,165	2,561,372
Statutory amounts	1,767,427,801	1,739,759,138	Frozen	469,970	
	21,428,483,600	19,978,190,131	Less: revenues netted against		
Canadian Forces Grievance Board			expenditures	31,365,300	23,402,419
Vote 15 — Program expenditures —				860,552,388	765,184,744
Operating budget	6,438,397	5,276,211	Vote 5 — Capital expenditures —		
Statutory amounts	574,025	574,025	Capital	31,073,593	28,213,688
	7,012,422	5,850,236	Personnel	831,799	831,799
			Frozen	51,821	
				31,957,213	29,045,487

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	Allotments	Expenditures		Allotments	Expenditures
Department and agency	\$	\$	Department and agency	\$	\$
Vote 10 — Grants and contributions —			House of Commons		
Grants and contributions.....	605,780,020	423,456,774	Vote 5 — Program expenditures —		
Frozen	136,238,628		Operating budget	308,018,352	287,109,501
	742,018,648	423,456,774	Grants and contributions.....	940,055	870,013
Statutory amounts	756,438,671	749,123,959	Less: revenues netted against expenditures	967,057	967,057
	2,390,966,920	1,966,810,964		307,991,350	287,012,457
Atomic Energy of Canada Limited			Statutory amounts	142,924,514	142,924,514
Vote 15 — Payments to Atomic Energy of Canada Limited for operating and capital expenditures —				450,915,864	429,936,971
Operating budget	345,308,000	341,243,000	Library of Parliament		
Statutory amounts	210,600,000	210,600,000	Vote 10 — Program expenditures —		
	555,908,000	551,843,000	Operating budget	40,331,080	40,033,905
Canadian Nuclear Safety Commission			Less: revenues netted against expenditures	1,000,000	703,122
Vote 20 — Program expenditures —				39,331,080	39,330,783
Operating budget	38,136,112	36,225,107	Statutory amounts	5,097,168	5,097,168
Grants and contributions.....	2,270,980	1,451,582		44,428,248	44,427,951
	40,407,092	37,676,689	Office of the Conflict of Interest and Ethics Commissioner		
Statutory amounts	104,257,948	102,022,465	Vote 15 — Program expenditures —		
	144,665,040	139,699,154	Operating budget	6,338,000	5,698,200
National Energy Board			Statutory amounts	755,249	755,249
Vote 25 — Program expenditures —				7,093,249	6,453,449
Operating budget	62,213,022	61,579,325	Senate Ethics Officer		
Grants and contributions.....	1,340,067	122,719	Vote 20 — Program expenditures —		
Translation costs (Devinat case).....	343,455	295,251	Operating budget	701,697	569,694
Frozen	3,000,000		Statutory amounts	79,937	79,937
	66,896,544	61,997,295		781,634	649,631
Statutory amounts	7,548,450	7,548,346	Total Ministry.....	594,384,039	570,349,790
	74,444,994	69,545,641	Privy Council		
Northern Pipeline Agency			Department		
Vote 30 — Program expenditures —			Vote 1 — Program expenditures —		
Operating budget	1,599,943	1,599,943	Operating budget	123,763,450	111,055,015
Grants and contributions.....	1,476,212	135,946	Commission of inquiry into the Decline of Sockeye Salmon in the Fraser River	2,829,883	2,463,451
Frozen	86,995		Regulatory cooperation council	2,112,728	1,505,992
	3,163,150	1,735,889	Frozen	881,194	
Statutory amounts	184,253	184,253	Less: revenues netted against expenditures	74,000	71,169
	3,347,403	1,920,142		129,513,255	114,953,289
Total Ministry.....	3,169,332,357	2,729,818,901	Statutory amounts	15,296,644	15,279,152
Parliament				144,809,899	130,232,441
The Senate			Canadian Intergovernmental Conference Secretariat		
Vote 1 — Program expenditures —			Vote 5 — Program expenditures —		
Operating budget	57,553,343	55,276,812	Operating budget	6,090,044	4,829,776
Grants and contributions.....	380,000	373,275	Frozen	504,000	
	57,933,343	55,650,087		6,594,044	4,829,776
Statutory amounts	33,231,701	33,231,701			
	91,165,044	88,881,788			

Budgetary details by allotment — *Continued*

	Allotments	Expenditures		Allotments	Expenditures
Department and agency	\$	\$	Department and agency	\$	\$
Vote 7c — Pursuant to subsection 25(2) of the Financial Administration Act, to write-off from the accounts of Canada debts due to Her Majesty in right of Canada amounting to \$57 related to an unrecoverable debt —			Public Safety and Emergency Preparedness		
Debt write-off authority	58	57	Department		
Statutory amounts	325,647	325,647	Vote 1 — Operating expenditures —		
	6,919,749	5,155,480	Operating budget	138,275,706	134,164,563
Canadian Transportation Accident Investigation and Safety Board			Financial support to		
Vote 10 — Program expenditures —			Provinces and Territories for 2011 flood mitigation investments	196,736	24,980
Operating budget	28,850,234	28,046,242	IRPA Division 9 Program expenditures	401,112	401,112
Frozen	631,520		National security and emergency management initiatives under the action plan for perimeter security and economic competitiveness	1,364,764	1,314,552
	29,481,754	28,046,242	Frozen	1,573,532	
Statutory amounts	3,638,115	3,610,035	Less: revenues netted against expenditures	2,500,000	2,245,132
	33,119,869	31,656,277		139,311,850	133,660,075
Chief Electoral Officer			Vote 5 — Grants and contributions —		
Vote 15 — Program expenditures —			Grants and contributions	427,944,792	424,902,027
Operating budget	33,385,308	30,303,722	Financial support to		
Statutory amounts	89,276,471	89,276,471	Provinces and Territories for 2011 flood mitigation investments	50,000,000	10,000,000
	122,661,779	119,580,193	Frozen	1,496,000	
Office of the Commissioner of Official Languages				479,440,792	434,902,027
Vote 20 — Program expenditures —			Statutory amounts	15,711,676	15,711,676
Operating budget	19,734,294	18,826,751		634,464,318	584,273,778
Frozen	123,854		Canada Border Services Agency		
	19,858,148	18,826,751	Vote 10 — Operating expenditures —		
Statutory amounts	2,307,265	2,307,265	Operating budget	1,705,454,598	1,453,037,834
	22,165,413	21,134,016	IRPA Division 9 Program expenditures	7,079,524	2,808,809
Public Appointments Commission Secretariat			Frozen	5,080,382	
Vote 25 — Program expenditures —			Less: revenues netted against expenditures	15,103,954	15,103,954
Operating budget	945,000			1,702,510,550	1,440,742,689
Frozen	47,250		Vote 15 — Capital expenditures —		
	992,250		Capital	174,106,069	63,787,231
Security Intelligence Review Committee			Personnel	22,792,447	15,115,947
Vote 30 — Program expenditures —			Frozen	333,618	
Operating budget	2,815,173	2,635,875		197,232,134	78,903,178
Statutory amounts	265,545	265,398	Statutory amounts	187,879,817	187,710,141
	3,080,718	2,901,273		2,087,622,501	1,707,356,008
Total Ministry	333,749,677	310,659,680	Canadian Security Intelligence Service		
			Vote 20 — Operating expenditures —		
			Operating budget	463,966,308	445,723,551
			IRPA Division 9 Program expenditures	4,710,600	4,710,600

Budgetary details by allotment — *Continued*

	Allotments	Expenditures		Allotments	Expenditures
Department and agency	\$	\$	Department and agency	\$	\$
Frozen	17,958,948		Vote 50 — Capital expenditures —		
	486,635,856	450,434,151	Capital	129,171,871	106,300,386
Statutory amounts	46,306,632	45,986,798	Personnel	13,922,750	13,922,750
	532,942,488	496,420,949	Contract policing services	154,200,675	92,231,441
			RCMP Training academy	38,316,558	17,596,868
Correctional Service of Canada			Restoring the		
Vote 25 — Operating expenditures —			Effectiveness of		
Operating budget	2,072,579,404	1,967,868,112	Federal Policing	2,938,000	2,938,000
Grants and contributions	1,589,904	843,726	Frozen	2,777,330	
Frozen	341,238,988			341,327,184	232,989,445
	2,415,408,296	1,968,711,838			
Vote 30 — Capital expenditures —			Vote 55 — Grants and		
Capital	539,553,914	437,736,337	contributions —		
Frozen	8,000,000		Grants and contributions	138,472,000	136,002,171
	547,553,914	437,736,337	Frozen	1,981,625	
Statutory amounts	243,482,505	236,551,036		140,453,625	136,002,171
	3,206,444,715	2,642,999,211	Statutory amounts	516,762,343	512,278,714
				3,463,948,222	3,124,399,359
National Parole Board					
Vote 35 — Program expenditures —			Royal Canadian Mounted Police		
Operating budget	50,265,021	45,592,356	External Review Committee		
Frozen	4,217,500		Vote 60 — Program expenditures —		
Less: revenues netted against			Operating budget	1,549,427	1,451,185
expenditures	5,644,800	5,411,312	Frozen	67,690	
	48,837,721	40,181,044		1,617,117	1,451,185
Statutory amounts	6,337,023	6,330,746	Statutory amounts	144,410	144,410
	55,174,744	46,511,790		1,761,527	1,595,595
Office of the Correctional Investigator			Royal Canadian Mounted		
Vote 40 — Program expenditures —			Police Public Complaints		
Operating budget	4,298,566	4,073,794	Commission		
Statutory amounts	502,592	502,592	Vote 65 — Program expenditures —		
	4,801,158	4,576,386	Operating budget	7,962,033	7,183,379
			Statutory amounts	827,622	827,622
Royal Canadian Mounted Police				8,789,655	8,011,001
Vote 45 — Operating expenditures —			Total Ministry	9,995,949,328	8,616,144,077
Operating budget	1,698,355,762	1,571,112,487			
Contract policing services	2,263,900,407	2,237,560,471	Public Works and		
RCMP Training academy	1,748,000	1,748,000	Government Services		
2010 Olympic security			Department		
expenditures	2,485,204	854,994	Vote 1 — Operating expenditures —		
G8/G20 Security			Operating budget	960,219,001	924,770,938
expenditures	1,363,178	1,312,982	Real property services	2,495,542,229	2,481,814,105
Restoring the Effectiveness			Receiver General and Central		
of Federal Policing	153,500,000	153,500,000	Compensation Administration		
International Police			function	101,885,440	101,739,266
Peacekeeping and			Sydney Tar Ponds project	53,525,416	53,075,207
Peace operations	35,271,439	33,957,860	Linguistic services	35,834,096	32,960,743
Frozen	69,231,268		Cost and profit assurance		
Less: revenues netted against			program	2,336,488	2,336,471
expenditures	1,760,450,188	1,756,917,765	Frozen	18,123,825	
	2,465,405,070	2,243,129,029	Less: revenues netted against		
			expenditures	1,516,639,069	1,516,639,069
				2,150,827,426	2,080,057,661

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Budgetary details by allotment — *Continued*

	Allotments	Expenditures		Allotments	Expenditures
Department and agency	\$	\$	Department and agency	\$	\$
Vote 5 — Capital expenditures —			Canada Post Corporation		
Capital	574,950,088	544,497,824	Vote 15 — Payments to the Canada		
Personnel	3,416,258	3,416,258	Post Corporation for special		
Frozen	35,270		purposes —		
	<i>578,401,616</i>	<i>547,914,082</i>	Operating budget	<i>22,210,000</i>	<i>22,210,000</i>
Vote 6 — Real Property Disposition					
Revolving Fund —			Canadian Air Transport		
Operating budget	<i>1</i>		Security Authority		
Vote 10 — Contributions —			Vote 20 — Payments to the		
Contributions	<i>5,497,037</i>	<i>5,463,823</i>	Canadian Air Transport Security		
Statutory amounts	<i>459,723,631</i>	<i>104,097,691</i>	Authority for operating and		
	<i>3,194,449,711</i>	<i>2,737,533,257</i>	capital expenditures —		
			Operating budget	528,995,631	513,369,000
Old Port of Montreal			Frozen	<i>47,402,179</i>	
Corporation Inc				<i>576,397,810</i>	<i>513,369,000</i>
Vote 15 — Payments to the					
Old Port of Montreal Corporation			Canadian Transportation Agency		
Inc for operating and capital			Vote 25 — Program expenditures —		
expenditures —			Operating budget	<i>26,401,209</i>	<i>25,289,763</i>
Operating budget	<i>25,173,000</i>	<i>24,472,000</i>	Statutory amounts	<i>3,411,081</i>	<i>3,411,081</i>
				<i>29,812,290</i>	<i>28,700,844</i>
Shared Services Canada					
Vote 20 — Operating			Federal Bridge Corporation Limited		
expenditures —			Vote 30 — Payments to the Federal		
Operating budget	1,683,183,940	1,568,380,140	Bridge Corporation Limited —		
Frozen	56,496,354		Operating budget	<i>26,224,693</i>	<i>18,185,400</i>
Less: revenues netted against					
expenditures	369,298,905	369,298,905	Marine Atlantic Inc		
	<i>1,370,381,389</i>	<i>1,199,081,235</i>	Vote 35 — Payments to Marine		
Vote 25 — Capital expenditures —			Atlantic Inc —		
Capital	100,811,421	101,459,044	Operating budget	184,876,000	184,876,000
Personnel	647,757		Frozen	500,000	
	<i>101,459,178</i>	<i>101,459,044</i>		<i>185,376,000</i>	<i>184,876,000</i>
Statutory amounts	<i>80,611,254</i>	<i>80,608,816</i>			
	<i>1,552,451,821</i>	<i>1,381,149,095</i>	Office of Infrastructure of Canada		
Total Ministry	<i>4,772,074,532</i>	<i>4,143,154,352</i>	Vote 40 — Operating expenditures —		
			Operating budget	<i>56,098,141</i>	<i>45,621,112</i>
Transport			Vote 45 — Contributions —		
Department			Contributions	5,153,368,132	3,602,817,891
Vote 1 — Operating expenditures —			Frozen	<i>582,800</i>	
Operating budget	673,921,403	612,788,717		<i>5,153,950,932</i>	<i>3,602,817,891</i>
Frozen	32,509,368		Statutory amounts	<i>104,217,472</i>	<i>104,217,389</i>
Less: revenues netted against				<i>5,314,266,545</i>	<i>3,752,656,392</i>
expenditures	87,625,667	87,625,667			
	<i>618,805,104</i>	<i>525,163,050</i>	The Jacques Cartier and Champlain		
Vote 5 — Capital expenditures —			Bridges Incorporated		
Capital	82,794,716	58,206,527	Vote 50 — Payments to the		
Frozen	23,478,000		Jacques Cartier and Champlain		
	<i>106,272,716</i>	<i>58,206,527</i>	Bridges Inc —		
Vote 10 — Grants and contributions —			Operating budget	158,463,000	109,054,244
Grants and contributions	582,059,629	545,162,984	Frozen	<i>24,470,000</i>	
Frozen	607,072,991			<i>182,933,000</i>	<i>109,054,244</i>
	<i>1,189,132,620</i>	<i>545,162,984</i>			
Statutory amounts	<i>207,579,447</i>	<i>203,945,608</i>			
	<i>2,121,789,887</i>	<i>1,332,478,169</i>			

10. 16 Other Government-Wide Information

Budgetary details by allotment — *Continued*

	Allotments	Expenditures		Allotments	Expenditures
Department and agency	\$	\$	Department and agency	\$	\$
Transportation Appeal Tribunal of Canada			Canada School of Public Service		
Vote 55 — Program expenditures —			Vote 40 — Program expenditures —		
Operating budget	1,529,438	1,461,404	Operating budget	45,722,238	45,452,288
Frozen	5,461		Frozen	6,071,404	
	1,534,899	1,461,404		51,793,642	45,452,288
Statutory amounts	123,553	123,514	Statutory amounts	83,218,087	51,812,939
	1,658,452	1,584,918		135,011,729	97,265,227
VIA Rail Canada Inc			Office of the Commissioner of Lobbying		
Vote 60 — Payments to VIA Rail Canada Inc —			Vote 45 — Program expenditures —		
Operating budget	475,651,000	419,958,000	Operating budget	4,494,261	4,322,227
Total Ministry	8,936,319,677	6,383,072,967	Statutory amounts	423,087	423,087
Treasury Board				4,917,348	4,745,314
Secretariat			Office of the Public Sector Integrity Commissioner		
Vote 1 — Program expenditures —			Vote 50 — Program expenditures —		
Operating budget	256,915,270	238,993,231	Operating budget	5,519,056	4,957,885
Grants and contributions	265,400	265,400	Grants and contributions	44,472	44,472
US-Canada Regulatory Cooperation Council	1,189,140	1,189,139	Frozen	30,680	
TBS moving and accommodation expenses	1,977,878	1,951,449		5,594,208	5,002,357
Frozen	7,828,497		Statutory amounts	540,639	540,639
Less: revenues netted against expenditures	13,044,094	10,521,727		6,134,847	5,542,996
	255,132,091	231,877,492	Total Ministry	4,149,181,703	2,869,579,550
Vote 5 — Government contingencies —			Veterans Affairs		
Frozen	750,000,000		Department		
Vote 10 — Government-wide initiatives —			Vote 1 — Operating expenditures —		
Operating budget	2,093,000		Operating budget	256,515,926	246,604,030
Vote 20 — Public service insurance —			Other health purchased services	551,945,025	521,888,725
Operating budget	2,717,883,568	2,491,162,187	New Veterans Charter		
Grants and contributions	500,000	348,899	Support Services	19,368,200	19,363,231
Less: revenues netted against expenditures	441,164,000	434,161,503	Advertising initiatives	3,500,000	3,415,821
	2,277,219,568	2,057,349,583	St-Anne's Hospital	75,653,698	74,318,629
Vote 30 — Paylist requirements —			Frozen	4,956,319	
Operating budget	26,193,198			911,939,168	865,590,436
Vote 33 — Capital budget carry forward —			Vote 5 — Grants and contributions —		
Capital	219,655,751		Grants and contributions	2,705,510,200	2,578,927,410
Statutory amounts	472,824,171	472,798,938	Statutory amounts	41,709,995	41,709,995
	4,003,117,779	2,762,026,013		3,659,159,363	3,486,227,841
			Veterans Review and Appeal Board		
			Vote 10 — Operating expenditures —		
			Operating budget	10,685,275	10,354,058
			Statutory amounts	1,609,413	1,609,413
				12,294,688	11,963,471
			Total Ministry	3,671,454,051	3,498,191,312

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Budgetary details by allotment — *Concluded*

	Allotments	Expenditures
Department and agency	\$	\$
Western Economic Diversification		
Vote 1 — Operating expenditures —		
Operating budget	47,164,219	42,550,526
Frozen	265,805	
	<i>47,430,024</i>	<i>42,550,526</i>
Vote 5 — Grants and contributions —		
Grants and contributions	141,327,747	130,983,719
Frozen	820,000	
	<i>142,147,747</i>	<i>130,983,719</i>
Statutory amounts	<i>10,184,238</i>	<i>10,184,238</i>
Total Ministry	199,762,009	183,718,483
Grand Total	240,160,023,369	227,817,423,052

Commissions

General information by commission

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

General information by commission

Department and agency	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living costs*			
	\$	\$	\$	\$	\$
Fisheries and Oceans					
Department					
Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River			1,584,253	400,166	1,984,419
The Commission was established by Order in Council (PC 2009-1861) pursuant to Part I of the <i>Inquiries Act</i> . The mandate of the Commission is to identify the reasons for the decline and long term prospects for Fraser River sockeye salmon stocks and determine whether changes need to be made to fisheries management policies, practices and procedures. ⁽¹⁾					
Privy Council					
Department					
Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River			653,584	1,904,795	2,558,379
The Commission was established by Order in Council (PC 2009-1861) pursuant to Part I of the <i>Inquiries Act</i> . The mandate of the Commission is to identify the reasons for the decline and long term prospects for Fraser River sockeye salmon stocks and determine whether changes need to be made to fisheries management policies, practices and procedures.					
Chief Electoral Officer					
Federal Electoral Boundaries Commissions	470,991	348,319	606,801	1,046,644	2,472,755
These independent Commissions, one per province were established by Order in Council (PC 2012-0086 dated February 21, 2012) pursuant to the <i>Electoral Boundaries Readjustment Act</i> . The Commissions' mandate is to consider and report on the readjustment of the representation of the provinces in the House of Commons required to be made on the completion of each decennial census. The term of each Commission is dependent on the date of completion of its final report.					

General information by commission — *Concluded*

Department and agency	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living costs*			
	\$	\$	\$	\$	\$
Public Safety and Emergency Preparedness					
Royal Canadian Mounted Police Public Complaints Commission					
Commission for Public Complaints against the RCMP	102,728	45,857			148,585
<p>The Commission for Public Complaints against the RCMP is an independent agency of the federal government established in 1986 by amendments to the <i>Royal Canadian Mounted Police Act</i>. Part VI of the <i>RCMP Act</i> sets out the structure of the Commission and the duties and responsibilities of its members, who are appointed by Order of the Governor in Council. Part VII sets out the process for the receipt and review of complaints from the conduct of members of the RCMP. This process includes the power of the Commission to receive complaints and to send them to the RCMP for investigation and disposition. Part VII also provides complainants with the right to have the RCMP's disposition of their complaints reviewed by the Commission. The review process as set out in Part VII gives the Chairman the power of investigate complaints as well as to hold public hearings to inquire into complaints. The Chairman also has the power to initiate complaints when he is satisfied there are reasonable grounds to do so. Order in Council (PC 1986-2904) designates the Commission as a department for the purposes of the <i>Financial Administration Act</i> and the <i>Public Service Employment Act</i>.</p>					

* For details related to current year expenditures, see following statement called "Travel and living costs by commission".

(1) These expenditures are related to work performed by Fisheries and Oceans in relation to the Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River. These costs include costs related to legal advice, document management and reimbursement of costs of Fisheries and Oceans's witnesses appearing before the 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

Name of members	2012-2013 Expenditures
	\$
Privy Council	
Chief Electoral Officer	
Federal Electoral Boundaries Commissions	
Blaikie D.	793
Carbet L.	1,045
Clarke H.	3,949
Colbourne D.	11,379
Courtney J.	2,954
Doyon M.	29,144
Eggerer E.	7,933
Eveleigh J.	6,191
Hudon R.	26,814
Justice Alexandre Deschênes (Chair)	18,583
Justice Allan P Boudreau (Chair)	14,562
Justice Carole Conrad (Chair)	4,238
Justice George Valin (Chair)	58,988
Justice John E Hall (Chair)	10,813
Justice Jules Allard (Chair)	35,097
Justice Keith J Mercer (Chair)	3,193
Justice Ron Mills (Chair)	5,857
Ladyman S.	19,291
Malcolmson P.	2,614
Marit D.	7,402
Meekison J P.	17,438
Pal L.	30,285
Riordon T.	5,433
Saunders K.	789
Wilson D.	23,534
	<u>348,319</u>
Public Safety and Emergency Preparedness	
Royal Canadian Mounted Police Public Complaints Commission	
Commission for Public Complaints against the RCMP	
McPhail I.	45,857
	<u>45,857</u>

Education costs

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

Education costs

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
Agriculture and Agri-Food						
Department	2			57,800		57,800
Canadian Food Inspection Agency	19	623,676	12,693	139,926	174	776,469
Canada Revenue Agency	33			30,405		30,405
Canadian Heritage						
Department	1		2,586	22,480		25,066
Citizenship and Immigration						
Department	3	4,323		33,090		37,413
Economic Development Agency of Canada for the Regions of Quebec	8			13,028		13,028
Environment						
Department	3	40,034		9,803		49,837
Parks Canada Agency	3	46,544		17,417		63,961
Finance						
Financial Transactions and Reports Analysis Centre of Canada	2	20,585	8,622	32,000		61,207
Fisheries and Oceans						
Department	3	34,875		5,664	30	40,569
Foreign Affairs and International Trade						
Department	1	17,217				17,217
Canadian International Development Agency	1	129,594	35,011	25,000	7,655	197,260
Health						
Department	28	240,736	89,361	111,389	88,230	529,716
Canadian Northern Economic Development Agency	1	86,342	8,312	24,018	40,697	159,369
Human Resources and Skills Development						
Department	6	177		12,710		12,887
Indian Affairs and Northern Development						
Department	11	201,590	2,578	30,253	150	234,571
Industry						
Department	1	10,333	4,954	6,650	381	22,318
Canadian Space Agency	1			2,500		2,500
Statistics Canada	11	2,416		4,136		6,552
Justice						
Office of the Director of Public Prosecutions	1	1,000				1,000
Offices of the Information and Privacy Commissioners of Canada	1			2,500		2,500

Education Costs — *Concluded*

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
National Defence						
Department	629	41,802,344	2,851,042	4,185,175	189,135	49,027,696
Natural Resources						
Department	4	38,017				38,017
National Energy Board	4	76,261		10,830		87,091
Privy Council						
Department	1	49,431				49,431
Public Safety and Emergency Preparedness						
Department	2	4,207		38,166	7,500	49,873
Correctional Service of Canada	2	16,747		23,330		40,077
Royal Canadian Mounted Police	2	90,686	23,885	32,135		146,706
Public Works and Government Services						
Department	4	60,488		39,500		99,988
Transport						
Department	4	186,514	58,623	53,542	9,949	308,628
Treasury Board						
Canada School of Public Service	4	53,398		6,953		60,351
Veterans Affairs						
Department	7	54,461		8,730		63,191
Total	803	43,891,996	3,097,667	4,979,130	343,901	52,312,694

⁽¹⁾ Includes allowances in lieu of pay.⁽²⁾ Includes book allowances.

Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial

statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to net foreign exchange revenues and Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II.

Return on Investments

Description	Amount realized in 2012-2013 ⁽¹⁾	Description	Amount realized in 2012-2013 ⁽¹⁾
	\$		\$
Cash and Accounts Receivable —		Belledune Port Authority —	
Finance —		Other	170,710
Interest on bank deposits	222,715,501	Halifax Port Authority —	
Human Resources and Skills Development —		Other	1,219,624
Interest on bank deposits	111,247	Hamilton Port Authority —	
		Other	594,998
Total cash and accounts receivable	222,826,748	Montreal Port Authority —	
		Other	3,787,212
Foreign Exchange Accounts —		Nanaimo Port Authority —	
International reserves held in the Exchange Fund Account —		Other	177,672
Transfer of profits	1,400,550,723	Oshawa Port Authority —	
International Monetary Fund —		Other	29,689
Transfer of profits —		Port Alberni Port Authority —	
Loans	1,259,160	Other	88,339
Subscriptions	2,091,257	Prince Rupert Port Authority —	
		Other	1,619,768
Total foreign exchange accounts	1,403,901,140	Quebec Port Authority —	
		Other	1,345,698
Loans, Investments and Advances —		Saguenay Port Authority —	
Enterprise Crown corporations —		Other	44,758
Bank of Canada —		Saint John Port Authority —	
Transfer of profits	1,083,609,640	Other	446,727
Business Development Bank of Canada —		Sept-Îles Port Authority —	
Interest	\$ 119,470,784	Other	386,905
Dividends	68,623,566	St. John's Port Authority —	
		Other	129,112
		Thunder Bay Port Authority —	
		Other	72,198
Canada Development Investment Corporation —		Toronto Port Authority —	
Dividends	206,182,692	Other	2,367,961
Canada Mortgage and Housing Corporation —		Trois-Rivières Port Authority —	
Interest	2,205,960,465	Other	131,839
Canadian Dairy Commission —		Vancouver Fraser Port Authority —	
Interest	958,925	Other	5,771,871
Farm Credit Canada —		Windsor Port Authority —	
Interest	\$ 221,782,893	Other	38,786
Dividends	56,430,000		18,438,989
		Total enterprise Crown corporations	4,011,457,954
		Portfolio investments —	
Canada Lands Company Limited —		Canadian International Development Agency —	
Dividends	20,000,000	Canada Investment Fund for Africa —	
Royal Canadian Mint —		Interest	1,037,670
Dividends	10,000,000		
	3,993,018,965		
Other —			
Andrew Ferri - St Lawrence Seaway —			
Interest	15,122		

Return on Investments — Concluded

Description	Amount realized in 2012-2013 ⁽¹⁾	Description	Amount realized in 2012-2013 ⁽¹⁾
	\$		\$
National governments including developing countries —		Indian housing assistance fund —	
Canadian International Development Agency —		On-reserve housing — Interest on guaranteed loans ..	2,001,244
International Development Assistance —		Inuit loan fund	3,941
Loans to developing countries	3,370,004	Native claimants	2,743,422
Services and commitment charges on loans to developing countries	9,907	Stoney Band perpetual loan	11,688
Total national governments including developing countries	3,379,911	Veterans Affairs —	
		Veterans' Land Act Fund —	
		Advances	208
			558,233,556
		Total other loans, investments and advances	755,288,068
International organizations —		Total loans, investments and advances	4,771,737,884
International Finance Corporation —		Other Accounts —	
Global Liquidity Trade Program	84,669	Foreign Affairs and International Trade —	
International Monetary Fund —		Interest on loans to employees posted abroad	211,882
Poverty Reduction and Growth Trust	489,612	Interest on mission bank accounts	60,684
Total International organizations	574,281	Indian Affairs and Northern Development —	
		Esso Ltd — Norman Wells Project profits	108,884,425
Other loans, investments and advances —		National Defence —	
Loans and accountable advances —		Interest earned from funds on deposit	
Agriculture and Agri-Food —		with suppliers/banks	593,797
Hog Industry Loan Loss Reserve Program	2,401,922	Interest on loans to employees posted abroad	235,952
Foreign Affairs and International Trade —		Security deposit (outside Canada posting)	4,094
Development of export trade —		Public Safety and Emergency Preparedness —	
Interest	194,652,590	Royal Canadian Mounted Police —	
	197,054,512	Loans and advances to persons posted abroad	12,418
Other —		Public Works and Government Services —	
Citizenship and Immigration —		Consulting and Audit Canada Revolving Fund	38,437
Interest on assistance and transportation loans	440,886	Total other accounts	110,041,689
Finance —		Total Return on Investments	6,508,507,461
Financial Consumer Agency of Canada	37,699		
Federal-provincial fiscal arrangements	58,944	Summary —	
Human Resources and Skills Development —		Interest	3,532,442,224
Interest on Canada Student Loans	551,725,525	Transfer of profits	2,596,395,205
Indian Affairs and Northern Development —		Dividends	361,236,258
Council for Yukon First Nations — Elders	253,528	Other	18,433,774
First Nations in British Columbia	745,023	Total	6,508,507,461
Indian economic development fund	211,448		

⁽¹⁾ The amounts reported in this column represent interest unless otherwise indicated.

Expenditures of Ministers' Offices

On December 12, 2006, the *Federal Accountability Act* amended the *Access to Information Act* to require the head of a department or a ministry of state for the Government of Canada to publish an annual report of all expenses incurred by his or her office and paid out of the Consolidated Revenue Fund. Expenditures presented below are those charged to the Minister's budget (budget totaling \$62,315,183) in accordance with the Policies for Ministers' Offices. As such, this table does not include civilian termination benefits and

statutory expenditures such as the Minister's salary and motor vehicle allowance, employer contributions to superannuation and certain benefit plans and other items as specified in these Policies.

During the year, changes were made to the Policies on Ministers' Offices. For further guidance on which expenditures are included in the Ministers' Offices Budgets see Appendix E of these Policies.

Expenditures of Ministers' Offices

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		\$	\$	\$	\$
Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board —					
Hon G Ritz	Apr 1, 2012 to Mar 31, 2013	1,688,714	192,325	874	2,289
Minister of Canadian Heritage and Official Languages —					
Hon J Moore	Apr 1, 2012 to Mar 31, 2013	1,528,437	85,821	332	7,290
Minister of Citizenship, Immigration and Multiculturalism —					
Hon J Kenney	Apr 1, 2012 to Mar 31, 2013	2,015,494	167,522	5,209	25,912
Minister of the Environment —					
Hon P Kent	Apr 1, 2012 to Mar 31, 2013	1,136,444	91,285	2,584	
Minister for the Federal Economic Development Initiative for Northern Ontario —					
Hon T Clement	Apr 1, 2012 to Mar 31, 2013	68,747	31,005		
Minister of Finance —					
Hon J M Flaherty	Apr 1, 2012 to Mar 31, 2013	2,038,759	183,290	4,533	12,352
Minister(s) of Fisheries and Oceans —					
Hon K Ashfield	Apr 1, 2012 to Oct 16, 2012 and Jan 1, 2013 to Mar 31, 2013	1,205,369	170,786		27,286
Hon G Shea	Oct 17, 2012 to Dec 31, 2012	257,116	35,347		1,080
		1,462,485	206,133		28,366
Minister of Foreign Affairs —					
Hon J Baird	Apr 1, 2012 to Mar 31, 2013	1,798,862	49,302	199	17,365
Minister of International Trade —					
Hon E Fast	Apr 1, 2012 to Mar 31, 2013	1,169,675	56,846		9,370
Minister of Health —					
Hon L Aglukkaq	Apr 1, 2012 to Mar 31, 2013	1,632,950	159,370	2,150	3,868

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
\$	\$	\$	\$	\$	\$	\$
380		2,670		653		1,887,905
6,120		3,698				1,631,698
445		26,562		1,832		2,242,976
1,701	12,170	3,201				1,247,385
						99,752
12,347		19,117		448		2,270,846
2,042	100	642		244	26	1,406,495
		72		3		293,618
2,042	100	714		247	26	1,700,113
120		9,186		52	201	1,875,287
360		482		65	10	1,236,808
549		8,910		2,113		1,809,910

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Expenditures of Ministers' Offices — *Continued*

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		\$	\$	\$	\$
Minister of Human Resources and Skills Development —					
Hon D Finley	Apr 1, 2012 to Mar 31, 2013	1,772,533	153,473	12,392	4,660
Minister of Labour —					
Hon L Raitt	Apr 1, 2012 to Mar 31, 2013	739,698	138,193	7,714	910
Minister(s) of Indian Affairs and Northern Development —					
Hon J Duncan	Apr 1, 2012 to Feb 15, 2013	1,286,902	150,416	1,298	13,307
Hon J Moore	Feb 16, 2013 to Feb 21, 2013	27,454	1,359		
Hon B Valcourt	Feb 22, 2013 to Mar 31, 2013	157,126	21,056		2,430
		1,471,482	172,831	1,298	15,737
Minister of the Canadian Northern Economic Development Agency —					
Hon L Aglukkaq	Apr 1, 2012 to Mar 31, 2013	183,085	27,107		
Minister of the Economic Development Agency of Canada for the Regions of Quebec —					
Hon D Lebel	Apr 1, 2012 to Mar 31, 2013	421,695	40,323	8,348	4,285
Minister of Industry —					
Hon C Paradis	Apr 1, 2012 to Mar 31, 2013	1,424,309	72,948	174	1,509
Minister of Justice and Attorney General of Canada —					
Hon R Nicholson	Apr 1, 2012 to Mar 31, 2013	1,985,331	83,148	14,723	2,783
Minister for the Atlantic Canada Opportunities Agency —					
Hon G Shea	Feb 23, 2013 to Mar 31, 2013	29,082	2,389		
Minister of National Defence —					
Hon P G MacKay	Apr 1, 2012 to Mar 31, 2013	1,775,857	132,470		1,714
Minister of Natural Resources —					
Hon J Oliver	Apr 1, 2012 to Mar 31, 2013	1,280,341	145,565	8,150	7,129
Minister of Public Safety —					
Hon V Toews	Apr 1, 2012 to Mar 31, 2013	1,713,209	105,672		8,720
Minister of Public Works and Government Services —					
Hon R Ambrose	Apr 1, 2012 to Mar 31, 2013	1,531,631	76,063	364	5,855
Minister of Transport, Infrastructure and Communities —					
Hon D Lebel	Apr 1, 2012 to Mar 31, 2013	1,604,203	103,701		4,496
Minister of Veterans Affairs —					
Hon S Blaney	Apr 1, 2012 to Mar 31, 2013	895,514	154,312	755	8,825
Prime Minister —					
Right Hon S J Harper	Apr 1, 2012 to Mar 31, 2013	7,496,538	494,173	9,908	113,323

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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
\$	\$	\$	\$	\$	\$	\$
791	959	16,944		254		1,962,006
1,122	661	9,800		3,089		901,187
	1,378	17,888		1,721	3,968	1,476,878
		523				29,336
		2,473		786	9	183,880
	1,378	20,884		2,507	3,977	1,690,094
		984				211,176
150		383			8	475,192
1,383	14	6,679		550		1,507,566
172	600	4,412		4,690	26	2,095,885
		318		50		31,839
		47,055				1,957,096
		766		3,517		1,445,468
522	105	2,531		43		1,830,802
	1,356	10,819				1,626,088
	120	11,675		2,287	1,095	1,727,577
386	522	8,498		1,605	303	1,070,720
34,799		64,422			2,020	8,215,183

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Expenditures of Ministers' Offices — *Continued*

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		\$	\$	\$	\$
Minister of National Revenue —					
Hon G Shea	Apr 1, 2012 to Mar 31, 2013	1,213,909	49,243	332	3,592
Leader of the Government in the Senate —					
Hon M LeBreton	Apr 1, 2012 to Mar 31, 2013	598,389		280	33
President of the Treasury Board —					
Hon T Clement	Apr 1, 2012 to Mar 31, 2013	1,186,987	59,678		2,924
Minister(s) of International Cooperation —					
Hon B Oda	Apr 1, 2012 to Jun 30, 2012	264,175	8,361	72	591
Hon J Fantino	Jul 1, 2012 to Mar 31, 2013	666,983	40,202	480	2,323
		931,158	48,563	552	2,914
Minister(s) of Intergovernmental Affairs and President of the Queen's Privy Council for Canada —					
Hon P Penashue	Apr 1, 2012 to Mar 14, 2013	1,093,560	107,443	527	5,359
Hon D Lebel	Mar 19, 2013 to Mar 31, 2013	37,783			
		1,131,343	107,443	527	5,359
Minister for Status of Women —					
Hon R Ambrose	Apr 1, 2012 to Mar 31, 2013	215,884	20,174	96	618
Leader of the Government in the House of Commons —					
Hon P Van Loan	Apr 1, 2012 to Mar 31, 2013	974,779	5,838		3,955
Associate Minister(s) of National Defence —					
Hon J Fantino	Apr 1, 2012 to Jul 3, 2012	171,518	16,848		
Hon B Valcourt	Jul 4, 2012 to Feb 21, 2013	269,019	11,724		
Hon K-L D Findlay	Feb 22, 2013 to Mar 31, 2013	59,611	3,152		36
		500,148	31,724		36
Minister of State (Agriculture and Agri-Food) —					
Hon C Paradis	Apr 1, 2012 to Mar 31, 2013	63,822			
Minister of State (Atlantic Canada Opportunities Agency) (La Francophonie) —					
Hon B Valcourt	Apr 1, 2012 to Feb 22, 2013	456,705	55,668	565	420
Minister of State (Finance) —					
Hon T Menzies	Apr 1, 2012 to Mar 31, 2013	474,052	70,915	225	1,669
Minister of State (Sport) —					
Hon B Gosal	Apr 1, 2012 to Mar 31, 2013	393,201	89,865	322	8,807
Minister of State and Chief Government Whip —					
Hon G O'Connor	Apr 1, 2012 to Mar 31, 2013	157,950	53		

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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
\$	\$	\$	\$	\$	\$	\$
200		2,181		630	4	1,270,091
292		820				599,814
39		3,639		3,244		1,256,511
		1,744				274,943
		5,554		40	36	715,618
		7,298		40	36	990,561
371	161	896				1,208,317
					6	37,789
371	161	896			6	1,246,106
		26				236,798
261		3,313				988,146
		40				188,406
		1,265				282,008
						62,799
		1,305				533,213
		862				64,684
		2,488		215		516,061
		1,898		147		548,906
		72				492,267
						158,003

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Expenditures of Ministers' Offices — *Concluded*

Department and Department of State	Start date to end date	Personnel (1) \$	Transportation and communications (2) \$	Information (3) \$	Professional and special services (4) \$
Minister of State (Small Business and Tourism) —					
Hon M Bernier	Apr 1, 2012 to Mar 31, 2013	475,923	51,819	60	8,002
Minister of State (Transport) —					
Hon S Fletcher	Apr 1, 2012 to Mar 31, 2013	513,045	143,427	3,764	260
Minister of State (Western Economic Diversification) —					
Hon L Yelich	Apr 1, 2012 to Mar 31, 2013	535,709	73,343		82
Minister of State (Democratic Reform) —					
Hon T Uppal	Apr 1, 2012 to Mar 31, 2013	451,328	33,502	1,995	550
Minister of State (Science and Technology) —					
Hon G Goodyear	Apr 1, 2012 to Mar 31, 2013	471,865	80,117	122	341
Minister of State of Foreign Affairs (Americas and Consular Affairs) —					
Hon D Ablonczy	Apr 1, 2012 to Mar 31, 2013	550,159	22,246		123
Minister of State (Seniors) —					
Hon A Wong	Apr 1, 2012 to Mar 31, 2013	443,994	82,782	1,558	19,647
Minister of State (Federal Economic Development Agency for Southern Ontario) —					
Hon G Goodyear	Apr 1, 2012 to Mar 31, 2013	414,304	18,217	149	106
Total		51,019,729	4,169,884	90,254	346,196

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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
\$	\$	\$	\$	\$	\$	\$
4,004		1,384		173		541,365
151		447		4,479	2,801	668,374
		650		151		609,935
23		254				487,652
	279	4,574		49		557,347
		1,575				574,103
	591	8,229		610		557,411
		4,007		132		436,915
68,730	19,016	326,628		33,872	10,513	56,084,822

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year, where the travel is required for departmental operational or program purposes, whether domestic or international, charged to the ministers office budget.

For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses.

The following items are excluded from this statement:

- travel expenses of ministers's staff, or other persons traveling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;

- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 11 of this volume entitled "House of Commons — Statement of sessional allowances and travel expenses paid in 2012-2013";
- any Department of National Defense charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 11 of this volume entitled "Foreign Affairs and International Trade — Travel expenses for Canadian representation at international conferences and meetings".

Travel expenses of ministers and parliamentary secretaries

Department and agency	Vote	Amount	Department and agency	Vote	Amount
		\$			\$
Agriculture and Agri-food			Finance		
Minister of Agriculture and Agri-Food and			Minister of Finance —		
Minister for the Canadian Wheat Board —			Hon J M Flaherty	1	108,522
Hon G Ritz	1	96,951	Minister of State (Finance) —		
Parliamentary Secretary —			Hon T Menzies	1	69,830
P Lemieux	1	9,624	Parliamentary Secretary —		
Atlantic Canada Opportunities			S Glover	1	10,163
Agency			Fisheries and Oceans		
Minister of State (Atlantic Canada			Ministers of Fisheries and Oceans —		
Opportunities Agency)(La Francophonie) —			Hon G Shea	1	2,881
Hon B Valcourt	1	19,532	Hon K Ashfield	1	51,900
Canada Revenue Agency			Parliamentary Secretary —		
Minister of National Revenue —			R Kamp	1	3,052
Hon G Shea	1	44,349	Foreign Affairs and International Trade		
Canadian Heritage			Minister of Foreign Affairs —		
Minister of Canadian Heritage and			Hon J Baird	1	100,049
Official Languages —			Parliamentary Secretaries —		
Hon J Moore	1	55,683	D Obhrai	1	49,909
Minister of State (Sport) —			R Dechert	1	56,727
Hon B Gosal	1	39,996	Minister of International Trade —		
Citizenship and Immigration			Hon E Fast	1	130,716
Minister of Citizenship, Immigration			Parliamentary Secretary —		
and Multiculturalism —			G Keddy	1	4,917
Hon J Kenney	1	96,125	Minister of State of Foreign Affairs (Americas and		
Parliamentary Secretary —			Consular Affairs) —		
C Leung	1	3,710	Hon D Ablonczy	1	88,435
Economic Development Agency of			Ministers of International Cooperation —		
Canada for the Regions of Quebec			Hon J Fantino	25a	22,628
Minister of the Economic Development Agency			Hon B Oda	25a	1,588
of Canada for the Regions of Quebec —			Parliamentary Secretary —		
Hon D Lebel	1	8,560	L Brown	25a	1,356
Parliamentary Secretary —			Health		
J Gourde	1	1,345	Minister of Health —		
Environment			Hon L Aglukkaq	1	34,407
Minister of the Environment —			Parliamentary Secretary —		
Hon P Kent	1	31,990	C Carrie	1	3,769
Parliamentary Secretary —			Minister of the Canadian Northern Economic		
M Rempel	1	807	Development Agency —		
			Hon L Aglukkaq	30	3,485

Travel expenses of ministers and parliamentary secretaries — *Concluded*

Department and agency	Vote	Amount	Department and agency	Vote	Amount
		\$			\$
Human Resources and Skills Development			Privy Council		
Minister of Human Resources and Skills Development —			Prime Minister —		
Hon D Finley	1	35,836	Right Hon S J Harper	1	4,924
Minister of Labour —			Minister of Intergovernmental Affairs and President of the Queen's Privy Council for Canada —		
Hon L Raitt	1	74,462	Hon P Penashue	1	37,252
Minister of State (Seniors) —			Minister of State (Democratic Reform) —		
Hon A Wong	1	40,305	Hon T Uppal	1	12,379
Parliamentary Secretary —			Public Safety and Emergency Preparedness		
K Leitch	1	18,846	Minister of Public Safety —		
Minister for Status of Women —			Hon V Toews	1	51,472
Hon R Ambrose	30	16,943	Parliamentary Secretary —		
Parliamentary Secretary —			C Bergen	1	8,070
S Truppe	30	273	Public Works and Government Services		
Indian Affairs and Northern Development			Minister of Public Works and Government Services —		
Ministers of Indian Affairs and Northern Development —			Hon R Ambrose	1	14,030
Hon B Valcourt	1	6,586	Transport		
Hon J Duncan	1	32,469	Minister of Transport, Infrastructure and Communities —		
Parliamentary Secretary —			Hon D Lebel	1	60,112
G Rickford	1	6,338	Minister of State (Transport) —		
Industry			Hon S Fletcher	1	69,448
Minister of Industry —			Treasury Board		
Hon C Paradis	1	48,490	President of the Treasury Board —		
Minister for the Federal Economic Development Initiative for Northern Ontario —			Hon T Clement	1	36,243
Hon T Clement	1	15,890	Veterans Affairs		
Minister of State (Small Business and Tourism) —			Minister of Veterans Affairs —		
Hon M Bernier	1	37,663	Hon S Blaney	1	27,888
Minister of State (Science and Technology) —			Parliamentary Secretary —		
Hon G Goodyear	1	52,954	E Adams	1	6,788
Parliamentary Secretary —			Western Economic Diversification		
M Lake	1	3,612	Minister of State (Western Economic Diversification) —		
Minister of State (Federal Economic Development Agency for Southern Ontario) —			Hon L Yelich	1	23,702
Hon G Goodyear	50	16,943			
Justice					
Minister of Justice and Attorney General of Canada —					
Hon R Nicholson	1	45,783			
Parliamentary Secretaries —					
R Goguen	1	444			
Hon K-L D Findlay	1	518			
National Defence					
Minister of National Defence —					
Hon P G MacKay	1	95,386			
Associate Ministers of National Defence —					
Hon K-L D Findlay	1	534			
Hon B Valcourt	1	2,052			
Hon J Fantino	1	7,916			
Parliamentary Secretary —					
C Alexander	1	13,008			
Natural Resources					
Minister of Natural Resources —					
Hon J Oliver	1	120,734			
Parliamentary Secretary —					
D Anderson	1	665			

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

This statement presents the international travel expenditures incurred by ministers, parliamentary secretaries, and ministers' staff where the travel is required for departmental operational or program purposes only. These expenditures are charged to a special fund centre, created from existing

reference levels, within the minister's department or agency. These costs are not charged to the ministers' office therefore are not included on the Expenditure of ministers' offices table.

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

Ministry/Minister	Amount	Ministry/Minister	Amount
	\$		\$
Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board —		Minister of National Defence —	
Hon G Ritz	70,693	Hon P G MacKay	117,671
Minister for the Atlantic Canada Opportunities Agency —		Associate Minister of National Defence —	
Hon G Shea	4,863	Hon J Fantino	1,216
Minister of Citizenship, Immigration and Multiculturalism —		Minister of Natural Resources —	
Hon J Kenney	116,389	Hon J Oliver	75,378
Minister of the Environment —		Minister of Public Safety and Emergency Preparedness —	
Hon P Kent	102,000	Hon V Toews	43,866
Minister of Finance —		Minister for Status of Women —	
Hon J M Flaherty	194,397	Hon R Ambrose	12,671
Minister of Fisheries and Oceans and Minister for the Atlantic Gateway —		Minister of Transport, Infrastructure and Communities —	
Hon K Ashfield	22,656	Hon D Lebel	42,385
Minister of Foreign Affairs —		President of the Treasury Board —	
Hon J Baird	353,430	Hon T Clement	24,792
Minister of Health —		Minister of Veterans Affairs —	
Hon L Aglukkaq	42,127	Hon S Blaney	38,504
Minister of Human Resources and Skills Development —		Minister of State (Atlantic Canada Opportunities Agency) (La Francophonie) —	
Hon D Finley	10,584	Hon B Valcourt	17,611
Minister of Indian Affairs and Northern Development —		Minister of State (Finance) —	
Hon J Duncan	16,599	Hon T Menzies	45,534
Minister of Industry —		Minister of State of Foreign Affairs (Americas and Consular Affairs) —	
Hon C Paradis	63,353	Hon D Ablonczy	163,674
Ministers of International Cooperation —		Minister of State (Seniors) —	
Hon J Fantino	91,809	Hon A Wong	32,589
Hon B Oda	64,684	Minister of State (Science and Technology) —	
Minister of International Trade and Minister for the Asia-Pacific Gateway —		Hon G Goodyear	34,551
Hon E Fast	203,330	Minister of State (Small Business and Tourism) —	
Minister of Labour —		Hon M Bernier	23,651
Hon L Raitt	30,695	Minister of State (Sport) —	
		Hon B Gosal	28,262
		Minister of State (Transport) —	
		Hon S Fletcher	19,223
			2,109,187

Section 11

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Other Miscellaneous Information

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Foreign Affairs and International Trade Department

Expenditures for Canadian representation at International conferences and meetings

This statement presents expenditures such as hospitality and conference fees covered under the Department of Foreign Affairs and International Trade's (DFAIT) International Conference Allotment (ICA) that is approved by Cabinet to fund the protocol activities of the Governor General and the Prime Minister of Canada during official visits abroad. The

allotment also supports the participation of DFAIT Portfolio ministers and their official delegations in major multilateral international conferences defined as a congress, convention, briefing seminar or other formal gathering in one location outside Canada that deals with topics related to Government of Canada objectives.

Conferences and meetings	Amount
	\$
Prime Minister's Visit to Perth (Australia) - Commonwealth Heads of Government Meeting (CHOGM) 2011 - October 2011.....	6,560
Prime Minister's Visit to Davos (Switzerland) - World Economic Forum (WEF) - January 2012.....	2,393
Prime Minister's Bilateral Visit to Beijing, Guangzhou and Chongqing (China) - February 2012.....	88,026
Prime Minister's Bilateral Visit to Bangkok (Thailand) - March 2012.....	2,503
Prime Minister's Bilateral Visit to Tokyo and Sendai (Japan) - March 2012.....	4,910
Prime Minister's Visit to Seoul (Korea) - Nuclear Security Summit - March 2012.....	5,934
Prime Minister's Visit to Washington (USA) - North American Leaders' Summit (NALS).....	56,403
Prime Minister's Visit to Cartagena (Colombia) - Summit of the Americas (SOA).....	175,318
Prime Minister's Bilateral Visit to Santiago (Chile).....	193,001
Prime Minister's Visit to Camp David (USA) - G8 Summit and to Chicago (USA) - NATO Summit.....	450,130
Prime Minister's Visit to London (United Kingdom) - Queen's Diamond Jubilee.....	469,211
Prime Minister's Bilateral Visit to Paris (France).....	129,224
Prime Minister's Visit to Los Cabos (Mexico) - G20 Summit.....	155,107
Prime Minister's Visit to New York City (USA) - Appeal of Conscience Awards Ceremony.....	161,760
Prime Minister's Visit to Vladivostok (Russia) - Asia-Pacific Economic Cooperation (APEC) Summit 2012.....	588,905
Prime Minister's Bilateral Visit to Dakar (Senegal).....	204,712
Prime Minister's Bilateral Visit to Kinshasa (Congo) - Francophonie Summit.....	471,357
Prime Minister's Bilateral Visits to Agra, New Delhi, Chandigarh and Bangalore (India), Manila (Philippines) and to Hong Kong (China).....	1,361,458
Start-up costs and advance team for the Prime Minister's Visit to Belfast and Enniskillen (United Kingdom) - G8 Summit and to Dublin (Ireland).....	16,986
Start-up costs for the Prime Minister's Visit to Bali (Indonesia) - Asia-Pacific Economic Cooperation (APEC) Summit 2013.....	80,217
Governor General's Visit to Lille (France) - 95 th Anniversary of the Battle of Vimy Ridge.....	50,695
Governor General's Visit to Brasília, Rio de Janeiro and Sao Paulo (Brazil).....	622,534
Governor General's Visit to Bridgetown (Barbados).....	116,219
Governor General's Visit to Port of Spain (Trinidad and Tobago).....	120,094
Governor General's Visit to London (United Kingdom) - Queen's Diamond Jubilee.....	47,325
Governor General's Visit to London (United Kingdom) - London Olympics games 2012.....	153,320
Governor General's Visit to Dieppe (France) - 70 th Anniversary of the Dieppe Raid.....	64,889
Governor General's Visit to Querétaro and Mexico City (Mexico) - Presidential Inauguration.....	143,880
Governor General's Visit to Lima (Peru).....	136,346
Governor General's Visit to Guatemala City (Guatemala).....	87,722

Foreign Affairs and International Trade Department

Expenditures for Canadian representation at International conferences and meetings — *Continued*

Conferences and meetings	Amount
	\$
Governor General's Visit to Seoul (Korea) - Inauguration Ceremony of President-elect Park Geun-hye	47,806
Governor General's Visit to Rome (Italy) - Inaugural Mass of His Holiness Francis I.	174,421
Start-up costs and advance team for Governor General's Visit to Gaborone (Botswana)	13,295
Start-up costs for Governor General's Visit to Pretoria (South Africa)	10,301
Canadian delegation to the United Nations Conference on Sustainable Development, Rio+20 in Rio de Janeiro (Brazil)	93,276
Minister of Foreign Affairs (MINA) Bilateral Visits (Visits Officer)	21,372
Minister of International Trade (MINT) Bilateral Visits (Visits Officer)	48,974
Minister of International Cooperation (MINE) Bilateral Visits (Visits Officer)	30,138
Minister of State of Foreign Affairs (Americas) (MSFA) Bilateral Visits (Visits Officer)	94,280
Minister of Francophonie Bilateral Visits (Visits Officer)	14,052
Minister for the Arctic Council of Canada Bilateral Visits (Visits Officer)	11,227
Minister of State of Foreign Affairs (Americas) (MSFA) to Montevideo (Uruguay) - Inter-American Development Bank annual meeting - March 2012	60
Minister of Foreign Affairs (MINA) - Canadian delegation to the G8 Foreign Ministers' Meeting (FMM) - Washington	19,258
Minister of State of Foreign Affairs (MSFA) - Canadian delegation to the 5 th APEC Education Ministerial Meeting in Gyeongja- Republic of Korea	2,890
Minister of Foreign Affairs (MINA) - Canadian delegation to the NATO Joint Foreign and Defence Ministers' Meeting, Brussels, Belgium	33,064
Minister of International Trade (MINT) - Canadian delegation to the 18 th Meeting of the Asia-Pacific Economic Cooperation (APEC) Ministers Responsible for Trade (MRT) in Kazan, Russia	124,615
Minister of International Trade (MINT) - Canadian delegation to the OECD Ministerial Council Meeting and Informal Gathering of WTO Ministers, Paris	17,951
Minister of Foreign Affairs (MINA) - Canadian delegation to the Presidential Summit of the Pacific Alliance in Cerro Paranal, Chile	16,869
Minister of Foreign Affairs (MINA) - Canadian delegation to the ASEAN Regional Forum and Post-Ministerial Conference in Phnom Penh, Cambodia	44,038
Minister of State of Foreign Affairs (MSFA) - Canadian delegation to the 42 nd General Assembly of the Organization of American States (OAS), Cochabamba, Bolivia	48,801
Minister of Foreign Affairs (MINA) - Canadian Delegation to the 67 th Session of the United Nations General Assembly (UNGA), New York City (USA)	318,581
Minister of International Trade (MINT) - Canadian delegation to the annual ASEAN Economic Ministers Meeting in Siem Reap, Cambodia	20,923
Minister of Foreign Affairs (MINA) - Canadian delegation to the Conference on Afghanistan, Tokyo, Japan	4,327
Minister of Foreign Affairs (MINA) - Canadian delegation to the canonization of Kateri Tekakwitha, Vatican, Italy	35,289
Minister of Foreign Affairs (MINA) - Canadian delegation for the NATO Foreign Ministers' Meeting to Brussels, Belgium	9,782
Minister of Foreign Affairs (MINA) - Canadian delegation for the Organization for Security and Cooperation in Europe (OSCE) Ministerial Council Meeting in Dublin, Ireland	6,081
Minister of Foreign Affairs (MINA) - Canadian delegation to the G8 Broader Middle East and North Africa initiative - Forum for the Future Tunis, Tunisia	26,161
Minister of State of Foreign Affairs (MSFA) - Participation at the 2013 Inter-American Development Bank (IDB) Annual Meeting Panama City, Panama	8,119
Minister of Foreign Affairs (MINA) to Juba (South Sudan) - Canadian participation at the Independence Day ceremony of the Republic of South Sudan	545

**Foreign Affairs and International Trade
Department**

Expenditures for Canadian representation at International conferences and meetings — *Concluded*

Conferences and meetings	Amount
	\$
Minister of State of Foreign Affairs (MSFA) - Participation in the inauguration of the President of the Dominican Republic in Santo Domingo.	15,448
Canadian participation at the Funeral of Crown Prince Nayef bin Abdul-Aziz al-Saud in Jeddah (Saudi Arabia)	25,418
Minister of Foreign Affairs (MINA) - Canadian participation at the Funeral of Ghana's late president, John Evans Atta Mills in Accra.	9,180
Canadian participation at the State Funeral of Prime Minister Meles Zenawi in Addis Ababa (Ethiopia)	7,478
Minister of Foreign Affairs (MINA) - Canadian participation at the Funeral of Cambodia's former King, in Phnom Penh	8,818
Total	7,529,982

Foreign Affairs and International Trade Department

Travel expenses for Canadian representation at International conferences and meetings

This statement presents the travel expenditures covered under the International Conference Allotment (ICA). This allotment is described in the statement of “Expenditures for Canadian Representation at International Conferences and Meetings” found in section 11 of this Volume.

Generally, the ICA does not support the expenses of ministers and staff from other government departments, provincial and territorial representatives and private sector advisors or academic observers which are usually self-funded and not chargeable to the ICA. Therefore, this statement only includes

costs charged to the ICA by the Department of Foreign Affairs and International Trade (DFAIT). Delegates from other government departments are listed for information purposes only.

Costs charged to the ICA are part of the operating budget of DFAIT, and therefore are not included in the statements in section 10 of this Volume titled “Travel expenses of ministers and parliamentary secretaries” and “International travel expenditures of ministers, parliamentary secretaries and ministers’ staff”.

Description	\$
<i>Prime Minister's Visit to Washington (USA) – North American Leaders' Summit (NALS)</i>	40,270
House of Commons	
Harper Right Hon. S.J., Baird Hon. B., Fast Hon. E.	
Prime Minister's Office	
Atwood M., Belous D., Cheung H., Fletcher J., Hunt J., MacDonald K., Persichilli A., Raj S., Ransom J., Vallée C., VanderVeer S., Van Vugt A., Wasser Dr. E., Wright N.	
Privy Council Office	
Cloutier B., Hannan M.-L., Hogan C., Larocque D., Lemire M., Picard A., Rigby S.	
Foreign Affairs and International Trade Canada	
Hradecky Amb. S., Jackson L.-A., Keller G., Munro H.	
Department of National Defence	
Bidgood Z., Dagenais F.	
<i>Prime Minister's Visit to Cartagena (Colombia) – Summit of the Americas (SOA)</i>	130,798
House of Commons	
Harper Right Hon. S.J., Ablonczy Hon. D., Fast Hon. E., Hoback Hon. R., MacDonald Hon. M.	
Prime Minister's Office	
Atwood M., Belous D., Cheung H., Fletcher J., Gerson V., Hannaford N., Hunt J., MacDougall A., Mohamed A., Novak R., Ransom D., Robertson D., Russell A., Sheehy M., Vallée C., Van Vugt A., Vanstone D., Wasser Dr. E.	
Privy Council Office	
Bazinet E., Bourély N., Gaudreault S., Graham D., Hogan C., Krisciunas P., Larocque D., Legros G., Lemire M.	
Foreign Affairs and International Trade Canada	
Bellone F., Benson I., Boucher C., Boyoli F., Castillo M., Cetarez A., Cohen S., Culham Amb. A., Doust S., Drukier W., Gagnon Y., Hamel J.-P., Huot-Bolduc F., Jackson L.-A., Jollez L., Larios L., Loken M., Marriot E., Martin Amb. T., Maya P., Mendoza C., Munevar J., Munoz D., Munoz L., Orjuela J., Pleau K., Raudsepp-Hearne R., Reeder N., Salcedo Ospina N., Segura N., Sirieix E., Snell S., Tessier R., Torres D., Uribe C., Van Battum S., White D.	
Department of National Defence	
Champagne S., Philpott G., Thom J.	
Public Works and Government Services Canada	
Gonzalez A., Guerrero A., Guerrero N., Rangel G., Silvester R.	
Other	
Harper L.	

Description	\$
<i>Prime Minister's Bilateral Visit to Santiago (Chile)</i>	82,408
House of Commons	
Harper Right Hon.S.J., Ablonczy Hon. D., Fast Hon. E., Hoback R.	
Prime Minister's Office	
Atwood M., Belous D., Cheung H., Fraser C., Gerson V., Hannaford N., Hunt J., Larlee L., MacDougall A., Mohamed A., Novak R., Ransom D., Robertson D., Russell A., Sheehy M., Vallée C., Van Vugt A., Vanstone D., Wasser Dr. E.	
Privy Council Office	
Bourély N., Brooman K., Cloutier B., Gaudreault S., Graham D., Hogan C., Krisciunas P., Larocque D., Legros G.	
Foreign Affairs and International Trade Canada	
Boucher C., Engel B., Gagnon Y., Jackson L.-A., Lambert D., Snell S.	
Department of National Defence	
Beaudette A., Slater M., Thom J.	
Public Works and Government Services Canada	
Aranaga A., Guerrero A., Guerrero N., Silvester R.	
Stakeholders	
Flatt B., Lindsay D., Regent A., Waugh R.	
Other	
Harper L.	
<i>Prime Minister's Visit to Camp David (USA) – G8 Summit and to Chicago (USA) – NATO Summit.</i>	107,539
House of Commons	
Harper Right Hon.S.J., Baird Hon. J., MacKay Hon. PG.	
Prime Minister's Office	
Atwood M., Belous D., Cheung H., Fraser C., Gerson V., Hunt J., MacDonald K., MacDougall A., Novak R., Raj S., Ransom J., Rempel R., Tomala A., Van Vugt A., Vaux J., Wasser Dr. E.	
Privy Council Office	
Brooman K., Cloutier B., Dumas M., Graham D., Hogan C., Krisciunas P., Larocque D., Laurin A., Legros G., Prusakowski T., Rigby S., Tremblay E.	
Foreign Affairs and International Trade Canada	
Arbeiter R., Berg A., Brodeur Amb. Y., Buck K., Bussièrès M., Christie K., Dawkins G., Doer Amb. G., Hulan H., Hutchison A., Jelinski C., Jones J., Kern M., Lynch M., Locke K., Malouin M., McClain L., Nasser H., Plunkett C., Poupart I., Provencher A., Richardson M., Roberts A., Robillard A., Séguin W., Serar A., Simpelio A., Skabar L., Suter C., Tan D., Thistle S., Townson C., Wade S., Weekes M., Wyatt S.	

Foreign Affairs and International Trade Department

Travel expenses for Canadian representation at International conferences and meetings — *Continued*

Description	\$	Description	\$
Department of National Defence Bragagnolo L., Given G., Natynczyk Gen. W., O'Dell B., Varner J.		Foreign Affairs and International Trade Canada Arbeiter R., Bobyk B., Boucher C., Boyoli F., Calles E., Cerat A., Courcelles P., Grigsby S., Gompf J., Goodlet C., Hartery L., Hemingway S., Hernandez G., Hradecky Amb. S., Husny R., Lambert D., Lévesque L., Martin C., McCook S., Modanu M., Sved P., Tomkins M., Vincent J., Zaleta J.	
Public Works and Government Services Canada Ajvazova O., Vogt B.		Department of National Defence Dubois R., Pike J., Thom J.	
Other Harper L.		Public Works and Government Services Canada Kirilloff N., Kweon S., Marchand J.	
<i>Prime Minister's Visit to London (United Kingdom) – Queen's Diamond Jubilee</i>	35,936	Finance Canada Dewey-Plante M.A., Greer S., Young R.	
House of Commons Harper Right Hon.S.J., Leef K.R., Moore Hon. J.		<i>Prime Minister's Visit to New York City (USA) – Appeal of Conscience Awards Ceremony</i>	22,508
Prime Minister's Office Atwood M., Belous D., Campbell D., Cheung H., Fletcher J., Fraser C., Gerson V., Hannaford N., Hunt J., Larlee L., MacDougall A., Novak R., Raj S., Ransom D., Russell A., Vallée C., Van Vugt A., Wasser Dr. E.		House of Commons Harper Right Hon. S.J., Wallin Sen. P.	
Privy Council Office Graham D., Hogan C., Larocque D., Laurin A., Legros G., Picard A., Pilon T., Rivard I., Savard M., Whittaker R.		Prime Minister's Office Atwood M., Belous D., Gerson V., Hannaford N., Hunt J., MacDougall A., Novak R., Paquet J., Ransom D., Thompson J., Tomala A., Van Vugt A.	
Foreign Affairs and International Trade Canada Munro H.		Privy Council Office Cloutier B., Graham D., Hogan C., Larocque D., Lemire M., Rigby S., Whittaker R.	
Department of National Defence Behnke A., Thom J.		Foreign Affairs and International Trade Canada Berlanga P.	
Canadian Heritage McNamara J.		Other Harper L.	
Stakeholders Finch R., Reichle C.		<i>Prime Minister's Visit to Vladivostok (Russia) – Asia-Pacific Economic Cooperation (APEC) Summit 2012</i>	281,905
Others Harper B., Harper L., Harper R., Moore C.P.		House of Commons Harper Right Hon.S.J., Baird Hon. J., Fast Hon. E.	
<i>Prime Minister's Bilateral Visit to Paris (France)</i>	30,633	Prime Minister's Office Atwood M., Belous D., Fraser C., Hannaford N., Hunt J., Larlee L., MacDonald K., MacDougall A., Raj S., Ransom J., Russell A., Thompson J., Vallée C., Van Vugt A., Wasser Dr. E., Wright N.	
House of Commons Harper Right Hon. S.J.		Privy Council Office Fisher M., Gaudreault S., Graham D., Hogan C., Krisciunas P., Larocque D., Legros G., MacDougall P., Picard A. Pilon T., Rivard I., Shouldice M.	
Prime Minister's Office Atwood M., Belous D., Cheung H., Gerson V., Hunt J., Larlee L., MacDonald K., MacDougall A., Novak R., Raj S., Ransom D., Russell A., Vallée C., Van Vugt A., Wasser Dr. E.		Foreign Affairs and International Trade Canada Bassina R., Boucher C., Brooker H., Brooker M., Davis B., Dunton D., Dyshlovoy K., Guérin M., Hoffmann R., Holland U., Husny R., Kagner K., Laferrière A., Lambert D., Lavoie J., Lavrentev I., Lischinskiy R., Luzina T., Mullen A., Robillard N.D., Samokhvalova L., Seguin W., Shukanov A., Slepchenko M., Sloan Amb. J., Starikova P., Stulken P., Termorshuizen C., Venner G., Wallace J.-L., Watts M., Weichert A., Yablokova S.	
Privy Council Office Hogan C., Larocque D., Picard A., Prusakowski T., Rivard I., Tremblay E.		Department of National Defence Thom J., Walters C., Ward A.	
Foreign Affairs and International Trade Canada Racine A.		Public Works and Government Services Canada Guerrero N., Ponomarev A., Tran N.L., Zhu K.	
Department of National Defence Thom J.		<i>Prime Minister's Bilateral Visit to Dakar (Senegal)</i>	100,978
Canadian Heritage McNamara J.		House of Commons Harper Right Hon. S.J., Andreychuk Sen. R., Carignan Sen. C., Fantino Hon. J., Galipeau R., Glover S.	
Others Harper B., Harper L., Harper R.			
<i>Prime Minister's Visit to Los Cabos (Mexico) – G20 Summit</i>	70,565		
House of Commons Harper Right Hon. S.J., Fast Hon. E., Flaherty Hon. J.			
Prime Minister's Office Atwood M., Cheung H., Cockburn Dr. J., Hunt J., Larlee L., MacDougall A., Paquet J., Raj S., Ransom J., Robertson D., Tomala A., Van Vugt A., Vaux J., Winterburn M., Wright N.			
Privy Council Office Bazinet E., Graham D., Hogan C., Kowalik C., Krisciunas P., Langevin E., Larocque D., Legros G., Lemire M., Tremblay E.			

11 . 6 Other Miscellaneous Information

Foreign Affairs and International Trade Department

Travel expenses for Canadian representation at International conferences and meetings — *Continued*

Description	\$	Description	\$
Prime Minister's Office		Robertson D., Russell A., Staley R., Staley S., Thompson J., Tomala A., Van Hemmen D., Vaux J., Velshi A., Wright N.	
Atwood M., Bachand A., Clancy A., Dufort D., Larlee L., MacDonald K., MacDougall A., Mohamed A., Murphy Dr. G., Novak R., Ransom D., Robertson D., Staley S., Thompson J., Vallée C., Van Vugt A., Velshi A., Wasser Dr. E., Wasyloko T.		Privy Council Office	
Privy Council Office		Bazinnet E., Beaulieu J., Brooman K., Chagnon A., Cloutier B., Denis L., Donnelly J., Fitzgerald R., Gaudreault S., Gendron L., Graham D., Hogan C., Krisciunas P., Langevin E., Lanthier Y., Larocque D., Laurin A., Legros G., Lemire M., Lepage S., Levesque K., Litwinczuk R., Melaven A., Natale G., Picard A., Pilon T., Poirier I., Prusakowski T., Richard W., Rigby S., Rivard I., Tremblay E., Vincent C.	
Foreign Affairs and International Trade Canada		Foreign Affairs and International Trade Canada	
Dussault M., Racine A.		Asi Talatini F., Bagga R., Beck H.C. S., Berlanga P., Bhandari M., Boucher C., Burley R., Card E., Cridland S., David F., De Haan T., D'Souza R., Dutta R., Edwards L., Forest J., Francis D.B., Guérin M., Gupta A., Green J., Hamilton D., Hariharan P., Holditch C., Huot-Bolduc F., Husny R., Idnani R.-S., Jadhav M., Jain V., Khaleelullah S., Khwairakpam B., Lambert D., Lundholm G., Martyris A., Matta S., Mirakar A., Murthy D., Nair P., Namboodiri M., Nandkeolyar R., Nunas K., Poulin S., Prabhu P., Rocha J., Sarangapani S., Saxena S., Sekhon R., Sharma P., Singh D., Singh J., Singh S., Skabar L., Strasser M., Sundarajan S., Thissen S.J., Velji M., Viens F., Whippler T., Young B.	
Department of National Defence		Department of National Defence	
Grenon J., Thibeault C., Thom J.		Thom J.	
Canadian International Development Agency		Citizenship and Immigration Canada	
Inyangudor I.		Roszak D.	
Non-Governmental Representatives		Natural Resources Canada	
Kenny M.-F., Léger J., Légère R.		Lucas S.	
<i>Prime Minister's Bilateral Visit to Kinshasa (Congo) – Francophonie Summit</i>	<i>220,799</i>	Minister of State for Democratic Reform	
House of Commons		Davis K.	
Harper Right Hon.S.J., Andreychuk Sen. R., Carignan Sen. C., Fantino Hon. J., Galipeau R., Glover S., Valcourt Hon. B.		Minister of State (Sport)	
Prime Minister's Office		Van Vugt D.	
Atwood M., Bachand A., Clancy A., Dufort D., Fletcher J., Larlee L., MacDonald K., MacDougall A., Mohamed A., Murphy Dr. G., Novak R., Ransom D., Robertson D., Staley S., Thompson J., Tomala A., Vallée C., Van Vugt A., Velshi A., Wasser Dr. E., Wasyloko T.		Stakeholders	
Privy Council Office		Ajmera S., Ashar M., Avendano T., Bahia M., Bajaj N., Bassi K., Bataclan M.Y., Bedi P., Bhullar A., Calingo M.R., Chanchlani V., Chandrasekar S., Dass J., Davidson P., Detchka S., Dhahan B., Dhillon B., Dhugga I., Doman R., Doobay Dr. B., Gavin D.M., Gonzalez Paster B., Guiao M., Jassar K., Jenkins T., Jha A.C., Kang J., Kang S., Khurana V., Klar L., Mahajan V., Makin H., Mann H.S., McMaster S., Myers J.S., Olayta T., Papneja Dr. T.P., Pathak P., Prasher L., Purohit M., Quilao Father C., Quimpo F., Rafael R., Rampal A., Ruparell D., Sharma Y., Sidhu P., Sierra B., Singh J., Singh M., Singhmar P.P., Sweers P., Talib M., Thakkar S.K., Thind B.S., Tiangson Pastor J., Tugadi O.	
Foreign Affairs and International Trade Canada		<i>Start-up costs and advance team for the Prime Minister's Visit to Belfast and Enniskillen (United Kingdom) – G8 Summit and to Dublin (Ireland)</i>	<i>16,986</i>
Babin M., Beaulne P., Cannon Amb. L., Cousineau P., Dubois M., Engel B., Fontaine É., Grenier D., Huot-Bolduc F., Langlois D., Nicoloff O., Sylvestre L.-P.		Privy Council Office	
Department of National Defence		Prusakowski T.	
Benoit V., Hancock J., Thom J.		Foreign Affairs and International Trade Canada	
Canadian International Development Agency		Khatchadourian R.H., Licari G., Lizé-Beaulieu D., Louchard A., Mallan C., Munro H.	
Inyangudor I.			
Atlantic Canada Opportunities Agency			
(La Francophonie)			
Richer A., Violette B.			
Non-Governmental Representatives			
Kenny M.-F., Léger J., Légère R.			
<i>Prime Minister's Bilateral Visits to Agra, New Delhi, Chandigarh and Bangalore (India), Manila (Philippines) and to Hong Kong (China)</i>	<i>586,882</i>		
House of Commons			
Harper Right Hon.S.J., Enverga Sen. T. Jr., Fast Hon. E., Gill P., Gosal Hon. B., Grewal N., Obhrai D., Seebach K., Shory D., Uppal Hon. T.			
Prime Minister's Office			
Atwood M., Belous D., Cockburn Dr. J., Curran R., Fletcher J., Fraser C., Gerson V., Hannaford N., Larlee L., MacDonald K., MacDougall A., Mohamed A., Paquet J., Raj S., Ransom J.,			

Foreign Affairs and International Trade Department

Travel expenses for Canadian representation at International conferences and meetings — *Continued*

Description	\$	Description	\$
<i>Governor General's Visit to Lille (France) – 95th Anniversary of the Battle of Vimy Ridge</i>	34,827	Accompanying Delegation Beatty Hon. P., Haddad M.J., Knight J., McBride K., Robinson N., Vrbancovic B.	
Johnston His Excellency the Rt. Hon. D. Johnston Her Excellency S.		<i>Governor General's Visit to Port of Spain (Trinidad and Tobago)</i>	40,343
Government House Ancil N., Beaudry LCol. S., Charette J.		Johnston His Excellency the Rt. Hon. D. Johnston Her Excellency S.	
Foreign Affairs and International Trade Canada Bardou M., Cambus M., Lortie Amb. M., Racine A., Sanchez C.M., Verret R.		Government House Brambley K., Charette J., Helmes-Hayes P., Lavigne C., Létourneau M.-È., MacIntyre C., Mousseau D., Rouselle N., Wallace S.	
Department of National Defence Cadieux Capt. S., Veillette MCpl. D.		House of Commons Ablonczy Hon. D., Obhrai D.	
Other Lortie P.		Foreign Affairs and International Trade Canada Benson I., Gagnon Y., Huber M., Lachance A., Reeder N.	
<i>Governor General's Visit to Brasilia, Rio de Janeiro and Sao Paulo (Brazil)</i>	161,085	Department of National Defence Baker Capt. R., Couture Cpl. C., Cyr Pte L., Duchesne Sgt. R., Duong Capt. A., Hennessy Capt. D., Martin Pte K., Montambeault Pte A., Roy MWO C., Thomas Capt. M., Veillette MCpl. D.	
Johnston His Excellency the Rt. Hon. D. Johnston Her Excellency S.		Accompanying Delegation Beatty Hon. P., Haddad M.J., Knight J., McBride K., Robinson N., Vrbancovic B.	
Government House Brambley K., Charette J., Helmes-Hayes P., Lavigne C., Létourneau M.-È., MacIntyre C., Rouselle N., Wallace S.		<i>Governor General's Visit to London (United Kingdom) – Queen's Diamond Jubilee</i>	13,220
House of Commons Ablonczy Hon. D., Bruinooge R., Chisholm R., Goodyear Hon. G., McColeman P., Obhrai D.		Johnston His Excellency the Rt. Hon. D. Johnston Her Excellency S.	
Foreign Affairs and International Trade Canada Allen J., Ancil K., Asselin A.-K., Bacile R., Batista M., Brandenberger F., Benson I., Dickie A., Dobson R., Gagnon Y., Guérin M., Huber M., Khokhar Amb. J., Hopkins T., Lachance A., Racine A., Rosa C.		Government House Charette J., Helmes-Hayes P., Wallace S.	
Department of National Defence Baker Capt. R., Couture Cpl. C., Cyr Pte L., Duchesne Sgt. R., Duong Capt. A., Hennessy Capt. D., Martin Pte K., Montambeault Pte A., Roy MWO C., Thomas Capt. M., Veillette MCpl. D.		Foreign Affairs and International Trade Canada Lachance A.	
Public Works and Government Services Canada Dorès J., Liégo P., Rangel G., Youssef F.		Department of National Defence Cadieux Capt. S., Duchesne Sgt. R.	
Agriculture and Agri-Food Canada Merchant J.		<i>Governor General's Visit to London (United Kingdom) – London Olympics games 2012</i>	129,323
Minister of State (Science and Technology) Violette B.		Johnston His Excellency the Rt. Hon. D. Johnston Her Excellency S.	
Accompanying Delegation Baker J., Beatty Hon. P., Fortier S., Knight J., McBride K., Patry Dr. G.G.		Government House Charette J., Helmes-Hayes P., Létourneau M.-È., Mousseau D., Wallace S.	
<i>Governor General's Visit to Bridgetown (Barbados)</i>	40,266	Foreign Affairs and International Trade Canada Lachance A.	
Johnston His Excellency the Rt. Hon. D. Johnston Her Excellency S.		Department of National Defence Lafontaine LCdr. (N) J., Veillette MCpl. D.	
Government House Brambley K., Charette J., Helmes-Hayes P., Lavigne C., Létourneau M.-È., MacIntyre C., Mousseau D., Rouselle N., Wallace S.		<i>Governor General's Visit to Dieppe (France) – 70th Anniversary of the Dieppe Raid</i>	29,623
House of Commons Ablonczy Hon. D., Obhrai D.		Johnston His Excellency the Rt. Hon. D.	
Foreign Affairs and International Trade Canada Benson I., Gagnon Y., Huber M., Lachance A., Lambert D., Reeder N.		Government House Ancil N., Charette J.	
Department of National Defence Baker Capt. R., Couture Cpl. C., Cyr Pte L., Duchesne Sgt. R., Duong Capt. A., Hennessy Capt. D., Martin Pte K., Montambeault Pte A., Roy MWO C., Thomas Capt. M., Veillette MCpl. D.		Foreign Affairs and International Trade Canada Bardou M., Cannon Amb. L., Gervais R., Lambert D., Requillart M., Sanchez C., Smith N., Vachon A., Verret R.	
		Department of National Defence Cadieux Capt. S., Duchesne Sgt. R.	
		<i>Governor General's Visit to Querétaro and Mexico City (Mexico) – Presidential Inauguration</i>	52,172
		Johnston His Excellency the Rt. Hon. D. Johnston Her Excellency S.	
		House of Commons Ablonczy Hon. D., Hoback R., Masse B., Regan Hon. G.	

Foreign Affairs and International Trade Department

Travel expenses for Canadian representation at International conferences and meetings — *Continued*

Description	\$	Description	\$
Government House Barratt A., Bégin N., Brambley K., Charette J., Helmes-Hayes P., Mousseau D., Rocheleau J., Rousselle N., Wallace S.		Accompanying Delegation Evans D., Knight J., Myers J., Nolan G., Paciocco Hon. Justice D.M.	
Foreign Affairs and International Trade Canada Bacile R., Barrera M., Benson I., Bello J., Bobyk B., Boyoli F., Castro G., Cole L., Garcia F., Hradecky Amb. S., Huber M., Lachance A., Leon V., Martin C., Martin G., Serrano T., Pagé M., Robson W., Snell S.B., Sved P.		<i>Governor General's Visit to Seoul (Korea) – Inauguration Ceremony of President-elect Park Geun-hye</i> 35,885 Johnston His Excellency the Rt. Hon. D.	
Department of National Defence Cadieux Capt. S., Clément Capt. S., Desgagnés Pte P.-L., Desmeules Cpl. P.-L., Duchesne Sgt. R., Flaherty Capt. C., Forsyth Capt. N., Kaiser Sgt. M., Roy MWO C., Shewchuk Cpl. R.		House of Commons Devolin B., Martin Sen. Y., Obhrai D., Sandhu J.	
Public Works and Government Services Canada Asselin S., Denton J., Guerrero N., Kucharik de Sotelo A.M.		Government House Wallace S.	
Accompanying Delegation Davidson P., Knight J., Myers J., Nolan G., Paciocco Hon. Justice D.M.		Foreign Affairs and International Trade Canada Huot-Bolduc F.	
<i>Governor General's Visit to Lima (Peru)</i> 57,600 Johnston His Excellency the Rt. Hon. D. Johnston Her Excellency S.		Department of National Defence Thomas Capt. M.	
House of Commons Ablonczy Hon. D., Hoback R., Masse B., Regan Hon. G.		<i>Governor General's Visit to Rome (Italy) – Inaugural Mass of His Holiness Francis I</i> 42,331 Johnston His Excellency the Rt. Hon. D. Johnston Her Excellency S.	
Government House Barratt A., Bégin N., Brambley K., Charette J., Helmes-Hayes P., Mousseau D., Rocheleau J., Rousselle N., Wallace S.		House of Commons Comartin J., Doyle Sen. N., Gourde J., Leitch K., Lemieux P., Michaud É., Scarpaleggia F., Yelich Hon. L.	
Foreign Affairs and International Trade Canada Benson I., Huber M., Lachance A., Lessard M.V., Patterson J., Reeder N., Snell S.B.		Government House Charette J., Helmes-Hayes P., Jatton P., Létourneau M.-È., MacIntyre C., Mousseau D.	
Department of National Defence Clément Capt. S., Desgagnés Pte P.-L., Desmeules Cpl. P.-L., Duchesne Sgt. R., Flaherty Capt. C., Forsyth Capt. N., Kaiser Sgt. M., Roy MWO C., Shewchuk Cpl. R.		Prime Minister's Office Pappalardo N.	
Public Works and Government Services Canada Asselin S., Guerrero N., Taurel M., Underhay R.		Foreign Affairs and International Trade Canada Allen Amb. J., Lachance A., Leahy A., Munro H.	
Accompanying Delegation Evans D., Knight J., Myers J., Nolan G., Paciocco Hon. Justice D.M.		Department of National Defence Bishop Maj. S., Clément Capt. S., Lane Cpl. C., Roy MWO C., Shewchuk Cpl. R., Veilleux Cpl. É.	
<i>Governor General's Visit to Guatemala City (Guatemala)</i> 33,642 Johnston His Excellency the Rt. Hon. D. Johnston Her Excellency S.		Citizenship, Immigration and Multiculturalism Canada Mahon C.	
House of Commons Ablonczy Hon. D., Hoback R., Masse B., Regan Hon. G.		Parliament of Canada Guillon T.	
Government House Barratt A., Bégin N., Brambley K., Charette J., Helmes-Hayes P., Mousseau D., Rocheleau J., Rousselle N., Wallace S.		Accompanying Delegation Baril Sister G., Beck Sister M.R., Bisson The Very Reverend P., Brown Davidson B.A., Canning J., D'Arcy Father J., Di Matteo S., Galadza The Very Reverend Father P., Hero Reverend S., Horgan P., Imoo C., Littlechild Chief W., McQueen M., Savoie D.A.	
Foreign Affairs and International Trade Canada Benson I., Huber M., Lachance A., Racine A., Reeder N., Rose M., Snell S.B.		Other Hirsch C.	
Department of National Defence Clément Capt. S., Desgagnés Pte P.-L., Desmeules Cpl. P.-L., Duchesne Sgt. R., Flaherty Capt. C., Forsyth Capt. N., Kaiser Sgt. M., Roy MWO C., Shewchuk Cpl. R.		<i>Start-up costs and advance team for Governor General's Visit to Gaborone (Botswana)</i> 13,295 Foreign Affairs and International Trade Canada Roussel D.	
Public Works and Government Services Canada Asselin S., Guerrero N., Robinson D., Robinson S.T.		<i>Start-up costs for Governor General's Visit to Pretoria (South Africa)</i> 10,301 <i>Canadian delegation to the United Nations Conference on Sustainable Development, Rio+20 in Rio de Janeiro (Brazil)</i> 81,407	
		House of Commons Kent Hon. P.	
		Foreign Affairs and International Trade Canada Asselin K., Christie K., Clement A., Crompton E., DesRoches C., Dobson R., Hay P., Peterson B., Vanderloo C., Wittman P.	
		Environment Canada Machel S., Taylor R.	

Foreign Affairs and International Trade Department

Travel expenses for Canadian representation at International conferences and meetings — Continued

Description	\$	Description	\$
<i>Minister of Foreign Affairs (MINA) Bilateral Visits (Visits Officer)</i>	20,337	<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the Presidential Summit of the Pacific Alliance in Cerro Paranal, Chile</i>	15,849
Foreign Affairs and International Trade Canada		House of Commons	
Boucher C.		Baird Hon. J.	
<i>Minister of International Trade (MINT) Bilateral Visits (Visits Officer)</i>	41,369	Foreign Affairs and International Trade Canada	
Foreign Affairs and International Trade Canada		Bustamante C., Farber S., Fountain-Smith S., Vilches P., Wills B.	
Boucher C.		<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the ASEAN Regional Forum and Post-Ministerial Conference in Phnom Penh, Cambodia</i>	40,412
<i>Minister of International Cooperation (MINE) Bilateral Visits (Visits Officer)</i>	29,557	House of Commons	
Foreign Affairs and International Trade Canada		Baird Hon. J.	
Berlanga P.		Foreign Affairs and International Trade Canada	
<i>Minister of State of Foreign Affairs (Americas) (MSFA) Bilateral Visits (Visits Officer)</i>	93,159	Ballingall J., Boileau G., Clugston M., Galigan A., Hebert C., May J., McCubbing R., Mireault C., Sinclair D., Tan J., Turner M.	
Foreign Affairs and International Trade Canada		<i>Minister of State of Foreign Affairs (MSFA) – Canadian delegation to the 42nd General Assembly of the Organization of American States (OAS), Cochabamba, Bolivia</i>	39,984
Benson I.		House of Commons	
<i>Minister of Francophonie Bilateral Visits (Visits Officer)</i>	13,618	Ablonczy Hon. D.	
Foreign Affairs and International Trade Canada		Foreign Affairs and International Trade Canada	
Huot-Bolduc F.		Benson I., Clark J., Culham A., D'Costa P., Fortier P., Gagnon Y., Janoff D., Labrom M., Loken M., Pleau K., Reeder N.	
<i>Minister for the Arctic Council of Canada Bilateral Visits (Visits Officer)</i>	11,047	<i>Minister of Foreign Affairs (MINA) – Canadian Delegation to the 67th Session of the United Nations General Assembly (UNGA), New York City (USA)</i>	92,511
Foreign Affairs and International Trade Canada		House of Commons	
Munro H.		Ablonczy Hon. D., Baird Hon. J., Fantino Hon. J., Obhrai D., Segal Sen. H.	
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the G8 Foreign Ministers' Meeting (FMM) – Washington</i>	18,305	Foreign Affairs and International Trade Canada	
House of Commons		Allain M., Angell D., Benson I., Brisson R., Bristman B., Cainer O., Campbell G., Dani E., Fleurimond L., Fountain-Smith S., Gagnon Y., Gartshore G., Genest P., Inyangudor I., Kyffin D., Lau M., Marland K., Nicoloff O., Reeder, Roth., Whitty K.	
Baird Hon. J.		<i>Minister of International Trade (MINT) – Canadian delegation to the annual ASEAN Economic Ministers Meeting in Siem Reap, Cambodia</i>	20,012
Foreign Affairs and International Trade Canada		House of Commons	
Buck K., Day C., Guimond P., Keller G., Parai B.		Fast Hon. E.	
<i>Minister of State of Foreign Affairs (MSFA) – Canadian delegation to the 5th APEC Education Ministerial Meeting in Gyeongja – Republic of Korea</i>	2,890	Foreign Affairs and International Trade Canada	
Foreign Affairs and International Trade Canada		Boucher C., Beck B., Boileau G., Clugston M., Gawreletz S., Husny R., Kitnikone P., Laguerta A., McCubbing R., Parmaitri W.	
Chatterson D., Hyon J., Williams M.		<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the NATO Joint Foreign and Defence Ministers' Meeting, Brussels, Belgium</i>	32,962
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the NATO Joint Foreign and Defence Ministers' Meeting, Brussels, Belgium</i>	32,962	House of Commons	
House of Commons		Baird Hon. J.	
Baird Hon. J.		Foreign Affairs and International Trade Canada	
Foreign Affairs and International Trade Canada		Buck K., Cainer O., Richardson M., Roth R.	
Buck K., Cainer O., Richardson M., Roth R.		<i>Minister of International Trade (MINT) – Canadian delegation to the 18th Meeting of the Asia-Pacific Economic Cooperation (APEC) Ministers Responsible for Trade (MRT) in Kazan, Russia</i>	103,668
<i>Minister of International Trade (MINT) – Canadian delegation to the 18th Meeting of the Asia-Pacific Economic Cooperation (APEC) Ministers Responsible for Trade (MRT) in Kazan, Russia</i>	103,668	House of Commons	
House of Commons		Fast Hon. E.	
Fast Hon. E.		Foreign Affairs and International Trade Canada	
Foreign Affairs and International Trade Canada		Boucher C., Brooker M., Hawkins B., Hillman K., Husny R., Mozhaeva E., O'Nions C., Seguin B., Shukanov A., Stulken P., Termorshuizen C., Venner G., Wallace J-L.	
Boucher C., Brooker M., Hawkins B., Hillman K., Husny R., Mozhaeva E., O'Nions C., Seguin B., Shukanov A., Stulken P., Termorshuizen C., Venner G., Wallace J-L.		<i>Minister of International Trade (MINT) – Canadian delegation to the OECD Ministerial Council Meeting and Informal gathering of WTO Ministers, Paris</i>	17,794
<i>Minister of International Trade (MINT) – Canadian delegation to the OECD Ministerial Council Meeting and Informal gathering of WTO Ministers, Paris</i>	17,794	House of Commons	
House of Commons		Fast Hon. E.	
Fast Hon. E.		Foreign Affairs and International Trade Canada	
Foreign Affairs and International Trade Canada		Christie B., Clarke W., Husny R.	
Christie B., Clarke W., Husny R.			

11 . 10 Other Miscellaneous Information

Foreign Affairs and International Trade Department

Travel expenses for Canadian representation at
International conferences and meetings
— *Concluded*

Description	\$
<i>Minister of Foreign Affairs (MINA) – Canadian delegation for the Organization for Security and Cooperation in Europe (OSCE) Ministerial Council Meeting in Dublin, Ireland</i>	5,967
House of Commons	
Dechert R.	
Foreign Affairs and International Trade Canada	
Arpin D., Gregory F., Lacasse J.	
<i>Minister of Foreign Affairs (MINA) – Canadian delegation to the G8 Broader Middle East and North Africa initiative – Forum for the Future Tunis, Tunisia</i>	25,961
House of Commons	
Baird Hon. J.	
Foreign Affairs and International Trade Canada	
Bailey M., Cainer O., Gupta K., Lavoie J.	
<i>Minister of State of Foreign Affairs (MSFA) – Participation at the 2013 Inter-American Development Bank (IDB) Annual Meeting Panama City, Panama</i>	8,119
House of Commons	
Ablonczy Hon. D.	
Foreign Affairs and International Trade Canada	
Benson I., Gagnon Y., Zanin J.	
<i>Minister of Foreign Affairs (MINA) to Juba (South Sudan) – Canadian participation at the Independence Day ceremony of the Republic of South Sudan</i>	545
House of Commons	
Obhrai D.	
<i>Minister of State of Foreign Affairs (MSFA) – Participation in the inauguration of the President of the Dominican Republic in Santo Domingo</i>	15,392
House of Commons	
Ablonczy Hon. D.	
Foreign Affairs and International Trade Canada	
Benson I., Murphy A., Reeder N.	
<i>Canadian participation at the Funeral of Crown Prince Nayef bin Abdul-Aziz al-Saud in Jeddah (Saudi Arabia)</i>	25,418
House of Commons	
Fantino Hon. J.	
Department of National Defence	
Fauteux J., Lavigne Maj. M.	
<i>Minister of Foreign Affairs (MINA) – Canadian participation at the Funeral of Ghana's late president, John Evans Atta Mills to Accra</i>	9,180
House of Commons	
Obhrai D.	
<i>Canadian participation at the State Funeral of Prime Minister Meles Zenawi in Addis Ababa (Ethiopia)</i>	7,478
House of Commons	
Brown L.E.	
<i>Minister of Foreign Affairs (MINA) – Canadian participation at the Funeral of Cambodia's former King, in Phnom Penh</i>	8,818
House of Commons	
Obhrai D.	
Foreign Affairs and International Trade Canada	
Cousineau P.	

Human Resources and Skills Development Department

Compensation payments and administration expenditures ⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
Newfoundland and Labrador	3,169,141	1,279,980	4,449,121
Prince Edward Island	829,689	261,503	1,091,192
Nova Scotia — Federal	8,793,228	2,142,904	10,936,132
Nova Scotia — Enterprise Cape Breton Corporation (ECBC)	10,859,234	2,265,920	13,125,154
Nova Scotia — Enterprise Cape Breton Corporation (ECBC) (Section 9a)	3,325,178	701,716	4,026,894
Nova Scotia — Old Silicosis	211,738	49,244	260,982
New Brunswick	3,198,375	998,930	4,197,305
Quebec	18,705,484	4,571,439	23,276,923
Ontario	40,368,702	12,631,574	53,000,276
Manitoba	3,228,466	1,543,387	4,771,853
Saskatchewan	2,814,391	840,000	3,654,391
Alberta	10,600,739	3,168,331	13,769,070
British Columbia	14,504,259	5,887,000	20,391,259
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i>	2,220		2,220
Legal, medical, professional expenses related to Workers' Compensation — 3 rd party claims	(14,139)		(14,139)
Claim cost payments to locally engaged employees outside Canada (Section 7)	31,546		31,546
Compensation payments to other Government departments for employees locally engaged outside Canada	1,698		1,698
	120,629,949	36,341,928	156,971,877
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	47,383,611	13,638,496	61,022,107
Claim and administration expenses recovered from other Government departments	42,739,915	8,547,985	51,287,900
Claim and administration expenses recoveries related to employment insurance	396,817	79,363	476,180
Recoveries from responsible 3 rd parties (subrogation)	1,692,609		1,692,609
	92,212,952	22,265,844	114,478,796
Net expenditures ⁽⁴⁾	28,416,997	14,076,084	42,493,081

⁽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*)" (see Ministry Summary, section 14 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 expenses 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.

Parliament

The Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2012-2013

Honourable Members of The Senate	Sessional allowances	Travel expenses ⁽²⁾	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowances	Travel expenses ⁽²⁾	Research assistance, staff and other expenses
	\$	\$	\$		\$	\$	\$
Andreychuk R, Sask	132,300	53,113	118,885	Eaton N, Ont	132,300	49,206	129,513
<i>Committee Chairman</i>	11,100			Eggleton A, Ont.	132,300	78,695	137,773
Angus W D, Que ⁽¹⁾	40,188	15,369	57,076	<i>Committee Deputy Chairman</i>	5,600		
<i>Committee Chairman</i>	3,372			Enverga T C, Ont.	75,338	44,183	44,682
Ataullahjan S, Ont.	132,300	70,040	119,170	Fairbairn J, Alta ⁽¹⁾	105,627	15,974	86,642
<i>Committee Deputy Chairman</i>	500			Finley D, Ont.	132,300	24,017	117,051
Baker G, NL	132,300	112,990	91,242	Fortin-Duplessis S, Que	132,300	48,034	142,303
Batters D L, Sask.	24,540	17,941	14,103	Fraser J, Que	132,300	22,832	144,596
Bellemare D, Que	75,338	16,730	37,111	<i>Committee Deputy Chairman</i>	5,600		
Beyak L, Ont	24,540	13,635	7,957	Frum L, Ont	132,300	66,387	102,748
Black D, Alta	24,540	40,350	29,148	Furey G, NL	132,300	119,600	152,539
Boisvenu P-H, Que	132,300	50,991	140,558	<i>Committee Deputy Chairman</i>	5,600		
Braley D, Ont.	132,300	52,956	65,387	Gerstein I, Ont.	132,300	32,377	150,593
<i>Committee Deputy Chairman</i>	5,600			<i>Committee Chairman</i>	11,100		
Brazeau P, Que.	132,300	30,146	130,074	Greene Raine N, BC	132,300	96,621	124,811
<i>Committee Deputy Chairman</i>	4,767			Greene S, NS	132,300	87,388	143,907
Brown B, Alta	128,744	129,727	153,802	<i>Deputy Government Whip</i>	(1,867)		
Buth J, Man	132,300	70,945	118,112	<i>Committee Deputy Chairman</i>	5,600		
Callbeck C S, PEI	132,300	30,867	143,101	Harb M, Ont.	132,300	21,429	155,595
Campbell L W, BC	132,300	81,196	119,282	Hervieux-Payette C, Que	132,300	30,928	150,575
Carignan C, Que	132,300	33,705	146,426	<i>Committee Deputy Chairman</i>	5,600		
<i>Deputy Leader of the Government</i>	36,000			Housakos L, Que.	132,300	20,976	118,229
Champagne A, Que.	132,300	18,187	134,154	Hubley E, PEI	132,300	107,030	133,100
<i>Committee Deputy Chairman</i>	5,600			<i>Deputy Opposition Whip</i>	3,100		
Chaput M, Man	132,300	90,999	150,626	<i>Committee Deputy Chairman</i>	5,600		
<i>Committee Chairman</i>	11,100			Jaffer M S B, BC	132,300	73,370	157,493
Cochrane E M, NL ⁽¹⁾	63,210	40,164	69,579	<i>Committee Chairman</i>	11,100		
Comeau G J, NS	132,300	111,411	98,924	Johnson J G, Man	132,300	81,721	152,927
Cools A C, Ont	132,300	50,544	160,564	Joyal S, Que.	132,300	11,275	153,732
Cordy J, NS	132,300	121,349	122,670	<i>Committee Deputy Chairman</i>	11,200		
Cowan J, NS	132,300	134,286	160,131	Kenny C, Ont.	132,300	75,777	156,123
<i>Leader of the Opposition</i>	36,000			Kinsella N A, NB	132,300	46,282	122,024
Dagenais J-G, Que.	132,300	34,329	141,031	<i>Speaker of the Senate</i>	55,200		
Dallaire R, Que	132,300	48,941	158,981	Lang D, Yk	132,300	116,147	131,441
<i>Committee Deputy Chairman</i>	5,600			LeBreton M, Ont.	132,300	15,993	112,600
Dawson D, Que	132,300	84,936	138,778	<i>Government Leader</i>	75,500		
<i>Committee Chairman</i>	11,100			Losier-Cool R-M, NB ⁽¹⁾	28,298	28,323	40,600
Day J A, NB	132,300	91,666	158,235	Lovelace Nicholas S M, NB	132,300	109,669	152,042
<i>Committee Chairman</i>	11,100			Macdonald M L, NS	132,300	85,635	94,230
De Bané P, Que	132,300	8,207	151,917	Mahovlich F W, Ont ⁽¹⁾	102,426	95,561	85,389
Demers J, Que	132,300	24,362	89,324	Maltais G, Que.	132,300	40,578	135,945
Di Nino C, Ont ⁽¹⁾	33,075	18,514	34,617	Manning F, NL	132,300	133,749	148,940
Downe P E, PEI	132,300	59,854	154,836	<i>Committee Chairman</i>	11,100		
<i>Committee Deputy Chairman</i>	5,600			Marshall E, NL	132,300	69,135	129,888
Doyle N E, NL	132,300	154,332	91,511	<i>Government Whip</i>	11,100		
Duffy M, PEI	132,300	67,448	158,997	<i>Committee Chairman</i>	11,100		
Dyck L E, Sask	132,300	78,972	102,871	Martin Y, BC	132,300	113,963	152,986
<i>Committee Deputy Chairman</i>	5,600			<i>Deputy Government Whip</i>	5,600		

*Public Accounts of Canada, 2012-2013***Parliament****The Senate**Statement of sessional and expense allowances, travel and research expenses paid in 2012-2013 — *Concluded*

Honourable Members of The Senate	Sessional allowances	Travel expenses ⁽²⁾	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowances	Travel expenses ⁽²⁾	Research assistance, staff and other expenses
	\$	\$	\$		\$	\$	\$
Massicotte P J, Que.	132,300	19,764	47,385	Robichaud F, NB.	132,300	67,555	132,578
McCoy E, Alta.	132,300	94,273	159,996	<i>Committee Deputy Chairman</i>	5,600		
McInnis T J, NS.	75,338	50,140	21,500	Runciman B, Ont.	132,300	21,272	115,607
McIntyre P E, NB.	75,338	25,076	26,859	<i>Committee Chairman</i>	21,460		
Mercer T M, NS.	132,300	135,560	160,961	Ruth N, Ont.	132,300	73,301	104,958
Merchant P, Sask.	132,300	91,942	147,685	Segal H, Ont.	132,300	38,072	124,322
Meredith D, Ont.	132,300	78,614	161,200	<i>Committee Chairman</i>	11,100		
Mitchell G, Alta.	132,300	106,080	150,017	Seidman J, Que.	132,300	37,051	115,733
<i>Committee Deputy Chairman</i>	5,600			Seth A, Ont.	132,300	82,686	108,269
<i>Chair Caucus of the</i>				Sibbeston N G, NWT.	132,300	189,712	153,203
<i>Opposition</i>	5,600			Smith D P, Ont.	132,300	29,760	139,414
Mockler P, NB.	132,300	62,477	136,909	<i>Committee Chairman</i>	11,100		
<i>Committee Chairman</i>	11,100			Smith L, Que.	132,300	24,872	104,960
Moore W P, NS.	132,300	76,678	156,585	<i>Committee Deputy Chairman</i>	5,028		
Munson J, Ont.	132,300	46,281	153,451	Stewart Olsen C, NB.	132,300	81,769	113,602
<i>Opposition Whip</i>	6,500			St. Germain G, BC ⁽¹⁾	79,013	125,108	123,711
<i>Committee Deputy Chairman</i>	5,600			<i>Committee Chairman</i>	6,629		
Neufeld R, BC.	132,300	73,420	95,539	Stratton T, Man ⁽¹⁾	126,610	85,571	131,200
<i>Committee Deputy Chairman</i>	572			<i>Committee Chairman</i>	10,623		
<i>Committee Chairman</i>	5,460			Tardif C, Alta.	132,300	94,079	139,950
Ngo T H, Ont.	75,338	46,375	67,972	<i>Deputy Leader of the Opposition</i> .	22,800		
Nolin P C, Que.	132,300	46,725	147,606	Tkachuk D, Sask.	132,300	103,476	123,857
Ogilvie K K, NS.	132,300	85,159	113,200	<i>Committee Chairman</i>	11,100		
<i>Committee Chairman</i>	11,100			Unger B E, Alta.	132,300	53,187	64,166
Oh V, Ont.	24,540	16,216	18,521	Verner J, Que.	132,300	41,601	144,270
Oliver D H, NS.	132,300	108,874	156,025	Wallace J D, NB.	132,300	59,661	101,307
<i>Speaker Pro Tempore</i>	22,800			<i>Committee Chairman</i>	740		
Patterson D G, Nunavut.	132,300	111,175	159,724	Wallin P, Sask.	132,300	180,071	158,456
Peterson R W, Sask ⁽¹⁾	72,552	82,887	112,695	<i>Committee Chairman</i>	11,100		
Plett D N, Man.	132,300	129,396	136,875	Watt C, Que.	132,300	176,638	147,984
Poirier R-M, NB.	132,300	85,308	143,985	Wells D M, NL.	24,540	42,709	16,485
<i>Chair Caucus of the</i>				White V D, Ont.	132,300	37,759	81,523
<i>Government</i>	6,500			<i>Committee Chairman</i>	4,471		
Poulin (Charette) M-P, Ont.	132,300	28,718	125,942	Zimmer R A A, Man.	132,300	59,457	150,518
Poy V, Ont ⁽¹⁾	61,373	89,694	93,589				
Ringuette P, NB.	132,300	55,717	123,217	Total.	14,105,561	7,555,317	13,363,502
Rivard M, Que.	132,300	61,821	147,354				
Rivest J-C, Que.	132,300	19,523	72,440				

⁽¹⁾ Senators who have either resigned, retired, or died during fiscal year 2012-2013.⁽²⁾ Includes living expenses in the National Capital Region.

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House of Commons

Statement of sessional allowances and travel expenses paid in 2012-2013

Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾
	\$	\$		\$	\$
Ablonczy Hon D	157,731	103,883	Blanchette-Lamothe L.	157,731	25,302
Adams E.	157,731	92,672	Blaney Hon S.	157,731	44,660
Adler M.	157,731	78,578	Block K.	157,731	123,939
Aglukkaq Hon L.	157,731	180,070	Boivin F.	157,731	4,493
Albas D.	157,731	100,410	<i>Allowance as</i>		
Albrecht H.	157,731	72,824	<i>Committee Chair</i>	713	
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Deputy Whip</i>			<i>Committee Vice-chair</i>	5,321	
<i>Government</i>	9,184		Borg C.	157,731	53,094
<i>Allowance as</i>			Boughen R.	157,731	101,446
<i>Committee Chair</i>	1,951		Boulerice A.	157,731	45,202
Alexander C.	157,731	60,461	Boutin-Sweet M.	157,731	37,353
Allen Malcolm.	157,731	114,667	Brahmi T.	157,731	31,650
<i>Allowance as</i>			Braid P.	157,731	65,116
<i>Committee Vice-chair</i>	5,684		<i>Allowance as</i>		
Allen Mike.	157,731	74,766	<i>Committee Vice-chair</i>	880	
Allison D.	157,731	78,965	Breitkreuz G.	157,731	192,426
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Chair</i>	11,165		<i>Committee Vice-chair</i>	5,684	
Ambler S.	157,731	68,405	Brisson Hon S.	157,731	123,813
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Chair</i>	150		<i>Committee Vice-chair</i>	5,684	
Ambrose Hon R.	157,731	123,581	Brosseau RE.	157,731	53,167
Anders R.	157,731	67,951	Brown G.	157,731	58,476
Anderson D.	157,731	108,899	Brown L.	157,731	65,597
Andrews S.	157,731	125,725	Brown P.	157,731	83,792
<i>Allowance as</i>			Bruinooge R.	157,731	114,324
<i>Committee Vice-chair</i>	5,684		Butt B.	157,731	63,533
Angus C.	157,731	112,420	Byrne Hon G.	157,731	153,131
Armstrong S.	157,731	92,044	<i>Allowance as</i>		
Ashfield Hon K.	157,731	56,222	<i>Committee Vice-chair</i>	5,684	
Ashton N.	157,731	200,848	Calandra P.	157,731	69,626
Aspin J.	157,731	57,492	Calkins B.	157,731	132,001
Atamanenko A.	157,731	166,182	Cannan R.	157,731	79,357
Aubin R.	157,731	41,623	Carmichael J.	157,731	55,787
Ayala P.	157,731	37,534	Caron G.	157,731	60,660
Baird Hon J.	157,731	7,418	<i>Allowance as</i>		
Bateman J.	157,731	98,405	<i>Committee Vice-chair</i>	363	
Bélanger Hon M.	157,731	35,983	Carrie C.	157,731	47,698
<i>Allowance as</i>			Casey S.	157,731	65,869
<i>Committee Vice-chair</i>	1,986		<i>Allowance as</i>		
Bellavance A.	157,731	65,511	<i>Committee Vice-chair</i>	5,684	
Bennett Hon C.	157,731	127,172	Cash A.	157,731	59,092
<i>Allowance as</i>			Charlton C.	157,731	51,973
<i>Committee Vice-chair</i>	5,760		<i>Allowance as</i>		
Benoit L.	157,731	101,188	<i>Chief Whip</i>		
<i>Allowance as</i>			<i>Official Opposition</i>	1,500	
<i>Committee Chair</i>	11,165		<i>Allowance as</i>		
Benskin T.	157,731	44,972	<i>Committee Chair</i>	10,390	
Bergen C.	157,731	125,563	<i>Allowance as</i>		
Bernier Hon M.	157,731	54,710	<i>Committee Vice-chair</i>	5,337	
Bevington D.	157,731	146,530	Chicoine S.	157,731	30,015
<i>Allowance as</i>			Chisholm R.	157,731	98,948
<i>Committee Vice-chair</i>	504		<i>Allowance as</i>		
Bezan J.	157,731	122,579	<i>Committee Vice-chair</i>	5,226	
<i>Allowance as</i>			Chisu C.	157,731	30,379
<i>Committee Chair</i>	11,165				
Blanchette D.	157,731	48,330			

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House of Commons

Statement of sessional allowances and travel expenses paid in 2012-2013 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾
	\$	\$		\$	\$
Chong Hon M	157,731	59,044	Devolin B.	157,731	78,376
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Chair</i>	11,165		<i>Deputy Chair of</i>		
Choquette F	157,731	36,026	<i>Committees of the Whole</i>	15,834	
Chow O.	157,731	73,126	Dewar P.	157,731	11,987
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chair</i>	5,321		<i>Committee Vice-chair</i>	5,226	
Christopherson D.	157,731	66,557	Dion Hon S.	157,731	45,258
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Chair</i>	11,165		<i>Committee Vice-chair</i>	5,103	
<i>Allowance as</i>			Dionne Labelle P.	157,731	36,235
<i>Committee Vice-chair</i>	363		Donnelly F.	157,731	126,859
Clarke R.	157,731	120,766	<i>Allowance as</i>		
Cleary R.	157,731	106,911	<i>Committee Vice-chair</i>	426	
Clement Hon T.	157,731	95,155	Doré Lefebvre R.	157,731	37,779
Coderre Hon D.	157,731	47,053	Dreeshen E.	157,731	121,086
<i>Allowance as</i>			Dubé M.	157,731	35,441
<i>Committee Vice-chair</i>	5,684		Duncan Hon J.	157,731	139,906
Comartin J.	157,731	118,232	Duncan K.	157,731	72,947
<i>Allowance as</i>			<i>Allowance as</i>		
<i>House Leader</i>			<i>Committee Vice-chair</i>	5,684	
<i>Official Opposition</i>	2,068		Duncan L.	157,731	106,808
<i>Allowance as</i>			Dusseau P-L.	157,731	39,831
<i>Deputy Speaker and</i>			<i>Allowance as</i>		
<i>Chair of</i>			<i>Committee Chair</i>	10,452	
<i>Committee of the Whole</i>	21,113		Dykstra R.	157,731	119,529
<i>Allowance as</i>			Easter Hon W.	157,731	112,841
<i>Committee Vice-chair</i>	2,684		<i>Allowance as</i>		
Côté R.	157,731	39,850	<i>Committee Vice-chair</i>	5,684	
Cotler Hon I.	157,731	44,057	Eyking Hon M.	157,731	123,758
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chair</i>	5,684		<i>Committee Vice-chair</i>	880	
Crockatt J.	54,768	28,104	Fantino Hon J.	157,731	41,276
Crowder J.	157,731	114,789	Fast Hon E.	157,731	76,560
<i>Allowance as</i>			Findlay Hon K-L D.	157,731	111,031
<i>Committee Chair</i>	713		Finley Hon D.	157,731	52,821
<i>Allowance as</i>			Flaherty Hon J.	157,731	48,400
<i>Committee Vice-chair</i>	5,180		Fletcher Hon S.	157,731	77,658
Cullen N.	157,731	134,833	Foote J.	157,731	180,146
<i>Allowance as</i>			<i>Allowance as</i>		
<i>House Leader</i>			<i>Chief Whip</i>		
<i>Official Opposition</i>	37,111		<i>Other Opposition Party</i>	11,165	
Cuzner R.	157,731	145,675	Fortin J-F.	157,731	109,192
<i>Allowance as</i>			Freeman M.	157,731	62,318
<i>Committee Vice-chair</i>	5,684		Fry Hon H.	157,731	191,048
Daniel J.	157,731	51,277	<i>Allowance as</i>		
Davidson P.	157,731	66,607	<i>Committee Vice-chair</i>	5,684	
<i>Allowance as</i>			Galipeau R.	157,731	18,219
<i>Committee Vice-chair</i>	5,684		Gallant C.	157,731	43,303
Davies D.	157,731	151,994	Garneau M.	157,731	23,935
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chair</i>	5,684		<i>House Leader</i>		
Davies L.	157,731	170,244	<i>Other Opposition Party</i>	10,424	
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chair</i>	5,760		<i>Committee Vice-chair</i>	3,758	
Day A-M.	157,731	57,579	Garrison R.	157,731	131,264
Dechert B.	157,731	43,269	<i>Allowance as</i>		
Del Mastro D.	157,731	64,879	<i>Committee Vice-chair</i>	5,684	

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Statement of sessional allowances and travel expenses paid in 2012-2013 — Continued

Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾
	\$	\$		\$	\$
Genest R.	157,731	57,625	Kerr G.	157,731	81,179
Genest-Jourdain J.	157,731	77,721	<i>Allowance as</i>		
Giguère A.	157,731	39,901	<i>Committee Chair</i>	11,165	
Gill P.	157,731	81,282	Komarnicki E.	157,731	72,913
Glover S.	157,731	65,926	<i>Allowance as</i>		
Godin Y.	157,731	86,001	<i>Committee Chair</i>	11,165	
<i>Allowance as</i>			Kramp D.	157,731	83,928
<i>Committee Vice-chair</i>	5,684		<i>Allowance as</i>		
Goguen R.	157,731	72,404	<i>Committee Vice-chair</i>	5,684	
Goldring P.	157,731	103,373	Lake Hon M.	157,731	114,726
Goodale Hon R.	157,731	164,431	Lamoureux K.	157,731	71,322
Goodyear Hon G.	157,731	47,604	<i>Allowance as</i>		
Gosal Hon B.	157,731	56,812	<i>Deputy House Leader</i>		
Gourde J.	157,731	73,193	<i>Other Opposition Party</i>	5,684	
Gravelle C.	157,731	100,111	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chair</i>	5,684	
<i>Committee Vice-chair</i>	363		Lapointe F.	157,731	73,644
Grewal N.	157,731	123,618	Larose J-F.	157,731	43,752
Grogue S.	157,731	36,053	Latendresse A.	157,731	38,569
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Deputy House Leader</i>			<i>Committee Vice-chair</i>	2,937	
<i>Official Opposition</i>	14,998		Lauzon G.	157,731	27,276
Harper Rt Hon S.	157,731	53,390	<i>Allowance as</i>		
Harris D.	157,731	59,060	<i>Caucus Chair</i>		
Harris J.	157,731	107,373	<i>Government</i>	11,165	
<i>Allowance as</i>			Laverdière H.	157,731	45,908
<i>Committee Vice-chair</i>	5,574		<i>Allowance as</i>		
Harris R.	157,731	184,313	<i>Deputy House Leader</i>		
Hassainia S.	157,731	39,476	<i>Official Opposition</i>	836	
Hawn Hon L.	157,731	128,137	<i>Allowance as</i>		
Hayes B.	157,731	53,312	<i>Committee Vice-chair</i>	474	
Hiebert R.	157,731	124,338	Lebel Hon D.	157,731	83,538
Hilyer J.	157,731	133,884	LeBlanc H.	157,731	25,068
Hoback R.	157,731	151,251	<i>Allowance as</i>		
Holder E.	157,731	69,616	<i>Committee Vice-chair</i>	4,342	
Hsu T.	157,731	33,022	LeBlanc Hon D.	157,731	135,227
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chair</i>	846		<i>House Leader</i>		
Hughes C.	157,731	104,788	<i>Other Opposition Party</i>	5,410	
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chair</i>	363		<i>Committee Vice-chair</i>	5,684	
Hyer B.	157,731	90,799	Leef R.	157,731	122,785
Jacob P.	157,731	53,543	Leitch K.	157,731	96,930
James R.	157,731	43,994	Lemieux P.	157,731	25,917
Jean B.	157,731	102,631	Leslie M.	157,731	109,849
Julian P.	157,731	155,935	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chair</i>	5,684	
<i>Caucus Chair</i>			Leung C.	157,731	55,180
<i>Official Opposition</i>	11,165		Liu L.	157,731	47,569
<i>Allowance as</i>			Lizon W.	157,731	51,899
<i>Committee Vice-chair</i>	5,103		Lobb B.	157,731	44,654
Kamp R.	157,731	71,816	Lukiwski T.	157,731	77,577
Karygiannis Hon J.	157,731	54,190	Lunney J.	157,731	107,585
Keddy G.	157,731	123,615	MacAulay Hon L.	157,731	153,141
Kellway M.	157,731	43,362	<i>Allowance as</i>		
Kenney Hon J.	157,731	70,186	<i>Committee Vice-chair</i>	5,684	
Kent Hon P.	157,731	44,418	MacKay Hon PG.	157,731	75,977

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Statement of sessional allowances and travel expenses paid in 2012-2013 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾
	\$	\$		\$	\$
MacKenzie D.	157,731	58,868	Nantel P.	157,731	27,157
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Deputy Whip</i>			<i>Committee Vice-chair</i>	5,684	
<i>Government</i>	1,981		Nash P.	157,731	73,966
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Chair</i>	9,214		<i>Committee Vice-chair</i>	5,321	
Mai H.	157,731	40,549	Nicholls J.	157,731	57,129
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chair</i>	363		<i>Committee Vice-chair</i>	363	
Marston W.	157,731	61,905	Nicholson Hon R.	157,731	64,874
Martin P.	157,731	140,941	Norlock R.	157,731	35,657
<i>Allowance as</i>			Nunez-Melo J.	157,731	37,201
<i>Committee Chair</i>	11,165		Obhrai D.	157,731	124,053
Masse B.	157,731	86,422	O'Connor Hon G.	157,731	169
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chair</i>	2,684		<i>Chief Whip</i>		
Mathysen I.	157,731	90,086	<i>Government</i>	28,420	
<i>Allowance as</i>			Oda Hon B.	52,577	16,638
<i>Committee Chair</i>	682		Oliver Hon J.	157,731	34,052
May E.	157,731	63,155	O'Neill Gordon T.	157,731	106,752
Mayes C.	157,731	93,057	<i>Allowance as</i>		
McCallum Hon J.	157,731	140,310	<i>Committee Vice-chair</i>	5,684	
<i>Allowance as</i>			Opitz T.	157,731	55,591
<i>Committee Vice-chair</i>	5,684		O'Toole E.	54,768	13,369
McColeman P.	157,731	59,562	Pacetti M.	157,731	56,053
McGuinty D.	157,731	16,694	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Deputy Whip</i>		
<i>Committee Vice-chair</i>	3,758		<i>Other Opposition Party</i>	5,684	
McKay Hon J.	157,731	74,765	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chair</i>	5,684	
<i>Committee Vice-chair</i>	5,684		Papillon A.	157,731	45,825
McLeod C.	157,731	96,402	Paradis Hon C.	157,731	52,072
Menegakis C.	157,731	56,270	Patry C.	157,731	41,334
Menzies Hon T.	157,731	146,869	Payne L.	157,731	120,020
Merrifield Hon R.	157,731	120,025	Péclet E.	157,731	25,833
<i>Allowance as</i>			Penashue Hon P.	150,523	148,074
<i>Committee Chair</i>	11,165		Perreault M.	157,731	52,343
Michaud E.	157,731	53,952	Pilon F.	157,731	31,324
Miller L.	157,731	109,831	Plamondon L.	157,731	83,102
<i>Allowance as</i>			Poilievre P.	157,731	11,465
<i>Committee Chair</i>	11,165		Preston J.	157,731	69,861
Moore C.	157,731	86,615	<i>Allowance as</i>		
Moore Hon J.	157,731	116,578	<i>Committee Chair</i>	11,165	
Moore Hon R.	157,731	77,307	Quach AM-T.	157,731	47,232
<i>Allowance as</i>			Rae Hon B.	157,731	196,881
<i>Committee Chair</i>	11,165		<i>Allowance as</i>		
Morin D.	157,731	71,686	<i>Leader</i>		
Morin I.	157,731	40,178	<i>Other Opposition Party</i>	53,694	
Morin M-A.	157,731	42,419	Rafferty J.	157,731	119,316
Morin M-C.	157,731	45,007	Raitt Hon L.	157,731	106,478
<i>Allowance as</i>			Rajotte J.	157,731	110,329
<i>Committee Chair</i>	10,483		<i>Allowance as</i>		
Mourani M.	157,731	31,786	<i>Committee Chair</i>	11,165	
Mulcair Hon T.	157,731	239,460	Rankin M.	54,768	59,478
<i>Allowance as</i>			Rathgeber B.	157,731	102,347
<i>Leader</i>			Ravignat M.	157,731	17,469
<i>Official Opposition</i>	75,516		Raynault F.	157,731	39,767
Murray J.	157,731	105,461			

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Statement of sessional allowances and travel expenses paid in 2012-2013 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾
	\$	\$		\$	\$
Regan Hon G	157,731	57,619	Sorenson K.	157,731	142,155
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chair</i>	5,684		<i>Committee Chair</i>	11,165	
Reid S.	157,731	2,928	Stanton B.	157,731	53,421
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Deputy House Leader</i>			<i>Assistant Deputy Chair of</i>		
<i>Government</i>	15,834		<i>Committees of the Whole</i>	15,834	
Rempel M.	157,731	140,703	St-Denis L.	157,731	30,858
Richards B.	157,731	184,578	Stewart K.	157,731	116,968
<i>Allowance as</i>			Stoffer P.	157,731	91,894
<i>Committee Chair</i>	2,760		<i>Allowance as</i>		
Richardson L.	28,917	59,916	<i>Committee Vice-chair</i>	5,684	
Rickford G.	157,731	133,981	Storseth B.	157,731	218,371
Ritz Hon G.	157,731	128,599	Strahl M.	157,731	116,835
Rousseau J.	157,731	48,593	Sullivan M.	157,731	72,683
Saganash R.	157,731	136,610	Sweet D.	157,731	77,619
Sandhu J.	157,731	97,485	<i>Allowance as</i>		
Savoie D.	65,721	44,105	<i>Committee Chair</i>	11,165	
<i>Allowance as</i>			Thibeault G.	157,731	91,225
<i>Deputy Speaker and</i>			Tilson D.	157,731	75,973
<i>Chair of</i>			<i>Allowance as</i>		
<i>Committees of the Whole</i>	18,066		<i>Committee Chair</i>	11,165	
Saxton A.	157,731	107,174	Toet L.	157,731	102,766
Scarpaleggia F.	157,731	40,813	Toews Hon V.	157,731	101,416
<i>Allowance as</i>			Toone P.	157,731	112,327
<i>Caucus Chair</i>			<i>Allowance as</i>		
<i>Other Opposition Party</i>	5,684		<i>Deputy Whip</i>		
<i>Allowance as</i>			<i>Official Opposition</i>	11,165	
<i>Committee Vice-chair</i>	5,684		Tremblay J.	157,731	51,982
Scheer Hon A.	157,731	118,569	Trost B.	157,731	92,672
<i>Allowance as</i>			Trottier B.	157,731	57,730
<i>Speaker of the</i>			Trudeau J.	157,731	89,979
<i>House of Commons</i>	75,516		Truppe S.	157,731	73,668
Schellenberger G.	157,731	43,562	Turmel N.	157,731	17,151
Scott C.	157,731	57,802	<i>Allowance as</i>		
Seeback K.	157,731	65,762	<i>Chief Whip</i>		
Sellah D.	157,731	51,011	<i>Official Opposition</i>	26,920	
Sgro Hon J.	157,731	80,797	Tweed M.	157,731	176,261
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chair</i>	5,684		<i>Committee Chair</i>	11,041	
Shea Hon G.	157,731	94,248	Uppal Hon T.	157,731	133,850
Shipley B.	157,731	83,890	Valcourt Hon B.	157,731	42,491
Shory D.	157,731	143,383	Valeriote F.	157,731	47,706
Simms S.	157,731	121,059	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chair</i>	5,684	
<i>Committee Vice-chair</i>	5,684		Van Kesteren D.	157,731	64,756
Sims JJ.	157,731	140,976	Van Loan Hon P.	157,731	59,532
<i>Allowance as</i>			Vellacott M.	157,731	76,553
<i>Committee Vice-chair</i>	5,289		Wallace M.	157,731	41,586
Sitsabaiesan R.	157,731	59,682	<i>Allowance as</i>		
Smith J.	157,731	107,581	<i>Committee Chair</i>	1,761	
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Chair</i>	11,165		<i>Committee Vice-chair</i>	4,691	
Sopuck R.	157,731	117,912			

Parliament

House of Commons

Statement of sessional allowances and travel expenses paid in 2012-2013 — *Concluded*

Members of the House of Commons	Sessional allowances	Travel expenses ⁽¹⁾
	\$	\$
Warawa M	157,731	105,216
<i>Allowance as</i>		
<i>Committee Chair</i>	9,214	
Warkentin C	157,731	96,215
<i>Allowance as</i>		
<i>Committee Chair</i>	11,165	
Watson J	157,731	140,831
Weston J	157,731	115,558
Weston R	157,731	89,801
<i>Allowance as</i>		
<i>Committee Chair</i>	11,165	
Wilks D	157,731	97,011
Williamson J	157,731	102,839
Wong Hon A	157,731	130,487
Woodworth S	157,731	54,973
Yelich Hon L	157,731	116,090
Young T	157,731	77,287
Young W	157,731	152,678
Zimmer B	157,731	109,654
Former Members ⁽²⁾		30,256
Total	49,470,333	25,644,991

⁽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 Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

⁽²⁾ Relocation, winding-up, resettlement and other expenses.

Parliament House of Commons

Salaries of parliamentary secretaries to ministers paid in
2012-2013

Name	Parliamentary Secretary to the	Amount
		\$
Adams E	Minister of Veterans Affairs	15,834
Alexander C	Minister of National Defence	15,834
Anderson D	Minister of Natural Resources and for the Canadian Wheat Board	15,834
Bergen C	Minister of Public Safety	15,834
Brown L	Minister of International Cooperation	15,834
Calandra P	Minister of Canadian Heritage	15,834
Carrie C	Minister of Health	15,834
Dechert B	Minister of Foreign Affairs	15,834
Del Mastro D	Prime Minister and to the Minister of Intergovernmental Affairs	15,834
Dykstra R	Minister of Citizenship and Immigration	15,834
Findlay		
Hon K-L D	Minister of Justice	14,185
Glover S	Minister of Finance	15,834
Goguen R	Minister of Justice	15,834
Gourde J	Minister of Public Works and Government Services, for Official Languages and for the Economic Development Agency for the Regions of Quebec	15,834
Kamp R	Minister of Fisheries and Oceans and for the Asia-Pacific Gateway	15,834
Keddy G	Minister of International Trade, for the Atlantic Canada Opportunities Agency and for the Atlantic Gateway	15,834
Lake Hon M	Minister of Industry	15,834
Leitch K	Minister of Human Resources and Skills Development and to the Minister of Labour	15,834
Lemieux P	Minister of Agriculture	15,834
Leung C	for Multiculturalism*	15,834
Lukowski T	Leader of the Government in the House of Commons	15,834
McLeod C	Minister of National Revenue	15,834
Obhrai D	Minister of Foreign Affairs	15,834
Poilievre P	Minister of Transport, Infrastructure and Communities and for the Federal Economic Development Agency for Southern Ontario	15,834
Rempel M	Minister of the Environment	15,834
Rickford G	Minister of Indian Affairs and Northern Development, for the Canadian Northern Economic Development Agency and for the Federal Economic Development Initiative for Northern Ontario	15,834
Saxton A	President of the Treasury Board and for Western Economic Diversification	15,834
Truppe S	for Status of Women*	15,834
	Total	441,703

* Portfolio

Privy Council

Department

Salaries and allowances to Ministers of State

Minister of State	Salaries	Allowances	Total
	\$	\$	\$
O'Connor Hon G	28,217	2,000	30,217
Uppal Hon T	56,637	2,000	58,637
Total	84,854	4,000	88,854

Privy Council
Office of the Chief Electoral Officer
Program Expenditures and Statutory Authority

Funding Authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
	\$	\$	\$	\$	\$
Vote 15 - Program Expenditures	11,417,838	4,952,688	3,218,234	10,714,963	30,303,723
<i>Statutory expenditures —</i>					
November 2012 by-elections	2,228,977	548,163			2,777,140
41 st general election (May 2011) and other elections	566,912	2,853,266	53		3,420,231
<i>Electoral Boundaries Readjustment Act</i>	6,596,107				6,596,107
Quarterly Allowances to Political Parties		22,329,244			22,329,244
Electoral District Associations' Auditors Subsidy		942,459			942,459
Other operating expenditures under the <i>Canada Elections Act</i>	13,632,485	4,861,487	3,853,037	24,383,913 ⁽¹⁾	46,730,922
	23,024,481	31,534,619	3,853,090	24,383,913	82,796,103
Contributions to employee benefit plans related to Vote 15	2,567,095	1,021,856	789,354	2,102,062	6,480,367
Total	37,009,414	37,509,163	7,860,678	37,200,938	119,580,193

⁽¹⁾ Internal services include one-time expenditures related to Elections Canada's office consolidation and relocation to Gatineau, Quebec

Details of statutory expenditures — November 2012 by-elections

Statutory Authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
	\$	\$	\$	\$	\$
Ottawa Headquarters ⁽¹⁾	841,621	24,427			866,048
Durham (Ontario)	422,717	172,263			594,980
Calgary Centre (Alberta)	456,948	176,065			633,013
Victoria (British Columbia)	507,691	175,408			683,099
Total	2,228,977	548,163			2,777,140

⁽¹⁾ Includes expenditures incurred to conduct the by-elections at Elections Canada in Ottawa as well as to support the returning officers in the electoral districts, including the advertising campaign.

Public Safety and Emergency Preparedness Correctional Service of Canada

Expenditures by institution

Institution	Operation and maintenance	Capital	Total
	\$	\$	\$
Archambault Institution, Sainte-Anne-des-Plaines, Que	33,713,524	1,762,634	35,476,158
Atlantic Institution, Renous, NB	34,541,065	16,374,532	50,915,597
Bath Institution, Bath, Ont	31,563,220	18,920,812	50,484,032
Beaver Creek Institution, Gravenhurst, Ont	13,461,670	3,378,947	16,840,617
Bowden Institution, Innisfail, Alta	47,506,648	9,938,528	57,445,176
Collins Bay Institution, Kingston, Ont	39,110,821	17,280,824	56,391,645
Cowansville Institution, Cowansville, Que	35,736,635	18,026,334	53,762,969
Donnacona Institution, Donnacona, Que	43,023,744	13,094,595	56,118,339
Dorchester Penitentiary, Dorchester, NB	41,823,720	5,228,223	47,051,943
Drumheller Institution, Drumheller, Alta	43,449,864	13,441,676	56,891,540
Drummond Institution, Drummondville, Que	32,164,032	1,223,428	33,387,460
Edmonton Institution, Edmonton, Alta	39,674,337	21,027,794	60,702,131
Edmonton Institution for Women, Edmonton, Alta	21,547,705	8,360,480	29,908,185
Federal Training Centre, Laval, Que	25,953,122	12,792,316	38,745,438
Fenbrook Institution, Gravenhurst, Ont	34,962,315	12,502,703	47,465,018
Ferndale Institution, Mission, BC	10,065,383	1,950,549	12,015,932
Fraser Valley Institution, Abbotsford, BC	17,499,018	4,518,679	22,017,697
Frontenac Institution, Kingston, Ont	12,943,593	2,285,032	15,228,625
Grand Valley Institution for Women, Kitchener, Ont	24,243,887	11,421,696	35,665,583
Grande Cache Institution, Grande Cache, Alta	35,610,073	391,019	36,001,092
Grierson Institution, Edmonton, Alta	4,085,926	51,742	4,137,668
Joliette Institution, Joliette, Que	17,846,069	5,569,903	23,415,972
Joyceville Institution, Kingston, Ont	39,547,512	5,305,413	44,852,925
Kent Institution, Agassiz, BC	38,473,993	9,092,463	47,566,456
Kingston Penitentiary, Kingston, Ont	46,610,805	260,246	46,871,051
Kwikwèxwelhp Healing Village, Harrison Mills, BC	6,314,785	8,207,318	14,522,103
La Macaza Institution, La Macaza, Que	28,268,427	2,938,609	31,207,036
Leclerc Institution, Laval, Que	35,439,467	43,364	35,482,831
Matsqui Institution, Abbotsford, BC	28,702,065	13,082,330	41,784,395
Millhaven Institution, Bath, Ont	43,127,887	20,418,477	63,546,364
Mission Institution, Mission, BC	26,463,474	12,242,240	38,705,714
Montée Saint-François Institution, Laval, Que	13,879,288	10,535,956	24,415,244
Mountain Institution, Agassiz, BC	32,410,929	616,151	33,027,080
National Headquarters, Ottawa, Ont	215,146,248	38,828,811	253,975,059
Nova Institution for Women, Truro, NS	17,174,162	3,305,526	20,479,688
Okimaw Ohci Healing Lodge, Maple Creek, Sask	7,721,256	396,346	8,117,602
Pacific Institution/Regional Treatment Centre, Abbotsford, BC	51,150,717	8,543,018	59,693,735
Pê Sâkâstêw Centre, Hobbema, Alta	7,084,652	88,869	7,173,521
Pittsburgh Institution, Kingston, Ont	14,278,047	1,403,593	15,681,640
Port-Cartier Institution, Port-Cartier, Que	34,051,833	5,140,529	39,192,362
Regional Correctional Staff College - Atlantic, Memramcook, NB	1,989,198		1,989,198
Regional Correctional Staff College - Ontario, Kingston, Ont	3,845,222	81,239	3,926,461
Regional Correctional Staff College - Pacific, Abbotsford, BC	3,167,978		3,167,978
Regional Correctional Staff College - Prairies, Saskatoon, Sask	3,429,270		3,429,270
Regional Correctional Staff College - Quebec, Laval, Que	3,939,551	1,721,548	5,661,099
Regional Headquarters Atlantic, Moncton, NB	44,012,362	777,817	44,790,179
Regional Headquarters Ontario, Kingston, Ont	45,215,626	2,601,994	47,817,620
Regional Headquarters Pacific, Abbotsford, BC	48,211,174	3,060,317	51,271,491
Regional Headquarters Prairies, Saskatoon, Sask	42,464,126	1,971,292	44,435,418
Regional Headquarters Quebec, Laval, Que	49,481,705	1,161,777	50,643,482
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Que	9,169,156		9,169,156
Regional Parole Offices - Atlantic, Moncton, NB	25,595,333	1,191,884	26,787,217
Regional Parole Offices - Ontario, Kingston, Ont	63,137,704	5,523,387	68,661,091
Regional Parole Offices - Pacific, Abbotsford, BC	45,268,371	25	45,268,396
Regional Parole Offices - Prairies, Winnipeg, Man	54,745,784	577,081	55,322,865
Regional Parole Offices - Quebec, Montréal, Que	58,398,083	1,956,225	60,354,308
Regional Psychiatric Centre, Saskatoon, Sask	41,490,215	622,030	42,112,245

Public Safety and Emergency Preparedness Correctional Service of Canada

Expenditures by Institution — *Concluded*

Institution	Operation and maintenance	Capital	Total
	\$	\$	\$
Regional Reception Centre, Sainte-Anne-des-Plaines, Que	40,232,087	1,854,657	42,086,744
Regional Treatment Centre, Kingston, Ont	20,810,940	32,788	20,843,728
Riverbend Institution, Prince Albert, Sask	10,820,316	3,809,811	14,630,127
Rockwood Institution, Stony Mountain, Man	11,140,995	3,563,961	14,704,956
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que	17,959,845	4,593,301	22,553,146
Saskatchewan Penitentiary, Prince Albert, Sask	62,342,219	1,634,198	63,976,417
Shepody Healing Centre, Dorchester, NB	5,914,357		5,914,357
Springhill Institution, Springhill, NS	42,769,028	22,871,228	65,640,256
Stony Mountain Institution, Winnipeg, Man	46,303,852	24,120,055	70,423,907
Warkworth Institution, Campbellford, Ont	43,648,542	4,777,465	48,426,007
Westmorland Institution, Dorchester, NB	13,038,416	4,020,102	17,058,518
William Head Institution, Victoria, BC	12,925,258	788,129	13,713,387
Willow Cree Healing Lodge, Duck Lake, Sask	6,166,765	4,432,320	10,599,085
Total	2,204,005,396	437,736,336	2,641,741,732

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes

Department and agency	Amounts transferred from Treasury Board				
	Vote	Vote 10	Vote 15	Vote 25	Vote 30
		Government- wide initiatives	Compensation adjustments	Operating budget carry forward	Paylist requirements
		\$	\$	\$	\$
Agriculture and Agri-Food —					
Department —					
Operating expenditures	1		949,753	37,730,772	28,948,402
Capital expenditures	5				
Canadian Dairy Commission —					
Program expenditures	15		2,274		148,703
Canadian Food Inspection Agency —					
Operating expenditures and contributions	20		369,864	34,060,148	20,492,326
Capital expenditures	25				
Canadian Grain Commission —					
Program expenditures	30				3,596
Atlantic Canada Opportunities Agency —					
Department —					
Operating expenditures	1		14,385	3,653,647	5,044,302
Canada Revenue Agency —					
Operating expenditures and contributions and recoverable expenditures on behalf of the <i>Canada</i> <i>Pension Plan</i> and the <i>Employment Insurance Act</i>	1				215,791,979
Canadian Heritage —					
Department —					
Operating expenditures	1		32,972	9,223,392	8,111,955
Canadian Museum for Human Rights —					
Payments to the Canadian Museum for Human Rights for operating and capital expenditures	30				235,796
Canadian Museum of Civilization —					
Payments to the Canadian Museum of Civilization for operating and capital expenditures	35				1,004,449
Canadian Museum of Immigration at Pier 21 —					
Payments to the Canadian Museum of Immigration at Pier 21 for operating and capital expenditures	40				26,473
Canadian Museum of Nature —					
Payments to the Canadian Museum of Nature for operating and capital expenditures	45				1,235,158
Canadian Radio-television and Telecommunications Commission —					
Program expenditures	50		33,621	2,365,232	2,471,417
Library and Archives of Canada —					
Operating expenditures, the grants listed in the estimates and contributions	55		6,133	1,438,721	7,543,018
National Battlefields Commission —					
Program expenditures	70			357,323	
National Film Board —					
Program expenditures	75			1,882,017	1,770,695
National Gallery of Canada —					
Payments to the National Gallery of Canada for operating and capital expenditures	80				624,642

Treasury Board Secretariat

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

Department and agency	Amounts transferred from Treasury Board						
	Vote	Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements		Vote 33 Capital budget carry forward
		\$	\$	\$	\$		\$
National Museum of Science and Technology —							
Payments to the National Museum of Science and Technology for operating and capital expenditures	90				2,570,964		
Public Service Commission —							
Program expenditures	95		391,827	4,801,640	5,202,556		
Public Service Labour Relations Board —							
Program expenditures	100			620,938	173,941		
Public Service Staffing Tribunal —							
Program expenditures	105			239,255	208,902		
Registry of the Public Servants Disclosure Protection Tribunal —							
Program expenditures	110			82,200	10,249		
Citizenship and Immigration —							
Department —							
Operating expenditures	1		508,030	21,717,315	14,082,282		
Immigration and Refugee Board of Canada —							
Program expenditures	10		3,067	5,714,272	3,960,682		
Economic Development Agency of Canada for the Regions of Quebec —							
Operating expenditures	1		8,175	2,161,614	3,278,959		
Environment —							
Department —							
Operating expenditures	1		4,041,825	34,969,967	25,272,634		
Capital expenditures	5					8,416,712	
Canadian Environmental Assessment Agency —							
Program expenditures and contributions	15			1,546,024	830,670		
National Round Table on the Environment and the Economy —							
Program expenditures	20			214,499	342,258		
Parks Canada Agency —							
Program expenditures including capital expenditures, the grants listed in the estimates and contributions	25		1,128,948		20,940,255		
Finance —							
Department —							
Operating expenditures	1		11,319	4,802,542	8,074,848		
Auditor General —							
Program expenditures	20			3,758,443	5,980,390		
Canadian International Trade Tribunal —							
Program expenditures	25		2,119	499,794	316,757		
Financial Transactions and Reports Analysis Centre of Canada —							
Program expenditures	30			1,721,361	1,005,548		
Fisheries and Oceans —							
Department —							
Operating expenditures	1		2,341,449	60,566,130	45,514,740		
Capital expenditures	5		208,258			63,378,740	

Treasury Board Secretariat

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

Department and agency	Amounts transferred from Treasury Board				
	Vote	Vote 10	Vote 15	Vote 25	Vote 30
		Government- wide initiatives	Compensation adjustments	Operating budget carry forward	Paylist requirements
		\$	\$	\$	\$
Foreign Affairs and International Trade —					
Department —					
Operating expenditures.....	1		413,998	67,525,289	41,385,304
Capital expenditures.....	5				
					35,421,812
Canadian International Development Agency —					
Operating expenditures.....	25		171,584	8,001,649	11,830,047
International Joint Commission —					
Program expenditures.....	50		44,799	383,717	268,099
National Capital Commission —					
Payments to the National Capital Commission for operating expenditures.....	55				1,903,037
Governor General —					
Program expenditures.....	1		947	850,197	431,502
Health —					
Department —					
Operating expenditures.....	1		8,490,499	92,277,029	52,675,121
Capital expenditures.....	5				
					2,155,444
Assisted Human Reproduction Agency of Canada —					
Program expenditures.....	15			496,298	
Canadian Institutes of Health Research —					
Operating expenditures.....	20			2,116,447	2,822,150
Canadian Northern Economic Development Agency —					
Operating expenditures.....	30			453,725	312,502
Hazardous Materials Information Review Commission —					
Program expenditures.....	40			169,314	347,279
Patented Medicine Prices Review Board —					
Program expenditures.....	45		947	383,924	503,476
Public Health Agency of Canada —					
Operating expenditures.....	50		1,155,340	11,835,510	17,432,035
Capital expenditures.....	55				
					1,312,581
Human Resources and Skills Development —					
Department —					
Operating expenditures.....	1		256,938	12,943,417	19,285,203
Canada Industrial Relations Board —					
Program expenditures.....	10		2,119	563,396	243,893
Canadian Artists and Producers Professional Relations Tribunal —					
Program expenditures.....	20			93,934	92,153
Canadian Centre for Occupational Health and Safety —					
Program expenditures.....	25			142,463	770,252
Office of the Co-ordinator, Status of Women					
Operating expenditures.....	30		947	463,489	350,251
Indian Affairs and Northern Development —					
Department —					
Operating expenditures.....	1		1,494,754	38,535,134	21,515,221
Capital expenditures.....	5				
					1,020,411
Canadian Polar Commission —					
Program expenditures and contributions.....	25			38,529	
Indian Residential Schools Truth and Reconciliation Commission —					
Program expenditures.....	35			7,365,542	91,306

Treasury Board Secretariat

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

Department and agency	Amounts transferred from Treasury Board					
		Vote 10	Vote 15	Vote 25	Vote 30	Vote 33
	Vote	Government- wide initiatives	Compensation adjustments	Operating budget carry forward	Paylist requirements	Capital budget carry forward
		\$	\$	\$	\$	\$
Registry of the Specific Claims Tribunal — Program expenditures.....	40			132,242	5,563	
Industry —						
Department —						
Operating expenditures.....	1		2,831,886	20,265,478	26,806,668	
Canadian Space Agency —						
Operating expenditures.....	25		2,794,799	5,745,802	4,666,035	
Capital expenditures.....	30					10,694,370
Copyright Board —						
Program expenditures.....	45			140,762		
Federal Economic Development Agency for Southern Ontario —						
Operating expenditures.....	50			1,251,336	653,533	
National Research Council of Canada —						
Operating expenditures.....	60		12,256,461	1,111,863	14,619,926	
Capital expenditures.....	65					6,942,219
Natural Sciences and Engineering Research Council —						
Operating expenditures.....	75			2,137,234	4,303,901	
Registry of the Competition Tribunal —						
Program expenditures.....	85			107,992	11,927	
Social Sciences and Humanities Research Council —						
Operating expenditures.....	90			921,402	2,209,721	
Standards Council of Canada —						
Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>	100				589,993	
Statistics Canada —						
Program expenditures and contributions	105		27,078	37,683,661	49,041,455	
Justice —						
Department —						
Operating expenditures.....	1		26,427	27,300,763	25,332,758	
Canadian Human Rights Commission —						
Program expenditures.....	10		947	1,023,313	1,291,143	
Canadian Human Rights Tribunal —						
Program expenditures.....	15		2,119	199,011	203,288	
Commissioner for Federal Judicial Affairs —						
Operating expenditures.....	20		947	382,327	257,880	
Canadian Judicial Council —						
Operating expenditures.....	25			37,177	43,775	
Courts Administration Service —						
Program expenditures.....	30		3,067	2,458,411	897,670	
Office of the Director of Public Prosecutions —						
Program expenditures.....	35		3,067	6,899,139	4,582,715	
Offices of the Information and Privacy Commissioners of Canada —						
Office of the Information Commissioner of Canada —						
Program expenditures.....	40		2,119	505,788	599,453	
Office of the Information and Privacy Commissioners of Canada —						
Program expenditures.....	45		3,067	872,492	862,469	
Supreme Court of Canada —						
Program expenditures.....	50			933,257	849,500	

Treasury Board Secretariat

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

Department and agency	Amounts transferred from Treasury Board				
	Vote	Vote 10	Vote 15	Vote 25	Vote 30
		Government- wide initiatives	Compensation adjustments	Operating budget carry forward	Paylist requirements
		\$	\$	\$	\$
National Defence —					
Department —					
Operating expenditures.....	1		13,332,191	246,587,405	53,071,134
Capital expenditures.....	5				
Canadian Forces Grievance Board —					39,513,635
Program expenditures.....	15		2,119	302,981	71,221
Communications Security Establishment —					
Program expenditures.....	20		7,124,890	12,620,931	4,089,697
Military Police Complaints					
Commission —					
Program expenditures.....	25			160,447	67,757
Office of the Communications Security Establishment					
Commissioner —					
Program expenditures.....	30			98,526	32,881
Natural Resources —					
Department —					
Operating expenditures.....	1		4,593,339	29,359,917	29,994,776
Capital expenditures.....	5				
Canadian Nuclear Safety Commission —					2,344,045
Program expenditures, the grants listed in the estimates and contributions.....	20			1,217,665	955,988
National Energy Board —					
Program expenditures.....	25		4,146,222	2,527,717	1,739,172
Northern Pipeline Agency —					
Program expenditures.....	30			60,150	
Privy Council —					
Department —					
Program expenditures.....	1		31,728	6,017,292	5,571,496
Canadian Intergovernmental Conference					
Secretariat —					
Program expenditures.....	5		947	307,895	140,897
Canadian Transportation Accident Investigation and					
Safety Board —					
Program expenditures.....	10		627,470	1,334,151	1,041,085
Chief Electoral Officer —					
Program expenditures.....	15		9,200	1,473,375	2,401,878
Office of the Commissioner of Official Languages —					
Program expenditures.....	20			863,448	634,012
Public Appointments Commission Secretariat —					
Program expenditures.....	25			47,250	
Security Intelligence Review					
Committee —					
Program expenditures.....	30			135,421	295,456
Public Safety and Emergency Preparedness —					
Department —					
Operating expenditures.....	1		7,804	6,583,753	4,691,694
Canada Border Services Agency —					
Operating expenditures.....	10		116,165		43,419,336
Canadian Security Intelligence Service —					
Program expenditures.....	20		2,697,721	12,980,757	
Correctional Service of Canada —					
Operating expenditures.....	25		6,483,634	53,312,160	48,750,968
Capital expenditures.....	30				
					91,121,395

Treasury Board Secretariat

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

Department and agency	Amounts transferred from Treasury Board					
		Vote 10	Vote 15	Vote 25	Vote 30	Vote 33
	Vote	Government- wide initiatives	Compensation adjustments	Operating budget carry forward	Paylist requirements	Capital budget carry forward
		\$	\$	\$	\$	\$
National Parole Board —						
Program expenditures	35		1,895	2,153,679	1,228,973	
Office of the Correctional Investigator —						
Program expenditures	40			96,017	118,644	
Royal Canadian Mounted Police —						
Operating expenditures	45		1,136,630	101,153,141	392,589,518	
Capital expenditures	50					69,239,404
Royal Canadian Mounted Police External Review Committee —						
Program expenditures	60			64,395	12,216	
Royal Canadian Mounted Police Public Complaints Commission —						
Program expenditures	65			241,127	255,353	
Public Works and Government Services —						
Department —						
Operating expenditures	1	1,100,000	4,239,684	39,951,504	28,699,101	
Capital expenditures	5		334		118,036	21,179,543
Real Property Services Revolving Funds	(S)				3,240,205	
Translation Bureau Revolving Funds	(S)				331,868	
Shared Services Canada —						
Operating expenditures	20		35,971	45,752,126	3,431,034	
Capital expenditures	25					4,687,526
Transport —						
Department —						
Operating expenditures	1		7,852,373	14,912,641	19,786,074	
Capital expenditures	5					2,327,401
Canadian Transportation Agency —						
Program expenditures	25		50,422	1,190,319	1,365,529	
Office of Infrastructure of Canada —						
Operating expenditures	40		46,098	2,421,545	2,891,741	
Treasury Board —						
Secretariat —						
Program expenditures	1		97,771	11,886,588	7,904,393	
Canada School of Public Service —						
Program expenditures	40		19,247	509,163	6,615,202	
Office of the Commissioner of Lobbying —						
Program expenditures	45		2,119	209,586	89,454	
Office of the Public Sector Integrity Commissioner —						
Program expenditures	50			316,650	144,558	
Veterans Affairs —						
Department —						
Operating expenditures	1		1,000,272	11,783,201	13,710,965	
Veterans Review and Appeal Board —						
Program expenditures	10			290,855	461,640	
Western Economic Diversification —						
Operating expenditures	1		19,795	2,200,523	2,535,100	
Total		1,100,000	93,714,916	1,200,000,000	1,423,806,802	380,344,249

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Section 12

2012-2013

Public Accounts of Canada

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