



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2018

Volume III

**Additional
information and
analyses**

Canada^{ca}

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Errata

Subsequent to the printing of the *Public Accounts of Canada* for 2018, corrections were made to Volume III, Section 1, National Film Board, page 81. Corrections were also made to Section 11, Expenditures for Canadian representation at international conferences and meetings, page 292 and Travel Expenditures for Canadian representation at international conferences and meetings, page 302. The changes are highlighted.

Volume III

Public Accounts of Canada 2017–2018

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Introduction to the *Public Accounts of Canada*

Nature of the *Public Accounts of Canada*

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

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

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

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

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

Format of the *Public Accounts of Canada*

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

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

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

Volume III presents supplementary information and analyses.

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Section 1

Public Accounts of Canada

2017–2018

Financial statements of revolving funds

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Canadian Grain Commission Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the Receiver General reporting requirements. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the 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 estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's *Departmental Results Report* is consistent with these financial statements.

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

In order to ensure maximum objectivity and freedom from bias, these financial statements have been examined by the external auditors who have provided an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2018 and the results of operations and the change in financial position for the year. This opinion has been appended to these financial statements.

The accounting system and financial statements of the Fund have evolved over the years to meet changing conditions. The Canadian Grain Commission implemented SAP, hosted by the Central Agency Cluster—Shared Services (CAC-SS) run by Treasury Board Secretariat, to collaborate in the interest of more effective and efficient financial management systems and to comply with Government of Canada direction.

Approved by:

Cheryl Blahey
Chief Financial Officer

May 31, 2018
Winnipeg, Canada

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

(in thousands of dollars)

	2018		2017	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(2,275)	10,260	(4,424)	23,797
Add: items not requiring use of funds	–	2,617	3,737	2,486
Operating source (use) of funds	(2,275)	12,877	(687)	26,283
Less: items requiring use of funds				
Net tangible capital assets acquisitions	8,843	4,688	7,007	3,558
Net other assets and liabilities	(11,118)	(699)	(7,694)	(3,177)
Authority provided	–	(8,888)	–	(25,902)

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

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2018	2017
Debit balance in the accumulated net charge against the Fund’s authority	127,990	118,677
Payables charged against the appropriation at year-end	(2,771)	(3,535)
	125,219	115,142
Receivables credited to the appropriation at year-end	188	171
Other	3,270	4,476
Net authority provided, end of year	128,677	119,789
Authority limit	2,000	2,000
Unused authority carried forward	130,677	121,789

Canadian Grain Commission Revolving Fund—continued

Independent Auditor's Report

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

We have audited the accompanying financial statements of the Canadian Grain Commission Revolving Fund ("the Fund"), which comprise the statement of financial position as at March 31, 2018, and the statements of operations and net assets, and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund in accordance with section 8.1 of the *Receiver General for Canada Public Accounts Instructions*.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 8.1 of the *Receiver General for Canada Public Accounts Instructions*, and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 Fund'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 Fund's internal controls. 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, 2018, and the results of its operations and net assets and its cash flows for the year then ended in accordance with section 8.1 of the *Receiver General for Canada Public Accounts Instructions*.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Canadian Grain Commission Revolving Fund to meet the requirements of section 8.1 of the *Receiver General for Canada Public Accounts Instructions*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Canadian Grain Commission Revolving Fund, and should not be used by parties other than the Canadian Grain Commission Revolving Fund or the Treasury Board of Canada.

PricewaterhouseCoopers LL
Chartered Professional Accountants,
Licensed Public Accountants

May 25, 2018
Ottawa, Canada

Canadian Grain Commission Revolving Fund—continued

Statement of financial position as at March 31

(in thousands of dollars)

	2018	2017
Assets		
Financial assets		
Cash in transit.....	1	3
Accounts receivable (note 3)	5,656	9,760
Accountable advances	8	5
	5,665	9,768
Non-financial assets		
Prepaid expenses	155	220
Tangible capital assets (note 4).....	11,031	8,963
	11,186	9,183
	16,851	18,951
Liabilities and net assets		
Liabilities		
Accounts payable and accrued liabilities (note 5)	3,338	3,237
Salaries payable (note 6).....	3,014	6,176
Vacation, overtime and compensatory leave payable.....	1,979	1,728
Deferred revenue	876	835
Employee severance benefits liability (note 7)	2,238	2,516
	11,445	14,492
Net assets (note 9).....	5,406	4,459
	16,851	18,951

Contractual obligations (note 10)

Contingent liabilities (note 11)

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

Approved by:

Patti Miller
Deputy HeadCheryl Blahey
Chief Financial Officer

Canadian Grain Commission Revolving Fund—continued

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

(in thousands of dollars)

	2018												2017	
	Quality Assurance		Quantity Assurance		Grain Quality Research		Producer Protection		Internal Services		Total		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Actual	
Revenue														
Fees and services.....	45,248	55,604	2,822	3,706	–	–	–	32	–	–	48,070	59,342	70,604	
Parliamentary appropriations (note 8).....	–	–	–	–	4,993	5,660	–	–	306	256	5,299	5,916	5,301	
Optional services.....	6,640	3,237	–	–	409	599	549	2	–	26	7,598	3,864	5,314	
Licensing and producer cars.....	–	–	–	–	–	–	2,096	1,912	–	–	2,096	1,912	1,950	
Other revenues.....	–	–	–	–	–	–	–	–	20	19	20	19	20	
	51,888	58,841	2,822	3,706	5,402	6,259	2,645	1,946	326	301	63,083	71,053	83,189	
Operating expenses														
Personnel.....	21,679	20,877	1,293	1,185	5,942	4,955	3,673	3,314	13,037	11,458	45,624	41,789	41,607	
Rentals.....	3,434	2,870	41	44	1,310	1,238	73	86	1,623	1,536	6,481	5,774	5,926	
Transport and communication.....	1,694	1,395	120	94	311	319	387	284	1,317	1,141	3,829	3,233	3,363	
Professional services.....	405	261	47	12	371	218	53	23	3,619	2,579	4,495	3,093	2,807	
Amortization of tangible capital assets.....	–	971	–	142	–	1,061	–	87	–	360	–	2,621	2,398	
Machinery and equipment.....	1,013	796	19	7	279	352	20	9	410	410	1,741	1,574	1,189	
Materials and supplies.....	695	492	5	2	502	613	104	73	77	118	1,383	1,298	1,072	
Repairs and maintenance.....	209	153	–	–	729	753	12	–	129	129	1,079	1,035	684	
Information.....	11	2	–	–	44	67	87	81	584	149	726	299	330	
Other.....	–	2	–	–	–	1	–	–	–	75	–	78	11	
Loss (gain) on disposal of tangible assets.....	–	–	–	–	–	(1)	–	–	–	–	–	(1)	5	
	29,140	27,819	1,525	1,486	9,488	9,576	4,409	3,957	20,796	17,955	65,358	60,793	59,392	
Net results.....	22,748	31,022	1,297	2,220	(4,086)	(3,317)	(1,764)	(2,011)	(20,470)	(17,654)	(2,275)	10,260	23,797	
Net assets, beginning of year.....													4,459	8,253
Net financial resources used and change in the accumulated net charge against Fund's authority, during the year.....													(9,313)	(27,591)
Net assets, end of year.....													5,406	4,459

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

Canadian Grain Commission Revolving Fund—continued

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2018	2017
Operating activities		
Net results for the year	10,260	23,797
Items not affecting use of funds		
Amortization of tangible capital assets.....	2,621	2,398
Provision for employee severance benefits	(3)	83
Loss (gain) on disposal of tangible capital assets	(1)	5
	12,877	26,283
Payments of employee severance benefits	(275)	(226)
Variations in statement of financial position		
Cash in transit	2	81
Accounts receivable	4,104	1,432
Accountable advances.....	(3)	4
Prepaid expenses.....	65	(101)
Accounts payable and accrued liabilities.....	101	1,519
Salaries payable	(3,162)	2,488
Vacation, overtime and compensatory leave payable	251	(214)
Deferred revenue	41	(117)
Net financial resources provided by operating activities	14,001	31,149
Capital investing activities		
Acquisition of tangible capital assets.....	(4,689)	(3,576)
Proceeds from disposal of tangible capital assets.....	1	18
Net financial resources used by capital investing activities	(4,688)	(3,558)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year.....	9,313	27,591
Accumulated net charge against the Fund's authority, beginning of year.....	118,677	91,086
Accumulated net charge against the Fund's authority, end of year	127,990	118,677

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

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018

1. Authority and purpose

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

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

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

The Canadian Grain Commission Revolving Fund was established under *Appropriation Act No. 6, 1994–1995*. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, tangible capital acquisitions and temporary financing of accumulated operating deficits and drawdown authority of \$2,000,000.

The CGC did not access its net authority provided from Treasury Board for the fiscal year 2017–2018. The CGC received a total of \$5,958,493 through the *Appropriation Acts* approved by Parliament for the fiscal year 2017–2018.

Amendments to the *Canada Grain Act* came into force on August 1, 2013. In response to both legislative changes and restructured fees, the CGC adjusted its workforce, organizational design, and operations. A revised funding model based on full cost recovery through user fees and ongoing appropriations came into effect on August 1, 2013. This sustainable funding model eliminated the CGC's dependence on annual ad hoc federal appropriations. Under the updated fee structure up to March 31, 2018, the CGC accumulated surplus has increased due mainly to higher than expected grain volumes handled. The CGC updated selected key fees as of August 1, 2017, and updated all fees as of April 1, 2018, as a measure to mitigate the further accumulation of surplus funds.

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

2. Significant accounting policies

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

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

The significant accounting policies are as follows:

(a) Use of estimates

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

(b) Revenue recognition

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

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

(c) Expense recognition

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

(d) Cash in transit

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

(e) Parliamentary appropriation

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

(f) Accounts receivable

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

(g) Tangible capital assets

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

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

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

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

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

(h) Vacation, overtime and compensatory leave

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

(i) Employee severance benefits

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

(j) Employee termination benefits

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

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

(k) Pension plan

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

(l) Sick leave

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

3. Accounts receivable

	2018	2017
	(in thousands of dollars)	
Other government departments and agencies	188	171
Outside parties	5,473	9,594
	5,661	9,765
Less: allowance for doubtful accounts from outside parties	(5)	(5)
	5,656	9,760

4. Tangible capital assets

	Cost					Accumulated amortization				Net book value	
	Opening balance	Acquisitions	Adjustment	Disposal	Closing balance	Opening balance	Amortization	Disposal	Closing balance	2018	2017
	(in thousands of dollars)										
Scientific equipment.....	14,743	2,778	–	(104)	17,417	11,867	1,327	(104)	13,090	4,327	2,876
Office equipment and furniture	218	3	–	–	221	190	6	–	196	25	28
Operational equipment	2,915	119	–	–	3,034	1,095	280	–	1,375	1,659	1,820
Motor vehicles	346	23	–	–	369	203	57	–	260	109	143
Computer equipment and software	6,921	262	–	(20)	7,163	5,926	565	(20)	6,471	692	995
Leasehold improvements.....	4,510	–	572	–	5,082	3,452	386	–	3,838	1,244	1,058
Assets under construction.....	2,043	1,504	(572)	–	2,975	–	–	–	–	2,975	2,043
	31,696	4,689	–	(124)	36,261	22,733	2,621	(124)	25,230	11,031	8,963

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

5. Accounts payable and accrued liabilities

	2018	2017
	(in thousands of dollars)	
Other government departments and agencies	606	1,557
Outside parties	2,732	1,666
Total accounts payable	3,338	3,223
Accrued liabilities	–	14
	3,338	3,237

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

6. Salaries payable

Due to operational adjustments, a segment of the CGC work force became eligible for the provision of termination benefits. As a result, the CGC has recorded an obligation for termination benefits as part of salaries payable to reflect the estimated workforce adjustment costs.

	2018	2017
	(in thousands of dollars)	
Employee termination liability, beginning of year.....	365	101
Expense for the year.....	202	261
Benefits paid during the year.....	(184)	3
Employee termination liability, end of year	383	365
Other salary costs including benefits.....	2,631	5,811
Salaries payable.....	3,014	6,176

7. Employee severance benefits liability

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

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

	2018	2017
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year.....	2,516	2,659
Expense for the year.....	(3)	83
Benefits paid during the year.....	(275)	(226)
Employee severance benefits liability, end of year	2,238	2,516

8. Parliamentary appropriation

The CGC is financed by the Government of Canada through a combination of an ongoing Parliamentary appropriation, authority to re-spend fees collected, accumulated surpluses from prior years and a revolving line of credit of \$2,000,000.

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

Appropriation authorities provided and used:

	2018	2017
	(in thousands of dollars)	
Total appropriation funds provided.....	5,958	5,418
Frozen allotment		
Underspent (lapse).....	(42)	(117)
Current year appropriation funds provided and used.....	5,916	5,301

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

9. Net assets

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

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

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

	2018	2017
	(in thousands of dollars)	
Contributed capital.....	4,941	4,941
Accumulated surplus		
Opening balance.....	118,195	94,398
Net results.....	10,260	23,797
Closing balance.....	128,455	118,195
Accumulated net charge against the Fund's authority		
Opening balance.....	(118,677)	(91,086)
Change in net resources provided.....	(9,313)	(27,591)
Closing balance.....	(127,990)	(118,677)
Total net assets.....	5,406	4,459

10. Contractual obligations

The CGC leases its premises primarily under occupancy instruments. An occupancy instrument is a formal agreement between the CGC and Public Services and Procurement Canada, recording the terms and conditions that govern the provision and occupancy of the accommodation. The CGC has a total of 18 separate occupancy agreements with various term lengths up to 10 years. In addition, the CGC has a direct lease agreement with the University of Manitoba for the rental of laboratory and office space.

For the period ended March 31, 2018, the CGC incurred \$5,082,293 in costs associated with its occupancy and lease obligations (2017—\$5,186,048). Expected future payouts are as follows:

	(in thousands of dollars)
2019.....	4,749
2020.....	4,661
2021.....	4,666
2022.....	4,381
2023 and thereafter.....	3,191

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

11. Contingent liabilities

In the normal course of its operations, CGC may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements. As at March 31, 2018, two claims are outstanding against CGC, as noted below.

Grievances have been filed against the CGC with respect weekend premiums as stated in a collective agreement. The matters are still to be scheduled for adjudication and the outcome of these claim is not determinable at this time. No accrual for this contingency has been made in the financial statements.

A claim has been filed against the CGC by grain producers who allege losses sustained in the failure of a former licensee. The claim alleges total losses asserted against the CGC at \$1,723,637, plus interest and costs. The claim is at an early stage of pleadings, and a defence has been filed on behalf of the CGC. The outcome of the claim cannot be determined at this time. No accrual for this contingency has been made in the financial statements.

12. Related party transactions

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

Services provided by other government departments

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

	2018	2017
	(in thousands of dollars)	
Revenues.....	(733)	(808)
Expenses		
Employer's contribution to employee benefit plans.....	8,441	7,717
Occupancy costs.....	5,092	5,208
Leasehold improvements.....	1,374	1,772
Professional and special services.....	1,939	1,597
Other.....	406	474
	16,519	15,960

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

	2018	2017
	(in thousands of dollars)	
Accounts receivable.....	188	171
Accounts payable.....	606	1,557
Employer's contribution to employee benefit plans payable.....	317	962

Canadian Grain Commission Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2018—concluded

13. Financial Instruments

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

Financial instruments that potentially subject the CGC to concentrations of credit risk consist primarily of trade accounts receivable. For the period ended March 31, 2018, six large integrated organizations accounted for \$4,419,543 or 84% of the CGC's outside parties receivable balances (2017—six organizations, \$2,935,564 or 88%).

14. Comparative information

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

Canadian Intellectual Property Office Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund ("the Fund") as required by and in accordance with section 8.1 of the Receiver General for Canada *Public Accounts Instructions*. 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, 2018 and the results of operations and cash flows for the year then ended in accordance with the significant accounting policies as described in note 2 to the financial statements.

Approved by:

Johanne Bélisle
Chief Executive Officer
Canadian Intellectual Property Office

Philippe Thompson
Chief Financial Officer
Innovation, Science & Economic Development Canada

May 28, 2018
Gatineau, Canada

Canadian Intellectual Property Office Revolving Fund—*continued*

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

(in thousands of dollars)

	2018		2017	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(5,722)	(7,843)	(5,309)	6,238
Items not requiring use of funds.....	245	381	869	897
Operating source (use) of funds	(5,477)	(7,462)	(4,440)	7,135
Items requiring use of funds				
Net tangible capital assets acquisitions	(24,561)	(14,585)	(14,561)	(7,426)
Net other assets and liabilities	2,009	3,053	42	(6,205)
Transition payments for implementing salary payments in arrears	–	–	–	(6)
Authority provided (used)	(28,029)	(18,994)	(18,959)	(6,502)

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

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2018	2017
Debit balance in the accumulated net charge against the Fund's authority	153,035	174,137
Payables charged against the appropriation at year-end	(11,997)	(16,141)
Receivables credited to the appropriation at year-end	1,474	826
Other items	2,982	5,666
Net authority provided, end of year	145,494	164,488
Authority limit	5,000	5,000
Unused authority carried forward	150,494	169,488

Canadian Intellectual Property Office Revolving Fund—*continued*

Independent Auditor's Report

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

We have audited the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund ("the Fund"), which comprise the statement of financial position as at March 31, 2018 and the statements of operations and net liabilities, and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund in accordance with section 8.1 of the Receiver General for Canada *Public Accounts Instructions*.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 8.1 of the Receiver General for Canada *Public Accounts Instructions*, 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 Fund'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 Fund's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with section 8.1 of the Receiver General for Canada *Public Accounts Instructions*.

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 Intellectual Property Office Revolving Fund to meet the requirements of section 8.1 of the Receiver General for Canada *Public Accounts Instructions*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Canadian Intellectual Property Office Revolving Fund and should not be used by parties other than Canadian Intellectual Property Office Revolving Fund or the Treasury Board of Canada.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 28, 2018
Ottawa, Canada

Canadian Intellectual Property Office Revolving Fund—continued

Statement of financial position as at March 31

(in thousands of dollars)

	2018	2017
Assets		
Financial assets		
Petty cash	1	2
Accounts receivable (note 3)	2,608	2,577
Unbilled revenues	8,581	9,805
	11,190	12,384
Non-financial assets		
Prepaid expenses	453	454
Tangible capital assets (note 4)	27,175	13,206
	38,818	26,044
Liabilities		
Deposit accounts	3,100	3,225
Accounts payable and accrued liabilities (note 5)	12,967	16,141
Vacation pay	4,091	3,654
Obligation for employee future benefits (note 6)	2,835	3,507
Deferred revenues	64,858	61,809
	87,851	88,336
Net liabilities (note 7)	(49,033)	(62,292)
	38,818	26,044

Contractual obligations (note 8)

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

Canadian Intellectual Property Office Revolving Fund—*continued*

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

(in thousands of dollars)

	2018	2017
Revenues	150,181	158,252
Operating expenses		
Salaries and employee benefits	104,380	99,426
Provision for employee future benefits	(489)	(700)
Professional services	39,355	38,153
Accommodation	7,568	7,569
Information	2,482	2,357
Materials and supplies	1,639	1,727
Repairs and maintenance	878	810
Training	724	652
Travel	647	487
Amortization of tangible capital assets	616	680
Rentals	108	85
Communications	87	22
Freight and postage	29	529
Loss on disposal of tangible capital assets	–	217
	158,024	152,014
Net results	(7,843)	6,238
Net liabilities, beginning of year	(62,292)	(70,385)
Net financial resources (provided) used and change in the accumulated net charge against the Fund's authority, during the year	21,102	1,861
Transfer of the transition payments for implementing salary payments in arrears (note 10)	–	(6)
Net liabilities, end of year	(49,033)	(62,292)

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

Canadian Intellectual Property Office Revolving Fund—continued

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2018	2017
Operating activities		
Net results	(7,843)	6,238
Items not requiring use of funds		
Amortization of tangible capital assets.....	616	680
Loss on disposal of tangible capital assets	–	217
	(7,227)	7,135
Variations in statement of financial position		
Decrease (increase) in petty cash	1	1
Decrease (increase) in accounts receivable	(31)	(1,641)
Decrease (increase) in prepaid expenses	1	(115)
Decrease (increase) in unbilled revenues	1,224	255
Increase (decrease) in deposit accounts.....	(125)	(38)
Increase (decrease) in accounts payable and accrued liabilities.....	(3,174)	4,829
Increase (decrease) in vacation pay	437	251
Increase (decrease) in obligation for employee future benefits.....	(672)	(767)
Increase (decrease) in deferred revenues	3,049	(4,339)
Total variations in statement of financial position.....	710	(1,564)
Transition payments for implementing salary payments in arrears	–	(6)
Net financial resources provided (used) by operating activities	(6,517)	5,565
Capital investing activity		
Acquisitions of tangible capital assets	(14,585)	(7,426)
Net financial resources provided (used) and change in accumulated net charge against the Fund's authority, during the year.....	(21,102)	(1,861)
Accumulated net charge against the Fund's authority, beginning of year.....	174,137	175,998
Accumulated net charge against the Fund's authority, end of year (note 7)	153,035	174,137

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

Canadian Intellectual Property Office Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2018

1. Authority and purpose

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

CIPO is financed through a revolving fund authority ("the Fund"), which was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 and had an authorized limit of \$15 million. During the fiscal year ended March 31, 2002, the Fund's authorized limit was reduced 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.

The Fund is not subject to income taxes.

2. Significant accounting policies

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

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

The significant accounting policies are as follows:

(a) Revenue recognition

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

(b) Tangible capital assets

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

<u>Asset class</u>	<u>Years</u>
Leasehold improvements	5 years
Informatics software	3-10 years
Hardware	5-10 years
Machinery and equipment	10 years
Furniture	10 years

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

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

(c) Employee future benefits

Employee severance benefits

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

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

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

Pension benefits

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

(d) Use of estimates

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

(e) Sick leave

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

3. Accounts receivable

	2018	2017
	(in thousands of dollars)	
Government of Canada	586	826
Outside parties	2,022	1,751
Net accounts receivable.....	2,608	2,577

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

4. Tangible capital assets

Cost	Balance, beginning of year	Acquisitions	Transfers	Disposals	Balance, end of year
	(in thousands of dollars)				
Leasehold improvements	22,434	–	–	(22,065)	369
Informatics software	32,576	–	162	(709)	32,029
Hardware	307	67	–	–	374
Machinery and equipment	158	–	–	–	158
Furniture	494	–	–	–	494
Asset under construction	11,188	14,518	(162)	–	25,544
	67,157	14,585	–	(22,774)	58,968
	Balance, beginning of year	Amortization		Adjustments	Balance, end of year
	(in thousands of dollars)				
Leasehold improvements	22,421	10		(22,065)	366
Informatics software	30,918	530		(709)	30,739
Hardware	232	14		–	246
Machinery and equipment	14	16		–	30
Furniture	366	46		–	412
Asset under construction	–	–		–	–
	53,951	616		(22,774)	31,793
Net book value				2018	2017
				(in thousands of dollars)	
Leasehold improvements				3	13
Informatics software				1,290	1,658
Hardware				128	75
Machinery and equipment				128	144
Furniture				82	128
Asset under construction				25,544	11,188
				27,175	13,206

5. Accounts payable and accrued liabilities

	2018	2017
	(in thousands of dollars)	
Government of Canada	4,267	3,150
Outside parties	8,700	12,991
	12,967	16,141

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

6. Obligation for employee future benefits

	2018	2017
	(in thousands of dollars)	
Obligation for employee future benefits, beginning of year.....	3,507	4,274
Benefits paid during the year		
For retirements and departures from the Public Service.....	(183)	(66)
For employees who opted to cash out their accumulated balances as per collective agreements.....	–	(1)
Expense for the year.....	(489)	(700)
Obligation for employee future benefits, end of year.....	2,835	3,507

7. Net liabilities

Accumulated net charge against the Fund's authority

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

Accumulated surplus

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

	2018	2017
	(in thousands of dollars)	
Accumulated surplus, beginning of year	111,845	105,613
Net results	(7,843)	6,238
Transfer of the transition payments for implementing salary payments in arrears.....	–	(6)
Accumulated surplus, end of year.....	104,002	111,845
Accumulated net charge against the Fund's authority, beginning of year.....	(174,137)	(175,998)
Net financial resources (provided) used and change in the accumulated net charge against the Fund's authority during the year.....	21,102	1,861
Accumulated net charge against the Fund's authority, end of year.....	(153,035)	(174,137)
Net liabilities, end of year	(49,033)	(62,292)

8. Contractual obligations

CIPO leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the CIPO and Public Services and Procurement Canada (formerly known as Public Works and Government Services Canada) recording the terms and conditions that govern the provision and occupancy of the accommodation. Expected future payouts by fiscal year are as follows:

	(in thousands of dollars)
2019.....	5,870
2020.....	264
2021.....	204
2022.....	68
	6,406

Canadian Intellectual Property Office Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2018—*concluded*

9. Related party transactions

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

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

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

Canadian Pari-Mutuel Agency Revolving Fund

Statement of management responsibility

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

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and 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 Agriculture and Agri-Food Canada *Departmental Results Report* is consistent with these financial statements.

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

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

Approved by:

Steve Suttie
Executive Director,
Canadian Pari-Mutuel Agency

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

Pierre Corriveau
Assistant Deputy Minister,
Corporate Management
(Chief Financial Officer)

May 28, 2018
Ottawa, Ontario

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

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

(in thousands of dollars)

	2018		2017	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	4	487	(73)	890
Items not requiring use of funds	457	457	451	451
Operating source (use) of funds	461	944	378	1,341
Items requiring use of funds				
Net tangible capital assets acquisitions	(1,319)	(663)	(1,373)	(157)
Net other assets and liabilities	–	(9)	–	(138)
Authority provided (used)	(858)	272	(995)	1,046

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

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2018	2017
Debit (credit) balance in the accumulated net charge against the Fund's authority	10,215	10,036
Payables charged against the appropriation at year-end	(702)	(807)
Receivables credited to the appropriation at year-end	72	84
Net authority provided (used), end of year	9,585	9,313
Transfer from Treasury Board—Paylist requirements (Vote 30)	201	251
Authority limit	2,000	2,000
Unused authority carried forward	11,786	11,564

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 ("the Fund"), which comprise the statement of financial position as at March 31, 2018, and the statements of operations and net assets, and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund in accordance with section 8.1 of the *Receiver General for Canada Public Accounts Instructions*.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 8.1 of the *Receiver General for Canada Public Accounts Instructions*, 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 Fund'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 Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Pari-Mutuel Agency Revolving Fund as at March 31, 2018 and the results of its operations and its cash flows for the year then ended in accordance with section 8.1 of the *Receiver General for Canada Public Accounts Instructions*.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Canadian Pari-Mutuel Agency Revolving Fund to meet the requirements of section 8.1 of the *Receiver General for Canada Public Accounts Instructions*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Canadian Pari-Mutuel Agency Revolving Fund and should not be used by parties other than the Canadian Pari-Mutuel Agency Revolving Fund or the Treasury Board of Canada.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 28, 2018
Ottawa, Ontario

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2018	2017
Assets		
Financial assets		
Cash in transit.....	14	25
Accounts receivable (note 3).....	300	243
	314	268
Non-financial assets		
Prepaid expenses.....	–	14
Tangible capital assets (note 4).....	2,125	1,919
	2,439	2,201
Liabilities		
Accounts payable and accrued liabilities (note 5).....	662	768
Vacation pay.....	199	167
Obligation for employee future benefits.....	93	89
	954	1,024
Net assets (note 6).....	1,485	1,177
	2,439	2,201

Contractual obligations (note 7)

Contingent liabilities (note 8)

Economic dependence (note 9)

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

Approved by:

Pierre Corriveau
Chief Financial Officer

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

(in thousands of dollars)

	2018	2017
Revenues		
Pari-mutuel levy	9,883	10,206
Other revenues	17	33
	9,900	10,239
Operating expenses		
Salaries and employee benefits	3,364	3,087
Provision for employee future benefits	4	22
Professional and special services		
Drug control	3,691	3,557
Drug research	213	244
Other	943	1,242
Amortization of tangible capital assets	457	451
Transportation and telecommunications	255	287
Utilities, materials and supplies	175	114
Rentals	169	200
Other expenses	142	145
	9,413	9,349
Net results	487	890
Net assets, beginning of year	1,177	1,005
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(179)	(718)
Net assets, end of year	1,485	1,177

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

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2018	2017
Operating activities		
Net results	487	890
Items not requiring use of funds		
Amortization of tangible capital assets.....	457	451
	944	1,341
Variations in Statement of financial position		
Decrease (increase) in cash in transit.....	11	35
Decrease (increase) in accounts receivable	(57)	3
Decrease (increase) in prepaid expenses.....	14	(2)
Increase (decrease) in accounts payable and accrued liabilities	(106)	(460)
Increase (decrease) in vacation pay	32	(48)
Increase (decrease) in obligation for employee future benefits	4	6
Net financial resources provided (used) by operating activities	842	875
Capital investing activities		
Acquisition of tangible capital assets.....	(663)	(157)
Net financial resources used by capital investing activities	(663)	(157)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	179	718
Accumulated net charge against the Fund's authority, beginning of year.....	10,036	9,318
Accumulated net charge against the Fund's authority, end of year.....	10,215	10,036

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

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018

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, tangible capital asset acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

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

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

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

2. Significant accounting policies

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

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

The significant accounting policies are as follows:

(a) Revenue recognition

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

(b) Cash in transit

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

(c) Accounts receivable

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

(d) Tangible capital assets

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

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

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

(e) Employee future benefits

Pension benefits

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

Severance benefits

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

(f) Vacation pay

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

(g) Sick leave

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

(h) Use of estimates

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

3. Accounts receivable

	2018	2017
	(in thousands of dollars)	
Government of Canada	54	58
Outside parties	246	185
Total	300	243

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

4. Tangible capital assets

Cost	Opening balance	Acquisitions	Disposals, retirements and write-offs	Closing balance
Furniture and equipment	1,956	18	–	1,974
Electronic data processing equipment	2,279	645	(45)	2,879
Automotive	160	–	–	160
Buildings	564	–	–	564
Land	98	–	–	98
Leasehold improvements	816	–	–	816
Total	5,873	663	(45)	6,491
Accumulated amortization	Opening balance	Amortization	Adjustments	Closing balance
	(in thousands of dollars)			
Furniture and equipment	1,007	146	–	1,153
Electronic data processing equipment	1,538	297	(45)	1,790
Automotive	76	12	–	88
Buildings	517	2	–	519
Leasehold improvements	816	–	–	816
Total	3,954	457	(45)	4,366
Net book value			2018	2017
			(in thousands of dollars)	
Furniture and equipment			821	949
Electronic data processing equipment			1,089	741
Automotive			72	84
Buildings			45	47
Land			98	98
Leasehold improvements			–	–
Total			2,125	1,919

5. Accounts payable and accrued liabilities

	2018	2017
	(in thousands of dollars)	
Government of Canada	–	70
Outside parties	662	698
Total accounts payable	662	768

Canadian Pari-Mutuel Agency Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2018—concluded

6. Net assets

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

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

	2018	2017
	(in thousands of dollars)	
Accumulated surplus, beginning of year	11,213	10,323
Net results	487	890
Accumulated surplus, end of year	11,700	11,213
Accumulated net charge against the Fund's authority, beginning of year	(10,036)	(9,318)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority during the year	(179)	(718)
Accumulated net charge against the Fund's authority, end of year	(10,215)	(10,036)
Net assets, end of year	1,485	1,177

7. Contractual obligations

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

	(in thousands of dollars)
2019	161
2020	162
2021	28
2022	5
2023 and thereafter	–

8. Contingent liabilities

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

9. Economic dependence

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

Woodbine generated \$6,513,246 (2017—\$6,685,176) or 66% (2017—66%) of CPMA's total pari-mutuel levy for the year ended March 31, 2018. As at March 31, 2018, \$115,176 (2017—\$70,379) or 47% (2017—38%) of CPMA's Accounts receivable—Outside parties were owed from this organization.

CORCAN Revolving Fund

Statement of management responsibility

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

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

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

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

Approved by:

Kelly Hartle
A/Chief Executive Officer
CORCAN

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

May 24, 2018
Ottawa, Canada

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

(in thousands of dollars)

	2018		2017	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	–	4,201	–	2,672
Items not requiring use of funds	1,318	1,184	1,644	1,190
Operating source of funds	1,318	5,385	1,644	3,862
Items requiring use of funds				
Net tangible capital assets acquisitions	(1,500)	(2,049)	(850)	(174)
Net other assets and liabilities	(1,100)	200	(150)	229
Authority provided (used)	(1,282)	3,536	644	3,917

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

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2018	2017
Debit (credit) balance in the accumulated net charge against the Fund’s authority account	20,488	15,622
Payables charged against the appropriation at year-end	(17,851)	(14,371)
Receivables credited to the appropriation at year-end	3,972	1,822
Net authority provided (used), end of year	6,609	3,073
Authority limit	5,000	5,000
Unused authority carried forward	11,609	8,073

CORCAN Revolving Fund—*continued*

Independent auditors' report

To the Commissioner of Correctional Service Canada

We have audited the accompanying financial statements of the CORCAN Revolving Fund, which comprise the statement of financial position as at March 31, 2018 and the statements of operations and net assets, and the statement of 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 CORCAN Revolving Fund to comply with section 8.1 of the Receiver General *Public Accounts Instructions*.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 8.1 of the Receiver General *Public Accounts Instructions*, 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 of the CORCAN Revolving Fund as at and for the year ended March 31, 2018 are prepared, in all material respects, in accordance with section 8.1 of the Receiver General *Public Accounts Instructions*.

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 of Canada.

Ernst & Young LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 24, 2018
Ottawa, Canada

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

(in thousands of dollars)

	2018	2017
Assets		
Financial assets		
Accounts receivable (note 4)	7,207	3,840
Inventories (note 5)	11,752	12,594
	18,959	16,434
Non-financial assets		
Capital assets, net (note 6)	4,130	3,247
	23,089	19,681
Liabilities		
Accounts payable (note 7)	13,371	11,834
Deferred revenue	1,909	1,517
Vacation pay and salary accrual	6,080	3,910
Employee termination benefits (note 8)	1,164	1,178
Lease obligation for tangible capital assets (note 14)	–	96
	22,524	18,535
Net assets (note 10)	565	1,146
	23,089	19,681
Commitments (note 9)		
Contingencies (note 13)		

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

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

(in thousands of dollars)

	2018	2017
Revenues (notes 3 and 11)	81,215	70,051
Cost of goods sold (note 11)	81,212	69,016
Gross Margin	3	1,035
Other revenues		
Training, correctional and other fees (note 3)	26,583	21,168
Miscellaneous.....	104	154
	26,687	21,322
Expenses (note 12)		
National/regional headquarters	8,041	7,360
Employment and employability programs	11,132	9,140
Selling and marketing.....	3,316	3,185
	22,489	19,685
Net results	4,201	2,672
Net assets, beginning of year.....	1,146	3,494
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year.....	(4,866)	(5,024)
Other.....	84	4
Net assets, end of year (note 10)	565	1,146

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

CORCAN Revolving Fund—*continued*

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2018	2017
Operating activities		
Net results	4,201	2,672
Add (deduct) items not involving cash		
Termination benefits expense (note 8)	30	(195)
Amortization (note 6).....	1,154	1,375
Loss on disposal/write down of capital assets	–	10
	5,385	3,862
Changes in non-cash working capital balances related to operations		
Accounts receivable.....	(3,367)	1,469
Inventories	842	(746)
Employee termination benefits (note 8)	(44)	(174)
Accounts payable.....	1,537	(1,000)
Deferred revenues	392	1,296
Vacation pay and salaries accrual	2,170	491
Net financial resources provided by operating activities	6,915	5,198
Investing activities		
Capital asset acquisitions.....	(1,953)	(155)
Lease payments of capital assets.....	(96)	(19)
Net financial resources used in investing activities	(2,049)	(174)
Net financial resources provided and change in the accumulated net charge against the Fund's authority	4,866	5,024
Accumulated net charge against the Fund's authority, beginning of year.....	15,622	10,598
Accumulated net charge against the Fund's authority, end of year (note 10)	20,488	15,622

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

CORCAN Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2018

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, 1991-1992*, which authorized the operation of the Fund effective April 1, 1992 in accordance with terms and conditions prescribed by the Treasury Board of Canada ("Treasury Board"). CORCAN's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time. An amount of \$15,218,000 representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992. The Fund is a non-taxable entity.

2. Significant accounting policies

(a) Basis of accounting

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

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

(b) Recognition of revenue and expenses

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

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

For construction contracts, the percentage-of-completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated. Expenses are recorded in the period they are incurred. Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

(c) Net cash provided by government

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

(d) Accounts receivable

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

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

(e) Inventories

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

(f) Capital assets

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

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

(g) Pension plan

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

(h) Employee termination benefits

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

(i) Sick leave

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

(j) Financial instruments

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

(k) Measurement uncertainty

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

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

3. Related party transactions

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

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

The correctional and training fees are provided by CSC to offset salary and operating costs that cannot be recovered by CORCAN through the sale of goods and services due to the correctional environment in which it operates.

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

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

	2018	2017
	(in thousands of dollars)	
Correctional Service Canada		
Trade revenues	23,673	22,245
Training, correctional and other fees	26,583	21,168
Other government departments		
Trade revenues	51,621	43,822
	101,877	87,235

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

4. Accounts receivable

Accounts receivable consist of the following:

	2018	2017
	(in thousands of dollars)	
Government of Canada	3,972	1,822
Outside parties	3,412	2,225
	7,384	4,047
Allowance for doubtful accounts.....	(177)	(207)
	7,207	3,840

5. Inventories

Inventories consist of the following:

	2018	2017
	(in thousands of dollars)	
Raw materials	7,557	6,580
Work in progress.....	245	317
Finished goods	4,863	6,305
	12,665	13,202
Provision for obsolete inventory	(913)	(608)
	11,752	12,594

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

6. Capital assets

Capital assets consist of the following:

Cost	Opening balance	Acquisitions	Disposals and write-offs	Closing balance
	(in thousands of dollars)			
Equipment.....	27,207	1,148	167	28,188
Leasehold improvements	1,343	–	–	1,343
Vehicle fleet.....	2,169	1,460	267	3,362
Equipment under capital lease.....	120	–	120	–
Other.....	114	–	–	114
	30,953	2,608	554	33,007
Accumulated amortization	Opening balance	Amortization	Disposals and write-offs	Closing balance
	(in thousands of dollars)			
Equipment.....	24,167	1,087	123	25,131
Leasehold improvements	1,339	3	–	1,342
Vehicle fleet.....	2,054	52	(184)	2,290
Equipment under capital lease.....	32	12	44	–
Other.....	114	–	–	114
	27,706	1,154	(17)	28,877
Net book value			2018	2017
			(in thousands of dollars)	
Equipment.....			3,057	3,040
Leasehold improvements			1	4
Vehicle fleet.....			1,072	115
Equipment under capital lease.....			–	88
Other.....			–	–
			4,130	3,247

7. Accounts payable

Accounts payable consist of the following:

	2018	2017
	(in thousands of dollars)	
Government of Canada	1,233	2,744
Outside parties	12,138	9,090
	13,371	11,834

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

8. Employee future benefits

Pension benefits

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

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

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

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

Termination benefits

Following the ratification of new collective agreements, the unionized employees in the Core Public Administration have accepted the elimination of severance benefits for voluntary separation, namely for retirement or resignation. The Treasury Board had subsequently eliminated severance benefits for voluntary separation for the executive and non-represented employees. As at March 31, 2014, there were no CORCAN employees with collective agreements where severance pay had not been eliminated.

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

	2018	2017
	(in thousands of dollars)	
Accrued benefit obligation, beginning of the year.....	1,178	1,547
Termination benefits expense.....	30	(195)
Benefits paid during the year.....	(44)	(174)
Accrued benefit obligation, end of the year.....	1,164	1,178

9. Contractual obligations

CORCAN is committed to pay under the terms of lease agreements a total amount of \$1,457,938. These commitments are related to the Kingston warehouse, the lease for office space and other minor commitments. The amount paid during the year for the Kingston warehouse was \$1,099,000 (2017 – \$1,100,000).

Future yearly payment amounts are estimated as follows:

	(in thousands of dollars)
2019.....	1,458
2020.....	1,450
2021.....	759
2022 and thereafter.....	6
	3,673

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

10. Net assets

Net assets consist of the following:

	2018	2017
	(in thousands of dollars)	
Contributed capital.....	30,542	30,542
Accumulated net charges against the Fund's authority	(20,488)	(15,622)
Accumulated deficit	(9,573)	(13,778)
Other	84	4
Net assets, end of year.....	565	1,146

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

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

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

11. Segmented information

Segmented information consists of the following:

Year ended March 31, 2018	Manufacturing	Construction	Textile	Services	Other	Total
	(in thousands of dollars)					
Revenues.....	47,509	18,964	9,120	5,622	–	81,215
Cost of goods sold.....	46,282	18,172	10,725	6,033	–	81,212
Gross margin.....	1,227	792	(1,605)	(411)	–	3
Identifiable assets						
Accounts receivable	2,082	3,643	275	758	449	7,207
Inventories.....	8,560	–	2,719	473	–	11,752
Capital assets, net	1,931	1,150	189	301	559	4,130
Amortization of capital assets.....	866	49	52	182	5	1,154
 Year ended March 31, 2017						
	Manufacturing	Construction	Textile	Services	Other	Total
	(in thousands of dollars)					
Revenues.....	41,188	13,267	9,801	5,795	–	70,051
Cost of goods sold.....	41,123	12,056	9,613	6,224	–	69,016
Gross Margin	65	1,211	188	(429)	–	1,035
Identifiable assets						
Accounts receivable	1,696	656	322	503	663	3,840
Inventories.....	9,578	–	2,575	441	–	12,594
Capital assets, net	2,628	79	107	369	64	3,247
Amortization of capital assets.....	996	15	43	243	78	1,375

CORCAN Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2018—concluded

12. Expenses

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

	2018	2017
	(in thousands of dollars)	
Salaries	11,221	8,425
Employee benefits.....	2,527	2,184
Professional and special services.....	6,053	6,291
Rentals	1,559	1,514
Transportation and communications.....	389	374
Utilities, materials and supplies.....	461	489
Other expenditures.....	208	327
Repair and maintenance	59	76
Information	12	5
	22,489	19,685

13. Contingencies

In the normal course of operations, CORCAN is involved in various claims and legal proceedings. It is the opinion of management that no significant claims exist as at March 31, 2018.

14. Lease obligations for tangible capital assets

On December 1, 2015, CORCAN entered into an agreement with Giben America Inc to rent equipment under a capital lease. The asset was capitalized at \$120,438 using an implicit interest rate of 8%. The related obligation is liquidated over the lease term of 5 years and is segregated between current and long-term portions on the statement of financial position. No lease payments were made during the current year as the lease was bought out.

Defence Production Revolving Fund

Statement of management responsibility

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

There were no financial transactions in the Fund during the year ended March 31, 2018.

Approved by:

Marty Muldoon, CPA, CMA, MBA
Chief Financial Officer,
Public Services and Procurement Canada

André Fillion
Assistant Deputy Minister,
Defence and Marine Procurement Branch
Public Services and Procurement Canada

May 25, 2018
Gatineau, Canada

Defence Production Revolving Fund

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2018	2017
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)

	2018	2017
Joint authority limit (note 1).....	100,000	100,000
Authority limit applied to the Defence Production Revolving Fund	(100,000)	(100,000)
Unused authority carried forward	–	–

Defence Production Revolving Fund—concluded

Notes to the financial statements (unaudited) for the year ended March 31, 2018

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
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods

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

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

Geomatics Canada Revolving Fund

Statement of management responsibility

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

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

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

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

Approved by:

Grace Chennette, CPA, CMA
Deputy Chief Financial Officer
Corporate Management and Services Sector

Grace Chennette, CPA, CMA
Deputy Chief Financial Officer
for Cheri Crosby
Assistant Deputy Minister,
Chief Financial Officer
Corporate Management and Services Sector

May 30, 2018
Ottawa, Canada

Geomatics Canada Revolving Fund—*continued*

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

(in thousands of dollars)

	2018		2017	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	100	320	100	574
Items not requiring use of funds	–	–	–	–
Operating source of funds	100	320	100	574
Items requiring use of funds				
Net other assets (liabilities)	–	(138)	–	36
Authority provided (used)	100	182	100	610

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

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2018	2017
Debit balance in the accumulated net charge against the Fund’s authority account	3,559	3,450
Payables at year-end charged against the appropriation account after March 31	(929)	(1,002)
Net authority provided, end of year	2,630	2,448
Authority limit	5,000	5,000
Unused authority carried forward	7,630	7,448

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 the Geomatics Canada Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2018, and the statements of operations and net liabilities, and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund in accordance with section 8.1 of the Receiver General for Canada *Public Accounts Instructions*.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 8.1 of the Receiver General for Canada *Public Accounts Instructions*, 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 Fund'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 Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2018 and the results of its operations and cash flows for the year then ended in accordance with section 8.1 of the Receiver General for Canada *Public Accounts Instructions*.

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 Geomatics Canada Revolving Fund to meet the requirements of section 8.1 of the Receiver General for Canada *Public Accounts Instructions*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of Natural Resources Canada and should not be used by parties other than Natural Resources Canada and the Treasury Board of Canada.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 30, 2018
Ottawa, Canada

Geomatics Canada Revolving Fund—continued

Statement of financial position as at March 31

(in thousands of dollars)

	2018	2017
Assets		
Financial assets		
Accounts receivable (note 3)	22	23
Inventory (note 4)	51	48
	73	71
Non-financial assets		
Prepaid expenses	81	–
Tangible capital assets (note 5)	233	–
	387	71
Liabilities		
Accounts payable and accrued liabilities (note 6)	1,024	1,050
Vacation pay	84	64
Deferred revenue	141	30
	1,249	1,144
Net liabilities (note 7)	(862)	(1,073)
	387	71

Contingencies (note 8)

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

Approved by:

Louise Métivier
Assistant Deputy Minister
Strategic Policy and Results Branch

May 30, 2018

Geomatics Canada Revolving Fund—continued

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

(in thousands of dollars)

	2018	2017
Revenues		
Services	5,074	5,270
Products	529	360
	5,603	5,630
Expenses		
Professional and special services	2,115	1,333
Salaries and employee benefits	1,451	1,214
Utilities, materials and supplies	1,104	1,965
Corporate and sector services	404	327
Rentals	85	71
Repairs and maintenance	57	96
Transportation and communication	29	40
Amortization of tangible capital assets	26	–
Other expenses	10	10
Information	2	–
	5,283	5,056
Net results	320	574
Net liabilities, beginning of year	(1,073)	(717)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(109)	(930)
Net liabilities, end of year	(862)	(1,073)

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

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2018	2017
Operating activities		
Net results	320	574
Items not requiring use of funds		
Amortization of tangible capital assets (note 5)	26	–
	346	574
Variations in the statement of financial position		
Decrease (increase) in accounts receivable	1	(21)
Decrease (increase) in inventory	(3)	(24)
Decrease (increase) in prepaid expenses	(81)	15
Increase (decrease) in accounts payable and accrued liabilities	(26)	359
Increase (decrease) in vacation pay	20	32
Increase (decrease) in deferred revenues	111	30
Increase (decrease) in obligation for future employee benefits	–	(35)
Net financial resources provided by operating activities	368	930
Capital investing activities		
Acquisitions of tangible capital assets (note 5)	(259)	–
Cash used in capital investing activities	(259)	–
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	109	930
Accumulated net charge against the Fund's authority account, beginning of year	3,450	2,520
Accumulated net charge against the Fund's authority account, end of year	3,559	3,450

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

Geomatics Canada Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2018

1. Authority and purpose

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

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

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

2. Significant accounting policies

(a) Basis of accounting

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

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

(b) Use of estimates

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

(c) Revenues

Revenues are recognized when products are sold or services rendered.

(d) Expenses

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

(e) Accounts receivable

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

(f) Inventory

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

Geomatics Canada Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

(g) Tangible capital assets

Tangible 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:

Machinery and equipment	5 to 10 years
Informatics hardware	4 years
Computer software	4 years
Other equipment	10 years
Motor vehicles	5 to 7 years

(h) Pension benefits

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

(i) Vacation pay

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

(j) Employee severance benefits

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

(k) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. Payments of sick leave benefits are expensed as incurred and no amount has been accrued in these financial statements.

3. Accounts receivable

	2018	2017
	(in thousands of dollars)	
Other government departments and agencies	–	5
Outside parties	33	19
	33	24
Less: allowance for doubtful accounts on receivables from outside parties	(11)	(1)
	22	23

Geomatics Canada Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

4. Inventory

	2018	2017
	(in thousands of dollars)	
Topographic maps.....	–	343
Geographic maps.....	51	48
	51	391
Less: provision for inventory obsolescence.....	–	(343)
	51	48

5. Tangible capital assets

Cost	Balance beginning of year	Acquisitions	Write-offs	Balance end of year
	(in thousands of dollars)			
Machinery and equipment.....	1,610	49	(1,610)	49
Informatics hardware.....	1,186	141	(1,186)	141
Computer software.....	57	–	(57)	–
Other equipment.....	15	38	(15)	38
Motor vehicle.....	–	31	–	31
	2,868	259	(2,868)	259
Accumulated amortization	Balance beginning of year	Amortization		Balance end of year
	(in thousands of dollars)			
Machinery and equipment.....	1,610	1	(1,610)	1
Informatics hardware.....	1,186	25	(1,186)	25
Computer software.....	57	–	(57)	–
Other equipment.....	15	–	(15)	–
Motor vehicle.....	–	–	–	–
	2,868	26	(2,868)	26
Net book value			2018	2017
			(in thousands of dollars)	
Machinery and equipment.....			48	–
Informatics hardware.....			116	–
Computer software.....			–	–
Other equipment.....			38	–
Motor vehicle.....			31	–
			233	–

The asset classes of the Fund were reclassified effective April 1, 2017 for presentation purposes to align with Receiver General financial reporting accounts.

Geomatics Canada Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2018—concluded

6. Accounts payable and accrued liabilities

	2018	2017
	(in thousands of dollars)	
Other government departments and agencies	269	562
Outside parties	755	488
	1,024	1,050

7. Net assets (liabilities)

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

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

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

	2018	2017
	(in thousands of dollars)	
Contributed capital.....	1,438	1,438
Accumulated net charge against the Fund's authority	(3,559)	(3,450)
Transfer of the transition payments for implementing salary payments in arrears	(20)	(20)
Accumulated surplus.....	1,279	959
Net assets (liabilities)	(862)	(1,073)

8. Contingencies

In the normal course of its operations, the Fund may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements. As at March 31, 2018, there were no claims outstanding against the Fund.

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. Comparative figures

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

National Film Board

Statement of management responsibility including internal control over financial reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2018, and all information contained in these statements rests with the management of the National Film Board (the "Board"). These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian Public Sector Accounting Standards. They have been approved by the Board of Trustees.

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

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

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

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

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

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

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

Approved by:

Claude Joli-Coeur
Government Film Commissioner

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

July 12, 2018
Montréal, Canada

National Film Board—continued

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

(in thousands of dollars)

	2018		2017	
	Estimates ¹	Actual	Estimates ¹	Actual
Cost of operation.....	(74,375)	(64,954)	(61,895)	(62,162)
Items not requiring use of funds.....	–	1,772	–	3,496
Operating source (use) of funds	(74,375)	(63,182)	(61,895)	(58,666)
Items requiring use of funds				
Net capital acquisitions	–	(4,164)	–	(4,489)
Net other assets and liabilities	–	992	–	(760)
Authority provided (used)	(74,375)	(66,354)	(61,895)	(63,915)
Annual voted authority (used).....	–	(67,346)	–	(63,155)
Revolving fund legislative authority provided (used)	–	992	–	(760)

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

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2018	2017
Credit balance in the accumulated net charge against the Fund's authority.....	(6,210)	(6,215)
Payables at year-end charged against the credit account after March 31	(3,582)	(4,569)
Net legislative revolving fund authority used, end of year	(9,792)	(10,784)
Revolving fund legislative authority limit.....	15,000	15,000
Unused legislative revolving fund authority carried forward	5,208	4,216

National Film Board—*continued*

Independent Auditor’s Report

To the Minister of Canadian Heritage

Report on the Financial Statements

I have audited the accompanying financial statements of the National Film Board, which comprise the statement of financial position as at 31 March 2018, and the statements 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 controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s responsibility

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

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

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

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Film Board as at 31 March 2018, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on other legal and regulatory requirements

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

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

July 12, 2018
Montréal, Canada

National Film Board—continued

Statements of financial position as at March 31

(in thousands of dollars)

	2018	2017
Liabilities		
Accounts payable and accrued liabilities (note 5)	6,868	3,689
Accrued salaries	2,111	2,082
Vacation pay and provision for salary revisions	4,818	2,921
Deferred revenue	456	388
Lease obligation for tangible capital assets (note 6).....	71	209
Employee future benefits (note 7).....	3,161	2,712
Total net liabilities	17,485	12,001
Financial assets		
Due from Consolidated Revenue Fund	8,478	4,336
Accounts receivable (note 8)	3,660	1,709
Deposits	65	90
Total net financial assets.....	12,203	6,135
Departmental net debt.....	5,282	5,866
Non-financial assets		
Prepaid expenses	743	539
Inventory	95	142
Tangible capital assets (note 9).....	11,268	9,617
Total non-financial assets	12,106	10,298
Departmental net financial position.....	6,824	4,432

Contractual obligations (note 10)

Contingent liabilities (note 11)

Contractual rights (note 15)

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

Approved by Board of Trustees:

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

Keith Clarkson
Member of the Board of Trustees

July 12, 2018

National Film Board—continued

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

(in thousands of dollars)

	2018	2018	2017
	Expected results		
Expenses (note 12a)			
Audiovisual production	36,790	36,010	32,451
Accessibility and audience engagement.....	22,028	24,949	24,256
Internal services	8,881	11,621	10,212
Total expenses	67,699	72,580	66,919
Revenues (note 12b)			
Audiovisual products.....	2,230	2,533	2,813
Partnerships and pre-sales	1,856	5,051	1,921
Other revenues	50	42	23
Total revenues	4,136	7,626	4,757
Net cost of operations before government funding and transfers	63,563	64,954	62,162
Government funding and transfers			
Net cash provided by Government of Canada.....	75,916	63,204	63,282
Change in due from Consolidated Revenue Fund.....	–	4,142	(127)
Net revenue of operations after government funding and transfers	(12,353)	(2,392)	(993)
Departmental net financial position, beginning of year	4,432	4,432	3,439
Departmental net financial position, end of year	16,785	6,824	4,432

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

National Film Board—continued

Statement of change in departmental net debt for the year ended March 31

(in thousands of dollars)

	2018	2018	2017
	Expected results		
Net revenue of operations after government funding and transfers.....	(12,353)	(2,392)	(993)
Change due to tangible capital assets			
Acquisition of tangible capital assets.....	14,918	4,026	4,532
Amortization of tangible capital assets.....	(2,762)	(2,375)	(2,346)
Total change due to tangible capital assets.....	12,156	1,651	2,186
Change due to inventories.....	–	(47)	11
Change due to prepaid expenses.....	–	204	70
Net change in department net debt.....	(197)	(584)	1,274
Department net debt, beginning of year.....	5,866	5,866	4,592
Department net debt, end of year.....	5,669	5,282	5,866

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

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2018	2017
Operating activities		
Net cost of operations before government funding and transfers.....	64,954	62,162
Non-cash items		
Amortization of tangible capital assets.....	(2,375)	(2,346)
Change in employee future benefits.....	(449)	–
Variations in statement of financial position		
Changes in accrued salaries.....	(29)	(167)
Change in vacation pay and provision for salary revisions.....	(1,897)	(1,875)
Disbursement of employee future benefits.....	–	(61)
Change in accounts payable and accrued liabilities.....	(2,112)	1,235
Change in accounts receivable.....	1,951	(21)
Change in deposits.....	(25)	(10)
Change in deferred revenue.....	(68)	57
Change in prepaid expenses.....	204	70
Change in inventory.....	(47)	11
Cash used in operating activities.....	60,107	59,055
Capital investing activities		
Cash used to acquire tangible capital assets.....	2,959	4,060
Cash used in capital investing activities.....	2,959	4,060
Financing activities		
Lease payments for tangible capital assets.....	138	167
Cash used in financing activities.....	138	167
Net cash provided by Government of Canada.....	63,204	63,282

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

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2018

1. Authority and purposes

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

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

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

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

The Board is not subject to income taxes.

2. Significant accounting policies

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

Unless otherwise specified, the figures presented in the financial statements are stated in thousands of Canadian dollars.

Significant accounting policies are as follows:

(a) Parliamentary authorities

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

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

The Board is also financed in part by the Government of Canada through Parliamentary authorities voted annually. Financial reporting of authorities provided to the Board do not parallel financial reporting according to Generally Accepted Accounting Principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of operations and departmental net financial position and in the Statement of financial position are not necessarily the same as those provided through authorities from Parliament. Note 4 provides reconciliation between the two bases of reporting.

The planned results amounts presented in the "Expenses" and "Revenues" sections of the Statement of operations and departmental net financial position are the amounts reported in the Future-oriented statement of operations included in the *2017–2018 Departmental Plans*. The planned results amounts in the "Government funding and transfers" section of the Statement of operations and departmental net financial position and in the Statement of change in departmental net debt were prepared for internal management purposes and have not been previously published.

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2018—*continued*

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

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

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

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

(b) Net cash provided by Government of Canada

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

(c) Due from or to the Consolidated Revenue Fund

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

(d) Expense recognition

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

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

(e) Revenues

Partnerships and pre-sales and revenues from audiovisual products other than royalty revenues are recognized when amounts are due.

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

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

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2018—continued

(f) Accounts receivable

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

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

(g) Inventory

Materials and supplies are valued at cost.

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

(h) Tangible capital assets

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

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

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

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

The Board has a collection of nearly twenty thousand audiovisual works produced since 1895. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of \$1 in the financial statements, appearing on the Statement of financial position and in note 9 as tangible capital assets to ensure that the reader is aware of its existence. The Board does not capitalize other intangibles that have cultural, aesthetic or historical value.

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

(i) Other financial assets and financial liabilities

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

The Board has the following financial assets:

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

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

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2018—continued

(j) Employee Future Benefits

Pension benefits

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

Severance benefits

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

Compensated absences

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

(k) 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.

(l) Measurement uncertainty

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

3. Adoption of new accounting standards

The Public Sector Accounting Board (PSAB) issued five new accounting standards effective for fiscal years beginning on April 1, 2017. On April 1, 2017, the Board adopted section PS 3380 "Contractual Rights", which defines and establishes disclosure requirements on contractual rights. The adoption of this section resulted in the addition of note 15 on contractual rights.

The Board also adopted the new accounting standards for Related Party Disclosures (PS 2200), Assets (PS 3210), Contingent Assets (PS 3320) and Inter-Entity Transactions (PS 3420). The adoption of these standards did not result in a significant impact on the results and the financial position of the Board nor on the disclosure included in the Board's financial statements.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2018—continued

4. 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

	2018	2017
	(in thousands of dollars)	
Net cost of operations before government funding and transfers.....	64,954	62,162
Adjustments for items affecting net cost of operations but not affecting authorities		
Add (less)		
Change in vacation pay and provision for salary adjustments not charged to authorities.....	932	(1,011)
Change in accrued liabilities not charged to authorities.....	120	(78)
Net change in employee future benefits.....	(449)	(61)
Amortization of tangible capital assets.....	(2,375)	(2,346)
	(1,772)	(3,496)
Adjustments for items not affecting net cost of operations but affecting authorities		
Add (less)		
Acquisition of tangible capital assets.....	4,026	4,322
Lease payments for tangible capital assets.....	138	167
	4,164	4,489
Current year authorities used	67,346	63,155

(b) Authorities provided and used

	2018	2017
	(in thousands of dollars)	
Authorities provided		
Main Estimates	74,375	61,895
Supplementary Estimates authorities.....	5,538	4,612
Less		
Authorities available for future years	(567)	(3,309)
Frozen allotment	(12,000)	(43)
Current year authorities used	67,346	63,155

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2018—continued

5. 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:

	2018	2017
	(in thousands of dollars)	
Accounts payable—Other government departments and agencies.....	3,256	755
Accounts payable—External parties.....	3,612	2,792
Total accounts payable	6,868	3,547
Accrued liabilities	–	142
Total accounts payable and accrued liabilities	6,868	3,689

6. Lease obligation for tangible capital assets

The Board has an agreement to lease technical equipment under two capital leases. The assets were capitalized using an implicit interest rate of 4% for the 2015–2016 contract and 3% for the 2016–2017 contract. The corresponding bonds will be repaid during the term of the 3-year lease for both contracts. Payments for the year ended March 31, 2018 totalled \$138 (2017—\$172). Interest of \$5 (2017—\$5) is charged to operations.

	2018	2017
	(in thousands of dollars)	
2018.....	–	143
2019.....	72	72
Total future minimum lease payments	72	215
Less: imputed interest	(1)	(6)
Balance of lease obligation for tangible capital assets.....	71	209

7. Employee future benefits

Pension benefits

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

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

In 2018, the expense amount for Group 1 and Group 2 members of \$3,278 (2017—\$3,263). For the member of the group 1, the charges represent approximately 1.01 times the employee contributions and for the group 2, the charges represent approximately 1.00 times the employee contributions. In 2017, for the member of the group 1, the charges represent approximately 1.12 times the employee contributions and for the group 2, the charges represent approximately 1.08 times the employee contributions.

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

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2018—continued

Severance benefits and compensated absences

Severance benefits

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

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

As at March 31, 2018, to calculate the obligation of the remaining portion, the Board uses a rate of compensation increase of 0.96% (2017—0.96%), an estimated discount rate of 2.18% (2017—1.94%) and a horizon of retirement estimated at 60 years old.

Compensated absences

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

To calculate the obligation for sick leaves, the Board uses an average daily wage of \$288 (2017—\$280), a rate of salary increase of 0.96% (2017—0.96%), an average annual utilization rate of 2.6% (2017—2.6%), a discount rate of 2.18% (2017—1.94%), a 5.18% (2017—5.18%) probability of employee departure and a retirement age assumption of 60 or 65 years old, depending on the beginning of employment.

To calculate the workers' compensation obligation, the Board uses the provisions of the applicable workers' compensation plan and a discount rate of 2.18%.

Information about the severance and compensated absence benefits, measured as at March 31, 2018, is as follows:

	Severance benefits	Compensate Absences	Total
(in thousands of dollars)			
Balance as at March 31, 2016	853	1,798	2,651
Expenses for the year	269	(104)	165
Benefits paid during the year	(77)	(27)	(104)
Balance as at March 31, 2017	1,045	1,667	2,712
Expenses for the year	(48)	550	502
Benefits paid during the year	(26)	(27)	(53)
Balance as at March 31, 2018	971	2,190	3,161

8. Accounts receivable

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

	2018	2017
(in thousands of dollars)		
Receivables—Other government departments and agencies	463	302
Receivables—External parties	3,555	1,730
	4,018	2,032
Allowance for doubtful accounts on receivables from external parties	(358)	(323)
Total accounts receivable	3,660	1,709

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2018—continued

9. Tangible capital assets

	March 31, 2017	Additions	Disposals and write-offs	Transfers	March 31, 2018
(in thousands of dollars)					
Technical equipment					
Cost	18,961	724	–	–	19,685
Accumulated amortization.....	(17,704)	(303)	–	–	(18,007)
	1,257	421	–	–	1,678
Software and data processing equipment					
Cost	15,510	1,325	(48)	–	16,787
Accumulated amortization.....	(11,781)	(1,690)	48	–	(13,423)
	3,729	(365)	–	–	3,364
Office furniture, equipment and other					
Cost	544	–	–	–	544
Accumulated amortization.....	(499)	(5)	–	–	(504)
	45	(5)	–	–	40
Leasehold improvements					
Cost	5,975	162	–	–	6,137
Accumulated amortization.....	(3,051)	(377)	–	–	(3,428)
	2,924	(215)	–	–	2,709
Collection ¹	–	–	–	–	–
Work in progress.....	1,662	1,815	–	–	3,477
Total					
Cost	42,652	4,026	(48)	–	46,630
Accumulated amortization.....	(33,035)	(2,375)	48	–	(35,362)
Net book value.....	9,617	1,651	–	–	11,268

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

The above assets include equipment under capital leases for a total cost of \$414 (2017—\$414) less accumulated amortization of \$192 (2017—\$103). Current year amortization expense relating to property under capital leases amounts to \$89 (2017—\$74).

Disposals and write-offs of \$48 (2017—\$876) for the year are related to the abandonment of obsolete material.

10. 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:

	2019	2020	2021	2022	2023-2032	Total
(in thousands of dollars)						
Premises.....	4,574	1,793	792	788	6,871	14,818
Other goods and services	8,028	2,505	85	5	–	10,623
Total.....	12,602	4,298	877	793	6,871	25,441

The agreements for leased premises in the amount of \$14,818 were signed with Public Services and Procurement Canada (PSPC). An agreement with PSPC of \$9,098 for the Montreal headquarters move is included in Other goods and services.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2018—continued

11. Contingent liabilities

Various legal proceedings arising from the normal course of business are pending against the Board. Management believes that should Board be found liable pursuant to one or more of these proceedings, the aggregate liabilities resulting from such proceedings would not be material.

12. Expenses by major object and types of revenues

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

(a) Expenses

	2018	2017
	(in thousands of dollars)	
Salaries and benefits	40,096	38,591
Professional and special services	14,658	11,601
Rentals.....	6,049	5,961
Transportation and communication.....	3,125	2,983
Amortization of tangible capital assets.....	2,375	2,346
Materials and supplies	1,759	1,719
Repairs and upkeep.....	1,182	1,253
Cash financing in co-productions.....	1,279	970
Royalties.....	1,157	724
Information.....	593	446
Contracted film production and laboratory processing.....	229	289
Miscellaneous	78	36
	72,580	66,919

(b) Revenues

	2018	2017
	(in thousands of dollars)	
Partnerships and pre-sale	5,051	1,921
Royalties and subscriptions.....	1,745	2,010
Film prints and downloads.....	273	335
Stock shots.....	515	452
Miscellaneous	42	39
	7,626	4,757

National Film Board—concluded

Notes to the financial statements for the year ended March 31, 2018—concluded

13. Related party transactions

The Board is related, as a result of common ownership, to all government departments, agencies and Crown corporations as well as its key management personnel, close family members of these and the entities subject of the control of these individuals. The Board enters into transactions with these entities in the normal course of business and on normal trade terms. These transactions are recognized at their exchange amount with the exception of unrecognized services in the Statement of operations and departmental net financial position.

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

	2018	2017
	(in thousands of dollars)	
Accounts receivable—Other government departments and agencies	463	173
Accounts payable—Other government departments and agencies	3,256	755
Expenses—Other government departments and agencies	15,995	15,380
Revenues—Other government departments and agencies	2,191	322

During the year ending March 31, 2018, the Board leased premises from Public Services and Procurement Canada (PSPC) in the amount of \$4,501 (2017—\$4,871). This amount is included in the Expenses—Other government departments and agencies. The Expenses—Other government departments and agencies includes a capitalized amount of \$1,545.

14. The Documentary Channel

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

Revenues from portfolio investments are recognized only to the extent that they are received or eligible and they are presented under miscellaneous revenues in the income statement in the amount of \$0 (\$0 in 2017).

15. Contractual rights

By their nature, the activities of the Board may give rise to rights to economic resources arising from contracts or agreements that will result in assets and income in the future over a number of years. During the year, the Board entered into an agreement with a collaborator valued at \$1,540, of which \$1,377 remains to be cashed in subsequent years.

	2019	2020	2021	2022	2023-2032	Total
	(in thousands of dollars)					
Contractual rights	908	469	—	—	—	1,377

Optional Services Revolving Fund

Statement of management responsibility

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

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the *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 accounting and financial management. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

Marty Muldoon, CPA, CMA, MBA
Chief Financial Officer
Public Services and Procurement Canada

Arianne Reza
Assistant Deputy Minister
Procurement Branch
Public Services and Procurement Canada

May 25, 2018
Gatineau, Canada

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

(in thousands of dollars)

	2018		2017	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	–	299	–	1,429
Items not requiring use of funds	50	–	50	–
Operating source of funds	50	299	50	1,429
Items requiring use of funds				
Net other assets and liabilities	(50)	(1,797)	(50)	7,717
Authority provided (used)	–	(1,498)	–	9,146

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

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2018	2017
Debit balance in the accumulated net charge against the Fund’s authority	13,132	17,502
Payables charged against the appropriation at year-end	(12,354)	(15,197)
Receivables credited to the appropriation at year-end	925	887
Other items	(1,512)	(1,503)
Net authority provided, end of year	191	1,689
Authority limit (note 1)	35,000	35,000
Unused authority carried forward	35,191	36,689

Optional Services Revolving Fund—continued

Independent auditor's report

To the Deputy Minister, Public Services and Procurement Canada

We have audited the accompanying financial statements of the Optional Services Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2018, and the statements of operations and net liabilities and of 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 for revolving funds described by the Receiver General for Canada under the *Directive on Charging and Special Financial 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 for revolving funds described by the Receiver General for Canada under the *Directive on Charging and Special Financial 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, 2018 are prepared, in all material respects, in accordance with the financial reporting provisions for revolving funds described by the Receiver General for Canada under the *Directive on Charging and Special Financial Authorities*.

Basis of accounting and restrictions 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 Fund to meet the financial reporting requirements the financial reporting provisions for revolving funds described by the Receiver General for Canada under the *Directive on Charging and Special Financial Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Fund and the Treasury Board of Canada and should not be used by parties other than the Fund and the Treasury Board of Canada.

Deloitte LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 25, 2018
Ottawa, Canada

Optional Services Revolving Fund—continued

Statement of financial position as at March 31

(in thousands of dollars)

	2018	2017
Assets		
Financial assets		
Accounts receivable (note 3)	8,150	6,338
Sales tax refundable advances	122	101
	8,272	6,439
Liabilities		
Accounts payable and accrued liabilities (note 4)	12,365	15,197
Vacation pay and compensatory leave	77	86
Employee severance benefits (note 5)	43	38
	12,485	15,321
Net liabilities (note 6)	(4,213)	(8,882)
	8,272	6,439

Contractual obligations (note 7)

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

Optional Services Revolving Fund—continued**Statement of operations and net liabilities for the year ended March 31**

(in thousands of dollars)

	2018	2017
Revenues		
Vaccines and drugs.....	154,414	136,221
Travel and relocation related services.....	13,347	12,091
Communication procurement services.....	2,348	3,780
	170,109	152,092
Cost of sales.....	(165,145)	(145,918)
Gross profit	4,964	6,174
Operating expenses		
Salaries and employee benefits.....	2,370	2,429
Corporate and administrative services.....	1,322	472
Professional and special services.....	844	1,555
Occupancy costs.....	120	185
Employee severance benefits (note 5).....	5	(2)
Other expenses.....	4	106
Total operating expenses	4,665	4,745
Net results.....	299	1,429
Net liabilities, beginning of year.....	(8,882)	(8,974)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 6).....	4,370	(1,337)
Net liabilities, end of year (note 6)	(4,213)	(8,882)

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

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2018	2017
Operating activities		
Net results.....	299	1,429
Variations in statement of financial position		
(Increase) decrease in accounts receivable.....	(1,812)	7,929
(Increase) decrease in sales tax refundable advances.....	(21)	33
Decrease in accounts payable and accrued liabilities.....	(2,832)	(8,063)
(Decrease) increase in vacation pay and compensatory leave.....	(9)	37
Increase (decrease) in employee severance benefits.....	5	(28)
	(4,669)	(92)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority, during the year (note 6).....	(4,370)	1,337
Accumulated net charge against the Fund's authority, beginning of year.....	17,502	16,165
Accumulated net charge against the Fund's authority, end of year	13,132	17,502

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

Optional Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018

1. Authority and purpose

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

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

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

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the reporting requirements for revolving funds described by the Receiver General for Canada under the Treasury Board of Canada's *Directive on Charging and Special Financial Authorities*. The basis of accounting used in these financial statements differs from Canadian public sector accounting standards because:

- no liability is recorded for sick leave
- the net debt indicator and statement of changes in net debt are not presented in the financial statements
- contractual rights and inter-entity transactions and related parties disclosures are not presented in the financial statements

The significant accounting policies are as follows:

(a) Revenue recognition

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

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

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

(b) Accounts receivable

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

(c) Expense recognition

All expenses are recorded on an accrual basis.

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

(d) Employee future benefits

Pension benefits

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

Optional Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

Severance benefits

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

(e) Sick leave

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

(f) Measurement uncertainty

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

3. Accounts receivable

	2018	2017
	(in thousands of dollars)	
Outside parties	7,225	5,451
Other government departments and agencies	925	887
Net accounts receivable.....	8,150	6,338

4. Accounts payable and accrued liabilities

	2018	2017
	(in thousands of dollars)	
Outside parties	12,340	15,128
Other government departments and agencies	14	69
	12,354	15,197
Accrued liabilities	11	–
Total accounts payable and accrued liabilities	12,365	15,197

Optional Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

5. Employee severance benefits

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

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

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

	2018	2017
	(in thousands of dollars)	
Employee severance benefit obligation, beginning of year.....	38	66
Expense for the year.....	5	(2)
Benefits paid during the year.....	–	(26)
Employee severance benefit obligation, end of year.....	43	38

6. Net liabilities

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

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

	2018	2017
	(in thousands of dollars)	
Accumulated surplus, beginning of year	8,620	7,191
Net results	299	1,429
Accumulated surplus, end of year	8,919	8,620
Accumulated net charge against the Fund's authority, beginning of year.....	(17,502)	(16,165)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority during the year .	4,370	(1,337)
Accumulated net charge against the Fund's authority, end of year	(13,132)	(17,502)
Net liabilities, end of year	(4,213)	(8,882)

7. Contractual obligations

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

	(in thousands of dollars)
Year ending March 31	
2019.....	649
2020.....	365
2021.....	–
2022.....	–
2023 and thereafter	–
Total contractual obligations.....	1,014

Optional Services Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2018—*concluded*

8. Related party transactions

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

Passport Canada Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Passport Canada Revolving Fund as required by and in accordance with the Treasury Board *Directive on Charging and Special Financial Authorities* and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year except for the restatement described in note 3. Some previous year's figures have been reclassified to conform to the current year's presentation.

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

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

Approved by:

Christopher Meyers, CPA, CA
Deputy Chief Financial Officer and
Director General
Financial Management
Immigration, Refugees and Citizenship Canada

Daniel Mills, CPA, CMA
Assistant Deputy Minister and
Chief Financial Officer
Immigration, Refugees and Citizenship Canada

May 28, 2018
Ottawa, Canada

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

(in thousands of dollars)

	2018		2017 Restated (Note 3)	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	187,618	231,119	204,779	306,769
Items not requiring use of funds	4,032	3,468	5,415	2,085
Operating source of funds	191,650	234,587	210,194	308,854
Items requiring use of funds				
Net tangible capital assets acquisitions	(40,612)	(127)	(25,986)	(1,107)
Net other assets and liabilities	–	1,892	–	(2,220)
Authority provided	151,038	236,352	184,208	305,527

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

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2018	2017 Restated (Note 3)
Debit balance in the accumulated net charge against the Fund's authority	1,285,115	1,048,855
Payables charged against the appropriation at year-end	(37,319)	(39,963)
Receivables credited to the appropriation at year-end	11,106	13,658
Net authority provided, end of year	1,258,902	1,022,550
Authority limit	–	–
Unused authority carried forward	1,258,902	1,022,550

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

(in thousands of dollars)

	2018	2017 Restated (Note 3)
Assets		
Financial assets		
Accounts receivable and advances (note 4)	11,926	14,500
Inventory held for resale (note 5)	10,465	9,415
	22,391	23,915
Non-financial assets		
Prepaid expenses (note 6)	18,385	17,282
Inventory held for consumption (note 5)	3,041	3,444
Tangible capital assets (note 7)	6,848	9,817
	28,274	30,543
	50,665	54,458
Liabilities		
Accounts payable and accrued liabilities (note 8)	45,916	44,940
Employee future benefits	2,462	2,090
	48,378	47,030
Net assets (note 9)	2,287	7,428
	50,665	54,458

Contractual obligations (note 10)

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

Passport Canada Revolving Fund—continued

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

(in thousands of dollars)

	2018	2017 Restated (Note 3)
Revenues		
Fees earned.....	639,271	658,246
Miscellaneous revenues.....	234	271
	639,505	658,517
Expenses		
Professional and special services (note 11).....	237,758	199,347
Salaries and employee benefits.....	70,575	59,059
Freight, express and cartage.....	35,835	34,361
Passport materials.....	32,869	32,586
Passport operations at missions abroad.....	6,402	7,192
Rentals.....	6,400	6,331
Printing, stationery and supplies.....	5,580	700
Accommodation.....	4,469	4,427
Amortization of tangible capital assets.....	3,096	3,085
Information.....	2,788	2,488
Repair and maintenance.....	1,530	2,171
Travel and removal.....	562	1,061
Provision for employee termination benefits.....	372	(1,008)
Postal services and postage.....	68	53
Utility.....	2	2
Telecommunications.....	1	1
Loss on disposal of tangible capital assets.....	–	8
Other.....	79	(116)
	408,386	351,748
Net results	231,119	306,769
Net assets (liabilities), beginning of year	7,428	(1,666)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year.....	(236,260)	(297,675)
Net assets, end of year (note 9)	2,287	7,428

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

Passport Canada Revolving Fund—continued

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

(in thousands of dollars)

	2018	2017 Restated (Note 3)
Operating activities		
Net results	231,119	306,769
Items not requiring use of funds		
Amortization of tangible capital assets.....	3,096	3,085
Loss on disposal of tangible capital assets	—	8
Provision for employee future benefits	372	(1,008)
Net results excluding items not requiring use of funds	234,587	308,854
Variations in statement of financial position		
Decrease (increase) in accounts receivable and advances	2,574	(4,014)
Decrease (increase) in prepaid expenses.....	(1,103)	(5,695)
Decrease (increase) in inventory held for resale	(1,050)	3,899
Decrease (increase) in inventory held for consumption	403	234
Increase (decrease) in accounts payable and accrued liabilities	976	(4,496)
Net financial resources provided by operating activities	236,387	298,782
Capital investing activities		
Acquisition of tangible capital assets.....	(127)	(1,107)
Net financial resources used by investing activities	(127)	(1,107)
Net financial resources provided and change in the accumulated net charge against the Fund's authority during the year.....	236,260	297,675
Accumulated net charge against the Fund's authority, beginning of year.....	1,048,855	751,180
Accumulated net charge against the Fund's authority, end of year (note 9)	1,285,115	1,048,855

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

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2018

1. Authority and purpose

The Passport Canada Revolving Fund (the "Fund") was established in 1969 to provide for the issue of appropriate passport and other travel document services in Canada and at posts abroad. The *Revolving Funds Act* authorized the operation of the Fund.

Effective July 2, 2013, the accountability for the passport program and the Fund transferred from the Department of Global Affairs Canada (GAC) to Immigration, Refugees and Citizenship Canada (IRCC). In addition, the Fund transferred its passport delivery and processing services to Employment and Social Development Canada (ESDC) on July 2, 2013.

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

2. Significant accounting policies

Significant accounting policies are as follows:

(a) Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies stated below to comply with the requirements of the Treasury Board of Canada *Directive on Charging and Special Financial 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 (GAAP) since the revenues from passport service fees are recognized upon receipt of payment and verification of an application for completeness as stated in the Regulations prescribing fees for passport services. In addition, the funding for tangible 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) Inventories

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

(d) Tangible capital assets

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

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

Assets under construction are recorded in the applicable capital asset class in the year that they become available for use and are not amortized until they become available for use.

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2018—continued

(e) Employee future benefits

Pension benefits

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

Severance benefits

Severance benefits provided to the Fund's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2017, all settlements for immediate cash out were completed.

3. Restatement of financial statements

In the context of the modernization initiative, the Passport program is transitioning to the IRCC Global Case Management System (GCMS) and the Integrated Payment Revenue Management System (IPRMS) for the processing of passport applications. The expenses allocated to this initiative are capitalized in the financial statements of IRCC, which owns and presents these systems as capital assets. IRCC charges an annual usage fee to the Fund to account for its use of the systems.

A review of the accounting treatment for the modernization initiative was performed during fiscal year 2017–2018. It was then determined that the expenditures for the modernization initiative should be considered as prepaid expenses in order to adequately present the contribution of the Fund to this initiative, as well as the services received from IRCC. The approach adopted in previous years did not properly reflect the situation and the Fund corrected the accounting accordingly, resulting in a retroactive restatement of prior years' balances.

As a result of this restatement, the cumulative balance of prepaid expenses has increased by \$16.5 million (\$10.9 million in 2015–2016). Consequently, the opening balance of net assets increased by \$10.9 million and the net assets balance at the end of the year increased by \$16.5 million in the Statement of Operations and Change in Net Asset (Liabilities).

An amount of \$7.2 million previously reported as an investment in modernization initiative in the Statement of Cash Flows has been restated under the prepaid expenses, while the usage charge of \$1.6 million related to this initiative is presented in reduction of prepaid expenses, resulting in a net decrease of \$5.6 million in prepaid expenses in 2016–2017.

In addition, an adjustment was made to the opening balance of the Accumulated net charge against the Fund's authority, in order to reflect an initial investment made in the modernization initiative in 2014–2015.

4. Accounts receivable and advances

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

	2018	2017
	(in thousands of dollars)	
Accounts receivable and advances		
Accounts receivable—Government of Canada	11,741	14,306
Accounts receivable—Outside parties	185	194
	11,926	14,500

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2018—continued

5. Inventories

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

	2018	2017
	(in thousands of dollars)	
Inventories		
Inventories held for consumption	3,041	3,444
Inventories held for resale	10,465	9,415
	13,506	12,859

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

The cost of consumed inventory recognized as an expense in the Statement of Operations and Fund's net assets (liabilities) is \$63,680,681 for 2017–2018 (\$61,234,359 for 2016–2017).

6. Prepaid expenses

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

	2018	2017 Restated (Note 3)
	(in thousands of dollars)	
Prepaid expenses		
Prepaid expenses—Modernization initiative	17,937	16,548
Prepaid expenses—Other	448	734
	18,385	17,282

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

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2018—continued

7. Tangible capital assets

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

Tangible capital assets	Balance, beginning of the year	Acquisitions	Disposals, transfers and adjustments	Balance, end of the year
(in thousands of dollars)				
Technology enhancement plan project ¹	2,906	–	–	2,906
Leasehold improvements	4,353	–	–	4,353
Office furniture	41	–	–	41
Informatics hardware	5,189	–	(65)	5,124
Software.....	25,813	–	1,234	27,047
Vehicles	21	–	–	21
Machinery and equipment.....	406	–	–	406
Assets under construction	1,107	127	(1,234)	–
	39,836	127	(65)	39,898
(in thousands of dollars)				
Accumulated amortization	Balance, beginning of the year	Amortization	Disposals, transfers and adjustments	Balance, end of the year
(in thousands of dollars)				
Technology enhancement plan project ¹	2,906	–	–	2,906
Leasehold improvements	4,353	–	–	4,353
Office furniture	23	3	–	26
Informatics hardware	3,851	919	(65)	4,705
Software.....	18,686	2,153	–	20,839
Vehicles	9	2	–	11
Machinery and equipment.....	191	19	–	210
	30,019	3,096	(65)	33,050
(in thousands of dollars)				
Net book value			2018	2017
(in thousands of dollars)				
Technology enhancement plan project			–	–
Leasehold improvements			–	–
Office furniture			15	18
Informatics hardware			419	1,338
Software.....			6,208	7,127
Vehicles			10	12
Machinery and equipment.....			196	215
Assets under construction			–	1,107
			6,848	9,817

¹ The Technology Enhancement Plan Project was amortized as per the amortization period of the Leasehold improvements' asset class.

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2018—continued

8. Accounts payable and accrued liabilities

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

	2018	2017
	(in thousands of dollars)	
Accounts payable and accrued liabilities		
Accounts payable—Government of Canada.....	31,457	30,079
Accounts payable—Outside parties.....	6,107	8,056
Accrued liabilities—Outside parties.....	8,029	6,548
Contractors' holdbacks—Outside parties.....	323	257
	45,916	44,940

9. Net assets (liabilities)

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

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

The contributed capital is a financing arrangement approved by Treasury Board, to finance the acquisition of tangible capital assets in substitute of the Fund's authority. In the current year, there were no additional capital contributions from Treasury Board to finance the Fund's capital project.

	2018	2017 Restated (Note 3)
	(in thousands of dollars)	
Net assets (liabilities)		
Accumulated surplus.....	1,206,928	975,809
Accumulated net charge against the Fund's authority, beginning of year.....	(1,048,855)	(751,180)
Net financial resources provided and change in the accumulated net charge against the Fund's authority during the year.....	(236,260)	(297,675)
Accumulated net charge against the Fund's authority, end of year.....	(1,285,115)	(1,048,855)
Contributed capital.....	80,474	80,474
Net assets, end of year.....	2,287	7,428

10. Contractual obligations

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

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

	(in thousands of dollars)
2019.....	51,088
2020.....	27,064
2021.....	26,963
2022.....	4,420
2023.....	4,393
	113,928

Passport Canada Revolving Fund—concluded

Notes to the financial statements (unaudited) for the year ended March 31, 2018—concluded

11. Related party transactions

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

As part of its operations, the Fund collects Consular fees on behalf of the GAC. These fees are not recorded as revenues in the Statement of operations and net assets (liabilities). In 2017–2018, the Fund collected and remitted to GAC \$98,831,700 (\$101,001,725 in 2016–2017) in consular fees.

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

	2018	2017
	(in thousands of dollars)	
Related party transactions		
Information technologies services (SSC)	22,467	14,685
Service Delivery, Operations and Internal Services (ESDC).....	181,512	156,717
Applications processing (ESDC)	13,303	13,639
Transition and modernization (ESDC).....	–	2,098
	217,282	187,139

The following table presents the total of other transactions with related parties, such as accommodation, legal services and employers' contributions to the health and dental insurance plans:

	2018	2017
	(in thousands of dollars)	
Expenses—Other Government departments	28,212	27,264

Real Property Services Revolving Fund

Statement of management responsibility

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

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the *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 accounting and financial management. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

Marty Muldoon, CPA, CMA, MBA
Chief Financial Officer
Public Services and Procurement Canada

Robin Strang Lindsey
for Michael Mills
A/Assistant Deputy Minister,
Real Property Branch
Public Services and Procurement Canada

May 25, 2018
Gatineau, Canada

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

(in thousands of dollars)

	2018		2017	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(3,625)	6,290	–	24,474
Operating source (use) of funds	(3,625)	6,290	–	24,474
Items requiring use of funds				
Net other assets and liabilities	(2,500)	(13,665)	(2,600)	4,568
Authority provided (used)	(6,125)	(7,375)	(2,600)	29,042

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

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2018	2017
Debit balance in the accumulated net charge against the Fund's authority	264,742	239,910
Payables charges against the appropriation at year-end	(448,607)	(355,549)
Receivables credited to the appropriation at year-end	233,078	183,041
Other items	17,463	6,649
Net authority provided, end of year	66,676	74,051
Authority limit (note 1)	150,000	150,000
Unused authority carried forward	216,676	224,051

Real Property Services Revolving Fund—*continued*

Independent auditor's report

To the Deputy Minister, Public Services and Procurement Canada

We have audited the accompanying financial statements of the Real Property Services Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2018, and the statements of operations and net liabilities and of 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 for revolving funds described by the Receiver General for Canada under the *Directive on Charging and Special Financial 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 for revolving funds described by the Receiver General for Canada under the *Directive on Charging and Special Financial 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, 2018 are prepared, in all material respects, in accordance with the financial reporting provisions for revolving funds described by the Receiver General for Canada under the *Directive on Charging and Special Financial 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 Fund to meet the financial reporting requirements the financial reporting provisions for revolving funds described by the Receiver General for Canada under the *Directive on Charging and Special Financial Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Fund and the Treasury Board of Canada and should not be used by parties other than the Fund and the Treasury Board of Canada.

Deloitte LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 25, 2018
Ottawa, Canada

Real Property Services Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2018	2017
Assets		
Financial assets		
Cash in transit.....	1,220	86
Accounts receivable (note 3)	244,303	191,988
Other assets (note 4).....	33,003	21,703
	278,526	213,777
Non-financial assets		
Prepaid expenses	29	115
	278,555	213,892
Liabilities		
Accounts payable and accrued liabilities (note 5).....	452,638	372,755
Vacation pay and compensatory leave.....	14,671	12,805
Contractors' security deposits	1,867	1,983
Employee severance benefits (note 6).....	12,655	11,083
	481,831	398,626
Net liabilities (note 7)	(203,276)	(184,734)
	278,555	213,892
Contractual obligations (note 8)		
Contingent liabilities (note 9)		

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

Real Property Services Revolving Fund—*continued*

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

(in thousands of dollars)

	2018	2017
Revenues		
Real Property service—other government departments	1,689,039	1,538,540
Real property services—Public Services and Procurement Canada portfolio.....	241,466	223,041
Other revenues	2,228	1,257
	1,932,733	1,762,838
Cost of sales	(1,507,692)	(1,358,182)
Gross profit	425,041	404,656
Operating expenses		
Salaries and employee benefits	305,800	273,279
Corporate and administrative services	64,110	62,930
Professional and special services	16,944	18,488
Occupancy costs	14,507	13,424
Utilities, materials and supplies	6,261	5,616
Research and development costs	3,574	—
Transportation and telecommunications	2,885	2,066
Employee severance benefits (note 6).....	2,831	(1,921)
Other expenses	745	1,358
Rentals	675	1,672
Information	291	155
Purchased repairs and maintenance	128	3,115
	418,751	380,182
Net results	6,290	24,474
Net liabilities, beginning of year	(184,734)	(137,192)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year (note 7)	(24,832)	(72,016)
Net liabilities, end of year (note 7).....	(203,276)	(184,734)

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

Real Property Services Revolving Fund—continued

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2018	2017
Operating activities		
Net results	6,290	24,474
Variations in statement of financial position		
Increase in cash in transit	(1,134)	(28)
Increase in accounts receivable	(52,315)	(16,446)
(Increase) decrease in other assets.....	(11,300)	1,588
Decrease in prepaid expenses.....	86	1,289
Increase in accounts payable and accrued liabilities.....	79,883	64,601
Increase in vacation pay and compensatory leave	1,866	2,087
Decrease in contractors' security deposits	(116)	(2,737)
Increase (decrease) in employee severance benefits	1,572	(2,812)
	18,542	47,542
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year (note 7)	24,832	72,016
Accumulated net charge against the Fund's authority, beginning of year.....	239,910	167,894
Accumulated net charge against the Fund's authority, end of year.....	264,742	239,910

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

Real Property Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018

1. Authority and purpose

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

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

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the reporting requirements for revolving funds described by the Receiver General for Canada under the Treasury Board of Canada's *Directive on Charging and Special Financial 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 public sector accounting standards because:

- no liability is recorded for sick leave
- the net debt indicator and statement of change in net debt are not presented in the financial statements
- contractual rights, contingent assets and inter-entity transactions and related parties disclosures are not presented in the financial statements

The significant accounting policies are as follows:

(a) Revenue recognition

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

(b) Accounts receivable

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

(c) Expense recognition

All expenses are recorded on an accrual basis.

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

(d) Employee future benefits

Pension benefits

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

Severance benefits

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

Real Property Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

(e) Sick leave

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

(f) Measurement uncertainty

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

3. Accounts receivable

	2018	2017
	(in thousands of dollars)	
Other government departments and agencies	233,078	183,041
Outside parties	11,470	9,161
	244,548	192,202
Less: allowance for doubtful accounts on receivables from outside parties	(245)	(214)
Net accounts receivable	244,303	191,988

4. Other assets

	2018	2017
	(in thousands of dollars)	
Sales tax refundable advances.....	32,392	21,194
Other advances.....	611	509
Total other assets	33,003	21,703

5. Accounts payable and accrued liabilities

	2018	2017
	(in thousands of dollars)	
Outside parties	434,302	349,306
Other government departments and agencies	14,305	6,243
	448,607	355,549
Accrued liabilities	4,031	17,206
Total accounts payables and accrued liabilities	452,638	372,755

Real Property Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

6. Employee severance benefits

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

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

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

	2018	2017
	(in thousands of dollars)	
Employee severance benefit obligation, beginning of year.....	11,083	13,895
Expense for the year.....	2,831	(1,921)
Benefits paid during the year.....	(1,259)	(891)
Employee severance benefit obligation, end of year.....	12,655	11,083

7. Net liabilities

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

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

	2018	2017
	(in thousands of dollars)	
Accumulated surplus, beginning of year	55,176	30,702
Net results	6,290	24,474
Accumulated surplus, end of year.....	61,466	55,176
Accumulated net charge against the Fund's authority, beginning of year.....	(239,910)	(167,894)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(24,832)	(72,016)
Accumulated net charge against the Fund's authority, end of year.....	(264,742)	(239,910)
Net liabilities, end of year	(203,276)	(184,734)

8. Contractual obligations

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

	(in thousands of dollars)
2019.....	714,691
2020.....	272,221
2021.....	28,717
2022.....	14,986
2023 and thereafter	34,741
Total contractual obligations.....	1,065,356

Real Property Services Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2018—concluded

9. Contingent liabilities

In connection with its operations, the Fund is a defendant in certain litigation. It is estimated that pending and threatened litigation amount to \$13.4 million (\$12.3 million in 2016–2017). Settlement, if any, that may be made with respect to these actions, is expected to be accounted for as a charge against income of the applicable years.

10. Related party transactions

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

Translation Bureau Revolving Fund

Statement of management responsibility

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

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. Information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the *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 accounting and financial management. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

Marty Muldoon, CPA, CMA, MBA
Chief Financial Officer
Public Services and Procurement Canada

Stéphan Déry
Chief Executive Officer,
Translation Bureau
Public Services and Procurement Canada

May 25, 2018
Gatineau, Canada

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

(in thousands of dollars)

	2018		2017	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(272)	1,522	3	8,529
Items not requiring use of funds				
Amortization	2,170	1,968	3,919	3,743
Loss on disposal	–	645	–	–
	2,170	2,613	3,919	3,743
Operating source of funds	1,898	4,135	3,922	12,272
Items requiring use of funds				
Net tangible capital assets acquisitions	(5,062)	(1,941)	(3,000)	(1,616)
Transition payments for implementing salary payments in arrears	–	(3)	–	(3)
Net other assets and liabilities	(793)	(5,183)	(603)	(1,575)
	(5,855)	(7,127)	(3,603)	(3,194)
Authority provided (used)	(3,957)	(2,992)	319	9,078

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

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2018	2017
Debit balance in the accumulated net charge against the Fund’s authority	26,474	28,229
Payables charged against the appropriation at year-end	(11,441)	(11,787)
Receivables credited to the appropriation at year-end	7,899	9,581
Other items	6,427	6,328
Net authority provided, end of year	29,359	32,351
Authority limit (note 1)	20,000	20,000
Unused authority carried forward	49,359	52,351

Translation Bureau Revolving Fund—*continued*

Independent auditor's report

To the Deputy Minister, Public Services and Procurement Canada

We have audited the accompanying financial statements of the Translation Bureau Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2018, and the statements of operations and net liabilities and of 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 for revolving funds described by the Receiver General for Canada under the *Directive on Charging and Special Financial 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 for revolving funds described by the Receiver General for Canada under the *Directive on Charging and Special Financial 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, 2018 are prepared, in all material respects, in accordance with the financial reporting provisions for revolving funds described by the Receiver General for Canada under the *Directive on Charging and Special Financial Authorities*.

Basis of accounting and restrictions 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 Fund to meet the financial reporting requirements the financial reporting provisions for revolving funds described by the Receiver General for Canada under the *Directive on Charging and Special Financial Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Fund and the Treasury Board of Canada and should not be used by parties other than the Fund and the Treasury Board of Canada.

Deloitte LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 25, 2018
Ottawa, Canada

Translation Bureau Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2018	2017
Assets		
Financial assets		
Cash in transit.....	–	3
Accounts receivable (note 3)	9,672	11,537
Other assets (note 4).....	1,031	878
	10,703	12,418
Non-financial assets		
Prepaid expenses	2	–
Tangible capital assets (note 5).....	4,952	5,624
	4,954	5,624
	15,657	18,042
Liabilities		
Accounts payable and accrued liabilities (note 6).....	11,622	17,356
Vacation pay and compensatory leave.....	3,154	3,106
Employee severance benefits (note 7).....	4,187	4,160
	18,963	24,622
Net liabilities (note 8)	(3,306)	(6,580)
	15,657	18,042
Contractual obligations (note 9)		

Contractual obligations (note 9)

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

Translation Bureau Revolving Fund—*continued*

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

(in thousands of dollars)

	2018	2017
Revenues		
Translation services	117,623	126,306
Interpretation services	17,735	17,675
Terminology services	14,573	14,145
Other	8,320	6,026
	158,251	164,152
Operating expenses		
Salaries and employee benefits	94,490	92,934
Professional and special services	30,451	34,661
Corporate and administrative services	21,426	17,924
Occupancy costs	4,996	5,337
Amortization (note 5)	1,968	3,743
Transportation and telecommunications	1,417	1,351
Other expenses	1,177	531
Employee severance benefits (note 7)	643	(1,401)
Utilities, materials and supplies	161	543
	156,729	155,623
Net results	1,522	8,529
Net liabilities, beginning of year	(6,580)	(7,210)
Transfer of the transition payments for implementing salary payments in arrears	(3)	(3)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 8)	1,755	(7,896)
Net liabilities, end of year (note 8)	(3,306)	(6,580)

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

Translation Bureau Revolving Fund—continued

Statement of cash flow for the year ended March 31

(in thousands of dollars)

	2018	2017
Operating activities		
Net results	1,522	8,529
Items not requiring use of funds		
Amortization of tangible capital assets (note 5)	1,968	3,743
Loss on disposal of tangible capital assets	645	–
	2,613	3,743
Variations in statement of financial position		
Decrease in cash in transit.....	3	1
Decrease (increase) in accounts receivable	1,865	(3,648)
Increase in other assets.....	(153)	(104)
(Increase) decrease in prepaid expenses.....	(2)	19
(Decrease) increase in accounts payable and accrued liabilities	(5,734)	2,952
Increase (decrease) in vacation pay and compensatory leave	48	(135)
Increase (decrease) in employee severance benefits	27	(1,842)
	(3,946)	(2,757)
Transition payments for implementing salary payments in arrears	(3)	(3)
Net financial resources provided by operating activities.....	186	9,512
Capital investing activities		
Acquisitions of tangible capital assets (note 5)	(1,941)	(1,616)
Net financial resources used by capital investing activities	(1,941)	(1,616)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority, during the year (note 8)	(1,755)	7,896
Accumulated net charge against the Fund's authority, beginning of year.....	28,229	20,333
Accumulated net charge against the Fund's authority, end of year.....	26,474	28,229

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

Translation Bureau Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018

1. Authority and purpose

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

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

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the reporting requirements for revolving funds described by the Receiver General for Canada under the Treasury Board of Canada's *Directive on Charging and Special Financial Authorities*. The basis of accounting used in these financial statements differs from Canadian public sector accounting standards mainly because:

- no liability is recorded for sick leave
- the net debt indicator and statement of change in net debt are not presented in the financial statements
- contractual rights and inter-entity transactions and related parties disclosures are not presented in the financial statements

The significant accounting policies are as follows:

(a) Revenue recognition

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

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

(b) Accounts receivable

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

(c) Expense recognition

All expenses are recorded on an accrual basis.

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

(d) Tangible capital assets

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

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

Translation Bureau Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

(e) Employee future benefits

Pension benefits

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

Severance benefits

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

(f) Sick leave

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

(g) Measurement uncertainty

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

3. Accounts receivable

	2018	2017
	(in thousands of dollars)	
Other government departments and agencies	7,899	9,581
Outside parties	1,774	1,957
	9,673	11,538
Less: allowance for doubtful accounts on receivables from outside parties	(1)	(1)
Net accounts receivable.....	9,672	11,537

4. Other assets

	2018	2017
	(in thousands of dollars)	
Sales tax refundable advances	851	712
Other advances.....	180	166
Total other assets.....	1,031	878

Translation Bureau Revolving Fund—*continued*Notes to the financial statements for the year ended March 31, 2018—*continued*

5. Tangible capital assets

Cost	Balance at beginning of year	Acquisitions	Dispositions and transfers	Balance at end of year
	(in thousands of dollars)			
Computer hardware.....	1,930	—	102	2,032
Computer software.....	30,506	1,205	1,933	33,644
Leasehold improvements	8,747	—	(1,898)	6,849
Assets under construction	2,298	736	(1,962)	1,072
	43,481	1,941	(1,825)	43,597
	Balance at beginning of year	Current year amortization	Dispositions and transfers	Balance at end of year
	(in thousands of dollars)			
Computer hardware.....	(1,930)	(12)	(3)	(1,945)
Computer software.....	(28,600)	(1,400)	(2)	(30,002)
Leasehold improvements	(7,327)	(556)	1,185	(6,698)
	(37,857)	(1,968)	1,180	(38,645)
Net book value			2018	2017
			(in thousands of dollars)	
Computer hardware.....			87	—
Computer software.....			3,642	1,906
Leasehold improvements			151	1,420
Assets under construction			1,072	2,298
			4,952	5,624

6. Accounts payable and accrued liabilities

	2018	2017
	(in thousands of dollars)	
Outside parties	10,816	10,817
Other government departments and agencies	625	970
	11,441	11,787
Accrued liabilities	181	5,569
Total accounts payable and accrued liabilities	11,622	17,356

Translation Bureau Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2018—continued

7. Employee severance benefits

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

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

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

	2018	2017
	(in thousands of dollars)	
Employee severance benefit obligation, beginning of year.....	4,160	6,002
Expense for the year.....	643	(1,401)
Benefits paid during the year.....	(616)	(441)
Employee severance benefit obligation, end of year.....	4,187	4,160

8. Net liabilities

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

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

	2018	2017
	(in thousands of dollars)	
Accumulated surplus, beginning of year	21,649	13,123
Net results	1,522	8,529
Transfer of the transition payments for implementing salary payments in arrears	(3)	(3)
Accumulated surplus, end of year	23,168	21,649
Accumulated net charge against the Fund's authority, beginning of year.....	(28,229)	(20,333)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	1,755	(7,896)
Accumulated net charge against the Fund's authority, end of year	(26,474)	(28,229)
Net liabilities, end of year	(3,306)	(6,580)

9. Contractual obligations

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

	(in thousands of dollars)
Year ending March 31	
2019	4,633
2020	494
2021	314
2022	277
2023 and thereafter	1,254
Total contractual obligations.....	6,972

Translation Bureau Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2018—concluded

10. Related party transactions

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

Section 2

Public Accounts of Canada 2017–2018

Supplementary information required by the *Financial Administration Act*

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Remissions of taxes, fees, penalties and other debtsInformation on remissions orders is required by section 24(2) of the *Financial Administration Act*.**Summary of remissions of taxes, fees, penalties and other debts**

(in dollars)

Description	Amount ¹
Financial Administration Act (Section 23)	
Families, Children and Social Development	
Department of Employment and Social Development	1,986
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans.....	43,400
Global Affairs	
Department of Foreign Affairs, Trade and Development	976,236
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration.....	400,495
Indigenous and Northern Affairs	
Department of Indian Affairs and Northern Development	35,154,669
Justice	
Department of Justice	4,528,228
National Revenue	
Canada Revenue Agency	2,356,507,605
Natural Resources	
Northern Pipeline Agency	5,315,360
Public Safety and Emergency Preparedness	
Canada Border Services Agency.....	768,581,708
Customs Tariff (Section 115)	
Public Safety and Emergency Preparedness	
Canada Border Services Agency.....	183,473,623
Total.....	3,354,983,310

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

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

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
Pursuant to section 23 of the <i>Financial Administration Act</i>	
Families, Children and Social Development	
Department of Employment and Social Development	
P.C. 2017-1506, December 1, 2017, grants a remission of a total of sums paid or payable by Janet De La Torre under the <i>Universal Child Care Benefit Act</i> as repayment of benefits received in the 2013 and 2014 taxation years.	500
P.C. 2017-1507, December 1, 2017, grants a remission of a total of sums paid or payable by Milca Kwangwari under the <i>Universal Child Care Benefit Act</i> as repayment of benefits received in the 2009 and 2010 taxation years.	1,486
Total	<u>1,986</u>
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
P.C. 2009-0967, June 11, 2009, remission of the fees that are payable by Bluewater Ferry Inc. and Walpole-Algonac Ferry Line Ltd., which operate in the St. Clair River in Ontario, for icebreaking services provided by the Canadian Coast Guard in the period beginning on April 1, 2001, and ending on May 15, 2009, as well as a portion of the fees that are payable for those services in subsequent years.	<u>43,400</u>
Global Affairs	
Department of Foreign Affairs, Trade and Development	
P.C. 2017-0550, May 19, 2017, His Excellency the Governor General in Council, considering that it is in the public interest to do so, on the recommendation of the Minister for International Development and the Treasury Board, pursuant to subsection 23(2.1) of the <i>Financial Administration Act</i> , remits to the Government of Grenada the amount of US\$539,099 and interest payable on that amount, up to a maximum amount of C\$980,000 in total, which represents the amount payable by that Government to the Government of Canada under a contribution arrangement made on February 3, 2005.	<u>976,236</u>
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
P.C. 2006-0366, May 11, 2006, granted remission of the fees 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.	485
P.C. 2017-0797, June 20, 2017, granted remission of fees paid for the processing of applications for temporary resident permits, work permits and restorations of temporary resident status, to certain foreign nationals who were denied a post-graduation work permit and were refused on or before September 27, 2016.	4,945
P.C. 2017-0798, June 20, 2017, granted remission of fees for the replacement of passports, permanent resident cards and citizenship certificates whose loss, damage or destruction resulted from the wildfires in Fort McMurray and surrounding areas in Alberta in May 2016.	129,340
P.C. 2017-1194, September 22, 2017, granted remission of fees paid by certain foreign nationals who are participating in the 2017 Invictus Games in Toronto, for the processing of applications for temporary resident visas and service fees related to the provision of biometric information.	12,455
P.C. 2018-0132, February 12, 2018, granted remission to any person who paid for a minor who is the subject of an application for grant of citizenship under subsection 5(1) of the <i>Citizenship Act</i> , during the period beginning on June 19, 2017 and ending on the day before the day on which the Regulations amending the Citizenship Regulations come into force, of the amount of \$430, being a portion of the fee of \$530 paid for that application.	253,270
Total	<u>400,495</u>

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

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
Indigenous and Northern Affairs	
Department of Indian Affairs and Northern Development	
P.C. 2017-0796, June 20, 2017, remits amounts owing resulting from on-reserve housing ministerial loan guarantees.	35,154,669
Justice	
Department of Justice	
P.C. 1994-0269, February 16, 1994, amended Family Support Orders and Agreements Garnishment Regulations, made by the P.C. 1988-0473 of March 17, 1988, to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgment debtor at that time, is hereby remitted.	4,528,228
National Revenue	
Canada Revenue Agency	
P.C. 1976-1026, May 6, 1976, grants a remission of income taxes payable pursuant to Part I of the <i>Income Tax Act</i> , with respect to certain royalty provisions for the Syncrude Project.	10,292,746
P.C. 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government.	2,333,662,209
P.C. 1992-1052, May 14, 1992, Indians and Bands on certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST/HST paid or payable by Indians, bands or certain designated Indian settlements that are not yet designated as reserves.	5,535,104
P.C. 1992-2399, November 19, 1992, Visiting Forces (Part IX of the <i>Excise Tax Act</i>) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces.	3,325,813
P.C. 1994-0568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, grants a remission of customs duties, excise duties, and certain taxes imposed under the <i>Excise Tax Act</i> . This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada.	66,732
P.C. 1994-0585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band.	5,500
P.C. 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba).	2,495,336
P.C. 1998-0396, March 19, 1998, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by P.C. 1989-1204 of June 22, 1989, and P.C. 1994-0567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years.	435,314
P.C. 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band.	25,000
P.C. 2003-0910, June 12, 2003, grants a remission of federal income tax and the GST to Indians and Indian bands on the campus of the Saskatchewan Indian Federated College.	377,364
P.C. 2003-0989, June 18, 2003, Camp Ipperwash Indian Settlement Remission Order, grants a remission of federal income tax and GST paid or payable by Indians or Indian bands at Camp Ipperwash.	229,937
P.C. 2013-0037, January 31, 2013, Order Amending the Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, grants a remission of customs duties, excise duties and the GST/HST on alcoholic beverages sold in Canada to visiting forces personnel.	46,302

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

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
P.C. 2017-0163, February 24, 2017, grants a remission of the income tax and all relevant interest paid or payable thereon by Marie-Rose Denis for the 2007 to 2009 taxation years.	7,537
P.C. 2017-1506, December 1, 2017, grants a remission of a total of sums paid or payable by Janet De La Torre under Part I of the <i>Income Tax Act</i> , as repayment of Canada child tax benefits received with respect to the 2012 base year.	1,263
P.C. 2017-1507, December 1, 2017, grants a remission of a total of sums paid or payable by Milca Kwangwari under Part I of the <i>Income Tax Act</i> , as repayment of Canada child tax benefits received for the 2008 and 2009 base taxation years, respectively.	1,448
Total	<u>2,356,507,605</u>
Natural Resources	
Northern Pipeline Agency	
P.C. 2018-0207, March 6, 2018, remission to Foothills Pipe Lines Ltd. for an amount representing the amount by which the payments made by it under subsection 29(1) of the <i>Northern Pipeline Act</i> exceeds the costs incurred by the Northern Pipeline Agency.	<u>5,315,360</u>
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
P.C. 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park.	1,135
P.C. 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency.	31,407
P.C. 1974-2522, November 19, 1974, remission of GST and excise taxes on certain kinds of advertising material.	9,180
P.C. 1976-1884, July 20, 1976, remission of GST and excise taxes with respect to circus and other amusement services in excess of certain minimum amounts assessed for each period the goods are in Canada.	224,247
P.C. 1976-2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value.	110,042
P.C. 1978-3762, December 14, 1978, partial remission of customs duties and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services.	868,958
P.C. 1979-0395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments.	5,672
P.C. 1982-1994, June 30, 1982, remission of GST on Canadian civil aircrafts, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad.	742,981,049
P.C. 1984-0867, March 15, 1984, remission of GST and excise taxes on goods imported for meetings in Canada of Foreign organizations.	69,573
P.C. 1985-0277, January 31, 1985, remission of customs duties and GST on computer carrier media.	1
P.C. 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services.	832,590
P.C. 1987-1044, May 21, 1987, remission of GST and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization.	323,121
P.C. 1990-2848, December 21, 1990, remission of duties, including GST on goods for use in joint Canada-United States Government projects.	2,650
P.C. 1990-2849, December 21, 1990, remission of GST and excise taxes on Passover foods and products of a class not available in Canada.	56,959
P.C. 1990-2854, December 21, 1990, Goods and Services Tax (GST) Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government.	23,034,062
P.C. 1992-2397, November 19, 1992, remission of customs duties and GST on machinery and equipment imported into Canada for use in servicing foreign aircraft.	304
P.C. 1997-2037, December 29, 1997, remission of GST and taxes under Division III of Part IX and any other Part of the <i>Excise Tax Act</i> on goods donated by a non-resident to religious, charitable or educational institutions in Canada.	30,758
Total	<u>768,581,708</u>

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

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
Pursuant to section 115 of the Customs Tariff	
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
P.C. 1995-0132, January 31, 1995, remission of GST and excise tax on certain goods imported into Canada by scientific or exploratory expeditions.	322,385
P.C. 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers.	22,580
P.C. 1997-0952, July 4, 1997, remission of customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and are imported into Canada by distillers for the purpose of bottling in bond.	30,758
P.C. 1998-1456, August 26, 1998, remission of customs duties on apparel, fabric and made-up goods and spun yarn imported from Mexico or the United States.	237
P.C. 2008-0815, May 1, 2008, remission of customs duties on the importation of apparel produced in a country or territory that is a beneficiary of the General Preferential Tariff in the List of Countries and Applicable Tariff Treatments set out in the schedule to the Customs Tariff in whole or in part from textiles produced in Canada and shipped directly to that country or territory from Canada, without undergoing further processing outside that country or territory, and then shipped directly to Canada from that country or territory.	1,651,442
P.C. 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels Remission Order.	164,016,274
P.C. 2016-0509, June 14, 2016, Remission is granted of the customs duties paid or payable under the Customs Tariff in respect of ferry-boats, classified under subheading No. 8901.10 in the List of Tariff Provisions set out in the schedule to the Customs Tariff, excluding those produced in Canada.	17,429,947
Total	<u>183,473,623</u>

Debts, obligations and claims written off or forgiven

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

i. Ministerial approval

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

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

ii. Treasury Board approval

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

iii. Governor in Council and Parliamentary authority

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

The following codes are used:

Codes

A	Write-off
B	Forgiveness
C	Remission
D	Waiver

Debts, obligations and claims written off or forgiven

(in dollars)

Description	Code ¹	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
Financial Administration Act										
Agriculture and Agri-Food										
Department of Agriculture and Agri-Food.....	A	393	29,762,267	–	–	–	–	–	393	29,762,267
Canadian Heritage										
Department of Canadian Heritage	A	4	608,867	–	–	–	–	–	4	608,867
Environment and Climate Change										
Department of the Environment	A/D	96	21,980	–	–	–	–	–	96	21,980
Parks Canada Agency	A	34	513,557	–	–	–	–	–	34	513,557
Families, Children and Social Development										
Department of Employment and Social Development	A/C/D	6,906	81,168,048	–	–	² / 7c	33,743	200,041,280	40,649	281,209,328
Fisheries, Oceans and the Canadian Coast Guard										
Department of Fisheries and Oceans	A/C/D	232	100,678	–	–	²	1	43,400	233	144,078
Global Affairs										
Department of Foreign Affairs, Trade and Development	A/B/C	30	1,703,056	–	–	² / S	2	25,560,351	32	27,263,407
Health										
Department of Health	A	245	664,008	–	–	–	–	–	245	664,008
Canadian Food Inspection Agency	A	50	69,066	–	–	–	–	–	50	69,066
Canadian Institutes of Health Research	A	2	15,825	–	–	–	–	–	2	15,825
Public Health Agency of Canada	A	17	90,849	–	–	–	–	–	17	90,849
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration	A/C	506	114,878	–	–	² / 7c	3,671	789,661	4,177	904,539
Immigration and Refugee Board.....	A	1	20,625	–	–	–	–	–	1	20,625
Indigenous and Northern Affairs										
Department of Indian Affairs and Northern Development.....	A/B/C	23	558,222	–	–	² / 7b / 9b	277	35,778,587	300	36,336,809
Indigenous Services										
Department of Indigenous Services Canada.....	A	99	15,269,419	–	–	–	–	–	99	15,269,419
Infrastructure and Communities										
Office of Infrastructure of Canada	A	1	84,840	–	–	–	–	–	1	84,840
Innovation, Science and Economic Development										
Department of Industry	A/D	159	17,370,213	–	–	–	–	–	159	17,370,213
Atlantic Canada Opportunities Agency.....	A/D	94	18,008,658	–	–	–	–	–	94	18,008,658
Canadian Space Agency	A	2	120	–	–	–	–	–	2	120
Department of Western Economic Diversification	A	2	2,976,767	–	–	–	–	–	2	2,976,767
Economic Development Agency of Canada for the Regions of Quebec	A/D	80	11,921,114	–	–	–	–	–	80	11,921,114
Federal Economic Development Agency for Southern Ontario.....	A	2	1,294,180	–	–	–	–	–	2	1,294,180
National Research Council of Canada	A	28	1,153,276	–	–	–	–	–	28	1,153,276
Statistics Canada	A/D	49	2,625	–	–	–	–	–	49	2,625
Justice										
Department of Justice	C	–	–	–	–	²	59,896	4,528,228	59,896	4,528,228
Courts Administration Service	A	2	6,438	–	–	–	–	–	2	6,438
Registrar of the Supreme Court of Canada.....	A	1	90	–	–	–	–	–	1	90
National Defence										
Department of National Defence	A	55	234,213	–	–	–	–	–	55	234,213

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

(in dollars)

Description	Code ¹	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
National Revenue										
Canada Revenue Agency.....	A	1,113,353	2,699,555,210	–	–	–	–	–	1,113,353	2,699,555,210
Natural Resources										
Department of Natural Resources.....	A	43	9,830	–	–	–	–	–	43	9,830
Canadian Nuclear Safety Commission.....	A	2	1,404	–	–	–	–	–	2	1,404
Northern Pipeline Agency.....	C	–	–	–	–	²	1	5,315,360	1	5,315,360
Privy Council										
Office of the Chief Electoral Officer.....	A	37	9,151	–	–	–	–	–	37	9,151
Public Safety and Emergency Preparedness										
Canada Border Services Agency.....	A	85	413,432	–	–	–	–	–	85	413,432
Canadian Security Intelligence Service.....	D	5	64	–	–	–	–	–	5	64
CORCAN Revolving Fund.....	A	2	12,546	–	–	–	–	–	2	12,546
Correctional Service of Canada.....	A	50	21,623	–	–	–	–	–	50	21,623
Public Services and Procurement										
Department of Public Works and Government Services.....	A	42	149,305	–	–	–	–	–	42	149,305
Transport										
Department of Transport.....	A	25	1,792,672	–	–	–	–	–	25	1,792,672
Veterans Affairs										
Department of Veterans Affairs.....	A	315	1,527,554	–	–	–	–	–	315	1,527,554
		<i>1,123,072</i>	<i>2,887,226,670</i>	–	–	–	<i>97,591</i>	<i>272,056,867</i>	<i>1,220,663</i>	<i>3,159,283,537</i>
Apprentice Loans Act										
Families, Children and Social Development										
Department of Employment and Social Development.....	B	155	22,118	–	–	–	–	–	155	22,118
Bankruptcy and Insolvency Act										
National Revenue										
Canada Revenue Agency.....	A	37,630	532,642,928	–	–	–	–	–	37,630	532,642,928
Transport										
Department of Transport.....	A	2	6,889	–	–	–	–	–	2	6,889
		<i>37,632</i>	<i>532,649,817</i>	–	–	–	–	–	<i>37,632</i>	<i>532,649,817</i>
Canada Small Business Financing Act										
Innovation, Science and Economic Development										
Department of Industry.....	A	968	60,967,452	–	–	–	–	–	968	60,967,452
Canada Student Financial Assistance Act										
Families, Children and Social Development										
Department of Employment and Social Development.....	B	338,403	343,950,956	–	–	–	–	–	338,403	343,950,956
Canada Student Loans Act										
Families, Children and Social Development										
Department of Employment and Social Development.....	B	346	4,429,548	–	–	–	–	–	346	4,429,548

Debts, obligations and claims written off or forgiven—continued

(in dollars)

Description	Code ¹	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
Canadian Food Inspection Agency Act										
Health										
Canadian Food Inspection Agency	C	12,180	1,053,702	–	–	–	–	–	12,180	1,053,702
Canadian Forces Members and Veterans Re-Establishment and Compensation Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	61	722,974	–	–	–	–	–	61	722,974
Customs Act										
Public Safety and Emergency Preparedness										
Canada Border Services Agency	D	331	10,338,413	–	–	–	–	–	331	10,338,413
Department of Veterans Affairs Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	8	80,541	–	–	–	–	–	8	80,541
Employment Insurance Act										
Families, Children and Social Development										
Department of Employment and Social Development	A	74,558	43,091,857	–	–	–	–	–	74,558	43,091,857
Excise Tax Act										
National Revenue										
Canada Revenue Agency ³	B	8,385	102,791,285	–	–	–	–	–	8,385	102,791,285
Export Development Act										
Global Affairs										
Export Development Canada (Canada Account).....	A	–	2,595,974,536	–	–	–	–	–	–	2,595,974,536
Immigration and Refugee Protection Act										
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration...	D	90	9,000	–	–	–	–	–	90	9,000
Income Tax Act										
National Revenue										
Canada Revenue Agency ³	B/D	321,101	484,768,513	–	–	–	–	–	321,101	484,768,513
Office of the Superintendent of Financial Institutions Act										
Finance										
Office of the Superintendent of Financial Institutions.....	A	5	4,398	–	–	–	–	–	5	4,398
Old Age Security Act										
Families, Children and Social Development										
Department of Employment and Social Development	C	37,344	105,720,287	–	–	–	–	–	37,344	105,720,287
Parliament of Canada Act										
Parliament										
House of Commons.....	A	27	12,376	–	–	–	–	–	27	12,376
Pension Act										
Public Safety and Emergency Preparedness										
Royal Canadian Mounted Police	C	2	60,730	–	–	–	–	–	2	60,730
Veterans Affairs										
Department of Veterans Affairs.....	B	44	791,218	–	–	–	–	–	44	791,218
		46	851,948	–	–	–	–	–	46	851,948
Small Business Loans Act										
Innovation, Science and Economic Development										
Department of Industry	A	1	10,644	–	–	–	–	–	1	10,644

Debts, obligations and claims written off or forgiven—concluded

(in dollars)

Description	Code ¹	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
War Veterans Allowance Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	1	4,248	–	–	–	–	–	1	4,248
		1,954,714	7,174,681,283	–	–	–	97,591	272,056,867	2,052,305	7,446,738,150
Summary										
Write-offs.....	A	1,236,014	6,119,917,610	–	–	–	34,638	200,528,574	1,270,652	6,320,446,184
Forgiveness.....	B	395,797	697,093,500	–	–	–	237	25,107,919	396,034	722,201,419
Remissions.....	C	49,526	106,834,719	–	–	–	62,716	46,420,374	112,242	153,255,093
Waivers.....	D	273,377	250,835,454	–	–	–	–	–	273,377	250,835,454
		1,954,714	7,174,681,283	–	–	–	97,591	272,056,867	2,052,305	7,446,738,150

¹ Refer to the above table introduction for code descriptions.² Order in Council remission of other debts as defined in section 23(2.1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 2.3 of this section.³ Forgiveness related to the taxpayer relief provisions that emanates from the identified statuses.

Accountable advances

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

Accountable advances

(in dollars)

Department and agency	Advances outstanding as at March 31, 2018		Advances settled in April 2018		Advances outstanding as at April 30, 2018	
	Number	Amount	Number	Amount	Number	Amount
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	44	31,575	42	28,975	2	2,600
Canadian Dairy Commission.....	1	400	–	–	1	400
Canadian Grain Commission.....	12	8,496	7	2,425	5	6,071
	57	40,471	49	31,400	8	9,071
Canadian Heritage						
Department of Canadian Heritage.....	139	301,666	–	–	139	301,666
Canadian Radio-television and Telecommunications Commission...	44	160,119	–	–	44	160,119
Library and Archives of Canada.....	13	4,950	–	–	13	4,950
National Film Board.....	30	27,325	–	–	30	27,325
Office of the Co-ordinator, Status of Women.....	5	16,531	–	–	5	16,531
	231	510,591	–	–	231	510,591
Environment and Climate Change						
Department of the Environment.....	269	434,786	4	4,149	265	430,637
Canadian Environmental Assessment Agency.....	8	6,180	–	–	8	6,180
Parks Canada Agency.....	1,477	3,193,597	242	303,454	1,235	2,890,143
	1,754	3,634,563	246	307,603	1,508	3,326,960
Families, Children and Social Development						
Department of Employment and Social Development.....	1,584	3,537,639	32	32,393	1,552	3,505,246
Finance						
Department of Finance.....	32	6,263	3	627	29	5,636
Financial Consumer Agency of Canada.....	7	14,324	–	–	7	14,324
Financial Transactions and Reports Analysis Centre of Canada.....	5	4,750	–	–	5	4,750
Office of the Auditor General.....	6	1,800	6	1,800	–	–
Office of the Superintendent of Financial Institutions.....	5	5,500	–	–	5	5,500
	55	32,637	9	2,427	46	30,210
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans.....	247	210,027	190	140,543	57	69,484
Global Affairs						
Department of Foreign Affairs, Trade and Development.....	3,508	28,506,321	55	1,210,692	3,453	27,295,629
International Joint Commission (Canadian Section).....	4	8,385	3	2,029	1	6,356
	3,512	28,514,706	58	1,212,721	3,454	27,301,985
Health						
Department of Health.....	322	1,004,685	74	32,428	248	972,257
Canadian Food Inspection Agency.....	65	57,559	11	1,550	54	56,009
Canadian Institutes of Health Research.....	1	1,300	–	–	1	1,300
Patented Medicine Prices Review Board.....	5	10,757	1	500	4	10,257
Public Health Agency of Canada.....	93	174,507	23	23,612	70	150,895
	486	1,248,808	109	58,090	377	1,190,718
Immigration, Refugees and Citizenship						
Immigration and Refugee Board.....	49	79,551	–	–	49	79,551
Indigenous and Northern Affairs						
Department of Indian Affairs and Northern Development.....	354	681,771	5	4,275	349	677,496
Canadian High Arctic Research Station.....	2	7,103	–	–	2	7,103
	356	688,874	5	4,275	351	684,599
Indigenous Services						
Department of Indigenous Services Canada.....	155	313,766	17	5,455	138	308,311

Accountable advances—continued

(in dollars)

Department and agency	Advances outstanding as at March 31, 2018		Advances settled in April 2018		Advances outstanding as at April 30, 2018	
	Number	Amount	Number	Amount	Number	Amount
Infrastructure and Communities						
Office of Infrastructure of Canada	13	22,748	1	1,170	12	21,578
Innovation, Science and Economic Development						
Department of Industry.....	152	259,484	49	27,292	103	232,192
Atlantic Canada Opportunities Agency	8	1,550	—	—	8	1,550
Canadian Northern Economic Development Agency.....	3	3,580	—	—	3	3,580
Canadian Space Agency	13	47,450	1	1,182	13	46,268
Copyright Board.....	1	2,500	—	—	1	2,500
Department of Western Economic Diversification	6	8,283	—	—	6	8,283
Economic Development Agency of Canada for the Regions of Quebec	24	24,605	4	1,520	20	23,085
Federal Economic Development Agency for Southern Ontario	92	114,024	—	—	92	114,024
National Research Council of Canada	28	81,441	—	—	28	81,441
Natural Sciences and Engineering Research Council.....	1	100	—	—	1	100
Social Sciences and Humanities Research Council	1	100	—	—	1	100
Statistics Canada	181	164,527	13	15,524	168	149,003
	510	707,644	67	45,518	444	662,126
Justice						
Department of Justice	45	8,019,350	1	500	44	8,018,850
Administrative Tribunals Support Service of Canada	7	4,051	1	1,233	6	2,818
Canadian Human Rights Commission	22	25,307	3	2,500	19	22,807
Courts Administration Service.....	46	15,203	37	7,030	9	8,173
Office of the Commissioner for Federal Judicial Affairs	172	520,492	12	22,579	160	497,913
Office of the Director of Public Prosecutions	14	5,700	—	—	14	5,700
Offices of the Information and Privacy Commissioners of Canada.....	13	16,391	—	—	13	16,391
Registrar of the Supreme Court of Canada	7	3,866	—	—	7	3,866
	326	8,610,360	54	33,842	272	8,576,518
National Defence						
Department of National Defence	13,179	46,129,197	4,087	7,337,136	9,092	38,792,061
Communications Security Establishment.....	193	699,032	125	407,960	68	291,072
Office of the Communications Security Establishment Commissioner.....	3	8,654	2	8,354	1	300
	13,375	46,836,883	4,214	7,753,450	9,161	39,083,433
National Revenue						
Canada Revenue Agency.....	4,292	4,150,812	132	99,621	4,160	4,051,191
Natural Resources						
Department of Natural Resources	189	510,172	1	3,109	188	507,063
Canadian Nuclear Safety Commission.....	6	3,150	1	2,000	5	1,150
National Energy Board.....	1	1,860	—	—	1	1,860
	196	515,182	2	5,109	194	510,073
Office of the Governor General's Secretary						
Office of the Governor General's Secretary.....	7	3,580	—	100	7	3,480
Parliament						
House of Commons	467	894,238	2	8,562	465	885,676
Library of Parliament	5	1,600	—	—	5	1,600
Office of the Conflict of Interest and Ethics Commissioner.....	1	500	—	—	1	500
Office of the Parliamentary Budget Officer	1	200	—	—	1	200
Office of the Senate Ethics Officer.....	1	250	—	—	1	250
Parliamentary Protective Service	49	67,397	24	33,397	25	34,000
Senate.....	13	6,100	—	—	13	6,100
	537	970,285	26	41,959	511	928,326

Accountable advances—concluded

(in dollars)

Department and agency	Advances outstanding as at March 31, 2018		Advances settled in April 2018		Advances outstanding as at April 30, 2018	
	Number	Amount	Number	Amount	Number	Amount
Privy Council						
Privy Council Office	89	152,655	–	–	89	152,655
Canadian Intergovernmental Conference Secretariat	2	600	–	–	2	600
Canadian Transportation Accident Investigation and Safety Board ..	14	9,200	–	–	14	9,200
Office of the Chief Electoral Officer	39	46,036	3	9,198	36	36,838
Office of the Commissioner of Official Languages	7	2,000	–	–	7	2,000
Security Intelligence Review Committee	4	3,590	–	–	4	3,590
	<i>155</i>	<i>214,081</i>	<i>3</i>	<i>9,198</i>	<i>152</i>	<i>204,883</i>
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness	103	290,410	–	–	103	290,410
Canada Border Services Agency	1,237	1,106,129	45	57,860	1,192	1,048,269
Canadian Security Intelligence Service	131	10,411,433	4	6,583,121	127	3,828,312
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	7	18,102	–	–	7	18,102
Correctional Service of Canada	2,802	4,445,903	44	68,641	2,758	4,377,262
Office of the Correctional Investigator of Canada	5	19,977	–	–	5	19,977
Parole Board of Canada	36	45,107	–	–	36	45,107
Royal Canadian Mounted Police	2,012	22,029,616	1,095	18,259,491	917	3,770,125
	<i>6,333</i>	<i>38,366,677</i>	<i>1,188</i>	<i>24,969,113</i>	<i>5,145</i>	<i>13,397,564</i>
Public Services and Procurement						
Department of Public Works and Government Services	1,133	3,732,866	43	978,268	1,090	2,754,598
Public Service Commission	57	118,745	–	–	57	118,745
Shared Services Canada	90	199,549	4	3,264	86	196,285
	<i>1,280</i>	<i>4,051,160</i>	<i>47</i>	<i>981,532</i>	<i>1,233</i>	<i>3,069,628</i>
Transport						
Department of Transport	511	439,274	5	20,952	506	418,322
Canadian Transportation Agency	8	16,864	–	–	8	16,864
	<i>519</i>	<i>456,138</i>	<i>5</i>	<i>20,952</i>	<i>514</i>	<i>435,186</i>
Treasury Board						
Treasury Board Secretariat	136	220,777	4	344	132	220,433
Canada School of Public Service	1	1,826	–	–	1	1,826
Office of the Commissioner of Lobbying	1	200	1	200	–	–
Office of the Public Sector Integrity Commissioner	1	500	1	500	–	–
	<i>139</i>	<i>223,303</i>	<i>6</i>	<i>1,044</i>	<i>133</i>	<i>222,259</i>
Veterans Affairs						
Department of Veterans Affairs	290	475,940	48	34,623	242	441,317
Veterans Review and Appeal Board	5	8,555	–	–	5	8,555
	<i>295</i>	<i>484,495</i>	<i>48</i>	<i>34,623</i>	<i>247</i>	<i>449,872</i>
Total	36,463	144,424,981	6,508	35,792,138	29,956	108,632,843

¹ Partial settlement.

Losses of public money and property

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

Losses of revenues due to fraud or willful misrepresentation—Discovered or detected in 2017–2018

(in dollars)

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Environment and Climate Change					
Parks Canada Agency					
Loss of revenues due to erroneous credit card number.....	354	16,790	–	16,690	100
National Revenue					
Canada Revenue Agency					
Cases before the Courts (CRA's estimate of the amount of tax evaded or refunds fraudulently obtained)					
Goods and services tax/harmonized sales tax.....	37	13,151,382	–	1	1
Income tax.....	69	33,587,197	–	1	1
Other administered losses.....	6	928,818	–	1	1
	112	47,667,397	–	–	–
Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court)					
Goods and services tax/harmonized sales tax.....	23	1,452,077	358,221	211,643	882,213
Income tax.....	12	1,760,874	430,912	105,142	1,224,820
Other administered losses.....	5	46,637	–	22,611	24,026
	40	3,259,588	789,133	339,396	2,131,059
	152	50,926,985	789,133	339,396	2,131,059
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Loss of revenues due to <i>Customs Act</i> infractions					
Non report/Smuggling.....	2	1,821,654	–	1,821,654	–
Total.....	508	52,765,429	789,133	2,177,740	2,131,159

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

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2017–2018

(in dollars)

Brief description of loss	Charged to 2017–2018 vote	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Canadian Heritage					
Canadian Radio-television and Telecommunications Commission					
Fraudulent use of taxi voucher (1 case)	1	13	–	13	–
Environment and Climate Change					
Department of the Environment					
Theft of petty cash funds (1 case)	1	91	91	–	–
Unauthorized use of acquisition card (18 cases)	1	1,608	1,608	–	–
Unauthorized use of designated travel card (1 case)	1	5,137	–	–	5,137
Parks Canada Agency					
Fraudulent use of acquisition card (7 cases)	1	8,141	7,339	366	436
Loss of cash float (1 case)	1	204	–	204	–
Loss of money from a vault (1 case)	1	666	–	666	–
Net cashier shortage (gross shortage \$52,602; gross average \$28,825)	1	23,776	–	23,776	–
Theft of cash receipt (2 cases)	1	1,645	–	1,645	–
Theft of money from a vault (2 cases)	1	3,755	–	3,755	–
Unpaid travel card (5 cases)	1	1,825	–	76	1,749
Families, Children and Social Development					
Department of Employment and Social Development					
Cashier shortage (6 cases)	1	450	–	450	–
Fraudulent claim for Canada Pension Plan (5 cases)	(S)	92,010	26,485	45,243	20,282
Fraudulent claim for Canada Student Loans (20 cases)	(S)	361,592	7,457	–	354,135
Fraudulent claim for Employment Insurance Benefits (104,179 cases)	(S)	176,993,293	44,126,831	74,137	132,792,325
Fraudulent claim for Old Age Security (10 cases)	(S)	494,490	21,068	–	473,422
Loss due to administrative error (1 case)	1	4,410	–	4,410	–
Loss of deposit (1 case)	1	777	–	777	–
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Fraudulent use of acquisition card due to identity theft (19 cases)	1	35,114	30,059	–	5,055
Loss of petty cash funds (1 case)	1	143	–	143	–
Unauthorized use of designated acquisition card (3 cases)	1	1,286	–	–	1,286
Unauthorized use of designated travel card (15 cases)	1	38,962	–	–	38,962
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Counterfeit bill in bank deposit (1 case)	1	25	–	25	–
Loss of accountable advance (3 cases)	1	6,000	–	6,000	–
Loss of consular revenue (7 cases)	1	974	–	974	–
Loss of petty cash funds (1 case)	1	320	–	320	–
Health					
Department of Health					
Inappropriate payment of education costs (1 case)	1	32,918	–	32,918	–
Unauthorized use of taxi voucher (2 cases)	1	13,936	–	–	13,936
Canadian Food Inspection Agency					
Fraudulent travel claim (1 case)	1	486	–	486	–
Unauthorized use of acquisition card (6 cases)	1	288	288	–	–
Canadian Institutes of Health Research					
Fraudulent claim for grant (1 case)	5	263,914	–	–	263,914
Fraudulent endorsement of payment instrument (1 case)	1	219,907	80,000	–	139,907
Public Health Agency of Canada					
Fraudulent salary and education costs payment for unattended training (1 case)	1	28,617	–	–	28,617
Unauthorized use of travel card (1 case)	1	3,956	–	–	3,956

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2017–2018—continued
 (in dollars)

Brief description of loss	Charged to 2017–2018 vote	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Fraudulent overtime claim (1 case).....	1	1,718	–	–	1,718
Loss of cash receipt for immigration service fee (2,547 cases)		321,845	39,150	247,710	34,985
Unauthorized use of travel card (3 cases)	1	16,403	1,000	–	15,403
Indigenous and Northern Affairs					
Department of Indian Affairs and Northern Development					
Loss of cash receipt—Treaty Payment (2 cases).....		942	–	192	750
Unauthorized use of acquisition card (1 case).....	1	5,024	–	–	5,024
Unauthorized use of taxi chit (1 case).....	1	21	–	21	–
Unauthorized use of travel card (1 case).....	1	1,100	–	–	1,100
Indigenous Services					
Department of Indigenous Services Canada					
Fraudulent claim for contribution (1 case).....	10	1,458,744	–	–	1,458,744
Unauthorized use of travel card (3 cases)	1	9,553	750	–	8,803
Justice					
Department of Justice					
Theft of petty cash funds (1 case).....	1	58	–	58	–
Courts Administration Service					
Loss of petty cash funds (1 case).....	1	40	–	40	–
National Defence					
Department of National Defence					
Fraudulent use of acquisition card (2 cases)	1	24,474	474	24,000	–
National Revenue					
Canada Revenue Agency					
Fraudulent claim paid for sick and other leave benefits (1 case).....	1	1,024	615	–	409
Fraudulent salary payment for unreported absence (16 cases)	1	100,679	1,828	–	98,851
Unauthorized use of acquisition card (1 case).....	1	2,286	2,286	–	–
Unauthorized use of travel card (1 case).....	1	4,112	–	–	4,112
Natural Resources					
Department of Natural Resources					
Loss of petty cash funds (1 case).....		76	76	–	–
Privy Council					
Canadian Intergovernmental Conference Secretariat					
Fraudulent use of acquisition card (1 case).....	1	15	–	–	15
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Fraudulent use of acquisition card due to identity theft (1 case)	1	13,862	13,862	–	–
Correctional Service of Canada					
Loss of petty cash funds (3 cases).....	1	985	–	985	–
Royal Canadian Mounted Police					
Fraudulent use of acquisition card (1 case).....	1	104,555	14,555	80,070	9,930
Fraudulent use of travel card (1 case).....	1	3,164	–	3,164	–

**Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2017–2018—
concluded**

(in dollars)

Brief description of loss	Charged to 2017–2018 vote	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Public Services and Procurement					
Department of Public Works and Government Services					
Fraudulent use of acquisition card (1 case).....	1	1,923	1,923	–	–
Unauthorized use of travel card (6 cases).....	1	9,217	3,932	657	4,628
Vendor overpayment (1 case).....		511	–	–	511
Receiver General—Cheque Redemption Control Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques					
Forged endorsement (2,549 cases).....		2,029,289	2,027,522	1,767	–
Irregular endorsement (62 cases).....		76,539	76,539	–	–
Misdirected direct deposit (10,860 cases).....		8,345,320	6,144,574	1,193,445	1,007,301
Not endorsed (1,259 cases).....		913,342	913,342	–	–
Other (999 cases).....		3,697,073	3,652,147	44,926	–
Transport					
Department of Transport					
Unauthorized use of taxi voucher (2 cases).....	1	31	–	31	–
Unauthorized use of travel card (1 case).....	1	4,212	4,212	–	–
Treasury Board					
Treasury Board Secretariat					
Fraudulent benefit claim (5 cases).....	20	37,840	5,316	–	32,524
Total		195,826,706	57,205,329	1,793,450	136,827,927

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2017–2018

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food				
Department of Agriculture and Agri-Food				
Theft of computer (1 case).....	1,705	–	1,705	–
Theft of Crown vehicle (1 case).....	5,000	–	5,000	–
Theft of equipment (2 cases).....	37,539	–	37,539	–
Vandalism to equipment (1 case).....	1,500	–	1,500	–
Vandalism to government building (1 case).....	304	–	304	–
Vandalism to government property (2 cases).....	3,500	–	3,500	–
Canadian Heritage				
Department of Canadian Heritage				
Theft of laptop (1 case).....	1,300	–	–	1,300
Theft of tablet (1 case).....	2,200	–	–	2,200
Canadian Radio-television and Telecommunications Commission				
Theft of laptop (1 case).....	1,075	–	1,075	–
Environment and Climate Change				
Department of the Environment				
Theft of arrest equipment (4 cases).....	525	–	525	–
Theft of battery and equipment (48 cases).....	3,215	–	3,215	–
Theft of BlackBerry (3 cases).....	600	–	600	–
Theft of boat motor (1 case).....	5,683	–	5,683	–
Theft of camera and audio equipment (37 cases).....	20,850	–	20,850	–
Theft of computer cable (15 cases).....	343	–	343	–
Theft of computer equipment (14 cases).....	1,910	–	1,910	–
Theft of computer monitor (1 case).....	225	–	225	–
Theft of controller and solar panel (2 cases).....	360	–	360	–
Theft of data recorder (1 case).....	5,000	–	5,000	–
Theft of digital camera (1 case).....	300	–	300	–
Theft of Doppler radar (1 case).....	30,000	–	30,000	–
Theft of field equipment (1 case).....	10,000	2,200	7,800	–
Theft of first aid kit (1 case).....	40	–	40	–
Theft of flashlight (2 cases).....	600	–	600	–
Theft of garage opener remote (1 case).....	10	–	10	–
Theft of GPS and equipment (2 cases).....	550	–	550	–
Theft of iPhone equipment (3 cases).....	130	–	130	–
Theft of laptop (1 case).....	4,500	–	4,500	–
Theft of shotgun lead detector (1 case).....	60	–	60	–
Theft of uniform (1 case).....	60	–	60	–
Parks Canada Agency				
Theft of copper (1 case).....	3,500	–	3,500	–
Theft of electronic equipment (2 cases).....	3,795	–	3,795	–
Theft of equipment (11 cases).....	73,107	–	73,107	–
Theft of furniture and furnishing (3 cases).....	975	–	975	–
Theft of informatics equipment (2 cases).....	2,335	–	2,335	–
Theft of materials and supplies (6 cases).....	1,075	–	1,075	–
Vandalism to building (13 cases).....	127,098	–	127,098	–
Vandalism to electronic equipment (1 case).....	1,800	–	1,800	–
Vandalism to equipment (2 cases).....	300	–	300	–
Vandalism to furniture and furnishing (3 cases).....	1,445	–	1,445	–
Vandalism to materials and supplies (10 cases).....	5,360	–	5,360	–
Vandalism to real property (11 cases).....	8,906	–	8,906	–
Families, Children and Social Development				
Department of Employment and Social Development				
Theft of BlackBerry (2 cases).....	400	–	400	–
Vandalism to building and other real property (2 cases).....	1,990	–	1,990	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2017–2018—continued

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Finance				
Department of Finance				
Theft of laptop (1 case).....	1,300	—	1,300	—
Financial Consumer Agency of Canada				
Theft of BlackBerry (1 case)	500	—	500	—
Theft of laptop (2 cases).....	2,500	—	2,500	—
Office of the Auditor General				
Theft of informatics equipment (1 case).....	100	—	100	—
Office of the Superintendent of Financial Institutions				
Theft of BlackBerry (1 case)	200	—	200	—
Theft of earphones (1 case).....	9	—	9	—
Theft of laptop (1 case).....	839	—	839	—
Fisheries, Oceans and the Canadian Coast Guard				
Department of Fisheries and Oceans				
Theft of informatics equipment (2 cases).....	2,800	—	2,800	—
Theft of machinery and equipment (7 cases)	13,440	—	13,440	—
Theft of materials and supplies (4 cases).....	838	—	838	—
Theft of other transportation equipment (1 case)	4,900	—	4,900	—
Theft of telecommunication equipment (5 cases).....	1,000	—	1,000	—
Vandalism to building (5 cases).....	10,093	—	10,093	—
Vandalism to Crown vehicle (6 cases).....	9,122	—	9,122	—
Vandalism to telecommunication equipment (1 case).....	1,434	—	1,434	—
Health				
Department of Health				
Theft of BlackBerry (1 case)	200	—	200	—
Canadian Food Inspection Agency				
Theft of BlackBerry (3 cases).....	600	—	600	—
Theft of cellular phone (5 cases).....	1,000	—	1,000	—
Theft of inspector badge (3 cases)	120	—	120	—
Theft of laptop (2 cases).....	2,000	—	2,000	—
Theft of tool and accessories (1 case)	250	—	250	—
Vandalism to Crown vehicle (36 cases).....	35,158	—	35,158	—
Vandalism to government property (1 case)	2,836	—	2,836	—
Canadian Institutes of Health Research				
Theft of laptop (2 cases)	2,000	—	2,000	—
Public Health Agency of Canada				
Theft of tablet (1 case).....	1,500	—	1,500	—
Immigration, Refugees and Citizenship				
Department of Citizenship and Immigration				
Theft of BlackBerry (1 case)	200	—	200	—
Theft of laptop (2 cases)	2,300	—	2,300	—
Indigenous Services				
Department of Indigenous Services Canada				
Theft of laptop (1 case).....	1,374	—	1,374	—
Innovation, Science and Economic Development				
Department of Industry				
Theft of bumper (1 case)	4,962	—	4,962	—
Theft of cellular phone (1 case).....	200	—	200	—
Theft of chair (1 case).....	1,175	—	1,175	—
Theft of laptop (1 case).....	1,077	—	1,077	—
Theft of measurement equipment (2 cases).....	650	—	650	—
Theft of safety kit (1 case).....	113	—	113	—
Theft of sleeping bag (1 case).....	169	—	169	—
Theft of USB key (1 case)	170	—	170	—
Theft of various tools (1 case)	300	—	300	—
Vandalism to transmission cable (1 case)	5,928	—	5,928	—

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2017–2018—continued

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Atlantic Canada Opportunities Agency				
Vandalism to building (1 case)	268	–	268	–
Vandalism to Crown vehicle (1 case)	6,540	–	6,540	–
Canadian Northern Economic Development Agency				
Theft of laptop (1 case)	1,550	–	1,550	–
Economic Development Agency of Canada for the Regions of Quebec				
Theft of laptop (2 cases)	2,006	–	2,006	–
National Research Council of Canada				
Theft of a tablet (1 case)	2,500	–	2,500	–
Theft of computer workstation (1 case)	700	–	700	–
Theft of laptop (1 case)	1,600	–	1,600	–
Vandalism to building door (1 case)	200	–	200	–
Statistics Canada				
Theft of laptop (2 cases)	771	–	771	–
Justice				
Department of Justice				
Theft of BlackBerry (1 case)	200	–	200	–
Theft of tablet (1 case)	1,000	–	1,000	–
Office of the Director of Public Prosecutions				
Loss of BlackBerry (1 case)	200	–	200	–
Loss of identification and access card (2 cases)	40	–	40	–
Loss of office key (1 case)	5	–	5	–
National Defence				
Department of National Defence				
Theft of combat clothing (133 cases)	8,716	6	8,710	–
Theft of electrical equipment (2 cases)	70	–	70	–
Theft of laptop (1 case)	2,549	–	2,549	–
Theft of military specific equipment (107 cases)	21,989	1,538	20,451	–
Theft of non-military specific equipment (61 cases)	3,683	3	3,680	–
Theft of technical equipment (17 cases)	8,308	390	7,918	–
Theft of tools (9 cases)	4,565	–	4,565	–
Theft of transportation equipment (1 case)	54,833	–	54,833	–
Theft of weapons and accessories (2 cases)	108	–	108	–
Vandalism to building (1 case)	1,033	–	1,033	–
National Revenue				
Canada Revenue Agency				
Theft of BlackBerry (4 cases)	800	–	800	–
Theft of cellular phone (1 case)	200	–	200	–
Theft of laptop (8 cases)	14,809	–	14,809	–
Theft of office equipment (7 cases)	3,390	–	3,390	–
Natural Resources				
Department of Natural Resources				
Theft of BlackBerry (1 case)	200	–	200	–
Theft of tablet (2 cases)	5,150	–	5,150	–
National Energy Board				
Theft of laptop (2 cases)	2,400	–	2,400	–
Parliament				
House of Commons				
Damage to a monitor due to office theft (1 case)	198	–	198	–
Theft of camera (3 cases)	1,191	–	1,191	–
Theft of camera equipment (2 cases)	1,237	–	1,237	–
Theft of laptop (4 cases)	6,381	–	6,381	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2017–2018—continued

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Privy Council				
Canadian Intergovernmental Conference Secretariat				
Theft of portable battery (1 case)	326	–	–	326
Theft of USB cable (4 cases)	25	–	–	25
Theft of USB charger (1 case)	40	–	–	40
Office of the Commissioner of Official Languages				
Theft of laptop (1 case)	390	–	390	–
Public Safety and Emergency Preparedness				
Canada Border Services Agency				
Theft of authority card (5 cases)	13	–	13	–
Theft of badge (8 cases)	156	–	156	–
Theft of cellular phone (1 case)	200	–	200	–
Theft of computer equipment (2 cases)	515	–	515	–
Theft of equipment (1 case)	1,000	–	1,000	–
Theft of uniform equipment (4 cases)	2,065	–	2,065	–
Correctional Service of Canada				
Damage due to inmate disturbances (7 cases)	29,029	–	29,029	–
Damage due to intentional fire (11 cases)	42,576	–	42,576	–
Damage due to intentional water pipe break (2 cases)	5,661	–	5,661	–
Damage to plate glass window (11 cases)	14,556	–	14,556	–
Theft of computer equipment (1 case)	125	–	–	125
Theft of laptop (2 cases)	1,366	–	1,366	–
Theft of supplies (20 cases)	7,031	–	7,031	–
Vandalism of property and equipment (707 cases)	126,397	1,861	121,856	2,680
Royal Canadian Mounted Police				
Damage to Crown vehicle (14 cases)	31,617	–	31,617	–
Damage to real property (1 case)	3,200	–	3,200	–
Theft of cellular phone (3 cases)	600	–	600	–
Theft of electronic equipment (2 cases)	535	–	535	–
Theft of informatics equipment (1 case)	1,094	–	1,094	–
Theft of telecommunications equipment (3 cases)	18,020	–	18,020	–
Theft of uniform and equipment (32 cases)	5,450	–	5,450	–
Vandalism to real property (1 case)	3,165	–	3,165	–
Public Services and Procurement				
Department of Public Works and Government Services				
Theft of access card (1 case)	15	–	15	–
Theft of BlackBerry (8 cases)	1,600	–	1,600	–
Theft of computer monitor (2 cases)	410	–	410	–
Theft of electrical wire (1 case)	500	–	500	–
Theft of headset (1 case)	98	–	98	–
Theft of laptop (8 cases)	9,827	–	9,827	–
Theft of office key (1 case)	275	–	275	–
Theft of power cord (1 case)	20	–	20	–
Theft of telephone (1 case)	129	–	129	–
Theft of USB key (4 cases)	580	–	580	–
Vandalism to building (6 cases)	4,301	–	4,301	–
Shared Services Canada				
Theft of BlackBerry (2 cases)	400	–	400	–
Theft of encrypted USB key (1 case)	100	–	100	–
Theft of laptop (3 cases)	3,600	–	3,600	–
Theft of telecommunications equipment (2 cases)	79,801	–	79,801	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2017–2018—concluded

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Transport				
Department of Transport				
Theft of access cards (2 cases).....	30	–	30	–
Theft of BlackBerry (1 case)	200	–	200	–
Theft of camera (2 cases).....	700	–	700	–
Theft of cellular phone (2 cases).....	400	–	400	–
Theft of Entrust token (3 cases).....	15	–	15	–
Theft of identity card (5 cases)	33	–	33	–
Theft of laptop (1 case).....	1,271	–	1,271	–
Theft of security badge (2 cases)	360	–	360	–
Theft of tablet (3 cases)	4,350	–	4,350	–
Theft of USB key (1 case)	180	–	180	–
Theft of vehicle light bar (2 cases).....	582	–	582	–
Theft of vehicle registration (1 case)	22	–	22	–
Theft of work clothing and supplies (1 case)	1,407	–	1,407	–
Vandalism of Crown vehicle (2 cases).....	412	–	412	–
Treasury Board				
Treasury Board Secretariat				
Theft of laptop (1 case).....	1,800	–	–	1,800
Veterans Affairs				
Department of Veterans Affairs				
Theft of laptop (1 case).....	1,676	–	1,676	–
Total	1,054,163	5,998	1,039,669	8,496

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2017–2018

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food				
Department of Agriculture and Agri-Food				
Damage to Crown vehicle (24 cases).....	58,771	—	58,771	—
Damage to equipment (1 case).....	1,964	—	1,964	—
Damage to government property (3 cases).....	2,825	—	2,825	—
Loss of BlackBerry (7 cases).....	1,400	—	1,400	—
Loss of cellular phone (2 cases).....	400	—	400	—
Loss of equipment (1 case).....	2,982	—	2,982	—
Loss of key (1 case).....	195	—	195	—
Canadian Grain Commission				
Damage to Crown vehicle (1 case).....	1,314	—	1,314	—
Loss of BlackBerry (1 case).....	141	—	141	—
Loss of cellular phone (1 case).....	165	—	165	—
Loss of proximity access and ID card (21 cases).....	155	—	155	—
Canadian Heritage				
Office of the Co-ordinator, Status of Women				
Loss of BlackBerry (1 case).....	200	—	200	—
Loss of laptop (1 case).....	2,000	—	2,000	—
Environment and Climate Change				
Department of the Environment				
Damage to a trailer (2 cases).....	1,000	—	1,000	—
Damage to Crown vehicle (2 cases).....	24,364	—	24,364	—
Parks Canada Agency				
Damage to BlackBerry (13 cases).....	2,600	—	2,600	—
Damage to building (4 cases).....	38,059	—	38,059	—
Damage to Crown vehicle (78 cases).....	205,834	3,136	176,982	25,716
Damage to electronic equipment (1 case).....	123	—	123	—
Damage to equipment (11 cases).....	22,476	—	21,816	660
Damage to public property due to flood (2 cases).....	3,291,362	—	3,282,582	8,780
Damage to public property due to wildfire (1 case).....	530,099	—	530,099	—
Damage to public property due to windstorm (1 case).....	192,800	—	192,800	—
Damage to real property (17 cases).....	52,269	—	19,733	32,536
Damage to vessel due to accidental fire (1 case).....	1,430,000	—	1,430,000	—
Loss of BlackBerry (8 cases).....	1,600	—	1,600	—
Loss of electronic equipment (7 cases).....	2,424	—	2,424	—
Loss of equipment (1 case).....	450	—	450	—
Loss of materials (3 cases).....	1,068	30	1,038	—
Families, Children and Social Development				
Department of Employment and Social Development				
Damage to computer equipment (3 cases).....	500	—	500	—
Damage to Crown vehicle (1 case).....	3,764	3,585	179	—
Damage to tablet (18 cases).....	27,500	—	27,500	—
Damage to USB key (7 cases).....	35	—	35	—
Loss of BlackBerry (29 cases).....	5,800	—	5,800	—
Loss of computer equipment (4 cases).....	975	—	975	—
Loss of laptop (2 cases).....	100	—	100	—
Loss of materials and supplies (580 cases).....	11,334	—	11,334	—
Loss of USB key (6 cases).....	75	—	75	—
Finance				
Department of Finance				
Damage to Crown vehicle (1 case).....	1,480	—	1,480	—
Damage to equipment (1 case).....	65	—	65	—
Loss of BlackBerry (1 case).....	200	—	200	—
Loss of remote access material (6 cases).....	900	—	900	—
Loss of USB key (3 cases).....	135	—	135	—

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2017–2018— continued

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Financial Consumer Agency of Canada				
Loss of cellular phone (1 case)	900	–	900	–
Office of the Auditor General				
Loss of telecommunication equipment (2 cases).....	450	–	450	–
Office of the Superintendent of Financial Institutions				
Loss of BlackBerry (1 case)	200	–	200	–
Fisheries, Oceans and the Canadian Coast Guard				
Department of Fisheries and Oceans				
Damage to building or other real property (including small craft harbours) (20 cases)	4,786,463	1,700	4,784,763	–
Damage to Crown vehicle (26 cases).....	82,430	4,596	77,834	–
Damage to electronic equipment (1 case)	2,500	–	2,500	–
Damage to informatics equipment (1 case).....	630	–	630	–
Damage to other transportation equipment (1 case).....	285	–	285	–
Loss of electronic equipment (3 cases)	7,862	–	7,862	–
Loss of informatics equipment (3 cases).....	1,985	–	1,985	–
Loss of machinery and equipment (6 cases)	32,084	–	32,084	–
Loss of materials and supplies (3 cases)	1,155	–	1,155	–
Loss of telecommunication equipment (13 cases).....	2,600	–	2,600	–
Global Affairs				
Department of Foreign Affairs, Trade and Development				
Damage due to fire (1 case).....	15,000	–	15,000	–
Loss of BlackBerry (103 cases).....	20,600	–	20,600	–
Loss of consumable inventory (2 cases)	162	–	162	–
Loss of laptop (1 case).....	2,000	–	2,000	–
Loss of tablet (4 cases)	4,000	–	4,000	–
Health				
Department of Health				
Loss of BlackBerry (8 cases).....	1,600	–	1,600	–
Loss of cellular phone (5 cases).....	1,000	–	1,000	–
Loss of computer parts (1 case).....	2,000	–	2,000	–
Loss of Polycom device (1 case)	100	–	100	–
Loss of USB key (3 cases).....	250	–	250	–
Canadian Food Inspection Agency				
Damage to Crown vehicle (62 cases).....	136,453	795	48,614	87,044
Damage to fence (1 case).....	3,500	–	3,500	–
Loss of BlackBerry (10 cases).....	2,000	–	2,000	–
Loss of cellular phone (15 cases).....	3,000	–	3,000	–
Loss of identification and designation card (66 cases).....	198	–	198	–
Loss of tablet docking station (1 case).....	120	–	120	–
Canadian Institutes of Health Research				
Loss of BlackBerry (2 cases).....	260	–	260	–
Loss of USB key (1 case)	32	–	32	–
Public Health Agency of Canada				
Loss of BlackBerry (6 cases).....	1,200	–	1,200	–
Loss of cellular phone (2 cases).....	400	–	400	–
Loss of USB key (1 case)	150	–	150	–
Immigration, Refugees and Citizenship				
Department of Citizenship and Immigration				
Loss of BlackBerry (4 cases).....	800	–	800	–
Loss of encrypted USB key (5 cases)	750	–	750	–
Loss of informatics equipment (2 cases).....	570	–	570	–
Loss of laptop (2 cases)	2,300	–	2,300	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2017–2018—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Immigration and Refugee Board				
Loss of informatics and telecommunication equipment and parts (8 cases)	160	–	160	–
Indigenous and Northern Affairs				
Department of Indian Affairs and Northern Development				
Loss of BlackBerry (4 cases)	800	–	800	–
Loss of geomatic equipment (1 case)	1,969	–	1,969	–
Indigenous Services				
Department of Indigenous Services Canada				
Loss of BlackBerry (5 cases)	1,000	–	1,000	–
Infrastructure and Communities				
Office of Infrastructure of Canada				
Damage to BlackBerry (20 cases)	4,000	–	4,000	–
Damage to informatics equipment (6 cases)	900	600	300	–
Damage to laptop (20 cases)	29,238	–	29,238	–
Damage to printer (1 case)	516	–	516	–
Damage to tablet (14 cases)	21,126	–	8,400	12,726
Loss of BlackBerry (4 cases)	800	–	800	–
Loss of computer monitor (2 cases)	540	–	540	–
Loss of informatics equipment (8 cases)	340	–	340	–
Loss of laptop (1 case)	1,086	–	1,086	–
Loss of tablet (3 cases)	4,527	–	4,527	–
Innovation, Science and Economic Development				
Department of Industry				
Damage to Crown vehicle (6 cases)	12,111	–	12,111	–
Loss of antenna (1 case)	2,467	–	2,467	–
Loss of audio mixer (1 case)	832	–	832	–
Loss of BlackBerry (7 cases)	1,400	–	1,400	–
Loss of computer (2 cases)	681	–	681	–
Loss of laptop (15 cases)	8,486	–	8,486	–
Loss of laser (1 case)	167	–	167	–
Loss of monitor (9 cases)	773	–	773	–
Loss of polycom (1 case)	270	–	270	–
Loss of projector (1 case)	133	–	133	–
Loss of receiver (1 case)	269	–	269	–
Loss of scanner (1 case)	1,354	–	1,354	–
Loss of scientific laboratory equipment (6 cases)	17,863	–	17,863	–
Loss of server (1 case)	115	–	115	–
Loss of tablet (3 cases)	588	–	588	–
Loss of television (1 case)	980	–	980	–
Atlantic Canada Opportunities Agency				
Damage to Crown vehicle (1 case)	6,815	–	–	6,815
Loss of BlackBerry (1 case)	200	–	200	–
Department of Western Economic Diversification				
Loss of BlackBerry (1 case)	200	–	–	200
Loss of computer (1 case)	250	–	–	250
Loss of computer equipment (6 cases)	555	–	–	555
Loss of equipment (3 cases)	180	–	–	180
Loss of furniture (1 case)	500	–	–	500
Loss of laptop (1 case)	250	–	–	250
Loss of printer (1 case)	300	–	–	300
Economic Development Agency of Canada for the Regions of Quebec				
Loss of BlackBerry (1 case)	200	–	200	–
National Research Council of Canada				
Damage to property fence (1 case)	3,188	–	3,188	–
Loss of BlackBerry (8 cases)	1,600	–	1,600	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2017–2018— continued

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Statistics Canada				
Loss of equipment (69 cases)	6,071	–	6,071	–
Loss of informatics equipment (4 cases).....	234	–	234	–
Loss of telecommunication equipment (3 cases).....	250	–	250	–
Justice				
Department of Justice				
Loss of BlackBerry (23 cases)	4,600	–	4,600	–
Loss of identification and access card (69 cases).....	292	–	292	–
Loss of laptop (1 case).....	1,000	–	1,000	–
Loss of office key (16 cases)	80	–	80	–
Loss of parcel (1 case).....	2,486	–	2,486	–
Office of the Director of Public Prosecutions				
Loss of BlackBerry (13 cases)	2,600	–	2,600	–
Loss of identification and access card (6 cases).....	60	–	60	–
Loss of informatics equipment (2 cases).....	1,150	–	1,150	–
Registrar of the Supreme Court of Canada				
Loss of iPhone (1 case).....	974	–	974	–
National Defence				
Department of National Defence				
Damage to building due to water (2 cases)	16,200	–	16,200	–
Damage to combat clothing (71 cases)	2,412	–	2,412	–
Damage to computer (2 cases).....	1,284	–	1,284	–
Damage to Crown vehicle (42 cases).....	75,968	–	75,968	–
Damage to military specific equipment (7 cases).....	444	–	444	–
Damage to non-military specific equipment (3 cases).....	209	–	209	–
Damage to transportation equipment (4 cases)	9,124	–	9,124	–
Fire damage to building or other real property (204 cases)	978,986	–	978,986	–
Fire damage to transportation equipment (21 cases)	1,473,007	–	1,473,007	–
Fire damage within building (5 cases)	14,040	–	4,264	9,776
Loss of combat clothing (2,547 cases).....	206,450	13,650	192,800	–
Loss of computer (38 cases)	47,313	–	47,313	–
Loss of electrical equipment (78 cases)	60,921	215	60,706	–
Loss of laptop (1 case).....	1,200	–	1,200	–
Loss of machinery (14 cases)	45,124	1,650	43,474	–
Loss of military specific equipment (1,009 cases)	241,315	10,004	231,311	–
Loss of non-military specific equipment (1,142 cases)	213,363	11,321	202,042	–
Loss of technical equipment (149 cases).....	75,382	6,151	69,231	–
Loss of telecommunication equipment (111 cases).....	110,851	599	110,252	–
Loss of tools (248 cases)	32,393	1,747	30,646	–
Loss of transportation equipment (23 cases).....	97,521	7,030	90,491	–
Loss of weapons and accessories (431 cases)	37,031	3,045	33,986	–
National Revenue				
Canada Revenue Agency				
Damage to Crown vehicle (12 cases).....	32,964	–	32,964	–
Loss of BlackBerry (21 cases).....	4,200	–	4,200	–
Loss of cellular phone (12 cases).....	2,400	–	2,400	–
Loss of informatics and telecommunication equipment and parts (170 cases)	8,593	–	8,593	–
Loss of office equipment (21 cases)	1,252	–	1,252	–
Loss of public transit token (1 case).....	153	–	153	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2017–2018— continued

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Natural Resources				
Department of Natural Resources				
Damage to building (1 case).....	1,850	—	—	1,850
Damage to Crown vehicle (5 cases).....	18,022	—	18,022	—
Loss of BlackBerry (2 cases).....	400	—	400	—
Canadian Nuclear Safety Commission				
Loss of BlackBerry (1 case).....	200	200	—	—
Loss of encrypted USB key (19 cases).....	1,615	—	765	850
National Energy Board				
Loss of access card (34 cases).....	340	—	340	—
Loss of BlackBerry (4 cases).....	400	—	400	—
Office of the Governor General's Secretary				
Office of the Governor General's Secretary				
Damage to Crown vehicle (1 case).....	5,849	—	5,849	—
Parliament				
House of Commons				
Loss of camera (1 case).....	277	—	277	—
Loss of computer (3 cases).....	2,149	—	2,149	—
Loss of external hard drive (4 cases).....	637	—	637	—
Loss of furniture due to fire (1 case).....	2,045	—	2,045	—
Library of Parliament				
Loss of barcode scanner (1 case).....	257	—	257	—
Loss of SecurID token (13 cases).....	1,625	—	1,625	—
Privy Council				
Privy Council Office				
Loss of biometric USB key (1 case).....	175	—	175	—
Canadian Intergovernmental Conference Secretariat				
Loss of battery (1 case).....	32	—	32	—
Loss of USB power adapter (1 case).....	10	—	10	—
Canadian Transportation Accident Investigation and Safety Board				
Damage to BlackBerry (1 case).....	184	—	184	—
Damage to Crown vehicle (1 case).....	4,403	—	4,403	—
Loss of BlackBerry (1 case).....	630	—	630	—
Office of the Chief Electoral Officer				
Loss of iPad (1 case).....	281	—	281	—
Loss of laptop (7 cases).....	6,868	—	6,868	—
Loss of monitor (3 cases).....	792	—	792	—
Loss of printer (4 cases).....	752	—	752	—
Public Safety and Emergency Preparedness				
Department of Public Safety and Emergency Preparedness				
Loss of BlackBerry (2 cases).....	400	—	400	—
Canada Border Services Agency				
Loss of cellular phone (15 cases).....	3,000	—	3,000	—
Loss of computer equipment (54 cases).....	564	31	533	—
Loss of control access card (176 cases).....	2,297	128	2,169	—
Loss of equipment (16 cases).....	72	2	70	—
Loss of uniform component (68 cases).....	30,065	66	29,999	—

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2017–2018— continued

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Correctional Service of Canada				
Damage due to water pipe break (7 cases).....	74,527	–	65,101	9,426
Damage following motor vehicle accident (40 cases).....	155,407	–	125,288	30,119
Damage to plate glass window (1 case).....	1,676	–	1,676	–
Damage to property and equipment (20 cases).....	6,011	–	6,011	–
Loss of asset inventories (50 cases).....	14,477	–	14,427	50
Loss of BlackBerry (3 cases).....	600	–	600	–
Loss of cellular phone (1 case).....	200	–	–	200
Loss of laptop (1 case).....	825	–	825	–
Parole Board of Canada				
Damage to Crown vehicle (2 cases).....	2,758	–	2,758	–
Royal Canadian Mounted Police				
Damage to Crown vehicle (603 cases).....	1,455,908	56,188	1,375,910	23,810
Damage to electronic equipment (1 case).....	180	–	180	–
Damage to informatics equipment (2 cases).....	25,928	–	25,928	–
Damage to real property (9 cases).....	104,717	–	104,717	–
Loss of cellular phone (47 cases).....	9,400	–	9,400	–
Loss of electronic equipment (29 cases).....	6,230	–	6,230	–
Loss of informatics equipment (46 cases).....	26,941	–	26,941	–
Loss of telecommunications equipment (46 cases).....	224,191	–	224,191	–
Loss of uniform and equipment (9 cases).....	7,288	–	7,288	–
Public Services and Procurement				
Department of Public Works and Government Services				
Damage to BlackBerry (4 cases).....	800	–	800	–
Damage to building (1 case).....	1,107	–	1,107	–
Damage to card reader (1 case).....	112	–	112	–
Damage to cellular telephone (2 cases).....	400	–	400	–
Damage to computer monitor (3 cases).....	700	–	700	–
Damage to Crown vehicle (26 cases).....	34,052	1,679	32,373	–
Damage to laptop (3 cases).....	3,100	–	3,100	–
Loss of BlackBerry (23 cases).....	4,600	–	4,600	–
Loss of cellular telephone (5 cases).....	1,000	–	1,000	–
Loss of computer monitor (1 case).....	210	–	210	–
Loss of key (1 case).....	357	357	–	–
Loss of laptop (1 case).....	1,200	–	1,200	–
Loss of multifunctional device (2 cases).....	6,250	–	6,250	–
Loss of port duplicator (1 case).....	50	–	50	–
Loss of power cord (1 case).....	22	–	22	–
Loss of USB key (1 case).....	50	–	50	–
Public Service Commission				
Loss of BlackBerry (1 case).....	200	–	200	–
Shared Services Canada				
Damage to BlackBerry (1 case).....	200	–	200	–
Damage to informatics equipment (1 case).....	4,000	–	4,000	–
Loss of BlackBerry (3 cases).....	600	–	600	–
Loss of cellular phone (3 cases).....	600	–	600	–
Loss of encrypted USB key (1 case).....	100	–	100	–
Loss of informatics equipment (1 case).....	12,000	–	12,000	–
Loss of laptop (1 case).....	1,200	–	1,200	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2017–2018—concluded

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2017–2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Transport				
Department of Transport				
Damage to Crown vehicle (30 cases).....	55,437	–	32,913	22,524
Loss of access card (5 cases).....	75	–	75	–
Loss of binoculars (1 case).....	200	–	200	–
Loss of BlackBerry (13 cases).....	2,600	–	2,600	–
Loss of camera (1 case).....	400	–	400	–
Loss of cellular phone (4 cases).....	800	–	800	–
Loss of Entrust token (20 cases).....	100	–	100	–
Loss of identity card (13 cases).....	85	–	85	–
Loss of information technology equipment (1 case).....	1,000	–	1,000	–
Loss of USB key (3 cases).....	540	–	540	–
Treasury Board				
Treasury Board Secretariat				
Loss of BlackBerry (23 cases).....	4,600	–	4,600	–
Office of the Public Sector Integrity Commissioner				
Loss of BlackBerry (1 case).....	135	–	135	–
Veterans Affairs				
Department of Veterans Affairs				
Loss of laptop (2 cases).....	2,000	–	2,000	–
Total	17,323,855	128,505	16,920,233	275,117

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2017-2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food								
Department of Agriculture and Agri-Food								
Damage to government property (2 cases)	2016–2017	1,310	9 ¹	1,319	–	1,289	30	–
Vandalism to government building (3 cases).....	2016–2017	2,896	–	2,896	–	–	2,896	–
Vandalism to government property (1 case).....	2015–2016	24,950	(2,165)	22,785	–	22,785	–	–
Canadian Grain Commission								
Improper use of workforce adjustment entitlements (1 case).....	2014–2015	9,670	50	9,720	–	–	–	9,720
Loss of scientific laboratory equipment								
(2 cases).....	2016–2017	115	–	115	–	–	–	115
Misuse of designated travel card (1 case).....	2012–2013	1,162	–	1,162	–	–	–	1,162
Misuse of employee travel card (4 cases).....	2009–2010	13,472	–	13,472	12,588	–	–	884
Misuse of government employee travel card (2 cases).....	2011–2012	12,274	–	12,274	10,317	–	–	1,957
Environment and Climate Change								
Department of the Environment								
Damage to Yellowknife Crown housing unit by former employee								
	2010–2011	13,986	–	13,986	10,461	33	–	3,492
Fraudulent use of travel card (1 case).....	2014–2015	7,307	–	7,307	2,887	–	–	4,420
Loss of petty cash (5 cases).....	2013–2014	7,894	(15) ¹	7,879	–	–	–	7,879
Unauthorized use of acquisition card (1 case) ...	2014–2015	5,319	–	5,319	5,153	–	166 ¹	–
Unauthorized use of acquisition card (70 cases).....								
	2016–2017	16,433	–	16,433	11,447	4,979	7	–
Unauthorized use of designated travel card (7 cases).....								
	2012–2013	15,855	–	15,855	9,161	–	2,711	3,983
Unauthorized use of designated travel card (4 cases).....								
	2015–2016	8,617	–	8,617	7,483 ¹	1,134	–	–
Unauthorized use of designated travel card (4 cases).....								
	2016–2017	7,502	(1,134) ¹	6,368	–	3,380	–	2,988
Parks Canada Agency								
Damage to Crown vehicle (61 cases).....	2015–2016	130,235	–	130,235	3,938	–	125,797	500
Damage to Crown vehicle (48 cases)	2016–2017	103,336	–	103,336	1,427	–	100,795 ¹	1,114
Damage to heavy equipment (2 cases)	2015–2016	127,000	–	127,000	–	1,918	125,082 ¹	–
Damage to real property (11 cases)	2015–2016	45,298	–	45,298	15,023	5,000	25,275	–
Damage to real property (29 cases).....	2016–2017	161,086	–	161,086	20,630	14,875	125,581 ¹	–
Fraudulent use of travel card (6 cases)	2016–2017	12,656	–	12,656	11,441	954	261 ¹	–
Unauthorized use of travel card (8 cases).....	2016–2017	17,488	–	17,488	10,225	4,667	2,596 ¹	–
Unpaid travel card (5 cases).....	2016–2017	3,244	–	3,244	132	3,020	92	–
Families, Children and Social Development								
Department of Employment and Social Development								
Fraudulent application forms pursuant to Canada Student Loans (19 cases)								
	2009–2010	137,572	13,795	151,367	13,591	2,510	42,662	92,604
Fraudulent claims for benefits:								
Canada Pension Plan.....	1990–1991	1,237,299	(1,025,534)	211,765	185,361	1,970	6,070	18,364
Canada Pension Plan.....	1991–1992	400,740	91,766	492,506	416,953	2,430	34,993	38,130
Canada Pension Plan.....	1992–1993	305,029	86,053	391,082	325,672	916	19,942 ¹	44,552
Canada Pension Plan.....	1993–1994	244,571	(39,300)	205,271	178,188	600	8,562	17,921
Canada Pension Plan.....	1994–1995	554,947	(190,296) ¹	364,651	314,565	2,237	17,452 ¹	30,397
Canada Pension Plan.....	1995–1996	724,248	438,312 ¹	1,162,560	929,124	8,567	26,128 ¹	198,741
Canada Pension Plan.....	1996–1997	287,024	503,087	790,111	552,445	3,837	124,245	109,584
Canada Pension Plan.....	1997–1998	1,862,075	(1,005,820)	856,255	599,400	10,204	42,716	203,935
Canada Pension Plan.....	1998–1999	922,012	341,891 ¹	1,263,903	746,424	8,504	202,996	305,979
Canada Pension Plan.....	1999–2000	1,166,820	306,629 ¹	1,473,449	975,195	19,397	81,372 ¹	397,485
Canada Pension Plan.....	2000–2001	1,426,831	(354,731) ¹	1,072,100	657,020	15,257	98,314	301,509
Canada Pension Plan.....	2001–2002	1,675,005	(717,491) ¹	957,514	697,019	7,361	145,872 ¹	107,262
Canada Pension Plan.....	2002–2003	540,077	65,901 ¹	605,978	463,212	6,111	70,340 ¹	66,315
Canada Pension Plan.....	2003–2004	331,076	552,526 ¹	883,602	455,778	59,805	63,870	304,149
Canada Pension Plan.....	2004–2005	709,351	(89,691) ¹	619,660	335,195	4,853	47,839 ¹	231,773

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

(in dollars)

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2017-2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Canada Pension Plan.....	2005–2006	392,020	60,466	¹ 452,486	315,387	2,936	48,787	¹ 85,376
Canada Pension Plan.....	2006–2007	27,486	1,005,173	¹ 1,032,659	525,967	27,644	166,215	¹ 312,833
Canada Pension Plan.....	2007–2008	852,364	196,476	¹ 1,048,840	481,034	6,479	163,966	¹ 397,361
Canada Pension Plan.....	2008–2009	724,860	(382,632)	¹ 342,228	199,661	1,068	15,615	¹ 125,884
Canada Pension Plan (292 cases).....	2009–2010	606,033	475,415	1,081,448	556,735	11,900	22,976	489,837
Canada Pension Plan (336 cases).....	2010–2011	983,060	(559,636)	¹ 423,424	214,623	9,053	74,661	¹ 125,087
Canada Pension Plan (36 cases).....	2011–2012	319,457	(59,857)	¹ 259,600	119,650	8,996	51,221	¹ 79,733
Canada Pension Plan (35 cases).....	2013–2014	963,674	(188,688)	¹ 774,986	74,957	19,594	27,021	¹ 653,414
Canada Pension Plan (61 cases).....	2014–2015	710,001	(1,941)	708,060	266,163	4,644	30,126	407,127
Canada Pension Plan (40 cases).....	2015–2016	491,332	24,123	515,455	153,120	–	149,858	212,477
Canada Pension Plan (12 cases).....	2016–2017	339,359	(72,583)	¹ 266,776	3,250	7,648	12,601	¹ 243,277
Employment Insurance Benefits (115,812 cases).....	2010–2011	136,713,797	(12,031,419)	¹ 124,682,378	96,283,170	¹ 257,846	28,141,362	¹ –
Employment Insurance Benefits (104,909 cases).....	2011–2012	128,656,145	(8,663,026)	¹ 119,993,119	89,182,514	¹ 2,126,082	13,866,616	¹ 14,817,907
Employment Insurance Benefits (112,693 cases).....	2012–2013	158,787,153	(11,674,929)	¹ 147,112,224	100,528,249	¹ 5,195,269	4,054,072	¹ 37,334,634
Employment Insurance Benefits (87,613 cases).....	2013–2014	127,571,441	(8,507,712)	¹ 119,063,729	77,210,222	¹ 5,567,021	2,426,241	¹ 33,860,245
Employment Insurance Benefits (80,696 cases).....	2014–2015	106,864,887	(8,989,179)	¹ 97,875,708	59,202,253	¹ 6,183,571	1,265,701	¹ 31,224,183
Employment Insurance Benefits (86,146 cases).....	2015–2016	117,596,841	4,096,772	¹ 121,693,613	63,649,669	¹ 12,781,440	702,366	¹ 44,560,138
Employment Insurance Benefits (103,342 cases).....	2016–2017	163,978,027	(6,117,594)	¹ 157,860,433	44,367,959	¹ 34,460,127	267,842	¹ 78,764,505
Family Allowances.....	1991–1992	79,520	(5,817)	73,703	25,689	–	42,967	5,047
Family Allowances.....	1993–1994	113,772	42,974	156,746	44,191	360	111,252	943
Old Age Security.....	1985–1986	168,923	430,684	599,607	213,828	16,867	184,916	183,996
Old Age Security.....	1986–1987	173,459	68,877	242,336	97,864	–	143,876	596
Old Age Security.....	1987–1988	348,198	(103,471)	244,727	151,079	1,600	82,923	9,125
Old Age Security.....	1988–1989	1,149,776	(478,928)	670,848	236,695	–	271,880	162,273
Old Age Security.....	1989–1990	745,061	16,679	761,740	206,251	3,997	222,290	329,202
Old Age Security.....	1990–1991	450,788	34,157	484,945	120,607	–	192,431	171,907
Old Age Security.....	1991–1992	563,001	147,469	710,470	166,635	2,515	461,358	79,962
Old Age Security.....	1992–1993	541,650	565,793	1,107,443	178,770	268	821,811	106,594
Old Age Security.....	1993–1994	256,140	168,824	424,964	90,670	–	175,930	158,364
Old Age Security.....	1994–1995	1,076,882	138,857	1,215,739	209,131	–	775,160	231,448
Old Age Security.....	1995–1996	558,177	446,246	1,004,423	506,172	600	443,435	54,216
Old Age Security.....	1996–1997	556,744	1,014	557,758	49,428	4,157	419,849	84,324
Old Age Security.....	1997–1998	808,271	402,230	1,210,501	215,975	2,700	673,710	318,116
Old Age Security.....	1998–1999	955,473	203,073	1,158,546	323,019	6,022	422,651	406,854
Old Age Security.....	1999–2000	517,463	(63,522)	453,941	258,569	530	105,433	89,409
Old Age Security.....	2000–2001	985,419	(283,686)	¹ 701,733	237,728	1,869	121,595	340,541
Old Age Security.....	2001–2002	3,658,263	(3,147,092)	511,171	126,468	8,683	97,019	279,001
Old Age Security.....	2002–2003	843,538	(248,553)	594,985	163,922	4,220	344,524	82,319
Old Age Security.....	2003–2004	2,330,524	(1,016,831)	1,313,693	157,551	1,814	98,812	1,055,516
Old Age Security.....	2004–2005	1,013,070	(694,547)	318,523	144,720	2,375	–	171,428
Old Age Security.....	2005–2006	718,362	(253,155)	465,207	82,005	5,400	167,638	210,164
Old Age Security.....	2008–2009	134,360	(18,514)	115,846	97,488	3,605	–	14,753
Old Age Security (15 cases).....	2009–2010	606,989	1,106	¹ 608,095	139,784	7,620	–	460,691
Old Age Security (2 cases).....	2010–2011	95,829	–	95,829	17,555	–	–	78,274
Old Age Security (1 case).....	2011–2012	14,995	–	14,995	9,322	1,644	–	4,029
Old Age Security (15 cases).....	2012–2013	659,405	(8,707)	650,698	153,533	30,175	–	466,990
Old Age Security (16 cases).....	2013–2014	585,092	(696)	584,396	223,579	13,697	169,901	177,219
Old Age Security (41 cases).....	2014–2015	2,055,396	(156,249)	¹ 1,899,147	596,187	19,829	111,068	1,172,063
Old Age Security (15 cases).....	2015–2016	795,157	143	¹ 795,300	167,654	641	–	627,005
Old Age Security (16 cases).....	2016–2017	1,174,919	(10,717)	¹ 1,164,202	544	173,838	–	989,820
Universal Child Care Benefits (2 cases).....	2011–2012	14,000	300	14,300	13,880	–	–	420
Universal Child Care Benefits (1 case).....	2012–2013	8,500	–	8,500	–	–	8,500	¹ –
Universal Child Care Benefits (3 cases).....	2014–2015	40,000	–	40,000	3,360	–	–	36,640

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2017-2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent claims for Canada Student Loans (2 cases)	2012–2013	11,003	2,803 ¹	13,806	–	–	–	13,806
Fraudulent claims for Canada Student Loans (75 cases)	2013–2014	696,810	(3,833)	692,977	298,081	15,839	56,462	322,595
Fraudulent claims for Canada Student Loans (30 cases)	2014–2015	266,102	–	266,102	56,924	12,082	14,280	182,816
Fraudulent claims for Canada Student Loans (25 cases)	2015–2016	267,856	(17,064) ¹	250,792	52,628	556	14,412	183,196
Fraudulent claims for Canada Student Loans (2 cases)	2016–2017	40,701	(26,713) ¹	13,988	806	–	–	13,182
Fraudulent claims for grants and contributions (2 cases)	2011–2012	468,767	291,273 ¹	760,040	86,640	133,500	1	539,899
Fraudulent claims for grants and contributions (3 cases)	2012–2013	620,814	(287,412) ¹	333,402	95,222	2,496	82,102	153,582
Fraudulent claims for grants and contributions (1 case)	2014–2015	390,540	–	390,540	–	–	–	390,540
Fraudulent or unsupported claims for grants and contributions (2 cases)	2015–2016	2,756,135	661,751 ¹	3,417,886	400	–	1,959,612 ¹	1,457,874
Fraudulent travel payment (1 case)	2014–2015	5,025	(225) ¹	4,800	–	–	–	4,800
Losses of public money:								
Fraud by an employee (2 cases)	2006–2007	11,767	(769)	10,998	1,450	–	3,567	5,981
Fraudulent operation by an employee (Old Age Security) (3 cases)	2008–2009	115,669	(49,798)	65,871	18,393	–	673	46,805
Fraudulent operation by an employee (Old Age Security) (1 case)	2016–2017	39,546	–	39,546	–	18,700	–	20,846
Finance								
Office of the Auditor General								
Loss of informatics equipment (102 cases)	2014–2015	2,295	(473) ¹	1,822	–	–	1,822	–
Loss of informatics equipment (2 cases)	2016–2017	123	(100) ¹	23	–	–	23	–
Fisheries, Oceans and the Canadian Coast Guard								
Department of Fisheries and Oceans								
Damage to building and other real property (including small craft harbours) (6 cases)	2016–2017	393,046	–	393,046	–	–	293,046	100,000
Fraudulent use of acquisition card due to identity theft (70 cases)	2016–2017	183,404	–	183,404	167,970	10,268	–	5,166
Fraudulent use of taxi vouchers (1 case)	2016–2017	85	–	85	–	–	85 ¹	–
Loss of materials and supplies (1 case)	2015–2016	37,500	–	37,500	–	37,500	– ¹	–
Loss of vessel in fire (1 case)	2010–2011	50,000	–	50,000	–	–	15,000	35,000
Theft of Crown vehicle (1 case)	2015–2016	14,200	–	14,200	–	–	14,200 ¹	–
Unauthorized claim paid to suppliers and contractors (1 case)	2012–2013	228,850	–	228,850	–	–	–	228,850
Unauthorized or fraudulent use of designated acquisition or travel card (258 cases)	2011–2012	63,046	196	63,242	62,248	427	–	567
Unauthorized use of acquisition card (2 cases)	2016–2017	70	–	70	–	60	10	–
Unauthorized use of designated travel card (5 cases)	2012–2013	9,582	2,546	12,128	9,213 ¹	–	–	2,915
Unauthorized use of travel card	2013–2014	22,100	–	22,100	14,970 ¹	1,072	3,566	2,492
Unauthorized use of travel card (17 cases)	2014–2015	27,758	(3,411)	24,347	19,626	682	3,690	349
Unauthorized use of travel card (12 cases)	2015–2016	23,688	–	23,688	11,038	–	–	12,650
Unauthorized use of travel card (24 cases)	2016–2017	51,028	–	51,028	5,373 ¹	–	–	45,655

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2017-2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years	
Global Affairs									
Department of Foreign Affairs, Trade and Development									
Fraudulent travel or overtime claims (3 cases) ..	2003-2004	42,559	(410)	42,149	–	–	1,149	41,000	
Fraudulent use of taxi vouchers and travel and acquisition cards (1 case)	2015-2016	13,872	–	13,872	–	3,268	–	10,604	
Inflated invoices by suppliers and employees (1 case)	2015-2016	1,728,000	–	1,728,000	–	188,761	1,539,239	1	–
Loss of consular revenue (4 cases)	2016-2017	26,912	–	26,912	–	10,189	14,827	1,896	
Misuse of funds to make personal purchases	2010-2011	11,220	–	11,220	10,557	1	663	–	
Theft of immigration, mission visa or consular funds	1994-1995	176,857	–	176,857	–	–	–	176,857	
Theft of mission funds (3 cases)	2000-2001	935,794	–	935,794	–	–	–	935,794	
Health²									
Department of Health									
False or fraudulent claims for contributions (1 case)	2009-2010	4,700,000	–	4,700,000	181,929	1	–	4,518,071	1
Fraudulent claims for contributions (1 case)	2012-2013	31,909	–	31,909	31,909	1	–	–	
Fraudulent use of government acquisition and travel card (2 cases)	2014-2015	15,707	–	15,707	5,927	1,750	–	8,030	
Overpayment—Non-insured health services providers (3 cases)	2009-2010	3,877,981	(1,999,672)	1,878,309	1,870,000	1	–	8,309	1
Overpayment—Non-insured health services providers (1 case)	2013-2014	878,681	–	878,681	36,509	1	–	842,172	1
Canadian Food Inspection Agency									
Damage to Crown vehicle in an accident (87 cases)	2014-2015	103,497	150,552	1	254,049	37,428	–	203,644	1
Damage to Crown vehicle in an accident (87 cases)	2015-2016	176,901	193,338	1	370,239	41,472	–	303,284	1
Damage to Crown vehicle in an accident (79 cases)	2016-2017	199,733	4,812	1	204,545	5,667	–	191,450	1
Unauthorized use of designated travel card (12 cases)	2012-2013	44,290	644	1	44,934	40,687	–	207	4,040
Unauthorized use of travel card (6 cases)	2014-2015	26,698	–	26,698	26,420	–	19	259	
Canadian Institutes of Health Research									
Fraudulent claim for grant (1 case)	2013-2014	88,750	–	88,750	3,750	85,000	–	–	
Loss of BlackBerry (2 cases)	2016-2017	349	–	349	–	–	349	1	
Loss of encrypted USB key (2 cases)	2016-2017	64	–	64	–	–	64	1	
Immigration, Refugees and Citizenship									
Department of Citizenship and Immigration									
Unauthorized use of travel card (1 case)	2016-2017	934	–	934	–	934	–	–	
Indigenous and Northern Affairs²									
Department of Indian Affairs and Northern Development									
Damage to Crown building (2 cases)	2016-2017	6,209	–	6,209	–	–	–	6,209	
Fraudulent claim for contributions (1 case)	2015-2016	153,250	40,250	1	193,500	–	–	193,500	
Fraudulent use of acquisition card (1 case)	2010-2011	10,188	8,444	1	18,632	3,437	1	–	15,195
Fraudulent use of travel card (1 case)	2010-2011	19,784	–	19,784	–	–	–	19,784	
Unauthorized use of travel card (1 case)	2014-2015	5,033	–	5,033	3,766	1,267	–	–	

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2017-2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Indigenous Services ²								
Department of Indigenous Services Canada								
False or fraudulent claims for contributions (2 cases)	2009-2010	3,699,000	(97,107)	3,601,893	764,447 ¹	97,110	–	2,740,336
False or fraudulent claims for contributions (1 case)	2010-2011	260,827	–	260,827	170,000	24,000	–	66,827
Fraudulent claim for benefits (2 cases)	2007-2008	149,674	(438)	149,236	29,750	–	32,072	87,414
Fraudulent claims for contributions (1 case).....	2012-2013	84,017	(15,596)	68,421	–	–	–	68,421
Fraudulent claim for grants and contributions (1 case)	2016-2017	1,200,000	–	1,200,000	–	–	543,843	656,157
Fraudulent claims for post-secondary student support program, Québec region (1 case)	2005-2006	60,000	–	60,000	–	–	9,000	51,000
Inappropriate use of government resources (1 case)	2015-2016	11,963	–	11,963	–	–	–	11,963
Inappropriate use of government resources and unearned salary (1 case)	2013-2014	141,423	–	141,423	22,365	–	–	119,058
Misappropriation of government funding (1 case)	2016-2017	779,825	–	779,825	–	–	–	779,825
Misuse of government acquisition card (1 case)	2009-2010	19,222	–	19,222	7,886	2,469	–	8,867
Overpayment—Non-insured health services providers (2 cases)	2009-2010	6,805,708	(5,764,849)	1,040,859	5,000 ¹	–	341,020 ¹	694,839
Overpayment—Non-insured health services providers (1 case)	2013-2014	218,885	–	218,885	– ¹	75,000	143,885 ¹	–
Overpayment—Non-insured health services providers (1 case)	2015-2016	360,255	–	360,255	–	–	–	360,255
Unsupported claims—Non-insured health services provider (1 case)	2016-2017	7,623,092	–	7,623,092	–	–	–	7,623,092
Justice								
Courts Administration Service								
Loss of deposit (1 case)	2015-2016	3,610	–	3,610	1,400	250	1,960 ¹	–
Water damage to equipment (2 cases)	2016-2017	5,538	–	5,538	–	–	5,538 ¹	–
National Defence								
Department of National Defence								
Damage to residential housing units (72 cases)	2015-2016	78,960	–	78,960	31,987	–	46,973 ¹	–
Damage to residential housing units (66 cases)	2016-2017	222,452	–	222,452	21,163	–	201,289 ¹	–
Direct funds transfer error (2 cases)	2016-2017	1,363	–	1,363	–	847	–	516
Discrepancy in Working Capital Fund (CFB Wainwright)	2013-2014	2,612	48	2,660	–	2,660	–	–
Discrepancy in Working Capital Fund (HMCS Protecteur)	2013-2014	5,500	1,050	6,550	–	6,550	–	–
Discrepancy in Working Capital Fund (2 cases)	2015-2016	1,990	(985)	1,005	–	–	–	1,005
Fraudulent claim to suppliers and contractors (1 case)	2016-2017	1,300,000	–	1,300,000	–	–	–	1,300,000
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	83,000	9,000	–	–
Fraudulent claims, cashing of cheques and receipts of pay—CFSU Ottawa	1999-2000	28,305	69,952	98,257	29,641	3,250	–	65,366
Fraudulent payments deposited into personal bank account—Ottawa	2007-2008	33,948	1,341	35,289	34,999	290	–	–

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2017-2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent use of designated acquisition card—Winnipeg (1 case)	2015-2016	10,301	–	10,301	1,000	–	–	9,301
Loss of accountable advance—Borden (2 cases)	2011-2012	344	–	344	17	–	327 ¹	–
Loss of accountable advance—Libya (1 case)	2011-2012	13,039	(12,849)	190	–	–	190 ¹	–
Loss of accountable advance—Ottawa (1 case)	2012-2013	12,966	–	12,966	1,991	–	–	10,975
Loss of accountable advance (2 cases)	2015-2016	2,515	–	2,515	47	–	2,468 ¹	–
Loss of accountable advance (3 cases)	2016-2017	1,879	–	1,879	–	–	638 ¹	1,241
Loss of public funds—8 Wing Trenton - theft	2009-2010	3,870	2,688	6,558	2,688	–	–	3,870
Loss of standing advance Kandahar—suspected theft.....	2008-2009	20,538	(1,879)	18,659	9,632	–	–	9,027
Theft of information technology equipment and computer peripheral (1 case)	2014-2015	281,094	652,840	933,934	–	–	–	933,934
National Revenue								
Canada Revenue Agency								
Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court):								
Goods and services tax/harmonized sales tax	2004-2005	4,581,548	–	4,581,548	1,292,319	–	3,139,246	149,983
Goods and services tax/harmonized sales tax	2005-2006	5,924,283	–	5,924,283	1,555,841	10,222	4,346,645	11,575
Goods and services tax/harmonized sales tax	2006-2007	8,692,483	(17,804)	8,674,679	2,866,753	–	5,807,388	538
Goods and services tax/harmonized sales tax	2007-2008	17,198,434	–	17,198,434	3,453,267	–	13,691,324	53,843
Goods and services tax/harmonized sales tax	2008-2009	13,735,115	–	13,735,115	5,370,314	6,090	8,233,959 ¹	124,752
Goods and services tax/harmonized sales tax	2009-2010	7,265,375	–	7,265,375	2,057,505	24,284	4,828,876 ¹	354,710
Goods and services tax/harmonized sales tax	2010-2011	4,445,660	–	4,445,660	1,941,988	4,795	1,901,331 ¹	597,546
Goods and services tax/harmonized sales tax	2011-2012	13,871,865	–	13,871,865	8,337,516	19,594	5,180,874 ¹	333,881
Goods and services tax/harmonized sales tax	2012-2013	21,919,300	–	21,919,300	1,543,552	14,525	20,163,874 ¹	197,349
Goods and services tax/harmonized sales tax	2013-2014	18,502,691	–	18,502,691	748,677	90,536	17,287,207 ¹	376,271
Goods and services tax/harmonized sales tax	2014-2015	8,703,643	–	8,703,643	1,450,290	258	6,393,925 ¹	859,170
Goods and services tax/harmonized sales tax	2015-2016	1,251,325	–	1,251,325	338,643	250	854,000 ¹	58,432
Goods and services tax/harmonized sales tax	2016-2017	1,188,685	–	1,188,685	501,713	5,152	235,108 ¹	446,712

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2017-2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Income tax	2003–2004	12,026,416	–	12,026,416	8,622,886	–	3,374,237	29,293
Income tax	2004–2005	7,922,895	–	7,922,895	5,582,532	–	2,308,731	31,632
Income tax	2005–2006	9,648,565	–	9,648,565	6,176,108	–	3,124,453	¹ 348,004
Income tax	2006–2007	5,865,180	–	5,865,180	2,795,677	–	3,069,503	¹ –
Income tax	2007–2008	13,004,212	–	13,004,212	4,035,703	445	8,895,673	¹ 72,391
Income tax	2008–2009	15,562,835	(501,070)	15,061,765	8,359,305	46,538	6,492,648	¹ 163,274
Income tax	2009–2010	7,428,731	–	7,428,731	3,454,276	25,845	3,597,356	¹ 351,254
Income tax	2010–2011	22,442,722	(20,048)	22,422,674	9,911,838	8,822	11,545,198	¹ 956,816
Income tax	2011–2012	4,611,681	–	4,611,681	2,299,398	138,511	1,344,004	¹ 829,768
Income tax	2012–2013	11,841,323	(6,594)	11,834,729	5,805,501	167,752	3,601,871	¹ 2,259,605
Income tax	2013–2014	8,814,118	(11,126)	8,802,992	2,531,601	100,647	3,414,000	¹ 2,756,744
Income tax	2014–2015	3,508,671	–	3,508,671	1,484,757	–	494,973	¹ 1,528,941
Income tax	2015–2016	4,594,597	(47,392)	4,547,205	1,401,779	–	558,637	¹ 2,586,789
Income tax	2016–2017	3,700,231	–	3,700,231	717,431	177,225	816,801	¹ 1,988,774
Other administered losses	2009–2010	111,065	–	111,065	58,665	–	30,700	21,700
Other administered losses	2010–2011	161,040	–	161,040	155,829	694	3,087	1,430
Other administered losses	2011–2012	431,140	–	431,140	148,060	–	274,223	8,857
Other administered losses	2012–2013	47,923	–	47,923	25,893	–	–	22,030
Other administered losses	2013–2014	30,089	–	30,089	2,353	–	–	27,736
Other administered losses	2014–2015	209,003	–	209,003	21,022	–	176,767	¹ 11,214
Fraudulent claim for sick and other leave benefits (8 cases)	2012–2013	34,939	–	34,939	34,028	–	–	911
Fraudulent claim for sick and other leave benefits (5 cases)	2013–2014	6,020	–	6,020	5,174	–	563	283
Fraudulent claim paid for sick and other leave benefits (4 cases)	2014–2015	2,839	–	2,839	1,973	–	–	866
Fraudulent claim paid for sick and other leave benefits (3 cases)	2015–2016	1,588	–	1,588	973	–	–	615
Fraudulent claim paid for sick and other leave benefits (5 cases)	2016–2017	21,605	–	21,605	–	17,172	–	4,433
Fraudulent claim paid for sick and other leave benefits and unauthorized use of travel advance (1 case)	2015–2016	2,257	–	2,257	1,373	884	–	–
Fraudulent salary payment for unreported absences (6 cases)	2013–2014	77,379	–	77,379	46,877	3,111	17,772	9,619
Fraudulent salary payment for unreported absences (4 cases)	2014–2015	52,768	–	52,768	49,145	–	–	3,623
Fraudulent salary payment for unreported absences (3 cases)	2015–2016	10,610	–	10,610	3,106	–	–	7,504
Fraudulent salary payment for unreported absences (4 cases)	2016–2017	25,002	–	25,002	21	216	–	24,765
Personal purchases made by an employee using a Canada Revenue Agency charge card	2008–2009	3,219	–	3,219	1,733	–	–	1,486
Personal purchases made by an employee using a Canada Revenue Agency charge card and fraudulent claims for payment	2005–2006	7,752	–	7,752	7,085	667	–	–
Unauthorized use of travel cards and fraudulent travel claims (2 cases)	2016–2017	5,350	–	5,350	4,992	–	–	358
Natural Resources								
Department of Natural Resources								
Fraudulent cashing of traveler's cheques (2 cases)	2007–2008	12,895	–	12,895	8,664	–	–	4,231
Theft and unauthorized use of taxi cabs	2010–2011	769	–	769	–	–	–	769
National Energy Board								
Advance to recipient who then died (1 case)	2016–2017	9,000	–	9,000	–	9,000	–	–

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2017-2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Parliament								
Senate								
Loss following a review of claims for living allowance in the Capital Region and/or travel expenses and/or office expenses (15 cases)	2015–2016	694,161	–	694,161	162,272	23,646	508,243	–
Privy Council								
Privy Council Office								
Theft of taxi chits (2 cases)	2009–2010	5,509	–	5,509	945	–	50	4,514
Public Safety and Emergency Preparedness								
Canada Border Services Agency								
Loss of revenues due to <i>Customs Act</i> infractions								
Non report/Smuggling	2013–2014	5,163,486	–	5,163,486	5,000	–	5,158,486	¹ –
Other infractions	2013–2014	27,266	–	27,266	17,623	–	–	9,643
Correctional Service of Canada								
Damage due to intentional fire (11 cases).....	2015–2016	393,095	–	393,095	–	–	391,794	1,301
Damage following motor vehicle accident (55 cases)	2015–2016	94,053	–	94,053	18,136	–	67,467	8,450
Damage following motor vehicle accident (50 cases)	2016–2017	211,766	103	¹ 211,869	15,238	22,567	150,664	¹ 23,400
Damage to plate glass window (9 cases)	2015–2016	4,300	–	4,300	148	–	3,687	465
Damage to plate glass window (233 cases)	2016–2017	12,609	–	12,609	100	–	12,009	500
Loss of asset inventories (90 cases).....	2016–2017	233,186	–	233,186	–	–	233,036	150
Theft of laptop (2 cases)	2016–2017	3,100	2	¹ 3,102	–	–	3,102	¹ –
Vandalism to property and equipment (418 cases)	2015–2016	48,994	–	48,994	1,217	–	45,249	2,528
Vandalism to property and equipment (372 cases)	2016–2017	94,221	–	94,221	1,976	–	82,763	9,482
Royal Canadian Mounted Police								
Damage to Crown vehicle (691 cases)	2016–2017	1,542,328	–	1,542,328	56,329	30,038	1,455,961	¹ –
Damage to government vehicle (18 cases)	2015–2016	92,111	–	92,111	26,878	–	65,233	¹ –
Damage to government vehicle (848 cases)	2015–2016	2,158,520	334,428	2,492,948	637,700	18,328	1,836,920	¹ –
Theft of exhibit (1 case).....	2013–2014	116,231	322	116,553	300	1,800	541	113,912
Vandalism to Crown vehicle (33 cases)	2016–2017	75,691	–	75,691	27,751	–	47,940	¹ –
Public Services and Procurement								
Department of Public Works and Government Services								
Administrative error on direct deposit (1 case).....								
	2015–2016	9,053	–	9,053	8,698	355	–	–
Damage to building (6 cases)	2016–2017	33,859	(2,679)	¹ 31,180	21,884	–	5,541	¹ 3,755
Fraud—Pay officer	2006–2007	250,000	–	250,000	83,281	7,958	–	158,761
Fraud—Public Service Pension Fund.....	2006–2007	1,185,000	(912,069)	272,931	85,566	1,400	129,767	56,198
Fraud—Public Service Pension Fund.....	2007–2008	87,464	(49,031)	38,433	1,870	–	–	36,563
Fraud—Public Service Pension Fund.....	2008–2009	58,187	74,834	133,021	6,053	–	109,830	17,138
Fraud—Public Service Pension Fund.....	2011–2012	71,131	–	71,131	11,355	–	2,000	57,776
Fraudulent use of acquisition card.....	2009–2010	4,087	–	4,087	2,099	–	–	1,988
Fraudulent use of taxi chits (2 cases).....	2009–2010	21,156	–	21,156	530	240	1,156	19,230
Loss of money due to an illegal act	2004–2005	3,452,066	–	3,452,066	478,848	11,446	2,948,744	13,028
Malfeasance by an employee	2007–2008	2,775,542	–	2,775,542	965,529	12,715	1,478,486	¹ 318,812

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

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2017-2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Overpayment—Public Service								
Pension Fund	2007–2008	2,088,274	(1,644,255)	444,019	327,977	–	98,160	17,882
Overpayment—Public Service								
Pension Fund	2009–2010	211,459	–	211,459	111,442	3,172	52,245	44,600
Overpayment—Public Service								
Pension Fund	2010–2011	145,480	–	145,480	82,758	750	14,623	47,349
Overpayment—Public Service								
Pension Fund	2012–2013	174,014	–	174,014	94,425	9,941	–	69,648
Overpayment—Public Service								
Pension Fund	2013–2014	497,792	–	497,792	181,150	25,662	5,398	¹ 285,582
Overpayment—Public Service								
Pension Fund	2014–2015	124,567	–	124,567	114,794	7	9,766	–
Overpayment—Public Service								
Pension Fund (9 cases)	2015–2016	169,594	–	169,594	7,717	2,285	121,882	37,710
Overpayment—Public Service								
Pension Fund (11 cases)	2016–2017	21,214	(3,375)	¹ 17,839	5,246	¹ 10,107	–	2,486
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	122,808	¹ 15,000	2,002,192	¹ –
Unauthorized use of acquisition card								
(3 cases)	2014–2015	5,669	(312)	5,357	2,386	–	9	2,962
Unauthorized use of travel card								
(4 cases)	2015–2016	8,697	–	8,697	7,244	21	–	1,432
Unauthorized use of travel card								
(1 case)	2016–2017	4,037	–	4,037	–	4,037	–	–
Receiver General—Cheque Redemption Control Directorate								
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—Misdirected direct deposits (11,220 cases)	2016–2017	27,023,363	424,318	¹ 27,447,681	24,646,128	¹ 846,368	1,955,185	¹ –
Transport								
Department of Transport								
Damage to Crown vehicle (27 cases)	2016–2017	107,485	–	107,485	30,956	7,106	69,423	–
Damage to land due to illegal dumping of hazardous waste (1 case)	2016–2017	951,711	(540,946)	¹ 410,765	–	–	410,765	–
Destruction of building due to fire (2 cases)	2014–2015	120,504	–	120,504	33,046	2,450	85,008	–
Fraudulent travel claim (7 cases)	2009–2010	7,939	–	7,939	3,812	–	–	4,127
Unauthorized use of travel card (7 cases)	2015–2016	16,504	–	16,504	4,709	999	9,309	¹ 1,487
Treasury Board								
Treasury Board Secretariat								
Fraudulent benefit claim (health and dental plans) (5 cases)	2013–2014	189,739	–	189,739	32,381	4,380	–	152,978
Fraudulent benefit claim (5 cases)	2014–2015	70,725	–	70,725	3,829	233	–	66,663
Fraudulent benefit claim (4 cases)	2015–2016	320,150	–	320,150	176	–	–	319,974
Fraudulent benefit claim (2 cases)	2016–2017	10,552	–	10,552	–	–	–	10,552
Loss of laptop (17 cases)	2016–2017	3,413	–	3,413	–	1,114	2,299	¹ –
Loss of tablet (6 cases)	2016–2017	3,036	–	3,036	–	1,453	1,583	¹ –

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2017-2018	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Veterans Affairs								
Department of Veterans Affairs								
False or fraudulent claims for								
War Veterans Allowance benefits (2 cases).....	1992-1993	97,219	(5,634)	91,585	38,800	4,800	18,584	29,401
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases).....	1995-1996	71,625	(19,185)	52,440	19,289	–	33,151	¹ –
Fraudulent endorsement of disability pension cheques cashed following death of payee	2003-2004	27,888	–	27,888	–	–	27,888	¹ –
Fraudulent endorsement of disability pension cheques cashed following death of payee	2004-2005	30,108	(18,908)	11,200	5,496	1,295	–	4,409
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases).....	2008-2009	378,004	(1)	378,003	44,689	–	330,797	¹ 2,517
Fraudulent endorsement of disability pension cheques cashed following death of payee (7 cases).....	2010-2011	743,112	–	743,112	141,218	–	601,894	¹ –
Fraudulent endorsement of disability pension cheques cashed following death of payee	2011-2012	49,698	–	49,698	–	–	49,698	¹ –
Theft of disability pension payments following death of payee (3 cases).....	2007-2008	51,893	(10,464)	41,429	13,645	1,111	–	26,673
Theft of disability pension payments following death of payee (6 cases).....	2008-2009	83,556	(14,175)	69,381	15,047	–	39,985	14,349
Theft of disability pension payments following death of payee (1 case).....	2016-2017	26,817	–	26,817	–	300	–	26,517
Total.....		1,345,306,013	(65,428,232)	1,279,877,781	676,350,486	69,897,696	237,000,843	296,628,756

¹ Amends previous year's Public Accounts of Canada.² Some of the losses have been transferred from the Department of Health and the Department of Indian Affairs and Northern Development to the Department of Indigenous Services Canada due to reorganization.

Section 3

Public Accounts of Canada
2017–2018

Professional and special services

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Professional and special services

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

Professional and special services

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	13,955,523	–	7,061,568	92,002	39,550,636	3,437,690
Canadian Grain Commission.....	817,316	–	–	10,339	328,852	305,379
	14,772,839	–	7,061,568	102,341	39,879,488	3,743,069
Canadian Heritage						
Department of Canadian Heritage	2,699,630	–	129,209	41,282	5,251,913	2,346,513
Canadian Radio-television and Telecommunications Commission.....	85,011	–	–	–	1,411,440	759,058
Library and Archives of Canada.....	2,220,986	–	–	34,175	2,705,601	679,224
National Film Board.....	51,837	–	10,046,421	–	1,334,195	173,803
Office of the Co-ordinator, Status of Women	452,945	–	–	1,710	105,122	209,109
The National Battlefields Commission	40,290	–	36,258	–	13,542	10,550
	5,550,699	–	10,211,888	77,167	10,821,813	4,178,257
Environment and Climate Change						
Department of the Environment	18,985,131	–	52,781,269	159,639	9,730,031	7,493,267
Canadian Environmental Assessment Agency.....	685,383	–	–	–	390,338	538,677
Parks Canada Agency.....	3,904,924	–	132,412,749	117,968	7,118,633	6,927,209
	23,575,438	–	185,194,018	277,607	17,239,002	14,959,153
Families, Children and Social Development						
Department of Employment and Social Development.....	390,227,841	–	–	8,218,073	195,737,511	7,654,420
Canadian Centre for Occupational Health and Safety.....	472,932	–	–	–	–	100,913
	390,700,773	–	–	8,218,073	195,737,511	7,755,333
Finance						
Department of Finance	1,896,958	–	–	50,160	1,912,209	574,529
Financial Consumer Agency of Canada.....	670,139	–	–	270	404,540	227,420
Financial Transactions and Reports Analysis Centre of Canada.....	72,609	–	–	5,366	1,497,112	393,276
Office of the Auditor General.....	2,381,026	–	–	45,813	344,621	610,135
Office of the Superintendent of Financial Institutions	26,660	–	–	420	7,255,322	311,155
	5,047,392	–	–	102,029	11,413,804	2,116,515
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	123,497,173	–	317,420,873	743,320	16,399,291	5,682,724

The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services;
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to an individual or organization aggregating to \$100,000 or over. This detail includes the name and location of the payee, together with the total amount paid;
- the total amount and the total number of payees, for each main classification of services, of payments to an individual or organization aggregating to less than \$100,000.

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
3,221,988	3,074,590	3,644,239	9,958,868	898,608	80,886	4,099,870	17,648,765	106,725,233
323,494	399,562	9,533	89,154	133,776	1,314	494,785	179,839	3,093,343
3,545,482	3,474,152	3,653,772	10,048,022	1,032,384	82,200	4,594,655	17,828,604	109,818,576
1,949,895	748,803	2,330,345	1,457,296	757,950	19,333	1,835,008	11,183,319	30,750,496
19,511	604,763	151,679	117,204	369,061	47,519	630,096	14,357	4,209,699
577,964	57,330	1,763,365	–	274,676	102,666	571,845	4,192,470	13,180,302
133,984	1,120,742	125,190	224,363	202,928	–	289,179	1,752,210	15,454,852
190,017	124,417	7,011	2,818,180	66,051	179,989	148,072	619,555	4,922,178
39,711	–	478,926	–	18,155	33,497	10,318	178,394	859,641
2,911,082	2,656,055	4,856,516	4,617,043	1,688,821	383,004	3,484,518	17,940,305	69,377,168
11,419,346	7,810,599	3,598,503	28,776,328	1,726,371	2,366,970	6,310,939	7,222,289	158,380,682
2,795,161	677,322	1,093	17,699	54,583	–	148,216	36,676	5,345,148
4,379,079	686,755	4,902,049	6,706,738	1,096,370	802,507	2,786,832	48,109,720	219,951,533
18,593,586	9,174,676	8,501,645	35,500,765	2,877,324	3,169,477	9,245,987	55,368,685	383,677,363
11,406,322	13,922,303	7,451,660	2,773,776	1,596,850	801,095	10,991,780	2,630,971	653,412,602
–	–	8,617	–	63,692	–	51,405	697,526	1,395,085
11,406,322	13,922,303	7,460,277	2,773,776	1,660,542	801,095	11,043,185	3,328,497	654,807,687
3,714,474	293,546	575,094	9,362	931,403	221,295	648,902	1,139,252	11,967,184
465,260	–	2,609	–	202,231	42,317	201,455	1,504,384	3,720,625
793,917	–	340,045	–	201,526	8,775	614,443	278,409	4,205,478
8,545	76,764	167,772	–	954,676	14,015	870,851	157,565	5,631,783
1,110,007	–	200,948	–	787,937	306,508	1,538,420	3,176,128	14,713,505
6,092,203	370,310	1,286,468	9,362	3,077,773	592,910	3,874,071	6,255,738	40,238,575
16,558,587	17,633,637	8,025,953	37,564,640	1,919,831	2,249,521	11,391,008	10,362,048	569,448,606

Professional and special services—*continued*

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Global Affairs						
Department of Foreign Affairs, Trade and Development.....	38,068,342	–	6,375,938	252,703	29,672,958	3,925,126
Export Development Canada (Canada Account).....	5,588,461	–	–	–	–	–
International Joint Commission (Canadian Section) ...	147,280	–	400	–	37,903	123,187
Invest in Canada Hub	133,839	–	–	–	144,760	9,149
	43,937,922	–	6,376,338	252,703	29,855,621	4,057,462
Health						
Department of Health	13,323,844	–	515,676	236,955,408	28,371,154	5,600,382
Canadian Food Inspection Agency	6,535,684	–	1,477,950	1,005,914	22,821,837	2,820,581
Canadian Institutes of Health Research	99,199	–	–	11,125	1,901,678	237,186
Patented Medicine Prices Review Board	9,086	–	–	310	79,698	60,850
Public Health Agency of Canada	5,411,786	–	332,681	1,034,479	18,145,226	2,285,304
	25,379,599	–	2,326,307	239,007,236	71,319,593	11,004,303
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration	272,960,637	–	7,132	122,713,465	52,720,231	4,544,733
Immigration and Refugee Board.....	2,790,627	–	–	34,064	1,958,052	8,176,316
	275,751,264	–	7,132	122,747,529	54,678,283	12,721,049
Indigenous and Northern Affairs						
Department of Indian Affairs and Northern Development.....	9,858,545	–	100,034,847	490,846	29,107,112	3,565,752
Canadian High Arctic Research Station.....	100,965	–	–	1,260	132,880	47,048
	9,959,510	–	100,034,847	492,106	29,239,992	3,612,800
Indigenous Services						
Department of Indigenous Services Canada	1,451,686	–	679,520	171,440,729	3,776,356	566,106
Infrastructure and Communities						
Office of Infrastructure of Canada	1,106,603	–	28,816,881	32,656	8,688,762	1,006,340
Innovation, Science and Economic Development						
Department of Industry.....	21,856,608	–	587,719	338,853	63,803,294	4,798,721
Atlantic Canada Opportunities Agency	357,362	–	41,731	6,308	952,980	281,786
Canadian Northern Economic Development Agency	35,340	–	–	–	138,670	2,620
Canadian Space Agency	3,940,713	–	57,866,795	92,894	1,079,680	700,698
Copyright Board.....	255,512	–	–	571	–	34,837
Department of Western Economic Diversification	434,231	–	–	–	293,099	99,235
Economic Development Agency of Canada for the Regions of Quebec.....	865,702	–	86,090	–	401,841	390,199
Federal Economic Development Agency for Southern Ontario.....	1,454,320	–	–	18,414	1,687,777	169,247
National Research Council of Canada	10,227,876	–	20,437,242	325,858	12,246,138	806,117
Natural Sciences and Engineering Research Council	228,054	–	–	8,908	1,769,562	224,576
Social Sciences and Humanities Research Council.....	170,775	–	–	4,512	1,079,931	224,940
Statistics Canada	3,315,684	–	–	308,898	12,896,975	1,470,037
	43,142,177	–	79,019,577	1,105,216	96,349,947	9,203,013

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
21,083,378	30,077,002	69,710,064	4,447,339	15,937,563	21,039,979	18,580,941	13,510,133	272,681,466
–	–	–	–	–	–	–	–	5,588,461
–	–	23,333	1,199,313	25,274	–	42,052	162,355	1,761,097
–	138,903	3,600	–	2,138	45,833	50	4,879	483,151
21,083,378	30,215,905	69,736,997	5,646,652	15,964,975	21,085,812	18,623,043	13,677,367	280,514,175
21,465,019	12,860,886	3,185,981	14,050,632	1,311,423	7,447,428	6,218,604	12,293,205	363,599,642
7,673,484	383,263	1,376,259	16,658,783	1,943,810	390,581	2,084,649	10,743,858	75,916,653
1,502	160,844	361,441	6,506	701,495	256,088	447,176	790,874	4,975,114
754,814	28,637	–	384,651	27,011	14,985	71,466	66,294	1,497,802
1,414,178	1,819,383	49,273	17,590,646	688,462	2,187,549	2,516,559	29,280,252	82,755,778
31,308,997	15,253,013	4,972,954	48,691,218	4,672,201	10,296,631	11,338,454	53,174,483	528,744,989
9,523,550	5,748,728	4,260,373	510,471	623,973	3,617,670	3,135,353	3,238,664	483,604,980
111,493	230,123	1,179,136	–	240,540	24,829	526,850	552,350	15,824,380
9,635,043	5,978,851	5,439,509	510,471	864,513	3,642,499	3,662,203	3,791,014	499,429,360
63,251,114	24,110,122	2,184,139	13,984,691	740,274	1,162,492	3,239,784	18,457,999	270,187,717
83,437	42,636	15,849	478,003	69,361	14,735	70,734	101,547	1,158,455
63,334,551	24,152,758	2,199,988	14,462,694	809,635	1,177,227	3,310,518	18,559,546	271,346,172
7,690,938	2,555,999	296,820	42,380	403,614	217,918	1,546,622	3,545,516	194,214,204
2,683,606	3,987,568	1,345,615	1,995,582	193,373	183,343	557,667	586,900	51,184,896
14,738,441	10,747,285	2,656,824	6,460,711	1,277,605	2,065,910	5,385,414	3,255,618	137,973,003
840,574	290,623	93,034	–	203,045	45,216	512,227	782,171	4,407,057
264,229	–	–	22,100	79,779	22,464	58,837	1,403,687	2,027,726
537,204	1,147,330	1,982,763	35,211,322	184,295	752,420	704,298	6,285,049	110,485,461
9,054	92,975	–	–	21,187	155,169	7,564	98,732	675,601
233,404	415,534	6,679	–	83,090	43,359	370,814	3,461,091	5,440,536
800,310	74,069	145,691	–	121,203	49,042	270,363	2,112,836	5,317,346
47,494	106,813	570	41,496	75,179	–	237,654	80,845	3,919,809
3,551,353	2,797,784	3,563,876	13,412,453	2,002,616	1,985,486	3,930,413	–	75,287,212
13,951	188,576	58,815	–	490,791	189,594	271,181	272,198	3,716,206
161,173	128,114	34,610	–	328,673	57,723	231,614	242,274	2,664,339
460,997	35,885	2,156,474	470,000	682,741	233,916	2,877,397	7,842,624	32,751,628
21,658,184	16,024,988	10,699,336	55,618,082	5,550,204	5,600,299	14,857,776	25,837,125	384,665,924

Professional and special services—continued

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Justice						
Department of Justice	2,301,386	–	–	373,323	10,025,673	3,039,223
Administrative Tribunals Support Service of Canada	356,629	–	–	45,427	2,266,440	1,529,975
Canadian Human Rights Commission	33,781	–	–	11,082	420,934	73,254
Courts Administration Service	1,473,262	–	311,495	10,441	738,970	3,005,549
Office of the Commissioner for Federal Judicial Affairs	321,788	–	–	1,125	572,284	165,231
Office of the Director of Public Prosecutions	1,161,812	–	–	92,878	331,653	693,063
Offices of the Information and Privacy Commissioners of Canada	644,752	–	–	32,548	798,253	320,008
Registrar of the Supreme Court of Canada	261,458	–	797	–	150,105	315,625
	6,554,868	–	312,292	566,824	15,304,312	9,141,928
National Defence						
Department of National Defence	387,356,814	–	2,342,837,578	197,962,391	130,832,124	21,658,757
Military Grievances External Review Committee	117,720	–	–	2,988	94,732	131,754
Military Police Complaints Commission	89,201	–	–	615	1,693	60,941
Office of the Communications Security Establishment Commissioner	85,350	–	–	715	25,656	22,664
	387,649,085	–	2,342,837,578	197,966,709	130,954,205	21,874,116
National Revenue						
Canada Revenue Agency	170,749,034	–	13,225	1,925,720	118,386,946	2,878,204
Natural Resources						
Department of Natural Resources	38,156,758	–	5,402,218	398,741	12,069,684	2,519,196
Canadian Nuclear Safety Commission	575,733	–	154,775	30,270	8,494,047	1,698,882
National Energy Board	752,882	–	319,485	–	4,865,182	300,815
Northern Pipeline Agency	125,441	–	–	–	19,970	709
	39,610,814	–	5,876,478	429,011	25,448,883	4,519,602
Office of the Governor General's Secretary						
Office of the Governor General's Secretary	265,449	–	–	26,890	547,915	401,155
Parliament						
House of Commons	1,639,817	–	–	305,080	14,697,036	476,141
Library of Parliament	52,696	–	–	6,080	1,555,064	10,865
Office of the Conflict of Interest and Ethics Commissioner	18,780	–	–	–	441,113	–
Office of the Parliamentary Budget Officer	144,845	–	–	–	36,897	–
Office of the Senate Ethics Officer	45,241	–	–	–	–	–
Parliamentary Protective Service	1,373,244	–	–	83,178	908,092	–
Secretariat of the National Security and Intelligence Committee of Parliamentarians	–	–	–	–	–	3,793
Senate	426,576	–	–	56,590	167,824	17,934
	3,701,199	–	–	450,928	17,806,026	508,733

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
1,730,908	563,266	2,441,522	545,185	5,346,524	113,647	3,144,648	8,138,102	37,763,407
315,619	698,786	191,623	–	240,617	48,334	657,890	806,201	7,157,541
31,716	74,875	–	5,775	78,430	69,105	183,935	730,904	1,713,791
203,024	92,576	3,434,983	–	119,916	94,991	262,992	359,950	10,108,149
2,522,668	370,951	10,627	–	9,568,154	134,993	698,499	272,376	14,638,696
44,586,748	42,250	722,357	–	1,269,874	97,853	319,843	3,152,628	52,470,959
378,507	323,102	82,453	–	102,043	1,521,240	461,841	648,857	5,313,604
156	6,000	1,023,835	20,926	279,422	6,184	121,553	241,738	2,427,799
49,769,346	2,171,806	7,907,400	571,886	17,004,980	2,086,347	5,851,201	14,350,756	131,593,946
15,634,468	30,156,354	92,503,172	14,539,319	5,481,000	35,393,387	138,769,734	542,377,891	3,955,502,989
15,133	88,491	14,727	–	11,204	–	30,891	–	507,640
32,537	6,265	2,584	–	24,517	–	44,611	473,297	736,261
21,178	91,736	1,146	–	14,846	–	1,343	21,889	286,523
15,703,316	30,342,846	92,521,629	14,539,319	5,531,567	35,393,387	138,846,579	542,873,077	3,957,033,413
67,217,311	776,645	6,247,176	458,749	6,569,941	328,560	11,223,626	5,543,970	392,319,107
7,313,879	5,952,420	3,728,964	17,798,483	1,484,056	2,017,125	4,208,465	1,314,749	102,364,738
493,994	571,477	578,958	1,016,911	340,378	396,487	1,986,315	774,848	17,113,075
487,544	1,030,382	383,254	664,135	334,308	275,702	983,835	2,638,926	13,036,450
10,155	14,694	–	–	–	–	–	10,000	180,969
8,305,572	7,568,973	4,691,176	19,479,529	2,158,742	2,689,314	7,178,615	4,738,523	132,695,232
–	17,779	–	–	17,483	342,426	74,752	273,430	1,967,279
788,994	1,407,125	160,052	1,149,452	3,982,798	936,094	2,331,885	162,657	28,037,131
76,552	435,273	40,616	–	270,456	255,371	333,281	22,292	3,058,546
6,713	4,400	51,267	–	20,423	–	32,064	49,062	623,822
4,851	33,605	–	–	3,984	–	18,513	–	242,695
48,118	85,840	–	–	5,836	–	1,512	516	187,063
101,165	205,600	21,602,271	–	42,879	–	69,448	27,037	24,412,914
–	18,325	–	–	2,135	–	–	–	24,253
319,242	1,637,765	–	619,588	587,687	41,109	534,919	60,439	4,469,673
1,345,635	3,827,933	21,854,206	1,769,040	4,916,198	1,232,574	3,321,622	322,003	61,056,097

Professional and special services—concluded

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Privy Council						
Privy Council Office	975,853	–	–	–	31,100,569	2,889,697
Canadian Intergovernmental Conference Secretariat	165,954	–	–	–	21,804	428,900
Canadian Transportation Accident Investigation and Safety Board	343,373	–	3,250	18,051	91,412	262,209
Office of the Chief Electoral Officer	1,768,193	–	–	110,281	26,754,711	900,850
Office of the Commissioner of Official Languages	237,393	–	89,140	7,788	220,875	362,624
Security Intelligence Review Committee	28,014	–	–	–	220,518	26,329
	3,518,780	–	92,390	136,120	58,409,889	4,870,609
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness	2,567,130	–	–	10,845	2,796,098	2,079,727
Canada Border Services Agency	43,654,605	–	234,700	35,828,938	121,425,751	6,135,915
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	43,818	–	–	2,220	168,059	49,427
Correctional Service of Canada	19,227,249	–	2,790,013	165,623,305	16,696,867	4,382,370
Office of the Correctional Investigator of Canada	3,903	–	–	420	69,680	61,479
Parole Board of Canada	350,090	–	–	37,882	291,581	390,481
Royal Canadian Mounted Police	102,560,549	–	25,675,761	86,339,897	64,726,681	–
Royal Canadian Mounted Police External Review Committee	41,099	–	–	–	1,185	153,155
	168,448,443	–	28,700,474	287,843,507	206,175,902	13,252,554
Public Services and Procurement						
Department of Public Works and Government Services	348,811,678	524,750,355	358,241,191	606,941	84,664,114	42,110,935
Public Service Commission	577,141	–	–	77,462	3,780,762	306,764
Shared Services Canada	11,118,000	–	22,299,637	170,869	158,200,272	2,150,690
	360,506,819	524,750,355	380,540,828	855,272	246,645,148	44,568,389
Transport						
Department of Transport	25,126,773	–	48,258,447	912,257	17,451,419	3,659,313
Canadian Transportation Agency	42,366	–	–	8,505	161,683	170,384
	25,169,139	–	48,258,447	920,762	17,613,102	3,829,697
Treasury Board						
Treasury Board Secretariat	1,136,131	–	–	140,834	28,105,517	2,740,603
Canada School of Public Service	680,206	–	–	40,860	7,576,165	824,500
Office of the Commissioner of Lobbying	342,818	–	–	2,695	414,648	38,076
Office of the Public Sector Integrity Commissioner ...	328,779	–	–	2,435	255,491	40,394
	2,487,934	–	–	186,824	36,351,821	3,643,573
Veterans Affairs						
Department of Veterans Affairs	45,966,580	–	–	394,405,368	2,156,670	1,745,634
Veterans Review and Appeal Board	196,848	–	–	–	–	97,480
	46,163,428	–	–	394,405,368	2,156,670	1,843,114
Total	2,178,698,067	524,750,355	3,543,780,661	1,430,312,647	1,461,200,282	191,937,798

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
1,234,310	787,385	1,796,869	205,725	603,409	244,125	1,381,932	3,288,324	44,508,198
–	–	29,102	9,940	3,154	–	7,901	186,680	853,435
123,345	282,764	74,366	15,766	29,195	44,379	252,561	14,279	1,554,950
68,330	3,442,755	318,599	109,912	240,331	1,033,707	901,177	421,208	36,070,054
21,517	641,814	48,147	233,992	57,928	73,056	248,808	155,823	2,398,905
–	59,728	14,020	–	6,539	–	93,634	166,431	615,213
1,447,502	5,214,446	2,281,103	575,335	940,556	1,395,267	2,886,013	4,232,745	86,000,755
2,847,646	1,265,443	1,829,651	59,965	566,744	344,294	1,477,653	832,912	16,678,108
19,971,410	969,829	24,570,271	4,584,584	310,697	1,013,794	3,973,427	15,129,297	277,803,218
64,190	–	5,950	44,217	21,936	64,728	71,609	465,796	1,001,950
18,401,828	3,770,470	12,977,093	548,124	865,009	1,318,211	40,913,812	63,570,007	351,084,358
–	115,950	3,717	–	20,939	–	10,156	5,000	291,244
796,917	11,911	4,128	–	29,088	–	268,021	150,722	2,330,821
25,178,938	2,997,070	138,318,035	1,310,400	1,536,657	10,622,409	16,468,893	3,464,456	479,199,746
–	384	–	–	13,864	25,375	13,705	–	248,767
67,260,929	9,131,057	177,708,845	6,547,290	3,364,934	13,388,811	63,197,276	83,618,190	1,128,638,212
22,100,932	128,255,031	38,422,009	44,997,879	2,392,099	5,233,755	9,808,904	369,113,998	1,979,509,821
1,210,522	752,481	299,288	–	92,896	66,661	603,347	1,984,018	9,751,342
856,408	63,278,735	4,716,699	195,872	232,835	1,555,633	8,000,676	1,816,307	274,592,633
24,167,862	192,286,247	43,437,996	45,193,751	2,717,830	6,856,049	18,412,927	372,914,323	2,263,853,796
15,277,002	18,337,047	3,808,943	13,213,963	1,772,683	2,455,282	6,902,660	10,449,834	167,625,623
19,462	145,040	–	–	65,328	56,260	232,750	115,341	1,017,119
15,296,464	18,482,087	3,808,943	13,213,963	1,838,011	2,511,542	7,135,410	10,565,175	168,642,742
4,991,615	17,022,127	1,172,065	4,140,741	738,947	552,207	5,718,063	52,921,858	119,380,708
70,229	353,546	282,729	–	201,463	54,762	1,679,684	422,160	12,186,304
270,060	158,909	3,305	–	10,161	107,304	23,140	46,036	1,417,152
108,972	78,596	3,654	–	12,558	–	24,061	89,754	944,694
5,440,876	17,613,178	1,461,753	4,140,741	963,129	714,273	7,444,948	53,479,808	133,928,858
1,647,631	162,302	1,178,919	–	493,306	585,311	1,056,548	5,564,312	454,962,581
–	–	53,122	–	13,546	–	81,616	16,311	458,923
1,647,631	162,302	1,232,041	–	506,852	585,311	1,138,164	5,580,623	455,421,504
474,104,403	432,995,514	491,628,118	323,970,290	87,245,413	117,005,797	364,240,840	1,328,748,451	12,950,618,636

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Section 4

Public Accounts of Canada

2017–2018

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/2018/index-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date;
- the total amount of the current year's expenditures for contracts less than \$250,000 (cost plus contracts of less than \$25,000) with the total number of contractors.

Acquisition of land, buildings and works

(in dollars)

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food.....	–	3,487,700	28,737,339	–	32,225,039
Canadian Heritage					
Library and Archives of Canada.....	–	–	6,050,926	–	6,050,926
The National Battlefields Commission.....	–	26,067	43,810	–	69,877
	–	26,067	6,094,736	–	6,120,803
Environment and Climate Change					
Department of the Environment.....	–	203,936	776,555	–	980,491
Parks Canada Agency.....	1,979,092	366,604,999	45,307,263	8,035,606	421,926,960
	1,979,092	366,808,935	46,083,818	8,035,606	422,907,451
Finance					
Office of the Superintendent of Financial Institutions.....	–	–	938,307	–	938,307
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans.....	653,097	194,037,759	32,133,931	1,190,352	228,015,139
Global Affairs					
Department of Foreign Affairs, Trade and Development.....	–	444,164	41,412,032	22,219,829	64,076,025
Health					
Department of Health.....	–	18,110	4,292,996	–	4,311,106
Public Health Agency of Canada.....	–	12,658	454,415	–	467,073
	–	30,768	4,747,411	–	4,778,179
Indigenous and Northern Affairs					
Department of Indian Affairs and Northern Development.....	995,000	–	18,930,302	–	19,925,302

Acquisition of land, buildings and works—continued

(in dollars)

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
Infrastructure and Communities					
Office of Infrastructure of Canada	656,054	545,870,000	–	–	546,526,054
Innovation, Science and Economic Development					
Canadian Space Agency	–	4,342,158	–	–	4,342,158
National Research Council of Canada	–	7,063	44,494,806	–	44,501,869
Natural Sciences and Engineering Research Council.....	–	–	4,340	–	4,340
Social Sciences and Humanities Research Council.....	–	–	18,425	–	18,425
Statistics Canada.....	–	–	2,235,650	–	2,235,650
	–	4,349,221	46,753,221	–	51,102,442
Justice					
Administrative Tribunals Support Service of Canada.....	–	–	1,481,597	–	1,481,597
Canadian Human Rights Commission	–	–	181,670	–	181,670
Courts Administration Service.....	–	–	2,858,662	–	2,858,662
Offices of the Information and Privacy Commissioners of Canada.....	–	–	59,280	–	59,280
	–	–	4,581,209	–	4,581,209
National Defence					
Department of National Defence	–	171,253,741	256,177,933	64,428,517	491,860,191
Communications Security Establishment.....	–	–	9,048,553	–	9,048,553
Military Grievances External Review Committee.....	–	–	653,904	–	653,904
Military Police Complaints Commission	–	–	79,083	–	79,083
	–	171,253,741	265,959,473	64,428,517	501,641,731
Natural Resources					
Department of Natural Resources	–	5,236,847	32,674,057	–	37,910,904
National Energy Board	–	–	299,039	–	299,039
	–	5,236,847	32,973,096	–	38,209,943
Privy Council					
Canadian Transportation Accident Investigation and Safety Board	–	–	33,000	–	33,000
Office of the Chief Electoral Officer.....	–	6,405	–	–	6,405
	–	6,405	33,000	–	39,405
Public Safety and Emergency Preparedness					
Canada Border Services Agency.....	–	578,968	57,482,374	–	58,061,342
Correctional Service of Canada	–	6,979,754	110,517,204	–	117,496,958
Royal Canadian Mounted Police.....	114,574	3,735,645	81,881,639	1,052,596	86,784,454
	114,574	11,294,367	249,881,217	1,052,596	262,342,754
Public Services and Procurement					
Department of Public Works and Government Services	6,450,812	183,706,872	297,095,146	549,383	487,802,213
Shared Services Canada.....	–	–	19,438,829	–	19,438,829
	6,450,812	183,706,872	316,533,975	549,383	507,241,042

Acquisition of land, buildings and works—concluded

(in dollars)

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
Transport					
Department of Transport.....	–	90,879,657	14,820,201	142,332	105,842,190
Treasury Board					
Canada School of Public Service.....	–	–	1,215,278	–	1,215,278
Total.....	10,848,629	1,577,432,503	1,111,828,546	97,618,615	2,797,728,293

Section 5

Public Accounts of Canada

2017–2018

Acquisition of machinery and equipment

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Acquisition of machinery and equipment

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

Acquisition of machinery and equipment

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
Agriculture and Agri-Food			
Department of Agriculture and Agri-Food.....	3,998,704	–	584,398
Canadian Grain Commission	22,981	–	153,626
	4,021,685	–	738,024
Canadian Heritage			
Department of Canadian Heritage.....	18,192	–	1,517,816
Canadian Radio-television and Telecommunications Commission.....	570	–	247,895
Library and Archives of Canada	–	–	412,570
National Film Board	–	–	154,919
Office of the Co-ordinator, Status of Women	37,583	–	140,884
The National Battlefields Commission	87,794	–	–
	144,139	–	2,474,084
Environment and Climate Change			
Department of the Environment.....	3,532,056	20,992	2,029,838
Canadian Environmental Assessment Agency	–	–	68,785
Parks Canada Agency	12,915,801	–	1,398,582
	16,447,857	20,992	3,497,205
Families, Children and Social Development			
Department of Employment and Social Development	230,871	–	6,711,674
Canadian Centre for Occupational Health and Safety	–	–	–
	230,871	–	6,711,674
Finance			
Department of Finance	10	–	89,620
Financial Consumer Agency of Canada.....	–	–	14,062
Financial Transactions and Reports Analysis Centre of Canada	–	–	33,891
Office of the Auditor General	25,061	–	44,658
Office of the Superintendent of Financial Institutions	–	–	223,473
	25,071	–	405,704
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans.....	137,300,132	168,976	14,561,935
Global Affairs			
Department of Foreign Affairs, Trade and Development.....	3,649,701	–	14,433,481
International Joint Commission (Canadian Section)	–	–	4,019
Invest in Canada Hub.....	–	–	48,301
	3,649,701	–	14,485,801

Computer related equipment and software	Specialized equipment ²	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ³	Total
8,763,532	23,188,247	1,134,517	296,212	82,096	7,311,262	45,358,968
408,617	3,718,746	198,473	–	66,529	190,379	4,759,351
9,172,149	26,906,993	1,332,990	296,212	148,625	7,501,641	50,118,319
1,489,400	1,025,668	724,829	–	42,689	602,076	5,420,670
2,904,104	–	124,835	–	35,759	–	3,313,163
1,332,910	41,018	383,434	–	15,098	321,418	2,506,448
1,897,154	–	76,012	–	–	1,325,104	3,453,189
318,851	–	263,708	–	9,122	–	770,148
30,704	6,581	–	32,095	8,662	25,976	191,812
7,973,123	1,073,267	1,572,818	32,095	111,330	2,274,574	15,655,430
4,393,764	18,543,577	919,219	–	258,273	2,666,625	32,364,344
233,143	229	375,060	–	6,983	142	684,342
3,574,660	2,178,015	1,679,809	283,022	200,257	7,945,551	30,175,697
8,201,567	20,721,821	2,974,088	283,022	465,513	10,612,318	63,224,383
27,746,031	1,013,623	14,686,615	–	767,096	131,461	51,287,371
92,229	–	–	–	13,168	–	105,397
27,838,260	1,013,623	14,686,615	–	780,264	131,461	51,392,768
1,864,594	–	135,764	–	18,825	11,276	2,120,089
579,519	–	178,022	–	–	–	771,603
863,569	21,692	131,405	–	12,117	7,417	1,070,091
726,943	–	48,474	–	807	5,352	851,295
2,850,627	–	871,110	–	–	80,209	4,025,419
6,885,252	21,692	1,364,775	–	31,749	104,254	8,838,497
16,605,270	25,034,843	9,847,570	976,123	534,058	26,184,545	231,213,452
15,823,924	8,774,868	20,002,725	–	1,658,546	7,199,248	71,542,493
276,234	–	27,873	–	3,467	–	311,593
78,466	–	34,149	–	–	–	160,916
16,178,624	8,774,868	20,064,747	–	1,662,013	7,199,248	72,015,002

Acquisition of machinery and equipment—continued

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
Health			
Department of Health	1,592,030	–	527,500
Canadian Food Inspection Agency	3,378,229	–	1,713,276
Canadian Institutes of Health Research	–	–	34,633
Patented Medicine Prices Review Board	–	–	22,293
Public Health Agency of Canada	82,250	–	177,542
	5,052,509	–	2,475,244
Immigration, Refugees and Citizenship			
Department of Citizenship and Immigration	68,723	–	1,444,834
Immigration and Refugee Board	–	–	66,814
	68,723	–	1,511,648
Indigenous and Northern Affairs			
Department of Indian Affairs and Northern Development	199,257	–	564,759
Canadian High Arctic Research Station	1,299	–	–
	200,556	–	564,759
Indigenous Services			
Department of Indigenous Services Canada	1,513,725	–	263,293
Infrastructure and Communities			
Office of Infrastructure of Canada	43,243	–	89,503
Innovation, Science and Economic Development			
Department of Industry	631,158	–	5,243,152
Atlantic Canada Opportunities Agency	110,128	–	24,486
Canadian Northern Economic Development Agency	–	–	5,379
Canadian Space Agency	62,955	–	678,004
Copyright Board	–	–	1,028
Department of Western Economic Diversification	–	–	418,578
Economic Development Agency of Canada for the Regions of Quebec	5,813	–	510,036
Federal Economic Development Agency for Southern Ontario	–	–	28,774
National Research Council of Canada	1,236,236	–	296,565
Natural Sciences and Engineering Research Council	–	–	46,544
Social Sciences and Humanities Research Council	–	–	31,677
Statistics Canada	–	–	1,146,781
	2,046,290	–	8,431,004
Justice			
Department of Justice	1,941	–	401,586
Administrative Tribunals Support Service of Canada	–	–	34,578
Canadian Human Rights Commission	–	–	40,254
Courts Administration Service	158,766	–	1,385,362
Office of the Commissioner for Federal Judicial Affairs	–	–	22,724
Office of the Director of Public Prosecutions	34,628	–	77,426
Offices of the Information and Privacy Commissioners of Canada	–	–	433,788
Registrar of the Supreme Court of Canada	70,205	–	36,631
	265,540	–	2,432,349

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
10,133,736	34,790,718	2,168,823	1,821	668,674	5,647,175	55,530,477
2,894,720	6,109,175	447,247	–	1,522,093	759,554	16,824,294
699,996	–	197,994	–	4,519	2,035	939,177
238,900	–	14,512	–	–	169	275,874
4,598,244	5,838,599	417,120	393,870	317,526	974,370	12,799,521
18,565,596	46,738,492	3,245,696	395,691	2,512,812	7,383,303	86,369,343
8,032,593	138,630	3,406,942	–	278,947	104,768	13,475,437
676,889	8,280	856,573	–	10,403	39,232	1,658,191
8,709,482	146,910	4,263,515	–	289,350	144,000	15,133,628
2,627,496	1,350,637	2,050,606	–	109,139	786,465	7,688,359
37,042	–	1,461	–	8,273	376	48,451
2,664,538	1,350,637	2,052,067	–	117,412	786,841	7,736,810
1,055,191	16,002,689	715,634	4,265	128,587	177,443	19,860,827
376,768	–	826,695	–	2,877	32,915	1,372,001
10,209,848	2,031,587	4,817,093	140,312	87,182	1,578,612	24,738,944
285,917	–	131,475	–	31,856	–	583,862
107,955	–	149,840	–	37	–	263,211
4,725,356	65,851,162	178,656	1,884	30,730	799,710	72,328,457
6,239	–	12,240	–	–	934	20,441
255,599	–	162,703	–	1,565	–	838,445
268,937	–	44,505	–	24,800	26,883	880,974
111,280	–	50,782	–	2,729	221	193,786
8,010,222	32,793,815	960,246	8,175,752	141,440	4,497,446	56,111,722
633,780	–	21,167	–	3,852	288	705,631
361,663	–	19,643	–	1,522	384	414,889
8,781,629	361,204	1,245,581	–	100,689	1,168,738	12,804,622
33,758,425	101,037,768	7,793,931	8,317,948	426,402	8,073,216	169,884,984
2,880,595	12,057	1,275,409	–	155,371	90,614	4,817,573
2,364,202	2,187	146,759	–	64,334	20,887	2,632,947
826,997	–	133,277	–	1,361	–	1,001,889
2,463,079	4,115	1,109,228	–	60,792	1,225,557	6,406,899
244,490	–	50,961	–	2,584	–	320,759
726,033	10,696	500,978	–	13,813	21,687	1,385,261
938,441	–	274,188	–	5,283	–	1,651,700
1,213,496	189,575	234,284	–	284	153,039	1,897,514
11,657,333	218,630	3,725,084	–	303,822	1,511,784	20,114,542

Acquisition of machinery and equipment—continued

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
National Defence			
Department of National Defence	961,420,644	785,943,953	271,165,603
Military Grievances External Review Committee.....	–	–	29,149
Military Police Complaints Commission	–	–	20,934
Office of the Communications Security Establishment Commissioner.....	–	–	597
	961,420,644	785,943,953	271,216,283
National Revenue			
Canada Revenue Agency	221,450	–	170,124
Natural Resources			
Department of Natural Resources	670,763	–	146,415
Canadian Nuclear Safety Commission.....	146,967	–	85,238
National Energy Board	–	–	16,741
	817,730	–	248,394
Office of the Governor General's Secretary			
Office of the Governor General's Secretary.....	5,518	–	278,580
Parliament			
House of Commons	87,643	2,776	1,661,748
Library of Parliament.....	–	–	33,926
Office of the Conflict of Interest and Ethics Commissioner.....	–	–	16,511
Office of the Parliamentary Budget Officer.....	–	–	–
Office of the Senate Ethics Officer.....	–	–	–
Parliamentary Protective Service.....	29,552	156,612	91,865
Senate	4,153	–	78,189
	121,348	159,388	1,882,239
Privy Council			
Privy Council Office.....	32,253	–	302,278
Canadian Intergovernmental Conference Secretariat	–	–	140,756
Canadian Transportation Accident Investigation and Safety Board.....	3,217	–	42,472
Office of the Chief Electoral Officer	–	–	69,015
Office of the Commissioner of Official Languages	30,576	–	46,065
Security Intelligence Review Committee.....	–	–	305,320
	66,046	–	905,906
Public Safety and Emergency Preparedness			
Department of Public Safety and Emergency Preparedness.....	81,579	–	539,335
Canada Border Services Agency.....	417,626	2,636,591	24,930,903
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police.....	–	–	24,188
Correctional Service of Canada	13,692,527	229,407	4,069,537
Office of the Correctional Investigator of Canada	325	–	235
Parole Board of Canada	59,736	–	155,799
Royal Canadian Mounted Police.....	114,768,783	16,638,320	83,693,243
Royal Canadian Mounted Police External Review Committee	–	–	–
	129,020,576	19,504,318	113,413,240

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
253,180,642	176,930,955	26,532,987	5,462,890	3,558,514	400,259,741	2,884,455,929
303,383	–	46,628	–	–	1,216	380,376
63,610	–	1,590	–	1,265	8,403	95,802
1,425	–	16,429	–	–	–	18,451
253,549,060	176,930,955	26,597,634	5,462,890	3,559,779	400,269,360	2,884,950,558
25,764,680	–	6,929,604	–	259,583	1,665,725	35,011,166
8,639,088	10,109,627	3,070,389	–	700,045	1,816,686	25,153,013
3,132,605	366,597	170,281	–	–	62,195	3,963,883
1,326,362	–	19,903	–	–	6,713	1,369,719
13,098,055	10,476,224	3,260,573	–	700,045	1,885,594	30,486,615
303,702	1,170	19,100	–	4,941	1,447	614,458
10,030,580	–	1,432,663	–	353,163	2,557,405	16,125,978
1,545,751	4,094	74,697	–	29,316	30,392	1,718,176
321,465	–	41,613	–	18,909	–	398,498
142,173	–	5,394	–	–	–	147,567
2,252	–	811	–	–	–	3,063
395,848	4,726,786	24,425	–	22,215	137,689	5,584,992
939,292	8,438	309,786	–	87,834	220,691	1,648,383
13,377,361	4,739,318	1,889,389	–	511,437	2,946,177	25,626,657
4,357,672	1,456,027	1,288,283	–	61,743	17,213	7,515,469
40,649	–	11,581	–	1,996	–	194,982
502,031	16,258	29,448	–	13,012	55,835	662,273
2,304,507	–	152,626	–	68,992	64,762	2,659,902
110,349	–	131,939	–	12,422	3,778	335,129
195,235	5,817	545	–	5,395	972,780	1,485,092
7,510,443	1,478,102	1,614,422	–	163,560	1,114,368	12,852,847
1,849,967	–	696,094	–	123,242	–	3,290,217
18,739,721	7,620,303	2,664,432	–	86,876	2,631,231	59,727,683
349,821	–	31,522	–	2,239	–	407,770
16,080,028	4,313,796	5,611,372	496,106	–	20,522,265	65,015,038
22,223	–	1,345	–	396	–	24,524
332,339	–	157,517	–	7,919	4,109	717,419
43,326,645	12,437,175	8,820,919	495,667	6,037,809	11,030,077	297,248,638
9,591	–	155	–	–	–	9,746
80,710,335	24,371,274	17,983,356	991,773	6,258,481	34,187,682	426,441,035

Acquisition of machinery and equipment—concluded

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
Public Services and Procurement			
Department of Public Works and Government Services	393,131	–	10,026,123
Public Service Commission	–	–	187,304
Shared Services Canada	1,293,328	–	35,141,645
	1,686,459	–	45,355,072
Transport			
Department of Transport	22,467,070	19,790	10,211,577
Canadian Transportation Agency	–	–	4,724
	22,467,070	19,790	10,216,301
Treasury Board			
Treasury Board Secretariat	–	–	1,396,709
Canada School of Public Service	–	–	240,372
Office of the Commissioner of Lobbying	–	–	17,208
Office of the Public Sector Integrity Commissioner	–	–	–
	–	–	1,654,289
Veterans Affairs			
Department of Veterans Affairs	3,244	–	8,275
Veterans Review and Appeal Board	–	–	–
	3,244	–	8,275
Total.....	1,286,840,127	805,817,417	503,990,930

¹ This category includes aircraft and related parts, \$551,337,373; ships, boats and related parts, \$324,304,230; road motor vehicles and related parts, \$367,427,563; and miscellaneous vehicles and related parts, \$43,770,961.

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
30,729,160	2,111,030	36,912,646	2,462,725	324,845	49,098,649	132,058,309
841,473	749	130,344	–	4,391	4,636	1,168,897
443,201,414	–	844,107	658,274	40,669	816,905	481,996,342
474,772,047	2,111,779	37,887,097	3,120,999	369,905	49,920,190	615,223,548
5,964,729	188,692	2,997,980	698,525	69,915	7,390,944	50,009,222
413,626	–	104,134	–	1,075	348,447	872,006
6,378,355	188,692	3,102,114	698,525	70,990	7,739,391	50,881,228
4,696,541	–	471,329	–	80,293	21,251	6,666,123
165,350	–	605,812	–	93,363	23,251	1,128,148
229,147	–	2,153	–	4,007	–	252,515
45,708	–	14,856	–	–	–	60,564
5,136,746	–	1,094,150	–	177,663	44,502	8,107,350
1,263,751	–	300,598	–	188,757	14,521	1,779,146
168,115	–	26,323	–	48,096	–	242,534
1,431,866	–	326,921	–	236,853	14,521	2,021,680
1,051,674,228	469,339,747	175,170,585	20,579,543	19,828,051	571,906,500	4,905,147,128

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Section 6

Public Accounts of Canada
2017–2018

Transfer payments

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Transfer payments

The following statement presents the total amount spent as transfer payments in the current fiscal year, by department and agency, under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Transfer payments

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
Agriculture and Agri-Food			
Department of Agriculture and Agri-Food.....	–	300,315,561	873,836,464
Canadian Heritage			
Department of Canadian Heritage	35,077,077	117,628,408	272,969,985
Library and Archives of Canada	–	–	–
Office of the Co-ordinator, Status of Women	–	–	–
	35,077,077	117,628,408	272,969,985
Environment and Climate Change			
Department of the Environment	187,247	1,060,690	12,738,328
Canadian Environmental Assessment Agency	–	–	245,500
Parks Canada Agency	–	–	301,164
	187,247	1,060,690	13,284,992
Families, Children and Social Development			
Department of Employment and Social Development	53,922,346,190	32,646,708	1,582,516,376
Finance			
Department of Finance	–	–	68,477,044,738
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans	83,289,714	405,436	1,205,000
Global Affairs			
Department of Foreign Affairs, Trade and Development	443,832	256,133,879	–
Health			
Department of Health	–	–	109,179,347
Canadian Food Inspection Agency	7,176,596	–	–
Canadian Institutes of Health Research	981,923,934	–	–
Public Health Agency of Canada	–	–	1,653,151
	989,100,530	–	110,832,498

The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2018/index-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year
- the total amount paid for each class of recipients
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid
- the total amount and the total number of recipients, for each class of recipients, of all payments to a recipient aggregating to less than \$100,000

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
31,186,806	64,448,788	9,781	–	1,269,797,400
12,863,502	792,225,000	28,517,128	–	1,259,281,100
44,075	1,482,849	–	–	1,526,924
–	20,830,000	–	–	20,830,000
12,907,577	814,537,849	28,517,128	–	1,281,638,024
27,570,666	156,886,148	1,692,086	–	200,135,165
–	3,581,660	–	–	3,827,160
153,158	14,834,964	3,770,642	–	19,059,928
27,723,824	175,302,772	5,462,728	–	223,022,253
1,435,928	963,017,050	94,758,587	–	56,596,720,839
492,810,000	183,278	–	–	68,970,038,016
159,014	43,803,264	–	–	128,862,428
4,196,491,514	72,414,190	13,523,933	–	4,539,007,348
–	1,616,042,065	–	–	1,725,221,412
–	–	–	–	7,176,596
–	53,481,407	–	–	1,035,405,341
1,956,715	213,499,694	–	–	217,109,560
1,956,715	1,883,023,166	–	–	2,984,912,909

Transfer payments—continued

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
Immigration, Refugees and Citizenship			
Department of Citizenship and Immigration	63,359,714	–	566,009,449
Indigenous and Northern Affairs			
Department of Indian Affairs and Northern Development	7,737,777	712,516,226	600,305,248
Canadian High Arctic Research Station	10,000	2,021,155	755,368
	7,747,777	714,537,381	601,060,616
Indigenous Services			
Department of Indigenous Services Canada	3,409,562	258,711,126	480,512,360
Infrastructure and Communities			
Office of Infrastructure of Canada	–	2,941,953	2,226,289,214
Innovation, Science and Economic Development			
Department of Industry	–	487,429,916	729,408,533
Atlantic Canada Opportunities Agency	–	109,115,593	662,173
Canadian Northern Economic Development Agency	388,266	6,686,507	15,976,050
Canadian Space Agency	82,381	8,486,202	–
Department of Western Economic Diversification	151,085	31,474,688	–
Economic Development Agency of Canada for the Regions of Quebec	–	98,273,178	–
Federal Economic Development Agency for Southern Ontario	–	62,817,480	459,000
National Research Council of Canada	–	182,207,722	–
Natural Sciences and Engineering Research Council	1,165,593,171	–	–
Social Sciences and Humanities Research Council	756,635,673	–	–
Statistics Canada	–	–	–
	1,922,850,576	986,491,286	746,505,756
Justice			
Department of Justice	942,286	–	346,056,008
Offices of the Information and Privacy Commissioners of Canada	–	–	–
	942,286	–	346,056,008
National Defence			
Department of National Defence	1,824,186	1,424,639	590,342
National Revenue			
Canada Revenue Agency	333,553,350	–	–
Natural Resources			
Department of Natural Resources	5,904,596	247,645,292	530,883,800
Canadian Nuclear Safety Commission	40,132	–	–
National Energy Board	92,625	–	–
	6,037,353	247,645,292	530,883,800
Office of the Governor General's Secretary			
Office of the Governor General's Secretary	647,449	–	–

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
14,820,312	653,038,033	7,229,902	–	1,304,457,410
–	5,824,929,546	12,092,699	–	7,157,581,496
–	7,921,827	–	–	10,708,350
–	5,832,851,373	12,092,699	–	7,168,289,846
–	2,795,324,789	10,026,693	–	3,547,984,530
–	101,199,077	1,278,275,388	–	3,608,705,632
5,633,000	633,712,062	–	–	1,856,183,511
–	153,078,621	21,114,810	–	283,971,197
–	11,613,497	4,888,621	–	39,552,941
41,766,413	10,612,954	–	–	60,947,950
–	120,150,626	34,507,071	–	186,283,470
–	147,698,131	20,854,475	–	266,825,784
–	115,742,807	41,086,407	–	220,105,694
23,182,162	88,647,042	–	–	294,036,926
–	–	–	–	1,165,593,171
–	–	–	–	756,635,673
–	100,000	–	–	100,000
70,581,575	1,281,355,740	122,451,384	–	5,130,236,317
734,523	39,440,546	83,781	–	387,257,144
–	475,745	–	–	475,745
734,523	39,916,291	83,781	–	387,732,889
145,712,272	5,087,182	5,873	–	154,644,494
–	–	–	–	333,553,350
2,844,119	118,439,416	–	–	905,717,223
732,279	1,831,367	–	–	2,603,778
–	2,383,933	–	–	2,476,558
3,576,398	122,654,716	–	–	910,797,559
–	–	–	–	647,449

Transfer payments—concluded

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
Parliament			
House of Commons	–	–	–
Senate.....	48,948	–	–
	48,948	–	–
Privy Council			
Privy Council Office	110,126	–	–
Office of the Chief Electoral Officer	–	–	–
	110,126	–	–
Public Safety and Emergency Preparedness			
Department of Public Safety and Emergency Preparedness	–	–	615,546,741
Correctional Service of Canada	–	–	–
Royal Canadian Mounted Police	223,267,365	–	14,230,000
	223,267,365	–	629,776,741
Public Services and Procurement			
Department of Public Works and Government Services	–	–	–
Transport			
Department of Transport	227,498	159,534,129	67,922,167
Treasury Board			
Treasury Board Secretariat	338,777	–	–
Office of the Public Sector Integrity Commissioner	48,209	–	–
	386,986	–	–
Veterans Affairs			
Department of Veterans Affairs.....	3,785,179,574	–	–
Total.....	61,380,037,340	3,079,476,488	77,527,296,506

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
1,022,560	–	–	–	1,022,560
428,814	57,000	–	–	534,762
1,451,374	57,000	–	–	1,557,322
–	–	–	–	110,126
–	2,231,441	–	–	2,231,441
–	2,231,441	–	–	2,341,567
993,945	181,503,363	7,103,860	–	805,147,909
–	251,510	2,007,042	–	2,258,552
95,269	873,031	–	–	238,465,665
1,089,214	182,627,904	9,110,902	–	1,045,872,126
–	–	579,548,157	(572,758,174)	6,789,983
191,156	15,353,826	33,754,921	–	276,983,697
707,302	30,000	–	–	1,076,079
–	–	–	–	48,209
707,302	30,000	–	–	1,124,288
10,722,449	18,768,479	–	–	3,814,670,502
5,014,257,953	15,067,226,208	2,194,851,857	(572,758,174)	163,690,388,178

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Section 7

Public Accounts of Canada
2017–2018

Public debt charges

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Public debt charges

Public debt charges include:

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

The following statement presents details of the current year's public debt charges.

Public debt charges

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2018
Unmatured Debt			
Interest on marketable bonds¹			
Payable in Canadian currency			
CA135087A461—Sept 2017.....	1.50	—	49,692,232
CA135087A610—June 2023.....	1.50	14,200,000,000	213,000,000
CA135087A875—March 2018.....	1.25	—	92,798,949
CA135087B378—Sept 2018.....	1.25	7,816,551,000	112,107,108
CA135087B451—June 2024.....	2.50	13,800,000,000	345,000,000
CA135087B865—March 2019.....	1.75	9,346,000,000	177,880,236
CA135087B949—Dec 2047.....	1.25	8,223,369,000	102,332,101
CA135087C855—Sept 2019.....	1.75	16,093,000,000	291,748,891
CA135087C939—Dec 2064.....	2.75	4,750,000,000	113,186,274
CA135087D275—Aug 2017.....	1.25	—	39,417,952
CA135087D358—Dec 2048.....	2.75	14,900,000,000	386,674,921
CA135087D507—June 2025.....	2.25	13,100,000,000	294,750,000
CA135087D929—March 2020.....	1.50	23,200,000,000	348,000,000
CA135087E265—Feb 2018.....	1.25	—	122,388,200
CA135087E349—May 2017.....	0.25	—	1,645,067
CA135087E596—Sept 2020.....	0.75	26,000,000,000	168,956,808
CA135087E679—June 2026.....	1.50	13,500,000,000	202,500,000
CA135087E752—Nov 2017.....	0.25	—	13,557,851
CA135087F254—March 2021.....	0.75	25,500,000,000	127,591,299
CA135087F338—May 2018.....	0.25	8,123,893,000	26,738,700
CA135087F585—Sept 2021.....	0.75	15,000,000,000	112,500,000
CA135087F668—Aug 2018.....	0.50	9,491,748,000	58,943,308
CA135087F825—June 2027.....	1.00	15,000,000,000	140,479,302
CA135087F908—Nov 2018.....	0.50	9,835,124,000	64,229,172
CA135087G328—March 2022.....	0.50	15,000,000,000	75,000,000
CA135087G401—Feb 2019.....	0.50	12,366,000,000	75,278,748
CA135087G658—May 2019.....	0.75	15,450,000,000	115,103,093
CA135087G732—Sept 2022.....	1.00	15,600,000,000	122,661,852
CA135087G815—Aug 2019.....	0.75	15,126,000,000	91,408,383
CA135087G997—Dec 2050.....	0.50	2,228,842,000	5,329,333
CA135087H235—June 2028.....	2.00	9,000,000,000	71,342,014
CA135087H318—Nov 2019.....	1.25	15,600,000,000	107,918,546
CA135087H490—March 2023.....	1.75	15,000,000,000	78,151,128
CA135087H565—Feb 2020.....	1.25	14,400,000,000	56,583,592
CA135087H722—Dec 2051.....	2.00	1,500,000,000	7,386,301
CA135087H805—May 2020.....	1.75	9,600,000,000	13,549,315
CA135087TZ75—March 2021.....	10.50	567,361,000	59,572,905
CA135087UE28—June 2021.....	9.75	286,188,000	27,903,330
CA135087UL60—Dec 2021.....	4.25	8,201,961,000	347,023,217
CA135087UM44—June 2022.....	9.25	206,022,000	19,057,035
CA135087UT96—June 2023.....	8.00	2,358,552,000	188,684,160
CA135087VH40—June 2025.....	9.00	2,303,156,000	207,284,040
CA135087VS05—Dec 2026.....	4.25	7,870,957,500	333,017,956
CA135087VW17—June 2027.....	8.00	4,035,975,000	322,878,000
CA135087WL43—June 2029.....	5.75	10,883,378,000	626,561,262
CA135087WV25—Dec 2031.....	4.00	8,357,104,000	332,787,967
CA135087XG49—June 2033.....	5.75	12,338,905,000	713,035,615

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2018
CA135087XQ21—Dec 2036	3.00	7,478,991,000	223,366,024
CA135087XW98—June 2037	5.00	12,631,295,000	654,017,223
CA135087YF56—June 2017	4.00	—	53,595,565
CA135087YK42—Dec 2041	2.00	7,754,479,500	154,395,130
CA135087YL25—June 2018	4.25	7,734,665,000	348,920,178
CA135087YQ12—June 2041	4.00	15,174,137,000	610,834,756
CA135087YR94—June 2019	3.75	16,392,000,000	657,744,196
CA135087YZ11—June 2020	3.50	13,100,000,000	458,500,000
CA135087ZH04—Dec 2044	1.50	8,770,454,000	130,967,777
CA135087ZJ69—June 2021	3.25	11,500,000,000	373,750,000
CA135087ZS68—Dec 2045	3.50	16,400,000,000	574,000,000
CA135087ZU15—June 2022	2.75	12,700,000,000	349,250,000
		575,796,108,000	12,192,977,012
Less: Government's holdings and consolidation adjustment		827,765,000	—
		574,968,343,000	12,192,977,012
Payable in foreign currencies			
US135087C776—Feb 2019	1.63	3,865,200,000	61,193,234
US135087E426—March 2018	1.13	—	48,402,047
US135087H643—Nov 2022	2.00	3,865,200,000	28,989,000
US912828UN88 / US716442AD02—June 2019 / June 2018	8.25-9.70	25,226,872	2,416,153
XS0477543721—Jan 2020	3.50	3,170,600,000	107,598,189
		10,926,226,872	248,598,623
Less: Government's holdings		24,721,251	1,727,365
		10,901,505,621	246,871,258
		585,869,848,621	12,439,848,270
Retail Debt			
Canada savings bonds ²			
S50—1995/96–2017/18	0.50	—	519,866
S51—1996/97–2018/19	0.50	117,555,362	1,055,743
S52—1997/98–2017/18	0.50	—	786,470
S54—1998/99–2018/19	0.50	62,516,929	436,136
S55—1998/99–2018/19	0.50	4,549,057	30,519
S56—1998/99–2018/19	0.50	903,456	6,491
S57—1998/99–2018/19	0.50	751,452	4,904
S58—1998/99–2018/19	0.50	1,421,140	10,063
S59—1999/00–2019/20	0.50	799,134	5,432
S60—1999/00–2019/20	0.50	35,513,618	248,157
S61—1999/00–2019/20	0.50	3,137,187	20,603
S62—1999/00–2019/20	0.50	1,404,491	9,369
S63—1999/00–2019/20	0.50	790,400	5,324
S64—1999/00–2019/20	0.50	1,479,237	10,123
S65—2000/01–2020/21	0.50	1,347,306	8,722
S107—2007/08–2017/18	0.50	—	—
S108—2007/08–2017/18	0.50	—	360,512
S109—2007/08–2017/18	0.50	—	36,374
S110—2007/08–2017/18	0.50	—	13,410
S111—2007/08–2017/18	0.50	—	11,580
S112—2007/08–2017/18	0.50	—	17,280
S113—2008/09–2018/19	0.50	4,854,773	26,647
S114—2008/09–2018/19	0.50	116,876,774	707,421
S115—2008/09–2018/19	0.50	16,364,262	91,755
S116—2008/09–2018/19	0.50	6,431,765	38,347
S117—2008/09–2018/19	0.50	3,331,730	19,039
S118—2008/09–2018/19	0.50	3,941,937	22,126
S119—2009/10–2019/20	0.50	4,236,682	21,645
S120—2009/10–2019/20	0.50	84,887,255	535,489
S121—2009/10–2019/20	0.50	6,460,250	35,033
S122—2009/10–2019/20	0.50	2,673,927	14,050

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2018
S123—2009/10–2019/20.....	0.50	1,354,879	7,018
S124—2009/10–2019/20.....	0.50	1,495,460	8,841
S125—2010/11–2020/21.....	0.50	1,234,408	6,573
S126—2010/11–2020/21.....	0.50	123,451,368	772,223
S127—2010/11–2020/21.....	0.50	11,596,517	62,924
S128—2011/12–2021/22.....	0.50	145,668,826	917,945
S129—2011/12–2021/22.....	0.50	8,370,985	64,400
S132—2014/15–2017/18.....	0.50	–	846,298
S133—2015/16–2018/19.....	0.50	362,196,988	2,721,382
S134—2016/17–2019/20.....	0.50	463,300,610	3,685,396
S500—2017/18–2021/22.....	0.50	26,956,935	61,325
S924—2016/17–2017/18.....	0.50	–	–
S925—2016/17–2017/18.....	0.50	–	–
S926—2016/17–2017/18.....	0.50	–	1,619
S927—2017/18–2017/18.....	0.50	–	375
S928—2017/18–2018/19.....	0.50	41,062	52
S929—2017/18–2018/19.....	0.50	50,853	42
S930—2017/18–2018/19.....	0.50	441,930	184
		<i>1,628,388,945</i>	<i>14,265,227</i>
Canada premium bonds ²			
P3—1998/99–2018/19.....	1.40-0.80	117,274,801	2,027,514
P4—1998/99–2018/19.....	1.40-0.80	12,657,962	245,428
P5—1998/99–2018/19.....	1.40-0.80	3,255,811	65,205
P6—1998/99–2018/19.....	1.40-0.80	2,105,578	42,326
P7—1998/99–2018/19.....	1.40-0.80	10,718,373	251,150
P8—1999/00–2019/20.....	1.40	7,434,377	159,940
P9—1999/00–2019/20.....	0.80-0.90	38,984,631	520,006
P10—1999/00–2019/20.....	0.80-0.90	11,613,601	159,460
P11—1999/00–2019/20.....	0.80-0.90	4,580,315	63,049
P12—1999/00–2019/20.....	0.80-0.90	3,601,669	48,265
P13—1999/00–2019/20.....	0.80-0.90	8,438,218	110,633
P14—2000/01–2020/21.....	0.80	10,042,633	125,546
P57—2007/08–2017/18.....	0.70	–	–
P58—2007/08–2017/18.....	1.40-0.80	–	270,611
P59—2007/08–2017/18.....	1.40-0.80	–	80,649
P60—2007/08–2017/18.....	1.40-0.80	–	44,569
P61—2007/08–2017/18.....	1.40-0.70	–	19,057
P62—2007/08–2017/18.....	1.40-0.70	–	54,424
P63—2008/09–2018/19.....	0.70	7,056,814	60,970
P64—2008/09–2018/19.....	1.40-0.80	73,321,548	1,027,935
P65—2008/09–2018/19.....	1.40-0.80	37,744,239	581,149
P66—2008/09–2018/19.....	1.40-0.80	15,611,432	246,392
P67—2008/09–2018/19.....	1.40-0.80	7,417,584	146,560
P68—2008/09–2018/19.....	1.40-0.80	9,350,417	162,823
P69—2009/10–2019/20.....	1.40	10,964,595	163,159
P70—2009/10–2019/20.....	0.80-0.90	37,759,468	365,321
P71—2009/10–2019/20.....	0.80-0.90	22,506,427	217,118
P72—2009/10–2019/20.....	0.80-0.90	8,875,635	86,748
P73—2009/10–2019/20.....	0.80-0.90	7,255,290	64,947
P74—2009/10–2019/20.....	0.80-0.90	5,605,667	56,356
P75—2010/11–2020/21.....	0.80	5,392,474	46,336
P76—2010/11–2020/21.....	0.80-0.90	54,859,770	525,592
P77—2010/11–2020/21.....	0.80-0.90	38,205,785	365,641
P78—2011/12–2021/22.....	1.40-0.80	70,706,847	950,312
P79—2011/12–2021/22.....	1.40-0.80	34,257,233	465,772
P84—2014/15–2017/18.....	1.20-1.40	–	573,974
P85—2014/15–2017/18.....	1.20-1.40	–	368,810
P86—2015/16–2018/19.....	0.80-0.90	65,200,127	608,331
P87—2015/16–2018/19.....	0.80-0.90	50,228,664	449,819
P88—2016/17–2019/20.....	0.80-0.90	87,315,613	799,048
P89—2016/17–2019/20.....	0.80-0.90	32,596,916	285,702

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2018
P500—2017/18–2021/22.....	0.80	38,664,819	136,757
P501—2017/18–2021/22.....	0.80	1,706,581	4,960
P974—2016/17–2017/18.....	0.80	–	1,209
P975—2016/17–2017/18.....	0.80	–	–
P976—2016/17–2017/18.....	0.80	–	54,831
P977—2017/18–2017/18.....	0.80	–	29,581
P978—2017/18–2018/19.....	0.80	58,305	139
P979—2017/18–2018/19.....	0.80	421,093	565
P980—2017/18–2018/19.....	0.80	3,465,058	2,310
		957,256,370	13,136,999
		2,585,645,315	27,402,226
Medium-term notes			
Payable in foreign currencies			
US135087C289—Dec 2019.....	1.85	64,420,000	1,208,909
US135087C362—Dec 2019.....	floating	64,420,000	865,967
US135087C446—Dec 2020.....	2.30	64,420,000	1,487,781
US135087D436—June 2020.....	floating	128,840,000	1,722,302
US135087D766—Sept 2020.....	floating	322,100,000	4,305,756
US135087D840—Sept 2020.....	floating	64,420,000	863,837
US135087E83—Aug 2021.....	floating	64,420,000	870,119
US135087E913—Aug 2019.....	1.45	64,420,000	915,820
US135087F415—Feb 2020.....	1.28	193,260,000	2,400,335
US135087F746—July 2019.....	floating	193,260,000	2,645,290
US135087G249—Sept 2019.....	floating	128,840,000	1,678,430
US135087G579—Jan 2020.....	floating	322,100,000	4,360,389
XS1046844590—March 2020.....	floating	161,050,000	2,234,026
XS1065374024—May 2020.....	floating	161,050,000	2,176,587
XS1168167333—Jan 2021.....	0.15	237,795,000	348,475
XS1280908945—Aug 2018.....	floating	322,100,000	3,991,488
		2,556,915,000	32,075,511
Total interest on unmaturing debt.....		591,012,408,936	12,499,326,007
Amortization of discounts on Treasury bills			
Amortization of discounts on 2016–2017 issues.....		–	236,143,716
Amortization of discounts on 2017–2018 issues.....		110,700,000,000	758,013,465
		110,700,000,000	994,157,181
Amortization of discounts on Canada bills			
Amortization of discounts on 2016–2017 issues.....		–	4,190,304
Amortization of discounts on 2017–2018 issues.....		2,590,690,240	31,061,706
		2,590,690,240	35,252,010
		113,290,690,240	1,029,409,191
Amortization of discounts and premiums on marketable bonds.....			
		–	118,993,000
Amortization of discounts and premiums on real return bonds.....			
		–	(126,216,328)
Amortization of discounts and premiums on foreign bonds.....			
		–	6,446,629
Consumer price index adjustments on real return bonds.....			
		–	969,695,625
		–	968,918,926
Total amortization of premiums and discounts on other debts.....		113,290,690,240	1,998,328,117
Cross-currency swap revaluation.....	various	7,834,922,434	(281,638,788)
Servicing costs and costs of issuing new borrowings.....	various		12,836,362
Unamortized discounts and premiums on market debt.....	various	3,466,833,608	
Obligation related to capital leases.....	various	3,202,324,348	185,480,451
Other unmaturing debt.....	various	2,393,208,872	80,858,067
Total public debt charges related to unmaturing debt.....		721,200,388,438	14,495,190,215

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2018
Pension and other future benefits (interest)			
Public sector pensions			
Canadian Forces Pension Fund Account	various	164,762,178	
Canadian Forces Superannuation Account	various	46,356,962,588	1,844,155,903
Members of Parliament Retirement Compensation Arrangements Account	various	142,829,500	10,865,768
Members of Parliament Retiring Allowances Account	various	557,559,308	20,997,204
Public Service Pension Fund Account	various	314,775,347	–
Public Service Superannuation Account	various	92,536,360,415	3,829,428,464
Reserve Force Pension Fund Account	various	(83,308,325)	
Retirement Compensation Arrangements Account			
RCA No. 1—Canadian Forces	various	430,166,136	17,565,432
RCA No. 1—Public Service	various	1,241,175,803	50,240,945
RCA No. 1—Royal Canadian Mounted Police	various	34,456,839	1,410,248
RCA No. 2—Public Service	various	688,734,759	28,510,933
Royal Canadian Mounted Police Pension Fund Account	various	2,690,544	–
Royal Canadian Mounted Police Superannuation Account	various	13,116,767,456	540,781,523
Supplementary Retirement Benefits Account (Judges)	various	234,358,307	3,331,441
Supplementary Retirement Benefits Account (Others)	various	897,280	13,129
		<i>155,739,188,135</i>	<i>6,347,300,990</i>
Allowance for pension adjustments	various	15,080,000,000	(2,169,000,000)
Consolidated Crown corporations and other entities	various	94,712,000	(156,297,000)
		170,913,900,135	4,022,003,990
Other employee and veteran future benefits			
Public Service Health Care Plan and Pensioners'			
Dental Service Plan		31,202,000,000	826,000,000
Royal Canadian Mounted Police disability and other future benefits			
Severance and other benefits		7,981,000,000	281,000,000
Sick leave benefit plan		1,938,000,000	53,000,000
Sick leave benefit plan		1,754,000,000	42,000,000
Veterans' disability and other future benefits		60,047,000,000	1,869,000,000
Worker's compensation		1,536,000,000	36,000,000
Consolidated Crown corporations and other entities		335,309,000	8,946,000
	various	104,793,309,000	3,115,946,000
Total public debt charges related to pension and other future benefits		275,707,209,135	7,137,949,990
Other liabilities			
Canada Pension Plan (net of securities held by the Canada Pension Plan Investment Fund)			
	various	31,863,746	2,620,160
Government Annuities Account	various	134,645,885	7,698,609
Deposit accounts			
Canada Development Investment Corporation			
Holdback—Privatization	various	16,872,208	–
Canada Hibernia Holding Corporation			
Abandonment reserve fund	various	99,098,558	847,864
Canada Labour Code—Wage Recovery Appeals	various	4,564,921	31,256
Swap collateral deposit		96,432,440	–
Contractors' security deposits	various	12,018,943	55,792
General security deposits	various	7,528,687	–
Non-interest bearing accounts		339,698,742	–
		576,214,499	934,912
Trust accounts			
Administered trust accounts	various	215,349	1,815
Canadian Security Intelligence Service			
Scholastic awards	various	26,737	197
Correctional Service of Canada			
Inmates' trust fund	various	17,298,763	4,372
Estates fund	various	14,750	–
Indian band funds	various	591,365,827	14,441,632
Indian estate accounts	various	27,740,700	216,943
Indian savings accounts	various	26,834,997	258,151

Public debt charges—concluded

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2018
Indian Residential Schools Settlement Agreement			
Common Experience Payments	various	82,977,285	646,516
Royal Canadian Mounted Police—Benefit trust fund	various	2,278,020	13,691
Veterans administration and welfare trust fund	various	1,078,908	65,423
Non-interest bearing accounts		706,784	–
		750,538,120	15,648,740
Total deposit and trust accounts.....		1,326,752,619	16,583,652
Other specified purpose accounts			
Insurance and death benefit accounts			
Public Service death benefit account	various	3,714,705,845	149,738,670
Regular forces death benefit account	various	185,203,386	7,725,389
Non-interest bearing accounts		2,673,162	–
		3,902,582,393	157,464,059
Pension accounts			
Annuities agents' pension account	various		–
Locally engaged contributory pension account.....	various	82,075	–
Royal Canadian Mounted Police			
Dependants' pension fund	various	14,055,572	620,658
		14,137,647	620,658
Other accounts			
AgriInvest Program	various	5,436,212	55,130
AgriStability Program	various	47,594,104	–
Common school funds—Ontario and Quebec	5.00	2,677,771	133,889 ³
Courts Administration Service			
Special account	various	8,321,174	53,001
Indian moneys suspense account.....	various	42,091,034	415,997
Non-interest bearing accounts		154,151,578	–
		260,271,873	658,017
Deferred revenue specified purpose accounts ⁴			
Shared-cost agreements—Research—Agriculture	various	–	63,872
Social Sciences and Humanities Research Council—Trust fund	various	–	1,655
		4,176,991,913	158,808,261
Special drawing rights allocations	various	– ⁵	70,503,955
Total other specified purpose accounts.....		5,670,254,163	256,214,637
Total public debt charges related to other liabilities.....			
Consolidated specified purpose accounts (interest)			
The National Battlefields Commission—Trust fund	various	919,243	5,911
Ship-Source Oil Pollution Fund.....	various	412,203,667	6,179,165
Mackenzie King trust account	various	225,000	3,758
Endowments for health research.....	various	75,000	26,967
Social Sciences and Humanities Research Council			
Queen's Fellowship fund	various	250,000	2,611
Non-interest bearing accounts		3,628,874,658	–
Total public debt charges related to consolidated specified purpose accounts.....		4,042,547,568	6,218,412
Total public debt charges before consolidation adjustment.....		1,006,620,399,304	21,895,573,254
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		(4,042,547,568)	(6,218,412)
Total public debt charges		1,002,577,851,736	21,889,354,842
Comprised of:			
Total public debt charges under statutory authorities			
before provision and consolidation adjustments.....			20,838,585,737
Total public debt charge provision			1,056,987,517
Consolidation adjustments.....			(6,218,412)
Total public debt charges			21,889,354,842

¹ The months and years stated for each marketable bonds series correspond to the month and year of maturity.² The years stated for each bond series correspond to the year of issuance and year of maturity.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 1.⁵ 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 1.

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Section 8

Public Accounts of Canada

2017–2018

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

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Payments of claims against the Crown

This statement provides, by ministry and by departments and agencies, details for all payments of claims against the Crown of \$1,000 or over. Payments of less than \$1,000 are reported as one amount at the end of each department and agency, together with the total number of such payments. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Payments of claims against the Crown

(in dollars)

Description and payee	Amount
Agriculture and Agri-Food	
Department of Agriculture and Agri-Food	
Accident involving a Crown vehicle	
Bullock's Auto Body Ltd for	
Castellon J.....	2,080
Economical Insurance for	
Koster M D.....	1,400
Intact Insurance for	
Osborne A.....	1,558
Saskatchewan Government Insurance for	
Borsheim E.....	2,944
Damage and other claims resulting from the Phoenix pay system transition	
Name withheld.....	1,055
Payments under \$1,000 (35).....	4,372
	<u>13,409</u>
Canadian Grain Commission	
Settlement of claim related to a grievance	
Name withheld.....	2,000
Name withheld.....	6,500
Name withheld.....	6,500
Name withheld.....	20,000
Name withheld.....	45,000
Payments under \$1,000 (4).....	758
	<u>80,758</u>
	<u>94,167</u>
Canadian Heritage	
Department of Canadian Heritage	
Damage and other claims resulting from the Phoenix pay system transition	
Names withheld (2).....	5,813
Out of court settlement related to a grievance	
Names withheld (2).....	168,850
Settlement of claim for damage to rented equipment	
Carrosserie Autozone.....	2,106
DomeGuys International LLC.....	2,745
Settlement of claim related to employment	
Name withheld.....	1,200
Payments under \$1,000 (19).....	5,219
	<u>185,933</u>
Canadian Radio-television and Telecommunications Commission	
Damage and other claims against the Crown resulting from the Phoenix pay system transition	
Name withheld.....	1,863
Payments under \$1,000 (2).....	212
	<u>2,075</u>
Library and Archives of Canada	
Settlement of claim related to a grievance	
Name withheld.....	10,000
Payments under \$1,000 (2).....	481
	<u>10,481</u>
National Film Board	
Payments under \$1,000 (2).....	622

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Office of the Co-ordinator, Status of Women	
Payments under \$1,000 (2).....	286
	<u>199,397</u>
Environment and Climate Change	
Department of the Environment	
Accident involving a Crown vehicle	
Insurance Corporation of British Columbia for	
ARI financial Services Inc.....	1,116
Out of court settlement of claim related to accident	
Robertson Stromberg in trust for	
Name withheld	460,000
Out of court settlement of claim related to a snow removal contract	
Forestell Designed Landscape.....	3,431
Settlement of claim pursuant to the <i>Canadian Human Rights Act</i>	
Name withheld.....	27,500
Settlement of claim related to employment	
Name withheld.....	1,455
Payments under \$1,000 (60).....	9,762
	<u>503,264</u>
Canadian Environmental Assessment Agency	
Settlement of claim for delay in transmission of documents	
Laurin J.....	3,028
Payment under \$1,000 (1)	193
	<u>3,221</u>
Parks Canada Agency	
Compensation for costs associated to decontamination of sold land	
Town of Annapolis Royal.....	10,000
Compensation for damage to a boat	
Geico Marine Insurance.....	7,559
Lowe R.....	3,664
Compensation for damage to a sculpture	
Buetter G, Tinney R.....	2,588
Compensation for damage to a street light	
Le Havre de Berthier-sur-Mer Inc.....	5,124
Compensation for damage to vehicle	
Brown B, Saskatchewan Government Insurance.....	4,151
Hrehorsky C	1,171
Intact Insurance Company	2,392
Konschuh Trucking Ltd.....	3,157
Laprairie D, Laprairie P.....	3,056
Manitoba Public Insurance	5,742
Nadeau's Collision Services Ltd, Stephenson Z.....	2,715
Poletto J.....	1,614
Schultz A.....	1,470
Security National Insurance Company.....	2,191
Signal Collision Kimberley.....	2,966
TD Insurance	7,890
The Dominion of Canada General Insurance Company	15,848
The Hertz Corporation	2,288
Wapple P	4,592
Compensation for damages to a cabin due to sewer back-up	
Gawley M.....	7,614
Compensation for loss due to theft	
West Coast Helicopters Maintenance & Contracting Ltd.....	1,633
Compensation for loss of personal effects	
Aucoin M.....	1,132

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Compensation for loss of personal items due to fire	
Pine C.....	1,514
Ryan S.....	1,684
Schlosser K.....	1,022
Compensation for personal injury	
Name withheld.....	60,000
Compensation for relocation costs	
Mercurie M.....	6,964
Reimbursement of costs for street lighting	
Sports Villas Resort Inc.....	11,517
Settlement of a claim related to a grievance	
Name withheld.....	6,037
Name withheld.....	20,000
Settlement of a claim related to employment	
Name withheld.....	38,268
Payments under \$1,000 (79).....	21,549
	<u>269,112</u>
	<u>775,597</u>
Families, Children and Social Development	
Department of Employment and Social Development	
Compensation for costs associated with passports and visas replacements	
Patel L.....	1,247
Damage and other claims resulting from the Phoenix pay system transition	
Names withheld (5).....	8,703
Settlement of claim for a complaint before the Canada Employment Insurance Commission	
Name withheld.....	2,322
Settlement of claim for financial losses due to an administrative error in processing Canada Pension Plan claims	
Name withheld.....	22,150
Settlement of claim for travel expenses due to an administrative error	
Williams S.....	2,934
Settlement of claim pursuant to the <i>Canadian Human Rights Act</i>	
Names withheld (3).....	98,000
Settlement of claim related to alleged breach of <i>Canadian Charter of Rights and Freedoms</i>	
Names withheld (5).....	247,870
Settlement of claim related to contract attribution	
Name withheld.....	7,502
Settlement of claim related to employment	
Names withheld (37).....	324,583
Settlement of claim related to grievances before the Public Service Labour Relations and Employment Board	
Names withheld (4).....	33,000
Settlement of claim under the <i>Canadian Human Rights Act</i> for compensation for wage lost and for compensation for tax gross up to medical adjudicators due to discriminatory practice	
Name withheld.....	180,752
Payments under \$1,000 (4,338).....	113,131
	<u>1,042,194</u>
Finance	
Department of Finance	
Payments under \$1,000 (4).....	688
Office of the Superintendent of Financial Institutions	
Payment under \$1,000 (1).....	11
	<u>699</u>

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
Compensation following an accident involving a Crown vehicle	
Aviva Insurance Company of Canada for	
Cassidy G F.....	3,072
Horne A	6,836
B & C Auto Collision	1,145
Dent Busters Collision Centre.....	1,916
Family Insurance Solutions Inc for	
Leahy P.....	4,043
Insurance Corporation of British Columbia for	
Chen J.....	4,090
Intact Insurance Company for	
Hazen D.....	1,947
Joy D.....	11,603
Walsh G & M.....	5,853
Primum Insurance Company for	
Oakley J.....	16,835
RT Gruben Services Ltd	11,557
Security National Insurance Company for	
Ritchie J & P.....	2,176
Slater Vecchio LLP in trust for	
Knutson G.....	395,020
Compensation following an accident involving a Crown vessel	
Outdoors (1983) Ltd	19,809
St John's Port Authority	74,118
Compensation following an accident involving a helicopter	
Johnson H.....	2,151
Compensation for damage to personal property	
Intact Insurance Company for	
Côté A.....	1,474
Compensation for loss of profits related to contractual process	
Held in trust by legal counsel for	
Names withheld (2).....	268,000
Damage and other claims resulting from the Phoenix pay system transition	
Name withheld.....	1,250
Name withheld.....	1,602
Name withheld.....	1,951
Name withheld.....	2,143
Settlement for damage to personal property	
Laurendeau Rasic LLP in trust for	
Name withheld	275,000
Me Jean Guy Campeau for	
Name withheld	26,500
Settlement of claim related to compensation for wage lost	
Anstey B.....	8,004
Settlement of claim related to personal injuries	
Whitelaw Twining Law Corporation in trust for	
Name withheld	10,000
Settlement of departmental grievance	
Name withheld.....	1,093
Name withheld.....	2,963
Name withheld.....	3,000
Name withheld.....	5,952
Name withheld.....	17,630
Name withheld.....	19,131
Name withheld.....	250,000
Settlement of grievance under the <i>Canadian Human Rights Act</i>	
Name withheld.....	2,500
Name withheld.....	26,000
Payments under \$1,000 (75).....	19,332
	1,505,696

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Settlement of claim related to termination	
Eggenstein B for	
Agro B	4,588
Payments under \$1,000 (69)	14,393
	18,981
Health	
Department of Health	
Damage and other claims resulting from the Phoenix pay system transition	
Name withheld	1,242
Out of court interim compensation	
Gange Collins Holloway in trust for	
Name withheld	25,000
Name withheld	25,000
Name withheld	25,000
Name withheld	25,000
Name withheld	25,000
Name withheld	25,000
Name withheld	25,000
Name withheld	25,000
Name withheld	25,000
Settlement for hotel damages	
The Explorer Hotel	3,068
Settlement of claim related to a grievance	
Name withheld	1,500
Name withheld	4,500
Name withheld	5,000
Name withheld	7,500
Name withheld	40,227
Name withheld	80,000
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for	
Name withheld	3,442
Name withheld	7,746
Settlement of claim related to a ruling by the Canadian Human Rights Tribunal	
Assembly of First Nations	100,000
First Nations & Family Caring	100,000
Settlement of claim related to litigation	
Held in trust by legal counsel for	
Name withheld	181,000
Payments under \$1,000 (49)	8,490
	768,715
Canadian Food Inspection Agency	
Accident involving a Crown vehicle	
Adam Aboughoushe Professional Corporation in trust for	
Condrotte T	95,000
Alberta Motor Association Insurance Company for	
Vincent L	2,966
Feehan Law Office in trust for	
Duguay H	138,700
Iginla and Company in trust for	
Duguay J	95,413
Intact Insurance Company for	
Attwell-Robichaud S	1,577

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Saskatchewan Government Insurance for 101041132 Saskatchewan Ltd	7,347
Sugimoto & Company in trust for Geransky A	6,000
The Manitoba Public Insurance Corporation for 7121326 Manitoba Ltd	2,800
The Wawanesa Mutual Insurance Company for Buziak V L	4,330
Damage and other claims resulting from the Phoenix pay system transition Name withheld	7,618
Out of court settlement of claim related to a detention of shipment Springs Intellectual Property Law in trust for Name withheld	20,000
Out of court settlement of claim related to a regulatory investigation Newton Wong & Associates Professional Corporation in trust for Toronto Sun Wah Trading Inc	10,000
Settlement of claim related to a grievance Ella Forbes-Chilibeck Professional Corporation in trust for Name withheld	13,000
Name withheld	1,495
Name withheld	1,500
Name withheld	1,875
Name withheld	1,990
Name withheld	2,174
Name withheld	5,000
Name withheld	8,000
Name withheld	10,000
Name withheld	20,000
Name withheld	45,205
Name withheld	60,041
Name withheld	92,400
Names withheld (750)	1,500,000
Names withheld (794)	3,231,455
Settlement of claim related to damages to a rental vehicle Canada Damage Recovery for Enterprise Rent A Car	1,621
Settlement of claim related to damages to public servants' effects Name withheld	1,424
Settlement of claim related to export certificates Crocco Hunter in trust for Calvin D Anderson & Son Inc	5,000
Settlement of claim related to freight charges Brett Young Seeds Limited	24,017
Settlement of claim related to relocation expenses Names withheld (2)	6,282
Payments under \$1,000 (53)	12,867
	5,437,097
Public Health Agency of Canada Settlement of claim related to a grievance Name withheld	8,000
Payments under \$1,000 (10)	2,447
	10,447
	<u>6,216,259</u>
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration Reimbursement of expenses related to an administrative error with a passport Giordano S	1,523
Reimbursement of expenses related to an administrative error with a Temporary Resident visa Dhillon T S	2,377

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claim for copyright fees	
Dan Pollack Law in trust for	
Komarechka D	2,000
Settlement of claim for discontinuance of court action	
Beaudoin Bouchard et Associés in trust for	
Name withheld	15,000
Dunton Rainville in trust for	
Name withheld	20,000
Name withheld	50,000
Settlement of claim pursuant to the <i>Canadian Human Rights Act</i>	
Name withheld	10,000
Held in trust by legal counsel for	
Name withheld	50,000
Settlement of claim related to a grievance	
Name withheld	5,000
Payments under \$1,000 (66)	14,899
	<u>170,799</u>
Immigration and Refugee Board	
Settlement of claim related to employment	
Name withheld	20,000
Name withheld	115,000
Payments under \$1,000 (5)	1,352
	<u>136,352</u>
	<u>307,151</u>
Indigenous and Northern Affairs	
Department of Indian Affairs and Northern Development	
Damage and other claims resulting from the Phoenix pay system transition	
Name withheld	1,284
Name withheld	1,359
Settlement of abuse claims	
Various Law Firms in trust for	
Names withheld (585)	40,907,796
Settlement of claim related to alleged improper consultation and breach of the <i>Yukon Environmental and Socio-Economic Assessment Act</i> amendments	
Ratcliff & Company LLP in trust for	
Aishihik, First Nations of Champagne, Little Salmon Carmacks and Teslin Tilgait Council	125,000
Settlement of claim related to a duty to accommodate	
Name withheld	25,000
Settlement of claim related to a failure to protect lands identified by Denesuline	
Robert Watchman Pitblado LLP in trust for	
The First Nation of Black Lake, Fond du Lac and Hatchet Lake	15,000
Settlement of claim related to a grievance	
Name withheld	8,500
Settlement of claim related to alleged inducement of breach of contract and defamatory statements made by department employees	
Alway C	7,500
Settlement of claim related to alleged sexual abuse while a day student at a Federal Day School	
Held in trust by legal counsel for	
Name withheld	54,625
Settlement of claim related to breach of fiduciary duty and failure to protect the land from environmental damage	
Chippewas of Nawash First Nation	8,000,000
Settlement of claim related to the reinstatement of membership status under Bill C-31	
Terence P. Glancy in trust for	
Poiaras E, Twinn W	282,424
Settlement of claim related to the release of liability, waiver of claims, covenant not to sue and indemnification agreement	
Jock A	10,000
Settlement of claim related to the status of certain mining claims in an area at the confluence of the Indian River and Ruby Creek in Yukon	
MW Law Offices in trust for	
6176 Yukon Ltd, Gullen R, NNHATU Resources LTD and The Estate of Risby P	520,000
Payments under \$1,000 (23)	6,454
	<u>49,964,942</u>

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Indigenous Services	
Department of Indigenous Services Canada	
Settlement of a complaint for alleged discrimination	
Name withheld.....	200,000
Settlement of claim related to a grievance	
Name withheld.....	3,500
Settlement of Claim related to Class Action for Operation Return Home for personal losses of individual First Nation members caused by the 2011 Flood in Manitoba	
Mckenzie Lake Lawyers LLP	
Anderson C, Anderson K, Anderson P, Dauphin River Fisheries Company Ltd, François M, Stagg M, Stagg N, Travers B, Traverse L, Traverse M.....	45,141,500
Payment under \$1,000 (1)	207
	<u>45,345,207</u>
Infrastructure and Communities	
Office of Infrastructure of Canada	
Settlement of claim	
Name withheld.....	1,687
Settlement of existing claim incurred in a project related to the transportation of oversized parts	
Signature on the Saint Lawrence Group.....	63,000,000
Payments under \$1,000 (3).....	165
	<u>63,001,852</u>
Innovation, Science and Economic Development	
Department of Industry	
Compensation for costs associated to a deficient Nuans report	
Varcoe C.....	5,777
Damage and other claims resulting from Phoenix pay system transition	
Name withheld.....	1,221
Settlement of claim for the reprogramming of radio equipment on proper frequency	
Orizon Mobile for	
Mohawk Council of Kahnawake fire dept	1,040
Settlement of claim related to a grievance	
Name withheld.....	232,105
Settlement of claim under the <i>Canadian Human Rights Act</i>	
Name withheld.....	23,440
Payments under \$1,000 (27)	4,245
	267,828
Atlantic Canada Opportunities Agency	
Payment under \$1,000 (1)	117
Canadian Northern Economic Development Agency	
Out of court settlement of claim related to employment	
Name withheld.....	5,000
Copyright Board	
Payments under \$1,000 (2).....	251
Federal Economic Development Agency for Southern Ontario	
Payment under \$1,000 (1)	811
National Research Council of Canada	
Out-of-court settlement of claim related to breach of contract	
Name withheld.....	115,000
Payment under \$1,000 (1)	665
	<u>115,665</u>

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Statistics Canada	
Compensation for damage to a vehicle	
Budget Car and Truck Rental—Calgary	1,073
Damage and other claims resulting from the Phoenix pay system transition	
Soto J C	6,089
Out of court settlement of a litigation of a human resources matter	
Name withheld.....	3,400
Name withheld.....	5,800
Name withheld.....	25,000
Settlement of a human rights complaint between the Public Service Alliance of Canada and Treasury Board and Statistical Survey Operations	
Names withheld (2,169)	10,108,314
Settlement of claim for a complaint in mediation before the Canadian Human Rights Commission	
Name withheld.....	40,000
Settlement of claim related to a grievance before the Federal Public Sector Labour Relations and Employment Board	
Name withheld.....	36,000
Payments under \$1,000 (5,759)	1,338,590
	<u>11,564,266</u>
	<u>11,953,938</u>
Justice	
Department of Justice	
Out of court settlement for advance costs application	
Held in trust by legal counsel for	
Name withheld	907
Held in trust by legal counsel for	
Name withheld	12,276
Held in trust by legal counsel for	
Name withheld	17,520
Held in trust by legal counsel for	
Name withheld	66,696
Out of court settlement for payment of legal costs	
Legal counsel for	
Name withheld	3,737
Reimbursement of moneys wrongfully garnished	
Name withheld.....	6,291
Settlement of claim related to a grievance	
Name withheld.....	1,386
Payments under \$1,000 (30)	6,253
	<u>115,066</u>
Administrative Tribunals Support Service of Canada	
Settlement of claim related to employment	
Name withheld.....	10,000
Payments under \$1,000 (7)	4,274
	<u>14,274</u>
Courts Administration Service	
Settlement of claim related to a grievance	
Name withheld.....	8,200
Name withheld.....	25,118
Payments under \$1,000 (3)	315
	<u>33,633</u>
Office of the Director of Public Prosecutions	
Settlement of claim related to a grievance	
Names withheld (2).....	21,676
Settlement of claim related to legal matters	
Brauti Thorning Zibarras LLP in trust for	
Name withheld	25,000
Payments under \$1,000 (5)	1,881
	<u>48,557</u>

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Offices of the Information and Privacy Commissioners of Canada	
Out of court settlement of claim related to employment	
Names withheld (2).....	127,146
Payments under \$1,000 (2).....	170
	<u>127,316</u>
	<u>338,846</u>
National Defence	
Department of National Defence	
Damage and other claims resulting from the Phoenix pay system transition	
Names withheld (2).....	2,446
Ministerial claims pursuant to the <i>Canadian Human Rights Act</i>	
Names withheld (8).....	120,503
Ongoing personal injury/disability payments to civilians from Lahr, Germany	
Bafu.....	38,778
Payment for environmental damages in Germany	
Bima.....	248,341
Settlement of claim as a result of an accident involving a Crown vehicle	
Alberta Adventure Divers Inc.....	8,926
Allstate Insurance Company for	
Hussey M.....	1,167
Aviva Insurance Company of Canada for	
Anthony D.....	4,069
Coughlin M.....	9,614
Maki W.....	6,928
Bings D.....	2,286
Braithwaite Boyle in trust for	
Lavoie L.....	2,500
Brun-Way Highways Operations Inc.....	19,169
CAA Insurance for	
Naftel W.....	2,233
Calgary United Cabs.....	1,201
Certas Direct Insurance Company for	
Rideough S.....	6,040
Shirton D.....	5,741
Claims Pro ITF for	
Tim Hortons.....	2,239
Crawford & Company for	
Brown G.....	2,257
Dion J.....	3,234
Economical Insurance for	
Corcoran W.....	7,668
Mayer R.....	2,573
Pelletier J F.....	2,779
Thomas R.....	1,507
Himelfarb Proszanski LLP in trust for	
Grant N.....	75,000
Hood D.....	2,044
Insurance Corporation of British Columbia.....	4,074
Insurance Corporation of British Columbia for	
D&S Bulldozing Ltd.....	13,877
Minni R M.....	2,863
Nicklin J L.....	1,146
Weatherell S.....	2,475
Intact Insurance Company for	
Martin A.....	8,441
Rice A.....	6,050
John A Davis Law Corporation in trust for	
Ogmundson T.....	37,750
Koren S.....	5,718
Les Locaux du Haut St-Jacques Inc.....	1,897

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Maess C.....	2,253
Manitoba Infrastructure	13,329
Manitoba Public Insurance for	
Bosman M.....	4,305
Bowkett G.....	2,408
Portage La Prairie Mutual Insurance Company for	
Whitford D.....	2,678
Primum Insurance Company for	
Flaathen C.....	3,027
Rodin Law Firm in trust for	
El Tassi M.....	70,000
Saskatchewan Government Insurance for	
Schmalz B.....	2,671
Smith E.....	1,374
The Personal Insurance Company for	
Harris C.....	2,605
Larrivee C.....	7,013
MacIntosh R.....	6,726
Walsh T.....	1,389
Ultra Electronics Maritime Systems.....	1,515
Wawanesa Mutual Insurance Company for	
Smith C.....	1,411
Smith K.....	1,527
Workers' Compensation Board—Alberta in trust for	
Jurykoski N.....	285,000
Settlement of claim as a result of damages to rental vehicles	
Europcar	4,574
Industrial Access SA.....	4,644
Settlement of claim as a result of personal injuries	
Bima for	
Vierke F.....	7,138
Boland Howe LLP in trust for	
Fulford L.....	10,000
Cox & Palmer in trust for	
Skinner T.....	72,500
Duranleau Sevigny C.....	7,591
Howard Yegendorf & Associates in trust for	
Payne G.....	50,500
Millars Law in trust for	
Charron G.....	200,000
Mills Pittman Twyne in trust for	
Estate of Ryan D&J.....	200,000
Name withheld.....	130,000
Ross & McBride LLP in trust for	
Piekarczyk-Vacca R.....	360,000
Wagners in trust for	
Youden G.....	91,167
Settlement of claim due to breach of contract	
1117322 Ontario Inc.....	65,000
Settlement of claim for damage to rented equipment	
Enns Brothers	3,648
J&B Cycle and Marine Company Ltd.....	3,970
Mikey's General Sales & Repair.....	3,625
Settlement of claim for legal costs	
Benson Buffett for	
10565 Nfld Inc.....	481,519
Feist B.....	1,000
Settlement of claim for loss and/or damage to personal effects/property	
1728069 Ontario Ltd.....	1,045
2143491 Ontario Ltd.....	3,142
Andrew D.....	24,495
Atsanilk T.....	1,000
City of Winnipeg.....	2,863
Hern C&J.....	17,059

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Hilborn C.....	9,674
Jensen P.....	15,867
Klevatorick M.....	1,049
Mark Wainberg in trust for Reynolds S.....	2,500
McNary Feed Lot Ltd.....	3,793
R & V White Ranches Ltd.....	14,600
Schlaht A.....	14,741
Staples Farms Ltd.....	2,883
Wawanesa Mutual Insurance Company for Hern C&J.....	1,000
Settlement of claim for loss and/or damage to personal property	
Aklah A.....	1,009
Audlakiak S.....	1,696
Haniliak G.....	1,279
Hitkolok E.....	1,191
Ishulutaq J.....	1,000
Klingenberg P.....	2,743
Kruse H.....	3,946
Nagano P.....	2,331
Nakashook R.....	1,000
Pedersen H.....	1,040
Sembsmoen V.....	1,053
Taylor B.....	4,018
Settlement of claim for loss and/or damage to property	
Carrier E.....	5,380
Certas Direct Insurance Company for Catenacci M.....	3,683
Economical Insurance for MacDonald E.....	12,906
Gallant D.....	1,114
Gilliam B.....	2,127
Gusnoski R.....	2,689
Harvey D.....	1,586
Insurance Corporation of British Columbia for Martin D.....	1,064
Intact Insurance Company for Brace J.....	5,964
K&L Land Partnership.....	2,200,000
Lagace A.....	2,586
Manitoba Public Insurance for Zinger J.....	1,751
McCully M.....	1,123
Mikey's General Sales & Repair.....	1,102
Ministry of Natural Resources and Forestry, Ontario Ministry of Finance.....	57,601
Oldford L.....	1,013
Perry J.....	1,610
Saskatchewan Government Insurance for Buchanan N.....	1,917
Smith's RV Center.....	1,683
The Personal Insurance Company for Istvan Z.....	3,564
Webb W.....	1,107
Settlement of claim for missed financial opportunities	
Held in trust by legal counsel for Name withheld.....	200,000
Settlement of claim for reimbursement of travel costs Hemmingsen M.....	1,000
Settlement of claim related to negligent misrepresentation	
Courbetis S.....	1,827
Curry D.....	21,135
Fauteux M.....	3,740
Mariani D.....	5,783
Nightingale C.....	47,068
Skinner M.....	19,518
Payments under \$1,000 (112).....	34,306
	5,553,605

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
National Revenue	
Canada Revenue Agency	
Settlement of claim related to a complaint before the Public Service Labour Relations and Employment Board	
Name withheld.....	10,000
Settlement of claim related to costs associated with a grievance	
Cooper G M.....	1,282
Name withheld.....	2,000
Settlement of claim under the <i>Canadian Human Rights Act</i>	
Name withheld.....	5,000
Name withheld.....	20,000
Settlement of court actions related to damages and interests and punitive and exemplary damages	
Name withheld for	
Name withheld.....	100,000
Payments under \$1,000 (46).....	7,162
	145,444
Natural Resources	
Department of Natural Resources	
Damage and other claims resulting from the Phoenix pay system transition	
Name withheld.....	1,952
Name withheld.....	2,550
Payment to Manitoba as part of an agreement that includes a settlement and release from claims related to Soldier Settlement Board mineral rights	
Province of Manitoba.....	490,352
Payments under \$1,000 (13).....	4,106
	498,960
National Energy Board	
Payments under \$1,000 (3).....	455
	499,415
Parliament	
House of Commons	
Settlement of claim for general damages	
Name withheld.....	5,000
Settlement of claim related to a grievance	
Name withheld.....	60,000
Settlement of claim related to employment	
Name withheld.....	15,000
Name withheld.....	17,165
Name withheld.....	18,778
Payment under \$1,000 (1).....	217
	116,160
Parliamentary Protective Service	
Settlement of claim arising from a motor vehicle accident	
Travelers Canada.....	8,221
Settlement of claim related to a grievance	
Name withheld.....	9,817
Name withheld.....	16,600
	34,638
Senate	
Settlement of claim related to grievance	
Name withheld.....	5,000
	155,798

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Privy Council	
Privy Council Office	
Out of court settlement for costs related to an Application for Judicial Review	
Name withheld.....	3,540
Settlement of claim for reimbursement of expenses	
Name withheld.....	2,327
Payments under \$1,000 (4).....	1,218
	7,085
Office of the Chief Electoral Officer	
Settlement of claim under the <i>Canadian Human Rights Act</i>	
Name withheld.....	8,500
Name withheld.....	8,500
	17,000
Office of the Commissioner of Official Languages	
Settlement of claim related to a grievance	
Name withheld.....	10,000
Payments under \$1,000 (6).....	1,597
	11,597
	35,682
Public Safety and Emergency Preparedness	
Department of Public Safety and Emergency Preparedness	
Compensation to the Service de police de la ville de Montréal for a conference	
City of Montréal.....	1,588,494
Litigation settlement	
Brauti Thorning Zibarras LLP in trust for	
Charron M, Rajab J.....	7,500
Settlement related to an application for judicial review	
Name withheld.....	14,000
Payments under \$1,000 (4).....	437
	1,610,431
Canada Border Services Agency	
Compensation for an accident involving a Crown vehicle	
Pace Law Firm in trust for	
Name withheld.....	20,000
Compensation for damage to property	
Coastal Pacific Xpress Inc.....	27,015
Grah V.....	1,769
Kerwin Partners LLP in trust for	
Name withheld.....	7,923
Names withheld (2).....	7,585
Compensation for damages to a vehicle	
Allstate Insurance Company of Canada for	
Christensen W.....	1,720
Insurance Corporation of British Columbia for	
Chan M K.....	1,026
Liu J.....	2,698
Intact Insurance Company for	
Name withheld.....	14,988
Lingenfelter G.....	1,662
Name withheld.....	3,104
Skeena Rent A Car Ltd.....	4,826
Smith D.....	1,228
Thompson A.....	3,205
Van Leyen R.....	2,061
Young B.....	1,564
Compensation for storage costs	
Nutrifresh West Ltd.....	2,446
Damage and other claims resulting from the Phoenix pay system transition	
Name withheld.....	2,040

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claim due to breach of contract	
Telecore Inc.....	15,000
Settlement of claim related to damages arising from detention	
Held in trust by legal counsel for	
Names withheld (3).....	240,000
Name withheld.....	5,346
Settlement of claim related to employment	
Name withheld.....	5,000
Settlement of claim related to grievances before the Public Service Labour Relations Board	
Names withheld (2).....	28,000
Settlement of claim related to legal costs for discontinuance of court action	
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for	
Name withheld.....	3,000
Settlement of claim under the <i>Canadian Human Rights Act</i>	
Names withheld (3).....	14,566
Payments under \$1,000 (114).....	26,118
	443,890
Correctional Service of Canada	
Compensation for claim made to Procurement Ombudsman	
Simner Corporation.....	4,838
Compensation for damage to vehicle	
Alberta Motor Association Insurance Company for	
Tedla R.....	3,151
Canada Damage Recovery for	
Enterprise Rent A Car.....	1,113
Certas Home and Auto Insurance Company for	
Stott B.....	3,050
Dawson K.....	2,286
Innisfail Collision Centre for	
Reberger J.....	1,226
Insurance Corporation of British Columbia for	
Duke P C.....	2,274
Intact Insurance Company for	
Morris E.....	5,249
Munro R.....	2,456
Maillette L.....	3,589
Wallacey's Conley Collision for	
Cottam K.....	1,933
Wawanesa Mutual Insurance Company for	
Brookson Y.....	2,000
Compensation for loss and/or damage to personal items	
Names withheld (5).....	7,178
Damage and other claims resulting from the Phoenix pay system transition	
Names withheld (3).....	7,064
Out of court settlement for errors and/or omissions by the Correctional Service of Canada	
Names withheld (24).....	12,981,605
Settlement of claims under the <i>Canadian Human Rights Act</i>	
Names withheld (8).....	116,000
Settlement for claim under the Canadian International Trade Tribunal	
Medi+Sure Canada Inc.....	2,750
Settlement of employee grievance	
Names withheld (6).....	183,843
Settlement of motor vehicle accident	
Names withheld (3).....	296,624
Payments under \$1,000 (799).....	123,006
	13,751,235
Office of the Correctional Investigator of Canada	
Out of court settlement of claim related to employment	
Names withheld (2).....	110,000

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Parole Board of Canada	
Settlement of claim related to grievance	
Name withheld.....	12,000
Royal Canadian Mounted Police	
Settlement of claim arising from a motor vehicle accident	
Access Communications Co-Operative Ltd	1,879
Alberta Gold Taxi	8,000
Alberta Health Services for	
Lindblom W	6,294
Alberta Motor Association Insurance Company for	
Broen T	1,467
O'Day L	17,050
Tysiakiewicz S	2,117
Allstate Insurance Company for	
Burrill J	3,691
Carberry M	1,673
Schriever B	4,872
Annis J	4,600
Applegarth C	1,500
Assiff Law Office in trust for	
MacKenzie W	39,966
Avery J	2,000
Avis Car Rental	5,443
Aviva Canada Inc for	
McCormack K	7,089
Simmons C	3,230
Babb Law Office in trust for	
Hayworth L	150,000
Black Mountain Irrigation District for	
Meier D	7,780
Bragg's Auto Body for	
Seaward G	2,047
Brideau E	4,249
Bush & Company in trust for	
Simpson O	15,000
Caliber Paint & Body Inc for	
Carlson D	2,609
Camps D	1,500
Canadian Direct Insurance for	
Batchelar G	5,482
Carstairs O	2,000
City of Kelowna	5,448
Collett D	1,204
Condominium Corporation 0122336.....	17,149
Coppes Services Inc for	
Meunier M	1,461
Cougar Paint & Collisions Inc for	
Carpenter J	1,278
Daigneault J	1,000
Dartmouth Motors	2,177
DeAngelo Brothers Corporation	4,567
Delorme C	3,111
Dent Busters for	
White J	2,377
DeRidder J	5,400
Dominion of Canada General Insurance Company for	
Brunt J, Brunt S	1,866
Echelon Insurance for	
Bremer S	4,125
Economical Insurance for	
Bush B	6,731
Fry M	2,412

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Enterprise Rent A Car.....	3,392
Family Insurance Solutions for Sansregret D.....	1,490
Fang J.....	1,809
Fidelis Law in trust for Maillet M.....	17,500
Flatland Auto & Truck for Killian T.....	2,221
Foley M.....	2,312
Get Visual.....	1,452
Government of Alberta.....	4,785
Greig L.....	4,131
Hak's Auto Body Ltd for Brown R.....	1,262
Henderson B.....	1,695
Husak B.....	1,500
Inder & Griffin in trust for Thomas M.....	110,000
Insurance Corporation of British Columbia for	
Al Brahi N.....	5,483
Albertson C.....	3,366
Badior S.....	16,410
Barley B.....	2,836
Bell K.....	12,846
Bitz A, Bitz V.....	3,653
Canvin H.....	5,612
Carr R.....	1,714
Colson A.....	4,930
Cooper H.....	1,306
Coquillo C.....	1,035
De Viet K.....	2,505
Dhaliwal H.....	4,285
Dhaliwal P.....	9,232
Dibella A.....	6,424
Direct Buy Furnace Ltd.....	2,333
Downton E.....	2,220
Egelstad S.....	1,101
Fell G.....	2,175
Gardner G.....	5,768
Gill K.....	7,564
Hayre K.....	4,503
Healey N.....	3,533
Hopkins R.....	1,125
Janz G.....	4,232
Karimi B.....	2,026
Kerry C.....	6,166
Kilpatrick S.....	4,742
Lee J.....	9,879
Lee J, Son S.....	1,692
Li H.....	1,407
Lulat Y.....	5,052
Lutz C.....	1,309
MacCabee Farms Ltd.....	8,360
Mak A.....	18,517
Mann R.....	1,386
Marchand M.....	3,383
McAuley S.....	34,560
Nay B.....	32,423
Neilson D.....	6,787
O'Dalaigh A.....	4,146
Onciul M.....	1,248
Patel K.....	1,616
Presgrave R.....	12,033
Prevette G.....	1,441
Prinz P.....	3,737
Quaedvlieg J.....	2,486

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Rai S	2,040
Randhawa R.....	11,557
Ravi P	1,576
Richert D.....	3,408
Ronalds S.....	2,857
Rooprai S	3,799
Rouse M.....	1,422
Ryll A	1,885
Schaerer C.....	1,491
Shaw L.....	2,500
Shuembom E.....	1,279
Shum F.....	1,502
Slade K	1,840
Strycharek B	4,892
Taylor B.....	1,443
Topham C	2,403
Tran T	3,444
Tremblett S	2,006
Tso B	5,338
Wall J.....	25,699
Ward B.....	3,065
White S	3,165
Xu Y	4,573
Yeon K.....	3,535
Yim C	1,453
Intact Insurance Company for	
Carstairs O	21,022
Chipp M.....	9,121
Cutarm L.....	4,454
Edward T	5,152
George D.....	2,769
Goodship N.....	5,900
Jarvis L.....	1,213
Johnson M.....	1,421
Lehouillier S	3,705
Mann P.....	8,881
Saucier M.....	5,653
Szautner K	3,636
Irving Collision Repairs for	
Crawford A	3,120
Joe's Autobody Repair Ltd for	
Nelson D.....	1,428
Kause J	1,300
Kidd Contractors Ltd for	
Heartbreakers Bar & Grill	3,765
Kingsway Toyota Collision Repair Centre for	
McConaghy J	1,471
Leblanc J	1,444
Lehal Law Corporation in trust for	
Bharj S	36,288
LMAR Group Ltd for	
Klyne M.....	1,546
Maaco Collision Center for	
Dennis L.....	1,321
Mah T	1,000
Manitoba Public Insurance for	
Abel M	2,682
Archer L.....	1,674
Beaudry R	1,473
Burbidge A.....	3,214
Coss R.....	4,985
Desaulniers S	2,145
Ducharme J	8,938
Elias C.....	9,381

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Francois J.....	1,354
Gartly R.....	7,192
Hare B.....	2,247
Hiebert G.....	2,217
Lesage J.....	1,973
Martinez B.....	1,268
McCabe D.....	1,770
Singh S.....	5,385
Tait-Linklater A.....	2,162
Massei H.....	3,150
McKie M.....	5,800
McNally Gervan LLP in trust for Yusuf A.....	125,000
MDSI for Chen J.....	3,630
Menniti T.....	1,166
Murphy J.....	1,536
Murray S.....	3,035
Names withheld (57).....	8,384,408
Neufeld Z.....	2,000
Olson J.....	1,244
Parker R.....	1,700
Patten N.....	3,200
Pavlovskii K.....	1,800
Peacock R.....	4,000
Pearlman Lindholm in trust for O'Brien C.....	62,000
Perrin D.....	2,500
Pickering K.....	2,700
Precision Collision for Osmond A.....	2,119
Primum Insurance Company for Daredia A.....	14,112
McWade D.....	3,373
Province of Manitoba.....	2,196
R & W Custom Collision for Gateway Regional Victim Services.....	2,478
Radford M.....	2,832
Redline Custom Autobody Ltd for McCann J.....	1,131
Ritter J.....	1,575
Riviere M.....	1,500
Roy D.....	16,372
Royal & Sun Alliance Insurance Company of Canada for Robinson T.....	3,645
Saskatchewan Government Insurance for Barrete M.....	13,889
Berg J.....	8,475
Brownhat C.....	2,736
Cook W.....	4,583
File Hills First Nations Police Service.....	6,176
Gattinger L.....	6,865
Genaille G.....	3,665
Gottfried M.....	16,247
Grenier A.....	8,436
Haile S.....	1,708
Harris S.....	3,124
Marshall H.....	1,392
Nayneccassum H.....	3,095
Niebergall J.....	1,157
Paul J.....	2,080
Pereyma L.....	42,306
Q2 Loup Negotiators Ltd.....	2,101
Shingoose A.....	3,127
Silva H.....	3,043

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Teichreb C	1,659
Tumack D	1,572
Vranai D.....	3,392
Warren D	1,270
Wishart D.....	1,109
Schmidt J	2,500
SCM Insurance Services in trust for Condominium Corporation 0122336	3,043
Security National Insurance Company for Bystrawski A.....	2,190
Goebel T	3,188
MacDonald R.....	12,778
Shamrock Maintenance and Autobody Ltd for Precision Communications Solutions Ltd.....	4,313
Stephens R.....	1,196
TD Insurance for Hodgkinson J	2,019
Teklesemet S	3,300
The Co-operators for Antoine L.....	7,675
Francis T	1,089
Porter M.....	2,481
Stiopu P.....	4,512
Victoor C	2,802
Trademark Plumbing & Heating Ltd.....	1,460
UAP Inc.....	6,887
Unifund Assurance Company for Annis J.....	2,948
Lester N	8,313
United Services Automobile Association for Simpers P.....	20,626
Ushok K	1,477
Vadnais D.....	1,000
Ward A	2,577
Watson W.....	7,965
Wawanesa Insurance for Gagner S	1,052
Gibb T.....	1,780
Kochetova O.....	1,297
Korzenowski D.....	5,628
McKinnon S.....	1,269
Nienader L.....	1,567
Westland Insurance Company Ltd for Cairns F.....	2,002
White Water Marine Ltd.....	3,266
WorkSafe BC for Botto L.....	23,011
Zeng J.....	4,055
Zinkan G.....	1,223
Settlement of claim for breach of contract Delorme Enterprises Ltd.....	1,659
MD Charlton Company Ltd.....	15,642
Names withheld (2).....	35,864
The Good Samaritan Society for Olfert G.....	24,457
Settlement of claim for personal injury Burchells LLP in trust for Bunch C	50,000
Cox W	5,000
Engel Law in trust for Brisebois K	6,500
Chief Body L	5,762
Erika Norheim Professional Corporation in trust for Cunningham A	17,400
Dormer A	10,000

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Hanna D	24,417
Lattery L	40,337
Symyrozum J	14,000
FH&P Lawyers LLP in trust for	
Hall L	65,000
Harper Grey LLP in trust for	
Pourmohammadbaghera S	175,000
Kelly J	85,000
Langevin Morris Smith LLP in trust for	
Tunnillie N	5,000
Marcel Simonot in trust for	
Crain F	5,000
Martel S, Stang D	17,600
McLennan Ross LLP in trust for	
McBain R	8,594
Mintz Law in trust for	
Clyburn A	50,000
Names withheld (32)	3,856,756
Peter Andrew Abrametz Legal Professional Corporation in trust for	
Young C	5,000
Ratzlaff M	2,500
Ratzlaff S	15,000
Watkins G	9,000
Settlement of claim for property damage	
Adam G	7,000
Bilodeau P	1,029
Buquel B	1,499
Buzz's Autobody Ltd for	
Gutowski B	2,018
Cal's Hardware Ltd for	
Arrigoni M	1,067
Carpet Superstores for	
Chevalier J	1,842
Carriage Lane Estates Corporation	1,540
Cournoyer M	1,512
Crouse J	1,095
D&J Waldner Construction for	
Hills V	1,241
Despins B, Despins L	5,000
Dubuc R	1,465
Dunn K	15,541
Economical Insurance for	
Atlantic Road Construction and Paving	3,126
Eidsness V	2,445
El Ali R	1,000
Ettinger B	1,048
Firoozi M	1,155
Gateway Property Management Corporation	1,361
Goulet D	1,890
Haley J	2,940
Horizon Motel	1,107
Insurance Corporation of British Columbia for	
Lambert A	4,101
Schnieder H	3,000
Wall J	5,613
Weller M	1,518
Zeller L	3,294
Intact Insurance Company for	
Hendriksen A	19,321
Isford C	1,864
Janke C	2,000
Jones P	12,377
Katz K	1,500
Kirk C	1,000
Lafrance Avocats d'Affaires Inc in trust for	
Forêt Hereford Inc	40,000

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
MacDonald J.....	1,500
MacMullin D.....	1,035
McMunn & Yates Building Supplies for Dakota Tipi First Nation.....	6,271
Names withheld (2).....	235,000
Okeson D.....	5,000
Okeson M.....	4,500
Parsons W.....	1,400
Peltier E.....	1,162
Postman K.....	2,543
Redwood Inn & Suites.....	1,722
Sanden M.....	3,000
Scott A.....	1,961
Sylvester D.....	1,391
The Carpenter Edmonton Ltd for Braden Equities Inc.....	1,129
Tong M.....	1,904
Topstorey Contracting.....	4,560
WideUse Construction & Design for Zheng J.....	24,990
Winstanley D.....	5,710
Settlement of claim related to employment	
Kim Spencer McPhee Barristers.....	6,048,819
Klein Lawyers LLP.....	6,127,321
M Bastarache Professional Corporation in trust for Names withheld (144).....	6,732,721
Names withheld (35).....	1,147,679
Payments under \$1,000 (287).....	120,927
	<u>35,221,962</u>
	<u>51,149,518</u>
Public Services and Procurement	
Department of Public Works and Government Services	
Compensation for financial loss due to administrative error—Public Service Superannuation	
Names withheld (2).....	30,036
Compensation for loss of profits related to bid evaluation process	
Name withheld.....	12,000
Damage and other claims resulting from the Phoenix pay system transition	
Names withheld (2).....	2,299
Settlement of claim for damage to a property	
Names withheld (3).....	210,750
Settlement of claim for general damages	
Names withheld (2).....	375,000
Settlement of claim for services rendered	
MBM Intellectual Property Law LLP in trust for 1395804 Ontario Ltd.....	1,500
Settlement of claim related to a grievance	
Names withheld (4).....	89,033
Settlement of claim related to a procurement process	
Name withheld.....	2,046
Resolve Real Property Expertise Inc.....	5,213
Settlement of claim related to employment	
Nehmé M.....	369,927
Payments under \$1,000 (51).....	8,708
	<u>1,106,512</u>
Public Service Commission	
Settlement for damages and legal fees	
Name withheld.....	1,346
Name withheld.....	4,000
Name withheld.....	30,000
Payments under \$1,000 (13).....	1,927
	<u>37,273</u>

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Shared Services Canada	
Payments under \$1,000 (25)	5,301
	<u>1,149,086</u>
Transport	
Department of Transport	
Settlement of a claim	
Held in trust by legal counsel for	
Name withheld	4,400,000
Settlement of a claim concerning the design and construction of retaining walls to counteract the erosion of waterfront properties	
Laurendeau Rasic s e n c in trust for	
Names withheld (6)	137,500
Settlement of a claim for economic losses	
Held in trust by legal counsel for	
Name withheld	450,000
Settlement of a claim for injuries, losses and damages as a result of revocation of medical certificate	
Name withheld	18,250
Settlement of a claim related to a grievance	
Name withheld	300,000
Settlement of a claim related to an accident	
Held in trust by legal counsel for	
Names withheld (2)	800,000
Settlement of a claim related to a termination of employment	
Name withheld	160,000
Settlement of a claim related to issuance of medical certificate	
Name withheld	10,000
Settlement of a claim related to rehabilitation work performed on crown-owned property	
Names withheld (2)	130,400
Settlement of a claim related to the maintenance of a protective wall	
Jean-Guy Campeau in trust for	
Names withheld (2)	13,250
Payments under \$1,000 (30)	8,378
	<u>6,427,778</u>
Canadian Transportation Agency	
Payment under \$1,000 (1)	167
	<u>6,427,945</u>
Treasury Board	
Treasury Board Secretariat	
Damage and other claims resulting from the Phoenix pay system transition	
Name withheld	3,271
Settlement of claim related to employment	
Name withheld	113,449
Settlement of claim related to member contributions under the Public Service Health Care Plan (PSHCP)	
Crawford P	1,671
Settlement related to an application for judicial review	
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for	
Public Service Alliance of Canada	4,886
Payments under \$1,000 (21)	4,828
	<u>128,105</u>
Canada School of Public Service	
Damage and other claims resulting from the Phoenix pay system transition	
Name withheld	1,043
Payments under \$1,000 (2)	459
	<u>1,502</u>
	<u>129,607</u>

Payments of claims against the Crown—concluded

(in dollars)

Description and payee	Amount
Veterans Affairs	
Department of Veterans Affairs	
Settlement of claim related to disability benefits	
Michel Drapeau Law Office in trust for	
Name withheld	1,600
Name withheld.....	20,000
Settlement of claim related to a grievance	
Name withheld.....	5,000
Settlement of claim related to employment	
Name withheld.....	30,600
Payments under \$1,000 (11)	1,432
	58,632
Settlements subject to confidentiality agreements	
¹ Names withheld (6)	11,772,306
Total	257,841,964

¹ Due to the confidentiality agreements associated with these claims, the amounts have been excluded from departmental sub-totals.

Ex gratia payments

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

Ex gratia payments

(in dollars)

Description and payee	Amount
Canadian Heritage	
Department of Canadian Heritage	
Payments under \$100 (2).....	84
National Film Board	
Payment for an unrealized film project	
Name withheld.....	18,000
	<u>18,084</u>
Environment and Climate Change	
Parks Canada Agency	
Compensation for damage to vehicle	
Raby L.....	1,000
Reimbursement of hearing aids	
Name withheld.....	7,580
	<u>8,580</u>
Families, Children and Social Development	
Department of Employment and Social Development	
Payments under \$100 (10).....	600
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
Compensation for funeral expenses	
Humphreys' Funeral Home Limited for	
Name withheld	25,579
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Compensation for personal injuries	
Li F.....	2,950
Health	
Department of Health	
Extraordinary Assistance Plan	
Name withheld.....	120,000
Payment to the Government of Manitoba to address critical health priorities	
Manitoba Health	5,000,000
Payment to the Government of Quebec in support of the province's health system	
Government of Quebec	9,907,229
	<u>15,027,229</u>
Canadian Institutes of Health Research	
Compensation for legal fees	
Fonds de recherche du Québec	37,644
	<u>15,064,873</u>

Ex gratia payments—continued

(in dollars)

Description and payee	Amount
Indigenous and Northern Affairs	
Department of Indian Affairs and Northern Development	
Payment to the Prince's Charities in Canada to mark the royal tour of the Prince of Wales and the Duchess of Cornwall	
Qajuqturvik Society	30,000
Tumikuluit Saipaaqivik.....	15,000
	<u>45,000</u>
Innovation, Science and Economic Development	
Atlantic Canada Opportunities Agency	
Settlement for alleged breach of contract	
Name withheld.....	6,000
Tax Advisory Services—Phoenix	
Cochrane A.....	200
	<u>6,200</u>
Justice	
Department of Justice	
Benevolent payment to cover legal costs	
JFK Law Corporation in trust for	
Mikisew Cree First Nation	99,000
Courts Administration Service	
Payments under \$100 (2).....	166
	<u>99,166</u>
National Defence	
Department of National Defence	
Compensation for grievance	
Durand D.....	50,000
Michel Drapeau Law Office for	
Bossé F.....	8,000
Compensation for guest travel costs for Canadian Armed Forces Recognition Program	
Balbeuna R	616
Collins J.....	612
Comeau S	664
Desjardins P.....	835
Desmarais T.....	1,392
Ford L.....	1,235
HRG Worldwide for	
Desrochers J.....	219
Molina S.....	996
Thyer N.....	1,475
Lavalliere J.....	208
Slade E.....	435
Compensation for loss of personal property	
Flavin T.....	297
Compensation for personal injuries	
Thomson R.....	41,529
White D.....	24,000
Payment to individuals affected by the 1974 Grenade Incident at Canadian Forces Base Valcartier	
Names withheld (149).....	6,895,640
	<u>7,028,153</u>
Privy Council	
Privy Council Office	
Reimbursement of expenses incurred as a result of the cancellation of a meeting	
Dicerni R	195

Ex gratia payments—concluded

(in dollars)

Description and payee	Amount
Public Safety and Emergency Preparedness	
Royal Canadian Mounted Police	
Compensation for damage to personal property	
Wheeldon M.....	1,950
Compensation for relocation costs	
Bond D.....	20,881
	22,831
Transport	
Department of Transport	
Fines collected following prosecution under the <i>Railway Safety Act</i> which were sent to Avenir Lac-Mégantic Fund to help with the economic recovery	
Avenir Lac-Mégantic Fund.....	250,000
Veterans Affairs	
Department of Veterans Affairs	
Compensation for costs associated with dental services	
Lovick D.....	3,875
Family Caregiver Relief Benefit adjustment	
Names withheld (26).....	193,180
	197,055
Total.....	22,769,266

Court awards

This statement provides, by ministry and by department and agency, details for all court awards paid in the current fiscal year. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Court awards

(in dollars)

Description and payee	Amount
Canadian Heritage	
Department of Canadian Heritage	
<i>Authority—Federal Court of Appeal</i>	
<i>A-264-16</i>	
Award for legal costs	
Gowling WLG LLP in trust for Shoan B.....	1,461
Canadian Radio-television and Telecommunications Commission	
<i>Authority—Federal Court of Appeal</i>	
<i>A-264-16</i>	
Award for legal costs	
Gowling WLG LLP in trust for Shoan B.....	1,461
	2,922
Environment and Climate Change	
Canadian Environmental Assessment Agency	
<i>Authority—Federal Court</i>	
<i>T-1832-16</i>	
Award for legal costs	
First Peoples Law Corporation.....	50,000
Peter Grant Law Corporation.....	50,000
Skeenawild Conservation Trust.....	35,000
<i>Authority—Federal Court of Appeal</i>	
<i>A-437-14</i>	
Award for legal costs	
C Allan Donovan Law Corporation in trust for	
Haisla Nation.....	425,004
JFK Law Corporation.....	164,056
JFK Law Corporation in trust for	
Gitxaala Nation.....	515,231
Mandell Pinder LLP in trust for	
Nadleh Whut'en Band & Nak'azdli Whut'en Band.....	234,900
Michael Lee Ross Barrister and Solicitor in trust for	
Gitga'at First Nation.....	328,833
NG Ariss Fong Lawyers in trust for	
Kitasoo Xai'xais Band Council and Heiltsuk.....	243,336
White Raven Law Corporation in trust for	
Haida Nation.....	233,878
	2,280,238
Families, Children and Social Development	
Department of Employment and Social Development	
<i>Authority—Federal Court</i>	
<i>T-1533-17</i>	
Award for legal costs	
Leahy T E.....	250

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Federal Court of Appeal	
<i>A-281-16</i>	
Award for legal costs	
Hamza Talpur in trust for	
Hong A.....	1,350
<i>A-9-16</i>	
Award for legal costs	
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for	
Therrien S	5,000
Authority—Ontario Superior Court of Justice	
<i>CV-11-436848</i>	
Award for legal costs	
Cavaluzzo LLP in trust for	
Canadian Union of Postal Workers.....	350,000
Authority—Supreme Court of Canada	
<i>31809-31810</i>	
Award for legal costs	
Laroche Martin, Lawyers for	
Confédération des syndicats nationaux.....	35,485
	392,085
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
Authority—Federal Court	
<i>T-1718-16</i>	
Award for legal costs	
Clifford Shiels Legal in trust for	
Kinghorne S	2,396
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Authority—Federal Court	
<i>T-1580-09</i>	
Award for Legal Costs	
Abdelrazik A	60,000
<i>T-405-17</i>	
Award for Legal Costs	
Gareau P	4,000
	64,000
Health	
Department of Health	
Authority—Federal Court	
<i>T-2223-14 and T-1653-15</i>	
Award for legal costs	
Apotex Inc	200,000
<i>T-748-16</i>	
Award for legal costs	
Kelly Santini LLP in trust for	
Chickoski W.....	3,900
Authority—Federal Court and Federal Court of Appeal	
<i>T-1381-07 and A-117-16</i>	
Award for legal costs	
The Winning Combination Inc.....	1,183,507

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Federal Court of Appeal	
<i>A-414-16</i>	
Award for legal costs	
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for	
Haydon M	1,042
	<u>1,388,449</u>
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
Authority—Federal Court	
<i>IMM-4640-16</i>	
Award for legal costs	
Poulton Law Office Professional Corporation in trust for	
Hosseini S H	2,000
<i>T-1-16</i>	
Award for legal costs	
Jacques Beauchemin avocat in trust for	
Ajjawi H.....	5,000
<i>T-1584-15</i>	
Award for legal costs	
Waldman and Associates in trust for	
Hassouna A A	5,000
<i>T-2095-16</i>	
Award for legal costs	
Raven Cameron Ballantyne & Yazbeck LLP in trust for	
Blois D	1,000
<i>T-213-16</i>	
Award for legal costs	
Green and Spiegel LLP in trust for	
Parkhomenko P	5,000
<i>T-2154-15</i>	
Award for legal costs	
Mamann Sandaluk & Kingwell LLP in trust for	
Bandukda M S.....	5,000
<i>T-232-17</i>	
Award for legal costs	
Gerami Law Professional Corporation in trust for	
Thelwell J E	2,000
<i>T-27-16</i>	
Award for legal costs	
Embarkation Law Corporation in trust for	
Gucake T G	5,000
<i>T-273-16</i>	
Award for legal costs	
Situ C	5,000
<i>T-438-16</i>	
Award for legal costs	
Gerami Law Professional Corporation in trust for	
Sakr M	5,000
<i>T-6-16</i>	
Award for legal costs	
Matthew Jeffery Barrister & Solicitor in trust for	
Madanat T	5,000
Authority—Federal Court of Appeal	
<i>A-51-15</i>	
Award for legal costs	
Poulton Law Office Professional Corporation in trust for	
Oberlander H.....	19,067
	<u>64,067</u>

Court awards—continued

(in dollars)

Description and payee	Amount
Indigenous and Northern Affairs	
Department of Indian Affairs and Northern Development	
<i>Authority—Court of Appeal for Ontario</i>	
<i>C60706</i>	
Award for legal costs	
Aboriginal Legal Services in trust for	
Gehl L.....	20,379
<i>Authority—Court of Queen's Bench of Alberta</i>	
<i>1601-05247</i>	
Award for legal costs	
Osler, Hoskin & Harcourt LLP in trust for	
Anterra Energy Inc	4,000
<i>Authority—Federal Court</i>	
<i>T-1427-15</i>	
Award for legal costs	
Devlin Gailus Watson Barristers & Solicitors in trust for	
Enge W and members of the North Slave Métis Alliance	84,230
<i>T-1618-15</i>	
Award for legal costs	
Hensel Barristers Professional Corporation in trust for	
Algonquins of Barrière Lake First Nation.....	350,000
<i>T-2205-14</i>	
Award for legal costs	
Donovan & Company in trust for	
Good M.....	28,921
<i>T-2579-91</i>	
Award for legal costs	
Manitoba Hydro-Electric Board.....	764,000
Minister of Finance of Manitoba.....	736,000
Minister of Finance of Ontario.....	2,100,000
Award for damages	
Major Sobiski Moffat LLP in trust for	
Roger Southwind on behalf of Lac Seul First Nation.....	33,244,110
<i>Authority—Ontario Superior Court of Justice</i>	
<i>CV-09-372025-CP</i>	
Award for interest accrued from summary judgement	
Wilson Christen Barristers LLP in trust for	
Brown M.....	2,967
<i>Authority—Quebec Superior Court</i>	
<i>500-17-048861-093</i>	
Award for special fees	
Schulze D for	
Descheneaux S, Yantha S and Yantha T of the Abénakis of Odanak First Nation	48,573
<i>Authority—Supreme Court of British Columbia</i>	
<i>S052368</i>	
Award for the collection of rent arrears	
Cowichan Tribes.....	11,120
<i>S110843</i>	
Award for legal costs	
Blake, Cassels & Graydon LLP in trust for	
Atlantic Waste Systems Ltd	7,019
<i>Authority—Supreme Court of Canada</i>	
<i>S.C.C.36692</i>	
Award for legal costs	
Blake, Cassels & Graydon LLP in trust for	
Hamlet of Clyde River, Nammautaq Hunters & Trappers Organization, and Natanine J	6,984

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Supreme Court of Yukon	
<i>S.C. 13-A0159</i>	
Award for legal costs	
Taku River Tlingit First Nation.....	25,000
	<u>37,433,303</u>
Indigenous Services	
Department of Indigenous Services Canada	
Authority—Federal Court	
<i>T-918-17</i>	
Award for legal costs	
Conway Baxter Wilson LLP in trust for	
Assembly of First Nations, First Nations Child & Family Caring Society of Canada et al.....	19,000
	<u>70,000</u>
Infrastructure and Communities	
Office of Infrastructure of Canada	
Authority—Canadian International Trade Tribunal	
<i>PR-2016-062</i>	
Award for lost of business opportunity	
Slenke Inc.....	70,000
	<u>70,000</u>
Justice	
Department of Justice	
Authority—Federal Court	
<i>T-1072-15</i>	
Award for legal costs	
Kohlenberg D.....	2,500
<i>T-392-16</i>	
Award for legal costs	
Fernandes Hearn LLP in trust for	
McKeil Marine Ltd.....	10,686
	<u>13,186</u>
Office of the Commissioner for Federal Judicial Affairs	
Authority—Federal Court	
<i>T-429-00</i>	
Award for pension benefits	
Corbett M C.....	62,370
	<u>62,370</u>
Offices of the Information and Privacy Commissioners of Canada	
Authority—Federal Court	
<i>T-1468-16</i>	
Award for legal costs	
Miller Thomson LLP in trust for	
Teva Canada Limited.....	750
<i>T-872-16</i>	
Award for legal costs	
Miller Thomson LLP in trust for	
Teva Canada Limited.....	750
	<u>1,500</u>
	<u>77,056</u>

Court awards—continued

(in dollars)

Description and payee	Amount
National Defence	
Department of National Defence	
<i>Authority—Federal Court</i>	
<i>T-2271-16</i>	
Award for administrative expenses	
Fowler R	50
<i>Authority—Supreme Court of Newfoundland and Labrador</i>	
<i>2006 08T 109</i>	
Award for damages	
Benson Buffet in trust for	
10565 Nfld Inc	885,986
	<u>886,036</u>
National Revenue	
Canada Revenue Agency	
<i>Authority—Court of Appeal for British Columbia</i>	
<i>CA43363</i>	
Tax related award	
Osler Hoskin & Harcourt LLP in trust for	
Veracity Capital Corporation.....	20,734
<i>Authority—Court of Appeal for Ontario</i>	
<i>C62491</i>	
Tax related award	
McCarthy Tetrault LLP in trust for	
Slate Asset Management	20,000
<i>Authority—Federal Court</i>	
<i>17-T-43</i>	
Award for legal costs	
Alibhai A	1,362
<i>T-1013-15</i>	
Award for legal costs	
Grenon J T	7,937
<i>T-1283-16</i>	
Tax related award	
Gingell C	2,500
<i>T-1736-14</i>	
Award for legal costs	
Hillis V & Deegan G L	94,487
<i>T-1842-15</i>	
Award for legal costs	
Felesky Flynn LLP in trust for	
Cybernius Medical Ltd	1,000
<i>T-1958-14</i>	
Award for legal costs	
Davies Ward Phillips & Vineberg LLP in trust for	
Rosenberg M	16,271
<i>T-1996-14</i>	
Tax related award	
Cloth J	2,989
<i>T-280-17</i>	
Tax related award	
Estate of Wayne Alan Howard.....	500
<i>T-345-17</i>	
Tax related award	
Pomeroy's Masonry Ltd	2,700
<i>T-387-16</i>	
Award for legal costs	
Leblanc Donaldson in trust for	
6075240 Canada Inc	3,967

Court awards—continued

(in dollars)

Description and payee	Amount
<i>T-557-17</i>	
Award for legal costs	
Keller Williams Referred Realty Inc	9,023
<i>T-908-12</i>	
Award for legal costs	
Osler Hoskin & Harcourt LLP in trust for	
BP Canada Energy Company	11,535
Authority—Federal Court of Appeal	
<i>A-180-16</i>	
Tax related award	
DS Avocats in trust for	
Montminy M	3,811
<i>A-249-16</i>	
Tax related award	
McCarthy Tétrault LLP in trust for	
Club Intrawest	9,782
<i>A-341-16</i>	
Award for legal costs	
Leblanc Donaldson in trust for	
6075240 Canada Inc	3,658
<i>A-385-15</i>	
Award for legal costs	
Osler Hoskin & Harcourt LLP in trust for	
BP Canada Energy Company	6,047
<i>A-406-14</i>	
Tax related award	
Gittens & Associates in trust for	
Peach H	5,505
<i>A-456-10</i>	
Tax related award	
Boudreau Law LLP in trust for	
Robertson R, Saunders R	3,109
<i>A-475-15</i>	
Tax related award	
Thorsteinssons LLP in trust for	
Alexander College Corp	14,397
<i>Number withheld</i>	
Tax related award	
Name withheld	6,230
Authority—Ontario Superior Court of Justice	
<i>31-1422211</i>	
Award for legal costs	
Brandy D T	5,000
<i>CV-16-11423-00CL</i>	
Tax related award	
McCarthy Tétrault LLP in trust for	
Slate Asset Management	20,000
<i>CV-17-1165-00</i>	
Award for legal costs	
Pallett Valvo LLP in trust for	
Berdeklis S, Grossi G, Mainiero M	13,349
Authority—Supreme Court of British Columbia	
<i>1546870</i>	
Award for legal costs	
McInerney P H	2,357
<i>S122244</i>	
Tax related award	
Osler Hoskin & Harcourt LLP in trust for	
Veracity Capital Corporation	19,371

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Supreme Court of Canada	
37467	
Tax related award	
Osler Hoskin & Harcourt LLP in trust for Veracity Capital Corporation.....	1,556
Authority—Tax Court of Canada	
2004-3561(IT)G	
Tax related award	
Boudreau Law LLP in trust for Robertson R, Saunders R.....	38,656
2005-1631(IT)G	
Tax related award	
Davies Ward Phillips & Vineberg LLP in trust for Potash Corporation of Saskatchewan Inc.....	33,328
2012-3401(GST)G	
Tax related award	
McCarthy Tetrault LLP in trust for Club Intrawest.....	29,084
2012-4171(IT)G	
Tax related award	
Cherevaty L.....	46,019
2012-4559(IT)G	
Tax related award	
Boateng K.....	4,325
2012-5023(IT)G	
Tax related award	
Milot Law in trust for Eun-Sook L.....	26,644
2012-950(IT)G	
Tax related award	
CIT Group Securities Canada Inc.....	500
2013-2968(IT)I	
Tax related award	
Palmer-Amour E.....	5,000
2013-4000(GST)G	
Tax related award	
KPMG Law LLP in trust for Ike Enterprises Inc.....	101,739
2013-4435(IT)I	
Tax related award	
Gittens & Associates in trust for Peach H.....	1,835
2014-2006(IT)G	
Tax related award	
LaBarge Weinstein LLP in trust for Grimes K & Ozerdinc ME Trustees for Ozerdinc Family Trust Number 2.....	130,933
2014-3307(GST)I	
Tax related award	
Parthiban J.....	250
2014-3670(IT)G	
Tax related award	
Milot Law in trust for Chaplin J.....	5,114
2014-385(IT)G	
Tax related award	
Lenczner Slaght Royce Smith Griffin LLP in trust for Teranet Inc.....	8,664
2014-4563(GST)G	
Tax related award	
Aird & Berlis LLP in trust for Triple M Metal LP.....	21,124

Court awards—continued

(in dollars)

Description and payee	Amount
<i>2015-1802(IT)G</i>	
Tax related award	
Milot Law in trust for	
Selak T	20,000
<i>2015-2693(IT)G</i>	
Tax related award	
DLA Piper (Canada) LLP in trust for	
Joe E	6,598
<i>2015-3909(IT)G</i>	
Tax related award	
Thompson D J in trust for	
Ashworth M	3,910
<i>2015-465(IT)G</i>	
Tax related award	
Landy J	1,000
<i>2016-1159(IT)I</i>	
Tax related award	
Pittiglio R	1,000
<i>2016-2813(IT)I</i>	
Tax related award	
Chitalia J	764
<i>2016-307(IT)I</i>	
Tax related award	
Bernard D	1,185
<i>2016-4465(GST)I</i>	
Tax related award	
Gunn A R in trust for	
Cway Logistics Ltd	150
<i>2016-4471(IT)I</i>	
Tax related award	
Price J D	100
<i>2016-906(IT)I</i>	
Tax related award	
Davrey K	3,500
<i>2017-111(IT)I</i>	
Tax related award	
Barry A M	100
<i>2017-1910(IT)G</i>	
Tax related award	
Rosen Kirshen Tax Law in trust for	
Valovic D, Valovic I	525
<i>2017-224(IT)I</i>	
Tax related award	
McEachnie C	200
<i>2017-658(GST)I</i>	
Tax related award	
Smith D A	200
<i>Judgment numbers withheld (8)</i>	
Tax related award	
Names withheld (8)	508,198
	1,309,822
Natural Resources	
Canadian Nuclear Safety Commission	
<i>Authority—Ontario Superior Court of Justice</i>	
<i>16-56872</i>	
Costs on a motion	
Gowling WLG (Canada) LLP in trust for	
Greening F	30,000

Court awards—continued

(in dollars)

Description and payee	Amount
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
<i>Authority—Federal Court</i>	
<i>IMM-3197-17</i>	
Award for legal costs	
Subodh S Bharati Barrister & Solicitor in trust for	
Scotland R	3,390
<i>IMM-3233-17</i>	
Award for legal costs	
Shannon Black LLP in trust for	
Saadeldin O	750
<i>T-186-17</i>	
Award for legal costs	
Sodhi G	1,500
<i>T-491-17</i>	
Award for legal costs	
Thomas T	300
<i>Authority—Federal Court of Appeal</i>	
<i>A-477-16</i>	
Award for legal costs	
Lapointe Rosenstein Marchand Melançon LLP in trust for	
Globe Union Canada Inc	1,720
<i>Authority—Ontario Superior Court of Justice</i>	
<i>CR-17-90000167-00MO</i>	
Award for legal costs	
Subodh S Bharati Barrister & Solicitor in trust for	
Scotland R	61,761
<i>CV-15-5510</i>	
Award for legal costs	
Danson Recht LLP in trust for	
Gill A	1,200
<i>M038/17</i>	
Award for legal costs	
Jared Will & Associates in trust for	
Ali K	30,000
<i>Authority—Supreme Court of Canada</i>	
<i>35388</i>	
Award for legal costs	
Legal Services Society in trust for	
Sinnappillai S	22,291
	122,912
Canadian Security Intelligence Service	
<i>Authority—Ontario Superior Court of Justice</i>	
<i>ONSC 4259</i>	
Reimbursement of costs	
Champ & Associates in trust for	
Almaki N, Almalki S, Almalki Y, Kandar B	30,000
<i>CV-11-1555-00</i>	
Reimbursement of costs	
Anser Law Professional Corporation in trust for	
Mejjid A	5,000
	35,000
Correctional Service of Canada	
<i>Authority—Court of Queen's Bench of Alberta</i>	
<i>1603 08489</i>	
Award for legal costs	
Erika Norheim Professional Corporation in trust for	
Name withheld	300

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Federal Court	
<i>T-1097-15</i>	
Award for legal costs	
Grace, Snowdon & Terepocki LLP in trust for Name withheld	1,000
<i>T-1108-14</i>	
Award for legal costs	
Todd Sloan in trust for Name withheld	3,505
<i>T-1249-17</i>	
Award for legal costs	
Queen's Prison Law Clinic for Name withheld	192
<i>T-1251-17</i>	
Award for legal costs	
Queen's Prison Law Clinic for Name withheld	125
<i>T-1795-16</i>	
Award for legal costs	
Queen's Prison Law Clinic for Name withheld	900
<i>T-1881-16</i>	
Award for legal costs	
Queen's Prison Law Clinic for Name withheld	1,000
<i>T-2063-15</i>	
Award for personal property	
Name withheld.....	500
<i>T-2165-16</i>	
Award for legal costs	
Queen's Prison Law Clinic for Name withheld	1,500
<i>T-2269-14</i>	
Award for personal property	
Name withheld.....	81
<i>T-368-17</i>	
Award for legal costs	
Queen's Prison Law Clinic for Name withheld	600
<i>T-384-17</i>	
Award for legal costs	
Queen's Prison Law Clinic for Name withheld	500
Authority—Federal Court of Appeal	
<i>A-209-16, A-210-16 and A-211-16</i>	
Award for legal costs	
Todd Sloan in trust for Name withheld	2,635
Authority—Ontario Superior Court of Justice	
<i>2552/15</i>	
Award for legal costs	
Mckenzie Lake Lawyers LLP in trust for Name withheld	17,720

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Supreme Court of British Columbia	
<i>S140297</i>	
Award for legal costs	
Grace, Snowdon & Terepocki LLP and Webster & Associates in trust for Name withheld	12,707
<i>S30560</i>	
Award for legal costs	
Grace, Snowdon & Terepocki LLP in trust for Name withheld	3,500
Authority—Supreme Court of Nova Scotia	
<i>Amh 437994</i>	
Award for legal costs	
Dalhousie Legal Aid Service for Name withheld	2,500
<i>TRU-460162</i>	
Award for legal costs	
Satellite Tax Law in trust for Name withheld	1,500
	50,765
Parole Board of Canada	
Authority—Federal Court	
<i>T-2243-16</i>	
Settlement of costs	
Queen's Prison Law in trust for Dorsey F.....	1,400
<i>T-640-17</i>	
Award for legal costs	
Smith W	300
<i>T-67-17</i>	
Award for legal costs	
Ouellette G	684
	2,384
Royal Canadian Mounted Police	
Authority—Court of Queen's Bench for Saskatchewan	
<i>2006 SKQB 483</i>	
Award for property damage	
Merchant Law Group in trust for Clysdale C, Clysdale R, Clysdale R, Isaacs B, Isaacs B, Isaacs M, McCormick N	35,000
Authority—Federal Court	
<i>T-234-15</i>	
Award for legal costs	
Dentons Canada LLP in trust for Herrera-Morales J.....	8,651
Authority—Ontario Superior Court of Justice	
<i>2921/14</i>	
Award for legal costs	
Ledroit Law in trust for Doe J.....	43,000
Authority—Provincial Court of New Brunswick	
<i>32605601</i>	
Award pursuant to a probation order	
Bayne Sellar Ertel Carter in trust for Government of Canada and other various organizations	550,000

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Supreme Court of British Columbia	
<i>M137219</i>	
Award for damages	
Webster and Associates in trust for	
Parlby J	2,610,821
<i>M144055</i>	
Award for damages	
Infinity Law Corporation in trust for	
McLatchie D	427,366
	3,674,838
	<u>3,885,899</u>
Public Services and Procurement	
Department of Public Works and Government Services	
Authority—Canadian International Trade Tribunal	
<i>PR-2016-058</i>	
Award for legal costs	
Fasken Martineau Dumoulin LLP in trust for	
Le Groupe Conseil Bronson Consulting Group Inc	4,700
Authority—Ontario Superior Court of Justice	
<i>15-66977</i>	
Award for legal costs	
Gowling WLG (Canada) LLP in trust for	
176026 Canada Inc	15,000
	<u>19,700</u>
Transport	
Department of Transport	
Authority—Court of Queen's Bench Winnipeg Centre	
<i>CI 17-01-11272</i>	
Award for legal costs	
Thompson Dorfman Sweatman LLP in trust for	
Omnitrax Inc	2,233
Authority—Federal Court	
<i>T-1353-15</i>	
Award for legal costs	
Dallas L R	2,000
<i>T-348-16</i>	
Award for legal costs	
Borden Ladner Gervais LLP in trust for	
Oceanex Inc	1,500
<i>T-444-15</i>	
Award for legal costs and damages suffered within the industry	
Parlee McLaws LLP in trust for	
Rotor Maxx Support Ltd	92,000
<i>T-461-16</i>	
Award for legal costs	
Walsh J E	125
	<u>97,858</u>

Court awards—concluded

(in dollars)

Description and payee	Amount
Veterans Affairs	
Department of Veterans Affairs	
<i>Authority—Federal Court</i>	
<i>T-1806-16</i>	
Award for legal costs	
Borden Ladner Gervais LLP in trust for	
Bruce D A	750
<i>T-1907-16</i>	
Award for legal costs	
Borden Ladner Gervais LLP in trust for	
Northrup H	3,500
Northrup H	871
<i>T-2092-16</i>	
Award for legal costs	
Duncan Craig LLP in trust for	
Lien D D	2,000
	7,121
Total.....	48,029,952

Section 9

Public Accounts of Canada

2017–2018

Federal-provincial shared-cost programs

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Federal-provincial shared-cost programs

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

Federal-provincial shared-cost programs

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food					
2011 Canada–Alberta Salmonella Assistance Initiative	-	-	-	-	-
2011 Canada–British Columbia Bovine Tuberculosis Assistance Initiative	-	-	-	-	-
2011 Canada–British Columbia Excess Moisture Initiative	-	-	-	-	-
2011 Canada–British Columbia Feed Assistance and Pasture Restoration Initiative	-	-	-	-	-
2011 Canada–Manitoba Forage Shortfall and Restoration Assistance Initiative	-	-	-	-	-
2011 Canada–New Brunswick Excess Moisture Initiative	-	-	-	-	-
2011 Excess Moisture and Flooding Package for Alberta, Saskatchewan, Manitoba and Quebec	-	-	-	4,906	-
2012 Canada–Ontario Forage and Livestock Transportation Assistance Initiative	-	-	-	-	52
2012 Canada–Quebec Drought Livestock and Forage Transportation Assistance Initiative	-	-	-	-	113
2013 Canada–Nova Scotia Strawberry Assistance Initiative	-	-	-	-	-
2014 Canada–British Columbia Avian Influenza Assistance Initiative	-	-	(6) 750	-	-
2014 Canada–Manitoba Forage Shortfall and Transportation Assistance Initiative	-	-	-	-	-
2016 Canada–Alberta Bovine Tuberculosis Assistance Initiative	-	-	-	-	-
2016 Canada–Nova Scotia Fire Blight Outbreak Initiative	-	-	489 783	-	-
2016 Canada–Nova Scotia Maple Syrup Initiative	-	-	440 590	-	-
2016 Canada–Saskatchewan Bovine Tuberculosis Assistance Initiative	-	-	-	-	-
2017 Canada–British Columbia Wildfires Recovery Initiative	-	-	-	-	-
2017 Canada–Quebec Agricultural Producers Assistance with the Extraordinary Cost Incurred by Hailstorms Initiative	-	-	-	-	6,487
Agricultural Disaster Relief program	-	-	-	-	6,487
	-	-	-	150	-

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	1,176	-	1,176	-	-	-	1,176
-	-	-	-	-	-	-	-	-	-
-	-	-	-	105	105	-	-	-	105
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,399	1,399	-	-	-	1,399
-	-	-	-	-	-	-	-	-	-
-	-	-	-	793	793	-	-	-	793
-	-	-	-	-	-	-	-	-	-
-	6,948	-	-	-	6,948	-	-	-	6,948
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	4,906	-	-	-	4,906
-	-	-	-	-	-	-	-	-	-
-	67,428	141,359	22,538	-	231,377	-	-	-	231,377
-	-	-	-	-	-	-	-	-	-
222	-	-	-	-	222	-	-	-	222
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	113	-	-	-	113
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	(6)	-	-	-	(6)
-	-	-	-	-	750	-	-	-	750
-	-	-	-	-	-	-	-	-	-
-	-	-	-	408	408	-	-	-	408
-	-	-	-	-	-	-	-	-	-
-	2,340	-	-	-	2,340	-	-	-	2,340
-	-	-	-	-	2,216	-	-	-	2,216
-	-	-	6,000	-	6,000	-	-	-	6,000
-	-	-	8,216	-	8,216	-	-	-	8,216
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	489	-	-	-	489
-	-	-	-	-	783	-	-	-	783
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	440	-	-	-	440
-	-	-	-	-	590	-	-	-	590
-	-	63	-	-	63	-	-	-	63
-	-	-	-	-	-	-	-	-	-
-	-	63	-	-	63	-	-	-	63
-	-	-	-	6,369	6,369	-	-	-	6,369
-	-	-	-	-	-	-	-	-	-
-	-	-	-	6,369	6,369	-	-	-	6,369
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	6,487	-	-	-	6,487
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	6,487	-	-	-	6,487
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	150	-	-	-	150

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
AgriInsurance—Contributions.....	205	8,859	1,316	2,477	26,728
	236	9,050	1,282	2,771	26,813
AgriInvest Kickstart program—Contributions.....	4,771	131,411	25,268	73,651	829,999
	—	—	—	—	—
	—	—	—	—	92,514
AgriInvest program—Contributions.....	—	—	—	—	20,036
	—	—	—	—	24,986
	—	—	—	—	238,728
AgriInvest program—Grants.....	43	1,299	948	1,040	—
	101	1,411	1,039	1,097	—
	1,038	20,422	13,177	14,743	16,812
AgriRisk Initiatives—Administration Capacity Building Activities.....	—	45	93	38	1,496
	—	—	—	—	562
	—	45	93	38	2,882
AgriStability—Contributions.....	—	3,586	—	—	(27,066)
	—	4,415	—	—	42,290
	1,653	79,552	25,870	63,263	1,009,564
AgriStability—Grants.....	3,468	—	9,656	6,467	—
	1,971	—	21,926	1,604	—
	7,562	—	71,355	35,191	—
Farm Income Program (FIP) Direct Payments—Grants.....	—	—	—	—	—
	—	—	—	—	—
	102	1,069	902	813	—
Growing Forward 2—Cost Shared Programs.....	4,254	3,581	3,972	3,829	34,877
	3,790	3,923	3,674	3,768	29,936
	19,044	19,044	18,368	18,622	148,976
Payments in connection with the <i>Farm Income Protection Act</i> — Safety Net Companion programs.....	—	—	—	—	—
	—	—	—	—	—
	10,745	15,015	13,004	5,626	518,004
Transitional Industry Support program (TISP) Cattle Payments—Grants.....	—	—	—	—	—
	—	—	—	—	—
	387	4,509	3,991	3,675	4,000
Youth Employment Strategy—Career Focus program.....	9	29	45	—	178
	—	14	—	—	204
	61	301	438	234	5,309
Total ministry.....	7,979	17,399	16,030	13,851	62,736
	6,098	18,813	28,844	9,240	124,791
	45,363	271,368	174,589	220,912	2,873,440
Canadian Heritage					
Department of Canadian Heritage					
Canada Arts Presentation Fund.....	100	—	—	—	—
	100	—	—	—	—
	1,539	—	—	—	—
Canada Cultural Spaces Fund.....	—	—	—	—	—
	—	—	—	—	—
	3,100	—	—	—	—
Official Languages in Education Program.....	4,291	4,785	11,140	25,995	67,321
	4,291	6,662	10,739	24,781	67,288
	143,438	110,968	304,582	962,090	3,285,329
Sport Support Program.....	277	257	297	289	657
	277	257	297	289	657
	3,736	3,131	4,239	3,845	9,123
Total ministry.....	4,668	5,042	11,437	26,284	67,978
	4,668	6,919	11,036	25,070	67,945
	151,813	114,099	308,821	965,935	3,294,452
Environment and Climate Change					
Department of the Environment					
Canada Agreement Concerning the Monitoring of Water Quality St. Lawrence Basin-Atlantic.....	—	—	—	—	37
	—	—	—	—	35
	—	—	—	—	160
Canada Agreement with Provinces and Territories Concerning the Monitoring of Water Quality.....	48	228	—	29	164
	48	234	—	29	155
	192	870	—	115	899
Canada-Wide National Air Pollution Surveillance Program.....	128	213	220	177	1,652
	136	226	234	189	1,758
	678	1,130	1,167	941	8,773

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
60,865	95,411	230,633	207,460	17,751	651,705	–	–	–	651,705
57,667	88,487	262,956	233,973	18,261	701,496	–	–	–	701,496
1,404,674	1,722,450	4,572,250	3,683,493	329,644	12,777,611	–	–	–	12,777,611
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	92,514	–	–	–	92,514
–	–	–	–	–	20,036	–	–	–	20,036
–	–	–	–	–	24,986	–	–	–	24,986
–	–	–	–	–	238,728	–	–	–	238,728
28,661	20,497	55,207	34,969	4,912	147,576	–	–	2	147,578
27,445	19,788	53,156	43,327	4,912	152,276	–	–	2	152,278
368,341	255,123	629,901	461,325	59,075	1,839,957	–	–	17	1,839,974
–	520	667	1,428	158	4,445	–	–	–	4,445
–	484	672	878	156	2,752	–	–	–	2,752
–	2,677	3,592	6,294	759	16,380	–	–	–	16,380
(65,741)	–	12,848	108,187	2,977	34,791	–	–	–	34,791
81,058	–	90,316	83,168	10,281	311,528	–	–	–	311,528
1,207,123	587,386	1,782,027	1,460,450	298,358	6,515,246	–	–	124	6,515,370
–	7,893	(417)	–	(239)	26,828	–	–	–	26,828
–	10,226	(290)	–	(77)	35,360	–	–	13	35,373
–	376,424	(28,790)	–	(1,943)	459,799	–	–	46	459,845
–	–	–	–	–	–	–	–	–	–
(1)	(1)	(1)	(3)	–	(6)	–	–	–	(6)
22,600	14,355	25,801	63,999	5,020	134,661	–	–	7	134,668
48,146	16,218	39,753	31,914	13,848	200,392	783	463	762	202,400
48,737	19,455	40,510	51,997	11,623	217,413	597	649	820	219,479
225,588	90,993	199,704	207,777	57,441	1,005,557	3,142	1,205	3,809	1,013,713 (f)
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
248,516	38,604	45,996	190,826	62,001	1,148,337	340	–	416	1,149,093
–	–	–	–	–	–	–	–	–	–
(3)	(1)	(1)	–	–	(5)	–	–	–	(5)
95,682	56,248	97,388	248,182	22,849	536,911	–	–	10	536,921
151	100	106	130	74	822	–	–	–	822
211	82	88	168	86	853	–	–	–	853
1,561	668	529	928	752	10,781	–	–	–	10,781
72,082	140,639	338,860	386,304	45,850	1,101,730	783	463	764	1,103,740
215,114	138,520	447,406	419,508	45,242	1,453,576	597	649	835	1,455,657
3,574,307	3,221,644	7,469,820	6,355,204	843,030	25,049,677	3,482	1,205	4,429	25,058,793
–	–	–	–	–	100	–	–	–	100
–	–	–	–	–	100	–	–	–	100
–	–	–	–	–	1,539	–	–	–	1,539
–	–	–	–	–	–	–	–	–	–
–	–	900	–	–	4,000	–	88	50	4,138
82,786	13,930	8,493	15,882	19,317	253,940	2,862	1,423	2,826	261,051
86,268	14,506	8,984	15,792	19,431	258,742	2,918	2,248	1,423	265,331
3,235,369	443,802	301,639	466,435	494,003	9,747,655	63,885	31,784	49,537	9,892,861
912	312	303	438	477	4,219	252	252	252	4,975
912	312	303	438	477	4,219	252	252	252	4,975
11,456	4,236	4,391	6,127	6,537	56,821	4,041	3,069	3,583	67,514
83,698	14,242	8,796	16,320	19,794	258,259	3,114	1,675	3,078	266,126
87,180	14,818	9,287	16,230	19,908	263,061	3,170	2,500	1,675	270,406
3,246,825	448,038	306,930	472,562	500,540	9,810,015	67,926	34,941	53,170	9,966,052
–	–	–	–	–	37	–	–	–	37
–	–	–	–	–	35	–	–	–	35
–	–	–	–	–	160	–	–	–	160
–	–	–	–	–	469	43	–	–	512
–	–	–	–	–	466	36	–	–	502 (a)
–	–	–	–	–	2,076	169	–	–	2,245 (a)
2,510	269	241	688	929	7,027	38	13	13	7,091
2,671	287	257	732	988	7,478	41	14	14	7,547
13,329	1,431	1,280	3,652	4,932	37,313	203	68	68	37,652

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Canada–Quebec Climate Network Expansion Agreement	–	–	–	–	241
	–	–	–	–	240
	–	–	–	–	9,403
Canada–Quebec St. Lawrence Action Plan.....	–	–	–	–	4,427
	–	–	–	–	5,065
	–	–	–	–	46,665
North American Waterfowl Management Plan.....	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Ottawa River Regulation	–	–	–	–	105
	–	–	–	–	101
	–	–	–	–	2,710
Pulp and Paper.....	–	–	–	–	50
	–	–	–	–	50
	–	–	–	–	3,672
Research Program for the Effects of Acid Rain on Ecosystems	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	1,151
SARA— <i>Species at Risk Act</i>	–	–	–	–	399
	–	–	–	–	373
	–	–	–	–	2,621
Water Quantity Survey Agreement.....	384	84	267	295	969
	448	72	230	324	1,133
	7,526	726	2,658	4,974	28,775
Canadian Environmental Assessment Agency					
James Bay and Northern Quebec Agreement.....	–	–	–	–	246
	–	–	–	–	246
	–	–	–	–	4,463
Total ministry	560	525	487	501	8,290
	632	532	464	542	9,156
	8,396	2,726	3,825	6,030	109,292
Families, Children and Social Development					
Department of Employment and Social Development					
Canada Job Funds.....	7,181	2,064	12,954	10,316	113,992
	8,013	2,247	14,353	11,439	125,856
	29,903	8,399	53,640	42,812	469,970
Early Learning and Child Care	7,383	3,547	11,710	9,733	87,447
	–	–	–	–	–
	7,383	3,547	11,710	9,733	87,447
Interprovincial Computerized Examination Management System (ICEMS).....	15	15	15	15	15
	26	26	26	26	26
	1,298	1,298	1,298	1,298	1,298
Labour Market Agreements for Persons with Disabilities.....	4,578	1,376	8,290	5,951	45,893
	4,578	1,376	8,290	5,951	45,893
	64,097	19,259	116,065	83,312	642,501
Labour Market Development Agreements	139,190	28,302	92,748	103,405	641,927
	128,179	28,773	93,424	103,860	671,383
	1,249,672	267,561	850,481	913,863	6,076,201
Targeted Initiative for Older Workers.....	–	–	–	–	–
	1,391	240	1,188	521	5,649
	12,288	3,546	11,457	9,041	70,639
Workforce Development Agreement.....	1,565	444	2,074	1,863	–
	–	–	–	–	–
	1,565	444	2,074	1,863	–
Total ministry	159,912	35,748	127,791	131,283	889,274
	142,187	32,662	117,281	121,797	848,807
	1,366,206	304,054	1,046,725	1,061,922	7,348,056

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	–	–	–	–	241	–	–	–	241
–	–	–	–	–	240	–	–	–	240
–	–	–	–	–	9,403	–	–	–	9,403
–	–	–	–	–	4,427	–	–	–	4,427
–	–	–	–	–	5,065	–	–	–	5,065
–	–	–	–	–	46,665	–	–	–	46,665
–	–	19	–	–	19	–	–	–	19
–	25	58	–	–	83	–	–	–	83
2,267	9,852	10,070	7,345	41	29,575	–	–	–	29,575
105	–	–	–	–	210	–	–	–	210
101	–	–	–	–	202	–	–	–	202 (a)
2,710	–	–	–	–	5,420	–	–	–	5,420 (a)
–	–	–	–	–	50	–	–	–	50
–	–	–	–	–	50	–	–	–	50
–	–	–	–	273	3,945	–	–	–	3,945
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	1,151	–	–	–	1,151
–	–	–	–	–	399	–	–	–	399
–	–	–	–	–	373	–	–	–	373
–	–	–	–	502	3,123	35	–	–	3,158
2,094	1,299	1,693	1,977	1,921	10,983	1,071	–	514	12,568
2,059	1,056	1,297	1,736	1,678	10,033	2,359	–	(388)	12,004
47,827	16,981	20,477	31,578	14,604	176,126	8,558	–	1,574	186,258
–	–	–	–	–	246	–	–	–	246
–	–	–	–	–	246	–	–	–	246
–	–	–	–	–	4,463	–	–	–	4,463
4,709	1,568	1,953	2,665	2,850	24,108	1,152	13	527	25,800
4,831	1,368	1,612	2,468	2,666	24,271	2,436	14	(374)	26,347
66,133	28,264	31,827	42,575	20,352	319,420	8,965	68	1,642	330,095
192,748	18,172	15,806	58,206	65,418	496,857	1,105	1,016	1,022	500,000
211,365	19,925	17,393	64,286	70,399	545,276	1,054	1,061	1,067	548,458 (a)
787,746	74,002	64,747	238,231	264,636	2,034,086	4,067	3,902	3,952	2,046,007 (a)
146,481	15,621	13,848	45,631	51,036	392,437	2,453	2,387	2,391	399,668
–	–	–	–	–	–	–	–	–	–
146,481	15,621	13,848	45,631	51,036	392,437	2,453	2,387	2,391	399,668
15	15	15	15	15	150	15	15	15	195
26	26	26	26	26	260	26	26	26	338
1,298	1,298	1,298	1,298	1,298	12,980	1,298	1,298	1,298	16,874
76,411	8,965	10,853	25,190	30,744	218,251	1,249	1,249	2,089	222,838
76,411	8,965	10,853	25,190	30,744	218,251	1,249	1,249	1,249	221,998 (a)
1,064,785	125,510	151,937	352,665	430,417	3,050,548	3,664	2,710	4,998	3,061,920 (a)
672,330	52,482	44,405	141,211	319,339	2,235,339	4,612	3,548	4,237	2,247,736
677,837	52,325	43,573	130,756	310,320	2,240,430	4,443	2,539	3,735	2,251,147 (a)
6,075,927	480,216	407,004	1,172,792	2,794,249	20,287,966	41,530	29,137	36,474	20,395,107 (a)
–	–	–	–	–	–	–	–	–	–
7,810	415	459	1,742	2,908	22,323	339	–	240	22,902 (a)
73,899	3,163	5,497	9,684	37,225	236,439	1,510	180	3,170	241,299 (a)(f)
27,420	2,306	1,899	7,680	9,384	54,635	788	–	871	56,294
–	–	–	–	–	–	–	–	–	–
27,420	2,306	1,899	7,680	9,384	54,635	788	–	871	56,294
1,115,405	97,561	86,826	277,933	475,936	3,397,669	10,222	8,215	10,625	3,426,731
973,449	81,656	72,304	222,000	414,397	3,026,540	7,111	4,875	6,317	3,044,843
8,177,556	702,116	646,230	1,827,981	3,588,245	26,069,091	55,310	39,614	53,154	26,217,169

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Atlantic Fisheries Fund (AFF).....	274	11	698	149	—
	—	—	—	—	—
	274	11	698	149	—
Canada–Quebec Agreement on the St. Lawrence	—	—	—	—	2,462
	—	—	—	—	2,423
	—	—	—	—	4,885
Conservation Hatchery Rearing of Landlocked Salmon Smolts and Broodstock	—	—	—	15	—
	—	—	—	26	—
	—	—	—	92	—
Cumulative Impact Monitoring Program	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Cumulative Impacts of Water Regulation in the Columbia and Okanagan River Systems	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Eastern Arctic Marine Multi-Species Survey.....	—	—	—	—	—
	—	—	—	—	—
Environmental DNA (eDNA) Detection of Aquatic Invasive Species	—	—	—	—	—
	—	—	—	—	—
Fish Health Diagnostic Services with British Columbia Ministry of Aquaculture.....	—	—	—	—	—
	—	—	—	—	—
Inshore Marine Fishes and Invertebrates	—	—	—	—	—
	—	—	—	—	—
Nunavut Coastal Resource Inventory	—	—	—	—	—
	—	—	—	—	—
Operation of the Allco Hatchery in Maple Ridge (British Columbia)	—	—	—	—	—
	—	—	—	—	—
Population Structure and Stock Identification of Skeena River Steelhead.....	—	—	—	—	—
	—	—	—	—	—
Prince Edward Island Aquaculture Leasing Program.....	—	155	—	—	—
	—	155	—	—	—
	—	3,034	—	—	—
Respecting Marine Protected Area Network Planning (2016-2018).....	—	—	—	—	—
	—	—	—	—	—
Respecting Priority Species at Risk (2016-2018).....	—	—	—	—	—
	—	—	—	—	—
Respecting Priority Species at Risk (2016-2019).....	—	—	—	—	—
	—	—	—	—	—
Respecting Priority Species at Risk (2017-2019).....	—	—	—	—	—
	—	—	—	—	—
Statistical Management of Commercial Fisheries in Quebec (1990 to 2005)	—	—	—	—	33
	—	—	—	—	32
	—	—	—	—	954
Survey of Recreational Fishing in Canada	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Total ministry	274	166	698	164	2,495
	—	155	—	26	2,455
	274	3,045	698	241	5,839

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	1,132	-	-	-	1,132
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	1,132	-	-	-	1,132
-	-	-	-	-	2,462	-	-	-	2,462
-	-	-	-	-	2,423	-	-	-	2,423
-	-	-	-	-	4,885	-	-	-	4,885
-	-	-	-	-	15	-	-	-	15
-	-	-	-	-	26	-	-	-	26
-	-	-	-	-	92	-	-	-	92
-	-	-	-	-	-	404	-	-	404
-	-	-	-	-	-	331	-	-	331
-	-	-	-	-	-	743	-	-	743
-	-	-	-	80	80	-	-	-	80
-	-	-	-	85	85	-	-	-	85
-	-	-	-	165	165	-	-	-	165
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	116	-	116
-	-	-	-	-	-	-	483	-	483
-	-	-	-	82	82	-	-	-	82
-	-	-	-	80	80	-	-	-	80
-	-	-	-	197	197	-	-	-	197
-	-	-	-	161	161	-	-	-	161
-	-	-	-	-	-	-	-	-	-
-	-	-	-	161	161	-	-	-	161
-	-	-	-	-	-	-	180	-	180
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	180	-	180
-	-	-	-	-	-	-	200	-	200
-	-	-	-	-	-	-	200	-	200
-	-	-	-	-	-	-	525	-	525
-	-	-	-	25	25	-	-	-	25
-	-	-	-	25	25	-	-	-	25
-	-	-	-	50	50	-	-	-	50
-	-	-	-	3	3	-	-	-	3
-	-	-	-	3	3	-	-	-	3
-	-	-	-	10	10	-	-	-	10
-	-	-	-	-	155	-	-	-	155
-	-	-	-	-	155	-	-	-	155
-	-	-	-	-	3,034	-	-	-	3,034
-	-	-	-	28	28	-	-	-	28
-	-	-	-	70	70	-	-	-	70
-	-	-	-	98	98	-	-	-	98
-	-	-	-	-	-	-	-	-	-
-	-	-	-	215	215	-	-	-	215
-	-	-	-	215	215	-	-	-	215
-	-	-	-	-	-	-	-	-	-
-	-	-	-	161	161	-	-	-	161
-	-	-	-	161	161	-	-	-	161
-	-	-	-	216	216	-	-	-	216
-	-	-	-	-	-	-	-	-	-
-	-	-	-	216	216	-	-	-	216
-	-	-	-	-	33	-	-	-	33
-	-	-	-	-	32	-	-	-	32
-	-	-	-	-	954	-	-	-	954
22	-	-	-	-	22	-	-	-	22
58	-	-	-	-	58	-	-	-	58
208	-	-	-	-	208	-	-	-	208
22	-	-	-	595	4,414	404	380	-	5,198
58	-	-	-	639	3,333	331	316	-	3,980
208	-	-	-	1,273	11,578	743	1,188	-	13,509

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Health					
Department of Health					
Canada–Quebec Agreement on the St. Lawrence	–	–	–	–	2
	–	–	–	–	4
	–	–	–	–	27
Public Health Agency of Canada					
Canada–Quebec Agreement on the St. Lawrence	–	–	–	–	5
	–	–	–	–	12
	–	–	–	–	120
Total ministry	–	–	–	–	7
	–	–	–	–	16
	–	–	–	–	147
Indigenous and Northern Affairs					
Department of Indian Affairs and Northern Development					
Agreement concerning the Implementation of the James Bay and Northern Quebec—Agreement in regards to Nunavik Housing.....	–	–	–	–	25,645
	–	–	–	–	21,671
	–	–	–	–	244,068
Auditing procedures to the final claims under the <i>Memorandum of Agreement Respecting Welfare Programs for Indians</i>	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Beverly and Kaminuriak Caribou Management Agreement.....	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Community Wellbeing Pilot Project—Youth Documentary with Ministry of Northern Development and Mines—Ring of Fire Secretariat.....	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Cree Trappers Association.....	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Emergency Management Assistance	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Flood Protection	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Forest Protection	–	–	–	–	504
	–	–	–	–	1,083
	–	–	–	–	9,871
Northern Flood Agreement.....	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Roads on Reserves	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Social Services	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Tripartite Treaty Negotiations	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Total ministry	–	–	–	–	26,149
	–	–	–	–	22,754
	–	–	–	–	253,939

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	2	-	-	-	2
-	-	-	-	-	4	-	-	-	4
-	-	-	-	-	27	-	-	-	27
-	-	-	-	-	5	-	-	-	5
-	-	-	-	-	12	-	-	-	12
-	-	-	-	-	120	-	-	-	120
-	-	-	-	-	7	-	-	-	7
-	-	-	-	-	16	-	-	-	16
-	-	-	-	-	147	-	-	-	147
-	-	-	-	-	25,645	-	-	-	25,645
-	-	-	-	-	21,671	-	-	-	21,671
-	-	-	-	-	244,068	-	-	-	244,068
-	-	-	-	-	-	-	-	-	-
174	-	-	-	-	174	-	-	-	174 (a)
-	-	-	-	-	-	-	77	-	77
-	-	-	-	-	-	-	39	-	39
-	-	-	-	-	-	191	614	-	805
50	-	-	-	-	50	-	-	-	50
-	-	-	-	-	-	-	-	-	-
50	-	-	-	-	50	-	-	-	50
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	- (a)
-	-	-	-	-	-	-	-	-	- (a)
-	-	-	-	-	-	64	-	-	64
-	-	-	-	-	-	75	-	-	75
5,779	-	9,690	-	-	15,469	213	-	-	15,682
-	-	-	-	-	-	-	-	-	-
-	-	9,069	-	-	9,069	-	-	-	9,069
-	-	1,300	-	-	1,804	-	-	-	1,804
-	5,624	1,192	-	-	7,899	-	-	-	7,899
31,886	67,230	33,938	-	-	142,925	-	-	-	142,925
-	26	-	-	-	26	-	-	-	26
-	53	-	-	-	53	-	-	-	53
-	123,201	-	-	-	123,201	-	-	-	123,201
800	-	-	-	-	800	-	-	-	800
5,700	5,073	-	-	-	10,773	-	-	-	10,773 (a)
16,900	112,568	-	-	-	129,468	-	-	-	129,468 (a)
173,250	-	-	-	-	173,250	-	-	-	173,250
270,126	-	-	-	-	270,126	-	-	-	270,126
4,925,063	-	-	-	-	4,925,063	-	-	-	4,925,063
-	-	-	-	6,029	6,029	-	-	-	6,029
-	-	-	-	6,029	6,029	-	-	-	6,029
-	-	-	-	139,500	139,500	-	-	-	139,500
174,100	26	1,300	-	6,029	207,604	64	77	-	207,745
275,826	10,750	1,192	-	6,029	316,551	75	39	-	316,665
4,979,852	302,999	52,697	-	139,500	5,728,987	404	614	-	5,730,005

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Indigenous Services					
Department of Indigenous Services Canada					
Auditing procedures to the final claims under the <i>Memorandum of Agreement</i> <i>Respecting Welfare Programs for Indians</i>					
	—	—	—	—	—
	—	—	—	—	—
Emergency Management Assistance	—	—	—	—	—
	—	—	—	—	—
Forest Protection	—	—	—	—	556
	—	—	—	—	—
Roads on Reserves	—	—	—	—	556
	—	—	—	—	—
Social Services	—	—	—	—	—
	—	—	—	—	—
Total ministry	—	—	—	—	556
	—	—	—	—	—
	—	—	—	—	556
Infrastructure and Communities					
Office of Infrastructure of Canada					
Border Infrastructure Fund					
	—	—	—	—	—
	—	—	—	30,000	130,126
Building Canada Fund—Communities Component	—	—	—	—	26,995
	1,613	42	670	296	18,073
	54,283	21,952	36,951	32,415	220,780
Building Canada Fund—Major Infrastructure Component	3,495	—	360	294	3,080
	3,635	—	7,939	—	29,096
	71,351	13,250	176,679	15,990	962,861
Canada Strategic Infrastructure Fund	2,156	—	—	—	—
	4,430	—	—	—	121
	102,448	30,006	105,500	378,600	895,232
Clean Water and Wastewater Fund	36,800	12,833	48,658	28,822	8,191
	1,657	2,275	427	49	—
	38,457	15,108	49,085	28,871	8,191
Green Infrastructure Fund	—	18,411	—	—	5,670
	—	29,421	—	—	2,640
	—	47,832	—	—	8,919
Inuvik to Tuktoyaktuk Highway Program	—	—	—	—	—
	—	—	—	—	—
New Building Canada Fund—National Infrastructure Component	—	—	—	1,119	2,575
	—	—	—	298	13,688
	—	—	—	1,418	19,332
New Building Canada Fund—Provincial–Territorial Infrastructure Component— National and Regional Projects	41,853	8,872	23,735	28,739	—
	261	5,628	9,077	18,207	—
	42,114	20,106	42,520	53,518	—
New Building Canada Fund—Provincial–Territorial Infrastructure Component— Small Communities Fund	4,229	672	3,668	7,668	766
	3,174	1,663	2,491	10,188	33
	7,404	2,335	6,190	19,545	817
Provincial–Territorial Infrastructure Base Funding Program	12,500	—	—	—	—
	—	—	—	—	—
	175,000	175,000	159,800	175,000	150,000
Public Transit Infrastructure Fund	1,330	5	16,633	7,785	—
	46	427	65	—	—
	1,376	431	16,698	7,785	—
Total ministry	102,363	40,793	93,054	74,427	47,277
	14,816	39,456	20,669	29,038	63,651
	492,433	326,020	593,423	743,142	2,396,258

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
60	–	–	–	–	60	–	–	–	60
–	–	–	–	–	–	–	–	–	–
60	–	–	–	–	60	–	–	–	60
–	–	–	–	–	–	14	–	–	14
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	14	–	–	14
–	4,939	433	–	–	5,928	–	–	–	5,928
–	–	–	–	–	–	–	–	–	–
–	4,939	433	–	–	5,928	–	–	–	5,928
4,900	6,159	–	–	–	11,059	–	–	–	11,059
–	–	–	–	–	–	–	–	–	–
4,900	6,159	–	–	–	11,059	–	–	–	11,059
96,491	–	–	–	–	96,491	–	–	–	96,491
–	–	–	–	–	–	–	–	–	–
96,491	–	–	–	–	96,491	–	–	–	96,491
101,451	11,098	433	–	–	113,538	14	–	–	113,552
–	–	–	–	–	–	–	–	–	–
101,451	11,098	433	–	–	113,538	14	–	–	113,552
68	–	–	–	–	68	–	–	–	68
–	–	–	–	–	–	–	–	–	–
291,895	–	5,000	–	88 000	545,021	–	–	–	545,021
–	13	–	–	–	27,008	–	–	–	27,008
12,787	3,723	1,169	1,183	3 070	42,626	–	–	–	42,626
337,508	40,771	97,653	87,544	127 061	1,056,918	–	–	–	1,056,918 (a)
143,835	5,218	2,587	22,948	22 172	203,989	–	–	–	203,989
223,946	10,008	8,963	36,245	182 628	502,460	–	–	–	502,460 (a)
1,960,148	58,816	115,626	520,632	530 931	4,426,284	–	–	–	4,426,284 (a)
32,262	9,746	–	–	–	44,164	–	–	–	44,164
32,914	11,899	–	500	–	49,864	–	–	–	49,864
1,021,445	357,416	92,700	300,000	735 000	4,018,347	65,000	39,811	39,936	4,163,094 (a)
125,469	22,423	42,037	46,088	37 982	409,303	8,754	1,256	1,481	420,794
–	–	127	–	1 014	5,549	–	–	1,511	7,060 (a)
125,469	22,423	42,164	46,088	38 996	414,852	8,754	1,256	2,991	427,853 (a)
3,987	474	–	–	–	28,542	–	–	–	28,542
8,546	4,351	–	–	–	44,958	–	–	–	44,958
127,105	4,825	–	–	130 000	318,681	–	–	71,000	389,681
–	–	–	–	–	–	6,350	–	–	6,350
–	–	–	–	–	–	57,000	–	–	57,000
–	–	–	–	–	–	194,000	–	–	194,000 (a)
–	–	–	–	–	3,694	–	–	–	3,694
–	–	–	–	–	13,986	–	–	–	13,986 (a)
–	–	–	–	–	20,750	–	–	–	20,750 (a)
12,464	30,768	45,279	40,070	59,753	291,533	19,500	4,044	–	315,077
8,024	5,402	16,141	1,272	21,646	85,658	34,313	–	–	119,971 (a)
20,488	43,493	81,585	41,342	84,620	429,786	53,813	4,044	–	487,643 (a)
36,594	4,918	5,989	18,020	29,874	112,398	14,306	3,206	18,458	148,368
25,986	15,396	7,089	19,123	11,229	96,372	10,201	1,821	5,368	113,762 (a)
65,194	25,204	13,558	38,227	42,387	220,861	24,506	5,027	23,826	274,220 (a)
–	–	10,000	–	–	22,500	–	–	–	22,500
–	–	–	–	3,050	3,050	–	–	–	3,050 (a)
157,365	165,000	175,000	162,500	175,000	1,669,665	181,953	182,680	182,910	2,217,208
146,440	822	212	12,369	58,672	244,268	27	–	–	244,295
1,985	–	62	13,486	21,100	37,171	–	–	–	37,171
148,424	822	274	25,855	79,772	281,437	27	–	–	281,464
501,119	74,382	106,104	139,495	208,453	1,387,467	48,937	8,506	19,939	1,464,849
314,188	50,779	33,551	71,809	243,737	881,694	101,514	1,821	6,879	991,908
4,255,041	718,770	623,560	1,222,188	2,031,767	13,402,602	528,053	232,818	320,663	14,484,136

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Innovation, Science and Economic Development					
Department of Industry					
Post-Secondary Institutions Strategic Investment Fund	5,762	3,456	30,549	22,211	97,355
	12,634	3,946	22,912	18,717	146,033
	18,396	7,402	53,461	40,928	243,388
Atlantic Canada Opportunities Agency					
Atlantic Canada Tourism Partnership	—	3,325	—	—	—
	—	—	—	—	—
	—	3,325	—	—	—
Atlantic Trade and Investment Growth Agreement	372	223	819	819	—
	—	—	—	—	—
	372	223	819	819	—
Canadian Space Agency					
Canada–Quebec Agreement on the St. Lawrence	—	—	—	—	2
	—	—	—	—	164
	—	—	—	—	907
Department of Western Economic Diversification					
Western Economic Partnership Agreements	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Total ministry	6,134	7,004	31,368	23,030	97,357
	12,634	3,946	22,912	18,717	146,197
	18,768	10,950	54,280	41,747	244,295
Justice					
Department of Justice					
Contributions for access to justice services to the territories (being legal aid, Aboriginal courtwork and public legal education and information services)					
	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Contributions to the provinces and territories in support of youth justice services	4,091	1,615	4,931	3,854	29,315
	4,091	1,615	4,931	3,854	29,315
	152,818	60,285	183,401	143,830	1,073,162
Contributions to the provinces and territories in support of youth justice services— Intensive Rehabilitative Custody and Supervision Program					
	300	399	633	407	1,051
	346	378	697	453	1,246
	4,464	4,758	7,697	5,185	8,357
Contributions to the provinces to assist in the operation of immigration and refugee legal aid					
	6	—	—	—	3,240
	—	—	—	—	—
	6	—	—	—	3,240
Contributions to the provinces to assist in the operation of legal aid systems					
	2,222	452	3,867	2,556	24,898
	2,207	480	3,898	2,646	27,670
	64,135	11,760	116,677	66,753	763,560
Contributions to the provinces under the Indigenous Courtwork Program					
	—	—	211	—	830
	—	—	211	—	830
	2,936	102	2,607	—	17,791
Total ministry	6,619	2,466	9,642	6,817	59,334
	6,644	2,473	9,737	6,953	59,061
	224,359	76,905	310,382	215,768	1,866,110
Natural Resources					
Department of Natural Resources					
Canada–Newfoundland and Labrador Offshore Petroleum Board					
	1,962	—	—	—	—
	2,208	—	—	—	—
	86,056	—	—	—	—
Canada–Nova Scotia Offshore Petroleum Board					
	—	—	567	—	—
	—	—	1,224	—	—
	—	—	43,371	—	—
Total ministry	1,962	—	567	—	—
	2,208	—	1,224	—	—
	86,056	—	43,371	—	—

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
322,722	9,816	26,683	113,729	93,267	725,550	1,060	2,215	583	729,408
295,172	29,447	23,926	85,297	96,023	734,107	1,590	4,029	583	740,309
617,894	39,263	50,609	199,026	189,290	1,459,657	2,650	6,245	1,165	1,469,717
–	–	–	–	–	3,325	–	–	–	3,325
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	3,325	–	–	–	3,325
–	–	–	–	–	2,233	–	–	–	2,233
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	2,233	–	–	–	2,233
–	–	–	–	–	2	–	–	–	2
–	–	–	–	–	164	–	–	–	164
–	–	–	–	–	907	–	–	–	907
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	50,123	48,500	49,476	44,267	192,366	–	–	–	192,366
322,722	9,816	26,683	113,729	93,267	731,110	1,060	2,215	583	734,968
295,172	29,447	23,926	85,297	96,023	734,271	1,590	4,029	583	740,473
617,894	89,386	99,109	248,502	233,557	1,658,488	2,650	6,245	1,165	1,668,548
–	–	–	–	–	–	2,448	2,616	1,343	6,407
–	–	–	–	–	–	2,461	2,457	1,338	6,256
–	–	–	–	–	–	36,972	33,882	20,098	90,952
50,993	5,141	5,927	13,551	17,689	137,107	2,445	1,260	881	141,693
50,993	5,141	5,927	13,551	17,689	137,107	2,445	1,260	881	141,693
1,925,707	186,426	221,324	477,798	607,184	5,031,935	112,958	29,111	36,825	5,210,829
1,825	1,084	1,790	1,321	1,285	10,095	322	434	438	11,289
1,522	871	1,527	1,371	1,293	9,704	300	650	394	11,048
20,345	12,266	13,463	16,052	15,857	108,444	4,193	5,656	4,046	122,339
15,898	564	–	784	2,076	22,568	–	–	–	22,568
–	–	–	–	–	–	–	–	–	–
15,898	564	–	784	2,076	22,568	–	–	–	22,568
46,651	5,865	5,340	12,531	15,346	119,728	–	–	–	119,728
60,645	5,267	4,534	12,076	16,204	135,627	–	–	–	135,627
1,530,794	144,404	119,673	305,725	408,826	3,532,307	24,435	–	7,605	3,564,347
1,838	445	669	1,599	1,764	7,356	–	–	–	7,356
1,838	735	620	1,689	1,764	7,687	–	–	–	7,687
33,693	13,815	17,725	38,268	37,397	164,334	6,832	65	2,336	173,567
117,205	13,099	13,726	29,786	38,160	296,854	5,215	4,310	2,662	309,041
114,998	12,014	12,608	28,687	36,950	290,125	5,206	4,367	2,613	302,311
3,526,437	357,475	372,185	838,627	1,071,340	8,859,588	185,390	68,714	70,910	9,184,602
–	–	–	–	–	1,962	–	–	–	1,962
–	–	–	–	–	2,208	–	–	–	2,208
–	–	–	–	–	86,056	–	–	–	86,056
–	–	–	–	–	567	–	–	–	567
–	–	–	–	–	1,224	–	–	–	1,224
–	–	–	–	–	43,371	–	–	–	43,371
–	–	–	–	–	2,529	–	–	–	2,529
–	–	–	–	–	3,432	–	–	–	3,432
–	–	–	–	–	129,427	–	–	–	129,427

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Public Safety and Emergency Preparedness					
Department of Public Safety and Emergency Preparedness					
Contributions for Lac-Mégantic, Quebec.....	—	—	—	—	—
	—	—	—	—	38,281
	—	—	—	—	120,000
Disaster Financial Assistance Arrangement (DFAA).....	—	9,594	10,478	—	173,463
	9,018	—	—	40,230	7,781
	172,923	21,243	74,860	135,224	1,249,607
First Nation Policing Program.....	—	—	344	346	33,681
	—	—	340	272	38,208
	1,345	1,020	22,123	10,096	519,259
Grants to National Flagging System.....	57	52	63	61	167
	29	26	32	31	84
	345	312	379	364	975
Royal Canadian Mounted Police					
Canadian Firearms Program.....	—	225	1,009	975	5,871
	—	225	1,009	975	5,871
	2,255	4,852	21,077	22,075	152,932
Total ministry.....	57	9,871	11,894	1,382	213,182
	9,047	251	1,381	41,508	90,225
	176,868	27,427	118,439	167,759	2,042,773
Public Services and Procurement					
Department of Public Works and Government Services					
Canada–Quebec Agreement on the St. Lawrence.....	—	—	—	—	10
	—	—	—	—	4
	—	—	—	—	124
Maintenance Costs of Macdonald-Cartier Bridge.....	—	—	—	—	171
	—	—	—	—	158
	—	—	—	—	11,519
Timiskaming Dam Complex–Ontario dam replacement.....	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Total ministry.....	—	—	—	—	181
	—	—	—	—	162
	—	—	—	—	11,643
Transport					
Department of Transport					
Asia–Pacific Gateway and Corridor Transportation Infrastructure Fund.....	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Canada–Quebec Agreement on the St. Lawrence.....	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	5
Gateways and Border Crossings Fund.....	—	—	—	—	—
	—	—	—	—	—
	—	8,000	9,153	110,521	—
Grade Crossing Improvement Program approved under the <i>Railway Safety Act</i>	—	—	—	2,262	—
	—	—	—	2,262	—
	—	—	—	—	—
National Safety Code.....	189	161	220	207	—
	189	161	440	207	—
	4,186	3,531	6,185	4,888	14,423
Northern Transportation Adaptation Initiative.....	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Outaouais Road Development.....	—	—	—	—	686
	—	—	—	—	736
	—	—	—	—	143,758
Total ministry.....	189	161	220	2,469	686
	189	161	440	207	736
	4,186	11,531	15,338	117,671	158,186
Grand total.....	290,717	119,175	303,188	280,208	1,475,502
	199,123	105,368	213,988	253,098	1,435,956
	2,574,722	1,148,125	2,669,891	3,541,127	20,604,986

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

(f) Program completed.

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	38,281	-	-	-	38,281
-	-	-	-	-	120,000	-	-	-	120,000
-	22	129,316	22,502	231,972	577,347	4,167	-	-	581,514
98,582	89,593	88,770	327,690	43,941	705,605	-	-	7,111	712,716
240,778	827,467	543,116	1,273,541	727,523	5,266,282	11,482	5,300	13,499	5,296,563
38,434	5,392	1,086	4,968	835	85,086	-	-	-	85,086
37,480	5,352	1,084	4,817	881	88,434	-	-	-	88,434
736,942	113,207	87,647	130,635	73,134	1,695,408	6,910	3,784	16,774	1,722,876
242	68	66	108	116	1,000	-	-	-	1,000
121	34	33	52	58	500	-	-	-	500
1,396	403	388	608	674	5,844	43	69	43	5,999
6,150	-	-	-	-	14,230	-	-	-	14,230
6,150	-	-	-	-	14,230	-	-	-	14,230
133,358	2,464	2,190	4,587	27,893	373,683	1,137	-	1,297	376,117
44,826	5,482	130,468	27,578	232,923	677,663	4,167	-	-	681,830
142,333	94,979	89,887	332,559	44,880	847,050	-	-	7,111	854,161
1,112,474	943,541	633,341	1,409,371	829,224	7,461,217	19,572	9,153	31,613	7,521,555
-	-	-	-	-	10	-	-	-	10
-	-	-	-	-	4	-	-	-	4
-	-	-	-	-	124	-	-	-	124
171	-	-	-	-	342	-	-	-	342
158	-	-	-	-	316	-	-	-	316
16,657	-	-	-	-	28,176	-	-	-	28,176
362	-	-	-	-	362	-	-	-	362
7,614	-	-	-	-	7,614	-	-	-	7,614
23,444	-	-	-	-	23,444	-	-	-	23,444
533	-	-	-	-	714	-	-	-	714
7,772	-	-	-	-	7,934	-	-	-	7,934
40,101	-	-	-	-	51,744	-	-	-	51,744
-	-	-	-	7,336	7,336	-	-	-	7,336
-	-	-	3,750	1,325	5,075	-	-	-	5,075
-	33,565	-	75,000	509,328	617,893	-	-	-	617,893
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	5	-	-	-	5
7,324	7,600	-	-	-	14,924	-	-	-	14,924
112,474	8,831	-	-	-	121,305	-	-	-	121,305
744,588	44,045	26,969	-	-	943,276	-	-	252	943,528
-	379	148	40	-	2,829	-	-	-	2,829
-	5	267	-	82	354	-	-	-	354
-	384	414	40	82	3,182	-	-	-	3,182
1,123	241	228	-	483	2,852	153	50	153	3,208
1,123	241	228	-	483	3,072	153	50	153	3,428
25,192	5,904	5,959	9,309	9,548	89,125	2,983	150	3,182	95,440
-	-	-	-	-	-	253	-	527	780
-	-	-	-	-	-	308	-	431	739
-	-	-	-	-	-	1,582	374	1,984	3,940
-	-	-	-	-	686	-	-	-	686
-	-	-	-	-	736	-	-	-	736
-	-	-	-	-	143,758	-	-	-	143,758
8,447	8,220	376	40	7,819	28,627	406	50	680	29,763
113,597	9,077	495	3,750	1,890	130,542	461	50	584	131,637
769,780	83,898	33,342	84,349	518,958	1,797,239	4,565	524	5,418	1,807,746
2,546,319	376,133	715,525	993,850	1,131,676	8,232,293	75,538	25,904	38,858	8,372,593
2,544,518	443,408	692,268	1,182,308	912,361	7,982,396	122,491	18,660	26,223	8,149,770
30,468,059	6,907,229	10,269,474	12,501,359	9,777,786	100,462,758	877,074	395,084	542,164	102,277,080

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Section 10

Public Accounts of Canada
2017–2018

Other government-wide information

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Commissions

General information by commission

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

General information by commission

(in dollars)

Department and agency	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living costs ¹			
Privy Council					
Privy Council Office					
National Inquiry into Missing and Murdered Indigenous Women and Girls					
	946,999	268,880	6,624,869	10,797,573	18,638,321
The Commission was established by Order in Council (Privy Council (P.C.) number 2016-0736 dated August 2, 2016) pursuant to Part I of the <i>Inquiries Act</i> . The Commission is committed to launching an inquiry to identify and examine the systemic causes of violence against Indigenous women and girls in Canada and to make recommendations for effective action.					

¹ For details related to current year expenditures, refer to the following statement called "Travel and living costs by commission".

Travel and living costs by commission

The following statement presents the total travel and living costs paid to each commission's member.

Travel and living costs by commission

(in dollars)

Name of members	Amount
Privy Council	
Privy Council Office	
National Inquiry into Missing and Murdered Indigenous Women and Girls	
Audette M T (Commissioner)	68,256
Hon M R Buller (Chief Commissioner)	89,638
Eyolfson B (Commissioner)	53,650
Poitras M (Commissioner)	14,906
Robinson E Q (Commissioner)	42,430
	<u>268,880</u>

Education costs

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

Education costs

(in dollars)

Department and agency	Number of employees	Salaries ¹	Travel and living costs	Tuition fees ²	Other expenditures	Total
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	4	29,301	12,521	56,000	–	97,822
Canadian Heritage						
Canadian Radio-television and Telecommunications Commission.....	1	4,148	–	12,272	300	16,720
Environment and Climate Change						
Department of the Environment	1	5,668	–	7,049	347	13,064
Parks Canada Agency.....	2	42,873	–	9,820	230	52,923
Families, Children and Social Development						
Department of Employment and Social Development	10	44,578	18,560	193,792	2,304	259,234
Finance						
Office of the Auditor General.....	10	45,439	2,630	53,507	–	101,576
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	5	119,422	–	55,231	978	175,631
Health						
Department of Health	24	222,925	10,982	60,668	–	294,575
Canadian Food Inspection Agency	2	16,205	2,754	21,590	–	40,549
Canadian Institutes of Health Research	1	–	–	10,000	–	10,000
Public Health Agency of Canada.....	1	43,682	–	–	–	43,682
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration.....	3	14,829	3,701	75,400	–	93,930
Indigenous and Northern Affairs						
Department of Indian Affairs and Northern Development....	6	24,936	–	114,267	217	139,420
Indigenous Services						
Department of Indigenous Services Canada	32	339,782	19,739	58,082	–	417,603
Innovation, Science and Economic Development						
Department of Industry	12	131,841	10,932	120,113	3,451	266,337
Economic Development Agency of Canada for the Regions of Quebec.....	4	4,565	–	6,064	–	10,629
Federal Economic Development Agency for Southern Ontario.....	1	16,019	–	15,000	–	31,019
Statistics Canada	6	19,824	3,824	24,640	394	48,682
Justice						
Department of Justice.....	1	–	8,000	–	–	8,000
Canadian Human Rights Commission	1	4,842	–	2,500	–	7,342
Office of the Director of Public Prosecutions	1	–	–	2,183	–	2,183
National Defence						
Department of National Defence	486	28,704,863	2,415,873	12,701,398	916,965	44,739,099
National Revenue						
Canada Revenue Agency.....	7	–	–	33,913	–	33,913
Natural Resources						
Department of Natural Resources.....	6	101,644	8,577	73,588	–	183,809
Privy Council						
Privy Council Office	9	90,539	2,421	56,783	–	149,743
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness..	7	122,567	–	5,516	–	128,083
Royal Canadian Mounted Police	7	127,826	17,798	101,812	300	247,736
Public Services and Procurement						
Department of Public Works and Government Services.....	33	181,811	43,787	554,479	–	780,077

Education costs—concluded

(in dollars)

Department and agency	Number of employees	Salaries ¹	Travel and living costs	Tuition fees ²	Other expenditures	Total
Transport						
Department of Transport	18	293,948	215,719	454,105	20,425	984,197
Treasury Board						
Canada School of Public Service	2	47,615	–	18,000	–	65,615
Total	703	30,801,692	2,797,818	14,897,772	945,911	49,443,193

¹ Includes allowances in lieu of pay.² Includes book allowances.

Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to net foreign exchange revenues and enterprise Crown corporations and other government business enterprises in Sections 2 and 3 of Volume I and Table 4a of Volume II.

Return on investments

(in dollars)

Description	Amount realized in 2017–2018
Cash and accounts receivable	
Canadian Security Intelligence Service	
Interest on bank deposits	1,090
Department of Employment and Social Development	
Interest on bank deposits	154,304
Department of Finance	
Interest on bank deposits	418,105,369
Total cash and accounts receivable	418,260,763
Foreign exchange accounts	
Department of Finance	
International Monetary Fund—Transfer of profits	
Loans	6,120,683
Subscriptions	8,465,903
International reserves held in the Exchange Fund Account	
Transfer of profits	1,712,718,559
Total foreign exchange accounts	1,727,305,145
Loans, investments and advances	
Enterprise Crown corporations and other government business enterprises	
Bank of Canada	
Transfer of profits	950,670,227
Business Development Bank of Canada	
Interest	147,578,808
Canada Development Investment Corporation	
Dividends	91,000,000
Canada Mortgage and Housing Corporation	
Dividends	5,675,000,000
Interest	402,851,799
	6,077,851,799
Department of Foreign Affairs, Trade and Development	
Export Development Canada—Dividends	969,000,000
Farm Credit Canada	
Dividends	308,300,000
Interest	221,297,568
	529,597,568
Royal Canadian Mint	
Dividends	64,200,000

Return on investments—continued

(in dollars)

Description	Amount realized in 2017–2018
Other government business enterprises	
Other than interest	
Belledune Port Authority.....	172,623
Halifax Port Authority.....	1,908,664
Hamilton Port Authority.....	985,407
Montréal Port Authority.....	4,259,086
Nanaimo Port Authority.....	190,755
Oshawa Port Authority.....	32,257
Port Alberni Port Authority.....	97,278
Prince Rupert Port Authority.....	3,128,241
Québec Port Authority.....	1,519,933
Saguenay Port Authority.....	66,109
Saint John Port Authority.....	768,423
Sept-Îles Port Authority.....	188,691
St. John's Port Authority.....	159,614
Thunder Bay Port Authority.....	77,608
Toronto Port Authority.....	3,483,363
Trois-Rivières Port Authority.....	147,794
Vancouver Fraser Port Authority.....	6,931,113
Windsor Port Authority.....	31,359
	24,148,318
Total enterprise Crown corporations and other government business enterprises.....	8,854,046,720
National governments including developing countries	
Department of Finance	
International Development Assistance	
National Governments—Ukraine.....	6,959,726
Department of Foreign Affairs, Trade and Development	
International Development Assistance	
Loans to developing countries.....	3,945,413
Services and commitment charges on loans to developing countries.....	218
Total national governments including developing countries.....	10,905,357
International organizations	
International Finance Corporation	
Canada Climate Change Program.....	3,140,622
Global Agricultural and Food Security Program.....	866,526
International Monetary Fund	
Poverty Reduction and Growth Trust.....	1,545,694
Total International organizations.....	5,552,842
Other loans, investments and advances	
Loans, investments and advances	
Atlantic Canada Opportunities Agency	
Dividends on investments.....	7,432
Department of Foreign Affairs, Trade and Development	
Personnel posted abroad.....	164,661
	172,093

Return on investments—concluded

(in dollars)

Description	Amount realized in 2017–2018
Other	
Canadian Dairy Commission	
Interest	643,004
Department of Agriculture and Agri-Food	
Hog Industry Loan Loss Reserve Program	1,274,593
Department of Citizenship and Immigration	
Interest on assistance and transportation loans	237,225
Department of Employment and Social Development	
Interest on Canada apprentice loans	1,575,832
Interest on Canada student loans	727,892,816
Payments received for discounted portion of loans	4,004,258
Department of Finance	
Federal-provincial fiscal arrangements	58,944
Financial Consumer Agency of Canada	43,167
Department of Indian Affairs and Northern Development	
Council for Yukon First Nations—Elders	23,108
First Nations in British Columbia	713,380
Indian Economic Development Guaranteed Loans Program	7,049
Native claimants	669,552
On-Reserve Housing Guaranteed Loans Program	722,002
Stoney Band perpetual loan	11,688
Department of Indigenous Services Canada	
Indian Economic Development Guaranteed Loans Program	5,282
On-Reserve Housing Guaranteed Loans Program	66,185
Department of Industry	
Interest on loans receivable	13,584,531
Department of Veterans Affairs	
Veterans' Land Act Fund—Advances	76
Export Development Canada (Canada Account)	
Development of export trade	22,134,310
Office of Infrastructure of Canada	
Accrued interest on loan receivable	3,416
Dividend related to the dissolution of PPP Canada Inc	3,405,250
	<u>777,075,668</u>
Total other loans, investments and advances	777,247,761
Total loans, investments and advances	9,647,752,680
Other accounts	
Department of Foreign Affairs, Trade and Development	
Interest on mission bank accounts	71,208
Department of National Defence	
Interest earned from funds on deposit with suppliers/banks	33,395
Interest on loans to employees posted abroad	147,098
Security deposit (outside Canada posting)	1,174
Royal Canadian Mounted Police	
Loans and advances to persons posted abroad	8,565
Total other accounts	261,440
Total return on investments	11,793,580,028
Summary	
Dividends	7,110,912,682
Interest	1,976,539,179
Transfer of profits	2,677,975,372
Other	28,152,794
Total	11,793,580,027

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Expenditures of ministers' offices

On December 12, 2006, the *Federal Accountability Act* amended the *Access to Information Act* to require the head of a department or a ministry of state for the Government of Canada to publish an annual report of all expenses incurred by his or her office and paid out of the Consolidated Revenue Fund. Expenditures presented below are those charged to the Minister's budget (budget totaling \$62,841,833) in accordance with the Policies for Ministers' Offices. This table does not include civilian termination benefits and statutory expenditures such as the Minister's salary and motor vehicle allowance, employer contributions to superannuation and certain benefit plans and other items as specified in these policies.

For further guidance on which expenditures are included in the ministers' offices budgets see Appendix E of these policies.

Expenditures of ministers' offices

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food					
Minister of Agriculture and Agri-Food					
Hon L MacAulay	Apr 1, 2017 to Mar 31, 2018	1,149,438	216,247	540	2,669
Canadian Heritage					
Department of Canadian Heritage					
Minister of Canadian Heritage					
Hon M Joly	Apr 1, 2017 to Mar 31, 2018	1,876,708	192,138	5,262	2,298
Ministers of Sport and Persons with Disabilities					
Hon K Duncan	Jan 29, 2018 to Mar 31, 2018	94,993	7,644	–	–
Hon K Hehr	Aug 28, 2017 to Jan 25, 2018	219,397	53,153	54	135
Hon C Qualtrough	Apr 1, 2017 to Aug 28, 2017	249,957	29,011	50	–
		2,441,055	281,946	5,366	2,433
Office of the Co-ordinator, Status of Women					
Minister of Status of Women					
Hon M Monsef	Apr 1, 2017 to Mar 31, 2018	1,031,397	97,667	670	15,042
		3,472,452	379,613	6,036	17,475
Environment and Climate Change					
Department of the Environment					
Minister of Environment and Climate Change					
Hon C McKenna	Apr 1, 2017 to Mar 31, 2018	1,693,021	270,138	416	10,916
Families, Children and Social Development					
Department of Employment and Social Development					
Minister of Families, Children and Social Development					
Hon J-Y Duclos	Apr 1, 2017 to Mar 31, 2018	1,574,278	162,662	559	368
Minister of Employment, Workforce Development and Labour					
Hon P Hajdu	Apr 1, 2017 to Mar 31, 2018	1,290,337	173,359	735	400
Ministers of Sport and Persons with Disabilities					
Hon K Duncan	Jan 29, 2018 to Mar 31, 2018	31,549	–	–	–
Hon K Hehr	Aug 28, 2017 to Jan 25, 2018	72,119	28,226	150	135
Hon C Qualtrough	Apr 1, 2017 to Aug 28, 2017	87,393	10,637	157	–
		3,055,676	374,884	1,601	903

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
–	–	611	–	708	–	1,370,213
11,274	193	1,533	–	459	4,382	2,094,247
–	–	140	–	–	–	102,777
–	15	70	–	–	5,597	278,421
–	–	237	–	–	8,013	287,268
11,274	208	1,980	–	459	17,992	2,762,713
77	–	935	–	1,141	34	1,146,963
11,351	208	2,915	–	1,600	18,026	3,909,676
500	1,063	4,348	–	426	42	1,980,870
121	–	9,323	–	1,008	–	1,748,319
–	689	8,078	–	255	–	1,473,853
–	–	112	–	–	–	31,661
–	15	70	–	–	34	100,749
–	–	130	–	–	–	98,317
121	704	17,713	–	1,263	34	3,452,899

Expenditures of ministers' offices—continued

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Finance					
Department of Finance					
Minister of Finance					
Hon B Morneau.....	Apr 1, 2017 to Mar 31, 2018	1,832,406	258,029	1,741	5,116
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Minister of Fisheries, Oceans and the Canadian Coast Guard					
Hon D LeBlanc	Apr 1, 2017 to Mar 31, 2018	1,322,834	181,346	500	2,550
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Minister of Foreign Affairs					
Hon C Freeland	Apr 1, 2017 to Mar 31, 2018	1,771,377	132,904	–	3,457
Minister of International Development and La Francophonie					
Hon M-C Bibeau	Apr 1, 2017 to Mar 31, 2018	1,092,845	50,708	1,525	10,400
Minister of International Trade					
Hon F-P Champagne	Apr 1, 2017 to Mar 31, 2018	1,239,876	114,988	2,291	4,349
		4,104,098	298,600	3,816	18,206
Health					
Department of Health					
Ministers of Health					
Hon G Petitpas Taylor.....	Aug 28, 2017 to Mar 31, 2018	716,771	73,032	1,590	116
Hon J Philpott	Apr 1, 2017 to Aug 28, 2017	603,467	64,120	258	2,387
		1,320,238	137,152	1,848	2,503
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Minister of Immigration, Refugees and Citizenship					
Hon A Hussen.....	Apr 1, 2017 to Mar 31, 2018	1,460,351	176,390	1,289	342
Indigenous and Northern Affairs					
Department of Indian Affairs and Northern Development					
Minister of Crown-Indigenous Relations					
Hon C Bennett.....	Apr 1, 2017 to Mar 31, 2018	1,265,442	220,241	–	8,640
Indigenous Services					
Department of Indigenous Services Canada					
Minister of Indigenous Services					
Hon J Philpott	Aug 30, 2017 to Mar 31, 2018	756,660	57,262	388	4,926

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
552	–	8,766	–	–	683	2,107,293
–	–	800	–	–	–	1,508,030
–	–	2,845	–	1,535	–	1,912,118
–	–	1,267	–	200	–	1,156,945
–	–	3,113	–	1,000	–	1,365,617
–	–	7,225	–	2,735	–	4,434,680
–	–	3,384	–	1,283	13,054	809,230
–	–	988	–	231	19,672	691,123
–	–	4,372	–	1,514	32,726	1,500,353
485	377	1,735	–	–	1,148	1,642,117
–	–	9,746	–	–	3	1,504,072
228	–	3,044	–	–	555	823,063

Expenditures of ministers' offices—continued

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Infrastructure and Communities					
Office of Infrastructure of Canada					
Minister of Infrastructure and Communities					
Hon A Sohi	Apr 1, 2017 to Mar 31, 2018	1,331,574	131,669	–	273
Innovation, Science and Economic Development					
Department of Industry					
Minister of Innovation, Science and Economic Development					
Hon N Bains.....	Apr 1, 2017 to Mar 31, 2018	1,669,262	161,476	1,124	2,548
Minister of Science					
Hon K Duncan	Apr 1, 2017 to Mar 31, 2018	850,772	132,676	516	6,627
Minister of Small Business and Tourism					
Hon B Chagger	Apr 1, 2017 to Mar 31, 2018	828,327	59,370	2,217	–
		3,348,361	353,522	3,857	9,175
Atlantic Canada Opportunities Agency					
Minister of Innovation, Science and Economic Development					
Hon N Bains.....	Apr 1, 2017 to Mar 31, 2018	75,000	10,000	–	–
Canadian Northern Economic Development Agency					
Minister of Innovation, Science and Economic Development					
Hon N Bains.....	Apr 1, 2017 to Mar 31, 2018	75,000	–	–	10,000
Department of Western Economic Diversification					
Minister of Innovation, Science and Economic Development					
Hon N Bains.....	Apr 1, 2017 to Mar 31, 2018	75,000	10,000	–	–
Economic Development Agency of Canada for the Regions of Quebec					
Minister of Innovation, Science and Economic Development					
Hon N Bains.....	Apr 1, 2017 to Mar 31, 2018	75,000	10,000	–	–
Federal Economic Development Agency for Southern Ontario					
Minister of Innovation, Science and Economic Development					
Hon N Bains.....	Apr 1, 2017 to Mar 31, 2018	75,000	10,000	–	–
		3,723,361	393,522	3,857	19,175
Justice					
Department of Justice					
Minister of Justice and Attorney General of Canada					
Hon J Wilson-Raybould	Apr 1, 2017 to Mar 31, 2018	1,794,544	175,408	872	9,217

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
-	-	2,145	-	-	-	1,465,661
750	20	4,017	-	-	14	1,839,211
237	19	7,189	-	1,036	-	999,072
250	19	3,002	-	50	-	893,235
1,237	58	14,208	-	1,086	14	3,731,518
-	-	-	-	-	-	85,000
-	-	-	-	-	-	85,000
-	-	-	-	-	-	85,000
-	-	-	-	-	-	85,000
-	-	-	-	-	-	85,000
1,237	58	14,208	-	1,086	14	4,156,518
-	135	6,201	-	3,202	47	1,989,626

Expenditures of ministers' offices—continued

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
National Defence					
Department of National Defence					
Minister of National Defence					
Hon H S Sajjan.....	Apr 1, 2017 to Mar 31, 2018	1,338,745	185,857	–	6,602
Associate Ministers of National Defence					
Hon S O'Regan.....	Aug 28, 2017 to Mar 31, 2018	70,000	1,650	–	–
Hon K Hehr.....	Apr 1, 2017 to Aug 28, 2017	–	5,453	–	–
		1,408,745	192,960	–	6,602
National Revenue					
Canada Revenue Agency					
Minister of National Revenue					
Hon D Lebovillier	Apr 1, 2017 to Mar 31, 2018	888,353	70,562	–	7,006
Natural Resources					
Department of Natural Resources					
Minister of Natural Resources					
Hon J Carr.....	Apr 1, 2017 to Mar 31, 2018	1,119,990	186,312	–	9,954
Privy Council					
Privy Council Office					
Prime Minister					
Right Hon J Trudeau	Apr 1, 2017 to Mar 31, 2018	8,155,068	968,493	4,647	80,643
Leader of the Government in the House of Commons					
Hon B Chagger	Apr 1, 2017 to Mar 31, 2018	869,360	5,235	–	1,256
Minister of Democratic Institutions					
Hon K Gould.....	Apr 1, 2017 to Mar 31, 2018	1,306,580	73,856	2,817	16,756
Minister of Intergovernmental Affairs					
Right Hon J Trudeau	Apr 1, 2017 to Mar 31, 2018	241,682	1,747	–	–
Minister of Youth					
Right Hon J Trudeau	Apr 1, 2017 to Mar 31, 2018	186,212	19,113	–	118
		10,758,902	1,068,444	7,464	98,773
Public Safety and Emergency Preparedness					
Department of Public Safety and Emergency Preparedness					
Minister of Public Safety and Emergency Preparedness					
Hon R Goodale	Apr 1, 2017 to Mar 31, 2018	1,427,675	75,714	–	3,725
Public Services and Procurement					
Department of Public Works and Government Services					
Ministers of Public Services and Procurement					
Hon C Qualtrough.....	Aug 28, 2017 to Mar 31, 2018	1,004,628	66,135	581	3,704
Hon J Carr.....	Apr 6, 2017 to Aug 28, 2018	580,396	36,143	88	225
Hon J Foote.....	Apr 1, 2017 to Apr 6, 2017	12,205	3,971	–	–
Minister of Public Services and Procurement Ministers' Regional Offices ¹					
	Apr 1, 2017 to Mar 31, 2018	1,503,986	85,084	1,121	4,905
		3,101,215	191,333	1,790	8,834

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
251	–	21,192	–	–	(794)	1,551,853
–	–	–	–	–	–	71,650
–	–	–	–	–	–	5,453
251	–	21,192	–	–	(794)	1,628,956
75	–	3,850	–	214	80	970,140
213	–	–	–	–	–	1,316,469
24,308	250	70,852	–	8,055	17,162	9,329,478
–	–	72	–	190	1,982	878,095
350	–	–	–	456	9,050	1,409,865
–	–	–	–	–	–	243,429
–	–	–	–	–	1,216	206,659
24,658	250	70,924	–	8,701	29,410	12,067,526
–	430	3,754	–	–	22	1,511,320
–	654	4,002	–	–	–	1,079,704
–	–	1,928	–	–	–	618,780
–	–	–	–	–	184	16,360
–	–	2,057	–	–	21	1,597,174
–	654	7,987	–	–	205	3,312,018

Expenditures of ministers' offices—concluded

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Transport					
Department of Transport					
Minister of Transport					
Hon M Garneau.....	Apr 1, 2017 to Mar 31, 2018	1,290,298	138,372	–	360
Treasury Board					
Treasury Board Secretariat					
President of the Treasury Board					
Hon S Brison.....	Apr 1, 2017 to Mar 31, 2018	1,303,983	54,661	1,123	10,105
Veterans Affairs					
Department of Veterans Affairs					
Ministers of Veterans Affairs					
Hon S O'Regan.....	Aug 28, 2017 to Mar 31, 2018	553,655	131,001	1,530	2,298
Hon K Hehr.....	Apr 1, 2017 to Aug 28, 2017	580,502	129,860	225	1,691
		1,134,157	260,861	1,755	3,989
Total.....		50,715,413	5,509,720	35,036	252,259

¹ In previous years, Ministers' Offices expenditures included amounts pertaining to Ministers' Regional Offices (MROs), for those ministers who were assigned responsibility of a specific region. In the current year, responsibility for all MROs fall under the Minister of Public Services and Procurement Canada (PSPC). As a result, all related expenditures are represented under the PSPC portfolio.

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
–	–	4,237	–	1,263	23	1,434,553
–	–	2,019	–	788	13,001	1,385,680
1,278	–	1,131	–	676	–	691,569
928	–	831	–	855	2,420	717,312
2,206	–	1,962	–	1,531	2,420	1,408,881
41,877	3,879	199,754	–	25,031	97,645	56,880,614

Travel expenditures of ministers and parliamentary secretaries

This statement provides details of the travel expenditures of ministers and parliamentary secretaries incurred in the current year, where the travel is required for departmental operational or program purposes, whether domestic or international, whether charged to the ministers' office budget or any other fund centre within the minister's department or agency.

For the purpose of this statement, travel expenditures include transportation, accommodation, meals and other expenditures. The following items are excluded from this statement:

- travel expenditures of ministers' staff, or other persons travelling with ministers and parliamentary secretaries
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business
- travel expenditures of Members of the House of Commons serving on various parliamentary committees
- moving, transportation and travel expenditures paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 11 of this volume entitled "House of Commons—Statement of sessional allowances and travel expenditures paid in 2017–2018"
- Department of National Defence charges for the use of government aircrafts
- travel expenditures of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenditures are reported in a separate statement in Section 11 of this volume entitled "Foreign Affairs, Trade and Development—Travel expenditures for Canadian representation at international conferences and meetings"

Travel expenditures of ministers and parliamentary secretaries

(in dollars)

Ministry and minister	Vote	Amount
Agriculture and Agri-Food		
Minister of Agriculture and Agri-Food		
Hon L MacAulay.....	1	109,637
Parliamentary secretary		
J-C Poissant.....	1	4,580
Canadian Heritage		
Minister of Canadian Heritage		
Hon M Joly	1	86,429
Ministers of Sport and Persons with Disabilities		
Hon K Duncan	1	28,596
Hon K Hehr.....	1	23,534
Hon C Qualtrough.....	1	38,625
Minister of Status of Women		
Hon M Monsef.....	1	96,154
Environment and Climate Change		
Minister of Environment and Climate Change		
Hon C McKenna	1	127,401
Parliamentary secretary		
J Wilkinson	1	26,264
Families, Children and Social Development		
Minister of Families, Children and Social Development		
Hon J-Y Duclos.....	1	46,184
Parliamentary secretary		
A Vaughan	1	18,467
Minister of Employment, Workforce Development and Labour		
Hon P Hajdu.....	1	67,268
Parliamentary secretary		
R Cuzner	1	7,528
Ministers of Sport and Persons with Disabilities		
Hon K Hehr.....	1	9,598
Hon C Qualtrough.....	1	7,773
Parliamentary secretary		
S Lauzon	1	230

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

Ministry and minister	Vote	Amount
Finance		
Minister of Finance		
Hon B Morneau.....	1	98,896
Parliamentary secretaries		
J Lightbound	1	12,758
G Petitpas Taylor.....	1	9,523
Fisheries, Oceans and the Canadian Coast Guard		
Minister of Fisheries, Oceans and the Canadian Coast Guard		
Hon D LeBlanc	1	33,034
Parliamentary secretary		
T Beech	1	12,561
Global Affairs		
Minister of Foreign Affairs		
Hon C Freeland	1	132,929
Parliamentary secretary		
M DeCoursey.....	1	22,590
Parliamentary secretary (Canada–U.S. Relations)		
Hon A Leslie	1	29,883
Parliamentary secretary (Consular Affairs)		
O Alghabra	1	16,952
Minister of International Development and La Francophonie		
Hon M-C Bibeau	1	67,021
Parliamentary secretary		
C Caesar-Chavannes	1	21,068
Minister of International Trade		
Hon F-P Champagne	1	109,488
Parliamentary secretary		
P Goldsmith-Jones.....	1	22,411
Health		
Ministers of Health		
Hon G Petitpas Taylor	1	34,564
Hon J Philpott.....	1	29,810
Parliamentary secretaries		
B Blair.....	1	1,202
J Lightbound	1	2,698
Immigration, Refugees and Citizenship		
Minister of Immigration, Refugees and Citizenship		
Hon A Hussen	1	135,867
Parliamentary secretary		
S Cormier	1	10,060
Indigenous and Northern Affairs		
Minister of Crown–Indigenous Relations		
Hon C Bennett.....	3	85,940
Parliamentary secretary		
Y Jones.....	3	7,502
Indigenous Services		
Minister of Indigenous Services		
Hon J Philpott.....	1	19,344
Parliamentary secretary		
D Rusnak.....	1	1,855
Infrastructure and Communities		
Minister of Infrastructure and Communities		
Hon A Sohi	1	41,385
Parliamentary secretary		
M Miller.....	1	4,407

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

Ministry and minister	Vote	Amount
Innovation, Science and Economic Development		
Minister of Innovation, Science and Economic Development		
Hon N Bains.....	1	100,208
Parliamentary secretary		
D Lametti.....	1	17,949
Minister of Science		
Hon K Duncan.....	1	47,504
Parliamentary secretary		
K Young.....	1	18,081
Minister of Small Business and Tourism		
Hon B Chagger.....	1	22,668
Parliamentary secretary		
A Lockhart.....	1	2,677
Justice		
Minister of Justice and Attorney General of Canada		
Hon J Wilson-Raybould.....	1	87,687
National Defence		
Minister of National Defence		
Hon H S Sajjan.....	1	159,259
Parliamentary secretary		
J Rioux.....	1	26,103
Associate Minister of National Defence		
S Romanado.....	1	3,891
National Revenue		
Minister of National Revenue		
Hon D Lebouthillier.....	1	28,558
Parliamentary secretary		
K Khera.....	1	1,372
Natural Resources		
Minister of Natural Resources		
Hon J Carr.....	1	71,788
Parliamentary secretary		
K Rudd.....	1	35,099
Privy Council		
Prime Minister		
Right Hon J Trudeau.....	1	18,373
Parliamentary secretary (Youth)		
P Schiefke.....	1	13,408
Leader of the Government in the House of Commons		
Hon B Chagger.....	1	2,458
Minister of Democratic Institutions		
Hon K Gould.....	1	21,439
Parliamentary secretary		
A Fillmore.....	1	2,292
Public Safety and Emergency Preparedness		
Minister of Public Safety and Emergency Preparedness		
Hon R Goodale.....	1	24,777
Parliamentary secretary		
M Holland.....	1	5,426
Public Services and Procurement		
Ministers of Public Services and Procurement		
Hon C Qualtrough.....	1	10,648
Hon J Carr.....	1	2,223
Hon J Foote.....	1	22
Parliamentary secretary		
S MacKinnon.....	1	11,710

Travel expenditures of ministers and parliamentary secretaries—concluded

(in dollars)

Ministry and minister	Vote	Amount
Transport		
Minister of Transport		
Hon M Garneau.....	1	64,560
Treasury Board		
President of the Treasury Board		
Hon S Brison.....	1	42,308
Parliamentary secretary		
J Murray.....	1	12,134
Veterans Affairs		
Ministers of Veterans Affairs		
Hon S O'Regan.....	1	26,455
Hon K Hehr.....	1	30,389
Parliamentary secretary		
S Romanado.....	1	5,373
Total		<u><u>2,578,855</u></u>

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

This statement presents the international travel expenditures incurred by ministers, parliamentary secretaries, and ministers' staff where the travel is required for departmental operational or program purposes only. These expenditures are charged to a special fund centre, created from existing reference levels, within the minister's department or agency. These costs are not charged to the ministers' office therefore are not included on the expenditure of ministers' offices table.

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

(in dollars)

Ministry and minister	Amount
Agriculture and Agri-Food	
Minister of Agriculture and Agri-Food	
Hon L MacAulay	109,042
Canadian Heritage	
Minister of Canadian Heritage	
Hon M Joly	81,964
Ministers of Sport and Persons with Disabilities	
Hon K Duncan	48,284
Hon C Qualtrough	50,907
Minister of Status of Women	
Hon M Monsef	48,662
Environment and Climate Change	
Minister of Environment and Climate Change	
Hon C McKenna	183,958
Parliamentary secretary	
J Wilkinson	4,331
Families, Children and Social Development	
Minister of Families, Children and Social Development	
Hon J-Y Duclos	44,381
Minister of Employment, Workforce Development and Labour	
Hon P Hajdu	69,114
Minister of Sport and Persons with Disabilities	
Hon C Qualtrough	15,495
Finance	
Minister of Finance	
Hon B Morneau	237,653
Fisheries, Oceans and the Canadian Coast Guard	
Minister of Fisheries, Oceans and the Canadian Coast Guard	
Hon D LeBlanc	114,067
Global Affairs	
Minister of Foreign Affairs	
Hon C Freeland	329,901
Minister of International Development and La Francophonie	
Hon M-C Bibeau	239,957
Minister of International Trade	
Hon F-P Champagne	279,422
Health	
Ministers of Health	
Hon G Petitpas Taylor	25,018
Hon J Philpott	22,996
Immigration, Refugees and Citizenship	
Minister of Immigration, Refugees and Citizenship	
Hon A Hussen	227,941
Indigenous and Northern Affairs	
Minister of Crown–Indigenous Relations	
Hon C Bennett	50,535

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

(in dollars)

Ministry and minister	Amount
Innovation, Science and Economic Development	
Minister of Innovation, Science and Economic Development	
Hon N Bains.....	141,554
Minister of Science	
Hon K Duncan	81,185
Minister of Small Business and Tourism	
Hon B Chagger.....	27,148
Justice	
Minister of Justice and Attorney General of Canada	
Hon J Wilson-Raybould	70,137
National Defence	
Minister of National Defence	
Hon H S Sajjan.....	338,888
Parliamentary secretary	
J Rioux.....	20,324
National Revenue	
Minister of National Revenue	
Hon D Lebovillier	4,279
Natural Resources	
Minister of Natural Resources	
Hon J Carr.....	167,197
Public Safety and Emergency Preparedness	
Minister of Public Safety and Emergency Preparedness	
Hon R Goodale.....	21,231
Parliamentary secretary	
M Holland.....	1,369
Transport	
Minister of Transport	
Hon M Garneau.....	87,931
Treasury Board	
President of the Treasury Board	
Hon S Brison.....	62,692
Veterans Affairs	
Ministers of Veterans Affairs	
Hon S O'Regan.....	8,231
Hon K Hehr.....	30,945
Total.....	3,246,739

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Section 11

Public Accounts of Canada 2017–2018

Other miscellaneous information

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Families, Children and Social Development Department of Employment and Social Development

Compensation payments and administration expenditures¹

(in dollars)

Description	Compensation payments ²	Administration expenditures ³	Total payments
Newfoundland and Labrador.....	3,079,415	1,050,393	4,129,808
Prince Edward Island	578,553	162,993	741,546
Nova Scotia—Federal.....	10,773,946	2,654,300	13,428,246
Nova Scotia—Automatic assumption claim under the Enterprise Cape Breton Corporation	2,956,005	633,180	3,589,185
Nova Scotia—Silicosis claim under the Enterprise Cape Breton Corporation	216,843	32,176	249,019
Nova Scotia—Other claim under the Enterprise Cape Breton Corporation	9,962,220	1,971,568	11,933,788
New Brunswick	6,670,748	1,662,817	8,333,565
Quebec.....	21,787,086	5,105,394	26,892,480
Ontario.....	38,632,290	11,005,143	49,637,433
Manitoba.....	2,853,152	2,154,788	5,007,940
Saskatchewan.....	4,040,612	1,955,428	5,996,040
Alberta.....	11,585,667	3,389,383	14,975,050
British Columbia.....	17,082,205	6,420,036	23,502,241
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i>	1,170	—	1,170
Claim cost payments to locally engaged employees outside Canada (Section 7).....	29,947	—	29,947
	130,249,859	38,197,599	168,447,458
Less: recoveries			
Claim and administration expenses recovered from Crown agencies.....	32,803,387	11,888,513	44,691,900
Claim and administration expenses recovered from other Government departments	69,759,583	20,204,890	89,964,473
Claim and administration expenses recoveries related to employment insurance.....	274,167	54,833	329,000
Recoveries from responsible third parties (subrogation).....	12,366	—	12,366
	102,849,503	32,148,236	134,997,739
Net expenditures⁴	27,400,356	6,049,363	33,449,719

¹ These payments and expenditures are charged to a statutory spending authority called “Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)” (refer to Ministry Summary, section 5 of Volume II).

² Includes the net payments of compensation respecting:

- (a) government employees (*Government Employees Compensation Act*);
- (b) merchant seamen (*Merchant Seamen Compensation Act*); and
- (c) employees of mines operated by Enterprise Cape Breton Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

³ Represents the federal government’s net share of administration expenditures of provincial boards.

The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers’ compensation boards from funds advanced by the federal government.

Claims of employees resident in the Yukon, Northwest Territories and Nunavut are processed by the Workers’ Compensation Board of Alberta.

⁴ Net expenditures agree with the Payments of compensation respecting Government employees and merchant seamen.

Global Affairs

Department of Foreign Affairs, Trade and Development

Expenditures for Canadian representation at international conferences and meetings

This statement presents expenditures such as hospitality and conference fees covered under the department of Foreign Affairs, Trade and Development International Conference Allotment that is approved by Cabinet to fund the protocol activities of the Governor General and the Prime Minister of Canada during official visits abroad. The allotment also supports the participation of the department of Foreign Affairs, Trade and Development Portfolio ministers and their official delegations in major multilateral international conferences defined as a congress, convention, briefing seminar or other formal gathering in one location outside Canada that deals with topics related to Government of Canada objectives.

(in dollars)

Conferences and meetings	Amount
Prime Minister's Visit to London (United Kingdom) and Malta—Commonwealth Head of Government Meeting (CHOGM) and Paris (France)—Climate Change Conference, November 2015.....	28
Prime Minister's Visit to Hangzhou, Beijing, Shanghai and Hong Kong (China)—G20 Summit, August 2016.....	465
Prime Minister's Visit to Tel Aviv (Israel)—State funeral for the former President Shimon Peres, October 2016.....	4
Prime Minister's Bilateral Visit to Monrovia (Liberia) and Antananarivo (Madagascar)—Francophonie Summit, November 2016.....	617
Prime Minister's Bilateral Visit to Havana (Cuba), Buenos Aires (Argentina) and Lima (Peru)—Asia Pacific Economic Cooperation (APEC), November 2016.....	32
Prime Minister's Visit to Washington (United States), February 2017.....	3,088
Prime Minister's Bilateral Visit to Hamburg (Germany) and Strasbourg (France), February 2017.....	30,079
Prime Minister's Visit to Houston (United States), March 2017.....	10,771
Prime Minister's Visit to New York (United States)—Come from Away, March 2017.....	3,189
Prime Minister's Visit to Lille—100th Anniversary Vimy, Deauville (France), April 2017.....	299,560
Prime Minister's Visit to New York (United States)—Women in the World, April 2017.....	61,674
Prime Minister's Visit to Seattle (United States), May 2017.....	95,051
Prime Minister's Visit to Brussels (Belgium)—North Atlantic Treaty Organization (NATO), Taormina (G7), Amatrice, Rome, The Holy See (Italy), May 2017.....	947,717
Canadian participation to the funeral of ex-chancellor Helmut Kohl, June 2017.....	11,698
Prime Minister's Visit to Dublin (Ireland), Edinburgh, Glasgow (United Kingdom), Hamburg (Germany)—G20, July 2017.....	918,998
Prime Minister's Visit to Providence (United States)—National Governors Association 2017 Summer Meeting (NGAS), July 2017.....	111,604
Prime Minister's Visit to New York (United States)—United Nations General Assembly (UNGA), September 2017.....	186,268
Prime Minister's Visit to Washington (United States) and Mexico City (Mexico), October 2017.....	284,624
Prime Minister's Visit to Manila (Philippines)—Association of Southeast Asian Nations Summit (ASEAN Summit), Hanoi, Ho Chi Minh City, Da Nang—Asia Pacific Economic Cooperation (APEC) (Vietnam), November 2017.....	730,611
Prime Minister's Visit to Beijing, Guangzhou (China)—Fortune Global Forum, December 2017.....	418,751
Prime Minister's Visit to Davos (Swiss Confederation)—World Economic Forum (WEF), January 2018.....	590,487
Prime Minister's Visit to New Delhi, Agra, Ahmedabad, Mumbai, Amritsar (India), February 2018.....	772,095
Prime Minister's Visit to Chicago, Los Angeles and San Francisco (United States), February 2018.....	308,214
Start-up costs and advance team for the Prime Minister's Visit to Lima (Peru)—Summit of the Americas, Paris (France), London (United Kingdom)—Commonwealth Head of Government Meeting (CHOGM), April 2018.....	231,858
Start-up costs and advance team for the Prime Minister's Visit to Brussels (Belgium)—(NATO Summit), July 2018.....	4,998
Governor General's Visit to Israel and Jordan, November 2016.....	936
Governor General's Visit to Sweden, February 2017.....	943
Governor General's Visit to Vimy (France)—100th Anniversary, April 2017.....	140,428
Governor General's Visit to London (United Kingdom), July 2017.....	45,378
Governor General's Visit to Chongqing, Guiyang and Beijing (China), July 2017.....	314,678

Public Accounts of Canada 2017–2018

Global Affairs
Department of Foreign Affairs, Trade and Development
Expenditures for Canadian representation at international conferences and meetings—concluded
(in dollars)

Conferences and meetings	Amount
Governor General's Visit to Latvia and Ukraine, January 2018.....	11,597
Governor General's Visit to PyeongChang (South Korea)—Olympic Games, February 2018.....	118,093
Governor General's Visit to Bangkok (Thailand), October 2017.....	60,933
Minister of Foreign Affairs—Bilateral Visits (Visits Officer)	117,456
Minister of International Trade—Bilateral Visits (Visits Officer)	92,240
Minister of International Development and for La Francophonie—Bilateral Visits (Visits Officer)	68,232
Minister of Foreign Affairs—North Atlantic Treaty Organization (NATO) Foreign Ministers' Meeting, Brussels (Belgium).....	27,652
Minister of Foreign Affairs—Delegation to the G7 Foreign Ministers' Meeting (FMM), Lucca (Italy).....	48,601
Minister of Foreign Affairs—10th Ministerial Meeting of the Arctic Council, Fairbanks (United States), May 10-11, 2017.....	30,823
Minister of International Trade—Asia-Pacific Economic Cooperation (APEC) Ministers Responsible for Trade (MRT) meeting, Hanoi (Vietnam), May 20-21, 2017.....	121,985
Minister of Foreign Affairs—47th General Assembly of the Organization of American States, Cancun (Mexico), June 19-21, 2017.....	53,989
Minister of International Trade—Organisation for Economic Co-operation and Development Ministerial Council Meeting, Paris (France), June 7-8, 2017.....	52,148
Canadian participation to the inauguration ceremony in Serbia, June 2017.....	3,174
Minister of Foreign Affairs—OSCE Informal Ministerial Meeting, Mauerbach (Austria), July 11, 2017.....	14,299
Minister of International Development and for La Francophonie—Family Planning Summit, London (United Kingdom), July 10-11, 2017.....	40,397
Minister of Foreign Affairs—Opportunity Ukraine Conference, London (United Kingdom), July 6, 2017.....	24,894
Minister of Foreign Affairs—Association of Southeast Asian Nations (ASEAN)—Canada Post-Ministerial Conference (PMC) and the ASEAN Regional Forum (ARF) Ministerial meeting, Manila (Philippines).....	49,942
General Conference of the International Atomic Energy Agency (IAEA), Vienna (Austria).....	23,624
Minister of Foreign Affairs and Minister of International Development and for La Francophonie—United Nations General Assembly (UNGA 72), New York (United States), 2017.....	473,963
Minister of International Development and for La Francophonie—34th Ministerial Conference of La Francophonie, Paris (France), November 25-26, 2017.....	48,904
Minister of Foreign Affairs—31st ASEAN Summit and Related Events, Manila (Philippines), November 12-14, 2017.....	32,125
Minister of Foreign Affairs and Minister of International Trade—APEC Ministerial Meeting and APEC Leaders' Meeting in Da Nang (Vietnam), November 8-11, 2017.....	156,874
Minister of International Trade—Eleventh World Trade Organization Ministerial Conference (MC11) in Argentina, December 10-13, 2017.....	143,622
Minister of Foreign Affairs—OSCE Ministerial Council Meeting, Vienna (Austria), December 7-8, 2017.....	19,496
Minister of Foreign Affairs—North Atlantic Treaty Organization (NATO) Foreign Ministerial Meeting, Brussels (Belgium), December 5-6, 2017.....	19,821
Canadian participation to the inauguration ceremony in Chile, March 2018.....	7,018
Minister of International Trade—6th ASEAN Economic Ministers—Canada Consultation, Manila (Philippines), September 8, 2017.....	26,196
Canadian participation in the Pacific Islands Forum and Related Meetings, Apia (Samoa), September 2017.....	43,250
Minister of Foreign Affairs—Canadian delegation to the 39th session of the General Conference of UNESCO, Paris (France), from October 30–November 14, 2017.....	21,515
Minister of International Trade—Informal World Trade Organization (WTO) Ministerial Meeting, Marrakech (Morocco).....	43,256
Minister of Foreign Affairs—Start-up costs for the Commonwealth Heads of Government Meeting (CHOGM), London (United Kingdom), April 17-20, 2018.....	20,258
Minister of Foreign Affairs—Start-up costs to the 8th Summit of the Americas, Lima (Peru), April 2018.....	30,165
Total	8,571,386

Global Affairs

Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings

This statement presents the travel expenditures covered under the International Conference Allotment. This allotment is described in the statement of "Expenditures for Canadian representation at international conferences and meetings" found in section 11 of this Volume.

Generally, the International Conference Allotment does not support the expenses of ministers and staff from other government departments, provincial and territorial representatives, private sector advisors or academic observers. These expenses are usually self-funded and not chargeable to the International Conference Allotment. Therefore, this statement only includes costs charged to the International Conference Allotment by the department of Foreign Affairs, Trade and Development. Delegates from other government departments are listed for information purposes only.

Costs charged to the International Conference Allotment are part of the operating budget of the department of Foreign Affairs, Trade and Development and, therefore, are not included in the statements in section 10 of this Volume titled "Travel expenditures of ministers and parliamentary secretaries" and "International travel expenditures of ministers, parliamentary secretaries and ministers' staff".

(in dollars)

Description	Amount
<i>Prime Minister's Visit to Hangzhou, Beijing, Shanghai and Hong Kong (China)—G20 Summit, August 2016</i>	465
<i>Prime Minister's Visit to Tel Aviv (Israel)—State funeral for the former President Shimon Peres, October 2016</i>	4
<i>Prime Minister's Bilateral Visit to Monrovia (Liberia) and Antananarivo (Madagascar)—Francophonie Summit, November 2016</i>	617
<i>Prime Minister's Bilateral Visit to Havana (Cuba), Buenos Aires (Argentina) and Lima (Peru)—Asia Pacific Economic Cooperation (APEC), November 2016</i>	32
<i>Prime Minister's Visit to Washington (United States), February 2017</i>	2,232
<i>Prime Minister's Bilateral Visit to Hamburg (Germany) and Strasbourg (France), February 2017</i>	17,381
<i>Prime Minister's Visit to Houston (United States), March 2017</i>	9,483
<i>Prime Minister's Visit to New York (United States)—Come from Away, March 2017</i>	3,189
<i>Prime Minister's Visit to Lille—100th Anniversary Vimy, Deauville (France), April 2017</i>	68,364
House of Commons Trudeau Right Hon. J., Leslie, Hon. A., Sajjan, Hon. H.	
Prime Minister's Office Bernier, A., Bouchard, M., Caceres, D., Deagle, J., Desfossés, T., Guillon, T., Hallé, A-L., Julien, N., Purchase, K., Rettig, C., Scotti, A., Telford, K.	
Privy Council Office Adair, J., Bazinet, E., Cloutier, B., Elliott, J., Fox, C., Gaudreault, S., Hage, M., Hannaford, J., Kennedy, C., Lafleur, K., Larocque, D., Lemire, M., Prusakowski, T., Richard, W., Tremblay, E., Wernick, M., Ward, J.	
Global Affairs Canada Aggelopoulos, T., Amegan, K., Bardou, M., Boucher, C., Brazeau, P., Brulé, R., Cannon, L., Collard, E., Currie, J., Dana-Yoblonski, A-J., Dumas, M., Gagnon, J-H., Gascon, V., Gimeno, F., Giroux, A-F., Hadjloum, H., Lambert, D., Landry, T., Mota, S., Nadeau, C., Requillard, M., Rivard, J., Robichaud, M., Roy, S., Salas-Ramirez, M., Sauvé, J., Sorel, C., Smith, N., Tremblay, R., Vasseur, L., Willemen, J., Wisniowski, B.	
Department of National Defence Banham, E., Luloff, M., Richer, Dr. D., Seaby, B.	
Others Chartrand, D., Egeesiak, O., Horseman, S., Mcleod, B., Mitchelmore, C., Sigurdson, L., St-Pierre, C., Taptuna, P., Whalen, D.	
<i>Prime Minister's Visit to New York (United States)—Women in the World, April 2017</i>	7,999
House of Commons Trudeau Right Hon. J.	
Prime Minister's Office Desfossés, T., Hage-Moussa, V., Hallé, A-L., Menchini, S., Purchase, K., Scotti, A., Telford, K., Travers, P.	
Privy Council Office Angell, D., Cotten, B., Galarneau, S., Gaudreault, S., Madore, J., Pilon, T.	
Global Affairs Canada Guérin, M., Snider, C.	

Global Affairs

Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
<i>Prime Minister's Visit to Seattle (United States), May 2017</i>	27,900
House of Commons Trudeau Right Hon. J., Morneau, Hon. B.	
Prime Minister's Office Butts, G., Desfossés, T., Grech, A., Hallé, A-L., Scotti, A., Tatone, J., Telford, K.	
Privy Council Office Berz, K., Burns, J., Hannaford, J., Larocque, D., Maloley, J., Prusakowski, T., Robert, A., Soni, S-M., Wood, M-J.	
Global Affairs Canada Curtley, C., Hill, J., Lambert, D., MacNaughton, D. Rajasansi, H., Rempel, R., Schrock, B.	
<i>Prime Minister's Visit to Brussels (Belgium)—North Atlantic Treaty Organization (NATO), Taormina (G7), Amatrice, Rome, The Holy See (Italy), May 2017</i>	404,903
House of Commons Trudeau Right Hon. J., Di Iorio, N., Freeland, Hon. C., Ramsey, T., Sajjan, Hon. H., Sorbara, F., Van Kersteren, D.	
Prime Minister's Office Bernier, A., Bouchard, M., Butts, G., Caceres, D., Desfossés, T., Guillon, T., Hage-Moussa, V., Langer, D., Menchini, S., Purchase, K., Rumble, M., Scotti, A., Telford, K., Travers, P., Zerucelli, J.	
Privy Council Office Angell, D., Burata, F., Cloutier, B., Demers, A., Gascon, A., Gaudreault, S., Grecco, B., Gurstein, M., Hage, M., Hannaford, J., Jean, D., Kennedy, C., Lemire, M., Lepage, S., Lindblad, A., Madore, J., Maloley, J., Menard, D., Pilon, T., Prusakowski, T., Shouldice, M., Singh, A., Tremblay, E.	
Global Affairs Canada Abbate, E., Aggelopoulos, T., Barette, J., Benson, I., Bernier, K., Boehm, P., Boucher, C., Broadhurst, J., Bucalossi, P., Buck, K., Cliche, C., Connolly, S., Crew, D., D'Annunzio, A., Del Castello, S., Dion, Hon. S., Du, Q., Dumas, M., Ferrero, D., Finamore, F., Fusco, T., Gagliardi, C., Gervais, P., Geysen, C., Gosselin, C., Guerin, M., Harvey, B., Hemingway, S., Humphrey, G., Jacovella, D., Jasme, N., Kahalé, M., Koczarski, J., Lambert, D., Laporte, É., Lavarini, G., Lazzarini, C., Levesque, A., Marghella, A., McGovern, P., Montanari, D., Norton, R., Pistidda, E., Robert, C., Reckseidler, J., Roy, S., Ruffini, A., Saint-Arnaud, L., Sanetti, G., Strohan, A., Strussione, P.	
Department of National Defence Brassard, D., Filiatrault, R., Richer, Dr. D.	
Others Ceriello, E., Grégoire-Trudeau, S.	
<i>Canadian participation to the funeral of ex-chancellor Helmut Kohl, June 2017</i>	11,698
House of Commons Chrétien Right Hon. J.	
Other Hartley, B.	
<i>Prime Minister's Visit to Dublin (Ireland), Edinburgh, Glasgow (United Kingdom), Hamburg (Germany)—G20, July 2017</i>	317,073
House of Commons Trudeau Right Hon. J., Freeland, Hon. C., Dion, Hon. S., Maloney, J., McGuinty, D., Mckenna, Hon. C., O'Regan, S.	
Prime Minister's Office Butts, G., Caceres, D., Desfossés, T., Guillon, T., Grech, A., Hallé, A-L., Langer, D., MacMillan, C., McNair, M., Menchini, S., Purchase, K., Scotti, A., Sommer, D., Telford, K., Zerucelli, J.	
Privy Council Office Bonneville-Mainville, R., Charette, A., Clippingdale, R., Cloutier, B., Cotten, B., Doztater, N., Gagnon, M., Galarneau, S., Gaudreault, S., Grecco, B., Hannaford, J., Lemire, M., Lindblad, A., Madore, J., Pilon, T., Prentice, K.M., Prusakowski, T., Shouldice, M., Singh, A., Tremblay, E., Wittman, P.	
Global Affairs Canada Aggelopoulos, T., Almond, L., Bacigalupo, G., Barrette, J., Beckermann, J., Bellos, T., Blackmore, A., Blister, M., Bolduc, C., Boucher, C., Broadbridge, J., Broadhurst, J., Byron, K., Charette, J., Cichocka, E., Connelly, S., Cormier-Lassonde, E., Dale, T., Darwiche, A., Ehinger, D., Ellis, J., Gartshore, G., Glynn, M.T., Godog-Smirnova, D., Hall, M-C., Hemingway, S., Hernes, B., Hudson, A., Jacques, M-A., Janiak, K., Jerznyck, L., Jones, B., Kaulfersch, C., Lambert, D., Lavarini, G., Levesque, A., Mallan, C., Massoud, H., May, J., McGuinness, P., Miville-Deschenes, F., Mongeg, G., Murphy, S., Nadeau, M., Norton, R., O'Reilly, M., Perry, D., Puhlmann, A., Reid, P., Rigby, V., Rogan, D., Roy, S., Sanchez, C., Schlegel, D., Singh, D., Stewart, R., Storey, N., Süb, A., Tucker, C., White, J.	

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
Department of National Defence Richer, Dr. D.	
Public Services and Procurement Canada (Interpreters) Chawla, G.K., Gonzalez, A.	
Others Grégoire-Trudeau, S., Trudeau, H.	
<i>Prime Minister's Visit to Providence (United States)—National Governors Association 2017 Summer Meeting (NGAS), July 2017</i>	42,902
House of Commons Trudeau Right Hon. J.	
Prime Minister's Office Ahmad, C., Astravas, Z., Catenaro, E., Clow, B., Grech, A., Hall, G., Scotti, A., Tatone, J.	
Privy Council Office Angell, D., Lanbro, J., Larocque, D., Lemire, M., Maloley, J., Pilon, T., Soni, S-M., Wittmann, P.	
Global Affairs Canada Abele, D., Alward, D., Austen, A., Barratt, A., Barrette, J., Constantin, C., Cohen, S., Coulter, A., Jones, J., Lefavour, S., MacNaughton, D., Snider, C., Steele, K., Suter, C.	
<i>Prime Minister's Visit to New York (United States)—United Nations General Assembly (UNGA), September 2017</i>	37,202
House of Commons Trudeau Right Hon. J.	
Prime Minister's Office Ahmad, C., Caceres, D., Desfossés, T., Hage-Moussa, V., Hallé, A-L., Langer, D., Menchini, S., Proulx, P., Purchase, K., Savard-Shaw, J., Scotti, A., Sommer, D., Telford, K., Travers, P., Van Gerven, K.	
Privy Council Office Bazinet, E., Gaudreault, S., Grecco, B., Hannaford, J., Kahn, Z., Legras, G., Lemire, M., Lynch, C., Lindblad, A., Madore, J., Wittman, P.	
Global Affairs Canada Boucher, C., Burleson, L., Lambert, D.	
<i>Prime Minister's Visit to Washington (United States), Mexico City (Mexico), October 2017</i>	73,619
House of Commons Trudeau Right Hon. J., Amos, W., Champagne, Hon. F-P., Dzerowicz, J., Freeland, Hon. C., Leslie, Hon. A.	
Prime Minister's Office Ahmad, C., Butts, G., Caceres, D., Clow, B., Desfossés, T., Gagnon, C., Guillon, T., Hage-Moussa, V., Isinger, D., Mcnair, M., Menchini, S., Perreault, B., Proulx, P., Purchase, K., Savard-Shaw, J., Scotti, A., Simard, V., Sommer, D., Telford, K., Travers, P., Van Gervan, K., Zerucelli, J.	
Privy Council Office Bazinet, E., Bourns, L., Brunette, L., Charrette, A., Cloutier, B., Gagnon, M., Gaudreault, S., Grecco, B., Hannaford, J., Lanbro, J., MacKay, C., Madore, J., Morshead, C., Moss, N., Robert, A.	
Global Affairs Canada Audet, T., Bailey, M., Bain Pugh, A., Barrette, J., Broadhurst, J., Constantin, C., Devenney, D., Dussault, M., Guerin, M., Grubka, G., Hager, J., Huot-Bolduc, F., Jones, J., Lambert, D., Lambo, P., Latorre, J., McGuire, F., Norton, R., Ovens, J., Prefontaine, C., Rivera, S., Rodriguez, Y., Roy, S., Somaweera, H., Thériault, M-C.	
Department of National Defence Richer, Dr. D.	
Public Services and Procurement Canada (Interpreter) Gonzalez, A.	
<i>Prime Minister's Visit to Manila (Philippines)—Association of Southeast Asian Nations Summit (ASEAN Summit), Hanoi, Ho Chi Minh City, Da Nang—Asia Pacific Economic Cooperation (APEC) (Vietnam), November 2017</i>	337,171
House of Commons Trudeau Right Hon. J., Freeland, Hon. C.	
Prime Minister's Office Bernier, A., Butts, G., Catenaro, E., Desfossés, T., Gagnon, C., Grech, A., Guillon, T., Hage-Moussa, V., Hallé, A-L., Harvey, L., McNair, M., Scotti, A., Shaw-Savard, J., Van Gervan, K., Zerucelli, J.	

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
Privy Council Office Bazinet, E., Black, G., Bonneville-Mainville, R., Bourns, L., Brunette, L., Cassis, V., Clippengdale, R., Cloutier, B., Cotten, B., Dean, K., Demers, A., Gaudreault, S., Grecco, B., Gurstein, M., Hannaford, J., Harms, C., Lanbro, J., Larocque, D., Leblanc, A., Lemire, M., Lepage, S., Lindblad, A., Lizotte, M., Madore, J., Maloley, J., Ménard, D., Morshead, C., Rae, B., Robert, A., Stadelbauer, L., Troy, R., Wagner, R.	
Global Affairs Canada Aggelopoulos, T., Alcantara, A., Anh, T., Austen, A., Boucher, C., Broadhurst, J., Brulotte, M., Chiem, U., Drouin, N., Fan, R., Figueroa, C., Fong, J., Guerin, M., Hoa, D., Hoa, T.T., Hermann, L.A., Huong, L.T.M., Huot-Bolduc, F., Insigne, M., Kimmel, E., Kitnikone, P., Lambert, D., Le, Q., McLaughlin, S., Mourand, C., Mowatt, M., Nadeau, B., Nguyen, C., Nguyen, H.C., Nguyen, K.C., Nguyen, Q., Nguyen, O., Nguyen, T., Norton, R., Nunas, K., Otton, M., Phan, T.T., Poirier, J., Pouliot, L., Reekie, K., Rekhi, A., Rodrigue, J., Roy, S., Sanchez, J., Saulis, K., Simard, M., Tram, B., Webb, R.	
Department of National Defence Galbraith, H., Richer, Dr. D.	
Public Services and Procurement Canada (Interpreters) Ngoc, T., Redmond, I.M.	
Other Rae, Hon. B.	
<i>Prime Minister's Visit to Beijing, Guangzhou (China)—Fortune Global Forum, December 2017</i>	181,303
House of Commons Trudeau Right Hon. J., Bains, Hon. N., Chagger, Hon. B., Champagne, Hon. F-P., Chen, S., Eyking, M., Mckenna, Hon. C., Ng, M.	
Prime Minister's Office Ahmad, C., Butts, G., Desfossés, T., Gagnon, C., Guillon, T., Hage-Moussa, V., Kambo, H., Langer, D., Marques, E., Menchini, S., Scotti, A., Sommer, D., Travers, P.	
Privy Council Office Bazinet, E., Bender, M., Gascon, A., Gaudreault, S., Grecco, A., Gurstein, M., Hannaford, J., Khadija, A., Lauzon, L., Lemire, M., Lindblad, A., Madore, J., Maloley, J., Menard, D., Moss, N., Robert, A., Shouldice, M., Stadelbauer, L., Tremblay, E., Troy, R.	
Global Affairs Canada Aggelopoulos, T., Bichara, N., Boucher, C., Chen, C., Chen, M., Currie, J., Dodd, M., Ho, T., Huot-Bolduc, F., Kwan, S., Laflamme, M., Liu, Y., Liu, Z., McCallum, J., McDonnell, D., Moniz, H., Norton, R., Poon, G., Rheault, P., Robitaille, A., Srivastava, R., St-Cyr Lachance, M., Termorshuizen, C., Thériault, M-C., Wang, B., Wang, C., Yu, P., Zhang, J., Zhu, H., Zhu, X.	
Public Services and Procurement Canada (Interpreter) Dawrant, A.	
Department of National Defence Richer, Dr. D.	
Innovation, Science and Economic Development Canada Cairo, G.	
Environment and Climate Change Canada Des Rosiers, M-P.	
Ministry of Small Business and Tourism Daigneault, J-E.	
<i>Prime Minister's Visit to Davos (Swiss Confederation)—World Economic Forum (WEF), January 2018</i>	117,680
House of Commons Trudeau Right Hon. J., Bains, Hon. N., Freeland, Hon. C., Monsef, Hon. M., Morneau, Hon. B.	
Prime Minister's Office Ahmad, C., Butts, G., Catenaro, E., Guillon, T., Hussaini, S., Marques, E., McNair, M., Menchini, S., Proulx, P., Scotti, A., Telford, K., Zerucelli, J.	
Privy Council Office Berz, K., Brunette, L., Cloutier, B., Doxtater, N., Gaudreault, S., Hannaford, J., Jones, M., Lanbro, J., Lemire, M., Lepage, S., Madore, J., Mullings, K., Tremblay, E., Weetman, J.	
Global Affairs Canada Ambler, K., Barrette, J., Binochetto, S., Broadhurst, J., Campbell, A., Chartrand, S., De Boer, S., Delaprée, F., Gauthier, S., Grossman, M., Guedeikian, N., Harms, H., Hay, P., Herod, N., Huot-Bolduc, F., Kats, R., Kern, L., Leuenberger, A., Lincourt, A., Mion, R., Normand, J., Oneill, J., Piseni-Mion, D., Plüschke, E., Psota, A., Roy, S., Schindele, M., Schneider, V., Stadler, M.	

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
Innovation, Science and Economic Development Canada Cairo, G.	
Department of Finance Canada Chin, B., To, J.	
Status of Women Canada Lithwick, D.	
Department of National Defence Galbraith, H.	
<i>Prime Minister's Visit to New Delhi, Agra, Ahmedabad, Mumbai, Amritsar (India), February 2018</i>	222,662
House of Commons Trudeau Right Hon. J., Bains, Hon. N., Chagger, Hon. B., Duncan, Hon. K., Freeland, Hon. C., Sajjan, Hon. H., Sohi, Hon. A.	
Prime Minister's Office Ahmad, C., Bernier, A., Bhullar, V., Caceres, D., Gagnon, C., Grech, A., Gregoire, S., Hallé, A-L., Kattar, V., Kaur, A., Kippen, J., Kristensen, E., Marques, E., Menchini, S., Proulx, P., Pueyo, M., Saini, S., Scotti, A., Sommer, D., Tatone, J., Telford, K., Travers, P., Zerucelli, J.	
Privy Council Office Angell, D., Bazinet, E., Brunette, L., Cassis, V., Cloutier, B., Cotten, B., Fitzgerald, R., Gaudreault, S., Grecco, B., Hage, M., Hannaford, J., Huot, P., Lanbro, J., Lemire, M., Levesque, S., Madore, J., Maloley, J., Ménard, D., Moss, N., Mullings, K., Robert, A., Stadelbauer, L., Sweet, S., Tremblay, E., Ward, J.	
Global Affairs Canada Aggelopoulos, T., Babu, J., Barrette, J., Bhatia, M., Boucher, C., Chatt, M., Cheema, S., Currie, J., Feldman, V., Frederick, R., Gibbins, C., Graton, B., Gross, S., Gupta, A., Hall, S., Hogan, M., Hudson, A., Huot-Bolduc, F., Jia, X-R., Kumar, A., Kumar, S., Kupa, J., Lambert, E., Larocque, A., Lefebvre, E., Leger, J., Lingappa, M., Meester, D., Mirajkar, A., Noel, M., Norton, R., Ong, S., Palkliwalla, V., Patel, N., Pelletier, E., Phulsunge, J., Reeves, J., Robitaille, A., Roy, S., Sanyal, S., Saxena, S., Scheurwater, T., Sharma, P., Singh, J., Smriti, S., Sreemoyi, S., Unlusoy, A., Vaganov, D.	
Department of National Defence Astravas, Z., Galbraith, H., Richer, Dr. D.	
Public Services and Procurement Canada (Interpreters) Chawla, G., Wickenheiser, H.	
Innovation, Science and Economic Development Canada Dawson, A., Sachdeva, P.	
Infrastructure Canada O'Leary, L.	
Ministry of Small Business and Tourism McCarger, M.	
<i>Prime Minister's Visit to Chicago, Los Angeles and San Francisco (United States), February 2018</i>	28,592
House of Commons Trudeau Right Hon. J.	
Prime Minister's Office Beauchemin, S., Butts, G., Catenaro, E., Clow, B., Den Tandt, M., Hage-Moussa, V., Isinger, D., Langer, D., Marques, E., Proulx, P., Robinson, J., Scotti, A., Simard, V., Telford, K., Van Gerven, K.	
Privy Council Office Angell, D., Bazinet, E., Cloutier, B., Cotten, B., Gaudreault, S., Grecco, B., Larocque, D., Lanbro, J., Lemire, M., Lindblad, A., Mackillop, K., Maisonneuve, J., Maloley, J., MacKay, C., Robert, A., Soni, S-M., Wagner, R.	
Global Affairs Canada Alstrup, D., Beaulieu, Y., Benson, I., Coulter, A., Cowl, T., Cunningham, P., Elliott, P., Evans, S., Gallegos, C-L., Giesbrecht, S., Glass, C., Huot-Bolduc, F., Jones, J., Kotrych, T., Lambert, D., Lambo, P., Macnaughton, D., Nardoccio-Jones, G., Pasquini, D., Robson, W., Sarkar, R., Shun, C., Unver, B., Walter, K., Wattie, E., Willows, R.	
<i>Start-up costs and advance team for the Prime Minister's Visit to Lima (Peru)—Summit of the Americas, Paris (France), London (United Kingdom)—Commonwealth Head of Government Meeting (CHOGM), April 2018</i>	38,727
Global Affairs Canada Boucher, C., Huot-Bolduc, F., Roy, S., Thériault, M-C.	

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
<i>Governor General's Visit to Sweden, February 2017</i>	2,899
<i>Governor General's Visit to Vimy (France)—100th Anniversary, April 2017</i>	10,255
Government House Johnston His Excellency the Right Hon. D., Johnston Her Excellency S., Wallace, S., MacIntyre, C., Cloutier, A., Anctil, N., Harrison, A., Létourneau, M.É., Benoit, K-A.	
Global Affairs Canada Clark, G., Lachance, A., Sanchez, C., Blanchard, J., Diakite, M.	
Department of National Defence Cameron, LCol. E., Lanteigne-Voyer, Capt. A., Carbonneau, MCpl. C.	
<i>Governor General's Visit to London (United Kingdom), July 2017</i>	14,071
Government House Johnston His Excellency the Right Hon. D., Johnston Her Excellency S., Wallace, S., Anctil, N., Cloutier, A., Benoit, K-A.	
Department of National Defence St-Amant, Maj. N., Maheu, Sgt. J.	
<i>Governor General's Visit to Chongqing, Guiyang and Beijing (China), July 2017</i>	182,213
Government House Johnston His Excellency the Right Hon. D., Jatou, P., Mousseau, D., Burgess, I., Rocheleau, J., Laframboise, J., Berthelot, M., Bégin, N., Espallargas, E.	
House of Commons Chagger, B. (M.P.), Qualtrough, C. (M.P.), Mulcair, T. (M.P.), Barlow, J. (M.P.), Tan, G. (M.P.)	
Global Affairs Canada McCallum, J., Norton, R., Hartman, D., Rheault, P., Lachance, A., Benson, I., Thériault, M-C., Tsui, P., Robertson, S., Zhu, H., Srivastava, R., Luan, X., Qian, R., Gan, A., Liu, Z., Kang, E., Ji, J., Chen, H., Wood, J., Cérat, A., Zhang, L., Wei, W., Wong, A., Ou, S., Liu, M., Hu, D., Sun, A., Li, B., Zhao, J., Gang, C., Houde, J-P., McLellan, R., Murphy, D., Nadeau, D., Sheng, S., Termorshuizen, C., Wang, C.	
Ministry of Small Business and Tourism Duchesneau, O.	
Ministry of Sports Persons with Disabilities Stickney, M.	
Department of National Defence Montoya, Capt. C. Best, Capt. C., Galbraith, Lt(N) H., Maheu, Sgt. J., Carbonneau, MCpl. V., Nacario, Cpl. C., Dufort, Capt. V., Eddy, Avr. J., Tard, WO J., Howell, MCpl. M., Fafard, Cpl. J.	
Public Services and Procurement Canada (Interpreters) Dawrant, A., Chi, J., Marchand, J.	
Accompanying Delegation Barbeau, M., Beck, S., Davidson, P., Goldstein, D., Shantz, G.	
<i>Governor General's Visit to Latvia and Ukraine, January 2018</i>	11,091
Government House Payette Her Excellency the Right Hon. J., Cloutier, A.	
Department of National Defence Cameron, LCol. E., Noël, Capt. M., Carbonneau, MCpl. C.	
Global Affairs Canada Snider, C.	
<i>Governor General's Visit to PyeongChang (Korea)—Olympic Games, February 2018</i>	17,673
Government House Payette Her Excellency the Right Hon. J., Sajous, E., Mousseau, D., Létourneau, M-È.	
Department of National Defence Montoya, Capt. C., Maheu, Sgt. J.	
Global Affairs Canada Snider, C., Hébert, P., Kay, J., Kim, T-S., Son, Y-J., Cho, K., Seo, S., Walsh, E.	

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
<i>Governor General's Visit to Bangkok (Thailand), October 2017</i>	47,669
Government House	
Payette Her Excellency the Right Hon. J., Mousseau, D.	
Department of National Defence	
Best, Capt. C.	
Global Affairs Canada	
Snider, C., Laflamme, G., Promkaew, Y., Chavalitakul, P., Chambang, N., Jongoomklang, S.	
<i>Minister of Foreign Affairs—Bilateral Visits (Visits Officer)</i>	117,044
Global Affairs Canada	
Barrette, J., Benson, I., Thériault, M-C.	
<i>Minister of International Trade—Bilateral Visits (Visits Officer)</i>	91,174
Global Affairs Canada	
Thériault, M-C., Guérin, M., Huot-Bolduc, F.	
<i>Minister of International Development and for La Francophonie—Bilateral Visits (Visits Officer)</i>	67,344
Global Affairs Canada	
Robitaille, A., Guérin, M., Carpentier-Proulx, R., Thériault, M-C., Berlanga, P.	
<i>Minister of Foreign Affairs—North Atlantic Treaty Organization (NATO) Foreign Ministers' Meeting, Brussels (Belgium)</i>	27,613
House of Commons	
Freeland, Hon. C.	
Global Affairs Canada	
Deschamps-Laporte, L., Lawrence, A., Gwozdecky, M., Chan, J., Barrette, J.	
<i>Minister of Foreign Affairs—Delegation to the G7 Foreign Ministers' Meeting (FMM), Lucca (Italy)</i>	47,239
House of Commons	
Freeland, Hon. C.	
Global Affairs Canada	
Gwozdecky, M., Broadhurst, J., Paul, D., Lee, J., Barrette, J., McGovern, P., Dumas, M-A., Stussione, P.	
<i>Minister of Foreign Affairs—10th Ministerial Meeting of the Arctic Council, Fairbanks (United States), May 10-11, 2017</i>	30,813
House of Commons	
Freeland, Hon. C.	
Global Affairs Canada	
Garneau, V., Barrette, J., LeClaire, A., Kadas, R., Sarraf, D., Hill, J.	
<i>Minister of International Trade—Asia-Pacific Economic Cooperation (APEC) Ministers Responsible for Trade (MRT) meeting, Hanoi (Vietnam) May 20-21, 2017</i>	110,374
House of Commons	
Champagne, Hon. F-P.	
Global Affairs Canada	
Gagnon, C., Ovens, J., Sargent, T., Hembroff, K., MacArthur, P., Wallace, J-L., Lee, G., Delic-Radovic, G., Huot-Bolduc, F., Kitnikone, P., Nadeau, B., Bale, R., Goerge, A., Giercke, A.	
<i>Minister of Foreign Affairs—47th General Assembly of the Organization of American States, Cancun (Mexico), June 19-21, 2017</i>	40,403
House of Commons	
Freeland, Hon. C.	
Global Affairs Canada	
Teo, O., Morrison, D., Loten, J., Alarie, P., Burnham, N., Sigouin, S., Panitcherska, E., Pilon, J-L., Klamann, A., D'Costa, P., Sandoval, A., Barrette, J.	

Global Affairs

Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
<i>Minister of International Trade—Organisation for Economic Co-operation and Development Ministerial Council Meeting, Paris (France), June 7-8, 2017</i>	52,148
House of Commons Champagne, Hon. F-P.	
Global Affairs Canada Sargent, T., Mawji, S., Goodlet, C., Berzins, C., Gagnon, C., Huot-Bolduc, F.	
<i>Canadian participation to the inauguration ceremony in Serbia, June 2017</i>	3,174
House of Commons Leslie, A. (M.P.)	
Global Affairs Canada Thériault, M-C.	
<i>Minister of Foreign Affairs—OSCE Informal Ministerial Meeting, Mauerbach (Austria), July 11, 2017</i>	14,299
House of Commons DeCoursey, M. (M.P.)	
Global Affairs Canada Chick, A., Poulin, O., Barrette, J., Cayer, N.	
<i>Minister of International Development and for La Francophonie—Family Planning Summit, London (United Kingdom), July 10-11, 2017</i>	36,914
House of Commons Bibeau, Hon. M-C.	
Global Affairs Canada Button, H., Belanger, L., Montpetit, G., Fountain Smith, S., Baker, A., Guérin, M.	
<i>Minister of Foreign Affairs—Opportunity Ukraine Conference, London (United Kingdom), July 6, 2017</i>	24,886
House of Commons Freeland, Hon. C.	
Global Affairs Canada Broadhurst, J., LeClaire, A., Waschuk, R., Galadza, L., Barrette, J.	
<i>Minister of Foreign Affairs—Association of Southeast Asian Nations (ASEAN)—Canada Post-Ministerial Conference (PMC) and the ASEAN Regional Forum (ARF) Ministerial meeting, Manila (Philippines)</i>	49,911
House of Commons Freeland, Hon. C.	
Global Affairs Canada Teo, O., Kwan, R., Legault, G., Giles, N., Barrette, J., Seguin, W., Hannan, M-L., Shaw, S., Holmes, J., Apostol, A.	
<i>General Conference of the International Atomic Energy Agency (IAEA), Vienna (Austria)</i>	23,624
House of Commons Rudd, K. (M.P.)	
Global Affairs Canada Larose, M., Hinton, T., Tomlinson, B.	
<i>Minister of Foreign Affairs and Minister of International Development and for La Francophonie—United Nations General Assembly (UNGA 72), New York (United States), 2017</i>	144,944
House of Commons Aboultaif, Z. (M.P.), Bibeau, Hon. M-C., Freeland, Hon. C.	
Global Affairs Canada Broadhurst, J., Lawrence, A., Benson, I., Bélanger, L., Button, H., Guérin, M., Jacovella, D., MacLennan, C., Gwozdecky, M., Kent, D., Gort, M., Smyth, N., Baker, A., Drake, D., Galadza, L., Mossison, D., Lulashnyk, T., Charette, J., Seguin, W., Dorion, P., Ayotte-Rivard, M-H., Holt, C., Cranfield, L., Hunter, S., Bryan, J., Piché, S., Gagnon, T., Gallant, V.	

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
<i>Minister of International Development and for La Francophonie—34th Ministerial Conference of La Francophonie, Paris (France), November 25-26, 2017</i>	48,897
House of Commons Bibeau, Hon. M-C. Global Affairs Canada Belanger, L., Montpetit, G., Filiatrault, L., Gort, M., Gariépy, M., Carpentier-Proulx, R.	
<i>Minister of Foreign Affairs—31st ASEAN Summit and Related Events, Manila (Philippines), November 12-14, 2017</i>	24,283
House of Commons Freeland, Hon. C. Global Affairs Canada Broadhurst, J., Austen, A., Bobiash, D., Kwan, R., Vicente, J., Barrette, J., Hannan, M-L., Shaw, S., Bernier, S., Silva, J., Holmes, J., Mucci, W.	
<i>Minister of Foreign Affairs and Minister of International Trade—APEC Ministerial Meeting and APEC Leaders' Meeting, Da Nang (Vietnam), November 8-11, 2017</i>	137,517
House of Commons Freeland, Hon. C., Champagne, Hon. F-P. Global Affairs Canada Ovens, J., Pickerill, J., Austen, A., Broadhurst, J., Sargent, T., MacArthur, P., Christie, B., Kwan, R., Bisset, R., DesRoches, C., Delic-Radovic, G., Vicente, J., Logies, R., Barrette, J., Thériault, M-C., Séguin, W.	
<i>Minister of International Trade—Eleventh World Trade Organization Ministerial Conference (MC11) (Argentina), December 10-13, 2017</i>	129,357
House of Commons Champagne, Hon. F-P. Global Affairs Canada Champagne, Hon. F-P., Teo, O., Herbert, P.O., Sargent, T., Thériault, M-C., Usher, D., de Boer, S., O'Neill, J., Cannon, M., McDougall, D., Vanderloo, C., Ellis-Cannon, K., Shaddick, S., Bergeron, M., Kobylnik, A., Vidovic, D.	
<i>Minister of Foreign Affairs—OSCE Ministerial Council Meeting, Vienna (Austria), December 7-8, 2017</i>	17,247
House of Commons Freeland, Hon. C. Global Affairs Canada Lawrence, A., Garneau, V., Arbeiter, R., Nelson, D., Barrette, J., Cayer, N., Pepin-Hallé, V., Barbarie, D., Tan, J., Dadic, J. Department of National Defence Houde, LCol. D.	
<i>Minister of Foreign Affairs—North Atlantic Treaty Organization (NATO) Foreign Ministerial Meeting, Brussels (Belgium), December 5-6, 2017</i>	19,821
House of Commons Freeland, Hon. C. Global Affairs Canada Lawrence, A., Garneau, V., Arbeiter, R., Nelson, D., Barrette, J.	
<i>Canadian participation to the inauguration ceremony in Chile, March 2018</i>	7,018
House of Commons DeCoursey, M. (M.P.) Global Affairs Canada Chick, A.	
<i>Minister of International Trade—6th ASEAN Economic Ministers—Canada Consultation, Manila (Philippines), September 8, 2017</i>	24,970
House of Commons Goldsmith-Jones, P. (M.P.) Global Affairs Canada Owen, T., Kapches, J., Usher, D., Guertin, M., Hannan, M-L., Bernier, S., Silva, J., Holmes, J., Laguerta, A.	

Global Affairs Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—concluded

(in dollars)

Description	Amount
<i>Canadian participation in the Pacific Islands Forum and Related Meetings, Apia (Samoa), September 2017</i>	43,250
House of Commons DeCoursey, M. (M.P.) Global Affairs Canada Bobiash, D., Chick, A., Bot, M., Sabourin, N., Maddison, P.	
<i>Minister of Foreign Affairs—Canadian delegation to the 39th session of the General Conference of UNESCO, Paris (France), October 30 - November 14, 2017</i>	21,515
Global Affairs Canada Dault, N. Canadian Commission for UNESCO Goupil, S., Dugré, P.	
<i>Minister of International Trade—Informal World Trade Organization (WTO) Ministerial Meeting, Marrakech (Morocco)</i>	39,885
House of Commons Champagne, Hon. F-P. Global Affairs Canada Berzins, C., Pickerill, J., Thériault, M-C., de Boer, S., O'Neill, J., Dubé, N., Yatropoulos, Y., Flamand-Hubert, S.	
<i>Minister of Foreign Affairs—Start-up costs for the Commonwealth Heads of Government Meeting (CHOGM), London (United Kingdom), April 17-20, 2018</i>	20,258
Global Affairs Canada Foster, M., Babin, M., Gort, M., Sinha, P., MacLennan, C.	
<i>Minister of Foreign Affairs—Start-up costs to the 8th Summit of the Americas, Lima (Peru), April 2018</i>	15,839
Global Affairs Canada Urban, C., Torres, V., Culham, A., Jubinville, F., Cesaratto, S.	

Parliament House of Commons

Salaries of parliamentary secretaries to ministers paid in 2017–2018

(in dollars)

Name	Parliamentary Secretary to the	Amount
Alghabra O	Minister of Foreign Affairs (Consular Affairs)	17,000
Beech T	Minister of Fisheries, Oceans and the Canadian Coast Guard	17,000
Blair B	Minister of Justice and Attorney General of Canada and Minister of Health.....	17,000
Caesar-Chavannes C	Minister of International Development	17,000
Casey S	Minister of Canadian Heritage	17,000
Cormier S	Minister of Immigration, Refugees and Citizenship	17,000
Cuzner R	Minister of Employment, Workforce Development and Labour	17,000
DeCoursey M	Minister of Foreign Affairs	17,000
Duguid T	for Status of Women ¹	17,000
Fillmore A	Minister of Democratic Institutions	17,000
Goldsmith-Jones P	Minister of International Trade	17,000
Holland M	Minister of Public Safety and Emergency Preparedness	17,000
Hutchings G	for Small Business and Tourism ¹	7,981
Jones Y	Minister of Crown-Indigenous Relations and Northern Affairs.....	17,000
Khera K	Minister of National Revenue	17,000
Lametti D	Minister of Innovation, Science and Economic Development.....	17,000
Lamoureux K	Leader of the Government in the House of Commons	17,000
Lauzon S	for Sport and Persons with Disabilities ¹	17,000
Leslie Hon A	Minister of Foreign Affairs (Canada-U.S. Relations).....	17,000
Lightbound J	Minister of Health.....	7,981
	Minister of Finance.....	9,019
Lockhart A	for Small Business and Tourism ¹	9,067
MacKinnon S	Minister of Public Services and Procurement	17,000
McCrimmon K	Minister of Transport.....	17,000
Mendicino M	Minister of Justice and Attorney General of Canada.....	17,000
Miller M	Minister of Infrastructure and Communities	17,000
Murray J	President of the Treasury Board.....	17,000
Petitpas Taylor Hon G	Minister of Finance.....	6,946
Poissant J-C	Minister of Agriculture and Agri-Food	17,000
Rioux J	Minister of National Defence.....	17,000
Romanado S	Minister of Veterans Affairs, Associate Minister of National Defence	17,000
Rudd K	Minister of Natural Resources	17,000
Rusnak D	Minister of Indigenous Services.....	9,067
Schiefke P	Prime Minister (Youth).....	17,000
Vaughan A	Minister of Families, Children and Social Development (Housing and Urban Affairs).....	17,000
Virani A	Minister of Canadian Heritage (Multiculturalism)	17,000
Wilkinson J	Minister of Environment and Climate Change	17,000
Young K	for Science ¹	17,000
	Total	594,061

¹ Portfolio

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2017–2018

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Abouttaif Z	172,700	65,610
Albas D.....	172,700	86,608
Albrecht H.....	172,700	48,597
<i>Allowance as Committee Chair</i>	12,000	–
Aldag J.....	172,700	121,029
Alghabra O.....	172,700	51,536
Alleslev L.....	172,700	60,291
Allison D.....	172,700	76,701
<i>Allowance as Committee Vice-Chair</i>	5,983	–
Ambrose Hon R.....	45,032	45,343
<i>Allowance as Leader Official Opposition</i>	12,878	–
Amos W.....	172,700	24,759
Anandasangaree G.....	172,700	63,086
Anderson D.....	172,700	106,949
Angus C.....	172,700	52,082
<i>Allowance as Committee Vice-Chair</i>	1,032	–
Arnold M.....	172,700	131,536
Arseneault R.....	172,700	87,426
Arya C.....	172,700	7,577
Ashton N.....	172,700	105,001
Aubin R.....	172,700	36,360
<i>Allowance as Committee Vice-Chair</i>	6,000	–
Ayoub R.....	172,700	46,479
Badawey V.....	172,700	65,354
<i>Allowance as Committee Vice-Chair</i>	6,000	–
Bagnell Hon L.....	172,700	108,447
<i>Allowance as Committee Chair</i>	12,000	–
Bains Hon N.....	172,700	57,321
Barlow J.....	172,700	123,541
<i>Allowance as Committee Vice-Chair</i>	2,800	–
Barsalou-Duval X.....	172,700	48,390
Baylis F.....	172,700	33,582
Beaulieu M.....	172,700	46,254
Beech T.....	172,700	121,062
Bennett Hon C.....	172,700	49,545
Benson S.....	172,700	74,798
Benzen R.....	171,741	75,798
Bergen Hon C.....	172,700	92,010
<i>Allowance as House Leader Official Opposition</i>	42,700	–
Bernier Hon M.....	172,700	53,182
<i>Allowance as Committee Vice-Chair</i>	3,200	–
Berthold L.....	172,700	70,067
<i>Allowance as Committee Vice-Chair</i>	6,000	–
Bezan J.....	172,700	112,158
<i>Allowance as Committee Vice-Chair</i>	2,984	–
Bibeau Hon M-C.....	172,700	32,854
Bittle C.....	172,700	68,544
<i>Allowance as Deputy House Leader Government</i>	9,067	–
Blaikie D.....	172,700	73,553
<i>Allowance as Caucus Chair Other Opposition Party</i>	5,250	–
<i>Allowance as Committee Vice-Chair</i>	516	–
Blair B.....	172,700	69,396
Blaney Hon S.....	172,700	51,043
<i>Allowance as Committee Vice-Chair</i>	3,083	–
Blaney R.....	172,700	108,323
<i>Allowance as Deputy Whip Other Opposition Party</i>	1,113	–
Block K.....	172,700	90,003
<i>Allowance as Committee Vice-Chair</i>	3,200	–
Boissonnault R.....	172,700	90,343
Bossio M.....	172,700	45,890

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2017–2018—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Boucher S	172,700	53,789
Boudrias M	172,700	40,578
Boulerice A	172,700	49,238
Boutin-Sweet M	172,700	32,501
<i>Allowance as Chief Whip Other Opposition Party</i>	12,000	—
Brassard J	172,700	71,935
<i>Allowance as Deputy Whip Official Opposition</i>	7,065	—
Bratina B	172,700	40,878
Breton P	172,700	55,573
Brison Hon S	172,700	91,205
Brosseau R E	172,700	51,911
<i>Allowance as Committee Vice-Chair</i>	4,968	—
<i>Allowance as House Leader Other Opposition Party</i>	3,153	—
Brown G	172,700	53,589
<i>Allowance as Chief Whip Official Opposition</i>	9,386	—
Caesar-Chavannes C	172,700	43,517
Calkins B	172,700	100,654
<i>Allowance as Committee Chair</i>	5,600	—
Cannings R	172,700	77,340
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Caron G	172,700	37,889
<i>Allowance as Leader Other Opposition Party</i>	28,827	—
Carr Hon J	172,700	71,711
Carrie C	172,700	62,935
Casey B	172,700	74,860
<i>Allowance as Committee Chair</i>	12,000	—
Casey S	172,700	68,424
Chagger Hon B	172,700	45,632
Champagne Hon F-P	172,700	59,198
Chan A	78,674	30,968
<i>Allowance as Deputy House Leader Government</i>	7,744	—
Chen S	172,700	70,508
Chong Hon M	172,700	64,318
Choquette F	172,700	44,009
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Christopherson D	172,700	61,776
<i>Allowance as Committee Vice-Chair</i>	11,919	—
Clarke A	172,700	49,731
<i>Allowance as Committee Vice-Chair</i>	3,200	—
Clement Hon T	172,700	61,288
Cooper M	172,700	79,259
Cormier S	172,700	83,408
Cullen N	172,700	134,478
<i>Allowance as Committee Vice-Chair</i>	2,151	—
Cuzner R	172,700	83,078
Dabrusin J	172,700	64,925
<i>Allowance as Committee Chair</i>	1,821	—
Damoff P	172,700	52,539
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Davies D	172,700	108,084
<i>Allowance as Committee Vice-Chair</i>	6,000	—
DeCoursey M	172,700	61,567
Deltell G	172,700	42,128
Dhaliwal S	172,700	116,310
Dhillon A	172,700	33,478
Di Iorio N	172,700	44,112
Diotte K	172,700	77,635
Doherty T	172,700	138,652
<i>Allowance as Committee Vice-Chair</i>	3,200	—
Donnelly F	172,700	64,220
<i>Allowance as Committee Vice-Chair</i>	6,000	—

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2017–2018—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Dreeshen E.....	172,700	92,037
<i>Allowance as Committee Vice-Chair</i>	2,800	—
Drouin F	172,700	24,274
Dubé M.....	172,700	35,701
<i>Allowance as Caucus Chair Other Opposition Party</i>	768	—
<i>Allowance as Committee Vice-Chair</i>	6,000	—
<i>Allowance as Deputy House Leader Other Opposition Party</i>	4,903	—
Dubourg E.....	172,700	38,937
Duclos Hon J-Y	172,700	60,873
Duguid T.....	172,700	86,459
Duncan Hon K.....	172,700	55,270
Duncan L.....	172,700	87,226
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Dusseau P-L	172,700	42,843
<i>Allowance as Committee Vice-Chair</i>	10,968	—
Duvall S.....	172,700	70,878
Dzerowicz J.....	172,700	44,344
Easter Hon W.....	172,700	78,888
<i>Allowance as Committee Chair</i>	12,000	—
Egliński J.....	172,700	107,982
<i>Allowance as Committee Vice-Chair</i>	2,800	—
Ehsassi A.....	172,700	50,701
El-Khoury F.....	172,700	39,136
Ellis N.....	172,700	46,290
<i>Allowance as Committee Chair</i>	12,000	—
Erskine-Smith N.....	172,700	68,608
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Eyking Hon M.....	172,700	74,277
<i>Allowance as Committee Chair</i>	12,000	—
Eyolfson D.....	172,700	76,241
Falk R.....	52,924	34,516
Falk T.....	172,700	108,522
<i>Allowance as Committee Vice-Chair</i>	2,800	—
Fast Hon E.....	172,700	95,554
<i>Allowance as Committee Vice-Chair</i>	3,200	—
Fergus G.....	172,700	9,877
Fillmore A.....	172,700	71,805
Finley Hon D.....	172,700	72,913
Finnigan P.....	172,700	77,081
<i>Allowance as Committee Chair</i>	12,000	—
Fisher D.....	172,700	60,215
Fonseca P.....	172,700	56,652
Foot Hon J.....	86,350	38,943
Fortier M.....	171,741	4,058
Fortin R.....	172,700	40,278
Fragiskatos P.....	172,700	74,264
Fraser C.....	172,700	84,437
Fraser S.....	172,700	84,630
Freeland Hon C.....	172,700	47,939
Fry Hon H.....	172,700	86,987
<i>Allowance as Committee Chair</i>	10,179	—
Fuhr S.....	172,700	79,180
<i>Allowance as Committee Chair</i>	12,000	—
Gallant C.....	172,700	46,369
<i>Allowance as Committee Vice-Chair</i>	2,800	—
Garneau Hon M.....	172,700	22,041
Garrison R.....	172,700	96,969
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Généreux B.....	172,700	66,317
Genuis G.....	172,700	86,467
Gerretsen M.....	172,700	45,524
Gill M.....	172,700	73,788

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2017–2018—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Gladu M.....	172,700	64,815
<i>Allowance as Committee Chair</i>	5,600	—
<i>Allowance as Committee Vice-Chair</i>	3,167	—
Godin J	172,700	67,409
Goldsmith-Jones P.....	172,700	83,831
Goodale Hon R.....	172,700	73,807
Gould Hon K.....	172,700	52,326
Gourde J.....	172,700	54,600
Graham D.....	172,700	64,706
Grewal R.....	172,700	59,325
Hajdu Hon P.....	172,700	58,017
Hardcastle C.....	172,700	50,043
Harder R.....	172,700	124,404
Hardie K.....	172,700	89,381
Harvey TJ.....	172,700	123,233
Hébert R.....	76,137	41,875
Hehr Hon K.....	172,700	64,237
Hoback R.....	172,700	109,568
<i>Allowance as Committee Vice-Chair</i>	2,800	—
Hogg G.....	52,924	28,934
Holland M.....	172,700	81,234
Housefather A.....	172,700	48,124
<i>Allowance as Committee Chair</i>	12,000	—
Hughes C.....	172,700	91,213
<i>Allowance as Assistant Deputy Speaker and Deputy Chair of Committees of the Whole</i>	17,000	—
Hussen Hon A.....	172,700	49,292
Hutchings G.....	172,700	97,707
Iacono A.....	172,700	42,815
Jeneroux M.....	172,700	113,027
Johns G.....	172,700	97,180
<i>Allowance as Committee Vice-Chair</i>	1,032	—
Jolibois G.....	172,700	116,779
Joly Hon M.....	172,700	33,377
Jones Y.....	172,700	177,141
Jordan B.....	172,700	73,593
Jowhari M.....	172,700	50,495
Julian P.....	172,700	64,897
<i>Allowance as Committee Vice-Chair</i>	804	—
<i>Allowance as House Leader Other Opposition Party</i>	4,341	—
Kang D S.....	172,700	76,856
Kelly P.....	172,700	60,089
Kent Hon P.....	172,700	36,637
Khalid I.....	172,700	47,384
Khera K.....	172,700	51,485
Kitchen R.....	172,700	107,931
<i>Allowance as Committee Vice-Chair</i>	2,800	—
Kmiec T.....	172,700	67,071
Kusie S.....	171,741	88,251
Kwan J.....	172,700	114,496
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Lake Hon M.....	172,700	82,151
Lambropoulos E.....	171,741	34,046
Lametti D.....	172,700	36,620
Lamoureux K.....	172,700	56,528
Lapointe L.....	172,700	50,183
Lauzon G.....	172,700	18,985
Lauzon S.....	172,700	16,986
Laverdière H.....	172,700	40,577
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Lebel Hon D.....	61,745	37,098
LeBlanc Hon D.....	172,700	68,696

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2017–2018—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Lebouthillier Hon D.....	172,700	63,007
Lefebvre P.....	172,700	52,796
Leitch Hon K.....	172,700	72,562
Lemieux D.....	115,598	37,692
Leslie Hon A.....	172,700	7,341
Levitt M.....	172,700	50,768
Liepert R.....	172,700	120,871
<i>Allowance as Committee Vice-Chair</i>	2,800	—
Lightbound J.....	172,700	43,026
Lloyd D.....	76,137	35,815
Lobb B.....	172,700	80,596
Lockhart A.....	172,700	85,501
Long W.....	172,700	66,609
Longfield L.....	172,700	58,701
Ludwig K.....	172,700	94,429
Lukowski T.....	172,700	67,814
<i>Allowance as Committee Chair</i>	12,000	—
MacAulay Hon L.....	172,700	75,692
MacGregor A.....	172,700	97,260
<i>Allowance as Committee Vice-Chair</i>	5,984	—
MacKenzie D.....	172,700	48,131
<i>Allowance as Deputy Whip Official Opposition</i>	4,968	—
MacKinnon S.....	172,700	13,605
Maguire L.....	172,700	102,201
<i>Allowance as Committee Vice-Chair</i>	2,800	—
Malcolmson S.....	172,700	99,638
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Maloney J.....	172,700	56,531
<i>Allowance as Committee Chair</i>	12,000	—
Marcil S.....	172,700	52,031
Masse B.....	172,700	58,770
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Massé R.....	172,700	84,284
Mathysen I.....	172,700	57,611
<i>Allowance as Committee Vice-Chair</i>	4,968	—
<i>Allowance as Deputy Whip Other Opposition Party</i>	5,000	—
May B.....	172,700	56,259
<i>Allowance as Committee Chair</i>	12,000	—
May E.....	172,700	62,435
McCauley K.....	172,700	73,457
McColeman P.....	172,700	63,648
<i>Allowance as Committee Vice-Chair</i>	3,083	—
McCrimmon K.....	172,700	9,981
McDonald K.....	172,700	95,896
McGuinty Hon D.....	172,700	2,076
McKay Hon J.....	172,700	57,977
<i>Allowance as Committee Chair</i>	6,333	—
McKenna Hon C.....	172,700	5,456
McKinnon R.....	172,700	106,854
McLeod C.....	172,700	107,353
<i>Allowance as Committee Vice-Chair</i>	3,200	—
McLeod M.....	172,700	118,653
Mendès A.....	172,700	33,331
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Mendicino M.....	172,700	66,293
Mihychuk Hon M.....	172,700	66,146
<i>Allowance as Committee Chair</i>	12,000	—
Miller L.....	172,700	76,577
<i>Allowance as Committee Vice-Chair</i>	2,800	—
Miller M.....	172,700	36,302

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2017–2018—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Monsef Hon M.....	172,700	34,351
Moore C.....	172,700	80,964
Morneau Hon B.....	172,700	56,903
Morrissey R.....	172,700	92,960
Motz G.....	172,700	90,696
Mulcair Hon T.....	172,700	30,563
<i>Allowance as Leader Other Opposition Party</i>	29,930	—
Murray J.....	172,700	101,586
Nantel P.....	172,700	36,626
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Nassif E.....	172,700	40,378
Nater J.....	172,700	67,462
<i>Allowance as Committee Vice-Chair</i>	2,800	—
Nault Hon R.....	172,700	174,385
<i>Allowance as Committee Chair</i>	12,000	—
Ng M.....	171,741	58,631
Nicholson Hon R.....	172,700	62,210
<i>Allowance as Committee Vice-Chair</i>	3,200	—
Nuttall A.....	172,700	61,894
Obhrai Hon D.....	172,700	96,977
O'Connell J.....	172,700	74,003
Oliphant R.....	172,700	63,109
<i>Allowance as Committee Chair</i>	11,933	—
Oliver J.....	172,700	69,287
O'Regan Hon S.....	172,700	112,412
O'Toole Hon E.....	172,700	50,246
<i>Allowance as Committee Vice-Chair</i>	3,167	—
Ouellette R-F.....	172,700	146,345
Paradis Hon D.....	172,700	67,872
<i>Allowance as Committee Chair</i>	12,000	—
Paul-Hus P.....	172,700	58,124
<i>Allowance as Committee Vice-Chair</i>	3,167	—
Pauzé M.....	172,700	27,783
Peschisolido J.....	172,700	76,773
Peterson K.....	172,700	50,882
Petitpas Taylor Hon G.....	172,700	57,678
Philpott Hon J.....	172,700	54,880
Picard M.....	172,700	36,685
Plamondon L.....	172,700	46,292
Poilievre Hon P.....	172,700	28,672
<i>Allowance as Committee Vice-Chair</i>	3,200	—
Poissant J-C.....	172,700	47,816
Quach A M-T.....	172,700	42,198
Qualtrough Hon C.....	172,700	111,821
Raitt Hon L.....	172,700	91,287
Ramsey T.....	172,700	68,503
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Rankin M.....	172,700	80,338
<i>Allowance as Committee Vice-Chair</i>	1,032	—
<i>Allowance as Deputy House Leader Other Opposition Party</i>	1,113	—
<i>Allowance as House Leader Other Opposition Party</i>	9,597	—
Ratansi Y.....	172,700	51,538
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Rayes A.....	172,700	61,542
Regan Hon G.....	172,700	28,152
<i>Allowance as Speaker of the House of Commons</i>	82,600	—
Reid S.....	172,700	—
<i>Allowance as Committee Vice-Chair</i>	2,167	—
Rempel Hon M.....	172,700	93,244
<i>Allowance as Committee Vice-Chair</i>	3,167	—
Richards B.....	172,700	88,444
<i>Allowance as Committee Vice-Chair</i>	3,850	—

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2017–2018—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Rioux J.....	172,700	47,348
Ritz Hon G.....	87,279	57,595
Robillard Y.....	172,700	36,870
Rodriguez Hon P.....	172,700	46,310
<i>Allowance as Chief Whip Government</i>	30,900	—
Rogers C.....	52,924	35,017
Romanado S.....	172,700	46,577
Rota A.....	172,700	62,355
<i>Allowance as Assistant Deputy Speaker and Assistant Deputy Chair of Committees of the Whole</i>	17,000	—
Rudd K.....	172,700	55,431
Ruimy D.....	172,700	89,595
<i>Allowance as Committee Chair</i>	12,000	—
Rusnak D.....	172,700	75,345
Saganash R.....	172,700	99,653
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Sahota R.....	172,700	63,671
Saini R.....	172,700	45,034
Sajjan Hon H S.....	172,700	94,307
Samson D.....	172,700	52,289
Sangha R.....	172,700	49,854
Sansoucy B.....	172,700	45,568
<i>Allowance as Committee Vice-Chair</i>	6,000	—
Sarai R.....	172,700	108,264
Saroya B.....	172,700	45,333
Scarpaleggia F.....	172,700	46,414
<i>Allowance as Caucus Chair Government</i>	12,000	—
Scheer Hon A.....	172,700	98,538
<i>Allowance as House Leader Official Opposition</i>	69,944	—
Schiefke P.....	172,700	49,362
Schmale J.....	172,700	80,817
Schulte D.....	172,700	54,482
<i>Allowance as Committee Chair</i>	12,000	—
Serré M.....	172,700	66,771
Sgro Hon J A.....	172,700	56,323
<i>Allowance as Committee Chair</i>	12,000	—
Shanahan B.....	172,700	36,836
Sheehan T.....	172,700	64,651
Shields M.....	172,700	103,494
Shiple B.....	172,700	62,617
<i>Allowance as Committee Vice-Chair</i>	2,800	—
Sidhu J.....	172,700	103,973
Sidhu S.....	172,700	60,570
Sikand G.....	172,700	59,307
Simms S.....	172,700	118,794
<i>Allowance as Committee Chair</i>	12,000	—
Sohi Hon A.....	172,700	68,203
Sopuck R.....	172,700	119,103
<i>Allowance as Committee Vice-Chair</i>	2,800	—
Sorbara F.....	172,700	65,241
Sorenson Hon K.....	172,700	129,189
<i>Allowance as Committee Chair</i>	12,000	—
Spengemann S.....	172,700	50,509
Stanton B.....	172,700	60,329
<i>Allowance as Deputy Speaker and Chair of Committees of the Whole</i>	42,700	—
Ste-Marie G.....	172,700	40,623
Stetski W.....	172,700	108,983
Stewart K.....	172,700	101,659
<i>Allowance as Committee Vice-Chair</i>	48	—
Strahl M.....	172,700	106,830
<i>Allowance as Chief Whip Official Opposition</i>	21,597	—
Stubbs S.....	172,700	107,170
<i>Allowance as Committee Vice-Chair</i>	3,183	—

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2017–2018—concluded

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Sweet D	172,700	74,000
<i>Allowance as Caucus Chair Official Opposition</i>	12,000	–
Tabbara M	172,700	67,618
Tan G	172,700	53,997
Tassi F	172,700	55,884
<i>Allowance as Deputy Whip Government</i>	12,000	–
Thériault L	172,700	42,103
Tilson D	172,700	53,480
<i>Allowance as Committee Vice-Chair</i>	2,800	–
Tootoo Hon H	172,700	168,245
Trost B	172,700	95,918
Trudeau Right Hon J	172,700	2,400
Trudel K	172,700	55,344
<i>Allowance as Committee Vice-Chair</i>	388	–
Van Kesteren D	172,700	63,257
Van Loan Hon P	172,700	55,714
<i>Allowance as Committee Vice-Chair</i>	3,183	–
Vandal D	172,700	83,565
Vandenbeld A	172,700	2,128
Vaughan A	172,700	60,617
Vecchio K	172,700	91,379
<i>Allowance as Committee Chair</i>	5,935	–
Viersen A	172,700	70,190
Virani A	172,700	59,083
Wagantall C	172,700	119,140
Warawa M	172,700	124,708
Warkentin C	172,700	110,143
<i>Allowance as Deputy House Leader Official Opposition</i>	17,000	–
Watts D L	85,870	33,512
Waugh K	172,700	78,194
Webber L	172,700	72,869
<i>Allowance as Committee Vice-Chair</i>	2,817	–
Weir E	172,700	60,477
<i>Allowance as Committee Vice-Chair</i>	6,000	–
Whalen N	172,700	104,529
Wilkinson J	172,700	88,076
Wilson-Raybould Hon J	172,700	104,309
Wong Hon A	172,700	108,767
Wrzesnewskyj B	172,700	59,176
<i>Allowance as Committee Chair</i>	5,600	–
Yip J	52,924	15,309
Young K	172,700	59,393
Yurdiga D	172,700	149,786
<i>Allowance as Committee Vice-Chair</i>	2,800	–
Zahid S	172,700	55,004
Zimmer B	172,700	148,848
<i>Allowance as Committee Chair</i>	6,367	–
<i>Allowance as Committee Vice-Chair</i>	2,800	–
Former Members ²	931	2,651
Total	59,215,477	23,335,507

¹ This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 10 of this volume, entitled "Travel expenses of ministers and parliamentary secretaries"
- the travel expenses of Members serving on various parliamentary committees
- any charges for the use of Government aircraft by the department of National Defence
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs, Trade and Development—Travel expenses for Canadian representation at international conferences and meetings".

² Relocation, winding-up, resettlement and other expenses.

Parliament Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2017–2018

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses ¹	Research assistance, staff and other expenses
Andreychuk A R, Saskatchewan	147,700	64,261	120,888
<i>Committee Chair</i>	22,422	–	–
Ataullahjan S, Ontario	147,700	56,684	171,205
<i>Committee Deputy Chair</i>	5,867	–	–
Baker G, Newfoundland and Labrador ²	62,773	31,514	45,355
<i>Committee Deputy Chair</i>	2,507	–	–
Batters D, Saskatchewan	147,700	77,886	151,227
<i>Committee Deputy Chair</i>	2,114	–	–
Bellemare D, Quebec ³	147,700	30,681	–
<i>Legislative Deputy to the Government Representative</i>	39,200	–	163,287
Bernard W E T, Nova Scotia	147,700	72,705	155,205
<i>Committee Chair</i>	4,264	–	–
Beyak L, Ontario	147,700	68,894	191,392
Black D, Alberta	147,700	98,048	201,969
<i>Committee Chair</i>	4,264	–	–
Black R, Ontario ²	18,463	3,200	4,173
Boisvenu P-H, Quebec	147,700	43,928	167,811
<i>Committee Deputy Chair</i>	2,114	–	–
Boniface G, Ontario	147,700	34,666	164,471
<i>Committee Chair</i>	4,264	–	–
Bovey P, Manitoba	147,700	70,139	167,002
<i>Committee Deputy Chair</i>	2,114	–	–
Brazeau P, Quebec	147,700	36,479	126,883
Campbell L W, British Columbia	147,700	67,524	160,465
<i>Committee Deputy Chair</i>	4,264	–	–
Carignan C, Quebec	147,700	25,411	213,377
Christmas D, Nova Scotia	147,700	55,602	116,173
Cools A C, Ontario	147,700	35,478	174,535
<i>Committee Deputy Chair</i>	5,867	–	–
Cordy J, Nova Scotia	147,700	53,381	143,463
<i>Committee Deputy Chair</i>	5,867	–	–
Comier R, New Brunswick	147,700	63,297	177,550
<i>Committee Chair</i>	4,231	–	–
Coyle M, Nova Scotia ²	48,042	14,181	18,809
Dagenais J-G, Quebec	147,700	36,872	–
<i>Deputy Opposition Whip</i>	3,100	–	177,590
<i>Committee Deputy Chair</i>	2,114	–	–
Dawson D, Quebec	147,700	56,161	128,758
<i>Committee Chair</i>	7,570	–	–
<i>Committee Deputy Chair</i>	2,114	–	–
Day J A, New Brunswick ³	147,700	64,488	–
<i>Senate Liberal Leader</i>	–	–	725,694
<i>Committee Chair</i>	11,735	–	–
<i>Committee Deputy Chair</i>	3,753	–	–
Deacon M, Ontario ²	18,463	3,957	44
Dean T, Ontario	147,700	39,928	108,616
Demers J, Quebec	147,700	3,919	107,943
Downe P E, Prince Edward Island	147,700	57,184	–
<i>Whip/Liaison of the Senate Liberals</i>	–	–	173,407
<i>Committee Deputy Chair</i>	3,753	–	–
Doyle N E, Newfoundland and Labrador	147,700	65,218	140,330
Duffy M, Prince Edward Island	147,700	36,706	160,605
Dupuis R, Quebec	147,700	41,281	114,380
<i>Committee Deputy Chair</i>	2,114	–	–
Dyck L E, Saskatchewan	147,700	78,776	143,417
<i>Committee Chair</i>	11,834	–	–
Eaton N, Ontario	147,700	47,254	–
<i>Speaker Pro Tempore</i>	24,800	–	172,310
Eggleton A, Ontario	147,700	38,192	192,405
<i>Committee Chair</i>	4,264	–	–
<i>Committee Deputy Chair</i>	3,753	–	–

Parliament Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2017–2018—continued

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses ¹	Research assistance, staff and other expenses
Enverga T C, Ontario ²	98,467	41,653	98,452
Forest É, Quebec	147,700	41,042	146,258
Frasier J, Quebec ²	123,962	23,619	65,052
<i>Committee Chair</i>	7,570	—	—
<i>Committee Deputy Chair</i>	1,068	—	—
Frum L, Ontario	147,700	53,435	191,541
Furey G J, Newfoundland and Labrador ³	147,700	79,236	—
<i>Speaker of the Senate</i>	60,300	—	721,897
Gagné R, Manitoba	147,700	48,825	143,166
Galvez R, Quebec	147,700	64,445	122,963
<i>Committee Chair</i>	4,066	—	—
Gold M, Quebec	147,700	31,818	—
<i>Liaison of the Independent Senators Group</i>	—	—	182,854
<i>Committee Deputy Chair</i>	2,098	—	—
Greene S, Nova Scotia	147,700	64,894	185,591
<i>Committee Chair</i>	4,264	—	—
Griffin D, Prince Edward Island	147,700	61,138	180,917
<i>Committee Chair</i>	4,231	—	—
Harder V P, Ontario ³	147,700	30,371	—
<i>Government Representative (Leader of the Government)</i>	82,600	—	1,307,700
Hartling N, New Brunswick	147,700	42,793	159,193
Housakos L, Quebec	147,700	35,084	172,347
<i>Committee Chair</i>	11,636	—	—
Hubleby E, Prince Edward Island ²	64,414	15,786	73,691
<i>Committee Deputy Chair</i>	2,573	—	—
Jaffer M S B, British Columbia	147,700	57,187	213,055
<i>Committee Deputy Chair</i>	5,769	—	—
Joyal S, Quebec	147,700	13,996	185,824
<i>Committee Chair</i>	4,264	—	—
<i>Committee Deputy Chair</i>	12,013	—	—
Kenny C, Ontario ²	123,962	25,449	180,941
<i>Committee Deputy Chair</i>	1,166	—	—
Lang D, Yukon ²	55,189	30,352	84,472
<i>Committee Chair</i>	4,447	—	—
Lankin F, Ontario	147,700	47,175	138,172
Lovelace Nicholas S M, New Brunswick	147,700	64,483	141,641
M MacDonald M L, Nova Scotia	147,700	84,555	179,919
<i>Committee Deputy Chair</i>	5,769	—	—
Maltais G, Quebec	147,700	37,084	200,677
<i>Committee Chair</i>	7,570	—	—
<i>Committee Deputy Chair</i>	2,098	—	—
Manning F, Newfoundland and Labrador	147,700	89,365	216,409
<i>Committee Chair</i>	11,801	—	—
Marshall E, Newfoundland and Labrador	147,700	56,904	162,333
Martin Y, British Columbia ³	147,700	91,159	—
<i>Deputy Leader of the Opposition</i>	24,800	—	297,998
Marwah S, Ontario	147,700	34,116	123,481
Massicotte P J, Quebec	147,700	20,960	100,195
<i>Committee Deputy Chair</i>	3,753	—	—
McCullum M J, Manitoba ²	48,042	17,106	19,284
McCoy E, Alberta ³	147,700	24,001	—
<i>Faciliator of the Independent Senators Group⁵</i>	—	—	440,391
McInnis T J, Nova Scotia	147,700	59,075	161,851
<i>Committee Chair</i>	7,570	—	—
<i>Committee Deputy Chair</i>	2,114	—	—
McIntyre P E, New Brunswick	147,700	25,629	98,844
McPhedran M, Manitoba	147,700	90,356	201,914
Mégie M-F, Quebec	147,700	30,861	134,726

Parliament Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2017–2018—continued

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses ¹	Research assistance, staff and other expenses
Mercer T M, Nova Scotia	147,700	64,060	–
<i>Deputy Leader of the Senate Liberals</i>	–	–	191,751
<i>Committee Chair</i>	1,098	–	–
<i>Committee Deputy Chair</i>	5,851	–	–
Meredith D, Ontario ²	16,990	3,226	21,559
Mitchell G, Alberta ³	147,700	84,821	–
<i>Government Liaison</i>	11,900	–	282,188
Mockler P, New Brunswick	147,700	50,543	202,019
<i>Committee Chair</i>	11,801	–	–
Moncion L, Ontario	147,700	37,986	108,365
Munson J, Ontario	147,700	26,408	133,850
<i>Committee Chair</i>	7,570	–	–
<i>Committee Deputy Chair</i>	2,663	–	–
Neufeld R, British Columbia	147,700	74,357	182,452
<i>Committee Chair</i>	7,570	–	–
Ngo T H, Ontario	147,700	97,911	199,134
Ogilvie K K, Nova Scotia ²	88,210	39,326	87,897
<i>Committee Chair</i>	7,107	–	–
Oh V, Ontario	147,700	62,735	163,307
Omidvar R, Ontario	147,700	51,635	–
<i>Scroll Manager of the Independent Senators Group</i>	–	–	199,001
<i>Committee Deputy Chair</i>	2,642	–	–
Pate K, Ontario	147,700	43,100	169,170
Patterson D G, Nunavut	147,700	226,796	212,536
<i>Committee Deputy Chair</i>	5,529	–	–
Petitclerc C, Quebec	147,700	22,270	120,408
<i>Committee Deputy Chair</i>	2,114	–	–
Plett D N, Manitoba ³	147,700	98,995	–
<i>Opposition Whip</i>	6,900	–	297,866
<i>Committee Chair</i>	4,231	–	–
Poirier R-M, New Brunswick	147,700	40,801	150,261
<i>Committee Deputy Chair</i>	5,851	–	–
Pratte A, Quebec	147,700	25,357	174,764
<i>Committee Deputy Chair</i>	2,016	–	–
Raine N Greene, British Columbia	147,700	59,020	178,611
Richards D A, New Brunswick ²	86,952	38,775	75,212
Ringuette P, New Brunswick	147,700	44,368	142,673
Runciman B, Ontario ²	52,807	8,771	66,075
<i>Committee Chair</i>	4,255	–	–
Saint-Germain R, Quebec	147,700	46,666	–
<i>Deputy Facilitator of the Independent Senators Group</i>	–	–	194,813
Seidman J, Quebec	147,700	33,154	156,565
<i>Committee Deputy Chair</i>	2,114	–	–
Sibbeston N G, Northwest Territories ²	94,774	70,808	75,578
Sinclair M, Manitoba	147,700	80,340	195,782
<i>Committee Deputy Chair</i>	2,016	–	–
Smith L, Quebec ^{3 4}	148,411	32,944	–
<i>Leader of the Opposition</i>	39,200	–	979,051
<i>Committee Chair</i>	99	–	–
Stewart Olsen C, New Brunswick	147,700	61,585	161,778
<i>Committee Deputy Chair</i>	2,114	–	–
Tannas S, Alberta	147,700	98,031	165,372
<i>Committee Deputy Chair</i>	2,114	–	–
Tardif C, Alberta ²	123,962	73,865	114,588
<i>Committee Chair</i>	7,570	–	–
Tkachuk D, Saskatchewan	147,700	90,506	177,867
<i>Committee Chair</i>	11,834	–	–
Unger B E, Alberta	147,700	48,681	81,241
Verner J, Quebec	147,700	39,694	183,888
Wallin P, Saskatchewan	147,700	73,070	162,550
Watt C, Quebec ²	139,744	59,257	211,469
<i>Committee Chair</i>	3,103	–	–

Parliament Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2017–2018—concluded

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses ¹	Research assistance, staff and other expenses
Wells D M, Newfoundland and Labrador	147,700	111,339	–
<i>Chair Caucus of the Opposition</i>	5,900	–	187,064
Wetston H, Ontario	147,700	47,734	134,196
White V D, Ontario	147,700	4,528	101,867
<i>Committee Deputy Chair</i>	3,753	–	–
Woo Y P, British Columbia ³	147,700	103,454	–
<i>Facilitator of the Independent Senators Group</i> ⁶	–	–	564,874
Total	14,748,545	5,384,764	19,422,130

¹ Includes living expenses in the Parliamentary District.

² Senators who were appointed, have resigned, retired or passed away during fiscal year 2017–2018.

³ As of April 1, 2017 the research assistance, staff and other expenses of the House Officers and the Independent Senators Group facilitator have been consolidated with Senators' office expenses (and where applicable with the caucus expenses).

⁴ The sessional allowance includes a salary indemnity adjustment from a prior year following a retroactive revision.

⁵ Senator Elaine McCoy was the Facilitator of the Independent Senators Group until September 24, 2017.

⁶ Senator Yuen Pau Woo was nominated as the Facilitator of the Independent Senators Group starting September 25, 2017.

**Privy Council
Privy Council Office**

Salaries and allowances to ministers of State

The purpose of the following statement is to present information about salaries and allowances to ministers of State. However, there is no salaries and allowances to ministers of State for this fiscal year.

Privy Council Office of the Chief Electoral Officer

Voted and statutory expenditures by program

(in dollars)

Funding authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
Vote 1—Program expenditures					
Salaries of indeterminate positions	13,362,835	4,917,037	3,207,082	10,416,749	31,903,703
Statutory expenditures					
April 2017 by-elections	1,752,433	521,896	–	526	2,274,855
October 2017 by-elections	1,931,848	239,388	–	–	2,171,236
December 2017 by-elections	2,851,228	300,692	–	–	3,151,920
42nd general election (October 2015) and other elections	7,875,672	1,909,402	–	–	9,785,074
Electoral district associations' auditors subsidy	–	852,326	–	–	852,326
Other expenditures under the <i>Canada Elections Act</i>	31,222,452	5,504,646	6,706,964	30,548,391	73,982,453
	45,633,633	9,328,350	6,706,964	30,548,917	92,217,864
Contributions to employee benefit plans	3,299,623	950,701	879,846	2,233,984	7,364,154
Total	62,296,091	15,196,088	10,793,892	43,199,650	131,485,721

Details of expenditures—April 2017 by-elections

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
Calgary Heritage (Alberta).....	223,980	83,797	–	–	307,777
Calgary Midnapore (Alberta).....	253,947	92,101	–	–	346,048
Markham-Thornhill (Ontario).....	286,750	118,897	–	–	405,647
Ottawa-Vanier (Ontario).....	345,777	118,066	–	–	463,843
Saint-Laurent (Quebec).....	258,191	62,945	–	–	321,136
	1,368,645	475,806	–	–	1,844,451
Elections Canada headquarters ¹	383,788	46,090	–	526	430,404
Total	1,752,433	521,896	–	526	2,274,855

Details of expenditures—October 2017 by-elections

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
Lac St-Jean (Quebec).....	569,702	80,272	–	–	649,974
Sturgeon River-Parkland (Alberta).....	477,556	33,797	–	–	511,353
	1,047,258	114,069	–	–	1,161,327
Elections Canada headquarters ¹	884,590	125,319	–	–	1,009,909
Total	1,931,848	239,388	–	–	2,171,236

**Privy Council
Office of the Chief Electoral Officer**

Details of expenditures—December 2017 by-elections

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
Battlefords-Lloydminster (Saskatchewan)	332,226	46,127	–	–	378,353
Bonavista-Burin-Trinity (Newfoundland and Labrador)	795,895	30,574	–	–	826,469
Scarborough-Agincourt (Ontario)	413,399	29,243	–	–	442,642
South Surrey-White Rock (British Columbia).....	462,408	30,885	–	–	493,293
	<u>2,003,928</u>	<u>136,829</u>	–	–	<u>2,140,757</u>
Elections Canada headquarters ¹	847,300	163,863	–	–	1,011,163
Total	2,851,228	300,692	–	–	3,151,920

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

Public Safety and Emergency Preparedness Correctional Service of Canada

Expenditures by institution

(in dollars)

Institution	Operation and maintenance	Capital	Total
Archambault Institution, Sainte-Anne-des-Plaines, Quebec	59,917,023	14,983,261	74,900,284
Atlantic Institution, Renous, New Brunswick	45,429,001	3,146,511	48,575,512
Bath Institution, Bath, Ontario	46,064,289	1,971,204	48,035,493
Beaver Creek Institution, Gravenhurst, Ontario	59,194,532	2,717,158	61,911,690
Bowden Institution, Innisfail, Alberta	57,038,241	2,574,547	59,612,788
Collins Bay Institution, Kingston, Ontario	69,159,825	4,546,201	73,706,026
Cowansville Institution, Cowansville, Quebec	47,191,422	4,725,257	51,916,679
Donnacona Institution, Donnacona, Quebec	48,198,018	5,470,488	53,668,506
Dorchester Penitentiary (Shepody Healing Centre), Dorchester, New Brunswick	73,802,631	7,524,378	81,327,009
Drumheller Institution, Drumheller, Alberta	56,528,284	1,801,325	58,329,609
Drummond Institution, Drummondville, Quebec	35,850,916	2,017,235	37,868,151
Edmonton Institution for Women, Edmonton, Alberta	27,912,501	5,140,996	33,053,497
Edmonton Institution, Edmonton, Alberta	49,301,554	3,041,199	52,342,753
Federal Training Centre, Laval, Quebec	62,098,334	4,745,284	66,843,618
Fraser Valley Institution for Women, Abbotsford, British Columbia	21,808,703	369,833	22,178,536
Grand Valley Institution for Women, Kitchener, Ontario	29,698,131	793,648	30,491,779
Grande Cache Institution, Grande Cache, Alberta	36,977,278	1,046,917	38,024,195
Grierson Institution, Edmonton, Alberta	4,557,363	573,644	5,131,007
Joliette Institution, Joliette, Quebec	21,166,212	1,723,495	22,889,707
Joyceville Institution, Kingston, Ontario	73,161,281	2,335,762	75,497,043
Kent Institution, Agassiz, British Columbia	49,313,790	4,917,253	54,231,043
Kingston Penitentiary, Kingston, Ontario	1,614,884	153	1,615,037
Kwikwèxwelhp Healing Village, Harrison Mills, British Columbia	7,952,029	946,603	8,898,632
La Macaza Institution, La Macaza, Quebec	32,264,265	5,748,422	38,012,687
Matsqui Institution, Abbotsford, British Columbia	39,000,724	4,212,469	43,213,193
Millhaven Institution, Bath, Ontario	45,463,554	8,417,647	53,881,201
Mission Institution, Mission, British Columbia	45,783,891	7,127,365	52,911,256
Mountain Institution, Agassiz, British Columbia	39,233,053	3,759,251	42,992,304
National Headquarters, Ottawa, Ontario	266,961,686	16,526,004	283,487,690
Nova Institution for Women, Truro, Nova Scotia	23,035,055	1,014,383	24,049,438
Okimaw Ohci Healing Lodge, Maple Creek, Saskatchewan	12,047,454	140,659	12,188,113
Pacific Institution/Regional Treatment Centre, Abbotsford, British Columbia	58,209,904	725,143	58,935,047
Pè Sàkàstèw Centre, Måskwàcís, Alberta	7,790,113	653,889	8,444,002
Port-Cartier Institution, Port-Cartier, Quebec	37,570,505	2,170,155	39,740,660
Regional Correctional Staff College—Atlantic, Moncton, New Brunswick	2,310,408	–	2,310,408
Regional Correctional Staff College—Ontario, Kingston, Ontario	4,240,357	7,529,048	11,769,405
Regional Correctional Staff College—Pacific, Abbotsford, British Columbia	3,696,408	78,002	3,774,410
Regional Correctional Staff College—Prairies, Saskatoon, Saskatchewan	4,170,517	–	4,170,517
Regional Correctional Staff College—Quebec, Laval, Quebec	4,493,399	84,951	4,578,350
Regional Headquarters—Atlantic, Moncton, New Brunswick	27,573,181	492,741	28,065,922
Regional Headquarters—Ontario, Kingston, Ontario	32,957,228	1,457,137	34,414,365
Regional Headquarters—Pacific, Abbotsford, British Columbia	32,141,445	1,708,268	33,849,713
Regional Headquarters—Prairies, Saskatoon, Saskatchewan	39,615,626	272,673	39,888,299
Regional Headquarters—Quebec, Laval, Quebec	29,478,279	3,256,907	32,735,186
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Quebec	7,405,991	–	7,405,991
Regional Parole Offices—Atlantic, Moncton, New Brunswick	31,483,272	1,977,843	33,461,115
Regional Parole Offices—Ontario, Kingston, Ontario	72,901,482	2,815,084	75,716,566
Regional Parole Offices—Pacific, Abbotsford, British Columbia	51,821,678	269,944	52,091,622
Regional Parole Offices—Prairies, Winnipeg, Manitoba	65,629,950	495,157	66,125,107
Regional Parole Offices—Quebec, Montréal, Quebec	69,523,599	3,567,761	73,091,360
Regional Psychiatric Centre, Saskatoon, Saskatchewan	44,934,735	2,313,178	47,247,913
Regional Reception Centre, Sainte-Anne-des-Plaines, Quebec	45,844,725	1,447,899	47,292,624
Regional Treatment Centre, Bath, Ontario	11,604,987	66,660	11,671,647
Saskatchewan Penitentiary, Prince Albert, Saskatchewan	78,387,176	7,028,163	85,415,339
Springhill Institution, Springhill, Nova Scotia	53,231,629	4,835,546	58,067,175
Stony Mountain Institution, Winnipeg, Manitoba	68,681,355	11,117,175	79,798,530

**Public Safety and Emergency Preparedness
Correctional Service of Canada**

Expenditures by Institution—concluded

(in dollars)

Institution	Operation and maintenance	Capital	Total
Warkworth Institution, Campbellford, Ontario	48,796,456	2,637,529	51,433,985
William Head Institution, Victoria, British Columbia	16,382,821	4,262,290	20,645,111
Willow Cree Healing Lodge, Duck Lake, Saskatchewan	7,420,678	302,653	7,723,331
Total	2,446,023,828	185,624,348	2,631,648,176

Treasury Board Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government contingencies	Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Agriculture and Agri-Food							
Department of Agriculture and Agri-Food							
Operating expenditures	1	–	–	21,821,935	29,241,383	12,761,768	–
Canadian Dairy Commission							
Program expenditures	1	–	–	239,560	–	94,983	–
Canadian Grain Commission							
Program expenditures	1	–	–	624,806	34,574	–	–
Canadian Heritage							
Department of Canadian Heritage							
Operating expenditures	1	–	–	5,990,862	9,274,843	5,079,042	–
Canada Council for the Arts							
Payments to the Council	1	–	–	725,919	–	–	–
Canadian Broadcasting Corporation							
Payments to the Corporation for operating expenditures	1	–	–	34,059,687	–	–	–
Canadian Museum for Human Rights							
Payments to the Museum for operating and capital expenditures	1	–	–	487,335	–	–	–
Canadian Museum of History							
Payments to the Museum for operating and capital expenditures	1	–	–	1,262,858	–	337,684	–
Canadian Museum of Immigration at Pier 21							
Payments to the Museum for operating and capital expenditures	1	–	–	142,724	–	–	–
Canadian Museum of Nature							
Payments to the Museum for operating and capital expenditures	1	–	–	535,439	–	218,057	–
Canadian Radio-television and Telecommunications Commission							
Program expenditures	1	–	–	52,680	2,637,884	–	–
Library and Archives of Canada							
Operating expenditures	1	1,721	–	3,370,950	4,695,976	3,148,077	–
Capital expenditures	5	–	–	–	–	–	2,244,799
National Arts Centre Corporation							
Payments to the Corporation for operating expenditures	1	–	–	1,289,675	–	–	–
National Capital Commission							
Payments to the Commission for operating expenditures	1	–	–	–	–	775,978	–
National Film Board							
Program expenditures	1	–	–	–	3,351,786	317,293	–
National Gallery of Canada							
Payments to the Gallery for operating and capital expenditures	1	–	–	733,504	–	126,329	–
National Museum of Science and Technology							
Payments to the Museum for operating and capital expenditures	1	–	–	663,194	–	66,585	–
Office of the Co-ordinator, Status of Women							
Operating expenditures	1	–	–	336,878	490,081	–	–
Telefilm Canada							
Payments to the corporation to be used for the purposes set out in the <i>Telefilm Canada Act</i>	1	–	–	618,484	–	–	–
The National Battlefields Commission							
Program expenditures	1	–	–	91,966	323,088	–	–

Treasury Board Treasury Board Secretariat

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

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government contingencies	Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Environment and Climate Change							
Department of the Environment							
Operating expenditures	1	–	–	25,123,098	34,695,457	26,484,201	–
Capital expenditures	5	–	–	–	–	–	2,081,508
Canadian Environmental Assessment Agency							
Program expenditures	1	–	–	646,145	1,539,929	1,175,678	–
Parks Canada Agency							
Program expenditures	1	–	–	–	–	4,442,999	–
Families, Children and Social Development							
Department of Employment and Social Development							
Operating expenditures	1	59,900,000	2,500,000	17,137,083	29,941,600	4,488,504	–
Canadian Centre for Occupational Health and Safety							
Program expenditures	1	–	–	231,974	–	135,038	–
Finance							
Department of Finance							
Program expenditures	1	–	–	2,405,732	4,542,777	2,814,244	–
Financial Transactions and Reports Analysis Centre of Canada							
Program expenditures	1	–	–	1,523,756	2,552,125	1,045,343	–
Office of the Auditor General							
Program expenditures	1	–	–	621,523	3,538,955	3,276,173	–
Fisheries, Oceans and the Canadian Coast Guard							
Department of Fisheries and Oceans							
Operating expenditures	1	–	–	41,426,258	51,593,839	25,000,000	–
Capital expenditures	5	–	–	–	–	–	112,710,012
Global Affairs							
Department of Foreign Affairs, Trade and Development							
Operating expenditures	1	–	–	16,497,507	74,658,771	24,476,878	–
Capital expenditures	5	–	–	–	–	–	27,029,549
International Development Research Centre							
Payments to the Centre	1	–	–	1,246,261	–	–	–
International Joint Commission (Canadian Section)							
Program expenditures	1	–	–	88,038	308,454	35,840	–
Health							
Department of Health							
Operating expenditures	1	–	–	45,207,340	55,156,889	–	–
Capital expenditures	5	–	–	–	–	–	7,317,367
Canadian Food Inspection Agency							
Operating expenditures and contributions	1	–	–	–	24,582,004	5,793,298	–
Capital expenditures	5	–	–	–	–	–	14,577,435
Canadian Institutes of Health Research							
Operating expenditures	1	–	–	–	1,743,954	2,080,904	–
Patented Medicine Prices Review Board							
Program expenditures	1	–	–	184,493	373,663	100,000	–
Public Health Agency of Canada							
Operating expenditures	1	–	–	8,721,932	16,531,029	624,768	–
Capital expenditures	5	–	–	–	–	–	548,224

Treasury Board Treasury Board Secretariat

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

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					Vote 33 Capital budget carry forward
		Vote 5 Government contingencies	Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	
Immigration, Refugees and Citizenship							
Department of Citizenship and Immigration							
Operating expenditures	1	–	–	17,117,153	26,681,622	26,451,383	–
Immigration and Refugee Board							
Program expenditures	1	–	–	2,773,372	4,446,678	1,034,310	–
Indigenous and Northern Affairs							
Department of Indian Affairs and Northern Development							
Operating expenditures	1	–	–	16,610,713	24,879,894	13,204,369	–
Capital expenditures	5	–	–	–	–	–	7,793,740
Canadian High Arctic Research Station							
Program expenditures	1	–	–	38,608	456,110	–	–
Indigenous Services							
Department of Indigenous Services Canada							
Operating expenditures	3	69,588,068	–	–	–	–	–
Grants and contributions	13	90,235,313	–	–	–	–	–
Infrastructure and Communities							
Office of Infrastructure of Canada							
Operating expenditures	1	–	–	1,019,500	5,502,039	–	–
Capital expenditures	5	–	–	–	–	–	24,563,828
Innovation, Science and Economic Development							
Department of Industry							
Operating expenditures	1	–	–	14,645,996	22,093,146	–	–
Capital expenditures	5	–	–	–	–	–	915,536
Atlantic Canada Opportunities Agency							
Operating expenditures	1	–	–	2,125,672	3,211,106	1,250,000	–
Canadian Northern Economic Development Agency							
Operating expenditures	1	–	–	294,675	443,736	–	–
Canadian Space Agency							
Operating expenditures	1	–	–	2,449,055	9,224,885	337,669	–
Capital expenditures	5	–	–	–	–	–	42,045,621
Canadian Tourism Commission							
Payments to the Commission	1	–	–	269,103	–	–	–
Copyright Board							
Program expenditures	1	–	–	31,314	123,052	131,577	–
Department of Western Economic Diversification							
Operating expenditures	1	–	–	1,128,519	1,743,528	1,100,000	–
Economic Development Agency of Canada for the Regions of Quebec							
Operating expenditures	1	–	–	1,210,490	1,909,040	1,597,793	–
Federal Economic Development Agency for Southern Ontario							
Operating expenditures	1	–	–	800,367	1,287,422	1,150,000	–
National Research Council of Canada							
Operating expenditures	1	–	–	410,186	12,310,672	–	–
Capital expenditures	5	–	–	–	–	–	14,482,531
Natural Sciences and Engineering Research Council							
Operating expenditures	1	–	–	1,959,870	2,170,076	1,166,667	–
Social Sciences and Humanities Research Council							
Operating expenditures	1	–	–	–	1,183,287	–	–

Treasury Board Treasury Board Secretariat

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

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					Vote 33 Capital budget carry forward
		Vote 5 Government contingencies	Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	
Standards Council of Canada							
Payments to the Council	1	–	–	–	–	1,043,494	–
Statistics Canada							
Program expenditures	1	–	–	17,486,665	39,627,349	27,886,171	–
Justice							
Department of Justice							
Operating expenditures	1	–	–	6,894,556	26,330,153	–	–
Administrative Tribunals Support Service of Canada							
Program expenditures	1	–	–	1,208,067	3,322,498	1,475,304	–
Canadian Human Rights Commission							
Program expenditures	1	–	–	610,985	1,019,117	–	–
Courts Administration Service							
Program expenditures	1	–	–	1,846,755	3,062,116	811,209	–
Office of the Commissioner for Federal Judicial Affairs							
Operating expenditures	1	–	–	133,940	405,439	215,000	–
Canadian Judicial Council							
Operating expenditures	5	–	–	18,398	75,681	35,000	–
Office of the Director of Public Prosecutions							
Program expenditures	1	–	–	1,464,733	8,761,182	2,642,235	–
Offices of the Information and Privacy Commissioners of Canada							
Office of the Information Commissioner of Canada							
Program expenditures	1	–	–	238,560	496,368	148,247	–
Office of the Privacy Commissioner of Canada							
Program expenditures	5	–	–	599,872	1,082,596	122,077	–
Registrar of the Supreme Court of Canada							
Program expenditures	1	–	–	625,945	1,168,135	1,177,863	–
National Defence							
Department of National Defence							
Operating expenditures	1	–	–	92,730,747	308,030,068	402,642,318	–
Capital expenditures	5	–	–	–	–	3,246,182	80,035,373
Communications Security Establishment							
Program expenditures	1	–	–	–	21,601,037	23,460,417	–
Military Grievances External Review Committee							
Program expenditures	1	–	–	121,619	307,054	–	–
Military Police Complaints Commission							
Program expenditures	1	–	–	35,289	210,876	–	–
Office of the Communications Security Establishment Commissioner							
Program expenditures	1	–	–	22,171	97,004	–	–
National Revenue							
Canada Revenue Agency							
Operating expenditures, contributions and recoverable expenditures in relation to the application of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>	1	–	–	1,843,579	8,903,205	393,186,767	–

Treasury Board Treasury Board Secretariat

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

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government contingencies	Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Natural Resources							
Department of Natural Resources							
Operating expenditures	1	–	–	16,916,936	24,104,691	12,639,100	–
Capital expenditures	5	–	–	–	–	–	12,663,796
Canadian Nuclear Safety Commission							
Program expenditures	1	–	–	–	1,845,846	3,891,749	–
National Energy Board							
Program expenditures	1	–	–	–	3,798,678	7,737,435	–
Office of the Governor General's Secretary							
Office of the Governor General's Secretary							
Program expenditures	1	–	–	441,877	747,403	–	–
Privy Council							
Privy Council Office							
Program expenditures	1	–	–	2,301,991	5,291,071	4,000,000	–
Canadian Intergovernmental Conference Secretariat							
Program expenditures	1	–	–	73,573	277,357	–	–
Canadian Transportation Accident Investigation and Safety Board							
Program expenditures	1	–	–	1,219,880	1,309,114	–	–
Office of the Chief Electoral Officer							
Program expenditures	1	–	–	1,588,291	1,460,637	–	–
Office of the Commissioner of Official Languages							
Program expenditures	1	–	–	548,970	927,970	–	–
Security Intelligence Review Committee							
Program expenditures	1	–	–	–	123,870	–	–
Public Safety and Emergency Preparedness							
Department of Public Safety and Emergency Preparedness							
Operating expenditures	1	–	–	4,296,151	3,934,452	2,188,073	–
Grants and contributions	5	–	–	521,270	–	–	–
Canada Border Services Agency							
Operating expenditures	1	–	–	12,644,800	–	19,464,313	–
Canadian Security Intelligence Service							
Program expenditures	1	–	–	13,400,304	20,764,812	122,369	–
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police							
Program expenditures	1	–	–	202,598	451,290	–	–
Correctional Service of Canada							
Operating expenditures, grants and contributions	1	–	–	52,732,045	81,963,990	62,563,121	–
Capital expenditures	5	–	–	–	–	–	46,000,077
Office of the Correctional Investigator of Canada							
Program expenditures	1	–	–	123,641	183,214	46,919	–
Parole Board of Canada							
Program expenditures	1	–	–	1,300,761	2,315,795	–	–
Royal Canadian Mounted Police							
Operating expenditures	1	–	–	70,025,298	139,942,225	45,760,983	–
Capital expenditures	5	–	–	–	–	–	37,607,468
Royal Canadian Mounted Police External Review Committee							
Program expenditures	1	–	–	7,248	32,152	–	–

Treasury Board Treasury Board Secretariat

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

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					Vote 33 Capital budget carry forward
		Vote 5 Government contingencies	Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	
Public Services and Procurement							
Department of Public Works and Government Services							
Operating expenditures	1	–	–	27,281,036	56,795,057	25,413,005	–
Capital expenditures	5	–	–	–	–	–	44,020,011
Public Service Commission							
Program expenditures	1	–	–	2,888,052	4,270,609	–	–
Shared Services Canada							
Operating expenditures	1	–	–	17,826,270	79,975,057	–	–
Capital expenditures	5	–	–	–	–	–	59,882,102
Transport							
Department of Transport							
Operating expenditures	1	–	–	22,510,820	24,267,423	4,000,000	–
Capital expenditures	5	–	–	–	–	–	21,261,004
Canadian Transportation Agency							
Program expenditures	1	–	–	762,149	1,214,517	856,977	–
Treasury Board							
Treasury Board Secretariat							
Program expenditures	1	–	–	6,002,457	11,176,733	1,813,215	–
Canada School of Public Service							
Program expenditures	1	–	–	1,953,469	2,878,301	–	–
Office of the Commissioner of Lobbying							
Program expenditures	1	–	–	85,750	130,314	–	–
Office of the Public Sector Integrity Commissioner							
Program expenditures	1	–	–	76,735	244,821	–	–
Veterans Affairs							
Department of Veterans Affairs							
Operating expenditures	1	–	–	9,896,385	12,127,119	4,660,264	–
Veterans Review and Appeal Board							
Program expenditures	1	–	–	181,079	472,558	–	–
Total		219,725,102	2,500,000	690,685,906	1,377,002,308	1,225,573,239	557,779,981

Section **12**

Public Accounts of Canada
2017-2018

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