



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2019

Volume III

**Additional
information and
analyses**

Canada^{ca}

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Volume III

Public Accounts of Canada 2018–2019

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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

2018–2019

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

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

In order to ensure maximum objectivity and freedom from bias, these financial statements have been examined by the external auditors who have provided an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2019 and the results of operations and the change in financial position for the year. This opinion has been appended to these financial statements.

Approved by:

Cheryl Blahey
Chief Financial Officer

Winnipeg, Canada
June 12, 2019

Canadian Grain Commission Revolving Fund—continued

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

(in thousands of dollars)

	2019		2018	
	Estimates ¹	Actual	Estimates ^{1,2}	Actual ²
Net results	(4,304)	4,763	(3,464)	10,260
Add: items not requiring use of funds	2,607	2,886	2,588	2,617
Operating source (use) of funds	(1,697)	7,649	(876)	12,877
Less: items requiring use of funds				
Net tangible capital assets acquisitions	(3,810)	(3,448)	(4,423)	(4,688)
Net other assets and liabilities	–	(6,354)	–	(5,225)
Authority provided	(5,507)	(2,153)	(5,299)	2,964
Annual voted authority and other statutory items provided (used)	(5,507)	(5,810)	(5,299)	(5,924)
Revolving fund legislative authority provided (used)	–	3,657	–	8,888

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

² Comparative figures have been reclassified to conform to the current year’s presentation.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2019	2018
Debit balance in the accumulated net charge against the Fund’s authority	130,562	127,990
Payables charged against the appropriation at year-end	(3,463)	(2,771)
	127,099	125,219
Receivables credited to the appropriation at year-end	148	188
Other	5,087	3,270
Net authority provided, end of year	132,334	128,677
Authority limit	2,000	2,000
Unused authority carried forward	134,334	130,677

Canadian Grain Commission Revolving Fund—continued

Independent auditor’s report

Our opinion

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Canadian Grain Commission Revolving Fund (the CGC Revolving Fund) as at March 31, 2019 and its financial performance and its cash flows for the year then ended in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of *Public Accounts of Canada*.

What we have audited

The CGC Revolving Fund financial statements comprise:

- the statement of financial position as at March 31, 2019
- the statement of operations and net assets for the year then ended
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which comprise a summary of significant accounting policies.

Basis for opinion

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

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

Independence

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

Emphasis of matter – basis of accounting and restriction on use

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

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

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

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

Those charged with governance are responsible for overseeing the CGC Revolving Fund’s financial reporting process.

Canadian Grain Commission Revolving Fund—*continued*

Independent auditor’s report—*concluded*

Auditor’s responsibilities for the audit of the financial statements

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

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

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

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

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

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Ontario
May 24, 2019

Canadian Grain Commission Revolving Fund—continued

Statement of financial position as at March 31

(in thousands of dollars)

	2019	2018
Assets		
Financial assets		
Cash in transit.....	–	1
Accounts receivable (note 3)	6,029	5,656
Accountable advances	7	8
	6,036	5,665
Non-financial assets		
Prepaid expenses	353	155
Tangible capital assets (note 4).....	11,603	11,031
	11,956	11,186
	17,992	16,851
Liabilities and net assets		
Liabilities		
Accounts payable and accrued liabilities (note 5)	1,708	3,338
Salaries payable (note 6).....	3,866	3,014
Vacation, overtime and compensatory leave payable.....	2,051	1,979
Deferred revenue	861	876
Employee severance benefits liability (note 7)	1,909	2,238
	10,395	11,445
Net assets (note 9).....	7,597	5,406
	17,992	16,851

Contractual obligations (note 10)

Contingent liabilities (note 11)

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

Approved by:

Patti Miller
Chief Commissioner and Deputy Head

Cheryl Blahey
Chief Financial Officer

Canadian Grain Commission Revolving Fund—continued

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

(in thousands of dollars)

	2019						2018
	Grain Regulation		Internal Services		Total		Total
	Planned Results	Actual	Planned Results	Actual	Planned Results	Actual	Actual
Revenue							
Fees and services.....	50,317	58,123	–	–	50,317	58,123	59,342
Parliamentary appropriations (note 8).....	5,262	5,464	245	318	5,507	5,782	5,916
Optional services.....	2,310	2,196	–	27	2,310	2,223	3,864
Licensing and producer cars.....	2,110	1,859	–	–	2,110	1,859	1,912
Other revenues.....	–	–	20	21	20	21	19
	59,999	67,642	265	366	60,264	68,008	71,053
Operating expenses							
Personnel.....	32,172	32,015	12,879	12,400	45,051	44,415	41,789
Rentals.....	4,095	3,924	2,001	1,841	6,096	5,765	5,774
Transport and communication.....	2,209	2,137	1,544	1,148	3,753	3,285	3,233
Amortization of tangible capital assets.....	2,298	2,416	354	452	2,652	2,868	2,621
Professional services.....	829	447	3,649	2,340	4,478	2,787	3,093
Materials and supplies.....	1,834	1,495	115	184	1,949	1,679	1,298
Machinery and equipment.....	626	843	501	344	1,127	1,187	1,574
Repairs and maintenance.....	1,118	786	181	132	1,299	918	1,035
Information.....	107	128	771	143	878	271	299
Other.....	–	3	100	59	100	62	78
Loss (gain) on disposal of tangible assets.....	–	8	–	–	–	8	(1)
	45,288	44,202	22,095	19,043	67,383	63,245	60,793
Net results.....	14,711	23,440	(21,830)	(18,677)	(7,119)	4,763	10,260
Net assets, beginning of year.....						5,406	4,459
Net financial resources provided and change in the accumulated net charge against Fund's authority, during the year.....						(2,572)	(9,313)
Net assets, end of year.....						7,597	5,406

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)

	2019	2018
Operating activities		
Net results for the year	4,763	10,260
Items not affecting use of funds		
Amortization of tangible capital assets.....	2,868	2,621
Provision for employee severance benefits	10	(3)
Loss (gain) on disposal of tangible capital assets	8	(1)
	7,649	12,877
Payments of employee severance benefits	(339)	(275)
Variations in statement of financial position		
Cash in transit	1	2
Accounts receivable.....	(373)	4,104
Accountable advances.....	1	(3)
Prepaid expenses.....	(198)	65
Accounts payable and accrued liabilities.....	(1,630)	101
Salaries payable	852	(3,162)
Vacation, overtime and compensatory leave payable	72	251
Deferred revenue	(15)	41
Net financial resources provided by operating activities	6,020	14,001
Capital investing activities		
Acquisition of tangible capital assets.....	(3,466)	(4,689)
Proceeds from disposal of tangible capital assets.....	18	1
Net financial resources used by capital investing activities	(3,448)	(4,688)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year.....	2,572	9,313
Accumulated net charge against the Fund's authority, beginning of year.....	127,990	118,677
Accumulated net charge against the Fund's authority, end of year	130,562	127,990

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, 2019

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 and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets.

To achieve its mandate effectively, the CGC implemented the Departmental Results Framework ("DRF") and Program Inventory ("PI"), as required by the Treasury Board Policy on Results, effective April 1, 2018. The CGC's core responsibility is Grain Regulation: to regulate grain handling in Canada and establish and maintain science based standards for Canadian grain. Internal Services supports this core responsibility. Through the DRF and PI, the CGC has three programs for the fiscal year ended March 31, 2019. In the financial statements for the year ended March 31, 2018, CGC's Program Activity Architecture had four programs disclosed in the statement of operations in addition to Internal Services.

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

The CGC did not access its net authority provided from Treasury Board for the fiscal year ended March 31, 2019. The CGC received a total of \$5,811,187 through the Appropriation Acts approved by Parliament for the fiscal year 2018–2019 (2018 - \$5,958,493).

A revised funding model based on full cost recovery through fees and ongoing appropriations came into effect on August 1, 2013. This sustainable funding model eliminated the CGC's dependence on annual ad hoc federal appropriations. Under the updated fee structure, the CGC accumulated surplus is mainly due to higher than expected grain volumes handled. In response, following the 2017 User Fees Consultation and Pre-Proposal Notification, the CGC reduced fees for official grain inspection and official grain weighing services by 24% as at August 1, 2017. The remaining fees were updated as at April 1, 2018.

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

2. Significant accounting policies

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

- the net debt indicator and the statement of change in net debt are not presented in the financial statements
- the liabilities for employee 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; and
- no liability is recorded for sick leave

The significant accounting policies are as follows:

(a) Use of estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the periods covered by the financial statements. The principal financial statement components, subject to measurement uncertainty, include salaries payable related to unsettled labour contracts, the estimated useful life of tangible capital assets 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) Planned results

Planned results for the fiscal year ended March 31, 2019 disclosed in the statement of operations were based on revenues and expenses as per CGC's 2018-2019 Departmental Plan and include adjustments subsequent to its preparation.

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—continued

(c) Revenue recognition

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

(d) Expense recognition

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

(e) Cash in transit

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

(f) Parliamentary appropriation

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

(g) 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.

(h) 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.

(i) Vacation, overtime and compensatory leave

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

(j) 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.

(k) 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, 2019—continued

(l) 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.

(m) 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

	2019	2018
	(in thousands of dollars)	
Other government departments and agencies	148	188
Outside parties	5,886	5,473
	6,034	5,661
Less: allowance for doubtful accounts from outside parties	(5)	(5)
	6,029	5,656

4. Tangible capital assets

	Cost				Accumulated amortization				Net book value		
	Opening balance	Acquisitions	Adjustment	Disposals	Closing balance	Opening balance	Amortization	Disposals	Closing balance	2019	2018
	(in thousands of dollars)										
Scientific equipment.....	17,417	1,056	–	(463)	18,010	13,090	1,414	(463)	14,041	3,969	4,327
Office equipment and furniture	221	–	–	–	221	196	6	–	202	19	25
Operational equipment	3,034	–	–	(39)	2,995	1,375	278	(21)	1,632	1,363	1,659
Motor vehicles	369	49	–	(24)	394	260	55	(24)	291	103	109
Computer equipment and software	7,163	230	134	(236)	7,291	6,471	499	(236)	6,734	557	692
Leasehold improvements.....	5,082	–	2,414	–	7,496	3,838	616	–	4,454	3,042	1,244
Assets under construction.....	2,975	2,131	(2,548)	(8)	2,550	–	–	–	–	2,550	2,975
	36,261	3,466	–	(770)	38,957	25,230	2,868	(744)	27,354	11,603	11,031

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

5. Accounts payable and accrued liabilities

	2019	2018
	(in thousands of dollars)	
Other government departments and agencies	407	606
Outside parties	1,261	2,732
Total accounts payable	1,668	3,338
Accrued liabilities	40	–
	1,708	3,338

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—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.

	2019	2018
	(in thousands of dollars)	
Employee termination liability, beginning of year.....	383	365
Expense for the year.....	–	202
Benefits paid during the year.....	(339)	(184)
Employee termination liability, end of year	44	383
Other salary costs including benefits.....	3,822	2,631
Salaries payable.....	3,866	3,014

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.

	2019	2018
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year.....	2,238	2,516
(Expense) recovery for the year.....	10	(3)
Benefits paid during the year.....	(339)	(275)
Employee severance benefits liability, end of year	1,909	2,238

8. Parliamentary appropriation

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

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

	2019	2018
	(in thousands of dollars)	
Total appropriation funds provided.....	5,811	5,958
Lapse.....	(29)	(42)
Current year appropriation funds provided and used	5,782	5,916

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—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.

	2019	2018
	(in thousands of dollars)	
Contributed capital.....	4,941	4,941
Accumulated surplus		
Opening balance.....	128,455	118,195
Net results.....	4,763	10,260
Closing balance.....	133,218	128,455
Accumulated net charge against the Fund's authority		
Opening balance.....	(127,990)	(118,677)
Change in net resources provided.....	(2,572)	(9,313)
Closing balance.....	(130,562)	(127,990)
Total net assets.....	7,597	5,406

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 17 separate occupancy agreements (2018 – 18) 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, 2019, the CGC incurred \$5,105,926 in costs associated with its occupancy and lease obligations (2018—\$5,082,293). Expected future payouts by fiscal year are as follows:

	(in thousands of dollars)
2020.....	4,792
2021.....	4,742
2022.....	4,417
2023.....	754
2024 and thereafter.....	2,503

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—continued

11. Contingent liabilities

In the normal course of its operations, the CGC may become involved in various legal actions and grievances with financial implications. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements. As at March 31, 2019, three claims are outstanding against CGC, as noted below.

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

A grievance has also been filed against the CGC with regard to place of work. An accrual has been made in the financial statements for \$40,000 with respect to this grievance.

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:

	2019	2018
	(in thousands of dollars)	
Revenues	(669)	(733)
Expenses		
Employer's contribution to employee benefit plans.....	8,251	8,441
Occupancy costs	5,126	5,092
Leasehold improvements	1,739	1,374
Professional and special services	1,870	1,939
Other	415	406
	16,732	16,519

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

	2019	2018
	(in thousands of dollars)	
Accounts receivable	148	188
Accounts payable	410	606
Employer's contribution to employee benefit plans payable	656	317

Canadian Grain Commission Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2019—*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 year ended March 31, 2019, six large integrated organizations accounted for \$4,551,676 or 83% of the CGC's outside parties receivable balances (2018—six organizations, \$4,419,543 or 84%).

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 give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. 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, 2019 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 and Economic Development Canada

May 27, 2019
Gatineau, Canada

Canadian Intellectual Property Office Revolving Fund—continued

Statement of authority used (unaudited) for the year ended March 31, 2019

(in thousands of dollars)

	2019		2018	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(12,146)	(4,668)	(5,722)	(7,843)
Items not requiring use of funds	845	882	245	381
Operating use of funds.....	(11,301)	(3,786)	(5,477)	(7,462)
Items requiring use of funds				
Net tangible capital assets acquisitions	(27,991)	(15,735)	(24,561)	(14,585)
Net other assets and liabilities	14,529	3,391	2,009	3,053
Authority used.....	(24,763)	(16,130)	(28,029)	(18,994)

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, 2019

(in thousands of dollars)

	2019	2018
Debit balance in the accumulated net charge against the Fund's authority	139,728	153,035
Payables charged against the appropriation at year-end	(13,934)	(11,997)
Receivables credited to the appropriation at year-end	1,366	1,474
Other items	2,204	2,982
Net authority provided, end of year.....	129,364	145,494
Authority limit	5,000	5,000
Unused authority carried forward	134,364	150,494

Canadian Intellectual Property Office Revolving Fund—*continued*

Independent auditor’s report

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

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund (CIPO Revolving Fund) as at March 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of *Public Accounts of Canada*.

What we have audited

The CIPO Revolving Fund financial statements comprise:

- the statement of financial position as at March 31, 2019;
- the statements of operations and net liabilities for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which comprise a summary of significant accounting policies.

Basis for opinion

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

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

Independence

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

Emphasis of matter—basis of accounting and restriction on use

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

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

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

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

Those charged with governance are responsible for overseeing the CIPO Revolving Fund’s financial reporting process.

Auditor’s responsibilities for the audit of the financial statements

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

Canadian Intellectual Property Office Revolving Fund—*continued*

Independent auditor’s report—*concluded*

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

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

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

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Ontario
May 28, 2019

Canadian Intellectual Property Office Revolving Fund—continued

Statement of financial position as at March 31, 2019

(in thousands of dollars)

	2019	2018
Assets		
Financial assets		
Petty cash	1	1
Accounts receivable (note 3)	2,504	2,608
Unbilled revenues	8,513	8,581
	11,018	11,190
Non-financial assets		
Prepaid expenses	581	453
Tangible capital assets (note 4)	42,283	27,175
	53,882	38,818
Liabilities		
Deposit accounts	3,780	3,100
Accounts payable and accrued liabilities (note 5)	14,698	12,967
Vacation pay	4,588	4,091
Obligation for employee future benefits (note 6)	2,595	2,835
Deferred revenues	68,615	64,858
	94,276	87,851
Net liabilities (note 7)	(40,394)	(49,033)
	53,882	38,818

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, 2019

(in thousands of dollars)

	2019	2018
Revenues	156,079	150,181
Operating expenses		
Salaries and employee benefits	108,924	104,380
Provision for employee future benefits	328	(489)
Professional services	36,203	39,355
Accommodation	7,348	7,568
Information	2,888	2,482
Materials and supplies	1,930	1,639
Repairs and maintenance	911	878
Training	790	724
Amortization of tangible capital assets	627	616
Travel	544	647
Rentals	133	108
Freight and postage	88	29
Communications	33	87
	160,747	158,024
Net results	(4,668)	(7,843)
Net liabilities, beginning of year	(49,033)	(62,292)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	13,307	21,102
Net liabilities, end of year	(40,394)	(49,033)

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, 2019

(in thousands of dollars)

	2019	2018
Operating activities		
Net results	(4,668)	(7,843)
Items not requiring use of funds		
Amortization of tangible capital assets.....	627	616
	(4,041)	(7,227)
Variations in statement of financial position		
Decrease (increase) in petty cash	–	1
Decrease (increase) in accounts receivable	104	(31)
Decrease (increase) in prepaid expenses	(128)	1
Decrease (increase) in unbilled revenues	68	1,224
Increase (decrease) in deposit accounts.....	680	(125)
Increase (decrease) in accounts payable and accrued liabilities.....	1,731	(3,174)
Increase (decrease) in vacation pay.....	497	437
Increase (decrease) in obligation for employee future benefits.....	(240)	(672)
Increase (decrease) in deferred revenues.....	3,757	3,049
Total variations in statement of financial position.....	6,469	710
Net financial resources provided (used) by operating activities.....	2,428	(6,517)
Capital investing activity		
Acquisitions of tangible capital assets	(15,735)	(14,585)
Net financial resources used and change in accumulated net charge against the Fund's authority, during the year	(13,307)	(21,102)
Accumulated net charge against the Fund's authority, beginning of year.....	153,035	174,137
Accumulated net charge against the Fund's authority, end of year (note 7)	139,728	153,035

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, 2019

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
- the employee termination benefits liability are based on management's estimates rather than based on actuarial valuations

The significant accounting policies are as follows:

(a) Revenue recognition

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

(b) Tangible capital assets

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

<u>Asset class</u>	<u>Years</u>
Leasehold improvements	Over the term of the lease
Informatics software	3-10 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, 2019—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

	2019	2018
	(in thousands of dollars)	
Departments and agencies	240	586
Outside parties	2,264	2,022
Net accounts receivable.....	2,504	2,608

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—continued

4. Tangible capital assets

Cost	Balance, beginning of year	Acquisitions	Transfers	Disposals	Balance, end of year
	(in thousands of dollars)				
Leasehold improvements	369	–	–	–	369
Informatics software	32,029	–	–	–	32,029
Hardware	374	44	–	–	418
Machinery and equipment	158	–	–	–	158
Furniture	494	–	–	–	494
Asset under construction	25,544	15,691	–	–	41,235
	58,968	15,735	–	–	74,703
	Balance, beginning of year	Amortization		Disposals	Balance, end of year
	(in thousands of dollars)				
Leasehold improvements	366	3		–	369
Informatics software	30,739	542		–	31,281
Hardware	246	28		–	274
Machinery and equipment	30	16		–	46
Furniture	412	38		–	450
Asset under construction	–	–		–	–
	31,793	627		–	32,420
Net book value				2019	2018
				(in thousands of dollars)	
Leasehold improvements				–	3
Informatics software				748	1,290
Hardware				144	128
Machinery and equipment				112	128
Furniture				44	82
Asset under construction				41,235	25,544
				42,283	27,175

5. Accounts payable and accrued liabilities

	2019	2018
	(in thousands of dollars)	
Government of Canada	4,520	4,267
Outside parties	10,178	8,700
	14,698	12,967

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—continued

6. Obligation for employee future benefits

	2019	2018
	(in thousands of dollars)	
Obligation for employee future benefits, beginning of year.....	2,835	3,507
Benefits paid during the year		
For retirements and departures from the Public Service.....	(568)	(183)
Expense for the year.....	328	(489)
Obligation for employee future benefits, end of year.....	2,595	2,835

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.

	2019	2018
	(in thousands of dollars)	
Accumulated surplus, beginning of year	104,002	111,845
Net results	(4,668)	(7,843)
Accumulated surplus, end of year.....	99,334	104,002
Accumulated net charge against the Fund's authority, beginning of year.....	(153,035)	(174,137)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	13,307	21,102
Accumulated net charge against the Fund's authority, end of year.....	(139,728)	(153,035)
Net liabilities, end of year	(40,394)	(49,033)

8. Contractual obligations

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

	(in thousands of dollars)
2020.....	7,184
2021.....	7,060
2022.....	6,924
2023.....	6,856
2024 and thereafter	16,040
	44,064

Canadian Intellectual Property Office Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2019—concluded

9. Related party transactions

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

Canadian Pari-Mutuel Agency Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the Treasury Board *Directive on Charging and Special Financial Authorities* and 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 give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. 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:

Tim Walker
A/Executive Director,
Canadian Pari-Mutuel Agency

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

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

May 30, 2019
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)

	2019		2018	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	92	662	4	487
Items not requiring use of funds	316	316	457	457
Operating source (use) of funds	408	978	461	944
Items requiring use of funds				
Net tangible capital assets acquisitions	(923)	(577)	(1,319)	(663)
Net other assets and liabilities	–	(84)	–	(9)
Authority provided (used)	(515)	317	(858)	272

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)

	2019	2018
Debit (credit) balance in the accumulated net charge against the Fund’s authority	10,540	10,215
Payables charged against the appropriation at year-end	(705)	(702)
Receivables credited to the appropriation at year-end	67	72
Net authority provided (used), end of year	9,902	9,585
Transfer from Treasury Board—Paylist requirements (Vote 30)	151	201
Authority limit	2,000	2,000
Unused authority carried forward	12,053	11,786

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Independent auditor's report

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

Our Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Canadian Pari-Mutuel Agency Revolving Fund (CPMA Revolving Fund) as at March 31, 2019 and its financial performance and its cash flows for the year then ended in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of *Public Accounts of Canada*.

What we have audited

The CPMA Revolving Fund financial statements comprise:

- the statement of financial position as at March 31, 2019;
- the statement of operations and net assets for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which comprise a summary of significant accounting policies.

Basis for opinion

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

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

Independence

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

Emphasis of matter – basis of accounting and restriction on use

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

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

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Independent auditor's report—*concluded*

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

We also:

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

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

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 30, 2019
Ottawa, Ontario

Canadian Pari-Mutuel Agency Revolving Fund—continued

Statement of financial position as at March 31

(in thousands of dollars)

	2019	2018
Assets		
Financial assets		
Cash in transit.....	18	14
Accounts receivable (note 3)	363	300
	381	314
Non-financial assets		
Tangible capital assets (note 4).....	2,386	2,125
	2,767	2,439
Liabilities		
Accounts payable and accrued liabilities (note 5).....	703	662
Vacation pay	189	199
Obligation for employee future benefits	53	93
	945	954
Net assets (note 6).....	1,822	1,485
	2,767	2,439

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:

Christine Walker
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)

	2019	2018
Revenues		
Pari-mutuel levy	9,628	9,883
Other revenues	21	17
	9,649	9,900
Operating expenses		
Salaries and employee benefits	3,073	3,364
Provision for employee future benefits	(6)	4
Professional and special services		
Drug control	3,685	3,691
Drug research	250	213
Other	804	943
Utilities, materials and supplies	353	175
Amortization of tangible capital assets	316	457
Transportation and telecommunications	273	255
Rentals	171	169
Information	8	–
Other expenses	60	142
	8,987	9,413
Net results	662	487
Net assets, beginning of year	1,485	1,177
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(325)	(179)
Net assets, end of year	1,822	1,485

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)

	2019	2018
Operating activities		
Net results	662	487
Items not requiring use of funds		
Amortization of tangible capital assets.....	316	457
	978	944
Variations in Statement of financial position		
Decrease (increase) in cash in transit	(4)	11
Decrease (increase) in accounts receivable	(63)	(57)
Decrease (increase) in prepaid expenses.....	–	14
Increase (decrease) in accounts payable and accrued liabilities	41	(106)
Increase (decrease) in vacation pay	(10)	32
Increase (decrease) in obligation for employee future benefits	(40)	4
Net financial resources provided (used) by operating activities	902	842
Capital investing activities		
Acquisition of tangible capital assets	(577)	(663)
Net financial resources used by capital investing activities	(577)	(663)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year.....	325	179
Accumulated net charge against the Fund's authority, beginning of year.....	10,215	10,036
Accumulated net charge against the Fund's authority, end of year.....	10,540	10,215

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, 2019

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

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—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

	2019	2018
	(in thousands of dollars)	
Government of Canada	43	54
Outside parties	320	246
Total	363	300

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—continued

4. Tangible capital assets

Cost	Opening balance	Acquisitions	Writeoffs	Closing balance
	(in thousands of dollars)			
Furniture and equipment	1,974	16	(287)	1,703
Computer hardware and software	2,879	561	–	3,440
Automotive	160	–	–	160
Buildings	564	–	–	564
Land	98	–	–	98
Leasehold improvements	816	–	–	816
Total	6,491	577	(287)	6,781
	(in thousands of dollars)			
Accumulated amortization	Opening balance	Amortization	Writeoffs	Closing balance
Furniture and equipment	1,153	145	(287)	1,011
Computer hardware and software	1,790	157	–	1,947
Automotive	88	12	–	100
Buildings	519	2	–	521
Leasehold improvements	816	–	–	816
Total	4,366	316	(287)	4,395
Net book value				
			2019	2018
			(in thousands of dollars)	
Furniture and equipment			692	821
Computer hardware and software			1,493	1,089
Automotive			60	72
Buildings			43	45
Land			98	98
Leasehold improvements			–	–
Total			2,386	2,125

5. Accounts payable and accrued liabilities

	2019	2018
	(in thousands of dollars)	
Government of Canada	75	–
Outside parties	628	662
Total accounts payable	703	662

Canadian Pari-Mutuel Agency Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2019—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.

	2019	2018
	(in thousands of dollars)	
Accumulated surplus, beginning of year	11,700	11,213
Net results	662	487
Accumulated surplus, end of year	12,362	11,700
Accumulated net charge against the Fund's authority, beginning of year	(10,215)	(10,036)
Net financial resources provided and change in the accumulated net charge against the Fund's authority during the year	(325)	(179)
Accumulated net charge against the Fund's authority, end of year	(10,540)	(10,215)
Net assets, end of year	1,822	1,485

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)
2020	162
2021	28
2022	5
2023	—
2024 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 \$6,347,365 (2018—\$6,513,246) or 66% (2018—66%) of CPMA's total pari-mutuel levy for the year ended March 31, 2019. As at March 31, 2019, \$118,744 (2018—\$115,176) or 37% (2018—47%) 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
Chief Executive Officer
CORCAN

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

May 21, 2019
Ottawa, Canada

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

(in thousands of dollars)

	2019		2018	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	–	(708)	–	4,201
Items not requiring use of funds	1,489	1,633	1,318	1,184
Operating source of funds	1,489	925	1,318	5,385
Items requiring use of funds				
Net tangible capital assets acquisitions	(1,200)	(3,788)	(1,500)	(2,049)
Net other assets and liabilities	(2,100)	(4,866)	(1,100)	200
Authority provided (used)	(1,811)	(7,729)	(1,282)	3,536

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)

	2019	2018
Debit (credit) balance in the accumulated net charge against the Fund’s authority account	11,858	20,488
Payables charged against the appropriation at year-end	(17,937)	(17,851)
Receivables credited to the appropriation at year-end	4,959	3,972
Net authority provided (used), end of year	(1,120)	6,609
Authority limit	5,000	5,000
Unused authority carried forward	3,880	11,609

CORCAN Revolving Fund—*continued*

Independent auditors' report

To the Commissioner of Correctional Service Canada

Opinion

We have audited the accompanying financial statements of the CORCAN Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2019, and the statement of operations and net assets, and the statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Fund are prepared, in all material respects, in accordance with the financial reporting provisions of Section 8.1 of the Receiver General Public Accounts Instructions.

Basis for Opinion

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

Emphasis of Matter – Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Fund to comply with the financial reporting provisions of the Treasury Board of Canada. 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 or the Treasury Board of Canada. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of 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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

CORCAN Revolving Fund—*continued*

Independent auditors' report—*concluded*

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

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

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

Ernst & Young LLP
Chartered Professional Accountants
Licensed Public Accountants

May 21, 2019
Ottawa, Canada

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

(in thousands of dollars)

	2019	2018
Assets		
Financial assets		
Accounts receivable (note 4)	8,905	7,207
Inventories (note 5)	14,676	11,752
	23,581	18,959
Non-financial assets		
Capital assets, net (note 6)	6,838	4,130
	30,419	23,089
Liabilities		
Accounts payable (note 7)	12,767	13,371
Deferred revenue	637	1,909
Vacation pay and salary accrual	7,063	6,080
Employee termination benefits (note 8)	1,389	1,164
	21,856	22,524
Net assets (note 10)	8,563	565
Net financial position of the fund	30,419	23,089

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)

	2019	2018
Revenues (notes 3 and 11)	84,078	81,215
Cost of goods sold (note 11)	88,619	81,212
Gross Margin	(4,541)	3
Other revenues		
Training, correctional and other fees (note 3)	31,291	26,583
Miscellaneous	139	104
	31,430	26,687
Expenses (note 12)		
National/regional headquarters	10,075	8,041
Employment and employability programs	13,701	11,132
Selling and marketing	3,821	3,316
	27,597	22,489
Net results	(708)	4,201
Net assets, beginning of year	565	1,146
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	8,630	(4,866)
Other	76	84
Net assets, end of year (note 10)	8,563	565

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)

	2019	2018
Operating activities		
Net results	(708)	4,201
Add items not involving cash		
Termination benefits expense (note 8)	477	30
Amortization (note 6).....	1,152	1,154
Loss on disposal/write down of capital assets	4	–
	925	5,385
Changes in non-cash working capital balances related to operations		
Accounts receivable.....	(1,698)	(3,367)
Inventories	(2,924)	842
Employee termination benefits (note 8)	(252)	(44)
Accounts payable.....	(604)	1,537
Deferred revenues	(1,272)	392
Vacation pay and salaries accrual	983	2,170
Net financial resources provided by operating activities	(4,842)	6,915
Investing activities		
Capital asset acquisitions.....	(3,788)	(1,953)
Lease payments of capital assets.....	–	(96)
Net financial resources used in investing activities	(3,788)	(2,049)
Net financial resources provided and change in the accumulated net charge against the Fund's authority	(8,630)	4,866
Accumulated net charge against the Fund's authority, beginning of year.....	20,488	15,622
Accumulated net charge against the Fund's authority, end of year (note 10)	11,858	20,488

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, 2019

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, 2019—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, 2019—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 Services and Procurement Canada, Shared Services Canada and Justice Canada, are not included as an expense in CORCAN's statement of operations and net assets.

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

	2019	2018
	(in thousands of dollars)	
Correctional Service Canada		
Trade revenues	26,122	23,673
Training, correctional and other fees	31,291	26,583
Other government departments		
Trade revenues	51,451	51,621
	108,864	101,877

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

4. Accounts receivable

Accounts receivable consist of the following:

	2019	2018
	(in thousands of dollars)	
Government of Canada	4,945	3,972
Outside parties	4,220	3,412
	9,165	7,384
Allowance for doubtful accounts.....	(260)	(177)
	8,905	7,207

5. Inventories

Inventories consist of the following:

	2019	2018
	(in thousands of dollars)	
Raw materials	8,180	7,557
Work in progress.....	479	245
Finished goods	6,822	4,863
	15,481	12,665
Provision for obsolete inventory	(805)	(913)
	14,676	11,752

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—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.....	28,188	1,155	481	28,862
Leasehold improvements	1,343	–	–	1,343
Vehicle fleet.....	3,362	3,287	332	6,317
Other.....	114	–	–	114
	33,007	4,442	813	36,636
Accumulated amortization	Opening balance	Amortization	Disposals and write-offs	Closing balance
(in thousands of dollars)				
Equipment.....	25,131	867	471	25,527
Leasehold improvements	1,342	–	–	1,342
Vehicle fleet.....	2,290	285	(240)	2,815
Other.....	114	–	–	114
	28,877	1,152	231	29,798
Net book value			2019	2018
(in thousands of dollars)				
Equipment.....			3,335	3,057
Leasehold improvements			1	1
Vehicle fleet.....			3,502	1,072
Other.....			–	–
			6,838	4,130

7. Accounts payable

Accounts payable consist of the following:

	2019	2018
(in thousands of dollars)		
Government of Canada	1,418	1,233
Outside parties	11,349	12,138
	12,767	13,371

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—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:

	2019	2018
	(in thousands of dollars)	
Accrued benefit obligation, beginning of the year.....	1,164	1,178
Expense for the year.....	477	30
Benefits paid during the year.....	(252)	(44)
Accrued benefit obligation, end of the year.....	1,389	1,164

9. Contractual obligations

CORCAN is committed to pay under the terms of lease agreements a total amount of \$1,977,153. These commitments are related to the Kingston warehouse, the lease for the Edmonton and Saskatoon Inmate Offender Employment Initiative facilities, and office space.

Future yearly payment amounts are estimated as follows:

	(in thousands of dollars)
2020.....	2,804
2021.....	2,136
2022.....	1,405
2023 and thereafter.....	1,668
	8,013

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—continued

10. Net assets

Net assets consist of the following:

	2019	2018
	(in thousands of dollars)	
Contributed capital.....	30,542	30,542
Accumulated net charges against the Fund's authority	(11,858)	(20,488)
Accumulated deficit	(10,197)	(9,573)
Other	76	84
Net assets, end of year.....	8,563	565

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, 2019	Manufacturing	Construction	Textile	Services	Agriculture	Other	Total
	(in thousands of dollars)						
Revenues.....	48,753	19,334	10,326	5,665	–	–	84,078
Cost of goods sold.....	47,687	22,167	11,675	6,374	716	–	88,619
Gross margin.....	1,066	(2,833)	(1,349)	(709)	(716)	–	(4,541)
Identifiable assets							
Accounts receivable	3,015	2,608	342	1,096	9	1,835	8,905
Inventories.....	10,357	–	3,802	448	69	–	14,676
Capital assets, net	1,974	2,110	295	229	1,709	521	6,838
Amortization of capital assets.....	691	190	68	79	20	104	1,152
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

CORCAN Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2019—concluded

12. Expenses

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

	2019	2018
	(in thousands of dollars)	
Salaries	13,863	11,221
Employee benefits.....	3,068	2,527
Professional and special services.....	7,091	6,053
Rentals	1,546	1,559
Transportation and communications.....	807	389
Utilities, materials and supplies.....	627	461
Other expenditures.....	356	208
Repair and maintenance	219	59
Information	20	12
	27,597	22,489

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, 2019.

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, 2019.

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

June 3, 2019
Gatineau, Canada

Defence Production Revolving Fund

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2019	2018
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)

	2019	2018
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, 2019

1. Authority and purpose

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

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

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

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

Geomatics Canada Revolving Fund

Statement of management responsibility

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
Corporate Management and Services Sector
Deputy Chief Financial Officer

Grace Chennette, CPA, CMA
Corporate Management and Services Sector
A/Assistant Deputy Minister and
Chief Financial Officer

June 10, 2019
Ottawa, Canada

Geomatics Canada Revolving Fund—continued

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

(in thousands of dollars)

	2019		2018	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	100	(810)	100	320
Operating source of funds	100	(810)	100	320
Items requiring use of funds				
Net other assets (liabilities)	–	(647)	–	(138)
Authority provided (used)	100	(1,457)	100	182

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)

	2019	2018
Debit balance in the accumulated net charge against the Fund’s authority account.....	1,892	3,559
Payables at year-end charged against the appropriation account after March 31	(719)	(929)
Net authority provided, end of year	1,173	2,630
Authority limit	5,000	5,000
Unused authority carried forward	6,173	7,630

Geomatics Canada Revolving Fund—*continued*

Independent auditor’s report

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

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund (the Fund) as at March 31, 2019 and its financial performance and its cash flows for the year then ended in accordance with Section 1 of the Receiver General for Canada Instructions for Volume III of *Public Accounts of Canada*.

What we have audited

The Fund’s financial statements comprise:

- the statement of financial position as at March 31, 2019
- the statement of operations and net liabilities for the year then ended
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which comprised a summary of significant accounting policies

Basis for opinion

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

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

Independence

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

Emphasis of matter – basis of accounting and restriction on use

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

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

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

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

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

Auditor’s responsibilities for the audit of the financial statements

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

Geomatics Canada Revolving Fund—*continued*

Independent auditor’s report—*concluded*

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

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

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

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

June 11, 2019
Ottawa, Ontario

Geomatics Canada Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2019	2018
Assets		
Financial assets		
Accounts receivable (note 3)	86	22
Inventory	49	51
	135	73
Non-financial assets		
Prepaid expenses	18	81
Tangible capital assets (note 4).....	800	233
	953	387
Liabilities		
Accounts payable and accrued liabilities (note 5).....	815	1,024
Vacation pay	77	84
Deferred revenue	66	141
	958	1,249
Net liabilities (note 6)	(5)	(862)
	953	387
Contractual rights (note 7)		
Contingent liabilities (note 8)		
Contractual obligations (note 9)		

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

Approved by:

Louise Métivier
Assistant Deputy Minister
Strategic Policy and Results Branch

June 10, 2019

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

(in thousands of dollars)

	2019	2018
Revenues		
Services	5,422	5,074
Products	415	529
	5,837	5,603
Expenses		
Professional and special services	3,680	2,115
Salaries and employee benefits	1,347	1,451
Utilities, materials and supplies	568	1,104
Corporate and sector services	481	404
Rentals	440	85
Amortization of tangible capital assets	63	26
Transportation and communication	25	29
Repairs and maintenance	25	57
Other expenses	18	10
Information	–	2
	6,647	5,283
Net results	(810)	320
Net liabilities, beginning of year	(862)	(1,073)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	1,667	(109)
Net liabilities, end of year	(5)	(862)

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)

	2019	2018
Operating activities		
Net results	(810)	320
Items not requiring use of funds		
Amortization of tangible capital assets (note 4)	63	26
	(747)	346
Variations in the statement of financial position		
Decrease (increase) in accounts receivable	(64)	1
Decrease (increase) in inventory	2	(3)
Decrease (increase) in prepaid expenses	63	(81)
Increase (decrease) in accounts payable and accrued liabilities	(209)	(26)
Increase (decrease) in vacation pay	(7)	20
Increase (decrease) in deferred revenues	(75)	111
Net financial resources provided by operating activities	(1,037)	368
Capital investing activities		
Acquisition of tangible capital assets (note 4)	(630)	(259)
Cash used in capital investing activities	(630)	(259)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	(1,667)	109
Accumulated net charge against the Fund's authority account, beginning of year	3,559	3,450
Accumulated net charge against the Fund's authority account, end of year	1,892	3,559

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, 2019

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

The significant accounting policies are as follows:

(b) Use of estimates

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

(c) Revenues

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

(d) Expenses

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

(e) Accounts receivable

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

Geomatics Canada Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—continued

(f) Inventory

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

(g) Tangible capital assets

Tangible capital assets purchased by the Fund 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) 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

	2019	2018
	(in thousands of dollars)	
Other government departments and agencies	52	–
Outside parties	35	33
	87	33
Less: allowance for doubtful accounts on receivables from outside parties	(1)	(11)
	86	22

Geomatics Canada Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—continued

4. Tangible capital assets

Cost	Balance beginning of year	Acquisitions	Balance end of year
	(in thousands of dollars)		
Machinery and equipment.....	49	2	51
Informatics hardware.....	141	482	623
Computer software.....	–	146	146
Other equipment.....	38	–	38
Motor vehicle.....	31	–	31
	259	630	889
	Balance beginning of year	Amortization	Balance end of year
	(in thousands of dollars)		
Machinery and equipment.....	1	9	10
Informatics hardware.....	25	45	70
Computer software.....	–	1	1
Other equipment.....	–	4	4
Motor vehicle.....	–	4	4
	26	63	89
Net book value		2019	2018
		(in thousands of dollars)	
Machinery and equipment.....		41	48
Informatics hardware.....		553	116
Computer software.....		145	–
Other equipment.....		34	38
Motor vehicle.....		27	31
		800	233

5. Accounts payable and accrued liabilities

	2019	2018
	(in thousands of dollars)	
Other government departments and agencies.....	254	269
Outside parties.....	561	755
	815	1,024

Geomatics Canada Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—continued

6. Net 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.

	2019	2018
	(in thousands of dollars)	
Contributed capital.....	1,438	1,438
Accumulated net charge against the Fund’s authority.....	(1,892)	(3,559)
Transfer of the transition payments for implementing salary payments in arrears.....	(20)	(20)
Accumulated surplus.....	469	1,279
Net liabilities.....	(5)	(862)

7. Contractual rights

In some instances, the activities of the Fund involve the negotiation of contracts or agreements with outside parties or other federal government departments and agencies that result in the Fund having rights to both assets and revenues in the future. For the Fund, they principally involve contractual rights to receive lease payments. Major contractual rights that will generate revenues in the future years and that can be reasonably estimated are summarized as follows:

	2019
	(in thousands of dollars)
2020.....	4,255
2021.....	869
2022.....	765
2023.....	648
2024 and thereafter.....	1,620
	8 157

8. Contingent liabilities

In the normal course of its operations, the Fund may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements. As at March 31, 2019, there were no claims outstanding against the Fund.

Geomatics Canada Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2019—continued

9. Contractual obligations

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

	2019
	(in thousands of dollars)
2020	1,007
2021	893
2022	893
2023	893
2024 and thereafter	–
	3,686

10. 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.

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, 2019, and all information contained in these statements rests with the management of the National Film Board (the “Board”). These financial statements have been prepared by management using the Government’s accounting policies, which are based on Canadian Public Sector Accounting Standards. They have been approved by the Board of Trustees.

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

Management is also responsible for maintaining an effective system of internal control over financial reporting (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, 2019
Montréal, Canada

National Film Board—continued

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

(in thousands of dollars)

	2019		2018	
	Estimates ¹	Actual	Estimates ¹	Actual
Cost of operation.....	(74,568)	(67,062)	(74,375)	(64,954)
Items not requiring use of funds.....	–	3,722	–	1,772
Operating source (use) of funds	(74,568)	(63,340)	(74,375)	(63,182)
Items requiring use of funds				
Net capital acquisitions	–	(7,592)	–	(4,164)
Net other assets and liabilities	–	435	–	992
Authority provided (used)	(74,568)	(70,497)	(74,375)	(66,354)
Annual voted authority (used).....	–	(70,932)	–	(67,346)
Revolving fund legislative authority provided (used)	–	435	–	992

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)

	2019	2018
Credit balance in the accumulated net charge against the Fund’s authority.....	(9,792)	(6,210)
Net other assets and liabilities requiring use of revolving fund	435	–
Payables at year-end charged against the credit account after March 31	–	(3,582)
Net legislative revolving fund authority used, end of year	(9,357)	(9,792)
Revolving fund legislative authority limit.....	15,000	15,000
Unused legislative revolving fund authority carried forward	5,643	5,208

National Film Board—*continued*

Independent Auditor’s Report

To the Minister of Canadian Heritage

Report on the Financial Statements

Opinion

We have audited the financial statements of the National Film Board, which comprise the statement of financial position as at 31 March 2019, and the statement of operations and departmental net financial position, statement of change in departmental net debt and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the National Film Board as at 31 March 2019, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

Those charged with governance are responsible for overseeing the National Film Board’s financial reporting process.

Auditor’s responsibilities for the Audit of the Financial Statements

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

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

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

National Film Board—*continued*

Independent Auditor’s Report—*concluded*

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

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

Report on Compliance with Specified Authorities

Opinion

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

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

Responsibilities of Management for Compliance with Specified Authorities

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

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

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

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

July 12, 2019
Montréal, Canada

National Film Board—continued

Statements of financial position as at March 31

(in thousands of dollars)

	2019	2018
Liabilities		
Accounts payable and accrued liabilities (note 4).....	8,422	6,868
Accrued salaries	2,373	2,111
Vacation pay and provision for salary revisions	3,813	4,818
Deferred revenue	603	456
Lease obligation for tangible capital assets (note 5).....	108	71
Employee future benefits (note 6).....	3,653	3,161
Total net liabilities	18,972	17,485
Financial assets		
Due from Consolidated Revenue Fund.....	10,233	8,478
Accounts receivable (note 7)	2,177	3,660
Deposits	110	65
Total net financial assets.....	12,520	12,203
Departmental net debt.....	6,452	5,282
Non-financial assets		
Prepaid expenses	358	743
Inventory	84	95
Tangible capital assets (note 8).....	16,704	11,268
Total non-financial assets	17,146	12,106
Departmental net financial position.....	10,694	6,824

Contractual obligations (note 9)

Contingent liabilities (note 10)

Contractual rights (note 14)

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

Approved by Board of Trustees:

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

Keith Clarkson
Chair, Finance and Audit Committee

July 12, 2019

National Film Board—continued

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

(in thousands of dollars)

	2019	2019	2018
	Expected results		
Expenses (note 11a)			
Audiovisual production	37,480	35,403	36,010
Accessibility and audience engagement.....	24,057	24,122	24,949
Internal services	9,621	11,725	11,621
Total expenses	71,158	71,250	72,580
Revenues (note 11b)			
Audiovisual products.....	2,457	2,562	2,533
Partnerships and pre-sales	2,920	1,560	5,051
Other revenues	100	66	42
Total revenues	5,477	4,188	7,626
Net cost of operations before government funding and transfers	65,681	67,062	64,954
Government funding and transfers			
Net cash provided by Government of Canada.....	78,538	69,177	63,204
Change in due from Consolidated Revenue Fund.....	–	1,755	4,142
Net revenue of operations after government funding and transfers	(12,857)	(3,870)	(2,392)
Departmental net financial position, beginning of year	6,824	6,824	4,432
Departmental net financial position, end of year	19,681	10,694	6,824

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)

	2019	2019	2018
	Expected results		
Net revenue of operations after government funding and transfers.....	(12,857)	(3,870)	(2,392)
Change due to tangible capital assets			
Acquisition of tangible capital assets.....	15,334	7,498	4,026
Acquisition of assets under capital leases.....	–	130	–
Amortization of tangible capital assets.....	(2,633)	(1,998)	(2,375)
Loss on disposal of tangible capital assets.....	–	(194)	–
Total change due to tangible capital assets.....	12,701	5,436	1,651
Change due to inventories.....	–	(11)	(47)
Change due to prepaid expenses.....	–	(385)	204
Net change in department net debt.....	(156)	1,170	(584)
Department net debt, beginning of year.....	5,282	5,282	5,866
Department net debt, end of year.....	5,126	6,452	5,282

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)

	2019	2018
Operating activities		
Net cost of operations before government funding and transfers.....	67,062	64,954
Non-cash items		
Amortization of tangible capital assets.....	(1,998)	(2,375)
Loss on disposal of tangible capital assets.....	(194)	–
Change in employee future benefits.....	(492)	(449)
Utilization of prepaid expenses.....	(525)	–
Variations in statement of financial position		
Changes in accrued salaries.....	(262)	(29)
Change in vacation pay and provision for salary revisions.....	1,005	(1,897)
Change in accounts payable and accrued liabilities.....	765	(2,112)
Change in accounts receivable.....	(1,483)	1,951
Change in deposits.....	45	(25)
Change in deferred revenue.....	(147)	(68)
Cash used to acquire prepaid expenses.....	140	204
Change in inventory.....	(11)	(47)
Cash used in operating activities.....	63,905	60,107
Capital investing activities		
Cash used to acquire tangible capital assets.....	5,179	2,959
Cash used in capital investing activities.....	5,179	2,959
Financing activities		
Lease payments for tangible capital assets.....	93	138
Cash used in financing activities.....	93	138
Net cash provided by Government of Canada.....	69,177	63,204

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, 2019

1. Authority and purpose

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

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

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

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

The Board is not subject to income taxes.

2. Significant accounting policies

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

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

Significant accounting policies are as follows:

(a) Parliamentary authorities

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

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital assets acquisitions. Based on a decision by the Treasury Board issued in 2001, this authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$15 million.

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

The planned results amounts presented in the "Expenses" and "Revenues" sections of the Statement of operations and departmental net financial position are the amounts reported in the Future-oriented statement of operations included in the *2018–19 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.

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

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2019—continued

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

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

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

(b) Net cash provided by Government of Canada

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

(c) Due from or to the Consolidated Revenue Fund

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

(d) Expense recognition

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

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

(e) Revenues

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

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

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

(f) Accounts receivable

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

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

(g) Inventory

Materials and supplies are valued at cost.

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

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2019—continued

(h) Tangible capital assets

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

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

<u>Asset class</u>	<u>Amortization period</u>
Technical equipment	from 4 to 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 8 as tangible capital assets to ensure that the reader is aware of its existence. The Board does not capitalize other intangibles that have cultural, aesthetic or historical value.

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

(i) Other financial assets and financial liabilities

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

The Board has the following financial assets:

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

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

(j) Employee Future Benefits

Pension benefits

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

Severance benefits

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

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2019—*continued*

Compensated absences

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

(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.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2019—continued

3. Parliamentary authorities

The Board receives most of its funding through annual Parliamentary authorities. Items recognized in the Statement of operations and departmental net financial position and the Statement of financial position in one year may be funded through Parliamentary authorities in prior, current or future years. Accordingly, the Board has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

a) Reconciliation of net cost of operations to current year authorities used

	2019	2018
	(in thousands of dollars)	
Net cost of operations before government funding and transfers	67,062	64,954
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	(762)	932
Change in expenses not charged to authorities	(275)	120
Net change in employee future benefits	(492)	(449)
Loss on disposal of tangible capital assets	(194)	–
Amortization of tangible capital assets	(1,998)	(2,375)
	(3,721)	(1,772)
Adjustments for items not affecting net cost of operations but affecting authorities		
Add (less)		
Acquisition of tangible capital assets	7,498	4,026
Lease payments for tangible capital assets	93	138
	7,591	4,164
Current year authorities used	70,932	67,346

b) Authorities provided and used

	2019	2018
	(in thousands of dollars)	
Authorities provided		
Main Estimates	74,568	74,375
Supplementary Estimates authorities	4,208	5,538
Less		
Authorities available for future years	(3,244)	(567)
Frozen allotment	(4,600)	(12,000)
Current year authorities used	70,932	67,346

4. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities are measured at cost and are due, mainly, within six months following the closing date.

The following table presents details of the Board's accounts payable and accrued liabilities.

	2019	2018
	(in thousands of dollars)	
Accounts payable and accrued liabilities—Other government departments and agencies	4,933	3,256
Accounts payable and accrued liabilities—External parties	3,489	3,612
Total accounts payable and accrued liabilities	8,422	6,868

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2019—continued

5. Lease obligation for tangible capital assets

The Board has an agreement to lease technical equipment under a capital lease (note 8). The asset was capitalized using an implicit interest rate of 1.82% for the 2018–2019 contract. The corresponding liability will be repaid during the term of the 3-year lease. Payments for the year ended March 31, 2019 totaled \$ 93 (2018—\$ 138). Interest of \$1 (2018—\$5) is charged to operations.

	2019	2018
	(in thousands of dollars)	
2019.....	44	72
2020.....	44	–
2021.....	23	–
Total future minimum lease payments	111	72
Less: imputed interest	(3)	(1)
Balance of lease obligation for tangible capital assets.....	108	71

6. Employee future benefits

Pension benefits

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

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

In 2019, the expense amount for Group 1 and Group 2 members is \$3,520 (2018 – \$3,278). 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 2018, 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.

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

Severance benefits and compensated absences

Severance benefits

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

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

As at March 31, 2019, to calculate the obligation of the remaining portion, the Board uses a rate of compensation increase of 1.60% (2018 – 0.96%), an estimated discount rate of 1.69% (2018 – 2.18%) and a horizon of retirement estimated at 60 years old.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2019—continued

Compensated absences

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

To calculate the obligation for sick leaves, the Board uses an average daily wage of \$310 (2018 – \$288), a rate of salary increase of 2.06% (2018 – 0.96%), an average annual utilization rate of 2.98% (2018 – 2.61%), a discount rate of 1.69% (2018 – 2.18%), a 4.75% (2018 – 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 1.69% (2018 – 2.18%).

Information about the severance and compensated absence benefits, measured as at March 31, 2019, is as follows:

	Severance benefits	Compensate Absences	Total
(in thousands of dollars)			
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
Expenses for the year	48	497	545
Benefits paid during the year	(26)	(27)	(53)
Balance as at March 31, 2019	993	2,660	3,653

7. Accounts receivable

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

	2019	2018
(in thousands of dollars)		
Receivables—Other government departments and agencies	312	463
Receivables—External parties	2,276	3,555
	2,588	4,018
Allowance for doubtful accounts on receivables from external parties	(411)	(358)
Total accounts receivable	2,177	3,660

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2019—continued

8. Tangible capital assets

	March 31, 2018	Additions	Disposals and write-offs	Transfers	March 31, 2019
(in thousands of dollars)					
Technical equipment					
Cost	19,685	402	(2,193)	–	17,894
Accumulated amortization	(18,007)	(622)	2,130	–	(16,499)
	1,678	(220)	(63)	–	1,395
Software and data processing equipment					
Cost	16,787	160	(974)	–	15,973
Accumulated amortization	(13,423)	(1,018)	845	–	(13,596)
	3,364	(858)	(129)	–	2,377
Office furniture, equipment and other					
Cost	544	19	(58)	–	505
Accumulated amortization	(504)	(6)	56	–	(454)
	40	13	(2)	–	51
Leasehold improvements					
Cost	6,137	–	–	–	6,137
Accumulated amortization	(3,428)	(352)	–	–	(3,780)
	2,709	(352)	–	–	2,357
Collection ¹	–	–	–	–	–
Work in progress	3,477	7,047	–	–	10,524
Total					
Cost	46,630	7,628	(3,225)	–	51,033
Accumulated amortization	(35,362)	(1,998)	3,031	–	(34,329)
Net book value	11,268	5,630	(194)	–	16,704

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

The above assets include equipment under capital leases (note 5) for a total cost of \$544 (2018–\$414) less accumulated amortization of \$297 (2018–\$192). Current year amortization expense relating to property under capital leases amounts to \$97 (2018–\$89).

Disposals and write-offs of \$194 (2018–\$48) for the year are related to the abandonment of obsolete material as well as the change in the capitalization limit from \$5 to \$10.

Work in progress includes leasehold improvements related to the relocation of the headquarters of \$9,810 and software for the education platform of \$714.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2019—continued

9. Contractual obligations

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

	2020	2021	2022	2023	2024 +	Total
	(in thousands of dollars)					
Premises.....	2,856	858	861	808	6,175	11,558
Other goods and services	6,295	113	5	1	–	6,414
Total.....	9,151	971	866	809	6,175	17,972

The agreements for leased premises in the amount of \$11,558 were signed with Public Services and Procurement Canada (PSPC). An agreement with PSPC of \$5,554 for the Montreal headquarters move is included in other goods and services.

In addition, the Board will enter into an agreement with Public Services and Procurement Canada for a 20 year lease as of fiscal year 2020 for the rental of new space for its headquarters as well as a 20 year lease for the rental of new space for the conservation room. The minimum commitments over the 20 year period for these leases will total approximately \$129.5 million.

10. Contingent liabilities

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

11. Expenses by major object and types of revenues

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

(a) Expenses

	2019	2018
	(in thousands of dollars)	
Salaries and benefits.....	43,030	40,096
Professional and special services.....	11,863	14,658
Rentals	5,553	6,049
Transportation and communication	3,114	3,125
Amortization of tangible capital assets	1,998	2,375
Materials and supplies.....	1,483	1,759
Cash financing in co-productions	1,466	1,279
Repairs and upkeep	1,129	1,182
Information	583	593
Royalties	577	1,157
Contracted film production and laboratory processing	221	229
Loss on disposal of tangible capital assets.....	194	–
Miscellaneous	39	78
	71,250	72,580

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2019—continued

(b) Revenues

	2019	2018
	(in thousands of dollars)	
Royalties and subscriptions	1,919	1,745
Partnerships and pre-sale	1,560	5,051
Stock shots	460	515
Film prints and downloads	183	273
Miscellaneous	66	42
	4,188	7,626

12. Related party transactions

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

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

	2019	2018
	(in thousands of dollars)	
Accounts receivable	382	463
Accounts payable	4,947	3,256
Expenses	19,907	15,995
Revenues	942	2,191

During the year ending March 31, 2019, the Board leased premises from Public Services and Procurement Canada (PSPC) for the amount of \$4,558 (2018 – \$4,501). This amount is included in the expenses. The expenses includes a capitalized amount of \$6,909 (2018 – \$1,545).

13. 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 2018).

National Film Board—concluded

Notes to the financial statements for the year ended March 31, 2019—concluded

14. Contractual rights

By their nature, the activities of the Board may give rise to rights to economic resources arising from contracts or agreements that will result in assets and income in the future over a number of years. During the previous year, the Board entered into an agreement with a collaborator valued at \$1,540, of which \$672 remains to be deposited in subsequent years.

	2020	2021	2022	2023	2024-2032	Total
	(in thousands of dollars)					
Contractual rights.....	672	-	-	-	-	672

Optional Services Revolving Fund

Statement of management responsibility

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

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

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

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

Approved by:

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

June 3, 2019
Gatineau, Canada

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

(in thousands of dollars)

	2019		2018	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	–	1,103	–	299
Items not requiring use of funds	50	–	50	–
Operating source (use) of funds	50	1,103	50	299
Items requiring use of funds				
Net other assets and liabilities	(50)	(3,221)	(50)	(1,797)
Authority provided (used)	–	(2,118)	–	(1,498)

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)

	2019	2018
Debit balance in the accumulated net charge against the Fund’s authority	10,930	13,132
Payables charged against the appropriation at year-end	(22,195)	(12,354)
Receivables credited to the appropriation at year-end	1,600	925
Other items	7,738	(1,512)
Net authority provided (used), end of year	(1,927)	191
Authority limit (note 1)	35,000	35,000
Unused authority carried forward	33,073	35,191

Optional Services Revolving Fund—*continued*

Independent auditor’s report

To the Deputy Minister, Public Services and Procurement Canada

Opinion

We have audited the financial statements of the Optional Services Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations and net liabilities and of cash flow for the year then ended, and notes to the financial statements including a summary of significant accounting policies (collectively referred to as the “financial statements”).

In our opinion, the financial statements of the Fund for the year ended March 31, 2019 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 for Opinion

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

Emphasis of Matter—Basis of Accounting and Restriction on Use

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Fund to meet the 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. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

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

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

Optional Services Revolving Fund—*continued*

Independent auditor’s report—*concluded*

Auditor’s Responsibilities for the Audit of the Financial Statements

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

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

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

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

Deloitte LLP
Chartered Professional Accountants,
Licensed Public Accountants

June 3, 2019

Optional Services Revolving Fund—continued

Statement of financial position as at March 31

(in thousands of dollars)

	2019	2018
Assets		
Financial assets		
Cash in transit.....	9,370	–
Accounts receivable (note 3)	12,010	8,150
Sales tax refundable advances	32	122
Total assets	21,412	8,272
Liabilities		
Accounts payable and accrued liabilities (note 4)	22,208	12,365
Vacation pay and compensatory leave.....	71	77
Employee severance benefits (note 5).....	41	43
	22,320	12,485
Net liabilities (note 6)	(908)	(4,213)
Net financial position on the Fund	21,412	8,272

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)

	2019	2018
Revenues		
Vaccines and drugs	161,203	154,414
Travel and relocation related services	12,928	13,347
Communication procurement services	2,958	2,348
	177,089	170,109
Cost of sales	(171,462)	(165,145)
Gross profit	5,627	4,964
Operating expenses		
Salaries and employee benefits	2,179	2,370
Corporate and administrative services	1,330	1,322
Professional and special services	834	844
Occupancy costs	104	120
Other expenses	79	4
Employee severance benefits (note 5)	(2)	5
Total operating expenses	4,524	4,665
Net results	1,103	299
Net liabilities, beginning of year	(4,213)	(8,882)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 6)	2,202	4,370
Net liabilities, end of year (note 6)	(908)	(4,213)

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

Optional Services Revolving Fund—continued

Statement of cash flows for the year ended March 31

Optional

(in thousands of dollars)

	2019	2018
Operating activities		
Net results	1,103	299
Variations in statement of financial position		
Decrease (increase) in cash in transit	(9,370)	–
Decrease (increase) in accounts receivable	(3,860)	(1,812)
Decrease (increase) in sales tax refundable advances	90	(21)
Increase (decrease) in accounts payable and accrued liabilities	9,843	(2,832)
Increase (decrease) in vacation pay and compensatory leave	(6)	(9)
Increase (decrease) in employee severance benefits	(2)	5
	(3,305)	(4,669)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 6)	(2,202)	(4,370)
Accumulated net charge against the Fund's authority, beginning of year.....	13,132	17,502
Accumulated net charge against the Fund's authority, end of year.....	10,930	13,132

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, 2019

1. Authority and purpose

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

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

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

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the reporting requirements for revolving funds described 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 changes in net debt are not presented in the financial statements and
- contractual rights and inter-entity transactions and related parties disclosures are not presented in the financial statements

The significant accounting policies are as follows:

(a) Revenue recognition

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

Travel and relocation related services revenue consists of rebates, commissions, and fees and is recognized when services are 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 in which they are incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to the contributions paid. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Optional Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—continued

Severance benefits

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

(e) Sick leave

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

(f) Measurement uncertainty

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

3. Accounts receivable

	2019	2018
	(in thousands of dollars)	
Outside parties	10,410	7,225
Other government departments and agencies	1,600	925
Net accounts receivable.....	12,010	8,150

4. Accounts payable and accrued liabilities

	2019	2018
	(in thousands of dollars)	
Outside parties	22,155	12,340
Other government departments and agencies	40	14
	22,195	12,354
Accrued liabilities	13	11
Total accounts payable and accrued liabilities	22,208	12,365

Optional Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—continued

5. Employee severance benefits

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

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

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

	2019	2018
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	43	38
Expense for the year	(2)	5
Employee severance benefits obligation, end of year	41	43

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.

	2019	2018
	(in thousands of dollars)	
Accumulated surplus, beginning of year	8,919	8,620
Net results	1,103	299
Accumulated surplus, end of year	10,022	8,919
Accumulated net charge against the Fund's authority, beginning of year	(13,132)	(17,502)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority during the year	2,202	4,370
Accumulated net charge against the Fund's authority, end of year	(10,930)	(13,132)
Net liabilities, end of year	(908)	(4,213)

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	
2020	552
2021	—
2022	—
2023	—
2024 and thereafter	—
Total contractual obligations	552

Optional Services Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2019—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 prior year's adjustments described in note 3.

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, Corporate Management and
Chief Financial Officer
Immigration, Refugees and Citizenship Canada

June 11, 2019
Ottawa, Canada

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

(in thousands of dollars)

	2019		2018 Restated (Note 3)	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(68,692)	7,875	187,618	233,483
Items not requiring use of funds	3,085	2,726	4,032	3,468
Operating source (use) of funds	(65,607)	10,601	191,650	236,951
Items requiring use of funds				
Net tangible capital assets acquisitions	(20,000)	(96)	(40,612)	(127)
Net other assets and liabilities	–	3,653	–	(472)
Authority provided (used)	(85,607)	14,158	151,038	236,352

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)

	2019	2018 Restated (Note 3)
Debit balance in the accumulated net charge against the Fund's authority	1,311,466	1,290,713
Payables charged against the appropriation at year-end	(44,708)	(42,917)
Receivables credited to the appropriation at year-end	6,302	11,106
Net authority provided, end of year	1,273,060	1,258,902
Authority limit	–	–
Unused authority carried forward	1,273,060	1,258,902

Passport Canada Revolving Fund—*continued*

Statement of financial position (unaudited) as at March 31

(in thousands of dollars)

	2019	2018 Restated (Note 3)
Assets		
Financial assets		
Accounts receivable (note 4)	7,282	11,926
Inventory held for resale (note 5).....	5,752	10,465
	13,034	22,391
Non-financial assets		
Prepaid expenses (note 6)	24,333	22,186
Inventory held for consumption (note 5).....	2,394	3,041
Tangible capital assets (note 7).....	4,232	6,848
	30,959	32,075
	43,993	54,466
Liabilities		
Accounts payable and accrued liabilities (note 8)	48,307	45,916
Employee future benefits.....	2,478	2,462
	50,785	48,378
Net assets (liabilities) (note 9).....	(6,792)	6,088
Net financial position in the Fund	43,993	54,466

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)

	2019	2018 Restated (Note 3)
Revenues		
Fees earned.....	376,075	639,271
Miscellaneous revenues.....	234	234
	376,309	639,505
Expenses		
Professional and special services.....	203,967	235,394
Salaries and employee benefits.....	77,568	70,575
Freight, express and cartage.....	22,404	35,835
Passport materials.....	20,465	32,869
Passport operations at missions abroad.....	9,666	6,402
Printing, stationery and supplies.....	7,965	5,580
Rentals.....	5,778	6,400
Accommodation.....	4,457	4,469
Amortization of tangible capital assets.....	2,712	3,096
Repair and maintenance.....	1,980	1,530
Information.....	1,470	2,788
Travel and relocation.....	959	562
Provision for employee future benefits.....	16	372
Postal services and postage.....	15	68
Utility.....	1	2
Telecommunications.....	1	1
Other.....	10	79
	359,434	406,022
Net results.....	7,875	233,483
Net assets, beginning of year.....	6,088	8,865
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year.....	(20,753)	(236,260)
Transfer of transition payments for implementing salary payments in arrears.....	(2)	–
Net assets (liabilities), end of year (note 9).....	(6,792)	6,088

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)

	2019	2018 Restated (Note 3)
Operating activities		
Net results	7,875	233,483
Items not requiring use of funds		
Amortization of tangible capital assets.....	2,712	3,096
Provision for employee future benefits	16	372
Transfer of transition payments for implementing salary payments in arrears.....	(2)	–
Net results excluding items not requiring use of funds	10,601	236,951
Variations in statement of financial position		
Decrease in accounts receivable	4,644	2,574
Increase in prepaid expenses	(2,147)	(3,467)
Decrease (increase) in inventory held for resale	4,713	(1,050)
Decrease in inventory held for consumption.....	647	403
Increase in accounts payable and accrued liabilities	2,391	976
Net financial resources provided by operating activities.....	20,849	236,387
Capital investing activities		
Acquisition of tangible capital assets.....	(96)	(127)
Net financial resources used by investing activities	(96)	(127)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year.....	20,753	236,260
Accumulated net charge against the Fund's authority, beginning of year	1,290,713	1,054,453
Accumulated net charge against the Fund's authority, end of year (note 9)	1,311,466	1,290,713

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

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.

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) Revenue recognition

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

(b) Inventories

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

(c) Tangible capital assets

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

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

Assets under construction are recorded in the applicable capital asset class in the year they are put into service and are not amortized until then.

(d) Employee future benefits

Pension benefits

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

Severance benefits

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

Passport Canada Revolving Fund—continued

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

3. Prior year's adjustments

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

During fiscal year 2018–2019, a review of the accounting for the Global Case Management System and Integrated Payment Revenue Management System projects was completed. It was then determined that the functionalities related to the processing of passport applications have not yet been fully deployed and a portion of deemed services received by the Fund since fiscal year 2015–2016 for the use of these systems should not have materialized. As such, 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 \$3.8 million and consequently, the net assets balance at the end of the year increased by \$3.8 million in the Statement of operations and net assets (liabilities).

In addition, a reallocation was made between the accumulated surplus and the accumulated net charge against the Fund's authority, beginning of year, in order to properly account for an adjustment made in prior years.

4. Accounts receivable

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

	2019	2018
	(in thousands of dollars)	
Accounts receivable		
Accounts receivable—Government of Canada.....	6,989	11,741
Accounts receivable—Outside parties.....	293	185
	7,282	11,926

5. Inventories

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

	2019	2018
	(in thousands of dollars)	
Inventories		
Inventories held for consumption.....	2,394	3,041
Inventories held for resale.....	5,752	10,465
	8,146	13,506

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 \$38,554,525 for 2018–2019 (\$63,680,681 for 2017–2018).

Passport Canada Revolving Fund—continuedNotes to the financial statements (unaudited) for the year ended March 31—*continued***6. Prepaid expenses**

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

	2019	2018 Restated (Note 3)
	(in thousands of dollars)	
Prepaid expenses		
Prepaid expenses—Modernization initiative	24,084	21,738
Prepaid expenses—Other	249	448
	24,333	22,186

In the context of the modernization initiative, the Passport program is transitioning to the Immigration, Refugees and Citizenship Canada Global Case Management System and the Integrated Payment Revenue Management System for the processing of passport applications. The 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 Immigration, Refugees and Citizenship Canada's systems by the Fund.

7. Tangible capital assets

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

	Balance at beginning of the year	Acquisitions	Disposals	Balance at end of the year
	(in thousands of dollars)			
Tangible capital assets				
Technology enhancement plan project	2,906	–	–	2,906
Leasehold improvements	4,353	–	–	4,353
Office furniture	41	41	–	82
Informatics hardware	5,124	–	–	5,124
Software.....	27,047	55	(16)	27,086
Vehicles	21	–	–	21
Machinery and equipment.....	406	–	–	406
	39,898	96	(16)	39,978
	Balance at beginning of year	Amortization	Adjustments	Balance at end of year
	(in thousands of dollars)			
Accumulated amortization				
Technology enhancement plan project	2,906	–	–	2,906
Leasehold improvements	4,353	–	–	4,353
Office furniture	26	3	–	29
Informatics hardware	4,705	366	–	5,071
Software.....	20,839	2,322	(16)	23,145
Vehicles	11	2	–	13
Machinery and equipment.....	210	19	–	229
	33,050	2,712	(16)	35,746
Net book value			2019	2018
			(in thousands of dollars)	
Technology enhancement plan project			–	–
Leasehold improvements			–	–
Office furniture			53	15
Informatics hardware			53	419
Software.....			3,941	6,208
Vehicles			8	10
Machinery and equipment.....			177	196
			4,232	6,848

Passport Canada Revolving Fund—continued

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

8. Accounts payable and accrued liabilities

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

	2019	2018
	(in thousands of dollars)	
Accounts payable and accrued liabilities		
Accounts payable—Government of Canada.....	23,467	31,457
Accounts payable—Outside parties.....	10,399	6,107
Accrued liabilities—Outside parties.....	14,307	8,029
Contractors' holdbacks—Outside parties.....	134	323
	48,307	45,916

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.

	2019	2018 Restated (Note 3)
	(in thousands of dollars)	
Net assets (liabilities)		
Accumulated surplus.....	1,224,200	1,216,327
Accumulated net charge against the Fund's authority, beginning of year.....	(1,290,713)	(1,054,453)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year.....	(20,753)	(236,260)
Accumulated net charge against the Fund's authority, end of year.....	(1,311,466)	(1,290,713)
Contributed capital.....	80,474	80,474
Net assets (liabilities), end of year.....	(6,792)	6,088

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)
2020.....	49,743
2021.....	27,346
2022.....	6,316
2023.....	6,915
2024.....	7,582
	97,902

Passport Canada Revolving Fund—concluded

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

11. Related party transactions

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

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

	2019	2018
	(in thousands of dollars)	
Related party transactions		
Information technologies services (SSC).....	14,776	22,467
Service Delivery, Operations and Internal Services (ESDC).....	152,972	181,512
Applications processing (ESDC).....	11,264	13,303
Transition and modernization (ESDC).....	2,424	–
e-Passport (ESDC).....	735	–
	182,171	217,282

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:

	2019	2018
	(in thousands of dollars)	
Expenses—Other Government departments.....	32,959	28,212

As part of its operations, the Fund collects Consular fees on behalf of the Global Affairs Canada. These fees are not recorded as revenues in the Statement of operations and net assets (liabilities). In 2018–2019, the Fund collected and remitted to Global Affairs Canada \$51,390,875 (\$98,831,700 in 2017–2018) in consular fees.

Real Property Services Revolving Fund

Statement of management responsibility

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

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

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

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

Approved by:

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

Jean-François Lymburner
for Kevin Radford
Assistant Deputy Minister,
Real Property Services Branch
Public Services and Procurement Canada

June 3, 2019
Gatineau, Canada

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

(in thousands of dollars)

	2019		2018	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(2,700)	(3,556)	(3,625)	6,290
Operating source (use) of funds	(2,700)	(3,556)	(3,625)	6,290
Items requiring use of funds				
Transfer between other government departments of salary overpayments receivables.....	–	71	–	–
Net other assets and liabilities	(1,000)	1,312	(2,500)	(13,665)
Authority provided (used)	(3,700)	(2,173)	(6,125)	(7,375)

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)

	2019	2018
Debit balance in the accumulated net charge against the Fund’s authority	270,618	264,742
Payables charges against the appropriation at year-end	(438,675)	(448,607)
Receivables credited to the appropriation at year-end.....	215,675	233,078
Other items	16,885	17,463
Net authority provided (used), end of year	64,503	66,676
Authority limit (note 1)	150,000	150,000
Unused authority carried forward	214,503	216,676

Real Property Services Revolving Fund—continued

Independent auditor's report

To the Deputy Minister, Public Services and Procurement Canada

Opinion

We have audited the financial statements of the Real Property Services Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations and net liabilities and of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the financial statements of the Fund for the year ended March 31, 2019 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 for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Use

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Fund to meet the financial reporting requirements 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. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Real Property Services Revolving Fund—*continued*

Independent auditor’s report—*concluded*

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

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

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

Deloitte LLP
Chartered Professional Accountants,
Licensed Public Accountants

June 3, 2019

Real Property Services Revolving Fund—continued

Statement of financial position as at March 31

(in thousands of dollars)

	2019	2018
Assets		
Financial assets		
Cash in transit.....	903	1,220
Accounts receivable (note 3)	228,109	244,303
Other assets (note 4)	34,061	33,003
	263,073	278,526
Non-financial assets		
Prepaid expenses	45	29
Total assets	263,118	278,555
Liabilities		
Accounts payable and accrued liabilities (note 5)	445,403	452,638
Vacation pay and compensatory leave	14,748	14,671
Contractors' security deposits	2,638	1,867
Employee severance benefits (note 6)	12,966	12,655
	475,755	481,831
Net liabilities (note 7)	(212,637)	(203,276)
Net financial position of the Fund	263,118	278,555
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)

	2019	2018
Revenues		
Real Property Services—other government departments	1,740,040	1,689,039
Real Property Services—Public Services and Procurement Canada portfolio	259,207	241,466
Other revenues	3,222	2,228
	2,002,469	1,932,733
Cost of sales	(1,551,262)	(1,507,692)
Gross profit	451,207	425,041
Operating expenses		
Salaries and employee benefits	319,521	305,800
Corporate and administrative services	82,969	64,110
Professional and special services	24,060	16,944
Occupancy costs	16,285	14,507
Utilities, materials and supplies	4,509	6,261
Transportation and telecommunications	3,619	2,885
Employee severance benefits (note 6)	3,083	2,831
Other expenses	717	1,839
Research and development costs	–	3,574
Total operating expenses	454,763	418,751
Net results	(3,556)	6,290
Net liabilities, beginning of year	(203,276)	(184,734)
Transfer between other government departments of salary overpayments receivables	71	–
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 7)	(5,876)	(24,832)
Net liabilities, end of year (note 7)	(212,637)	(203,276)

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)

	2019	2018
Operating activities		
Net results	(3,556)	6,290
Variations in statement of financial position		
Decrease (increase) in cash in transit	317	(1,134)
Decrease (increase) in accounts receivable	16,194	(52,315)
Decrease (increase) in other assets	(1,058)	(11,300)
Decrease (increase) in prepaid expenses	(16)	86
Increase (decrease) in accounts payable and accrued liabilities	(7,235)	79,883
Increase (decrease) in vacation pay and compensatory leave	77	1,866
Increase (decrease) in contractors' security deposits	771	(116)
Increase (decrease) in employee severance benefits	311	1,572
	9,361	18,542
Transfer between other government departments of salary overpayments receivables	71	–
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 7)	5,876	24,832
Accumulated net charge against the Fund's authority, beginning of year	264,742	239,910
Accumulated net charge against the Fund's authority, end of year	270,618	264,742

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, 2019

1. Authority and purpose

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

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

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the reporting requirements for revolving funds described 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 changes in net debt are not presented in the financial statements and
- contractual rights, contingent assets and inter-entity transactions and related parties disclosures are not presented in the financial statements

The significant accounting policies are as follows:

(a) Revenue recognition

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

(b) Accounts receivable

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

(c) Expense recognition

All expenses are recorded on an accrual basis.

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

(d) Employee future benefits

Pension benefits

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

Severance benefits

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

Real Property Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—continued

(e) Sick leave

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

(f) Contingent liabilities

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

(g) Measurement uncertainty

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

3. Accounts receivable

	2019	2018
	(in thousands of dollars)	
Other government departments and agencies	215,675	233,078
Outside parties	12,648	11,470
	228,323	244,548
Less: allowance for doubtful accounts on receivables from outside parties	(214)	(245)
Net accounts receivable.....	228,109	244,303

4. Other assets

	2019	2018
	(in thousands of dollars)	
Sales tax refundable advances.....	33,256	32,392
Other advances.....	805	611
Total other assets.....	34,061	33,003

5. Accounts payable and accrued liabilities

	2019	2018
	(in thousands of dollars)	
Outside parties	424,660	434,302
Other government departments and agencies	14,015	14,305
	438,675	448,607
Accrued liabilities	6,728	4,031
Total accounts payables and accrued liabilities	445,403	452,638

Real Property Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—continued

6. Employee severance benefits

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

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

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

	2019	2018
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	12,655	11,083
Expense for the year	3,083	2,831
Benefits paid during the year	(2,772)	(1,259)
Employee severance benefits obligation, end of year	12,966	12,655

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.

	2019	2018
	(in thousands of dollars)	
Accumulated surplus, beginning of year	61,466	55,176
Net results	(3,556)	6,290
Transfer between other government departments of salary overpayments receivables	71	–
Accumulated surplus, end of year	57,981	61,466
Accumulated net charge against the Fund's authority, beginning of year	(264,742)	(239,910)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(5,876)	(24,832)
Accumulated net charge against the Fund's authority, end of year	(270,618)	(264,742)
Net liabilities, end of year	(212,637)	(203,276)

8. Contractual obligations

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

	(in thousands of dollars)
Year ending March 31	
2020	679,933
2021	162,084
2022	42,945
2023	15,786
2024 and thereafter	25,279
Total contractual obligations	926,027

Real Property Services Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2019—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 \$2.3 million (\$13.4 million in 2017–2018). 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.

11. Comparative figures

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

Translation Bureau Revolving Fund

Statement of management responsibility

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

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

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

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

Approved by:

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

June 3, 2019
Gatineau, Canada

Translation Bureau Revolving Fund—continued

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

(in thousands of dollars)

	2019		2018	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(1,718)	8,565	(272)	1,522
Items not requiring use of funds				
Amortization	1,706	1,736	2,170	1,968
Loss on disposal	–	–	–	645
	1,706	1,736	2,170	2,613
Operating source (use) of funds	(12)	10,301	1,898	4,135
Items requiring use of funds				
Net tangible capital assets acquisitions	(6,726)	(2,570)	(5,062)	(1,941)
Transition payments for implementing salary payments in arrears	–	–	–	(3)
Net other assets and liabilities	(570)	188	(793)	(5,183)
	(7,296)	(2,382)	(5,855)	(7,127)
Authority provided (used)	(7,308)	7,919	(3,957)	(2,992)

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)

	2019	2018
Debit balance in the accumulated net charge against the Fund's authority	36,375	26,474
Payables charged against the appropriation at year-end	(12,927)	(11,441)
Receivables credited to the appropriation at year-end	7,451	7,899
Other items	6,379	6,427
Net authority provided (used), end of year	37,278	29,359
Authority limit (note 1)	20,000	20,000
Unused authority carried forward	57,278	49,359

Translation Bureau Revolving Fund—*continued*

Independent auditor’s report

To the Deputy Minister, Public Services and Procurement Canada

Opinion

We have audited the financial statements of Translation Bureau Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations and net liabilities and of cash flow for the year then ended, and notes to the financial statements including a summary of significant accounting policies (collectively referred to as the “financial statements”).

In our opinion, the financial statements of the Fund for the year ended March 31, 2019 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 for Opinion

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

Emphasis of Matter—Basis of Accounting and Restriction on Use

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Fund to meet the financial reporting requirements 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. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

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

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

Translation Bureau Revolving Fund—*continued*

Independent auditor’s report—*concluded*

Auditor’s Responsibilities for the Audit of the Financial Statements

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

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

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

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

Deloitte LLP
Chartered Professional Accountants,
Licensed Public Accountants

June 3, 2019

Translation Bureau Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2019	2018
Assets		
Financial assets		
Cash in transit.....	62	–
Accounts receivable (note 3).....	9,703	9,672
Other assets (note 4).....	1,121	1,031
	10,886	10,703
Non-financial assets		
Prepaid expenses.....	1	2
Tangible capital assets (note 5).....	5,786	4,952
	5,787	4,954
Total assets	16,673	15,657
Liabilities		
Accounts payable and accrued liabilities (note 6).....	14,203	11,622
Vacation pay and compensatory leave.....	3,159	3,154
Employee severance benefits (note 7).....	3,953	4,187
	21,315	18,963
Net liabilities (note 8).....	(4,642)	(3,306)
Net financial position of the Fund	16,673	15,657
Contractual obligations (note 9)		
Contractual liabilities (note 10)		

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

Translation Bureau Revolving Fund—continued

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

(in thousands of dollars)

	2019	2018
Revenues		
Translation services	125,169	117,623
Interpretation services	18,866	17,735
Terminology services	14,201	14,573
Other	8,576	8,320
Total revenues	166,812	158,251
Operating expenses		
Salaries and employee benefits	96,775	94,490
Professional and special services	30,549	30,451
Corporate and administrative services	21,483	21,426
Occupancy costs	4,804	4,996
Amortization (note 5)	1,736	1,968
Transportation and telecommunications	1,661	1,417
Other expenses	838	1,177
Utilities, materials and supplies	486	161
Employee severance benefits (note 7).....	(85)	643
Total operating expenses	158,247	156,729
Net results	8,565	1,522
Net liabilities, beginning of year	(3,306)	(6,580)
Transfer of the transition payments for implementing salary payments in arrears.....	–	(3)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 8).....	(9,901)	1,755
Net liabilities, end of year (note 8).....	(4,642)	(3,306)

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)

	2019	2018
Operating activities		
Net results	8,565	1,522
Items not requiring use of funds		
Amortization of tangible capital assets (note 5)	1,736	1,968
Loss on disposal of tangible capital assets	–	645
Total of items not requiring use of funds	1,736	2,613
Variations in statement of financial position		
Decrease (increase) in cash in transit	(62)	3
Decrease (increase) in accounts receivable	(31)	1,865
Decrease (increase) in other assets	(90)	(153)
Decrease (increase) in prepaid expenses	1	(2)
Increase (decrease) in accounts payable and accrued liabilities	2,581	(5,734)
Increase (decrease) in vacation pay and compensatory leave	5	48
Increase (decrease) in employee severance benefits	(234)	27
	2,170	(3,946)
Transition payments for implementing salary payments in arrears	–	(3)
Net financial resources provided (used) by operating activities	12,471	186
Capital investing activities		
Acquisitions of tangible capital assets (note 5)	(2,570)	(1,941)
Net financial resources used by capital investing activities	(2,570)	(1,941)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 8)	9,901	(1,755)
Accumulated net charge against the Fund's authority, beginning of year	26,474	28,229
Accumulated net charge against the Fund's authority, end of year	36,375	26,474

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, 2019

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 changes in net debt are not presented in the financial statements and
- contractual rights and inter-entity transactions and related parties disclosures are not presented in the financial statements

The significant accounting policies are as follows:

(a) Revenue recognition

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

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

(b) Accounts receivable

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

(c) Expense recognition

All expenses are recorded on an accrual basis.

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, 2019—continued

(e) Employee future benefits

Pension benefits

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

Severance benefits

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

(f) Sick leave

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

(g) Contingent liabilities

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

(h) Measurement uncertainty

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

3. Accounts receivable

	2019	2018
	(in thousands of dollars)	
Other government departments and agencies	7,451	7,899
Outside parties	2,254	1,774
	9,705	9,673
Less: allowance for doubtful accounts on receivables from outside parties	(2)	(1)
Net accounts receivable.....	9,703	9,672

4. Other assets

	2019	2018
	(in thousands of dollars)	
Sales tax refundable advances	925	851
Other advances	196	180
Total other assets.....	1,121	1,031

Translation Bureau Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—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.....	2,032	74	69	2,175
Computer software.....	33,644	280	50	33,974
Leasehold improvements	6,849	–	674	7,523
Assets under construction	1,072	2,216	(793)	2,495
	43,597	2,570	–	46,167
Accumulated amortization	Balance at beginning of year	Current year amortization	Dispositions and transfers	Balance at end of year
	(in thousands of dollars)			
Computer hardware.....	(1,945)	(20)	–	(1,965)
Computer software.....	(30,002)	(1,503)	–	(31,505)
Leasehold improvements	(6,698)	(213)	–	(6,911)
	(38,645)	(1,736)	–	(40,381)
Net book value			2019	2018
	(in thousands of dollars)			
Computer hardware.....			210	87
Computer software.....			2,469	3,642
Leasehold improvements			612	151
Assets under construction			2,495	1,072
			5,786	4,952

6. Accounts payable and accrued liabilities

	2019	2018
	(in thousands of dollars)	
Outside parties	10,946	10,816
Other government departments and agencies	1,981	625
	12,927	11,441
Accrued liabilities	1,276	181
Total accounts payable and accrued liabilities	14,203	11,622

Translation Bureau Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2019—continued

7. Employee severance benefits

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

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

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

	2019	2018
	(in thousands of dollars)	
Employee severance benefit obligation, beginning of year.....	4,187	4,160
Expense for the year.....	(85)	643
Benefits paid during the year.....	(149)	(616)
Employee severance benefit obligation, end of year.....	3,953	4,187

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.

	2019	2018
	(in thousands of dollars)	
Accumulated surplus, beginning of year	23,168	21,649
Net results	8,565	1,522
Transfer of the transition payments for implementing salary payments in arrears	-	(3)
Accumulated surplus, end of year	31,733	23,168
Accumulated net charge against the Fund's authority, beginning of year.....	(26,474)	(28,229)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(9,901)	1,755
Accumulated net charge against the Fund's authority, end of year	(36,375)	(26,474)
Net liabilities, end of year	(4,642)	(3,306)

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	
2020	8,122
2021	4,273
2022	4,234
2023	3,141
2024 and thereafter.....	4,403
Total contractual obligations.....	24,173

Translation Bureau Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2019—concluded

10. Contingent liabilities

In connection with its operations, the Fund is involved in certain legal action. The amount of the litigation is not determinable. Settlement, if any, that may be made with respect to litigation is expected to be accounted for as a charge against income of the applicable years.

11. Related party transactions

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

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Section 2

Public Accounts of Canada 2018–2019

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)	
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans.....	43,400
Health	
Department of Health.....	549,600
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration.....	222,365
Indigenous Services	
Department of Indigenous Services Canada.....	169,040
Justice	
Department of Justice	3,912,754
National Revenue	
Canada Revenue Agency	2,454,419,538
Natural Resources	
National Energy Board	14,710,000
Public Safety and Emergency Preparedness	
Canada Border Services Agency.....	844,288,913
Customs Tariff (Section 115)	
Public Safety and Emergency Preparedness	
Canada Border Services Agency.....	306,148,494
Total.....	3,624,464,104

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—continued

(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>	
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.	43,400
Health	
Department of Health	
P.C. 2019-0099, February 23, 2019, granted remission to eligible companies, the fees paid for claims filed under the <i>Hazardous Materials Information Review Act</i> for an exemption from requirements to disclose confidential business information, a process that is no longer required following amendments to the Hazardous Products Regulations made on April 3, 2018.	549,600
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. 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.	221,880
Total	222,365
Indigenous Services	
Department of Indigenous Services Canada	
P.C. 2018-0634, May 29, 2018, granted remission of a debt, and all relevant interest on it, arising from overpayments of \$116,204, in respect of an Isolated Post Allowance made to Genevieve Cromarty during the period beginning February 18, 1994 and ending on September 3, 2008.	169,040
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.	3,912,754

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
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.	2,262,961
P.C. 1990-2850, December 21, 1990, American Bases in Newfoundland Remission Order, grants a remission of excise taxes, excise duties and the GST/HST on goods imported into Canada, goods or services purchased in Canada, and supplies of goods, real property or services for use of or by personnel assigned to American bases in Newfoundland.	18,326
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.	2,438,787,837
P.C. 1992-1052, May 14, 1992, Indians and Bands on certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands or certain designated Indian settlements that are not yet designated as reserves.	5,038,046
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.	5,079,394
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 does not apply to members of staff or their families who are citizens or permanent residents of Canada.	100,086
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).	2,491,066
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.	26,434
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.	87,915
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.	439,422
P.C. 2007-0207, February 22, 2007, Rainy River First Nations Settlement Agreement Remission Order, grants the remission of an amount equal to the GST payable on land if it is purchased by or for the Rainy River First Nations in Ontario and set apart as a reserve under the terms of a tripartite Settlement Agreement.	31,850
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.	44,044
P.C. 2018-1190, September 24, 2018, grants a remission of the tax paid or payable thereon by Mitchell Boyd for the 2007 taxation year on the basis of financial setback as a result of extenuating circumstance.	12,157
Total	<u>2,454,419,538</u>
Natural Resources	
National Energy Board	
P.C. 2018-1567, December 14, 2018, as per the Northern Gateway Pipelines Limited Partnership Remission Order, the National Energy Board remitted an amount of \$14,710,000 to Northern Gateway Pipelines Limited Partnership (NGPL).	<u>14,710,000</u>

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

Description of the Order (by Privy Council Office number (P.C.)) (in dollars)	Amount
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.	1,999
P.C. 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency.	24,773
P.C. 1974-2522, November 19, 1974, remission of GST and excise taxes on certain kinds of advertising material.	77,655
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.	214,285
P.C. 1976—2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value.	89,297
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.	27,815
P.C. 1979—0395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments.	7,142
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.	786,825,241
P.C. 1984-0867, March 15, 1984, remission of GST and excise taxes on goods imported for meetings in Canada of Foreign organizations.	76,628
P.C. 1985—2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services.	1,811,077
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.	397,937
P.C. 1990-2848, December 21, 1990, remission of duties, including GST on goods for use in joint Canada-United States Government projects.	4,315
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.	44,179
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.	54,676,810
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.	72
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.	9,688
Total	<u>844,288,913</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.	170,710
P.C. 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers.	21,022
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.	117
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.	12,650
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.	1,480,423
P.C. 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels Remission Order.	145,821,020
P.C. 2018-1272, October 10, 2018, remission of the surtaxes imposed by the United States Surtax Order (steel and aluminum) SOR/2018-152 and the United States Surtax Order (Other Goods) SOR/2018-153 which took effect July 1, 2018 (25% in the case of certain aluminum products and 10% for certain other goods listed in the order).	158,267,906
P.C. 2018-1610, December 14, 2018, remission of surtaxes paid or payable under the Order Imposing a Surtax on the Importation of Certain Steel Goods in respect of goods that were in transit to Canada before October 25, 2018.	374,646
Total	<u>306,148,494</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	394	34,127,146	–	–	–	–	–	394	34,127,146
Canadian Heritage and Multiculturalism										
Canadian Radio-television and Telecommunications.....										
.....	D	6	762	–	–	–	–	–	6	762
Library and Archives of Canada.....	A	13	836	–	–	–	–	–	13	836
Crown-Indigenous Relations										
Department of Indian Affairs and Northern Development										
.....	A	78	1,323,783	–	–	–	–	–	78	1,323,783
Democratic Institutions										
Office of the Chief Electoral Officer										
.....	A	63	121,857	–	–	–	–	–	63	121,857
Environment and Climate Change										
Department of the Environment										
.....	A/D	83	9,509	–	–	–	–	–	83	9,509
Parks Canada Agency	A	27	98,224	–	–	–	–	–	27	98,224
Families, Children and Social Development										
Department of Employment and Social Development.....										
.....	A/D	5,219	59,470,465	–	–	10b	31,481	162,154,347	36,700	221,624,812
Finance										
Department of Finance										
.....	A	1,307	631,709	–	–	–	–	–	1,307	631,709
Fisheries, Oceans and the Canadian Coast Guard										
Department of Fisheries and Oceans										
.....	A/C/D	244	23,847,437	–	–	²	1	43,400	245	23,890,837
Global Affairs										
Department of Foreign Affairs, Trade and Development										
.....	B	–	–	–	–	(S)	2	37,922,028	2	37,922,028
Health										
Department of Health.....										
.....	A/C	1,361	2,428,142	–	–	²	18	549,600	1,379	2,977,742
Canadian Food Inspection Agency	A	28	37,386	–	–	–	–	–	28	37,386
Public Health Agency of Canada.....	A	1	45,803	–	–	–	–	–	1	45,803
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration.....										
.....	A/C	1,510	222,762	–	–	² / 15b	1,115	484,638	2,625	707,400
Indigenous Services										
Department of Indigenous Services Canada.....										
.....	A/C	42	744,580	–	–	–	1	169,040	43	913,620
Innovation, Science and Economic Development										
Department of Industry										
.....	A/D	121	6,074,761	–	–	–	–	–	121	6,074,761
Atlantic Canada Opportunities Agency.....	D	13	930	–	–	–	–	–	13	930
Department of Western Economic Diversification										
.....	A/D	2	297,463	–	–	–	–	–	2	297,463
Economic Development Agency of Canada for the Regions of Quebec										
.....	A/D	40	3,873,032	–	–	–	–	–	40	3,873,032
Federal Economic Development Agency for Southern Ontario.....										
.....	A	6	3,131,622	–	–	–	–	–	6	3,131,622
National Research Council of Canada	A	8	386,279	–	–	–	–	–	8	386,279
Statistics Canada	A/D	77	301,710	–	–	–	–	–	77	301,710
Justice										
Department of Justice.....										
.....	A/C	26	116,671	–	–	²	66,723	3,912,754	66,749	4,029,425
National Defence										
Department of National Defence.....										
.....	A	46	1,581,445	–	–	–	–	–	46	1,581,445

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	1,190,147	3,237,650,407	–	–	–	–	–	1,190,147	3,237,650,407
Natural Resources										
Department of Natural Resources.....	A	13	50,281	–	–	–	–	–	13	50,281
National Energy Board.....	C	–	–	–	–	²	1	14,710,000	1	14,710,000
Public Safety and Emergency Preparedness										
Canada Border Services Agency	A	100	28,395,123	–	–	–	–	–	100	28,395,123
Canadian Security Intelligence Service.....	D	2	23	–	–	–	–	–	2	23
Correctional Service of Canada	A	66	2,220	–	–	–	–	–	66	2,220
Public Services and Procurement										
Department of Public Works and Government Services	A	68	319,600	–	–	–	–	–	68	319,600
Science										
Natural Sciences and Engineering Research Council.....	A	5	9,502	–	–	–	–	–	5	9,502
Transport										
Department of Transport	A	65	30,819	–	–	–	–	–	65	30,819
Veterans Affairs										
Department of Veterans Affairs.....	A	163	255,777	–	–	–	–	–	163	255,777
		<i>1,201,344</i>	<i>3,405,588,066</i>	–	–	–	<i>99,342</i>	<i>219,945,807</i>	<i>1,300,686</i>	<i>3,625,533,873</i>
Apprentice Loans Act										
Families, Children and Social Development										
Department of Employment and Social Development	B	318	58,233	–	–	–	–	–	318	58,233
Bankruptcy and Insolvency Act										
National Revenue										
Canada Revenue Agency.....	A	25,303	352,032,596	–	–	–	–	–	25,303	352,032,596
Transport										
Department of Transport	A	2	24,382	–	–	–	–	–	2	24,382
		<i>25,305</i>	<i>352,056,978</i>	–	–	–	–	–	<i>25,305</i>	<i>352,056,978</i>
Canada Small Business Financing Act										
Innovation, Science and Economic Development										
Department of Industry	A	922	58,767,857	–	–	–	–	–	922	58,767,857
Canada Student Financial Assistance Act										
Families, Children and Social Development										
Department of Employment and Social Development	B	344,910	391,261,840	–	–	–	–	–	344,910	391,261,840
Canada Student Loans Act										
Families, Children and Social Development										
Department of Employment and Social Development	B	232	2,856,342	–	–	–	–	–	232	2,856,342
Canadian Food Inspection Agency Act										
Health										
Canadian Food Inspection Agency	C	11,145	1,053,197	–	–	–	–	–	11,145	1,053,197
Customs Act										
Public Safety and Emergency Preparedness										
Canada Border Services Agency	D	346	2,530,882	–	–	–	–	–	346	2,530,882

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
Department of Veterans Affairs Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	8	35,395	–	–	–	–	–	8	35,395
Employment Insurance Act										
Families, Children and Social Development										
Department of Employment and Social Development.....	A	47,275	40,283,262	–	–	–	–	–	47,275	40,283,262
Excise Tax Act										
National Revenue										
Canada Revenue Agency ³	B	7,637	98,070,653	–	–	–	–	–	7,637	98,070,653
Export Development Act										
Global Affairs										
Export Development Canada (Canada Account).....	A	–	196,010,248	–	–	–	–	–	–	196,010,248
Immigration and Refugee Protection Act										
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration..	D	93	9,300	–	–	–	–	–	93	9,300
Income Tax Act										
National Revenue										
Canada Revenue Agency ³	B/D	311,228	478,651,897	–	–	–	–	–	311,228	478,651,897
Office of the Superintendent of Financial Institutions Act										
Finance										
Office of the Superintendent of Financial Institutions.....	A	10	11,104	–	–	–	–	–	10	11,104
Old Age Security Act										
Families, Children and Social Development										
Department of Employment and Social Development.....	C	5,311	7,949,915	–	–	–	–	–	5,311	7,949,915
Parliament of Canada Act										
Parliament										
Parliamentary Protective Service.....	A	3	2,103	–	–	–	–	–	3	2,103
Senate.....	A	3	280	–	–	–	–	–	3	280
		6	2,383	–	–	–	–	–	6	2,383
Pension Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	47	310,948	–	–	–	–	–	47	310,948
Veterans Well-being Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	54	973,163	–	–	–	–	–	54	973,163
War Veterans Allowance Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	2	1,083	–	–	–	–	–	2	1,083
		1,956,193	5,036,482,746	–	–	–	99,342	219,945,807	2,055,535	5,256,428,553
Summary										
Write-offs.....	A	1,274,478	4,052,102,812	–	–	–	32,177	162,416,620	1,306,655	4,214,519,432
Forgiveness.....	B	399,651	763,498,193	–	–	–	2	37,922,028	399,653	801,420,221
Remissions.....	C	16,456	9,003,112	–	–	–	67,163	19,607,159	83,619	28,610,271
Waivers.....	D	265,608	211,878,629	–	–	–	–	–	265,608	211,878,629
		1,956,193	5,036,482,746	–	–	–	99,342	219,945,807	2,055,535	5,256,428,553

¹ Refer to the above table introduction for code descriptions.² Order in Council remission of other debts as defined in section 23(2.1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 136 of this section.³ Forgiveness related to the taxpayer relief provisions that emanates from the identified statuses.

Accountable advances

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

Accountable advances

(in dollars)

Department and agency	Advances outstanding as at March 31, 2019		Advances settled in April 2019		Advances outstanding as at April 30, 2019	
	Number	Amount	Number	Amount	Number	Amount
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	46	34,375	43	29,375	3	5,000
Canadian Dairy Commission.....	1	400	–	–	1	400
Canadian Grain Commission.....	11	7,642	6	2,025	5	5,617
	58	42,417	49	31,400	9	11,017
Canadian Heritage and Multiculturalism						
Department of Canadian Heritage.....	149	376,289	3	500	146	375,789
Canadian Radio-television and Telecommunications Commission....	45	180,240	2	9,401	43	170,839
Library and Archives of Canada.....	13	4,950	–	–	13	4,950
National Film Board.....	45	33,301	22	13,396	23	19,905
	252	594,780	27	23,297	225	571,483
Crown-Indigenous Relations						
Department of Indian Affairs and Northern Development.....	351	670,292	–	–	351	670,292
Canadian High Arctic Research Station.....	5	7,776	3	4,946	2	2,830
	356	678,068	3	4,946	353	673,122
Democratic Institutions						
Office of the Chief Electoral Officer.....	34	44,233	5	9,587	29	34,646
Environment and Climate Change						
Department of the Environment.....	346	494,213	11	16,784	335	477,429
Canadian Environmental Assessment Agency.....	19	30,244	–	–	19	30,244
Parks Canada Agency.....	1,626	3,561,695	203	295,220	1,423	3,266,475
	1,991	4,086,152	214	312,004	1,777	3,774,148
Families, Children and Social Development						
Department of Employment and Social Development.....	2,011	5,916,141	25	34,041	1,986	5,882,100
Finance						
Department of Finance.....	43	8,198	–	767 ¹	43	7,431
Financial Consumer Agency of Canada.....	2	550	–	–	2	550
Financial Transactions and Reports Analysis Centre of Canada.....	5	4,750	–	–	5	4,750
Office of the Auditor General.....	5	1,700	5	1,700	–	–
Office of the Superintendent of Financial Institutions.....	6	6,400	1	900	5	5,500
	61	21,598	6	3,367	55	18,231
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans.....	242	201,138	159	116,653	83	84,485
Global Affairs						
Department of Foreign Affairs, Trade and Development.....	3,695	26,324,349	89	398,816	3,606	25,925,533
International Joint Commission (Canadian Section).....	4	8,185	3	1,829	1	6,356
	3,699	26,332,534	92	400,645	3,607	25,931,889
Health						
Department of Health.....	447	1,497,332	53	26,749	394	1,470,583
Canadian Food Inspection Agency.....	109	173,900	27	22,278	82	151,622
Patented Medicine Prices Review Board.....	8	23,089	1	500	7	22,589
Public Health Agency of Canada.....	122	338,746	23	8,644	99	330,102
	686	2,033,067	104	58,171	582	1,974,896
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration.....	15	53,055	6	23,204	9	29,851
Immigration and Refugee Board.....	87	150,131	2	6,265	85	143,866
	102	203,186	8	29,469	94	173,717
Indigenous Services						
Department of Indigenous Services Canada.....	329	699,053	16	5,950	313	693,103

Accountable advances—continued

(in dollars)

Department and agency	Advances outstanding as at March 31, 2019		Advances settled in April 2019		Advances outstanding as at April 30, 2019	
	Number	Amount	Number	Amount	Number	Amount
Infrastructure and Communities						
Office of Infrastructure of Canada	15	19,045	2	3,548	13	15,497
Innovation, Science and Economic Development						
Department of Industry	222	484,816	46	27,702	176	457,114
Atlantic Canada Opportunities Agency	7	1,500	—	—	7	1,500
Canadian Northern Economic Development Agency	3	4,430	1	1,100	2	3,330
Canadian Space Agency	13	33,943	—	—	13	33,943
Copyright Board	1	2,500	—	—	1	2,500
Department of Western Economic Diversification	7	5,338	—	61	7	5,277
Economic Development Agency of Canada for the Regions of Quebec	11	13,847	—	—	11	13,847
Federal Economic Development Agency for Southern Ontario	51	142,402	—	—	51	142,402
Statistics Canada	207	178,431	1	2,325	206	176,106
	522	867,207	48	31,188	474	836,019
Justice						
Department of Justice	39	8,016,850	—	—	39	8,016,850
Administrative Tribunals Support Service of Canada	7	12,225	—	—	7	12,225
Canadian Human Rights Commission	18	17,478	—	—	18	17,478
Courts Administration Service	48	14,385	—	—	48	14,385
Office of the Commissioner for Federal Judicial Affairs	192	1,110,713	44	93,360	148	1,017,353
Office of the Director of Public Prosecutions	14	5,700	—	—	14	5,700
Offices of the Information and Privacy Commissioners of Canada....	12	15,874	—	—	12	15,874
Registrar of the Supreme Court of Canada	7	650	—	—	7	650
	337	9,193,875	44	93,360	293	9,100,515
National Defence						
Department of National Defence	14,385	56,297,497	482	1,394,897	13,903	54,902,600
Communications Security Establishment	166	818,781	87	409,966	79	408,815
Office of the Communications Security Establishment Commissioner	1	300	—	—	1	300
	14,552	57,116,578	569	1,804,863	13,983	55,311,715
National Revenue						
Canada Revenue Agency	3,737	3,511,477	108	337,528	3,629	3,173,949
Natural Resources						
Department of Natural Resources	214	583,668	1	4,960	213	578,708
Canadian Nuclear Safety Commission	14	12,236	2	3,000	12	9,236
National Energy Board	2	5,740	—	—	2	5,740
	230	601,644	3	7,960	227	593,684
Office of the Governor General's Secretary						
Office of the Governor General's Secretary	5	2,700	—	—	5	2,700
Parliament						
House of Commons	431	823,621	5	1,161	426	822,460
Library of Parliament	3	850	—	—	3	850
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	19	16,522	1	40	18	16,482
Secretariat of the National Security and Intelligence Committee of Parliamentarians	1	200	—	—	1	200
Senate	12	5,600	1	500	11	5,100
	469	847,743	7	1,701	462	846,042

Accountable advances—concluded

(in dollars)

Department and agency	Advances outstanding as at March 31, 2019		Advances settled in April 2019		Advances outstanding as at April 30, 2019	
	Number	Amount	Number	Amount	Number	Amount
Privy Council						
Privy Council Office	103	170,643	–	–	103	170,643
Canadian Intergovernmental Conference Secretariat	2	600	–	–	2	600
Canadian Transportation Accident Investigation and Safety Board ...	15	9,200	–	–	15	9,200
Office of the Commissioner of Official Languages	7	2,000	–	–	7	2,000
Public Service Commission	84	173,747	–	–	84	173,747
Security Intelligence Review Committee	4	3,590	–	–	4	3,590
	<i>215</i>	<i>359,780</i>	–	–	<i>215</i>	<i>359,780</i>
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness	145	306,253	–	–	145	306,253
Canada Border Services Agency	1,355	1,280,958	47	77,563	1,308	1,203,395
Canadian Security Intelligence Service	152	11,569,931	6	6,505,320	146	5,064,611
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	5	15,870	–	–	5	15,870
Correctional Service of Canada	2,718	4,757,374	48	58,992	2,670	4,698,382
Office of the Correctional Investigator of Canada	5	19,977	–	–	5	19,977
Parole Board of Canada	29	18,673	–	–	29	18,673
Royal Canadian Mounted Police	1,887	22,597,908	1,385	18,924,113	502	3,673,795
Royal Canadian Mounted Police External Review Committee	1	500	–	–	1	500
	<i>6,297</i>	<i>40,567,444</i>	<i>1,486</i>	<i>25,565,988</i>	<i>4,811</i>	<i>15,001,456</i>
Public Services and Procurement						
Department of Public Works and Government Services	1,320	9,483,275	45	6,307,047	1,275	3,176,228
Shared Services Canada	81	107,559	3	3,436	78	104,123
	<i>1,401</i>	<i>9,590,834</i>	<i>48</i>	<i>6,310,483</i>	<i>1,353</i>	<i>3,280,351</i>
Science						
Natural Sciences and Engineering Research Council	1	100	–	–	1	100
Social Sciences and Humanities Research Council	1	100	–	–	1	100
	<i>2</i>	<i>200</i>	–	–	<i>2</i>	<i>200</i>
Transport						
Department of Transport	403	410,703	15	35,909	388	374,794
Canadian Transportation Agency	3	6,994	1	544	2	6,450
	<i>406</i>	<i>417,697</i>	<i>16</i>	<i>36,453</i>	<i>390</i>	<i>381,244</i>
Treasury Board						
Treasury Board Secretariat	192	367,399	–	379 ¹	192	367,020
Canada School of Public Service	1	5,151	–	–	1	5,151
Office of the Commissioner of Lobbying	1	200	1	200	–	–
	<i>194</i>	<i>372,750</i>	<i>1</i>	<i>579</i>	<i>193</i>	<i>372,171</i>
Veterans Affairs						
Department of Veterans Affairs	317	511,645	39	27,796	278	483,849
Veterans Review and Appeal Board	7	10,585	–	–	7	10,585
	<i>324</i>	<i>522,230</i>	<i>39</i>	<i>27,796</i>	<i>285</i>	<i>494,434</i>
Women and Gender Equality						
Department for Women and Gender Equality	6	15,262	1	200	5	15,062
Total	38,533	164,858,833	3,080	35,251,177	35,453	129,607,656

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 2018-2019

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
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.....	82	68,052,670	–	1	1
Income tax	44	19,418,171	–	1	1
Other administered losses	6	1,675,143	–	1	1
	<i>132</i>	<i>89,145,984</i>	–	–	–
Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court)					
Goods and services tax/harmonized sales tax.....	7	618,440	139,917	7,184	471,339
Income tax	13	2,187,366	1,086,302	347,449	753,615
Other administered losses	2	34,432	33,648	784	–
	22	2,840,238	1,259,867	355,417	1,224,954
	154	91,986,222	1,259,867	355,417	1,224,954
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Loss of revenues due to <i>Customs Act</i> infractions					
Non report/Smuggling	4	18,447,640	38,697	18,408,943	–
Total	158	110,433,862	1,298,564	18,764,360	1,224,954

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 2018-2019

(in dollars)

Brief description of loss	Number of cases	Charged to 2018–2019 vote	Amount of loss	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food						
Unauthorized use of acquisition card.....	1	1	420	–	–	420
Crown-Indigenous Relations						
Department of Indian Affairs and Northern Development						
Loss of cash receipt—Treaty payment.....	3		1,500	–	1,500	–
Unauthorized use of acquisition card.....	1	1	2,490	–	–	2,490
Environment and Climate Change						
Department of the Environment						
Theft of petty cash funds.....	1	1	150	–	–	150
Unauthorized use of acquisition card.....	3	1	1,110	–	–	1,110
Parks Canada Agency						
Counterfeit bill in bank deposit.....	1	1	50	–	50	–
Fraudulent use of acquisition card.....	10	1	9,069	8,964	–	105
Fraudulent use of fuel card due to theft.....	1	1	30,195	–	30,195	–
Loss of cash float.....	2	1	1,649	–	1,649	–
Net cash shortage (gross shortage \$61,707; gross overage \$44,486).....		1	17,221	–	17,221	–
Theft of cash float.....	2	1	1,500	–	1,500	–
Unauthorized use of travel card.....	1	1	4,919	4,919	–	–
Unpaid travel card.....	3	1	1,543	–	–	1,543
Families, Children and Social Development						
Department of Employment and Social Development						
Fraudulent claim for Canada Pension Plan.....	5	(S)	55,035	3,335	–	51,700
Fraudulent claim for Canada Student Loans.....	39	(S)	404,156	27,854	17,969	358,333
Fraudulent claim for Employment Insurance Benefit.....	93,659	(S)	168,605,168	41,161,824	22,294	127,421,050
Fraudulent claim for Old Age Security.....	15	(S)	235,653	10,849	–	224,804
Fraudulent or unsupported claim for grant and contribution.....	1	5, (S)	2,618,902	–	2,618,902	–
Loss of deposit.....	1	1	160	–	160	–
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans						
Fraudulent use of designated acquisition card due to identity theft.....	29	1	76,451	67,102	9,103	246
Loss of cash receipt.....	1	1	279	–	279	–
Loss of petty cash.....	2	1	214	–	214	–
Unauthorized use of designated acquisition card.....	2	1	589	–	–	589
Unauthorized use of designated travel card.....	16	1	46,147	2,112	–	44,035
Unauthorized use of taxi voucher.....	2	1	600	–	600	–
Global Affairs						
Department of Foreign Affairs, Trade and Development						
Fraudulent claim by supplier.....	1		80	–	80	–
Fraudulent overtime claim.....	2		26,160	–	8,681	17,479
Fraudulent use of contribution funds.....	6		1,090,511	637,284	–	453,227
Loss of consular revenue.....	6	1	1,478	–	1,478	–
Loss of mission funds.....	1	1	19,807	–	19,807	–
Loss of petty cash funds.....	2	1	522	–	522	–
Misuse of employee work hours.....	1		813	–	813	–
Unauthorized use of prepaid gas card.....	1	1	183	183	–	–
Unauthorized use of travel card.....	1		12,883	1,585	–	11,298

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2018-2019—continued
 (in dollars)

Brief description of loss	Number of cases	Charged to 2018–2019 vote	Amount of loss	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Health						
Department of Health						
False claim for payment by a contractor	2	1	31,381	31,381	–	–
Canadian Food Inspection Agency						
Administrative error on travel claim	1	1	360	360	–	–
Billing error by a supplier	1	1	197	197	–	–
Fraudulent use of acquisition card	1	1	9,100	–	–	9,100
Loss of cash receipt	1	1	20	–	20	–
Unauthorized use of acquisition card	1	1	10	10	–	–
Unauthorized use of taxi voucher	1	(S)	10	10	–	–
Canadian Institutes of Health Research						
Fraudulent claim for grant	1	5	318,498	–	–	318,498
Public Health Agency of Canada						
Unsupported claim for contribution	1	10	95,024	–	–	95,024
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration						
Loss of cash receipt for immigration service fee	4,848		714,803	15,907	585,578	113,318
Unauthorized use of travel card	1	1	8,911	2,550	–	6,361
Indigenous Services						
Department of Indigenous Services Canada						
Taxi receipt without recipient	1	1	42	–	42	–
Innovation, Science and Economic Development						
Canadian Space Agency						
Fraudulent use of travel card	1		34	34	–	–
Justice						
Offices of the Information and Privacy Commissioners of Canada						
Loss of revenue due to stale-dated cheques	11	5	90	–	90	–
National Defence						
Department of National Defence						
Fraudulent use of acquisition card	1	1	8,885	–	8,885	–
National Revenue						
Canada Revenue Agency						
Fraudulent claim paid for sick and other leave benefit	2	1	1,403	–	–	1,403
Fraudulent salary payment for unreported absence	12	1	143,083	66,952	–	76,131
Misappropriation of funds	1	1	19,600	–	–	19,600
Unauthorized use of travel card	3	1	12,873	12,873	–	–
Parliament						
House of Commons						
Loss of deposit	1	1	124	–	–	124
Senate						
Loss of petty cash funds	1	1	42	–	42	–
Privy Council						
Canadian Intergovernmental Conference Secretariat						
Fraudulent use of acquisition card	2	1	629	629	–	–

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2018-2019—concluded

(in dollars)

Brief description of loss	Number of cases	Charged to 2018–2019 vote	Amount of loss	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Public Safety and Emergency Preparedness						
Canada Border Services Agency						
Loss of cashier float	1	1	21	–	21	–
Loss of payment by acquisition card.....	1	1	313	–	313	–
Unauthorized use of travel card	5	1	2	2	–	–
Correctional Service of Canada						
Loss of petty cash funds	2	1	120	120	–	–
Royal Canadian Mounted Police						
Fraudulent use of acquisition card	1	1	1,659	1,659	–	–
Loss of petty cash funds	1	1	1,250	–	1,250	–
Public Services and Procurement						
Department of Public Works and Government Services						
Fraudulent salary payment for unreported absence	1		33,628	–	–	33,628
Fraudulent use of acquisition card	5		52,059	442	–	51,617
Unauthorized use of Public Service Pension plan funds	5		434,911	–	–	434,911
Unauthorized use of travel card	15		20,523	2,478	–	18,045
Receiver General—Cheque Redemption Control Directorate						
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—						
Forged endorsement.....	2,113		1,562,290	1,560,334	1,956	–
Irregular endorsement	25		21,968	21,968	–	–
Misdirected direct deposit.....	10,552		5,713,290	3,199,437	1,426,564	1,087,289
Not endorsed.....	1,262		880,900	880,900	–	–
Other	1,143		2,980,981	2,906,233	74,748	–
Transport						
Department of Transport						
Unauthorized use of travel card	2	1	6,180	–	1,416	4,764
Treasury Board						
Treasury Board Secretariat						
Fraudulent benefit claim	12	20	113,149	15,015	–	98,134
Total.....	113,863		186,455,970	50,645,502	4,853,942	130,956,526

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2018–2019

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2018–2019	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 cellular phone	1	1,035	–	1,035	–
Theft of Crown vehicle.....	1	19,127	–	19,127	–
Theft of equipment	4	17,812	–	17,812	–
Theft of other transportation equipment	1	3,000	–	3,000	–
Vandalism to Crown vehicle	1	580	–	580	–
Vandalism to government property	2	8,445	–	8,445	–
Canadian Heritage and Multiculturalism					
Department of Canadian Heritage					
Theft of a taxi booklet (15 taxi chits).....	1	195	–	195	–
Theft of cellular phone	4	4,080	–	4,080	–
Theft of electronic tablet	1	1,854	–	1,854	–
Theft of laptop.....	2	3,084	–	3,084	–
National Film Board					
Theft of laptop.....	1	2,000	–	2,000	–
Crown-Indigenous Relations					
Department of Indian Affairs and Northern Development					
Theft of winter jacket	1	300	–	300	–
Canadian High Arctic Research Station					
Theft of cellular phone	2	1,254	–	1,254	–
Environment and Climate Change					
Department of the Environment					
Theft of BlackBerry	2	1,350	–	1,350	–
Theft of camera and audio equipment.....	2	750	–	750	–
Theft of computer equipment	1	300	–	300	–
Theft of dump trailer	1	10,000	–	10,000	–
Theft of laptop.....	8	15,075	–	15,075	–
Theft of satellite phone and GPS	2	3,300	–	3,300	–
Theft of tool	3	6,100	–	6,100	–
Vandalism to a Crown vehicle.....	1	635	–	635	–
Vandalism to an electronic tablet.....	1	2,000	–	2,000	–
Parks Canada Agency					
Theft of BlackBerry	1	700	–	700	–
Theft of bronze plate	2	8,000	–	8,000	–
Theft of electronic equipment.....	4	1,925	–	1,925	–
Theft of equipment	12	14,997	–	14,997	–
Theft of furniture and furnishing	3	3,700	–	3,700	–
Theft of materials and supplies.....	2	1,810	–	1,810	–
Theft of official merchandise.....	1	656	–	656	–
Theft of seasonal entry permits.....	2	19,512	–	19,512	–
Vandalism to building	9	10,624	–	10,624	–
Vandalism to Crown vehicle	2	4,172	–	4,172	–
Vandalism to equipment.....	2	2,875	–	2,875	–
Vandalism to materials and supplies.....	5	740	40	700	–
Vandalism to real property	7	11,338	–	11,338	–
Families, Children and Social Development					
Department of Employment and Social Development					
Theft of cellular phone	1	750	–	750	–
Theft of laptop.....	3	3,615	–	3,615	–
Theft of tablet.....	1	550	–	550	–
Vandalism to a Crown vehicle.....	1	717	–	–	717

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2018–2019—continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Finance					
Department of Finance					
Theft of cellular phone	3	2,700	–	2,700	–
Theft of laptop.....	1	1,100	–	1,100	–
Theft of tablet.....	1	1,950	–	1,950	–
Financial Consumer Agency of Canada					
Theft of cellular phone	1	369	–	369	–
Office of the Auditor General					
Theft of informatics equipment	1	250	–	250	–
Office of the Superintendent of Financial Institutions					
Theft of tablet.....	1	1,966	–	1,966	–
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Theft of electronic equipment.....	2	400	–	400	–
Theft of informatics equipment	6	10,100	–	10,100	–
Theft of machinery and equipment	2	7,282	–	7,282	–
Theft of materials and supplies.....	6	9,958	–	9,958	–
Theft of other transportation equipment	2	9,357	–	9,357	–
Theft of telecommunication equipment	3	600	–	600	–
Vandalism to building and other real property.....	10	24,708	–	24,708	–
Vandalism to Crown vehicle	3	2,467	–	2,467	–
Vandalism to vessel.....	1	11,000,000	–	11,000,000	–
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Theft of cellular phone	2	1,740	–	1,740	–
Health					
Department of Health					
Theft of laptop.....	2	2,400	–	2,400	–
Theft of tablet.....	1	1,200	–	1,200	–
Canadian Food Inspection Agency					
Theft of BlackBerry	2	500	–	500	–
Theft of cellular phone	3	1,300	–	1,300	–
Theft of Crown vehicle.....	2	34,639	34,639	–	–
Theft of Crown vehicle keys.....	1	926	926	–	–
Theft of emergency roadside kit	1	74	–	74	–
Theft of identification and designation card.....	5	15	–	15	–
Theft of inspector badge	2	80	–	80	–
Theft of inspector stamp	3	150	–	150	–
Theft of laptop.....	2	2,000	–	2,000	–
Theft of laptop bag	1	100	–	100	–
Theft of microchip scanner.....	1	450	–	450	–
Vandalism to Crown vehicle	43	47,107	–	47,107	–
Canadian Institutes of Health Research					
Theft of laptop.....	1	1,474	–	1,474	–
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Theft of laptop.....	1	1,256	–	1,256	–
Indigenous Services					
Department of Indigenous Services Canada					
Theft of BlackBerry	2	1,300	–	1,300	–
Theft of laptop.....	2	2,600	–	1,300	1,300

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2018–2019—continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Innovation, Science and Economic Development					
Department of Industry					
Theft of BlackBerry	1	700	–	700	–
Theft of cellular phone	1	700	–	700	–
Theft of Cisco touch panel.....	1	1,000	–	1,000	–
Theft of laptop.....	1	1,217	–	1,217	–
Theft of tablet.....	1	1,887	–	1,887	–
Theft of tool box.....	2	600	–	600	–
Vandalism to a Crown vehicle.....	1	462	–	462	–
Canadian Northern Economic Development Agency					
Theft of laptop.....	1	1,920	–	1,920	–
Canadian Space Agency					
Theft of laptop.....	1	1,275	–	1,275	–
Federal Economic Development Agency for Southern Ontario					
Theft of headphones.....	4	453	–	453	–
National Research Council of Canada					
Theft of BlackBerry	13	1,300	–	1,300	–
Theft of laptop.....	6	12,560	–	9,420	3,140
Theft of memory stick	2	80	–	80	–
Vandalism to locked outdoor storage area	1	100	–	100	–
Statistics Canada					
Theft of cellular phone	3	1,260	–	1,260	–
Theft of laptop.....	6	6,370	–	5,835	535
Justice					
Department of Justice					
Theft of identification and access card.....	4	25	–	25	–
Office of the Director of Public Prosecutions					
Theft of BlackBerry	1	900	–	900	–
Theft of identification and access card.....	1	20	–	20	–
Theft of laptop.....	2	3,000	–	3,000	–
Offices of the Information and Privacy Commissioners of Canada					
Theft of iPhone.....	1	1,309	–	1,309	–
National Defence					
Department of National Defence					
Theft of BlackBerry	1	200	–	200	–
Theft of cellular phone	1	200	–	200	–
Theft of combat clothing	26	2,897	12	2,885	–
Theft of military specific equipment.....	40	3,994	363	3,631	–
Theft of non-military specific equipment	12	1,583	–	1,583	–
Theft of tools.....	3	171	–	171	–
Theft of weapons and accessories.....	3	43	–	43	–
Vandalism to building	2	691	–	691	–
National Revenue					
Canada Revenue Agency					
Theft of BlackBerry	3	2,562	–	2,562	–
Theft of cellular phone	3	249	–	249	–
Theft of laptop.....	11	15,662	–	15,662	–
Theft of office equipment	5	87	–	87	–
Vandalism to Crown vehicle	1	1,291	–	1,291	–
Natural Resources					
Department of Natural Resources					
Theft of laptop.....	3	5,312	–	5,312	–
Theft of tablet.....	1	2,800	–	2,800	–
Theft of technical equipment	1	24,510	19,510	5,000	–
Vandalism to a Crown vehicle.....	1	1	–	1	–
Canadian Nuclear Safety Commission					
Vandalism to a Crown vehicle.....	2	2,043	–	2,043	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2018–2019—continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Parliament					
House of Commons					
Theft of camera	1	900	–	900	–
Theft of camera equipment.....	1	109	–	109	–
Theft of laptop	2	3,346	–	3,346	–
Theft of video camera	1	1,020	–	1,020	–
Privy Council					
Privy Council Office					
Theft of tablet	1	1,100	–	1,100	–
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Theft of computer equipment	6	9,000	–	9,000	–
Theft of uniform equipment	1	120	–	120	–
Correctional Service of Canada					
Damage due to inmate disturbance.....	125	26,224	907	25,317	–
Damage due to intentional fire	4	7,280	–	7,280	–
Damage to plate glass window	9	2,385	–	2,385	–
Theft of laptop	1	1,300	–	1,300	–
Theft of supplies	103	10,935	–	10,935	–
Vandalism of property and equipment.....	790	148,462	2,661	142,618	3,183
Royal Canadian Mounted Police					
Theft of bicycle	1	1,500	–	1,500	–
Theft of cellular phone	4	1,345	–	1,345	–
Theft of gasoline	3	100	–	100	–
Theft of uniform and equipment.....	9	1,032	–	1,032	–
Vandalism to Crown vehicle	56	260,513	13,443	103,648	143,422
Vandalism to equipment	2	1,540	–	1,540	–
Public Services and Procurement					
Department of Public Works and Government Services					
Fraudulent use of Crown vehicle.....	1	6,779	–	–	6,779
Theft of BlackBerry	6	2,699	–	2,699	–
Theft of cellular telephone	5	1,741	–	1,741	–
Theft of electronic equipment	1	1,100	–	1,100	–
Theft of equipment.....	1	60	–	60	–
Theft of furniture.....	1	1,100	–	1,100	–
Theft of headset	2	266	–	266	–
Theft of identification and access card	2	60	–	60	–
Theft of informatics equipment.....	5	504	–	504	–
Theft of laptop	25	32,241	–	32,241	–
Theft of power cord.....	2	200	–	200	–
Theft of USB Key	3	427	–	427	–
Vandalism to building	16	27,661	–	27,661	–
Vandalism to Crown vehicle	3	2,617	–	2,617	–
Shared Services Canada					
Theft of BlackBerry	4	540	–	540	–
Theft of cellular phone	4	475	–	475	–
Theft of computer cable	4	70	–	70	–
Theft of computer monitor	2	1,000	–	1,000	–
Theft of docking station	2	400	–	400	–
Theft of laptop	5	6,000	–	6,000	–
Theft of server.....	1	5,400	–	5,400	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2018–2019—concluded
(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Transport					
Department of Transport					
Theft of BlackBerry	1	200	–	200	–
Theft of cellular phone	1	800	–	800	–
Theft of laptop	7	10,050	–	10,050	–
Theft of tablet	3	2,800	–	2,800	–
Vandalism of Crown vehicle	3	1,030	–	1,030	–
Canadian Transportation Agency					
Theft of cellular phone	4	3,672	–	3,672	–
Treasury Board					
Treasury Board Secretariat					
Theft of tablet	1	1,000	–	1,000	–
Theft of wireless phone	3	2,325	–	2,325	–
Canada School of Public Service					
Theft of tablet	1	2,551	–	2,551	–
Veterans Affairs					
Department of Veterans Affairs					
Theft of BlackBerry	1	844	–	844	–
Women and Gender Equality					
Office of the Co-ordinator, Status of Women					
Theft of laptop	1	1,500	–	1,500	–
Total	1,635	12,059,232	72,501	11,827,655	159,076

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2018–2019

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2018–2019	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	28	77,369	5,659	71,710	–
Damage to equipment.....	2	5,836	–	5,836	–
Damage to government property	1	150	–	150	–
Damage to other transportation equipment	1	77	–	77	–
Loss of access card.....	3	13	–	13	–
Loss of BlackBerry.....	4	200	–	200	–
Loss of cellular phone	2	1,085	–	1,085	–
Loss of equipment	2	1,800	–	1,800	–
Loss of key	2	34	–	34	–
Canadian Grain Commission					
Damage to Crown vehicle	1	4,335	4,335	–	–
Loss of equipment parts.....	1	81	–	81	–
Loss of proximity access and ID card	7	55	–	55	–
Loss of scientific laboratory equipment	1	16,000	–	–	16,000
Canadian Heritage and Multiculturalism					
Department of Canadian Heritage					
Loss of cellular phone	4	4,080	–	4,080	–
Loss of electronic tablet.....	2	3,707	–	3,707	–
Loss of laptop.....	2	3,084	–	3,084	–
Canadian Radio-television and Telecommunications Commission					
Loss of laptop.....	1	1,850	–	1,850	–
Crown-Indigenous Relations					
Department of Indian Affairs and Northern Development					
Loss of dosimeter	1	762	–	762	–
Democratic Institutions					
Office of the Chief Electoral Officer					
Loss of laptop.....	2	1,526	–	–	1,526
Loss of monitor	3	793	–	–	793
Loss of printer	4	752	–	–	752
Environment and Climate Change					
Department of the Environment					
Damage to a Crown vehicle.....	1	10,000	–	10,000	–
Loss of cellular phone	9	6,300	–	6,300	–
Loss of electronic tablet.....	1	1,000	–	1,000	–
Canadian Environmental Assessment Agency					
Loss of cellular phone	1	1,000	–	1,000	–
Parks Canada Agency					
Damage to BlackBerry	29	18,245	–	18,245	–
Damage to boat motor	2	18,190	–	18,190	–
Damage to building	5	150,825	–	825	150,000
Damage to Crown vehicle	80	228,988	20,746	188,804	19,438
Damage to electronic equipment	4	2,150	–	2,150	–
Damage to equipment.....	15	50,370	–	50,370	–
Damage to equipment due to water leak	1	14,507	–	14,507	–
Damage to public property due to fire	3	824,475	–	824,475	–
Damage to public property due to hail storm	1	231,606	4,175	227,431	–
Damage to public property due to windstorm	1	353,150	–	353,150	–
Damage to real property	24	244,960	75,139	38,115	131,706
Loss of BlackBerry.....	1	1,400	–	1,400	–
Loss of electronic equipment.....	9	5,270	–	5,270	–
Loss of equipment	2	3,020	–	3,020	–
Loss of materials	2	2,520	–	2,520	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2018–2019— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Families, Children and Social Development					
Department of Employment and Social Development					
Damage to computer equipment	4	648	–	648	–
Damage to Crown vehicle	2	1,897	–	–	1,897
Damage to tablet.....	2	1,100	–	1,100	–
Loss of BlackBerry.....	32	6,400	–	6,400	–
Loss of cellular phone	7	5,250	–	5,250	–
Loss of computer equipment	2	100	–	100	–
Loss of laptop.....	4	2,396	–	2,396	–
Loss of materials and supplies	611	10,590	–	6,164	4,426
Loss of tablet.....	6	5,800	–	5,800	–
Loss of USB key	1	5	–	5	–
Finance					
Department of Finance					
Damage to cellular phone	2	1,800	–	1,800	–
Damage to laptop	1	500	–	500	–
Damage to remote access key.....	9	1,305	–	1,305	–
Damage to tablet.....	5	9,750	–	9,750	–
Damage to USB Key	10	580	–	580	–
Loss of remote access key	9	1,305	–	1,305	–
Loss of USB key	9	360	–	360	–
Financial Consumer Agency of Canada					
Damage to BlackBerry	1	887	–	887	–
Damage to cellular phone	4	3,004	–	3,004	–
Financial Transactions and Reports Analysis Centre of Canada					
Loss of BlackBerry.....	1	70	–	70	–
Office of the Auditor General					
Damage to meeting room chair.....	1	250	–	250	–
Loss of telecommunications equipment.....	2	100	–	100	–
Office of the Superintendent of Financial Institutions					
Loss of BlackBerry.....	6	597	–	597	–
Loss of laptop.....	2	2,182	–	2,182	–
Loss of tablet.....	1	1,966	–	1,966	–
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Damage to building and other real property.....	9	1,832,338	–	1,131,338	701,000
Damage to Crown vehicle	33	81,106	–	69,557	11,549
Damage to furniture and furnishings	1	700	–	700	–
Damage to informatics equipment	2	2,777	–	2,777	–
Damage to machinery and equipment.....	1	1,744	–	1,744	–
Damage to other transportation equipment	5	23,410	–	22,210	1,200
Loss of electronic equipment.....	5	2,126	–	2,126	–
Loss of informatics equipment	7	5,630	–	5,630	–
Loss of machinery and equipment	25	510,334	–	510,334	–
Loss of materials and supplies	2	914	–	914	–
Loss of telecommunication equipment	18	3,000	–	3,000	–
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Loss of BlackBerry.....	78	39,000	–	39,000	–
Loss of cellular phone	8	5,920	–	5,920	–
Loss of laptop.....	8	15,744	–	15,744	–
Loss of portable data storage device.....	10	250	–	250	–
Loss of SecurID token	103	3,502	–	3,502	–
Loss of tablet.....	14	8,820	–	8,820	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2018–2019— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Health					
Department of Health					
Loss of BlackBerry.....	7	1,400	–	1,400	–
Loss of cellular phone	6	2,100	–	2,100	–
Loss of computer accessory.....	2	150	–	150	–
Loss of first aid kit	1	50	–	50	–
Loss of laptop.....	3	3,600	–	3,600	–
Canadian Food Inspection Agency					
Damage to Crown vehicle	87	272,056	36,858	114,700	120,498
Damage to fence and posts	1	900	–	900	–
Damage to windows and air vents caused by hail storm	1	3,890	–	3,890	–
Loss of BlackBerry.....	8	2,000	–	2,000	–
Loss of cellular phone	8	2,250	–	2,250	–
Loss of GPS	1	400	–	400	–
Loss of identification and designation card.....	92	276	–	276	–
Loss of inspector badge.....	3	120	–	120	–
Canadian Institutes of Health Research					
Loss of iPhone.....	1	760	–	760	–
Loss of privacy screen	1	100	–	100	–
Loss of USB key	7	242	–	242	–
Public Health Agency of Canada					
Loss of ergonomic chair	1	700	–	700	–
Loss of laptop.....	1	2,000	–	2,000	–
Loss of USB key	1	75	–	75	–
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Loss of BlackBerry.....	3	450	–	450	–
Loss of cellular phone	4	3,829	–	3,829	–
Loss of encrypted USB key	24	756	–	756	–
Loss of laptop.....	4	5,152	–	5,152	–
Immigration and Refugee Board					
Loss of cellular phone	2	1,600	–	1,600	–
Indigenous Services					
Department of Indigenous Services Canada					
Damage to Crown vehicle	2	23,010	–	23,010	–
Loss of BlackBerry.....	7	3,600	–	3,600	–
Infrastructure and Communities					
Office of Infrastructure of Canada					
Damage to docking station	2	406	–	406	–
Damage to laptop	3	4,332	–	4,332	–
Damage to monitor.....	1	225	–	225	–
Damage to port replicator	11	1,703	–	1,703	–
Damage to printer.....	9	8,746	–	8,746	–
Damage to Surface Pro 3 tablet	8	12,072	–	12,072	–
Damage to Surface Pro 5 tablet	1	1,509	–	1,509	–
Loss of encrypted USB drive.....	21	1,470	–	1,470	–
Loss of iPhone 8.....	1	850	–	850	–
Innovation, Science and Economic Development					
Department of Industry					
Damage to Crown vehicle	4	5,676	–	5,676	–
Damage to the garage door track	1	216	–	216	–
Loss of antenna	3	1,796	–	1,796	–
Loss of BlackBerry.....	6	4,200	–	4,200	–
Loss of camera	1	214	–	214	–
Loss of cellular phone	11	7,700	–	7,700	–
Loss of computer.....	6	2,218	–	2,218	–
Loss of laptop.....	18	8,519	–	8,519	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2018–2019—*continued*

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Loss of lens	1	1,110	–	1,110	–
Loss of monitor	20	1,886	–	1,886	–
Loss of printer	1	280	–	280	–
Loss of receiver	1	133	–	133	–
Loss of satellite phone	2	648	–	648	–
Loss of tablet	5	3,381	–	3,381	–
Loss of USB Key	4	680	–	680	–
Atlantic Canada Opportunities Agency					
Damage to Crown vehicle	1	834	–	834	–
Loss of BlackBerry	2	100	–	100	–
Loss of Samsung S9	2	1,200	–	1,200	–
Canadian Space Agency					
Damage to Crown vehicle	2	1,314	–	1,314	–
Loss of BlackBerry	1	700	–	700	–
Loss of laptop	1	949	–	949	–
Loss of microphone	1	75	–	75	–
Loss of padlock	3	180	–	180	–
Loss of printer	1	1,133	–	1,133	–
Department of Western Economic Diversification					
Loss of cellular phone	1	657	–	657	–
Loss of computer equipment	8	304	–	304	–
Loss of encrypted USB key	7	595	–	595	–
Loss of tablet	2	560	–	560	–
National Research Council of Canada					
Damage to security barrier and lamp post	1	11,470	–	11,470	–
Damage to vehicle	1	1,650	–	1,650	–
Statistics Canada					
Damage of telecommunication equipment	14	5,080	–	5,080	–
Loss of equipment	15	3,847	–	3,847	–
Loss of informatics equipment	24	7,536	–	7,536	–
Loss of telecommunication equipment	18	5,769	–	5,769	–
Justice					
Department of Justice					
Loss of BlackBerry	14	11,200	–	11,200	–
Loss of identification and access card	79	494	–	494	–
Loss of laptop	3	3,600	–	3,600	–
Loss of office key	22	66	–	66	–
Canadian Human Rights Commission					
Loss of BlackBerry	1	720	–	720	–
Office of the Director of Public Prosecutions					
Loss of cellular phone	1	1,000	–	1,000	–
Loss of identification and access card	10	100	–	100	–
Loss of office key	1	5	–	5	–
National Defence					
Department of National Defence					
Damage to building following a vehicle collision	1	4,000	–	2,000	2,000
Damage to combat clothing	106	10,127	1,735	8,392	–
Damage to computer	18	22,534	–	22,534	–
Damage to Crown vehicle	29	22,218	–	22,218	–
Damage to electrical equipment	4	6,008	–	6,008	–
Damage to laptop	1	1,523	–	1,523	–
Damage to machinery	1	183	–	183	–
Damage to military specific equipment	54	11,795	666	11,129	–
Damage to non-military specific equipment	55	13,197	277	12,920	–
Damage to technical equipment	2	3,700	–	3,700	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2018–2019— *continued*

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Damage to tools.....	2	114	28	86	–
Damage to transportation equipment.....	4	19,500	–	19,500	–
Damage to weapons and accessories.....	4	169	–	169	–
Fire damage to building and other real property.....	85	375,842	–	375,842	–
Fire damage to transportation equipment.....	20	133,936	–	133,936	–
Fire damage within building.....	3	51,412	–	51,412	–
Loss of combat clothing.....	3,033	254,051	15,297	236,019	2,735
Loss of computer.....	17	11,787	–	11,787	–
Loss of electrical equipment.....	9	21,024	150	20,874	–
Loss of laptop.....	1	1,264	–	1,264	–
Loss of military specific equipment.....	1,110	196,420	7,081	181,677	7,662
Loss of non-military specific equipment.....	1,158	95,716	3,631	89,344	2,741
Loss of technical equipment.....	116	15,309	379	14,930	–
Loss of telecommunication equipment.....	26	31,999	300	31,406	293
Loss of tools.....	217	12,571	1,543	10,197	831
Loss of transportation equipment.....	30	42,839	–	42,839	–
Loss of weapons and accessories.....	286	16,022	1,178	14,665	179
Water damage within building.....	7	424	–	424	–
Wind damage to building and other real property.....	97	7,068	–	7,068	–
National Revenue					
Canada Revenue Agency					
Damage to Crown vehicle.....	9	8,724	–	8,724	–
Loss of BlackBerry.....	28	23,912	–	23,912	–
Loss of cellular phone.....	11	913	–	913	–
Loss of informatics and telecommunications equipment and parts.....	56	20,691	–	20,691	–
Loss of office equipment.....	37	2,455	–	2,455	–
Natural Resources					
Department of Natural Resources					
Damage to Crown vehicle.....	5	8,897	–	8,897	–
Loss of cellular phone.....	2	1,698	–	1,698	–
Loss of cellular phone charger.....	1	50	–	50	–
Loss of Polycom.....	1	375	–	375	–
Canadian Nuclear Safety Commission					
Damage to Crown vehicle due to hailstorm.....	1	6,465	–	6,465	–
National Energy Board					
Loss of BlackBerry.....	2	1,100	–	1,100	–
Loss of iPhone.....	5	3,675	–	3,675	–
Parliament					
House of Commons					
Loss of audio equipment.....	1	234	–	234	–
Loss of camera.....	1	427	–	427	–
Loss of printer.....	1	261	–	261	–
Parliamentary Protective Service					
Loss of security equipment.....	3	1,378	–	1,378	–
Privy Council					
Privy Council Office					
Loss of cellular phone.....	1	1,000	–	1,000	–
Loss of tablet.....	1	1,100	–	1,100	–
Office of the Commissioner of Official Languages					
Damage to laptop.....	3	2,829	–	2,829	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2018–2019— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount to be recovered subsequent years
Public Safety and Emergency Preparedness					
Department of Public Safety and Emergency Preparedness					
Loss of cellular phone	1	900	–	900	–
Loss of personal computing device	66	72,000	–	72,000	–
Canada Border Services Agency					
Loss of cellular phone	13	3,600	1,000	2,600	–
Loss of computer equipment	64	480	–	480	–
Loss of control access card	193	1,828	30	1,798	–
Loss of equipment	29	163	1	162	–
Loss of uniform component	78	10,691	621	10,070	–
Correctional Service of Canada					
Damage due to water piper break	5	756,277	–	756,277	–
Damage following motor vehicle accident	57	167,959	8,973	150,986	8,000
Damage to plate glass window	4	12,202	–	12,202	–
Damage to property and equipment	25	22,554	–	22,554	–
Loss of asset inventory	189	61,920	–	61,920	–
Loss of BlackBerry	4	700	–	700	–
Loss of cellular phone	3	900	–	900	–
Loss of supplies	54	9,204	–	9,204	–
Parole Board of Canada					
Damage to Crown vehicle	2	12,700	–	12,700	–
Loss of USB key	2	20	–	20	–
Royal Canadian Mounted Police					
Damage to cellular phone	24	17,880	–	17,880	–
Damage to Crown vehicle	736	2,332,017	143,391	1,901,748	286,878
Damage to informatics equipment	13	26,207	–	26,207	–
Damage to real property	31	1,407,534	–	1,174,684	232,850
Damage to telecommunications equipment	1	6,960	–	6,960	–
Loss of cellular phone	64	18,945	–	18,945	–
Loss of electronic equipment	9	3,931	–	3,931	–
Loss of informatics equipment	5	8,424	–	8,424	–
Loss of license plate	1	200	–	200	–
Loss of materials	1	3,141	3,141	–	–
Loss of telecommunications equipment	23	122,781	–	122,781	–
Loss of uniform and equipment	241	7,072	–	7,072	–
Public Services and Procurement					
Department of Public Works and Government Services					
Damage to BlackBerry	8	5,604	–	5,604	–
Damage to cellular phone	3	1,810	–	1,810	–
Damage to Crown building	3	4,473	–	4,473	–
Damage to Crown vehicle	35	51,506	3,889	47,617	–
Damage to electronic equipment	1	1,520	–	1,520	–
Damage to machinery	1	1,976	–	1,976	–
Loss of BlackBerry	12	5,356	–	5,356	–
Loss of cellular phone	10	4,757	–	4,757	–
Loss of headset	2	244	–	244	–
Loss of identification and access card	59	1,770	–	1,770	–
Loss of informatics equipment	2	1,600	–	1,600	–
Loss of laptop	30	46,000	–	46,000	–
Loss of materials	1	80	–	80	–
Loss of office key	2	451	–	451	–
Loss of power cord	2	130	–	130	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2018–2019—concluded

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount to be recovered subsequent years
Shared Services Canada					
Damage to Crown vehicle	1	2,056	–	2,056	–
Loss of docking station.....	3	900	–	900	–
Loss of BlackBerry.....	19	2,565	–	2,565	–
Loss of cellular phone	4	420	–	420	–
Loss of computer cable.....	1	19	–	19	–
Loss of headset.....	1	180	–	180	–
Loss of identity card.....	18	90	–	90	–
Loss of laptop.....	2	2,400	–	2,400	–
Loss of power drill	1	150	–	150	–
Transport					
Department of Transport					
Damage to Crown vehicle	18	23,791	–	23,791	–
Loss of access card.....	19	285	–	285	–
Loss of BlackBerry.....	19	3,800	–	3,800	–
Loss of cellular phone	13	10,400	–	10,400	–
Loss of docking station.....	1	200	–	200	–
Loss of Entrust token.....	25	125	–	125	–
Loss of identity card.....	152	1,064	–	1,064	–
Loss of laptop.....	1	1,500	–	1,500	–
Loss of mailbox key	2	10	–	10	–
Loss of USB key	2	60	–	60	–
Loss of WiFi router	1	200	–	200	–
Treasury Board					
Treasury Board Secretariat					
Loss of laptop.....	8	1	–	1	–
Loss of tablet.....	7	3,055	–	3,055	–
Loss of wireless phone	44	34,100	–	34,100	–
Veterans Affairs					
Department of Veterans Affairs					
Loss of BlackBerry.....	4	3,035	–	3,035	–
Loss of cellular phone	2	950	–	950	–
Veterans Review and Appeal Board					
Loss of cellular phone	1	844	–	844	–
Total.....	11,126	12,127,899	340,223	10,082,722	1,704,954

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food									
Canadian Grain Commission									
Improper use of workforce adjustment entitlements.....									
	2014-2015	1	9,670	50	9,720	–	–	–	9,720
Loss of scientific laboratory equipment									
	2016-2017	2	115	–	115	–	115	–	–
Misuse of designated travel card.....									
	2012-2013	1	1,162	–	1,162	–	–	–	1,162
Misuse of employee travel card									
	2009-2010	4	13,472	–	13,472	12,588	–	–	884
Misuse of government employee travel card									
	2011-2012	2	12,274	–	12,274	10,317	–	–	1,957
Canadian Heritage and Multiculturalism									
Department of Canadian Heritage									
Theft of laptop.....									
	2017-2018	1	1,300	–	1,300	–	–	1,300	–
Theft of tablet.....									
	2017-2018	1	2,200	–	2,200	–	–	2,200	–
Crown-Indigenous Relations									
Department of Indian Affairs and Northern Development									
Damage to Crown building									
	2016-2017	2	6,209	–	6,209	–	–	–	6,209
Fraudulent claim for contributions.....									
	2015-2016	1	153,250	40,250	193,500	–	40,250	–	153,250
Fraudulent use of acquisition card.....									
	2010-2011	1	10,188	8,444	18,632	3,437	–	–	15,195
Fraudulent use of travel card.....									
	2010-2011	1	19,784	–	19,784	–	–	–	19,784
Loss of cash receipts—Treaty payments									
	2017-2018	2	942	(48) ¹	894	–	750	144	–
Unauthorized use of acquisition card									
	2017-2018	1	5,024	–	5,024	–	–	–	5,024
Unauthorized use of travel card									
	2017-2018	1	1,100	–	1,100	–	–	–	1,100
Environment and Climate Change									
Department of the Environment									
Damage to Yellowknife Crown housing unit by former employee									
	2010-2011	1	13,986	–	13,986	10,494	–	–	3,492
Fraudulent use of travel card.....									
	2014-2015	1	7,307	–	7,307	2,887	–	–	4,420
Loss of petty cash									
	2013-2014	5	7,894	(15)	7,879	–	–	–	7,879
Unauthorized use of designated travel card:									
	2012-2013	7	15,855	–	15,855	9,161	–	2,711	3,983
	2016-2017	4	7,502	(1,134)	6,368	3,380	2,988	–	–
	2017-2018	1	5,137	–	5,137	–	5,137	–	–
Parks Canada Agency									
Damage to Crown vehicle:									
	2015-2016	61	130,235	–	130,235	3,938	–	126,297	–
	2016-2017	48	103,336	–	103,336	1,427	1,114	100,795	¹ –
	2017-2018	78	205,834	–	205,834	3,136	–	191,698	¹ 11,000
Damage to equipment.....									
	2017-2018	11	22,476	–	22,476	–	–	22,476	¹ –
Damage to public property due to flood.....									
	2017-2018	2	3,291,362	–	3,291,362	–	–	3,291,362	¹ –
Damage to public property due to wildfire.....									
	2017-2018	1	530,099	6,755,407 ¹	7,285,506	–	–	7,285,506	¹ –
Damage to real property									
	2017-2018	17	52,269	–	52,269	–	–	47,269	¹ 5,000
Fraudulent use of acquisition card.....									
	2017-2018	7	8,141	–	8,141	7,339	–	802	–
Loss of revenues due to erroneous credit card number									
	2017-2018	354	16,790	–	16,790	–	100	16,690	¹ –
Unpaid travel card									
	2017-2018	5	1,825	–	1,825	–	646	323	¹ 856
Families, Children and Social Development									
Department of Employment and Social Development									
Fraudulent application forms pursuant to Canada Student Loans.....									
	2009-2010	19	137,572	13,795	151,367	16,101	–	42,662	92,604
Fraudulent claims for benefits:									
Canada Pension Plan:									
	1990-1991		1,237,299	(1,025,188) ¹	212,111	187,331	1,137	6,070	17,573
	1991-1992		400,740	91,766	492,506	419,383	900	34,993	37,230
	1992-1993		305,029	74,094 ¹	379,123	326,588	–	25,441	¹ 27,094
	1993-1994		244,571	(37,800) ¹	206,771	178,788	1,642	8,562	17,779
	1994-1995		554,947	(190,296)	364,651	316,802	2,141	17,452	28,256
	1995-1996		724,248	413,861 ¹	1,138,109	937,691	10,465	26,128	163,825
	1996-1997		287,024	449,900 ¹	736,924	556,282	1,916	124,245	54,481

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
.....	1997-1998		1,862,075	(1,005,820)	856,255	609,604	5,094	49,997	¹ 191,560
.....	1998-1999		922,012	257,493	¹ 1,179,505	754,928	3,856	235,842	¹ 184,879
.....	1999-2000		1,166,820	185,663	¹ 1,352,483	994,592	40,895	109,544	¹ 207,452
.....	2000-2001		1,426,831	(381,557)	¹ 1,045,274	672,277	18,349	112,781	¹ 241,867
.....	2001-2002		1,675,005	(717,491)	957,514	704,380	7,612	167,629	¹ 77,893
.....	2002-2003		540,077	58,380	¹ 598,457	469,323	6,229	110,086	¹ 12,819
.....	2003-2004		331,076	520,805	¹ 851,881	515,583	5,903	105,064	¹ 225,331
.....	2004-2005		709,351	(107,187)	¹ 602,164	340,048	4,252	79,520	¹ 178,344
.....	2005-2006		392,020	47,072	¹ 439,092	318,323	2,743	48,787	69,239
.....	2006-2007		27,486	1,001,250	¹ 1,028,736	553,611	13,503	239,755	¹ 221,867
.....	2007-2008		852,364	126,344	¹ 978,708	487,513	5,182	182,533	¹ 303,480
.....	2008-2009		724,860	(427,348)	¹ 297,512	200,729	1,086	15,615	80,082
.....	2009-2010	292	606,033	367,227	¹ 973,260	568,635	10,897	75,219	¹ 318,509
.....	2010-2011	336	983,060	(637,032)	¹ 346,028	223,676	4,141	100,631	¹ 17,580
.....	2011-2012	36	319,457	(61,538)	¹ 257,919	128,646	7,667	58,973	¹ 62,633
.....	2013-2014	35	963,674	(187,270)	¹ 776,404	94,551	17,252	94,278	¹ 570,323
.....	2014-2015	61	710,001	(10,871)	¹ 699,130	270,807	43,583	30,138	¹ 354,602
.....	2015-2016	40	491,332	23,731	¹ 515,063	153,120	2,068	149,892	¹ 209,983
.....	2016-2017	12	339,359	(74,476)	¹ 264,883	10,898	28,085	13,245	¹ 212,655
.....	2017-2018	5	92,010	—	92,010	26,485	—	—	¹ 65,525
Employment Insurance Benefits:									
.....	2011-2012	104,909	128,656,145	(8,878,144)	¹ 119,778,001	91,308,576	¹ 277,107	28,192,318	¹ —
.....	2012-2013	112,693	158,787,153	(13,029,597)	¹ 145,757,556	105,722,084	¹ 2,727,796	8,417,892	¹ 28,889,784
.....	2013-2014	87,613	127,571,441	(8,669,617)	¹ 118,901,824	82,777,243	3,919,853	1,013,766	¹ 31,190,962
.....	2014-2015	80,696	106,864,887	(9,383,741)	¹ 97,481,146	65,378,963	¹ 3,844,177	733,627	¹ 27,524,379
.....	2015-2016	86,146	117,596,841	3,625,029	¹ 121,221,870	76,413,278	¹ 7,201,174	770,551	¹ 36,836,867
.....	2016-2017	103,342	163,978,027	(7,382,739)	¹ 156,595,288	78,775,905	¹ 17,662,473	534,812	¹ 59,622,098
.....	2017-2018	104,179	176,993,293	(6,014,172)	¹ 170,979,121	43,831,040	¹ 37,972,974	241,674	¹ 88,933,433
Family Allowances:									
.....	1991-1992		79,520	(5,817)	73,703	25,689	—	42,967	5,047
.....	1993-1994		113,772	42,974	156,746	44,551	—	111,252	943
Old Age Security:									
.....	1985-1986		168,923	430,684	599,607	230,695	—	184,916	183,996
.....	1986-1987		173,459	68,877	242,336	97,864	—	143,876	596
.....	1987-1988		348,198	(103,471)	244,727	152,679	—	82,923	9,125
.....	1988-1989		1,149,776	(478,928)	670,848	236,695	—	271,880	162,273
.....	1989-1990		745,061	16,679	761,740	210,248	—	222,290	329,202
.....	1990-1991		450,788	34,157	484,945	120,607	—	192,431	171,907
.....	1991-1992		563,001	147,469	710,470	169,150	—	461,358	79,962
.....	1992-1993		541,650	565,793	1,107,443	179,038	—	821,811	106,594
.....	1993-1994		256,140	168,824	424,964	90,670	—	175,930	158,364
.....	1994-1995		1,076,882	138,857	1,215,739	209,131	—	775,160	231,448
.....	1995-1996		558,177	446,246	1,004,423	506,772	—	443,435	54,216
.....	1996-1997		556,744	1,014	557,758	53,585	—	419,849	84,324
.....	1997-1998		808,271	402,230	1,210,501	218,675	—	673,710	318,116
.....	1998-1999		955,473	203,073	1,158,546	329,041	—	422,651	406,854
.....	1999-2000		517,463	(63,522)	453,941	259,099	—	105,433	89,409
.....	2000-2001		985,419	(283,686)	701,733	239,597	—	121,595	340,541
.....	2001-2002		3,658,263	(3,147,092)	511,171	135,151	—	97,019	279,001
.....	2002-2003		843,538	(248,553)	594,985	168,142	—	344,524	82,319
.....	2003-2004		2,330,524	(1,016,831)	1,313,693	159,365	—	98,812	1,055,516
.....	2004-2005		1,013,070	(694,547)	318,523	147,095	—	—	171,428
.....	2005-2006		718,362	(253,155)	465,207	87,405	—	167,638	210,164
.....	2008-2009		134,360	(18,514)	115,846	101,093	—	—	14,753
.....	2009-2010	15	606,989	1,106	608,095	147,404	—	—	460,691
.....	2010-2011	2	95,829	—	95,829	17,555	—	—	78,274
.....	2011-2012	1	14,995	—	14,995	10,966	959	—	3,070
.....	2012-2013	15	659,405	(8,707)	650,698	183,708	16,618	—	450,372
.....	2013-2014	16	585,092	484	¹ 585,576	237,276	—	169,901	178,399
.....	2014-2015	41	2,055,396	(156,249)	1,899,147	616,016	15,600	111,068	1,156,463

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
.....	2015-2016	15	795,157	143	795,300	168,295	–	–	627,005
.....	2016-2017	16	1,174,919	(10,717)	1,164,202	174,382	–	–	989,820
.....	2017-2018	10	494,490	–	494,490	21,068	19,066	–	454,356
Universal Child Care Benefits:									
.....	2011-2012	2	14,000	300	14,300	13,880	–	–	420
.....	2014-2015	3	40,000	–	40,000	3,360	–	–	36,640
Fraudulent claims for Canada Student Loans:									
.....	2012-2013	2	11,003	2,803	13,806	–	–	–	13,806
.....	2013-2014	75	696,810	(3,833)	692,977	313,920	47,806	56,462	274,789
.....	2014-2015	30	266,102	204 ¹	266,306	69,006	10,393	14,280	172,627
.....	2015-2016	25	267,856	11,357 ¹	279,213	53,184	–	11,332 ¹	214,697
.....	2016-2017	2	40,701	(26,713)	13,988	806	–	–	13,182
.....	2017-2018	20	361,592	–	361,592	7,457	1,641	–	352,494
Fraudulent claims for grants and contributions:									
.....	2011-2012	2	468,767	301,273 ¹	770,040	220,140	14,500	1	535,399
.....	2012-2013	3	620,814	(287,412)	333,402	97,718	2,496	82,102	151,086
.....	2014-2015	1	390,540	–	390,540	–	–	–	390,540
Fraudulent or unsupported claims for grants and contributions:									
.....	2015-2016	2	2,756,135	661,751	3,417,886	400	–	1,959,612	1,457,874
Fraudulent travel payment:									
.....	2014-2015	1	5,025	(225)	4,800	–	1,920	–	2,880
Losses of public money:									
Fraud by an employee:									
.....	2006-2007	2	11,767	(6,750) ¹	5,017	1,450	–	3,567	–
Fraudulent operation by an employee:									
Old Age Security:									
.....	2008-2009	3	115,669	(49,798)	65,871	18,393	–	673	46,805
.....	2016-2017	1	39,546	–	39,546	18,700	–	–	20,846
Fisheries, Oceans and the Canadian Coast Guard									
Department of Fisheries and Oceans									
Damage to building and other real property (including small craft harbours):									
.....	2016-2017	6	393,046	–	393,046	–	–	293,046	100,000
Fraudulent use of acquisition card due to identity theft:									
.....	2016-2017	70	183,404	–	183,404	178,238	–	5,166 ¹	–
Fraudulent use of designated acquisition card due to identity theft:									
.....	2017-2018	19	35,114	–	35,114	30,059	4,891	–	164
Loss of vessel in fire:									
.....	2010-2011	1	50,000	–	50,000	–	–	15,000	35,000
Unauthorized claim paid to suppliers and contractors:									
.....	2012-2013	1	228,850	–	228,850	–	–	–	228,850
Unauthorized or fraudulent use of designated acquisition or travel card:									
.....	2011-2012	258	63,046	196	63,242	62,675	–	–	567
Unauthorized use of designated acquisition card:									
.....	2017-2018	3	1,286	–	1,286	–	1,188	–	98
Unauthorized use of designated travel card:									
.....	2012-2013	5	9,582	2,546	12,128	9,239 ¹	–	–	2,889
.....	2017-2018	15	38,962	–	38,962	–	–	–	38,962
Unauthorized use of travel card:									
.....	2013-2014	9	22,100	–	22,100	16,042	900	3,566	1,592
.....	2014-2015	17	27,758	(3,411)	24,347	20,308	239	3,690	110
.....	2015-2016	12	23,688	–	23,688	13,823 ¹	282	–	9,583
.....	2016-2017	24	51,028	–	51,028	6,934 ¹	–	–	44,094
Global Affairs									
Department of Foreign Affairs, Trade and Development									
Fraudulent travel or overtime claims:									
.....	2003-2004	3	42,559	(410)	42,149	–	–	1,149	41,000
Fraudulent use of taxi voucher and travel and acquisition card:									
.....	2015-2016	1	13,872	–	13,872	3,268	–	–	10,604
Loss of consular revenue:									
.....	2016-2017	4	26,912	–	26,912	10,189	–	16,723 ¹	–
Theft of immigration, mission visa or consular funds:									
.....	1994-1995	–	176,857	–	176,857	–	–	–	176,857
Theft of mission funds:									
.....	2000-2001	3	935,794	–	935,794	–	–	–	935,794

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Health									
Department of Health									
Fraudulent claim for benefits	2007-2008	1	54,674	–	54,674	–	–	–	54,674
Fraudulent use of government acquisition and travel card	2014-2015	2	15,707	–	15,707	7,677	876	–	7,154
Unauthorized use of taxi vouchers	2017-2018	2	13,936	–	13,936	–	–	–	13,936
Canadian Food Inspection Agency									
Damage to Crown vehicle	2017-2018	62	136,453	37,050 ¹	173,503	795	14,381	134,319 ¹	24,008
Damage to Crown vehicle in an accident:									
.....	2014-2015	87	103,497	149,293 ¹	252,790	37,428	4,656	202,385 ¹	8,321
.....	2015-2016	87	176,901	195,483 ¹	372,384	41,472	13,778	298,112 ¹	19,022
.....	2016-2017	79	199,733	77,253 ¹	276,986	5,667	1,572	261,752 ¹	7,995
Unauthorized use of designated travel card	2012-2013	12	44,290	644	44,934	40,687	–	207	4,040
Unauthorized use of travel card	2014-2015	6	26,698	–	26,698	26,420	–	19	259
Canadian Institutes of Health Research									
Fraudulent claim for grant	2017-2018	1	263,914	–	263,914	–	–	–	263,914
Fraudulent endorsement of payment instrument	2017-2018	1	219,907	–	219,907	80,000	139,907	–	–
Public Health Agency of Canada									
Fraudulent salary and education costs payment for unattended training	2017-2018	1	28,617	–	28,617	–	–	–	28,617
Unauthorized use of travel card	2017-2018	1	3,956	–	3,956	–	700	–	3,256
Immigration, Refugees and Citizenship									
Department of Citizenship and Immigration									
Fraudulent overtime claim	2017-2018	1	1,718	–	1,718	–	–	–	1,718
Loss of cash receipt for immigration service fee	2017-2018	2,547	321,845	–	321,845	39,150	2,736	279,959	–
Unauthorized use of travel card	2017-2018	3	16,403	–	16,403	1,000	12,554	–	2,849
Indigenous Services									
Department of Indigenous Services Canada									
False or fraudulent claims for contributions:									
.....	2009-2010	2	3,699,000	(97,107)	3,601,893	861,557	85,750	–	2,654,586
.....	2010-2011	1	260,827	–	260,827	194,000	24,000	–	42,827
Fraudulent claim for benefits	2007-2008	1	95,000	(438) ¹	94,562	29,750	–	32,072	32,740
Fraudulent claim for grants and contributions ..	2016-2017	1	1,200,000	–	1,200,000	–	–	543,843	656,157
Fraudulent claims for contributions:									
.....	2012-2013	1	84,017	(15,596)	68,421	–	–	–	68,421
.....	2017-2018	1	1,458,744	–	1,458,744	–	–	–	1,458,744
Fraudulent claims for post-secondary student support program, Québec region	2005-2006	1	60,000	–	60,000	–	4,248	9,000	46,752
Inappropriate use of government resources	2015-2016	1	11,963	–	11,963	–	–	–	11,963
Inappropriate use of government resources and unearned salary	2013-2014	1	141,423	–	141,423	22,365	–	–	119,058
Misappropriation of government funding	2016-2017	1	779,825	–	779,825	–	–	–	779,825
Misuse of government acquisition card	2009-2010	1	19,222	–	19,222	10,355	–	–	8,867
Overpayment—Non-insured health services provider:									
.....	2009-2010	2	6,805,708	(5,764,849)	1,040,859	5,000	–	341,020	694,839
.....	2015-2016	1	360,255	–	360,255	–	–	–	360,255
Unauthorized use of travel card	2017-2018	3	9,553	–	9,553	750	5,245	–	3,558
Unsupported claims—Non-insured health services provider									
.....	2016-2017	1	7,623,092	–	7,623,092	–	–	–	7,623,092

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Infrastructure and Communities									
Office of Infrastructure of Canada									
Damage to tablet.....	2017-2018	14	21,126	–	21,126	–	7,545	13,581	¹ –
Innovation, Science and Economic Development									
Atlantic Canada Opportunities Agency									
Damage to Crown vehicle.....	2017-2018	1	6,815	–	6,815	–	–	6,815	¹ –
Department of Western Economic Diversification									
Loss of BlackBerry.....	2017-2018	1	200	–	200	–	–	200	–
Loss of computer.....	2017-2018	1	250	–	250	–	–	250	–
Loss of computer equipment:									
.....	2015-2016	4	190	15	¹ 205	–	115	90	–
.....	2017-2018	6	555	–	555	–	–	555	–
Loss of equipment.....	2017-2018	3	180	–	180	–	–	180	–
Loss of furniture.....	2017-2018	1	500	–	500	–	–	500	–
Loss of laptop.....	2017-2018	1	250	–	250	–	–	250	–
Loss of printer.....	2017-2018	1	300	–	300	–	–	300	–
National Defence									
Department of National Defence									
Direct funds transfer error.....	2016-2017	2	1,363	–	1,363	847	–	–	516
Discrepancy in Working Capital Fund.....	2015-2016	2	1,990	(985)	1,005	–	–	–	1,005
Fire damage within building.....	2017-2018	5	14,040	–	14,040	–	–	4,264	9,776
Fraudulent claim to suppliers and contractors.....	2016-2017	1	1,300,000	–	1,300,000	–	–	–	1,300,000
Fraudulent claims—CFB Halifax.....	2010-2011	1	68,374	872	69,246	–	–	–	69,246
Fraudulent claims, cashing of cheques and receipts of pay—CFSU Ottawa.....	1999-2000		28,305	85,277	¹ 113,582	32,891	2,500	–	78,191
Fraudulent use of designated acquisition card—Winnipeg.....	2015-2016	1	10,301	–	10,301	1,000	–	–	9,301
Loss of accountable advance:									
.....	2015-2016	2	2,515	–	2,515	47	400	–	¹ 2,068
.....	2016-2017	3	1,879	–	1,879	–	–	638	1,241
Loss of accountable advance—Borden.....	2011-2012	2	344	21	¹ 365	17	183	165	¹ –
Loss of accountable advance—Ottawa.....	2012-2013	1	12,966	1,249	14,215	1,991	–	–	12,224
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.....	2014-2015	1	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	971	3,139,246	149,012
.....	2005-2006		5,924,283	–	5,924,283	1,566,063	–	4,356,249	¹ 1,971
.....	2006-2007		8,692,483	(17,804)	8,674,679	2,866,753	130	5,807,388	408
.....	2007-2008		17,198,434	–	17,198,434	3,453,267	–	13,737,044	¹ 8,123
.....	2008-2009		13,735,115	–	13,735,115	5,376,404	43,473	8,282,820	¹ 32,418
.....	2009-2010		7,265,375	1,045,720	¹ 8,311,095	2,124,735	¹ 885	4,828,876	1,356,599
.....	2010-2011		4,445,660	–	4,445,660	1,946,783	50,370	2,270,230	¹ 178,277
.....	2011-2012		13,871,865	–	13,871,865	8,357,110	–	5,180,874	333,881
.....	2012-2013		21,919,300	–	21,919,300	1,558,077	10,046	20,163,874	187,303
.....	2013-2014		18,502,691	–	18,502,691	839,213	69,472	17,313,549	¹ 280,457
.....	2014-2015		8,703,643	–	8,703,643	1,450,548	–	6,687,106	¹ 565,989

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
.....	2015-2016		1,251,325	–	1,251,325	338,893	6,417	867,054 ¹	38,961
.....	2016-2017		1,188,685	–	1,188,685	506,865	5,450	358,528 ¹	317,842
.....	2017-2018		1,452,077	(220,542) ¹	1,231,535	253,732 ¹	56,094	524,743 ¹	396,966
Income tax:									
.....	2003-2004		12,026,416	–	12,026,416	8,622,886	–	3,374,237	29,293
.....	2004-2005		7,922,895	–	7,922,895	5,582,532	–	2,332,987 ¹	7,376
.....	2005-2006		9,648,565	–	9,648,565	6,176,108	–	3,124,453	348,004
.....	2007-2008		13,004,212	–	13,004,212	4,036,148	5,358	8,895,673	67,033
.....	2008-2009		15,562,835	(501,070)	15,061,765	8,405,843	–	6,542,660 ¹	113,262
.....	2009-2010		7,428,731	–	7,428,731	3,480,121	2,560	3,616,542 ¹	329,508
.....	2010-2011		22,442,722	(20,048)	22,422,674	9,920,660	120,229	11,636,295 ¹	745,490
.....	2011-2012		4,611,681	–	4,611,681	2,437,909	106,344	1,625,342 ¹	442,086
.....	2012-2013		11,841,323	(6,594)	11,834,729	5,973,253	26,505	4,146,864 ¹	1,688,107
.....	2013-2014		8,814,118	(11,126)	8,802,992	2,632,248	50,751	3,894,259 ¹	2,225,734
.....	2014-2015		3,508,671	–	3,508,671	1,484,757	307,457	915,026 ¹	801,431
.....	2015-2016		4,594,597	(47,392)	4,547,205	1,401,779	37,420	686,457 ¹	2,421,549
.....	2016-2017		3,700,231	154,470 ¹	3,854,701	894,656	–	816,801	2,143,244
.....	2017-2018		1,760,874	220,542 ¹	1,981,416	578,120 ¹	6,958	105,142	1,291,196
Other administered losses:									
.....	2009-2010		111,065	–	111,065	58,665	–	30,700	21,700
.....	2010-2011		161,040	–	161,040	156,523	–	4,517 ¹	–
.....	2011-2012		431,140	–	431,140	148,060	–	275,392 ¹	7,688
.....	2012-2013		47,923	–	47,923	25,893	–	–	22,030
.....	2013-2014		30,089	–	30,089	2,353	–	–	27,736
.....	2014-2015		209,003	–	209,003	21,022	–	176,767	11,214
.....	2017-2018		46,637	–	46,637	22,818 ¹	–	23,819 ¹	–
Fraudulent claim for sick and other leave benefits:									
.....	2012-2013	8	34,939	–	34,939	34,028	911	–	–
.....	2013-2014	5	6,020	–	6,020	5,174	–	563	283
.....	2014-2015	4	2,839	–	2,839	1,973	–	–	866
.....	2015-2016	3	1,588	–	1,588	973	–	–	615
.....	2016-2017	5	21,605	–	21,605	17,172	–	–	4,433
.....	2017-2018	1	1,024	–	1,024	615	409	–	–
Fraudulent salary payments for unreported absences:									
.....	2013-2014	6	77,379	–	77,379	49,988	–	17,772	9,619
.....	2014-2015	4	52,768	–	52,768	49,145	–	–	3,623
.....	2015-2016	3	10,610	–	10,610	3,106	–	–	7,504
.....	2016-2017	4	25,002	–	25,002	237	–	–	24,765
.....	2017-2018	16	100,679	(7,268) ¹	93,411	1,828	23,422	–	68,161
Personal purchases made by an employee using a Canada Revenue Agency charge card									
.....	2008-2009		3,219	–	3,219	1,733	1,486	–	–
Unauthorized use of travel card									
.....	2017-2018	1	4,112	–	4,112	–	–	–	4,112
Unauthorized use of travel cards and fraudulent travel claims									
.....	2016-2017	2	5,350	–	5,350	4,992	–	–	358
Natural Resources									
Department of Natural Resources									
Damage to building									
.....	2017-2018	1	1,850	260 ¹	2,110	–	2,110	–	–
Fraudulent cashing of traveler's cheques									
.....	2007-2008	2	12,895	–	12,895	8,664	–	–	4,231
Theft and unauthorized use of taxi chits									
.....	2010-2011		769	–	769	–	–	–	769

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2018–2019	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Canadian Nuclear Safety Commission									
Loss of encrypted USB Key.....	2017-2018	19	1,615	—	1,615	—	—	1,615	—
Privy Council									
Privy Council Office									
Theft of taxi chits	2009-2010	2	5,509	—	5,509	945	—	50	4,514
Canadian Intergovernmental Conference Secretariat									
Fraudulent use of acquisition card.....	2017-2018	1	15	—	15	—	15	—	—
Theft of portable battery	2017-2018	1	326	—	326	—	326	—	—
Theft of USB cable.....	2017-2018	4	25	—	25	—	25	—	—
Theft of USB charger	2017-2018	1	40	—	40	—	40	—	—
Public Safety and Emergency Preparedness									
Canada Border Services Agency									
Loss of revenues due to <i>Customs Act</i> infractions—									
Other infractions	2013-2014		27,266	—	27,266	17,623	—	—	9,643
Correctional Service of Canada									
Damage due to intentional fire.....	2015-2016	11	393,095	—	393,095	—	—	393,095	¹ —
Damage due to water pipe break.....	2017-2018	7	74,527	—	74,527	—	—	74,527	¹ —
Damage following motor vehicle accident:									
.....	2015-2016	55	94,053	—	94,053	18,136	—	75,917	¹ —
.....	2016-2017	50	211,766	103	211,869	37,805	14,663	159,401	¹ —
.....	2017-2018	40	155,407	—	155,407	—	28,197	127,210	¹ —
Damage to plate glass window:									
.....	2015-2016	9	4,300	—	4,300	564	¹ —	3,736	¹ —
.....	2016-2017	232	12,609	—	12,609	100	421	12,009	79
Loss of asset inventories:									
.....	2016-2017	90	233,186	—	233,186	—	—	233,186	¹ —
.....	2017-2018	50	14,477	—	14,477	—	—	14,477	¹ —
Loss of cellular phone.....	2017-2018	1	200	—	200	—	—	200	¹ —
Theft of computer equipment.....	2017-2018	1	125	—	125	—	—	125	¹ —
Vandalism to property and equipment:									
.....	2015-2016	418	48,994	—	48,994	2,124	¹ —	46,870	¹ —
.....	2016-2017	372	94,221	—	94,221	1,976	—	92,245	—
.....	2017-2018	707	126,397	—	126,397	1,861	352	121,856	2,328
Royal Canadian Mounted Police									
Damage to Crown vehicle.....	2017-2018	603	1,455,908	20,654	¹ 1,476,562	56,188	29,453	1,367,111	¹ 23,810
Fraudulent use of acquisition card.....	2017-2018	1	104,555	—	104,555	—	¹ 9,581	94,974	¹ —
Theft of exhibit.....	2013-2014	1	116,231	81	¹ 116,312	2,100	1,800	541	111,871
Public Services and Procurement									
Department of Public Works and Government Services									
Damage to building	2016-2017	6	33,859	(2,679)	31,180	21,884	3,755	5,541	—
Fraud—Pay officer	2006-2007		250,000	—	250,000	91,239	—	—	158,761
Fraud—Public Service Pension Fund:									
.....	2006-2007		1,185,000	(912,069)	272,931	86,966	9,038	129,767	47,160
.....	2007-2008		87,464	(49,031)	38,433	1,870	50	—	36,513
.....	2008-2009		58,187	74,834	133,021	6,053	—	109,830	17,138
.....	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 voucher.....	2009-2010	2	21,156	—	21,156	770	240	18,226	¹ 1,920
Loss of money due to an illegal act.....	2004-2005		3,452,066	—	3,452,066	490,294	17,294	2,898,744	¹ 45,734
Malfeasance by an employee.....	2007-2008		2,775,542	—	2,775,542	978,244	14,123	1,478,470	¹ 304,705

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2018–2019	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
.....	2009-2010		211,459	–	211,459	114,614	3,172	52,245	41,428
.....	2010-2011		145,480	–	145,480	83,508	750	14,623	46,599
.....	2012-2013		174,014	–	174,014	104,366	7,978	–	61,670
.....	2013-2014		497,792	–	497,792	206,812	25,362	6,549	259,069
.....	2015-2016	9	169,594	–	169,594	10,002	1,939	121,882	35,771
.....	2016-2017	11	21,214	(3,375)	17,839	15,353	1,428	–	1,058
Sponsorship Program.....	2007-2008	2	2,568,561	–	2,568,561	1,248,512	–	–	1,320,049
Unauthorized use of acquisition card	2014-2015	3	5,669	(312)	5,357	2,386	–	9	2,962
Unauthorized use of travel card:									
.....	2015-2016	4	8,697	–	8,697	7,265	–	–	1,432
.....	2017-2018	6	9,217	–	9,217	3,932	700	657	3,928
Vendor overpayment	2017-2018	1	511	–	511	–	–	–	511
Receiver General—Cheque Redemption Control Directorate									
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—									
Misdirected direct deposit.....	2017-2018	10,860	8,345,320	–	8,345,320	6,144,574	–	1,193,445	1,007,301
Transport									
Department of Transport									
Damage to Crown vehicle.....	2017-2018	30	55,437	12,565	68,002	–	35,089	32,913	–
Fraudulent travel claim	2009-2010	7	7,939	–	7,939	3,812	717	–	3,410
Unauthorized use of travel card	2015-2016	7	16,504	–	16,504	5,708	6,475	4,321	–
Treasury Board									
Treasury Board Secretariat									
Fraudulent benefit claim:									
.....	2014-2015	5	70,725	–	70,725	4,062	192	–	66,471
.....	2015-2016	4	320,150	–	320,150	176	–	–	319,974
.....	2016-2017	2	10,552	–	10,552	–	–	–	10,552
.....	2017-2018	5	37,840	217	38,057	5,316	2,760	–	29,981
Fraudulent benefit claim (health and dental plans).....									
.....	2013-2014	5	189,739	–	189,739	36,761	–	–	152,978
Theft of laptop.....	2017-2018	1	1,800	–	1,800	–	–	1,800	–
Veterans Affairs									
Department of Veterans Affairs									
False or fraudulent claims for									
War Veterans Allowance benefits	1992-1993	2	97,219	(5,634)	91,585	43,600	4,000	18,584	25,401
Fraudulent endorsement of disability pension cheques cashed following death of payee:									
.....	2004-2005	1	30,108	(18,908)	11,200	6,791	–	–	4,409
.....	2008-2009	5	378,004	(1)	378,003	44,689	–	330,797	2,517
Theft of disability pension payments following death of payee:									
.....	2007-2008	3	51,893	(10,464)	41,429	14,756	461	–	26,212
.....	2008-2009	6	83,556	(14,175)	69,381	15,047	–	39,985	14,349
.....	2016-2017	1	26,817	–	26,817	300	1,200	–	25,317
Total.....			1,347,542,296	(54,023,291)	1,293,519,005	668,136,229	75,519,721	219,656,111	330,206,944

¹ Amends previous year's Public Accounts of Canada.

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Section 3

Public Accounts of Canada
2018–2019

Professional and special services

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Professional and special services

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

Professional and special services

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	15,805,708	–	5,452,748	75,645	40,190,077	3,232,714
Canadian Grain Commission.....	790,848	–	–	5,641	494,935	289,891
	16,596,556	–	5,452,748	81,286	40,685,012	3,522,605
Canadian Heritage and Multiculturalism						
Department of Canadian Heritage.....	3,445,868	–	129,677	41,786	4,827,244	1,862,643
Canadian Radio-television and Telecommunications Commission.....	121,942	–	–	–	1,406,226	569,281
Library and Archives of Canada.....	2,252,639	–	–	30,861	3,086,076	556,974
National Film Board.....	609,304	–	220,884	–	761,018	224,694
The National Battlefields Commission.....	22,400	–	154,764	–	14,530	13,959
	6,452,153	–	505,325	72,647	10,095,094	3,227,551
Crown-Indigenous Relations						
Department of Indian Affairs and Northern Development.....	7,393,672	–	105,252,060	358,254	21,512,703	3,177,947
Canadian High Arctic Research Station.....	256,984	–	–	8,659	1,612,793	138,429
	7,650,656	–	105,252,060	366,913	23,125,496	3,316,376
Democratic Institutions						
Leaders' Debates Commission.....	–	–	–	–	–	1,952
Office of the Chief Electoral Officer.....	1,203,222	–	–	50,909	41,508,382	1,082,983
	1,203,222	–	–	50,909	41,508,382	1,084,935
Environment and Climate Change						
Department of the Environment.....	21,247,781	–	61,289,819	261,419	11,660,894	8,222,261
Canadian Environmental Assessment Agency.....	1,114,811	–	–	–	723,521	769,072
Parks Canada Agency.....	4,074,652	–	133,623,433	364,456	5,842,728	5,717,800
	26,437,244	–	194,913,252	625,875	18,227,143	14,709,133
Families, Children and Social Development						
Department of Employment and Social Development.....	376,294,815	–	–	7,774,776	205,543,596	8,688,229
Canadian Centre for Occupational Health and Safety.....	460,564	–	–	–	–	133,983
	376,755,379	–	–	7,774,776	205,543,596	8,822,212

The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2019/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
2,874,520	2,514,085	4,017,527	7,449,920	926,689	292,947	4,241,424	15,466,103	102,540,107
304,250	55,900	9,589	71,608	111,863	1,112	420,876	242,867	2,799,380
3,178,770	2,569,985	4,027,116	7,521,528	1,038,552	294,059	4,662,300	15,708,970	105,339,487
2,185,892	545,103	1,255,952	1,484,929	716,386	5,395	1,689,223	7,276,202	25,466,300
29,971	259,438	157,796	39,812	390,337	13,015	610,000	27,964	3,625,782
329,449	83,754	1,675,509	–	305,135	75,385	742,518	5,358,273	14,496,573
17,676	345,738	125,809	131,939	253,813	64,168	58,058	2,521,324	5,334,425
74,973	–	459,416	–	26,213	34,802	7,146	271,289	1,079,492
2,637,961	1,234,033	3,674,482	1,656,680	1,691,884	192,765	3,106,945	15,455,052	50,002,572
62,009,489	21,918,317	2,313,952	10,095,586	853,229	980,140	2,811,981	29,642,433	268,319,763
96,183	102,652	5,258	42,604	103,052	–	76,570	196,145	2,639,329
62,105,672	22,020,969	2,319,210	10,138,190	956,281	980,140	2,888,551	29,838,578	270,959,092
–	–	–	–	548	–	–	4,950	7,450
90,558	5,227,392	290,093	277,880	533,312	1,077,852	747,860	968,938	53,059,381
90,558	5,227,392	290,093	277,880	533,860	1,077,852	747,860	973,888	53,066,831
13,290,757	9,347,792	4,006,365	31,189,223	1,942,841	1,830,358	6,636,777	8,217,774	179,144,061
2,059,978	706,640	616	75,768	76,693	83,309	269,114	32,520	5,912,042
4,053,554	895,957	5,728,156	5,659,871	1,105,327	355,806	3,005,779	47,924,716	218,352,235
19,404,289	10,950,389	9,735,137	36,924,862	3,124,861	2,269,473	9,911,670	56,175,010	403,408,338
10,549,874	26,387,840	7,334,059	10,115,273	1,710,118	759,999	10,893,260	3,039,826	669,091,665
–	–	10,499	–	80,625	–	51,469	846,699	1,583,839
10,549,874	26,387,840	7,344,558	10,115,273	1,790,743	759,999	10,944,729	3,886,525	670,675,504

Professional and special services—continued

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Finance						
Department of Finance	1,813,676	–	–	62,980	2,124,757	725,180
Financial Consumer Agency of Canada.....	257,633	–	–	1,806	621,921	229,455
Financial Transactions and Reports Analysis Centre of Canada.....	65,874	–	9,225	3,770	625,116	312,167
Office of the Auditor General.....	1,739,452	–	–	60,401	417,129	598,462
Office of the Superintendent of Financial Institutions	50,295	–	–	3,811	9,373,896	263,890
	3,926,930	–	9,225	132,768	13,162,819	2,129,154
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	106,035,102	–	152,682,620	1,597,388	18,666,927	6,397,896
Global Affairs						
Department of Foreign Affairs, Trade and Development.....	40,269,565	–	10,506,283	975,832	39,515,275	7,815,744
Export Development Canada (Canada Account).....	7,409,042	–	–	–	–	–
International Joint Commission (Canadian Section) ...	154,285	–	7,500	–	13,601	88,304
Invest in Canada Hub	288,443	–	–	–	718,989	49,559
	48,121,335	–	10,513,783	975,832	40,247,865	7,953,607
Health						
Department of Health	10,521,512	–	693,824	13,257,068	33,558,131	6,112,068
Canadian Food Inspection Agency	6,349,687	–	1,106,329	1,014,003	16,497,408	2,900,707
Canadian Institutes of Health Research	106,946	–	–	10,971	1,515,597	225,685
Patented Medicine Prices Review Board	111,462	–	–	–	110,990	86,769
Public Health Agency of Canada	5,651,290	–	558,045	1,298,557	19,124,305	1,840,799
	22,740,897	–	2,358,198	15,580,599	70,806,431	11,166,028
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration	268,904,088	–	124	163,790,698	51,346,428	4,665,110
Immigration and Refugee Board.....	3,088,287	–	–	34,186	2,652,869	9,953,102
	271,992,375	–	124	163,824,884	53,999,297	14,618,212
Indigenous Services						
Department of Indigenous Services Canada	8,037,406	–	3,417,959	441,709,759	15,194,238	1,930,591
Infrastructure and Communities						
Office of Infrastructure of Canada	2,125,173	–	25,669,570	56,025	9,585,276	1,142,913

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
2,566,965	393,133	563,513	23,691	939,224	18,830	714,325	1,595,103	11,541,377
465,087	–	1,589	–	159,566	148,716	266,469	2,460,287	4,612,529
484,578	90,244	379,007	–	155,494	17,925	472,744	131,507	2,747,651
182,625	204,585	180,758	–	1,197,749	–	1,012,669	262,789	5,856,619
905,495	–	218,767	–	810,330	307,275	1,551,202	3,115,679	16,600,640
4,604,750	687,962	1,343,634	23,691	3,262,363	492,746	4,017,409	7,565,365	41,358,816
13,692,618	20,995,435	7,889,243	35,995,533	1,640,554	2,545,124	12,979,076	11,777,588	392,895,104
19,225,210	28,109,805	70,379,204	3,980,940	18,043,945	20,512,476	21,404,884	17,914,294	298,653,457
–	–	–	–	–	–	–	–	7,409,042
–	–	23,908	1,835,920	34,946	–	20,717	239,711	2,418,892
16,660	489,388	–	–	1,496,238	46,545	18,471	325,824	3,450,117
19,241,870	28,599,193	70,403,112	5,816,860	19,575,129	20,559,021	21,444,072	18,479,829	311,931,508
21,196,489	13,650,893	3,053,179	17,613,207	1,266,629	7,550,758	7,214,226	12,317,589	148,005,573
7,678,417	555,378	1,330,213	15,881,283	2,231,554	413,064	2,149,602	10,827,973	68,935,618
20,370	159,469	333,340	5,332	830,482	20,227	438,899	813,595	4,480,913
351,606	82,125	–	273,042	43,480	41,544	56,018	88,046	1,245,082
1,151,304	2,362,860	188,679	21,417,832	797,459	808,172	2,793,149	33,094,865	91,087,316
30,398,186	16,810,725	4,905,411	55,190,696	5,169,604	8,833,765	12,651,894	57,142,068	313,754,502
12,094,778	11,914,989	4,364,365	430,062	1,293,480	3,793,994	3,608,284	12,517,918	538,724,318
80,474	312,622	1,514,977	–	426,493	4,646	603,193	1,886,856	20,557,705
12,175,252	12,227,611	5,879,342	430,062	1,719,973	3,798,640	4,211,477	14,404,774	559,282,023
10,964,375	9,887,447	622,575	1,871,716	1,073,431	737,546	3,147,976	5,919,244	504,514,263
2,275,571	3,100,517	1,420,837	1,719,804	273,145	219,228	660,935	483,192	48,732,186

Professional and special services—continued

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Innovation, Science and Economic Development						
Department of Industry.....	23,735,477	–	869,336	371,450	65,728,687	4,617,621
Atlantic Canada Opportunities Agency	339,231	–	60,201	4,289	378,239	317,972
Canadian Northern Economic Development Agency	96,167	–	–	300	327,539	102,155
Canadian Space Agency	5,265,796	–	58,127,885	40,025	1,942,854	751,725
Copyright Board.....	117,155	–	–	4,822	–	74,706
Department of Western Economic Diversification	541,442	–	–	–	108,600	121,222
Economic Development Agency of Canada for the Regions of Quebec.....	738,896	–	20,241	–	658,894	377,850
Federal Economic Development Agency for Southern Ontario.....	781,000	–	–	4,830	1,847,692	155,569
National Research Council of Canada	9,848,857	–	30,341,978	434,371	17,034,074	545,448
Statistics Canada	4,755,305	–	–	329,195	9,196,982	1,446,340
	46,219,326	–	89,419,641	1,189,282	97,223,561	8,510,608
Justice						
Department of Justice.....	2,312,377	–	–	453,701	9,975,138	2,716,276
Administrative Tribunals Support Service of Canada.....	366,851	–	–	51,106	2,014,580	1,703,292
Canadian Human Rights Commission	46,111	–	–	14,701	276,518	110,072
Courts Administration Service.....	1,703,989	–	135,581	87,144	1,129,186	2,326,178
Office of the Commissioner for Federal Judicial Affairs	287,482	–	–	–	293,405	116,521
Office of the Director of Public Prosecutions	1,203,637	–	–	96,371	636,118	656,585
Offices of the Information and Privacy Commissioners of Canada	733,269	–	–	32,457	1,251,513	331,115
Registrar of the Supreme Court of Canada	300,548	–	16,800	–	193,984	361,696
	6,954,264	–	152,381	735,480	15,770,442	8,321,735
National Defence						
Department of National Defence	438,894,280	–	1,860,838,860	229,313,331	138,776,264	24,391,654
Military Grievances External Review Committee.....	196,359	–	–	3,254	199,284	47,550
Military Police Complaints Commission	108,419	–	–	877	3,934	42,154
Office of the Communications Security Establishment Commissioner.....	84,750	–	–	1,027	22,812	24,715
	439,283,808	–	1,860,838,860	229,318,489	139,002,294	24,506,073
National Revenue						
Canada Revenue Agency.....	169,548,041	–	181,384	1,733,369	104,827,522	3,011,764
Natural Resources						
Department of Natural Resources	42,836,588	–	2,966,158	684,975	14,945,469	2,413,479
Canadian Nuclear Safety Commission.....	434,273	–	150,984	53,815	7,964,288	1,500,000
National Energy Board.....	621,626	–	86,466	–	4,590,553	284,875
Northern Pipeline Agency	128,595	–	–	–	16,840	325
	44,021,082	–	3,203,608	738,790	27,517,150	4,198,679
Office of the Governor General's Secretary						
Office of the Governor General's Secretary.....	302,686	–	–	32,178	535,619	362,202

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
14,321,517	16,143,049	2,699,908	4,196,828	1,487,462	2,894,336	5,340,453	5,034,829	147,440,953
828,216	479,486	12,960	–	197,485	15,429	781,626	463,340	3,878,474
174,804	31,740	–	–	78,184	93,308	39,565	1,381,206	2,324,968
655,144	1,040,751	1,842,398	32,119,153	174,885	291,028	876,558	4,682,546	107,810,748
244	11,890	–	–	30,365	202,491	12,697	128,879	583,249
313,277	338,295	6,294	–	159,514	23,627	324,485	3,682,398	5,619,154
595,327	145,320	218,364	–	252,178	95,060	459,020	2,156,246	5,717,396
61,740	713,279	53,709	74,750	117,343	12,459	228,900	31,530	4,082,801
3,244,605	1,180,157	3,639,778	12,734,164	2,117,022	717,519	3,976,572	–	85,814,545
433,088	44,459	2,182,455	–	798,397	79,541	2,956,037	7,822,088	30,043,887
20,627,962	20,128,426	10,655,866	49,124,895	5,412,835	4,424,798	14,995,913	25,383,062	393,316,175
1,921,293	594,524	2,673,330	546,688	5,468,977	117,933	3,835,983	8,966,644	39,582,864
230,319	146,008	299,012	–	553,142	110,744	624,658	692,925	6,792,637
59,294	113,984	–	25,185	77,160	181,252	204,889	749,413	1,858,579
133,063	74,725	4,048,963	–	157,726	143,870	296,386	678,806	10,915,617
1,573,136	892,603	3,071	–	8,755,536	29,776	730,921	217,224	12,899,675
46,194,274	118,886	889,611	–	1,360,317	–	255,284	2,400,151	53,811,234
203,778	407,576	100,618	–	117,888	2,301,051	527,266	761,679	6,768,210
19,200	3,600	1,061,130	21,194	263,189	4,990	122,935	302,833	2,672,099
50,334,357	2,351,906	9,075,735	593,067	16,753,935	2,889,616	6,598,322	14,769,675	135,300,915
52,823,090	41,801,760	99,990,014	14,559,461	6,666,466	45,678,346	146,652,898	569,453,692	3,669,840,116
7,470	99,531	7,799	–	14,924	3,784	36,917	6,652	623,524
975	17,186	1,059	–	37,461	–	46,695	536,191	794,951
49,431	100,669	144	–	14,009	–	10,461	17,533	325,551
52,880,966	42,019,146	99,999,016	14,559,461	6,732,860	45,682,130	146,746,971	570,014,068	3,671,584,142
77,033,629	1,128,574	6,920,379	1,128,913	6,487,888	177,013	13,158,850	5,532,782	390,870,108
7,693,517	8,654,149	4,491,806	20,844,586	1,486,489	1,557,286	4,807,419	1,455,708	114,837,629
120,699	495,085	538,640	1,326,663	444,911	205,658	2,029,806	776,542	16,041,364
421,410	624,138	294,837	844,362	332,569	224,471	949,370	3,186,368	12,461,045
5,826	25,882	–	–	–	–	750	10,000	188,218
8,241,452	9,799,254	5,325,283	23,015,611	2,263,969	1,987,415	7,787,345	5,428,618	143,528,256
–	8,200	2,306	–	41,869	212,199	76,990	304,955	1,879,204

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
Parliament						
House of Commons	1,651,065	–	42,263	268,193	14,480,976	710,729
Library of Parliament	124,949	–	–	10,090	1,067,262	50,284
Office of the Conflict of Interest and Ethics Commissioner	27,362	–	–	2,153	585,340	–
Office of the Parliamentary Budget Officer	58,908	–	–	–	72,517	–
Office of the Senate Ethics Officer	83,932	–	–	–	–	–
Parliamentary Protective Service	1,880,136	–	–	81,307	1,160,356	–
Secretariat of the National Security and Intelligence Committee of Parliamentarians	144,094	–	–	–	289,294	99,784
Senate	524,232	–	15,000	52,780	526,011	10,654
	4,494,678	–	57,263	414,523	18,181,756	871,451
Privy Council						
Privy Council Office	4,504,355	–	–	–	10,580,130	4,765,305
Canadian Intergovernmental Conference Secretariat	248,111	–	–	–	41,792	658,205
Canadian Transportation Accident Investigation and Safety Board	320,243	–	2,625	17,869	82,268	238,987
Office of the Commissioner of Official Languages	367,449	–	(107,671)	8,544	510,788	162,045
Public Service Commission	428,578	–	–	53,796	3,444,281	305,877
Security Intelligence Review Committee	190,189	–	–	–	41,972	21,273
	6,058,925	–	(105,046)	80,209	14,701,231	6,151,692
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness	2,691,795	–	–	35,658	4,679,580	2,097,847
Canada Border Services Agency	46,266,846	–	903,479	33,583,670	147,064,989	6,609,504
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	54,730	–	–	2,165	309,222	46,626
Correctional Service of Canada	23,868,160	–	1,449,178	172,341,951	14,600,881	4,515,346
Office of the Correctional Investigator of Canada	17,847	–	–	–	89,686	70,049
Parole Board of Canada	114,435	–	–	7,428	341,236	290,284
Royal Canadian Mounted Police	117,705,535	–	44,214,788	98,249,015	61,104,695	–
Royal Canadian Mounted Police External Review Committee	207,910	–	–	–	1,186	156,352
	190,927,258	–	46,567,445	304,219,887	228,191,475	13,786,008
Public Services and Procurement						
Department of Public Works and Government Services	393,952,277	452,892,506	388,096,480	643,201	114,082,355	45,197,378
Shared Services Canada	9,817,893	–	8,642,325	303,494	161,315,880	2,422,663
	403,770,170	452,892,506	396,738,805	946,695	275,398,235	47,620,041
Science						
Natural Sciences and Engineering Research Council	179,149	–	–	10,093	2,826,098	183,833
Social Sciences and Humanities Research Council	137,971	–	–	5,542	1,641,654	219,556
	317,120	–	–	15,635	4,467,752	403,389

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
624,512	1,442,109	193,562	1,197,212	3,974,405	1,117,336	2,019,940	244,789	27,967,091
192,089	748,034	40,830	–	289,818	183,453	313,781	337,669	3,358,259
21,833	–	56,433	443	35,267	4,170	51,842	27,466	812,309
13,485	968,382	–	–	11,333	38,235	67,950	–	1,230,810
144,099	61,791	–	–	5,994	–	4,674	4,297	304,787
173,209	64,881	15,996,373	–	134,013	5,700	236,428	68,555	19,800,958
–	–	135,087	–	23,354	–	7,081	3,933	702,627
360,785	708,897	–	713,200	610,638	–	437,941	118,357	4,078,495
1,530,012	3,994,094	16,422,285	1,910,855	5,084,822	1,348,894	3,139,637	805,066	58,255,336
980,917	957,614	4,239,071	749,638	468,724	570,391	1,680,105	4,599,556	34,095,806
–	42,238	37,155	–	2,313	–	30,939	39,546	1,100,299
95,194	367,969	71,172	1,939	34,649	195,937	342,929	6,209	1,777,990
25,564	340,656	33,904	143,429	41,612	88,510	155,566	559,871	2,330,267
1,242,540	843,506	280,949	–	76,007	132,959	864,476	2,862,774	10,535,743
19,400	42,250	41,612	232	23,420	–	52,714	133,721	566,783
2,363,615	2,594,233	4,703,863	895,238	646,725	987,797	3,126,729	8,201,677	50,406,888
3,277,325	2,756,108	2,361,051	237,609	686,588	500,312	1,339,207	1,265,147	21,928,227
18,420,291	865,647	25,269,003	1,521,669	758,636	139,067	5,123,664	21,787,588	308,314,053
300,394	–	1,001	21,600	48,685	53,292	107,214	366,217	1,311,146
15,867,623	7,613,225	15,066,432	569,033	1,183,975	1,329,068	40,747,046	69,483,020	368,634,938
–	120,212	666	–	10,864	–	18,336	4,485	332,145
683,676	5,100	55,361	–	30,967	–	271,857	579,292	2,379,636
27,804,275	5,195,262	137,688,731	1,933,284	1,790,142	4,749,249	16,247,791	3,319,766	520,002,533
–	–	–	–	11,637	21,890	8,430	19,780	427,185
66,353,584	16,555,554	180,442,245	4,283,195	4,521,494	6,792,878	63,863,545	96,825,295	1,223,329,863
21,418,033	143,405,739	41,135,742	43,189,404	2,475,798	2,353,065	10,790,032	381,549,263	2,041,181,273
1,082,796	70,849,687	3,963,274	–	324,196	840,991	10,042,695	2,350,843	271,956,737
22,500,829	214,255,426	45,099,016	43,189,404	2,799,994	3,194,056	20,832,727	383,900,106	2,313,138,010
35,010	768,074	64,817	–	521,270	199,782	351,957	257,475	5,397,558
70,271	522,376	39,316	–	404,207	80,954	212,149	345,995	3,679,991
105,281	1,290,450	104,133	–	925,477	280,736	564,106	603,470	9,077,549

Professional and special services—concluded

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Transport						
Department of Transport	22,945,830	–	52,516,532	1,304,309	21,696,789	4,453,645
Canadian Transportation Agency	24,867	–	–	7,725	452,667	286,405
	22,970,697	–	52,516,532	1,312,034	22,149,456	4,740,050
Treasury Board						
Treasury Board Secretariat	2,413,636	–	–	168,536	25,654,755	3,048,824
Canada School of Public Service	560,281	–	–	48,845	7,252,390	889,019
Office of the Commissioner of Lobbying	301,595	–	–	3,058	658,771	38,790
Office of the Public Sector Integrity Commissioner ...	331,500	–	–	2,580	251,028	28,647
	3,607,012	–	–	223,019	33,816,944	4,005,280
Veterans Affairs						
Department of Veterans Affairs	54,432,847	–	–	407,277,887	930,174	2,050,234
Veterans Review and Appeal Board	222,195	–	–	9,009	–	68,450
	54,655,042	–	–	407,286,896	930,174	2,118,684
Women and Gender Equality						
Department for Women and Gender Equality	112,010	–	–	–	141,408	217,665
Office of the Co-ordinator, Status of Women	127,769	–	–	398	135,828	189,611
	239,779	–	–	398	277,236	407,276
Total	2,291,444,316	452,892,506	2,950,345,737	1,581,096,545	1,543,838,423	209,036,145

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
14,651,571	17,998,739	5,136,825	15,285,738	2,266,361	1,912,855	8,200,596	12,498,305	180,868,095
1,393	114,300	–	–	91,061	38,844	313,759	288,319	1,619,340
14,652,964	18,113,039	5,136,825	15,285,738	2,357,422	1,951,699	8,514,355	12,786,624	182,487,435
4,200,993	20,885,111	1,247,327	2,143,459	756,490	414,293	6,271,516	56,454,770	123,659,710
102,423	423,572	247,548	6,250	221,649	74,054	3,062,094	183,136	13,071,261
13,252	181,250	3,240	–	14,279	23,643	32,535	31,076	1,301,489
74,037	79,346	3,845	–	16,090	3,963	48,698	35,726	875,460
4,390,705	21,569,279	1,501,960	2,149,709	1,008,508	515,953	9,414,843	56,704,708	138,907,920
2,350,048	238,933	1,184,210	–	592,350	507,339	1,422,565	14,993,503	485,980,090
–	–	41,237	–	30,130	–	150,892	28,367	550,280
2,350,048	238,933	1,225,447	–	622,480	507,339	1,573,457	15,021,870	486,530,370
196,549	54,713	29,267	6,500,348	164,334	251,134	160,123	2,074,521	9,902,072
–	1,700	956	4,457,442	26,287	161,192	98,090	764,045	5,963,318
196,549	56,413	30,223	10,957,790	190,621	412,326	258,213	2,838,566	15,865,390
514,881,699	514,802,425	506,499,332	334,776,651	97,701,279	114,125,207	392,026,897	1,436,930,625	12,940,397,787

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Section 4

Public Accounts of Canada
2018–2019

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/2019/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.....	–	5,231,591	20,375,853	–	25,607,444
Canadian Heritage and Multiculturalism					
Library and Archives of Canada.....	–	–	3,694,983	–	3,694,983
The National Battlefields Commission.....	–	38,869	287,320	–	326,189
	–	38,869	3,982,303	–	4,021,172
Crown-Indigenous Relations					
Department of Indian Affairs and Northern Development.....	1	–	5,377,296	–	5,377,297
Democratic Institutions					
Office of the Chief Electoral Officer.....	–	–	854,999	–	854,999
Environment and Climate Change					
Department of the Environment.....	55,000	109,879	794,047	–	958,926
Parks Canada Agency.....	51,715	423,808,797	46,546,932	3,458,630	473,866,074
	106,715	423,918,676	47,340,979	3,458,630	474,825,000
Finance					
Office of the Superintendent of Financial Institutions.....	–	–	610,256	–	610,256
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans.....	1,053,734	117,500,276	39,200,174	1,522,534	159,276,718
Global Affairs					
Department of Foreign Affairs, Trade and Development.....	–	225,640	24,850,028	23,027,348	48,103,016
International Joint Commission (Canada Section).....	–	–	439,412	–	439,412
Invest in Canada Hub.....	–	–	1,339,645	–	1,339,645
	–	225,640	26,629,085	23,027,348	49,882,073

Acquisition of land, buildings and works—continued

(in dollars)

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
Health					
Department of Health.....	–	240,814	6,659,348	–	6,900,162
Canadian Food Inspection Agency	–	–	21,500	–	21,500
Public Health Agency of Canada.....	–	79,817	307,587	–	387,404
	–	320,631	6,988,435	–	7,309,066
Indigenous Services					
Department of Indigenous Services Canada.....	–	–	28,914	–	28,914
Infrastructure and Communities					
Office of Infrastructure of Canada.....	16,638	89,149,200	–	–	89,165,838
Innovation, Science and Economic Development					
Department of Industry.....	–	–	21,456	–	21,456
Canadian Space Agency	–	47,483	–	–	47,483
National Research Council of Canada	–	9,328	25,724,310	–	25,733,638
Statistics Canada.....	–	–	832,643	–	832,643
	–	56,811	26,578,409	–	26,635,220
Justice					
Administrative Tribunals Support Service of Canada.....	–	–	2,152,918	–	2,152,918
Canadian Human Rights Commission	–	–	157,097	–	157,097
Courts Administration Service.....	–	–	1,740,023	–	1,740,023
Offices of the Information and Privacy Commissioners of Canada.....	–	–	176,528	–	176,528
	–	–	4,226,566	–	4,226,566
National Defence					
Department of National Defence	1,352,500	149,107,345	296,876,837	69,466,433	516,803,115
Communications Security Establishment.....	–	–	9,795,933	–	9,795,933
Military Grievances External Review Committee.....	–	–	94,742	–	94,742
Military Police Complaints Commission	–	–	11,435	–	11,435
	1,352,500	149,107,345	306,778,947	69,466,433	526,705,225
Natural Resources					
Department of Natural Resources	–	2,257,747	12,580,937	–	14,838,684
National Energy Board	–	–	19,918	–	19,918
	–	2,257,747	12,600,855	–	14,858,602
Public Safety and Emergency Preparedness					
Department of Public Safety and Emergency Preparedness	–	–	60,191	–	60,191
Canada Border Services Agency.....	–	800,300	49,195,063	–	49,995,363
Correctional Service of Canada	6,689	5,522,025	138,201,147	–	143,729,861
Parole Board of Canada	–	–	723,915	–	723,915
Royal Canadian Mounted Police.....	1,967,621	3,106,377	97,994,282	1,769,942	104,838,222
	1,974,310	9,428,702	286,174,598	1,769,942	299,347,552

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
Public Services and Procurement					
Department of Public Works and Government Services	6,073,507	238,697,060	333,844,365	1,619,587	580,234,519
Shared Services Canada.....	–	–	8,955,529	–	8,955,529
	6,073,507	238,697,060	342,799,894	1,619,587	589,190,048
Science					
Natural Sciences and Engineering Research Council.....	–	–	229,436	–	229,436
Social Sciences and Humanities Research Council.....	–	–	144,587	–	144,587
	–	–	374,023	–	374,023
Transport					
Department of Transport.....	–	67,584,003	29,536,917	96,479	97,217,399
Treasury Board					
Canada School of Public Service.....	–	–	672,739	–	672,739
Officer of the Commissioner of Lobbying	–	–	395,309	–	395,309
Office of the Public Sector Integrity Commissioner	–	–	733,634	–	733,634
	–	–	1,801,682	–	1,801,682
Veterans Affairs					
Department of Veterans Affairs.....	–	314,372	164,068	–	478,440
Total.....	10,577,405	1,103,830,923	1,162,424,253	100,960,953	2,377,793,534

Section 5

Public Accounts of Canada

2018–2019

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.....	3,640,774	–	393,171
Canadian Grain Commission	48,870	–	84,311
	3,689,644	–	477,482
Canadian Heritage and Multiculturalism			
Department of Canadian Heritage.....	49,258	–	455,883
Canadian Radio-television and Telecommunications Commission.....	49,337	–	437,087
Library and Archives of Canada	–	–	685,556
National Film Board	–	–	481,353
The National Battlefields Commission	43,934	–	1,936
	142,529	–	2,061,815
Crown-Indigenous Relations			
Department of Indian Affairs and Northern Development	121,940	–	161,032
Canadian High Arctic Research Station.....	276,175	1,014	7,062
	398,115	1,014	168,094
Democratic Institutions			
Office of the Chief Electoral Officer	34,023	–	163,483
Environment and Climate Change			
Department of the Environment.....	3,743,203	184,231	1,075,081
Canadian Environmental Assessment Agency	–	–	116,329
Parks Canada Agency	12,745,286	–	2,043,760
	16,488,489	184,231	3,235,170
Families, Children and Social Development			
Department of Employment and Social Development	335,408	–	5,999,652
Canadian Centre for Occupational Health and Safety.....	–	–	–
	335,408	–	5,999,652
Finance			
Department of Finance	–	–	25,861
Financial Consumer Agency of Canada.....	–	–	13,977
Financial Transactions and Reports Analysis Centre of Canada	–	–	27,405
Office of the Auditor General	–	–	54,791
Office of the Superintendent of Financial Institutions	–	–	224,195
	–	–	346,229
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans.....	893,822,200	191,750	16,502,904

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
8,172,263	28,800,930	1,670,258	88,890	130,842	7,126,906	50,024,034
378,872	1,749,940	168,215	–	15,903	75,137	2,521,248
8,551,135	30,550,870	1,838,473	88,890	146,745	7,202,043	52,545,282
1,263,826	272,270	571,921	–	37,639	281,599	2,932,396
1,025,300	287,147	130,523	–	44,976	–	1,974,370
1,606,648	53,203	265,550	–	30,502	369,852	3,011,311
909,659	–	39,263	–	–	63,791	1,494,066
37,203	8,806	–	3,682	44,800	232,168	372,529
4,842,636	621,426	1,007,257	3,682	157,917	947,410	9,784,672
2,322,419	485,416	716,894	77,898	385,870	144,317	4,415,786
65,801	194,734	1,039	5,408	6,954	40,888	599,075
2,388,220	680,150	717,933	83,306	392,824	185,205	5,014,861
3,291,297	–	613,939	–	82,276	62,768	4,247,786
7,585,234	18,926,916	837,483	–	490,613	3,216,838	36,059,599
780,760	505	693,503	–	1,985	–	1,593,082
2,694,533	2,056,315	1,546,665	398,105	281,485	6,592,880	28,359,029
11,060,527	20,983,736	3,077,651	398,105	774,083	9,809,718	66,011,710
17,947,799	471,103	6,102,714	–	495,548	32,332	31,384,556
–	–	5,351	–	12,241	–	17,592
17,947,799	471,103	6,108,065	–	507,789	32,332	31,402,148
1,345,004	–	217,580	–	6,897	5,467	1,600,809
767,840	–	185,189	–	–	–	967,006
1,204,905	145,512	11,836	–	3,862	69,031	1,462,551
1,765,478	–	109,204	–	–	22,546	1,952,019
2,563,733	–	739,935	–	–	12,403	3,540,266
7,646,960	145,512	1,263,744	–	10,759	109,447	9,522,651
14,206,489	18,286,404	9,084,365	813,240	543,896	34,749,567	988,200,815

Acquisition of machinery and equipment—continued

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
Global Affairs			
Department of Foreign Affairs, Trade and Development.....	5,510,681	–	18,066,915
International Joint Commission (Canadian Section)	–	–	124,804
Invest in Canada Hub.....	–	–	29,478
	5,510,681	–	18,221,197
Health			
Department of Health	893,753	–	383,369
Canadian Food Inspection Agency	3,279,425	–	230,515
Canadian Institutes of Health Research	30,311	–	159,948
Patented Medicine Prices Review Board	–	–	34,867
Public Health Agency of Canada	23,697	–	694,927
	4,227,186	–	1,503,626
Immigration, Refugees and Citizenship			
Department of Citizenship and Immigration.....	141,080	–	4,419,714
Immigration and Refugee Board.....	–	–	987,807
	141,080	–	5,407,521
Indigenous Services			
Department of Indigenous Services Canada	2,303,754	–	379,581
Infrastructure and Communities			
Office of Infrastructure of Canada	368	–	482,991
Innovation, Science and Economic Development			
Department of Industry.....	1,051,580	–	1,796,203
Atlantic Canada Opportunities Agency.....	192,160	–	144,593
Canadian Northern Economic Development Agency.....	75,589	–	–
Canadian Space Agency	94,369	–	661,995
Copyright Board	–	–	925
Department of Western Economic Diversification	–	–	53,707
Economic Development Agency of Canada for the Regions of Quebec	9,064	–	232,676
Federal Economic Development Agency for Southern Ontario	–	–	59,743
National Research Council of Canada	2,458,419	–	2,120,312
Statistics Canada.....	115,025	–	425,924
	3,996,206	–	5,496,078

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
27,394,104	14,716,928	17,672,263	–	1,349,527	7,148,878	91,859,296
158,855	–	139,724	–	28,128	–	451,511
189,107	–	144,353	–	440	–	363,378
27,742,066	14,716,928	17,956,340	–	1,378,095	7,148,878	92,674,185
7,215,000	11,903,471	2,258,506	8,247	471,254	2,207,324	25,340,924
7,018,713	6,818,230	622,553	–	1,649,423	711,509	20,330,368
1,017,084	–	76,448	–	76	–	1,283,867
298,530	–	3,509	–	16,194	1,629	354,729
3,819,336	4,760,400	784,624	113,952	162,077	1,356,782	11,715,795
19,368,663	23,482,101	3,745,640	122,199	2,299,024	4,277,244	59,025,683
14,731,011	404,764	1,751,201	–	191,598	91,255	21,730,623
1,790,520	4,854	1,154,064	–	31,624	31,642	4,000,511
16,521,531	409,618	2,905,265	–	223,222	122,897	25,731,134
6,874,353	41,257,896	1,604,072	10,968	412,368	324,004	53,166,996
1,671,765	20	112,216	–	36,704	28,920	2,332,984
12,455,916	2,138,669	5,161,693	42,481	133,195	905,198	23,684,935
253,305	–	119,751	–	14,562	–	724,371
88,749	–	754	–	–	888	165,980
10,534,707	28,538,393	191,199	5,741	18,717	435,123	40,480,244
39,902	–	92,208	–	–	463	133,498
290,842	–	283,082	–	1,033	–	628,664
684,114	–	63,061	–	2,737	18,286	1,009,938
346,672	–	87,851	–	5,425	14,009	513,700
9,391,920	32,214,610	1,405,185	9,643,959	144,857	4,092,095	61,471,357
1,702,780	70,341	1,345,635	–	127,396	443,476	4,230,577
35,788,907	62,962,013	8,750,419	9,692,181	447,922	5,909,538	133,043,264

Acquisition of machinery and equipment—continued

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
Justice			
Department of Justice	51,246	–	1,163,959
Administrative Tribunals Support Service of Canada.....	–	–	50,556
Canadian Human Rights Commission	–	–	44,642
Courts Administration Service.....	98,327	–	1,486,879
Office of the Commissioner for Federal Judicial Affairs	–	–	689
Office of the Director of Public Prosecutions	–	–	166,576
Offices of the Information and Privacy Commissioners of Canada	48,888	–	165,154
Registrar of the Supreme Court of Canada	–	–	197,139
	198,461	–	3,275,594
National Defence			
Department of National Defence	1,905,628,834	455,742,719	235,307,690
Military Grievances External Review Committee.....	–	–	8,262
Military Police Complaints Commission	–	–	6,351
Office of the Communications Security Establishment Commissioner.....	–	–	–
	1,905,628,834	455,742,719	235,322,303
National Revenue			
Canada Revenue Agency	250,985	–	315,627
Natural Resources			
Department of Natural Resources	1,754,532	–	159,229
Canadian Nuclear Safety Commission.....	150,389	–	172,472
National Energy Board	–	–	1,733
	1,904,921	–	333,434
Office of the Governor General's Secretary			
Office of the Governor General's Secretary.....	96,212	–	155,508
Parliament			
House of Commons	405,054	–	1,139,823
Library of Parliament.....	–	–	1,980
Office of the Conflict of Interest and Ethics Commissioner.....	–	–	20,526
Office of the Parliamentary Budget Officer	–	–	6,056
Office of the Senate Ethics Officer	–	–	–
Parliamentary Protective Service.....	380,565	381,622	148,770
Secretariat of the National Security and Intelligence Committee of Parliamentarians	–	–	14,753
Senate	187	–	187,931
	785,806	381,622	1,519,839
Privy Council			
Privy Council Office.....	87,602	–	457,971
Canadian Intergovernmental Conference Secretariat	–	–	20,852
Canadian Transportation Accident Investigation and Safety Board.....	198,442	–	352,797
Office of the Commissioner of Official Languages	91	–	338,308
Public Service Commission	–	–	19,209
Security Intelligence Review Committee.....	–	–	148,259
	286,135	–	1,337,396

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
8,014,914	12,341	1,729,730	–	338,826	81,994	11,393,010
2,442,831	3,669	125,626	–	41,762	19,319	2,683,763
457,532	–	54,267	–	–	–	556,441
726,721	41,976	1,073,456	–	47,637	327,512	3,802,508
116,445	–	27,028	–	450	6,515	151,127
793,721	4,189	639,322	–	25,019	40,922	1,669,749
590,604	–	182,550	–	15,082	–	1,002,278
439,313	47,344	111,819	–	4,825	16,224	816,664
13,582,081	109,519	3,943,798	–	473,601	492,486	22,075,540
304,965,076	173,569,286	34,140,279	9,333,111	3,527,156	423,442,402	3,545,656,553
97,156	–	41,912	–	–	–	147,330
15,070	–	6,617	–	7,022	5,000	40,060
1,425	–	806	–	4,424	–	6,655
305,078,727	173,569,286	34,189,614	9,333,111	3,538,602	423,447,402	3,545,850,598
41,511,873	–	4,799,427	–	1,078,264	2,070,338	50,026,514
8,840,474	9,370,247	1,517,476	–	401,057	1,517,517	23,560,532
5,705,412	826,691	145,268	–	–	9,411	7,009,643
779,749	–	22,624	–	–	5,748	809,854
15,325,635	10,196,938	1,685,368	–	401,057	1,532,676	31,380,029
918,254	1,150	40,604	–	1,361	18,771	1,231,860
9,736,664	–	999,376	–	189,164	1,944,534	14,414,615
483,427	34,032	162,547	–	95,626	12,975	790,587
63,896	–	9,354	–	6,889	4,289	104,954
20,843	2,544	13,489	–	–	2,142	45,074
5,606	–	–	–	–	–	5,606
209,721	5,548,885	202,814	–	14,141	42,360	6,928,878
38,367	–	40,941	–	2,561	11,879	108,501
672,100	9,000	223,765	–	77,105	147,833	1,317,921
11,230,624	5,594,461	1,652,286	–	385,486	2,166,012	23,716,136
3,286,881	256,152	1,284,289	–	79,615	227,950	5,680,460
60,462	–	963	–	80,397	–	162,674
656,293	27,057	42,586	–	91,887	46,675	1,415,737
184,053	4,540	162,278	–	2,448	–	691,718
1,644,411	233	1,051,041	–	5,866	4,508	2,725,268
273,265	–	138,883	–	19,555	339	580,301
6,105,365	287,982	2,680,040	–	279,768	279,472	11,256,158

Acquisition of machinery and equipment—concluded

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
Public Safety and Emergency Preparedness			
Department of Public Safety and Emergency Preparedness.....	1,019	–	672,980
Canada Border Services Agency.....	8,504,266	1,894,684	8,845,194
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police.....	–	–	15,730
Correctional Service of Canada.....	15,170,648	595,988	16,501,624
Office of the Correctional Investigator of Canada.....	23	–	–
Parole Board of Canada.....	58,439	–	43,176
Royal Canadian Mounted Police.....	105,075,877	18,772,858	86,076,782
Royal Canadian Mounted Police External Review Committee.....	–	–	538
	128,810,272	21,263,530	112,156,024
Public Services and Procurement			
Department of Public Works and Government Services.....	774,076	–	5,775,809
Shared Services Canada.....	912,842	–	48,780,634
	1,686,918	–	54,556,443
Science			
Natural Sciences and Engineering Research Council.....	–	–	126,854
Social Sciences and Humanities Research Council.....	–	–	84,532
	–	–	211,386
Transport			
Department of Transport.....	25,709,158	17,851	1,230,548
Canadian Transportation Agency.....	–	–	779
	25,709,158	17,851	1,231,327
Treasury Board			
Treasury Board Secretariat.....	–	–	1,564,877
Canada School of Public Service.....	–	–	387,816
Office of the Commissioner of Lobbying.....	–	–	208,307
Office of the Public Sector Integrity Commissioner.....	–	–	44,056
	–	–	2,205,056
Veterans Affairs			
Department of Veterans Affairs.....	40,984	–	452,962
Veterans Review and Appeal Board.....	–	–	27,414
	40,984	–	480,376
Women and Gender Equality			
Department of Women and Gender Equality.....	2,317	–	156,881
Office of the Co-ordinator, Status of Women.....	–	–	20,880
	2,317	–	177,761
Total.....	2,996,490,686	477,782,717	473,723,897

¹ This category includes aircraft and related parts, \$870,098,384; ships, boats and related parts, \$1,604,167,992; road motor vehicles and related parts, \$480,354,949; and miscellaneous vehicles and related parts, \$41,869,362.

² This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems.

³ This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment ²	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ³	Total
1,977,585	–	2,223,526	–	84,579	–	4,959,689
18,997,075	6,604,160	2,653,300	–	109,273	2,422,407	50,030,359
169,543	–	54,177	–	8,863	–	248,313
16,107,916	3,360,546	4,783,402	1,011,828	12,705	22,790,554	80,335,211
9,150	–	14,727	–	253	–	24,153
300,224	–	250,282	–	15,145	–	667,266
45,338,111	13,980,469	7,411,746	95,109	7,100,924	13,616,880	297,468,756
19,247	–	522	–	–	–	20,307
82,918,851	23,945,175	17,391,682	1,106,937	7,331,742	38,829,841	433,754,054
51,316,924	5,456,469	52,170,356	7,438,742	323,617	39,522,225	162,778,218
368,217,482	84	2,489,794	441,128	80,804	335,001	421,257,769
419,534,406	5,456,553	54,660,150	7,879,870	404,421	39,857,226	584,035,987
1,199,162	–	190,674	–	543	2,184	1,519,417
686,462	–	283,864	–	319	1,498	1,056,675
1,885,624	–	474,538	–	862	3,682	2,576,092
5,608,688	214,079	2,835,981	981,961	55,430	11,668,828	48,322,524
704,899	–	417,046	–	4,678	91,754	1,219,156
6,313,587	214,079	3,253,027	981,961	60,108	11,760,582	49,541,680
5,453,945	–	1,269,292	–	61,737	71,591	8,421,442
3,233,158	–	611,650	–	32,267	26,073	4,290,964
58,972	–	30,279	–	2,120	–	299,678
13,329	–	1,212	–	–	–	58,597
8,759,404	–	1,912,433	–	96,124	97,664	13,070,681
2,429,701	7,017	1,521,688	–	413,939	7,788	4,874,079
14,802	–	86,428	–	31,179	–	159,823
2,444,503	7,017	1,608,116	–	445,118	7,788	5,033,902
215,469	–	124,972	–	5,147	–	504,786
310,697	–	173,899	–	–	–	505,476
526,166	–	298,871	–	5,147	–	1,010,262
1,094,037,448	433,949,937	187,375,333	30,514,450	21,915,285	591,473,911	6,307,263,664

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Section 6

Public Accounts of Canada
2018–2019

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.....	–	524,484,298	839,485,089
Canadian Heritage and Multiculturalism			
Department of Canadian Heritage	34,358,550	122,183,260	286,655,855
Library and Archives of Canada.....	–	–	–
	34,358,550	122,183,260	286,655,855
Crown-Indigenous Relations			
Department of Indian Affairs and Northern Development.....	2,238,521	498,412,266	436,896,552
Canadian High Arctic Research Station.....	10,000	226,200	267,000
	2,248,521	498,638,466	437,163,552
Democratic Institutions			
Office of the Chief Electoral Officer	–	–	–
Environment and Climate Change			
Department of the Environment	2,881,050	1,099,517	242,501,441
Canadian Environmental Assessment Agency.....	–	–	245,500
Parks Canada Agency.....	–	–	418,303
	2,881,050	1,099,517	243,165,244
Families, Children and Social Development			
Department of Employment and Social Development	57,047,683,173	39,442,927	1,636,358,347
Finance			
Department of Finance	–	–	70,560,276,831
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans	91,374,969	13,672,059	715,000
Global Affairs			
Department of Foreign Affairs, Trade and Development.....	472,969	315,613,396	–
Health			
Department of Health	–	–	1,054,501,077
Canadian Food Inspection Agency	4,751,307	–	–
Canadian Institutes of Health Research	1,024,266,912	–	–
Public Health Agency of Canada.....	–	–	80,258,879
	1,029,018,219	–	1,134,759,956

The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2019/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
1,904,192	61,795,918	59,737	–	1,427,729,234
10,750,817	715,391,423	16,036,531	–	1,185,376,436
–	1,500,000	–	–	1,500,000
10,750,817	716,891,423	16,036,531	–	1,186,876,436
–	2,621,696,217	1,997,512	–	3,561,241,068
–	8,447,242	–	–	8,950,442
–	2,630,143,459	1,997,512	–	3,570,191,510
–	1,489,449	–	–	1,489,449
32,938,306	121,856,796	1,586,541	–	402,863,651
–	4,843,992	–	–	5,089,492
824,113	18,845,224	3,000,566	–	23,088,206
33,762,419	145,546,012	4,587,107	–	431,041,349
1,434,239	1,046,215,667	99,255,206	–	59,870,389,559
492,810,000	12,345,500	–	–	71,065,432,331
516,009	79,097,340	–	–	185,375,377
4,430,621,161	71,484,266	13,803,642	–	4,831,995,434
–	358,137,124	30,936	–	1,412,669,137
–	–	–	–	4,751,307
–	63,617,281	–	–	1,087,884,193
2,771,685	209,370,302	–	–	292,400,866
2,771,685	631,124,707	30,936	–	2,797,705,503

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	52,227,741	–	638,510,054
Indigenous Services			
Department of Indigenous Services Canada	8,212,875	759,227,407	740,062,028
Infrastructure and Communities			
Office of Infrastructure of Canada.....	–	3,309,854	3,747,513,797
Innovation, Science and Economic Development			
Department of Industry	–	665,706,790	333,425,168
Atlantic Canada Opportunities Agency	–	126,624,298	407,861
Canadian Northern Economic Development Agency	544,798	11,880,407	10,373,438
Canadian Space Agency.....	45,700	14,141,539	–
Department of Western Economic Diversification	–	99,770,086	–
Economic Development Agency of Canada for the Regions of Quebec	–	129,763,264	–
Federal Economic Development Agency for Southern Ontario	–	96,700,994	–
National Research Council of Canada	–	263,403,773	–
Statistics Canada	–	–	–
	590,498	1,407,991,151	344,206,467
Justice			
Department of Justice.....	740,332	–	354,491,457
Offices of the Information and Privacy Commissioners of Canada	–	–	–
	740,332	–	354,491,457
National Defence			
Department of National Defence.....	1,606,497	2,176,480	3,309,779
National Revenue			
Canada Revenue Agency	1,002,503,765	–	–
Natural Resources			
Department of Natural Resources.....	22,199,126	223,392,896	423,659,813
Canadian Nuclear Safety Commission	32,309	–	–
National Energy Board.....	38,837	–	–
	22,270,272	223,392,896	423,659,813
Office of the Governor General's Secretary			
Office of the Governor General's Secretary	731,662	–	–

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
16,077,449	696,918,538	33,304,942	–	1,437,038,724
–	8,264,867,688	15,576,287	2	9,787,946,287
–	229,594,492	1,469,355,310	–	5,449,773,453
5,508,000	762,411,719	–	–	1,767,051,677
–	140,038,476	9,066,727	–	276,137,362
–	6,550,049	1,392,025	–	30,740,717
29,977,215	12,212,037	–	–	56,376,491
–	99,373,068	584,120	–	199,727,274
–	117,199,095	2,892,481	–	249,854,840
–	110,174,375	328,500	–	207,203,869
28,948,475	96,865,747	–	–	389,217,995
–	100,000	–	–	100,000
64,433,690	1,344,924,566	14,263,853	–	3,176,410,225
736,796	44,226,165	–	–	400,194,750
–	498,480	–	–	498,480
736,796	44,724,645	–	–	400,693,230
197,004,410	5,214,641	–	–	209,311,807
–	–	–	–	1,002,503,765
2,557,093	67,284,993	–	–	739,093,921
618,256	1,948,068	–	–	2,598,633
–	5,050,886	–	–	5,089,723
3,175,349	74,283,947	–	–	746,782,277
–	–	–	–	731,662

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	51,148	–	–
	51,148	–	–
Privy Council			
Privy Council Office	7,431,001	–	–
Public Safety and Emergency Preparedness			
Department of Public Safety and Emergency Preparedness	7,500,000	–	376,909,080
Correctional Service of Canada	–	–	–
Royal Canadian Mounted Police	282,521,281	–	14,230,000
	290,021,281	–	391,139,080
Public Services and Procurement			
Department of Public Works and Government Services	–	–	–
Science			
Natural Sciences and Engineering Research Council	1,273,974,634	–	–
Social Sciences and Humanities Research Council	837,621,471	–	–
	2,111,596,105	–	–
Transport			
Department of Transport	298,975	137,980,263	59,044,215
Treasury Board			
Treasury Board Secretariat	280,854	–	–
Office of the Public Sector Integrity Commissioner	30,148	–	–
	311,002	–	–
Veterans Affairs			
Department of Veterans Affairs	3,633,665,727	–	–
Women and Gender Equality			
Department of Women and Gender Equality	–	–	–
Office of the Co-ordinator, Status of Women	–	–	75,000
	–	–	75,000
Total	65,340,296,332	4,049,211,974	81,840,591,564

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
1,041,290	–	–	–	1,041,290
440,472	–	–	–	491,620
1,481,762	–	–	–	1,532,910
–	–	–	–	7,431,001
1,600,564	169,506,702	8,760,456	–	564,276,802
–	1,254,959	614,331	–	1,869,290
91,750	841,659	–	–	297,684,690
1,692,314	171,603,320	9,374,787	–	863,830,782
–	–	562,883,247	(566,110,504)	(3,227,257)
–	–	–	–	1,273,974,634
–	–	–	–	837,621,471
–	–	–	–	2,111,596,105
101,373	37,131,066	41,546,509	–	276,102,401
466,462	435,773	–	–	1,183,089
–	–	–	–	30,148
466,462	435,773	–	–	1,213,237
11,110,410	11,088,964	–	–	3,655,865,101
–	14,317,524	–	–	14,317,524
–	14,881,453	–	–	14,956,453
–	29,198,977	–	–	29,273,977
5,270,850,537	16,306,120,358	2,282,075,606	(566,110,502)	174,523,035,869

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Section 7

Public Accounts of Canada
2018–2019

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 2019
Unmatured Debt			
Interest on marketable bonds ¹			
Payable in Canadian currency			
CA135087A610—June 2023	1.50	14,200,000,000	213,000,000
CA135087B378—Sept 2018	1.25	—	40,622,701
CA135087B451—June 2024	2.50	13,800,000,000	345,000,000
CA135087B865—March 2019	1.75	—	128,904,843
CA135087B949—Dec 2047	1.25	8,343,489,000	104,561,814
CA135087C855—Sept 2019	1.75	9,859,566,000	220,265,102
CA135087C939—Dec 2064	2.75	4,750,000,000	130,625,000
CA135087D358—Dec 2048	2.75	14,900,000,000	409,750,000
CA135087D507—June 2025	2.25	13,100,000,000	294,750,000
CA135087D929—March 2020	1.50	20,957,986,000	339,630,162
CA135087E596—Sept 2020	0.75	26,000,000,000	195,000,000
CA135087E679—June 2026	1.50	13,500,000,000	202,500,000
CA135087F254—March 2021	0.75	25,500,000,000	191,250,000
CA135087F338—May 2018	0.25	—	1,642,726
CA135087F585—Sept 2021	0.75	19,200,000,000	135,976,820
CA135087F668—Aug 2018	0.50	—	15,796,632
CA135087F825—June 2027	1.00	15,000,000,000	150,000,000
CA135087F908—Nov 2018	0.50	—	26,293,070
CA135087G328—March 2022	0.50	19,000,000,000	77,794,372
CA135087G401—Feb 2019	0.50	—	35,855,909
CA135087G658—May 2019	0.75	7,888,420,000	86,939,870
CA135087G732—Sept 2022	1.00	15,600,000,000	156,000,000
CA135087G815—Aug 2019	0.75	8,343,511,000	88,417,431
CA135087G997—Dec 2050	0.50	4,522,804,000	16,691,558
CA135087H235—June 2028	2.00	13,500,000,000	256,860,048
CA135087H318—Nov 2019	1.25	14,043,055,000	188,754,970
CA135087H490—March 2023	1.75	15,000,000,000	262,500,000
CA135087H565—Feb 2020	1.25	8,715,163,000	160,769,600
CA135087H722—Dec 2051	2.00	5,300,000,000	73,337,634
CA135087H805—May 2020	1.75	10,446,383,000	211,017,843
CA135087H987—Sept 2023	2.00	12,000,000,000	191,505,063
CA135087J215—Aug 2020	1.75	11,961,191,000	164,651,021
CA135087J397—June 2029	2.25	9,000,000,000	88,581,684
CA135087J470—Nov 2020	2.00	12,000,000,000	133,315,976
CA135087J546—March 2024	2.25	12,000,000,000	79,703,469
CA135087J629—Feb 2021	2.25	12,000,000,000	84,875,387
CA135087J884—May 2021	1.75	9,000,000,000	12,513,699
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	8,321,762,250	354,585,301
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	7,985,880,000	340,272,695
CA135087VW17—June 2027	8.00	4,035,975,000	322,878,000
CA135087WL43—June 2029	5.75	10,883,378,000	625,794,235
CA135087WV25—Dec 2031	4.00	8,479,136,000	340,037,738
CA135087XG49—June 2033	5.75	12,273,905,000	708,300,158
CA135087XQ21—Dec 2036	3.00	7,588,210,500	228,232,350
CA135087XW98—June 2037	5.00	12,500,774,000	629,673,812
CA135087YK42—Dec 2041	2.00	7,867,729,000	157,760,255

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2019
CA135087YL25—June 2018	4.25	–	55,088,239
CA135087YQ12—June 2041	4.00	14,483,928,000	596,858,611
CA135087YR94—June 2019	3.75	7,934,932,000	426,868,890
CA135087YZ11—June 2020	3.50	12,162,426,000	454,415,260
CA135087ZH04—Dec 2044	1.50	8,898,505,000	133,820,952
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
		<i>569,169,387,750</i>	<i>12,689,742,370</i>
Less: Government's holdings and consolidation adjustment		(357,100,000)	–
		<i>569,526,487,750</i>	<i>12,689,742,370</i>
Payable in foreign currencies			
US135087C776—Feb 2019	1.63	–	58,246,338
US135087H643—Nov 2022	2.00	4,008,600,000	79,099,500
US135087J706—Jan 2022	2.63	4,008,600,000	18,999,094
US716442AD02—June 2019	8.80	4,676,700	928,837
XS0477543721—Jan 2020	3.50	2,997,800,000	106,060,721
		<i>11,019,676,700</i>	<i>263,334,490</i>
Less: Government's holdings		4,573,813	780,275
		<i>11,015,102,887</i>	<i>262,554,215</i>
		<i>580,541,590,637</i>	<i>12,952,296,585</i>
Retail Debt			
Canada savings bonds ²			
S51—1996/97–2018/19	0.50	–	718,299
S54—1998/99–2018/19	0.50	–	293,061
S55—1998/99–2018/19	0.50	–	22,975
S56—1998/99–2018/19	0.50	–	5,033
S57—1998/99–2018/19	0.50	–	4,203
S58—1998/99–2018/19	0.50	–	7,913
S59—1999/00–2019/20	0.50	591,745	4,249
S60—1999/00–2019/20	0.50	30,841,583	212,795
S61—1999/00–2019/20	0.50	2,671,666	17,504
S62—1999/00–2019/20	0.50	1,209,491	8,030
S63—1999/00–2019/20	0.50	723,519	4,747
S64—1999/00–2019/20	0.50	1,162,417	8,168
S65—2000/01–2020/21	0.50	1,105,644	7,290
S113—2008/09–2018/19	0.50	–	9,288
S114—2008/09–2018/19	0.50	–	366,160
S115—2008/09–2018/19	0.50	–	65,661
S116—2008/09–2018/19	0.50	–	25,530
S117—2008/09–2018/19	0.50	–	14,149
S118—2008/09–2018/19	0.50	–	18,448
S119—2009/10–2019/20	0.50	3,418,460	18,489
S120—2009/10–2019/20	0.50	71,777,393	403,852
S121—2009/10–2019/20	0.50	5,533,550	31,108
S122—2009/10–2019/20	0.50	1,242,727	11,077
S123—2009/10–2019/20	0.50	1,067,107	6,152
S124—2009/10–2019/20	0.50	1,350,668	7,380
S125—2010/11–2020/21	0.50	1,118,400	5,780
S126—2010/11–2020/21	0.50	104,620,449	584,757
S127—2010/11–2020/21	0.50	9,794,158	53,563
S128—2011/12–2021/22	0.50	123,267,082	685,290
S129—2011/12–2021/22	0.50	7,420,365	55,633
S133—2015/16–2018/19	0.50	–	978,004
S134—2016/17–2019/20	0.50	327,055,094	2,000,184
S500—2017/18–2021/22	0.50	19,822,752	115,132
S501—2018/19–2021/22	0.50	32,906,749	–
S928—2017/18–2018/19	0.50	–	96

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2019
S929—2017/18–2018/19.....	0.50	–	145
S930—2017/18–2018/19.....	0.50	–	1,210
S932—2018/19–2019/20.....	0.50	123,377	–
S933—2018/19–2019/20.....	0.50	104,812	–
S934—2018/19–2019/20.....	0.50	544,756	–
Others—various.....	various	–	671,191
		749,473,964	7,442,546
Canada premium bonds ²			
P3—1998/99–2018/19.....	1.40-0.80	–	939,236
P4—1998/99–2018/19.....	1.40-0.80	–	120,519
P5—1998/99–2018/19.....	1.40-0.80	–	32,373
P6—1998/99–2018/19.....	1.40-0.80	–	20,876
P7—1998/99–2018/19.....	1.40-0.80	–	119,384
P8—1999/00–2019/20.....	0.80	6,191,324	78,677
P9—1999/00–2019/20.....	0.90-1.10	30,644,232	499,975
P10—1999/00–2019/20.....	0.90-1.25	9,779,057	157,078
P11—1999/00–2019/20.....	0.90-1.25	3,908,470	62,439
P12—1999/00–2019/20.....	0.90-1.25	3,105,237	48,061
P13—1999/00–2019/20.....	0.90-1.25	6,629,885	101,769
P14—2000/01–2020/21.....	0.90	7,906,065	114,258
P63—2008/09–2018/19.....	0.70	–	8,537
P64—2008/09–2018/19.....	1.40-0.80	–	417,809
P65—2008/09–2018/19.....	1.40-0.80	–	245,783
P66—2008/09–2018/19.....	1.40-0.80	–	111,983
P67—2008/09–2018/19.....	1.40-0.80	–	54,355
P68—2008/09–2018/19.....	1.40-0.80	–	68,788
P69—2009/10–2019/20.....	0.80	9,260,244	79,534
P70—2009/10–2019/20.....	0.90-1.10	30,742,307	361,206
P71—2009/10–2019/20.....	0.90-1.25	20,173,440	232,070
P72—2009/10–2019/20.....	0.90-1.25	7,320,073	85,789
P73—2009/10–2019/20.....	0.90-1.25	6,815,189	70,872
P74—2009/10–2019/20.....	0.90-1.25	5,200,297	53,146
P75—2010/11–2020/21.....	0.90	4,944,058	47,448
P76—2010/11–2020/21.....	0.90-1.00	44,567,532	494,002
P77—2010/11–2020/21.....	0.90-1.00	32,855,251	354,679
P78—2011/12–2021/22.....	0.80-0.90	57,008,515	563,033
P79—2011/12–2021/22.....	0.80-0.90	27,872,345	277,209
P86—2015/16–2018/19.....	0.80-0.90	–	379,086
P87—2015/16–2018/19.....	0.80-0.90	–	338,360
P88—2016/17–2019/20.....	0.90-1.00	74,383,743	771,432
P89—2016/17–2019/20.....	0.90-1.00	26,985,759	286,165
P550—2017/18–2021/22.....	0.80-0.90	30,543,480	287,738
P551—2017/18–2021/22.....	0.80-0.90	1,340,467	12,441
P552—2018/19–2021/22.....	1.10	28,969,743	–
P553—2018/19–2021/22.....	1.25	2,830,050	–
P978—2017/18–2018/19.....	0.80	–	255
P979—2017/18–2018/19.....	0.80	–	1,807
P980—2017/18–2018/19.....	0.80	–	14,331
P982—2018/19–2019/20.....	1.25	555,828	–
P983—2018/19–2019/20.....	1.25	448,322	–
P984—2018/19–2019/20.....	1.25	6,360,662	–
Others—various.....	various	–	334,781
		487,341,575	8,247,284
		1,236,815,539	15,689,830

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2019
Medium-term notes			
Payable in foreign currencies			
US135087C289—Dec 2019	1.85	66,810,000	1,233,520
US135087C362—Dec 2019	floating	66,810,000	1,603,040
US135087C446—Dec 2020	2.30	66,810,000	1,550,692
US135087D436—June 2020	floating	133,620,000	3,201,029
US135087D766—Sept 2020	floating	334,050,000	8,002,572
US135087D840—Sept 2020	floating	66,810,000	1,597,063
US135087E83—Aug 2021	floating	66,810,000	1,589,825
US135087E913—Aug 2019	1.45	66,810,000	959,768
US135087F415—Feb 2020	1.28	200,430,000	2,533,183
US135087F746—July 2019	floating	200,430,000	4,898,414
US135087G249—Sept 2019	floating	133,620,000	3,125,309
US135087G579—Jan 2020	floating	334,050,000	8,102,296
XS1046844590—March 2020	floating	167,025,000	4,075,565
XS1065374024—May 2020	floating	167,025,000	4,007,550
XS1168167333—Jan 2021	0.15	224,835,000	339,085
XS1280908945—Aug 2018	floating	—	2,811,622
		2,295,945,000	49,630,533
Total interest on unmatured debt		584,074,351,176	13,017,616,948
Amortization of discounts on Treasury bills			
Amortization of discounts on 2017–2018 issues		—	436,281,323
Amortization of discounts on 2018–2019 issues		134,300,000,000	1,462,891,448
		<i>134,300,000,000</i>	<i>1,899,172,771</i>
Amortization of discounts on Canada bills			
Amortization of discounts on 2017–2018 issues		—	6,593,399
Amortization of discounts on 2018–2019 issues		2,699,274,991	52,225,134
		<i>2,699,274,991</i>	<i>58,818,533</i>
		136,999,274,991	1,957,991,304
Amortization of discounts and premiums on marketable bonds			
		—	340,384,382
Amortization of discounts and premiums on real return bonds			
		—	(123,605,809)
Amortization of discounts and premiums on foreign bonds			
		—	4,775,527
Consumer price index adjustments on real return bonds			
		—	864,549,775
		—	1,086,103,875
Total amortization of premiums and discounts on other debts		136,999,274,991	3,044,095,179
Cross-currency swap revaluation	various	7,273,489,098	(132,638,176)
Servicing costs and costs of issuing new borrowings	various		8,093,987
Unamortized discounts and premiums on market debt	various	2,162,797,706	
Interest on capital lease obligations	various	2,893,316,412	174,657,212
Interest on obligations under public-private partnerships	various	3,511,226,400	79,894,128
Total public debt charges related to unmatured debt		736,914,455,783	16,191,719,278
Pension and other future benefits (interest)			
Public sector pensions			
Canadian Forces Pension Fund Account	various	110,785,906	
Canadian Forces Superannuation Account	various	45,607,472,272	1,786,411,646
Members of Parliament Retirement Compensation Arrangements Account	various	202,643,898	3,959,231
Members of Parliament Retiring Allowances Account	various	559,955,950	15,497,108
Public Service Pension Fund Account ³	various	—	—
Public Service Superannuation Account	various	93,700,183,799	3,592,782,645
Reserve Force Pension Fund Account ³	various	—	—

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2019
Retirement Compensation Arrangements Account			
RCA No. 1—Canadian Forces	various	442,574,225	16,999,413
RCA No. 1—Public Service	various	1,265,638,829	48,511,115
RCA No. 1—Royal Canadian Mounted Police	various	35,187,370	1,357,796
RCA No. 2—Public Service	various	659,130,079	26,271,701
Royal Canadian Mounted Police Pension Fund Account	various	1,480,904	—
Royal Canadian Mounted Police Superannuation Account	various	12,916,633,815	508,103,714
Supplementary Retirement Benefits Account (Judges)	various	246,666,010	4,694,442
Supplementary Retirement Benefits Account (Others)	various	967,693	19,086
		155,749,320,750	6,004,607,897
Allowance for pension adjustments ⁴	various	12,934,000,000	(2,319,000,000)
Consolidated Crown corporations and other entities ^{3,4}	various	99,227,000	(176,910,000)
		168,782,547,750	3,508,697,897
Other employee and veteran future benefits			
Public Service Health Care Plan and Pensioners'			
Dental Service Plan		33,317,000,000	800,000,000
Royal Canadian Mounted Police disability and other future benefits			
		9,510,000,000	326,000,000
Severance and other benefits		1,826,000,000	42,000,000
Accumulated sick leave entitlements		1,834,000,000	37,000,000
Veterans' disability and other future benefits		65,410,000,000	2,021,000,000
Worker's compensation		1,627,000,000	37,000,000
Consolidated Crown corporations and other entities		337,798,000	8,714,000
	various	113,861,798,000	3,271,714,000
Total public debt charges related to pension and other future benefits		282,644,345,750	6,780,411,897
Other liabilities			
Canada Pension Plan (net of securities held by the Canada Pension Plan Investment Fund)			
	various	163,236,867	4,582,608
Government Annuities Account	various	122,942,522	6,877,815
Deposit accounts			
Canada Development Investment Corporation			
Holdback—Privatization	various	12,091,105	—
Canada Hibernia Holding Corporation			
Abandonment reserve fund	various	100,407,174	1,527,514
Interest for railway accidents	various		711,085
Canada Labour Code—Wage Recovery Appeals	various	4,349,033	41,593
Swap collateral deposit		164,561,609	—
Contractors' security deposits	various	12,385,290	110,885
General security deposits	various	7,793,697	—
Non-interest bearing accounts		378,668,168	—
		680,256,076	2,391,077
Trust accounts			
Administered trust accounts	various	238,309	2,929
Canadian Security Intelligence Service			
Scholastic awards	various	26,590	353
Correctional Service of Canada			
Inmates' trust fund	various	17,732,441	3,176
Estates fund	various	—	158
Indian band funds	various	579,601,220	14,811,174
Indian estate accounts	various	29,109,170	295,832
Indian savings accounts	various	25,537,469	299,624
Indian Residential Schools Settlement Agreement			
Common Experience Payments	various	18,436,785	339,881
Royal Canadian Mounted Police—Benefit trust fund	various	2,394,668	37,019
Veterans administration and welfare trust fund	various	1,039,265	13,780
Non-interest bearing accounts		984,417	—
		675,100,334	15,803,926
Total deposit and trust accounts		1,355,356,410	18,195,003

Public debt charges—concluded

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2019
Other specified purpose accounts			
Insurance and death benefit accounts			
Public Service death benefit account	various	3,799,864,724	144,845,552
Regular forces death benefit account	various	179,510,719	6,976,670
Non-interest bearing accounts		2,290,378	–
		3,981,665,821	151,822,222
Pension accounts			
Annuities agents' pension account	various		–
Locally engaged contributory pension account	various	80,566	–
Royal Canadian Mounted Police			
Dependants' pension fund	various	12,862,731	530,155
		12,943,297	530,155
Other accounts			
AgriInvest Program	various	8,272,922	144,579
AgriStability Program	various	50,643,517	–
Common school funds—Ontario and Quebec	5.00	2,677,771	133,889 ⁵
Courts Administration Service			
Special account	various	6,781,027	91,916
Indian moneys suspense account	various	42,272,387	498,798
Non-interest bearing accounts		157,819,925	–
		268,467,549	869,182
Deferred revenue specified purpose accounts ⁶			
Shared-cost agreements—Research—Agriculture	various	–	132,806
Social Sciences and Humanities Research Council—Trust fund	various	–	2,827
Total other specified purpose accounts		4,263,076,667	153,357,192
Other liabilities—Special drawing rights allocations	various	– ⁷	110,957,471
Total public debt charges related to other liabilities		5,904,612,466	293,970,089
Consolidated specified purpose accounts (interest)			
The National Battlefields Commission—Trust fund	various	1,174,729	–
Ship-Source Oil Pollution Fund	various	411,464,720	8,084,635
Mackenzie King trust account	various	225,000	4,388
Endowments for health research	various	75,000	32,445
Social Sciences and Humanities Research Council			
Queen's Fellowship fund	various	250,000	4,710
Non-interest bearing accounts		5,638,365,403	–
Total public debt charges related to consolidated specified purpose accounts		6,051,554,852	8,126,178
Total public debt charges before consolidation adjustment		1,031,514,968,851	23,274,227,442
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)			
		(6,051,554,852)	(8,126,178)
Total public debt charges		1,025,463,413,999	23,266,101,264
Comprised of:			
Total public debt charges under statutory authorities			
before accrual and other adjustments and consolidation adjustments			22,243,872,102
Accrual and other adjustments			1,030,355,340
Consolidation adjustments			(8,126,178)
Total public debt charges			23,266,101,264

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 These pension plans, as well as some of the consolidated Crown corporations and other entities pension plans, were in a net asset position as at the date of the Statement of Financial Position.⁴ Amount charged includes public debt charges on pension plans that were in a net asset position.⁵ Interest is distributed to the provinces of Ontario and Quebec on the basis of population.⁶ Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.⁷ No amount of principal is shown since the closing balance of this liability account is reported with the Foreign exchange accounts in Section 8 of Volume I.

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Section 8

Public Accounts of Canada

2018–2019

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	
Certas Home and Auto Insurance for	
Singer S.....	5,806
Ministère des Transports, de la Mobilité durable et de l'Électrification des transports	4,696
New Brunswick Minister of Finance.....	5,408
Saskatchewan Government Insurance for	
Bruneau M.....	4,700
Settlement of claim related to the award of contract	
Global Advantage Consulting Group	5,500
Payments under \$1,000 (27)	5,001
	<u>31,111</u>
Canadian Grain Commission	
Payments under \$1,000 (3).....	272
Settlements subject to publication exemption	
Names withheld (7)	51,553
	<u>82,936</u>
Canadian Heritage and Multiculturalism	
Department of Canadian Heritage	
Damaged equipment during an event	
Creos Experts Conseils inc	1,831
Out of court settlement related to a claim for damages and interest	
Adam J	150,000
Holmested et associé in trust for	
Les productions espace vert VIII inc & les productions Tooncan XIII inc.....	87,500
Payments under \$1,000 (38)	11,910
	<u>251,241</u>
Canadian Radio-television and Telecommunications Commission	
Payments under \$1,000 (3).....	864
Library and Archives of Canada	
Payments under \$1,000 (2).....	293
The National Battlefields Commission	
Settlement of claim arising from a motor vehicle accident	
Lachance K.....	1,500
Settlement subject to publication exemption	
Name withheld	70,000
	<u>323,898</u>

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Crown-Indigenous Relations	
Department of Indian Affairs and Northern Development	
Compensation for claim made to Procurement Ombudsman	
Simnar Corporation	1,716
Compensation for costs related to Canada's consultation policy changes	
Duboff Edwards Haight & Schachter LLP in trust for	
Treaty Land Entitlement Committee of Manitoba, Inc.	1,232,468
Settlement of a claim related to the Secure Certificate of Indian Status Card process	
Manson N.	5,000
Settlement of claim related to a breach in fiduciary duty, negligence, breach of duty to consult, and breach of human rights	
Masuch Law LLP in trust for	
The Ennadai Lake Society	5,750,000
Settlement of claim related to a breach of the Douglas Treaty	
Kelliher Law Corporation DBA in trust for	
Esquimalt Nation	17,500,000
Morahan & Company in trust for	
Songhees Nation	24,500,000
Settlement of claim related to damages in relation to the surrender of reserve lands	
Olthius Kleer Townshend LLP in trust for	
The First Nation of Couchiching, Naicatcewenin, Nicickousemenecaning, and Stanjikoming	12,000,000
Settlement of claim related to outstanding rental arrears on <i>Indian Act</i> Leases	
Opaskwayak Cree Nation	121,000
Settlement of claim related to the rights of Inuits	
Terence P. Glancy Professional Corporation in trust for	
Mcintyre E, Administrator of the Estate of Kiviaq	64,200
Settlement of claim related to the sixties scoop class action	
CA2 Inc.	119,461
Collectiva Class Action Services Inc.	1,140,544
Computershare Trust Company	799,667
David Klein Lawyers	14,020,000
Koskie Minsky	14,175,000
Merchant Law Group	13,985,000
Sixties Scoop Healing Foundation	50,000,000
Wilson Christen LLP	42,395,000
Payments under \$1,000 (37)	8,322
	<u>197,817,378</u>
Canadian High Arctic Research Station	
Out of court settlement of claim related to an accident involving a Crown vehicle	
Rick Lauer	24,500
Payment under \$1,000 (1)	50
	<u>24,550</u>
Settlements subject to publication exemption	
Names withheld (336)	28,773,973
	<u>226,615,901</u>
Democratic Institutions	
Office of the Chief Electoral Officer	
Payment under \$1,000 (1)	610
Environment and Climate Change	
Department of the Environment	
Accident involving a Crown vehicle	
ARI Financial Services Inc for	
Alewan S.	3,234
Carigan S.	2,153
Sagmit J.	1,640
Feller & Associates in trust for	
Vizzutti S.	19,016
Insurance Corporation of British Columbia	2,891
Compensation for claim made to Procurement Ombudsman	
Multiple Response Inc	2,308

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Out of court settlement of claim pursuant to the Canadian Charter of Rights and Freedoms	
Jason Gratl Law Corporation in trust for	
Gohar's Taxidermy Inc, Qazilbash G and Qazilbash I	195,000
Out of court settlement of claim related to wrongful dismissal	
Evans Sweeny Bordin LLP in trust for	
Ogunlaja S	50,000
Settlement of claim involving an employee vehicle	
Blashill R.....	1,151
Settlement of claim related to a grievance	
Bolduc Y	3,000
Breton D	3,000
Dupuis G	3,000
Gagnon P.....	3,000
Gilbert MC	3,825
Kavanagh K.....	3,000
Lambert R.....	3,000
Letto M.....	3,000
Marinier R	3,000
Martinet L.....	3,000
Mills M.....	3,000
Payments under \$1,000 (25).....	17,858
	329,076
Canadian Environmental Assessment Agency	
Payments under \$1,000 (4).....	1,896
Parks Canada Agency	
Compensation for damage to bicycle	
Myles J	1,350
Compensation for damage to vehicle	
Alberta Motor Association Insurance, Sim J.....	1,889
Armstrong S	1,612
Aviva Canada, Cockney R.....	12,545
Aviva Canada, Irving C	2,187
Bob Wehage Enterprises Ltd, Saskatchewan Government Insurance.....	4,354
Budget Rent A Car System Inc	3,626
Chapman R	4,438
Desjardins Insurance, Lachance S.....	1,821
Economical Insurance, Prescott A	8,730
Gee F, ICBC, Lauro S.....	3,624
Henke S, TD Insurance.....	1,566
ICBC, Jimmo C	2,872
Jomha A	1,676
Leason J, Saskatchewan Government Insurance	1,154
Northern Metallic	2,996
Paquette J-G	2,074
Santo K.....	1,314
St Goddard B.....	2,418
Standish Towing and Recovery	3,587
Compensation for moving expenses	
Bourque B, Shaw E.....	3,293
Compensation for personal injury	
He S.....	2,261
Lamontagne E.....	1,600
Lemay C	2,527
Settlement of a claim related to employment	
Lazore C	10,100
Settlement of a motor vehicle accident claim	
Balena & Associates in trust for	
Rotuski A, Rotuski G, Rotuski M, Rotuski M, Rotuski N	950,000
Payments under \$1,000 (72).....	18,087
	1,053,701
Settlements subject to publication exemption	
Names withheld (133)	459,849
	1,844,522

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Families, Children and Social Development	
Department of Employment and Social Development	
Settlement of claim related to grievance before the Public Service Labour Relations and Employment Board	
Nadeau C	5,000
Spruin W	4,000
Payments under \$1,000 (4,633)	125,009
	<i>134,009</i>
Settlements subject to publication exemption	
Names withheld (31)	<i>17,840,139</i>
	<u>17,974,148</u>
Finance	
Department of Finance	
Payments under \$1,000 (4)	1,209
Financial Consumer Agency of Canada	
Payment under \$1,000 (1)	190
Financial Transactions and Reports Analysis Centre of Canada	
Payments under \$1,000 (2)	87
Office of the Auditor General	
Payment under \$1,000 (1)	527
Settlements subject to publication exemption	
Names withheld (2)	21,837
	<u>23,850</u>
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	
Francis H.	4,008
MacDonald D.	1,644
Fennelly S.	2,915
Hachey J M Auto Body Repair	1,088
J & M Murphy limited	2,985
Janes Auto Body Clinic	1,524
Unifund Assurance Company for	
Brown H	2,862
Wawanesa Mutual Insurance Company for	
Gilliland L	4,815
Compensation following an accident involving a Crown Vessel	
Ocean Odyssey	7,393
St. John's Port Authority	2,116
Compensation for damage to personal property	
Clattenburg D	1,534
DeMille P	1,463
Gabsis S	2,300
Hannem G	2,123
McLaughlin J	6,362
Menard A	1,409
Petite J	2,846
Young R	1,732
Compensation for loss of personal effects due to theft	
Hounzangbé F	1,890

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claim for property damage	
City of Trois-Rivières	2,040
Settlement of claim related to personal injuries	
Roberston J	12,500
Payments under \$1,000 (190)	39,085
	<i>106,634</i>
Settlements subject to publication exemption	
Names withheld (14)	212,075
	<u>318,709</u>
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Out of court settlement of claim related to copyright infringement	
Dipchand LLP in trust for	
Don Komarechka Photography	4,000
Settlement of claim related to reimbursement of travel expenses and accommodation	
VNG International	6,661
Payments under \$1,000 (79)	22,055
	<i>32,716</i>
Settlements subject to publication exemption	
Names withheld (37)	371,131
	<u>403,847</u>
Health	
Department of Health	
Payments under \$1,000 (52)	11,722
Canadian Food Inspection Agency	
Accident involving a Crown vehicle	
Certas Home and Auto Insurance Company for	
Le Y	1,517
Insurance Corporation of British Columbia for	
Carr M.	1,716
Hazard T	1,005
Prasad A	3,252
Tseung R	4,448
Security National Insurance Company for	
Ali Shah S	2,145
The Manitoba Public Insurance Corporation for	
Makondo K	3,378
Waterbury Newton Law Firm in trust for	
Attwell-Robichaud S	16,692
Payments under \$1,000 (52)	16,624
	<i>50,777</i>
Canadian Institutes of Health Research	
Payment under \$1,000 (1)	258
Public Health Agency of Canada	
Payments under \$1,000 (20)	5,367
Settlements subject to publication exemption	
Names withheld (46)	1,453,866
	<u>1,521,990</u>

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
Reimbursement of expenses related to an administrative error with a passport	
Olah S.....	3,517
Settlement of claim for discontinuance of court action	
Marwa Racha Younes in trust for	
Al Akwaa, K I A	4,000
Payments under \$1,000 (69)	15,843
	23,360
Immigration and Refugee Board	
Payments under \$1,000 (6)	1,146
Settlements subject to publication exemption	
Names withheld (9)	59,870
	84,376
Indigenous Services	
Department of Indigenous Services Canada	
Compensation for accident involving a Crown vehicle	
Cooperators Insurance for	
Lanctot Y	10,159
Saskatchewan Government Insurance	5,529
Payments under \$1,000 (27)	5,487
	21,175
Settlements subject to publication exemption	
Names withheld (59)	12,741,808
	12,762,983
Infrastructure and Communities	
Office of Infrastructure of Canada	
Payments under \$1,000 (3)	785
Settlements subject to publication exemption	
Names withheld (2)	21,663
	22,448
Innovation, Science and Economic Development	
Department of Industry	
Accident involving a Crown vehicle	
Aviva Canada Inc for	
Church A.....	1,101
Healey J	3,718
Certas Home and Auto Insurance Company for	
Jones J	9,500
D'Alessio Romero Law Firm in trust for	
Nguyen D	25,000
Hastie D.....	1,488
Settlement of claim following product contamination when performing a calibration	
Agri-Lim Inc.....	2,107
Settlement of claim for outstanding old fines related to motor vehicle registration	
Provincial Court of Newfoundland and Labrador	1,513
Payments under \$1,000 (46)	10,151
	54,578
Canadian Northern Economic Development Agency	
Payment under \$1,000 (1)	500

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Canadian Space Agency	
Compensation for damage to a vehicle	
Services Routiers Unipro Ltée	2,836
Settlement of claim for damage to an equipment	
University of Ottawa.....	1,400
Payments under \$1,000 (5).....	1,250
	5,486
Federal Economic Development Agency for Southern Ontario	
Payment under \$1,000 (1)	177
National Research Council of Canada	
Out of court settlement of claim related to windstorm causing damage to personal vehicles	
Promutuel Assurance Outaouais Valley	
Cardinal L, Stanicki SJ, McDonald J, Bisson S, Kirchhefer A	3,884
Payments under \$1,000 (4).....	724
	4,608
Statistics Canada	
Settlement of claim for damage to a rental vehicle	
Eskimo Point Lumber Supply & Airport Ltd	2,476
Payments under \$1,000 (11,838)	2,391,411
	2,393,887
Settlements subject to publication exemption	
Names withheld (1,193)	3,937,531
	<u>6,396,767</u>
Justice	
Department of Justice	
Out of court settlement for payment of legal costs	
Barbara Jackman Professional Corporation in trust for	
Chhina, T U R	17,591
Chhina, T U R	34,301
Nico G.J. Breed Professional Corporation in trust for	
Chhina, T U R	11,409
Chhina, T U R	17,551
Payments under \$1,000 (40).....	9,366
	90,218
Canadian Human Rights Commission	
Payments under \$1,000 (3).....	626
Courts Administration Service	
Payment under \$1,000 (1)	307
Office of the Director of Public Prosecutions	
Settlement of claim related to a grievance	
Bogle S	1,533
Scott J	1,375
Thomas S	9,387
Payments under \$1,000 (11).....	2,655
	14,950
Registrar of the Supreme Court of Canada	
Payments under \$1,000 (2).....	837
Settlements subject to publication exemption	
Names withheld (35)	596,717
	<u>703,655</u>

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
National Defence	
Department of National Defence	
Compensation for environmental damages	
K&L Land Partnership.....	1,100,000
Ongoing personal injury/disability payments to civilians from Lahr, Germany	
Bafu.....	35,137
Bima.....	98,414
Payment for environmental damages in Germany	
Bima.....	120,814
Reimbursement of expenses incurred from the grass fire at Canadian Forces Base Suffield	
Special Areas Board.....	1,410,763
Settlement for reimbursement of health claim	
Gagnon N.....	1,700
Settlement of claim as a result of an accident involving a departmental vehicle	
Alberta Motor Association for	
Macleod D.....	2,513
Allstate Insurance Company for	
Wilson J.....	1,492
Aviva Insurance Company of Canada for	
Chung T.....	4,148
Gillingham B.....	3,609
B A Robinson Co Ltd.....	2,924
Belairdirect for	
Pereira D.....	3,208
Boyneclarke LLP in trust for	
Billard V.....	27,500
Campbell R.....	2,095
City of Thunder Bay.....	6,865
Cline K.....	2,184
Elsayah A.....	1,830
Erikson J.....	1,177
Fernandes F.....	4,340
Hethrington J.....	3,381
Khoda F.....	1,508
Lenehan Musgrave LLP in trust for	
Barnaby K.....	92,000
Manitoba Public Insurance for	
Dyck L.....	9,105
Hawley C.....	1,309
Kowbel M.....	7,309
Monette A.....	1,253
Ontario Ministry of Transportation.....	1,047
Peters Rouse in trust for	
Albert D.....	31,800
Poole Althouse Barristers and Solicitors in trust for	
Elms J.....	45,000
Saskatchewan Government Insurance for	
Girard G.....	2,480
Harrington J.....	34,158
Security National Insurance Company for	
LaPlante C.....	1,161
Stack & Associates PLC Inc in trust for	
Francis A.....	82,500
Sunbury Transport Ltd.....	3,791
The Personal Insurance Company for	
Burridge C.....	2,833
Lockhead D.....	1,248
McLean E.....	1,452
United States Department of Treasury.....	6,579

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Wawanesa Mutual Insurance Company for	
Barnes R.....	2,108
Camilleri C.....	1,674
Enriquez J.....	4,383
Heist P.....	1,131
New Brunswick Department of Transportation and Infrastructure.....	5,500
Settlement of claim as a result of damages to rental vehicles	
Enterprise Holdings Inc.....	30,293
Riverview Lincoln.....	9,089
Ryder Truck Rental Canada Ltd.....	3,308
The Driving Force Inc.....	5,411
Settlement of claim as a result of personal injuries	
Alexander Holburn Beaudin & Lang LLP in trust for	
Sanders D.....	25,000
Dufour A.....	25,000
Jellinek Law Office in trust for	
Chester R.....	70,000
Jonczyk S.....	13,685
Norsasklaw Richard Gibbons Law Office in trust for	
Downham K.....	400,000
Worker's Compensation Board-Alberta in trust for	
Clare D.....	20,000
Settlement of claim due to breach of contract	
Gowling WLG in trust for	
Amor Construction.....	345,000
Unisource Technology Inc.....	15,000
Settlement of claim for damage to rented equipment	
Mikey's General Sales & Repair.....	2,421
Norm's Boating Center Inc.....	3,636
North Country Cycle & Sports.....	2,372
Settlement of claim for legal costs	
Cabinet Guy Bertrand Inc in trust for	
Lafreniere S.....	2,000
Settlement of claim for loss and/or damage to personal effects/property	
Anguti J.....	1,156
Boyd J.....	5,021
Delorme T.....	4,671
Dickson R.....	1,495
Ikuallaq P.....	14,775
Kern H.....	4,628
Koe D.....	2,928
Mark D.....	2,307
Moore K.....	2,721
Pedersen H.....	1,239
Pike K.....	2,906
Qillaq T.....	1,267
Rodtka B.....	2,633
Russel A.....	4,015
Searson J.....	1,957
Shanush C.....	1,250
Siu H.....	4,854
Tagak S.....	1,008
Thompson G.....	1,556
Settlement of claim for loss and/or damage to personal property	
1703805 Alberta Ltd for	
Kay J.....	60,156
Anderson C.....	90,250
Aviva Insurance Company of Canada for	
Gnanaseeian K.....	1,515
Hughes A.....	1,402

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Becker M.....	4,229
Booker T.....	9,933
Campbell J.....	50,928
Certas Direct Insurance Company for	
Heslinga D.....	6,043
Charles R.....	12,000
Coast Capital Insurance Services Ltd for	
Maclean M.....	9,161
Dakota Dunes Golf Links.....	8,504
Dickson S.....	4,704
Economical Insurance for	
Symes J.....	1,800
Herman D.....	13,475
Hern J&C.....	15,905
HHH Cattle Ltd.....	81,210
Insurance Corporation of British Columbia for	
Netherton S.....	2,922
Pitt I.....	1,599
Rolling Tides Construction Inc.....	1,255
Rounsavall L.....	5,041
Willis D.....	3,514
Johnson J.....	118,491
MacDonald R.....	2,211
Organ K.....	2,114
Renaud D.....	27,368
Rivard M.....	3,397
Sarvis G.....	100,000
Schlaht A&L.....	78,742
Schlaht I.....	134,650
The Co-Operators for	
Judge G.....	16,944
Translink.....	1,849
United States Department of Treasury.....	2,471
Vidéotron Ltée.....	6,703
Volkswagen Victoria for	
Amirault L.....	1,077
Wawanesa Mutual Insurance Company for	
Swensons Farms Ltd.....	19,982
White Ranches Ltd.....	55,661
Settlement of claim for missed financial opportunities	
Gagnon M.....	1,574
Tessier L.....	2,963
Settlement of claim for relocation benefits	
Howell M.....	5,000
Settlement of claim related to military housing	
Lewis L.....	1,404
Settlement of claims for damage to property	
Bell Canada.....	2,074
Lockheed Martin Inc.....	4,405
Quebec Ministry of Transportation.....	3,476
Payments under \$1,000 (181).....	60,089
	5,248,216
Settlements subject to publication exemption	
Names withheld (722).....	25,319,250
	30,567,466

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
National Revenue	
Canada Revenue Agency	
Compensation paid for loss of personal effects	
Hess M	1,231
Out of court settlement of claim related to a grievance before the Public Service Labour Relations and Employment Board	
Doro M	62,955
Payments under \$1,000 (86)	16,692
	80,878
Settlements subject to publication exemption	
Names withheld (16)	181,196
	262,074
Natural Resources	
Department of Natural Resources	
Accident involving a Crown vehicle	
Intact Insurance for	
Mosseler A	1,703
Settlement and release from claims related to	
Soldier Settlement Board mineral rights	
Province of Manitoba	129,056
Payments under \$1,000 (15)	4,487
	135,246
Canadian Nuclear Safety Commission	
Payment under \$1,000 (1)	400
National Energy Board	
Payments under \$1,000 (2)	400
Settlements subject to publication exemption	
Names withheld (5)	383,849
	519,895
Office of the Governor General's Secretary	
Settlement subject to publication exemption	
Name withheld	2,300
Parliament	
House of Commons	
Payment under \$1,000 (1)	223
Parliamentary Protective Service	
Settlement of claim arising from a motor vehicle accident	
Security National Insurance Company	1,603
Sedgwick Canada Inc.	3,500
Payments under \$1,000 (5)	1,801
	6,904
Settlements subject to publication exemption	
Names withheld (2)	13,033
	20,160

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Privy Council	
Privy Council Office	
Settlement of claim for reimbursement of expenses	
Alexis Nakota Sioux Nation	3,500
Dr Steven Fonso Veressent Life	2,898
La Futaie Inc.....	4,900
Mitaanjigamiing First Nation.....	14,269
Payments under \$1,000 (8).....	2,445
	<u>28,012</u>
Canadian Transportation Accident Investigation and Safety Board	
Repair for damage made to an employee's vehicle	
Hamm M	2,422
Payments under \$1,000 (4).....	527
	<u>2,949</u>
Office of the Commissioner of Official Languages	
Payments under \$1,000 (5).....	1,157
Public Service Commission	
Settlement for damages	
Spruin W	4,000
Payments under \$1,000 (9).....	1,649
	<u>5,649</u>
Settlements subject to publication exemption	
Names withheld (6).....	579,985
	<u>617,752</u>
Public Safety and Emergency Preparedness	
Department of Public Safety and Emergency Preparedness	
Payments under \$1,000 (13).....	2,351
Canada Border Services Agency	
Compensation for an accident involving a Crown vehicle	
Avalon Ford.....	1,526
Dudley J	2,675
Insurance Corporation of British Columbia for	
Dore R.....	1,407
Compensation for damages to a vehicle	
Drolet P A.....	1,000
Enns P	1,189
Hernandez J	1,156
Muchai S	1,816
Settlement of claim for personal injury	
Spraggs & Company Law Corporation in trust for	
Mandarino M	46,000
Payments under \$1,000 (97).....	22,827
	<u>79,596</u>
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	
Payment under \$1,000 (1)	158
Correctional Service of Canada	
Compensation for damage to vehicle	
Drummond R.....	4,342
Insurance Corporation of British Columbia for	
Downer C.....	1,063
Slade S.....	2,876
The Personal General Insurance Inc for	
Gauthier J.....	3,035
Compensation for loss and/or damage to personal items	
Dyer DF.....	2,495

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of motor vehicle accidents	
Insurance Corporation of British Columbia for	
Allan DC.....	4,621
Kobes D.....	221,553
Lee JS.....	5,592
Intact Insurance Company for	
Wittmers M.....	1,993
Manitoba Public Insurance for	
Toole WA.....	1,920
Minister of Finance of British Columbia for	
Kobes D.....	2,369
Pham U.....	1,504
Payments under \$1,000 (814).....	130,826
	384,189
Parole Board of Canada	
Payments under \$1,000 (2).....	185
Royal Canadian Mounted Police	
Settlement for losses of private property held under custody	
Christie Carter for	
Tottenham S.....	10,000
Kathleen Doyle for	
Coombs R.....	55,036
Warner L.....	1,215
Settlement of claim arising from a motor vehicle accident	
Ahmad R.....	1,000
AIG Insurance Company of Canada for	
Carillion Canada Inc.....	4,769
Alberta Co-op Taxi Line Ltd for	
Deol M.....	1,415
Alberta Motor Association Insurance Company for	
Castillo E.....	16,132
Thomas S.....	2,924
Wall B.....	6,650
Allstate Insurance Company of Canada for	
Cartier S.....	12,574
Leclair D.....	4,522
Applebaum S.....	5,200
Arsenault S.....	2,500
Autotech Collision & Frame Ltd for	
McMurray P, Twinrock Holdings limited.....	5,346
Avis Budget Group.....	1,129
AvisCar Inc for	
Murray S.....	3,583
Aviva Canada Inc for	
Bradley R.....	4,510
Medavie Health Services.....	4,480
Nash T.....	3,031
Ndihokubwayo A.....	1,030
Salmi C.....	1,192
Smith C.....	2,505
Baker Newby LLP in trust for	
Cuff C.....	4,900
BC Hydro.....	16,948
Brent Gerrits Collision & Refinishing for	
Whalen B.....	1,606
Budget Car Rental.....	1,408
Canada Damage Recovery for	
Ruffle-McDonald T..... Inc.....	3,786
Can-West Fire Investigations Inc.....	5,706
CarStar Collision Centre for	
Boland J.....	1,844
Cavanagh LLP in trust for	
Clark K, Clark L.....	11,089
Centennial Carstar Moncton for	
Enterprise Rent A Car.....	2,856

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Chand A	20,000
City Ford Sales Ltd for	
Gray G	1,260
City of Coquitlam	1,293
ClaimsPro for	
Ballantyne, Strata Plan, LMS 4355	3,528
Merriman G	1,687
Clark D	1,000
Co-Operators General Insurance Company for	
Descheneau D	26,000
Coast Capital Insurance Services Ltd for	
Besser C, Besser E	2,470
Gagne M	26,008
Globus B	1,485
Siddique A	4,165
Coffin B, Majkic Z	17,130
Coutu L	5,000
Dee Jay's Chicken Village Inc	1,480
Delbridge S	13,650
Dentons Canada LLP in trust for	
Cheung S	5,000
Poonah N	5,000
Dilawri Collision Centre for	
San W	14,931
Discount Car and Truck Rental	10,681
Dyck M	1,415
Economical Insurance for	
Hebert J	4,148
Fabris McIver Hornquist & Radcliffe in trust for	
Brown R	4,700
Family Insurance Solutions for	
Manastyrski A	2,440
Wensley S	4,100
First Choice Collision for	
Macarthur K	1,273
Fix Auto Halifax for	
Reid H	2,949
Frontier Auto Body for	
Whelan G	3,013
Garage C Douglas	1,372
Gelasco B	1,250
Gill K	17,500
Godin L	2,500
Goose Bay Motors for	
Nadeau S	1,313
Guadalupe Deason	1,535
Haug-Beaudry B	1,000
Herbers Autobody Repair Inc for	
Ascasibar J	1,077
Holmes C	6,023
Iginla and Company in trust for	
Cardinal J	31,000
Innovative Collision Centre for	
Ladouceur A	1,991
Insurance Corporation of British Columbia for	
Agiforce Security Ltd	3,188
Andee P	7,859
Asinchuk M	2,107
Ayotte R	4,074
Bella N	1,548
Bernardo E	2,666
Bigelow S	1,651
Britech HVAC Ltd	4,376
Carotenuto P	1,960
Castro A	1,908
Chamberlain J	3,486
Chand A	1,420
Chauvigny F	1,207

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Chiu L.....	1,581
Coglon J.....	2,618
Collin T.....	2,145
Collins R.....	25,006
Cox J.....	11,753
Davies M.....	2,464
Dempsey M.....	9,076
Deol P.....	23,741
Desnoyers E.....	3,205
Dominic T.....	2,150
Frieburg A.....	1,783
Ghim H.....	1,075
Goodwin K.....	6,874
Hemmes L.....	3,017
Henderson G.....	1,484
Hinchliff B.....	9,865
James V.....	1,850
Kaur P.....	1,873
Kil L.....	2,981
King A.....	3,442
Lai C.....	13,014
Lee Y.....	7,137
Li W.....	1,303
Lozier-Tilken R.....	1,082
Mah C.....	2,020
Mann S.....	2,422
Masson S.....	1,440
McKim V.....	5,342
Nandan R.....	6,960
Natt K.....	1,320
Pacheco B, Pacheco T.....	1,154
Pauls H.....	2,813
Peters M.....	18,927
Sanders S.....	2,716
Sharma S.....	1,557
Siemens L.....	3,016
Sung M.....	1,298
Thomas M.....	2,951
Tieu T.....	1,561
Vancouver Tracparts.....	1,128
Vanderveelde C.....	2,989
Widdifield C.....	2,316
Wiens E.....	6,406
Wu J.....	8,876
Zhou B.....	5,965
Intact Insurance Company	
Arnold G.....	8,709
Construction and General Workers Union Local 92.....	4,807
Dipak V.....	1,938
Ferraby G.....	4,366
Freehill L.....	3,442
Kehler D.....	2,855
Kelln D.....	3,004
Lobb S.....	2,909
Morrison B.....	8,026
Schietroma A.....	3,034
Small E.....	6,953
Valios T.....	12,897
Kelsall B.....	3,073
Kettering L.....	1,120
Lawrence T.....	1,427
Ledcor Highways Ltd for	
Cartier S.....	2,889
Lehal Law Corporation in trust for	
Bharj S.....	34,726

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Lenson D.....	1,850
Lindsay Kenney LLP in trust for Chawla J.....	26,600
Litalien M.....	6,868
MacGillivray Injury and Insurance Law in trust for MacDonnell P.....	17,500
Manitoba Public Insurance for Bray L.....	12,540
Ceppetelli D.....	5,790
Chikwava K.....	4,825
Gott S.....	1,331
Koski D.....	1,330
Lafleur L.....	4,193
Manola A.....	5,318
Paskaruk T, Paskaruk T.....	3,080
Telxeira M.....	7,920
Thorvaldson L.....	8,482
Weselowski K.....	4,824
Wood G.....	3,013
Mankarios T.....	4,525
Manning Collision Repair Ltd.....	2,895
McLeod Law LLP in trust for Inglis M.....	150,000
Merriman G.....	5,000
Ndihokubwayo A.....	4,800
Newman J.....	1,002
Nicola Valley Ranch Services for Anderson G.....	2,644
Northwest Truck Rental for Austin L.....	2,788
Noseworthy J.....	5,317
Payne G.....	1,042
Peace Hills Insurance for Mai B.....	2,327
Pfannmuller C.....	3,519
Piorecky B.....	4,150
Poirier R.....	2,077
Portage Mutual Insurance Company for Finseth D, Finseth J.....	2,383
Purcell M, Purcell P.....	4,218
Smith H.....	23,167
Preszler Injury Lawyers in trust for Parker V.....	18,000
Primmum Insurance Company for Manirakiza W.....	26,314
Rogerson K.....	5,906
Turcotte JF.....	1,056
Province of Alberta.....	28,718
Province of Alberta for Grimard V.....	1,415
Morinville Fire Department.....	1,108
Risk and Recovery Inc.....	1,108
Vadnais D.....	1,132
Province of British Columbia.....	1,596
Province of British Columbia for Respondek P.....	2,026
Province of Nova Scotia.....	6,407
Redwood Construction Ltd.....	3,085
Rona Inc for Deol B.....	1,067
Ronnie's Auto Body Ltd for Enterprise Rent A Car.....	4,778
Royal & Sun Alliance Insurance Company of Canada for Kelly J.....	3,422
Sutherland L.....	3,263
Tennant J.....	1,134

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Russell B	1,914
San W	1,360
Sarafinchan L	2,200
Saskatchewan Government Insurance for	
Bloomfield G	2,228
Corey E	1,453
Dore K	6,425
Down B	1,226
Garic F	2,616
Gillies S	1,071
Hillier L	2,350
Hirsch K	2,051
Kisch G	2,104
Kulhavy T	1,125
Maurice R	5,179
Nicotine V	6,435
Pahtayken N	8,718
Province of Saskatchewan	3,617
Pyramid Property Management	3,225
Roberts R	1,193
Shevernoha L	2,364
Zarry S	13,009
SaskPower	6,236
Scheuer R	2,953
Security National Insurance Company for	
Carpenter D	2,231
Naik S	3,210
Noyes D	3,750
Orr T	1,203
Vo T	9,202
Shawn Sidhu Law Corporation in trust for	
Cottoy J	4,124
Smith H	3,500
Snihur Engineering Inc	7,144
St Jean D	1,000
Stephens & Holman in trust for	
Zamani S	100,000
Stewart A	2,489
Stewart D	1,500
Su Z	11,200
TD Insurance for	
Emberg M	3,554
Leveque-Peters J	5,903
Savoie-Duguay J	1,693
Telus Communications Inc	3,103
Telus Communications Inc for	
BC Hydro	7,377
The Co-operators for	
Schatz A	5,489
Tait M	3,596
The Dominion of Canada General Insurance Company for	
Watts D	5,665
The Nothwest Territories for	
Commission scolaire francophone des Territoires du Nord-Ouest	5,000
The Personal Insurance for	
MacDonald P	17,097
Town of Beaumont	2,913
Turner R	1,000
Unifund Assurance Company for	
Andrews B	2,426
Chytracek J	1,199
Gould B	2,274
Hillier C	3,820
Johnston D	1,743
Richards P	8,847
Roemer C	1,198

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Village of Bethune for	
Fire department	1,500
Wawanesa Insurance for	
Calver B	1,726
Giacalone L	13,479
Moore D	5,846
Moses R	4,174
Noyes D	3,016
Oatway M	3,465
Perreault R	2,678
Ritter D	3,489
Zhang C	8,105
Wayne's Auto for	
Wilson R	1,511
Weleschuk Associates Ltd for	
Harakal R	3,666
WM Ryan Fowle Law Corp in trust for	
Janvier D, Janvier Y	21,741
Settlement of claim for breach of contract	
Madden W	9,539
Michael J M Hokanson in trust for	
Doe J	55,000
The Good Samaritan Society for	
Olfert G	24,980
Settlement of claim for loss of servant's effects	
Dally M	1,280
Joyce B	1,112
Konarski M	1,666
Reeder R	1,218
Settlement of claim for personal injury	
Babb Law Office in trust for	
Tetford I	5,000
Dagenais A	8,750
Erika Norheim Professional Corporation in trust for	
Cardinal J	5,000
Desjarlais L	2,500
Hanson K	1,000
Halasz S	2,000
Ingrid Hess, Barrister & Solicitor in trust for	
Franke M	3,000
Martin Aubin in trust for	
Babin G	25,000
Oxtoby M	1,000
Priebe A	5,775
Province of Alberta for	
Matkowski B	2,000
Puentes de Perez M	1,000
Randy Albertson in trust for	
Gregory C	2,500
Shule S	1,000
Siksika Justice Cadet Program for	
Duckchief C	5,000
Smith Thompson Law LLP in trust for	
Weary J	16,000
Weary R	15,000
Urquhart A	3,500
Western Medical Assessments for	
Dewhurst V	5,800
Martin D	5,040
Settlement of claim for property damage	
4 Season Contractors for	
Cadieux J	2,313
818282 Alberta Ltd for	
Lam P	1,998
AVC Clinics Ltd	2,857
Boynton B	2,000
Byle T	1,470

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Cal's Hardware Ltd for	
Arrigoni M.....	2,061
Certas Direct Insurance for	
Randall J.....	3,454
Chalaturnyk W.....	2,455
Cox C, McKenzie K.....	4,250
Creekside Animal Clinic Ltd for	
Book M.....	1,050
Depairon M.....	1,552
Edmonton West Animal Hospital.....	2,652
EFCO Enterprises Ltd for	
Jararuse M, Semigak J.....	3,663
Fish J.....	2,062
Fort George Vulcanizing.....	1,536
Great Slave Helicopters.....	1,914
Jeffries C.....	3,219
Jones D.....	1,200
Karen Molle in trust for	
Head R.....	1,000
Karmouche F.....	7,000
Lopes Construction Ltd for	
Moss D, Moss M.....	1,500
Lucas Ramsey for	
Lundquist N.....	1,155
MacKinnon W.....	3,184
Mara Lumber Home Building Centre for	
Kendall Y.....	1,751
McNeil K.....	1,010
Nebbs T.....	2,240
Nunavut Excavating 2007 Inc for	
Lambe T.....	3,335
Pleau J.....	2,274
Randy Aalders Carpentry.....	1,850
Richard J.....	1,732
Romanchuk B.....	4,358
Saskatchewan Government Insurance for	
Bileski D.....	4,736
SaskPower.....	1,627
Savard J.....	1,071
Sawdust Renos for	
Unwin L.....	1,003
Silva E.....	3,324
Switzer L, Switzer T.....	11,885
The Co-operators for	
Coghill L.....	1,220
Valerie Lavigne in trust for	
Faille S.....	20,000
Wawanesa Insurance for	
Tschetter S.....	2,162
Wetaskiwin Co-op Association Ltd for	
Floremann P.....	2,200
Settlement of claim related to employment	
Féthière D.....	50,000
Nelligan O'Brien Payne LLP in trust for	
Crispo G.....	40,000
Payments under \$1,000 (281).....	113,499
	2,196,807
Settlements subject to publication exemption	
Names withheld (1,096).....	72,145,074
	74,808,360

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Public Services and Procurement	
Department of Public Works and Government Services	
Settlement of claim related to a procurement process	
8146292 Canada Incorporated	10,042
Payments under \$1,000 (109)	21,472
	<u>31,514</u>
Shared Services Canada	
Payments under \$1,000 (39)	7,614
Settlements subject to publication exemption	
Names withheld (26)	793,830
	<u>832,958</u>
Transport	
Department of Transport	
Reimbursement of damages caused to a power pole	
Hydro Québec Revenus Autres	18,545
Settlement of a claim for damages caused to a trailer	
Triangle Pump Service Limited	1,500
Settlement of a claim related to an accident involving a Crown vehicle	
Security National Insurance Company for	
Beatty S, CARSTAR Collision and Glass Service and Enterprise Rent A Car	2,814
Payments under \$1,000 (35)	7,724
	<u>30,583</u>
Canadian Transportation Agency	
Payments under \$1,000 (3)	657
Settlements subject to publication exemption	
Names withheld (10)	576,396
	<u>607,636</u>
Treasury Board	
Treasury Board Secretariat	
Payments under \$1,000 (40)	14,923
Canada School of Public Service	
Payment under \$1,000 (1)	50
Settlements subject to publication exemption	
Names withheld (27)	397,119
	<u>412,092</u>
Veterans Affairs	
Department of Veterans Affairs	
Settlement of claim related to damages to public servant's personal effects	
Smith-Cooper B	3,374
Payments under \$1,000 (23)	5,520
	<u>8,894</u>
Settlements subject to publication exemption	
Name withheld (3)	6,195
	<u>15,089</u>

Payments of claims against the Crown—concluded

(in dollars)

Description and payee	Amount
Women and Gender Equality	
Department of Women and Gender Equality	
Payments under \$1,000 (3).....	459
Office of the Co-ordinator, Status of Women	
Settlement of claim for loss and/or damage to personal property	
Bracewell T	1,416
Payments under \$1,000 (4).....	1,551
	2,967
	3,426
Total.....	377,749,848

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
Agriculture and Agri-Food	
Department of Agriculture and Agri-Food	
Compensation for tree removal	
Argent J.....	5,000
Payment under \$100 (1).....	97
	<u>5,097</u>
Crown-Indigenous Relations	
Department of Indian Affairs and Northern Development	
Compensation for education costs	
Dennis Callihoo Legal Counsel in trust for	
Okeymow S.....	2,000
Payment subject to publication exemption	
Name withheld.....	175,750
	<u>177,750</u>
Environment and Climate Change	
Parks Canada Agency	
Compensation for alternate accommodation	
Keltic Lodge at the Highlands.....	253
Families, Children and Social Development	
Department of Employment and Social Development	
Donation on behalf of Their Royal Highnesses the Duke and Duchess of Sussex	
JumpStart.....	50,000
Compensation for cost associated to travel expenses to Switzerland	
Moncur B.....	3,714
Payments under \$100 (3).....	155
	<u>53,869</u>
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Compensation for damage to motorcycle	
Josue Pierre.....	134
Compensation for damage to personal property	
Anna Stankiewicz-Reisinger.....	1,996
Donation made to the Auschwitz-Birkenau Foundation	
Auschwitz-Birkenau Foundation.....	500
Payment made to business affected by the 2018 G7 summit	
8646899 Canada Ltd.....	8,191
9119-5222 Quebec Inc.....	8,975
9204-7513 Quebec Inc.....	1,809
9211-4529 Québec Inc.....	3,689
9222-2967 Quebec Inc.....	5,199
Bar Le Drague.....	7,913
Bar le Jules et Jim.....	974
Bello Ristorante.....	11,039
Bistro Bar l'Atelier Inc.....	36,893
Bistro Ophelia Inc.....	10,472
Bizou International Inc.....	9,284

Ex gratia payments—continued

(in dollars)

Description and payee	Amount
Bourbon Cafe Express Cartier Inc.....	1,161
Boutique du Lys Ltd.	10,621
Buffet de l'Antiquaire	3,830
Café Buade	1,702
Casse-Crêpe Breton	3,227
Charlevoix Aviation Inc.....	5,624
Chez Chantal	4,181
Chez Murphy's Pub Irlandais	7,706
Chez Victor St-Paul	7,104
Christian Lajoie Avocat Inc.	5,014
Claude et Marcel Martin Inc.	13,019
Clinique Dentaire Alina Petculescu	3,675
Clinique Vétérinaire de Pointe-Au-Pic.....	8,673
Club de Golf Murray-Bay.....	4,934
Cofomo Québec Inc.	5,563
Croisières AML Inc.	62,896
Edipac Inc.	11,940
Erico Chocolaterie-Pâtisserie 1984 Inc.	2,192
Fanamanga	546
Garderie les Petits Minions	360
GM Développement Inc.	25,272
Groupe Nero Bianco	2,812
J.B. Laliberté Ltd.	4,137
Jumbo-Jumbo	1,320
La Chapellerie Jean Myriam Inc.	1,722
La Galette Libanaise Inc.	3,824
La Galette Libanaise St-Jean Inc.....	1,481
La Piazz Grande-Allée.....	3,936
La Piazzetta St-Jean.....	1,872
La Piazzetta Vieux-Port	1,991
La-Pizz Place Royale Inc.	4,322
Laurentien Buvette Gourmande	597
L'École de Musique Portée Charlevoix	454
Le Crac Aliments Sains	2,282
Le Feu Sacré Resto-Grill	5,180
Le Grand Café Québec	9,155
Le Groupe Restos Plaisirs Inc.	64,515
Le Moine Echanson Inc.	1,561
Le Parchemin du Roy	1,283
Les Ateliers Charlevoix	3,496
Les Branchés Lunetterie	137
Les Croisières aux Sentinelles du Saint-Laurent	30,589
Les Frères de la Côte	7,425
Les Investissements Navimex Inc.	38,367
Les Solutions Victrix Inc.	3,885
Les Terrasses du Vieux-Port Inc.	5,216
Les Tours du Vieux Québec.....	40,266
Les Trois Garçons Inc.....	4,775
Les Voûtes de Napoleon	2,436
Martin Desbiens.....	1,632
Mercerie Le Cousin Enr.	804
Ministère de la Famille/ Gouvernement du Québec	119,178
MRC de Charlevoix-Est.....	1,111
Musée Maritime de Charlevoix.....	1,239
Noctem Artisans Brasseurs Inc.	1,520
Optiboutiq Inc.....	4,145
Paillard Inc.	3,920
Parou Inc.	354
Pharmacie Jean Coutu #118.....	1,909
Placement Foncier Galaxie Inc.	931
Placement Immobiliers Saturne Inc	1,169
Polina Pizzeria	1,887
Portofino Bistro	13,449

Ex gratia payments—continued

(in dollars)

Description and payee	Amount
Projection son et lumière	852
Pub du Parvis	3,760
Pub Nelligan's	1,331
Pub Ozone Grande Allée Inc.	3,735
Pub Saint Patrick	14,137
Pub St-Alexandre	2,812
Restaurant Baifoo Express	2,365
Restaurant IL Matto 2 Inc.	5,144
Restaurant La Bûche	2,115
Restaurant le Continental Inc.	19,108
Restaurant le Graffiti	3,157
Restaurant Le Saint-Amour	7,247
Restaurant l'Entrecôte	19,100
Sandwicherie Fastoche Inc.	2,875
Sapristi Champlain	2,423
Sapristi Saint-Jean	12,656
Schönau & Tardif Luthiers Inc.	1,948
Services Touristiques Feuille d'Érable	2,533
Sport & Chic	2,011
St. Patrick's Church	2,160
Stéphane Tremblay	283
St-Laurent Coiffure & Spa Aveda	7,213
Sushi to GO Inc.	2,262
Tours Dupont	4,726
Van Houtte (Gestion Ducyr)	1,141
Zen Évasion Spa	5,808
	<u>831,494</u>
Invest in Canada Hub	
Compensation to damage to a vehicle	
Curtic M	650
Payments subject to publication exemption	
Names withheld (2)	10,806
	<u>842,950</u>
Health	
Department of Health	
Birth gift for His Royal Highness Prince Louis of Cambridge	
Jack.org	50,000
Stella's Place	50,000
	<u>100,000</u>
Payments subject to publication exemption	
Names withheld (3)	255,000
	<u>355,000</u>
Innovation, Science and Economic Development	
National Research Council of Canada	
Compensation for damage to a vehicle	
Wall C	1,057

Ex gratia payments—concluded

(in dollars)

Description and payee	Amount
National Defence	
Department of National Defence	
Compensation for grievance	
Gingras G	2,500
Legge & Legge Barristers and Solicitors for	
Popov M	25,000
MacDonald & Associates for	
Nash L.....	36,000
Michel Drapeau Law Office for	
Dawson R.....	25,000
Compensation for guest travel costs for Sentry Program	
Carter D.....	558
Hughes S	219
Lessard D.....	369
Compensation for legal costs	
Campbell G	5,000
Langlois Lawyers LLP.....	157,317
Sauve A	10,075
Compensation for loss of personal property	
Ebner F.....	181
Sliwinski J	123
Compensation for personal injuries	
Thomson R	41,997
Wheeler P	138,000
	<u>442,339</u>
Military Grievances External Review Committee	
Payment under \$100 (1)	52
Payments subject to publication exemption	
Names withheld (58)	9,756,334
	<u>10,198,725</u>
Natural Resources	
Department of Natural Resources	
Reimbursement of expenses incurred as a result of the cancellation of an event	
Prince George Chamber of Commerce.....	3,075
Parliament	
Payment subject to publication exemption	
Name withheld	3,854
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
Compensation for damage to personal property	
Barr F	3,874
Payments subject to publication exemption	
Names withheld (40)	335,696
	<u>339,570</u>
Veterans Affairs	
Department of Veterans Affairs	
Reimbursement of counselling services	
Thomas C	1,040
Total	<u>11,982,240</u>

Court awards

This statement provides, by ministry and by department and agency, details for all court awards paid in the current fiscal year. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Court awards

(in dollars)

Description and payee	Amount
Crown-Indigenous Relations	
Department of Indian Affairs and Northern Development	
<i>Authority—Court of Queen's Bench of Alberta</i>	
<i>AB QB 9701-07434</i>	
Award for legal costs	
Blake, Cassels & Graydon LLP in trust for Erminskine Tribe.....	185,862
<i>Authority—Federal Court</i>	
<i>T-436-15</i>	
Award for expert retainer	
Miller D.....	13,850
<i>T-852-16</i>	
Award for legal costs	
Benson Law LLP in trust for Louie J.....	3,289
<i>T-1542-12</i>	
Award for legal costs	
Grant Huberman in trust for Gottfriedson S.....	1,468,074
<i>Authority—Federal Court of Appeal</i>	
<i>A-226-16 & A-227-16 & A-228-16</i>	
Award for legal costs	
Dionne Schulze S.E.N.C in trust for Atikamekw d'Opitciwan.....	10,200
<i>Authority—Ontario Superior Court of Justice</i>	
<i>C-3512-14 & 14A</i>	
Award for legal costs	
Duboff Edwards Haight and Schachter Law Corporation in trust for Restoule M.....	2,587,778
Robinson-Huron Treaty Litigation Fund.....	4,731,753
<i>00-CV-92059</i>	
Award for legal costs	
Katherine Hensel in trust for Fontaine L.....	15,000
<i>Authority—Supreme Court of Yukon</i>	
<i>17-A0131</i>	
Award for legal costs	
Ratcliff & Company LLP in trust for Teslin Tlingit Council.....	21,886
Payment subject to publication exemption	
Name withheld.....	46,465
	9,084,157
Environment and Climate Change	
Department of the Environment	
<i>Authority—Federal Court</i>	
<i>T-1882-17</i>	
Award for legal costs	
Andrews WJ.....	11,292

Court awards—continued

(in dollars)

Description and payee	Amount
Parks Canada Agency	
<i>Authority—Supreme Court of Prince Edward Island</i>	
<i>SI-GS-28072</i>	
Award for construction costs	
Bingham Law Inc in trust for	
Acadian Marine and Diving Ltd	11,000
	22,292
Families, Children and Social Development	
Department of Employment and Social Development	
<i>Authority—Federal Court</i>	
<i>T-1005-18</i>	
Award for legal costs	
Michael, Evrensel & Pawar LLP in trust for	
SBA Canada ULC	1,120
<i>T-1051-17</i>	
Award for legal costs	
Miles Davidson LLP in trust for	
Lazure G	250
	1,370
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
<i>Authority—Federal Court</i>	
<i>T-1718-16</i>	
Award for legal costs	
Clifford Shields Legal in trust for	
Kinghorne S	1,986
<i>Authority—Federal Court of Appeal</i>	
<i>A-124-08</i>	
Award for legal costs	
Campbell Lea in trust for	
Arsenault R and Aylward J et al	11,500
	13,486
Global Affairs	
Department of Foreign Affairs, Trade and Development	
<i>Authority—Canadian International Trade Tribunal</i>	
<i>PR-2016-0001</i>	
Award for costs	
The Access Information Agency Inc	400
<i>Authority—Permanent Court of Arbitration</i>	
<i>2009-04</i>	
Award for damages	
Bilcon of Delaware Inc	10,010,000
	10,010,400
Health	
Department of Health	
<i>Authority—Federal Court</i>	
<i>T-1070-16, T-1071-16</i>	
Award for legal costs	
Ecojustice in trust for	
David Suzuki Foundation, Friends of the Earth Canada, Ontario Nature, Wilderness Committee	6,750
<i>T-1584-16</i>	
Award for legal costs	
Gowling WLG (Canada) in trust for	
Briand C	7,956

Court awards—continued

(in dollars)

Description and payee	Amount
<i>T-1712-16</i>	
Award for legal costs	
Caza Saikaley in trust for	
Rodrigue D.....	5,046
	<u>19,752</u>
Public Health Agency of Canada	
Authority—Federal Court	
<i>T-1507-17</i>	
Award for legal costs	
Fuhgeh Law Office in trust for	
Temate CR.....	3,000
	<u>22,752</u>
Immigration, Refugees and Citizenship	
Payment subject to publication exemption	
Name withheld.....	4,500
	<u>4,500</u>
Innovation, Science and Economic Development	
Department of Industry	
Authority—Court of Queen's Bench of Alberta	
<i>24-1925824</i>	
Award for legal costs	
Moses Advisory Group Inc.....	1,000
	<u>1,000</u>
National Research Council of Canada	
Authority—Department of Justice Canada Prairie Region	
<i>CI-10-01-68799</i>	
Award for legal costs	
Gene G. Zazelenchuk, Barrister-at-law in trust for	
Health Media Network Inc.....	67,823
	<u>67,823</u>
Statistics Canada	
Authority—Canadian Internal Trade Tribunal	
<i>PR-2017-067</i>	
Award for lost business opportunity and legal costs	
ALS Canada Ltd.....	8,608
	<u>8,608</u>
	<u>77,431</u>
Justice	
Department of Justice	
Authority—Court of Queen's Bench of New Brunswick	
<i>NC-42-14</i>	
Award for legal costs	
E.J Mockler Professions Corporation in trust for	
Probilt Industries Inc.....	6,000
	<u>6,000</u>
Authority—Federal Court	
<i>T-455-16</i>	
Award for legal costs	
Grace Snowdon & Terepocki LLP in trust for	
Whaling C J.....	1,000
	<u>1,000</u>
<i>T-456-16</i>	
Award for legal costs	
Grace Snowdon & Terepocki LLP in trust for	
Lin Liang W W.....	1,000
	<u>1,000</u>
	<u>8,000</u>

Court awards—continued

(in dollars)

Description and payee	Amount
Office of the Commissioner for Federal Judicial Affairs	
Authority—Federal Court	
<i>T-429-00</i>	
Award for pension benefits	
Corbett MC.....	62,370
Payment subject to publication exemption	
Name withheld	5,000
	75,370
National Defence	
Department of National Defence	
Authority—Canadian International Trade Tribunal	
<i>PR-2017-045</i>	
Award for bid preparation costs and Canadian International Trade Tribunal complaint costs	
Hawboldt Industries	228,732
National Revenue	
Canada Revenue Agency	
Authority—Court of Queen's Bench New Brunswick	
<i>FM-57-15</i>	
Tax related award	
Cox & Palmer LLP in trust for	
Buyting H.....	9,290
Authority—Federal Court	
<i>T-3-17</i>	
Award for legal costs	
Dupuis Paquin Avocats in trust for	
Borel Christen C.....	1,300
<i>T-370-18</i>	
Award for legal costs	
Mather Tax Law in trust for	
Forbes Painting and Decorating Ltd	1,000
<i>T-474-06</i>	
Award for legal costs	
James A Deacur and Associates Limited	5,000
<i>T-606-17</i>	
Award for legal costs	
Chivers Carpenter Lawyers in trust for	
Boyce D	3,500
<i>T-652-18</i>	
Tax related award	
Annable MG	350
<i>T-1375-18</i>	
Tax related award	
Legacy Tax & Trust Lawyers	1,750
<i>T-1478-16</i>	
Tax related award	
Binder Capital Corp.....	3,750
Authority—Federal Court of Appeal	
<i>A-53-17</i>	
Tax related award	
Thompson D J in trust for	
North Shore Power Group Inc	4,826
<i>A-106-18</i>	
Tax related award	
Campbell G in trust for	
Flaro R, Bergeron G & Flaro M	5,500

Court awards—continued

(in dollars)

Description and payee	Amount
<i>A-130-17</i>	
Tax related award	
Deloitte Tax Law LLP in trust for	
Freitas T	3,500
<i>A-142-16</i>	
Tax related award	
Grenier R	529
<i>A-230-17</i>	
Tax related award	
KPMG Law LLP in trust for	
Bonnybrook Park Industrial Development Co Ltd.....	10,896
<i>A-279-17</i>	
Tax related award	
Binder Capital Corp.....	350
<i>A-296-15</i>	
Tax related award	
EY Law LLP in trust for	
Kruger Incorporated	12,589
<i>A-388-14</i>	
Tax related award	
Osler LLP in trust for	
Devon Canada Corporation	4,029
<i>A-415-16</i>	
Tax related award	
KPMG Law LLP in trust for	
ONEnergy Inc	3,975
<i>A-416-14</i>	
Tax related award	
BCF Avocats d'affaires in trust for	
Gervais G & Gendron L	2,577
Authority—Tax Court of Canada	
<i>2003-3262 (IT) G</i>	
Tax related award	
EY Law LLP in trust for	
Kruger Incorporated	111,351
<i>2010-2864 (IT) G</i>	
Tax related award	
Canadian Imperial Bank of Commerce	35,000
<i>2012-816 (IT) G</i>	
Tax related award	
Milot Law in trust for	
Bolduc B	16,294
<i>2012-2005 (IT) G</i>	
Tax related award	
Abenaim J.....	34,407
<i>2012-3872 (IT) G</i>	
Tax related award	
Mahdi S	8,016
<i>2012-5068 (IT) G</i>	
Tax related award	
Lashin K.....	6,904
<i>2014-844 (IT) G</i>	
Tax related award	
DLA Piper (Canada) LLP in trust for	
Aitchison Professional Corporation.....	23,726

Court awards—continued

(in dollars)

Description and payee	Amount
<i>2014-1471 (GST) G</i>	
Tax related award	
DiFalco E for	
EDF Plumbing Services Company Ltd.....	5,000
<i>2014-3401 (IT) G, 2014-4440 (IT) G, 2017-606 (IT) G, 2017-486 (IT) G, 2017-605 (IT) G</i>	
Tax related award	
Fillmore Riley LLP in trust for	
Grenon J T.....	14,310
Grenon J T & al.....	37,500
Torys LLP in trust for	
Grenon J T.....	25,000
<i>2014-4109 (IT) G</i>	
Tax related award	
Bourgault J.....	5,040
<i>2015-1269 (GST) G</i>	
Tax related award	
Thompson D J in trust for	
North Shore Power Group Inc.....	6,310
<i>2015-1938 (IT) G</i>	
Tax related award	
Lundrie & Co in trust for	
Dyck M.....	1,185
<i>2015-2158 (IT) G</i>	
Tax related award	
Mta LLP in trust for	
St-Pierre M.....	3,865
<i>2015-4456 (GST) G</i>	
Tax related award	
Trinity Global Support.....	25,000
<i>2016-77 (IT) G</i>	
Tax related award	
GMP Securities LP for	
Silver Wheaton Corp.....	7,500
McCarthy Tétrault LLP in trust for	
Silver Wheaton Corp.....	18,333
<i>2016-207 (IT) I</i>	
Tax related award	
Quo Vadis F W in trust for	
Le K T.....	1,000
<i>2016-421 (GST) G</i>	
Tax related award	
Osler Hoskin & Harcourt LLP in trust for	
Metrogate Inc.....	2,110
<i>2016-741 (IT) G</i>	
Tax related award	
Leigh Somerville Taylor Professional Corporation in trust for	
Domenichiello N.....	30,000
<i>2016-942 (IT) I</i>	
Tax related award	
Saber and Sone in trust for	
Chao A.....	200
<i>2016-953 (GST) G</i>	
Tax related award	
Aird & Berlis LLP in trust for	
Medallion Corporation.....	25,000
<i>2016-1017 (IT) G</i>	
Tax related award	
Davis W.....	3,954

Court awards—continued

(in dollars)

Description and payee	Amount
2016-4498 (GST) G	
Tax related award	
Thorsteinssons LLP in trust for	
Applewoods Holdings Inc	23,592
2017-818 (IT) I	
Tax related award	
Duncan D.....	1,185
2017-821 (IT) I	
Tax related award	
Duncan S	1,185
2017-2709 (IT) I	
Tax related award	
Roy S.....	1,000
2017-3167 (IT) G	
Tax related award	
Wolff Leia in trust for	
Zimmerman W	500
2017-3232 (IT) I	
Tax related award	
Ross L I	150
2017-3299 (IT) G	
Tax related award	
Makhija J	2,500
2017-3330 (IT) I	
Tax related award	
Martin P.....	250
2017-3823 (GST) G	
Tax related award	
Radnoff Law Offices in trust for	
Institute of Energy Wellness Studies Inc	978
2018-270 (IT) APP	
Tax related award	
Sripimolphan Group Inc	2,915
2018-650 (GST) G	
Tax related award	
Yasny R for	
All Post Mail Consultants Inc & K2 International Marketing Support Services Inc.....	4,000
2018-1127 (IT) G	
Tax related award	
Adjei G O	250
2018-2007 (IT) I	
Tax related award	
Kisaka A.....	350
Payments subject to publication exemption	
Names withheld (13)	5,631,563
	<u>6,192,134</u>
Privy Council	
Public Service Commission	
Authority—Federal Court of Appeal	
A-41-16	
Award for legal cost	
Office of the Commissioner for Federal Judicial Affairs Canada in trust for	
Clemenhagen N and Giroux M.....	1,100
Shakov O	10,600
	<u>11,700</u>

Court awards—continued

(in dollars)

Description and payee	Amount	
Public Safety and Emergency Preparedness		
Canada Border Services Agency		
<i>Authority—Federal Court of Appeal</i>		
<i>A-81-17</i>		
Award for legal costs		
Grill Barristers in trust for Williams F.....	3,550	
Canadian Security Intelligence Service		
<i>Authority—Federal Court</i>		
<i>T-1580-09</i>		
Reimbursement of costs		
Champ & Associates in trust for Abousfian Abdelrazik.....	9,826	
Correctional Service of Canada		
<i>Authority—Federal Court</i>		
<i>T-1419-16</i>		
Award for legal costs		
Nosistel E.....	1,500	
<i>T-1829-17</i>		
Award for legal costs		
Union of Canadian Correctional Officers in trust for Anderson T, Batista S, Block M, Brooks N, Callaghan M, Cavanaugh M, Chalmers P, Choi G, Dobranski S, Dyck A, English A, Godden B, Grossman S, Hogewoning J, Indlekofer A, Istace C, Kutrowski S, Lanyon C, Latulippe S, Laycock M, Leins L, Leopp J, McClellan J, Mercier T, Morrison G, Narain N, Peters D, Peters J, Reelie D, Saunders M, Stuart I, Tariq N, Temple C, Tiessen S, Vanegas N, Vecchia MD, Wilkie B, Wilson T.....		2,500
<i>Authority—Federal Public Sector Labour Relations and Employment Board</i>		
<i>2018-FPSLRB 52</i>		
Compensation for pain and suffering		
Duval D.....	5,000	
9,000		
Royal Canadian Mounted Police		
<i>Authority—Court of Appeal of New Brunswick</i>		
<i>103-18-CA</i>		
Award for legal costs		
Pressé Mason Barristers and Solicitors in trust for Burnett K, Smiley J.....	1,000	
<i>Authority—Court of Queen's Bench of Edmonton</i>		
<i>B14635482E</i>		
Award for regulatory judgments related to radar fines		
Alberta Justice Fines Collection in trust for Province of Alberta.....	42,143	
<i>Authority—Federal Court</i>		
<i>T-508-17</i>		
Award for legal costs		
Simone Truong for Gregory J.....	1,225	
<i>T-560-17</i>		
Award for legal costs		
Nelligan O'Brien Payne LLP in trust for McBride B.....	5,000	
<i>T-1401-17</i>		
Award for legal costs		
Martinez A.....	250	
<i>T-1710-17</i>		
Award for legal costs		
Ross & McBride LLP in trust for Boychyn J.....	6,000	

Court awards—continued

(in dollars)

Description and payee	Amount
<i>T-1789-17</i>	
Award for legal costs	
Nelligan O'Brien Payne LLP in trust for	
Crichton J	1,000
Authority—Federal Court of Appeal	
<i>A-315-16</i>	
Award for legal costs	
McBain R	20,000
Authority—Ontario Superior Court of Justice	
<i>CV-10-414890</i>	
Award for legal costs	
Houle L, McGill T, TA McGill Mortgage Services Inc	3,082
Authority—Provincial Court of Nova Scotia	
<i>2973293</i>	
Award for loss of private property held under custody	
Valley Credit Union Ltd in trust for	
Spilchen L	2,000
Authority—Supreme Court of British Columbia	
<i>M137219</i>	
Award for damages	
Webster and Associates in trust for	
Parlby J	763,896
<i>M142374</i>	
Award for damages	
Rice Harbut Elliot LLP in trust for	
Brundige B	447,431
Authority—Supreme Court of Nova Scotia	
<i>443643</i>	
Award for legal costs	
Ritch Williams & Richards in trust for	
Dolliver D	375
<i>463230</i>	
Award for legal costs	
Ritch Williams & Richards in trust for	
Hicks A	375
	1,293,777
Payments subject to publication exemption	
Names withheld (13)	33,895
	<u>1,350,048</u>
Public Services and Procurement	
Department of Public Works and Government Services	
Authority—Canadian International Trade Tribunal	
<i>PR-2016-035</i>	
Award for legal costs	
Agence Gravel Inc	2,750
<i>PR-2017-006</i>	
Award for legal costs, loss of business opportunity and profits	
Rockwell Collins Canada Inc	645,424
<i>PR-2018-031</i>	
Award for legal costs	
V Zero Corporation	1,150
Authority—Federal Court of Appeal	
<i>A-66-17</i>	
Award for legal costs	
Agence Gravel Inc	300
	<u>649,624</u>

Court awards—concluded

(in dollars)

Description and payee	Amount
Transport	
Department of Transport	
<i>Authority—Canadian Human Rights Tribunal</i>	
<i>T11656/01111</i>	
Award for legal costs	
Raven, Cameron, Ballantyne & Yazbeck LLP, in trust for Hughes C	352,970
<i>Authority—Federal Court of Appeal</i>	
<i>A-246-16</i>	
Award for legal costs	
Canadian Federal Pilots Association.....	2,500
<i>Authority—Supreme Court of British Columbia</i>	
<i>S105434</i>	
Award for legal costs	
Flanagan I.....	5,720
	361,190
Canadian Transportation Agency	
<i>Authority—Supreme Court of Canada</i>	
<i>37276</i>	
Award for legal costs	
Lukács G	73
	361,263
Treasury Board	
Treasury Board Secretariat	
<i>Authority—Supreme Court of Canada</i>	
<i>37014</i>	
Award for legal costs	
Phillion Leblanc Beaudry avocats s.a. in trust for Association of Justice Counsel.....	19,280
Veterans Affairs	
Department of Veterans Affairs	
<i>Authority—Federal Court</i>	
<i>T-141-18</i>	
Award for legal costs	
Borden Ladner Gervais LLP in trust for Jolicoeur S	450
<i>T-316-18</i>	
Award for legal costs	
Forté Law Droit in trust for Goguen D.....	750
<i>T-489-18</i>	
Award for legal costs	
Borden Ladner Gervais LLP in trust for Sinclair P.....	1,262
<i>T-1627-17</i>	
Award for legal costs	
Mounted Police Members Legal Fund for McCulloch S	4,428
<i>T-1991-17</i>	
Award for legal costs	
Borden Ladner Gervais LLP in trust for Hiscock C A.....	4,000
	10,890
Total	28,135,429

Section 9

Public Accounts of Canada

2018–2019

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	–	–	–	–	–
2013 Canada–Nova Scotia Strawberry Assistance Initiative	–	–	–	–	113
2014 Canada–British Columbia Avian Influenza Assistance Initiative	–	–	750	–	–
2014 Canada–Manitoba Forage Shortfall and Transportation Assistance Initiative	–	–	–	–	–
2016 Canada–Alberta Bovine Tuberculosis Assistance Initiative	–	–	–	–	–
2016 Canada–Nova Scotia Fire Blight Outbreak Initiative	–	–	–	–	–
2016 Canada–Nova Scotia Maple Syrup Initiative	–	–	783	–	–
2016 Canada–Saskatchewan Bovine Tuberculosis Assistance Initiative	–	–	590	–	–
2017 Canada–British Columbia Wildfires Recovery Initiative	–	–	–	–	–
2017 Canada–Quebec Agricultural Producers Assistance with the Extraordinary Cost Incurred by Hailstorms Initiative	–	–	–	–	–
2018 Canada–British Columbia Wildfires Recovery Initiative	–	–	–	–	6,487
	–	–	–	–	6,487

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	-	-	-
-	-	-	1,176	-	1,176	-	-	-	1,176
-	-	-	-	-	-	-	-	-	-
-	-	-	-	105	105	-	-	-	105
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,399	1,399	-	-	-	1,399
-	-	-	-	-	-	-	-	-	-
-	-	-	-	793	793	-	-	-	793
-	-	-	-	-	-	-	-	-	-
-	6,948	-	-	-	6,948	-	-	-	6,948
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	4,906	-	-	-	4,906
-	-	-	-	-	-	-	-	-	-
-	67,428	141,359	22,538	-	231,377	-	-	-	231,377
-	-	-	-	-	-	-	-	-	-
222	-	-	-	-	222	-	-	-	222
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	113	-	-	-	113
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	750	-	-	-	750
-	-	-	-	-	-	-	-	-	-
-	-	-	-	408	408	-	-	-	408
-	-	-	-	-	-	-	-	-	-
-	2,340	-	-	-	2,340	-	-	-	2,340
-	-	-	-	-	-	-	-	-	-
-	-	-	2,216	-	2,216	-	-	-	2,216
-	-	-	8,216	-	8,216	-	-	-	8,216
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	783	-	-	-	783
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	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
-	-	-	-	894	894	-	-	-	894
-	-	-	-	-	-	-	-	-	-
-	-	-	-	894	894	-	-	-	894

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Agricultural Disaster Relief program.....	—	—	—	—	—
AgriInsurance—Contributions.....	131	10,492	1,354	2,120	25,500
	205	8,859	1,316	2,477	26,728
AgriInvest Kickstart program—Contributions.....	4,902	141,903	26,623	75,771	855,498
AgriInvest program—Contributions.....	—	—	—	—	—
	—	—	—	—	92,514
	—	—	—	—	18,706
	—	—	—	—	20,036
	—	—	—	—	257,434
AgriInvest program—Grants.....	100	1,581	796	1,154	—
	43	1,299	948	1,040	—
	1,139	22,003	13,974	15,897	16,812
AgriRisk Initiatives—Administration Capacity Building Activities.....	—	—	—	—	—
	—	45	93	38	1,496
	—	45	93	38	2,882
AgriStability—Contributions.....	—	1,337	—	—	41,595
	—	3,586	—	—	(27,066)
	1,653	80,889	25,870	63,263	1,051,158
	(1,216)	—	4,830	2,310	—
	3,468	—	9,656	6,467	—
	6,346	—	76,185	37,501	—
Canadian Agricultural Partnership - Cost Shared Programs.....	3,278	3,230	3,758	3,101	22,802
Farm Income Program (FIP) Direct Payments—Grants.....	3,278	3,230	3,758	3,101	22,802
Payments in connection with the <i>Farm Income Protection Act</i> — Safety Net Companion programs.....	102	1,069	902	813	—
Transitional Industry Support program (TISP) Cattle Payments—Grants.....	10,745	15,015	13,004	5,626	518,004
Youth Employment Strategy—Career Focus program.....	387	4,509	3,991	3,675	4,000
	9	29	45	—	178
	61	301	438	234	5,309
Total ministry.....	2,293	16,640	10,738	8,685	108,603
	3,725	13,818	12,058	10,022	27,859
	28,613	268,964	166,961	210,975	2,833,065
Canadian Heritage and Multiculturalism					
Department of Canadian Heritage					
Canada Arts Presentation Fund.....	100	—	—	—	—
	100	—	—	—	—
	1,639	—	—	—	—
Canada Cultural Spaces Fund.....	—	—	—	—	—
	3,100	—	—	—	—
Official Languages in Education and Services.....	4,291	5,084	10,199	28,835	67,155
	4,291	4,785	11,140	25,995	67,321
	147,729	116,052	314,781	990,925	3,352,485
Sport Support Program.....	361	328	387	368	765
	277	257	297	289	657
	4,098	3,459	4,626	4,213	9,888
Total ministry.....	4,752	5,412	10,586	29,203	67,920
	4,668	5,042	11,437	26,284	67,978
	156,566	119,511	319,407	995,138	3,362,373
Crown-Indigenous Relations					
Department of Indian Affairs and Northern Development					
Agreement Concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing.....	—	—	—	—	22,499
	—	—	—	—	25,645
	—	—	—	—	266,567
Annual Report Funding.....	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	150	-	-	-	150
65,943	87,154	249,591	202,268	20,026	664,579	-	-	-	664,579
60,865	95,411	230,633	207,460	17,751	651,705	-	-	-	651,705
1,470,617	1,809,604	4,821,841	3,885,760	349,671	13,442,190	-	-	-	13,442,190
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	92,514	-	-	-	92,514
-	-	-	-	-	18,706	-	-	-	18,706
-	-	-	-	-	20,036	-	-	-	20,036
-	-	-	-	-	257,434	-	-	-	257,434
28,084	20,871	56,115	42,898	4,826	156,425	2	-	-	156,427
28,661	20,497	55,207	34,969	4,912	147,576	-	-	2	147,578
396,425	275,994	686,017	504,223	63,900	1,996,384	2	17	17	1,996,403
-	251	498	-	124	873	-	-	-	873
-	520	667	1,428	158	4,445	-	-	-	4,445
-	2,928	4,090	6,294	883	17,253	-	-	-	17,253
26,425	-	56,847	45,003	9,573	180,780	-	-	-	180,780
(65,741)	-	12,848	108,187	2,977	34,791	-	-	-	34,791
1,233,548	587,386	1,838,874	1,505,453	307,931	6,696,025	-	-	124	6,696,149
-	28,864	(139)	-	(184)	34,465	-	-	-	34,465
-	7,893	(417)	-	(239)	26,828	-	-	-	26,828
-	405,288	(28,930)	-	(2,127)	494,263	-	-	46	494,309
37,755	13,974	39,942	33,272	9,899	171,011	419	692	716	172,838
-	-	-	-	-	-	-	-	-	-
37,755	13,974	39,942	33,272	9,899	171,011	419	692	716	172,838
-	-	-	4	-	4	-	-	-	4
-	-	-	-	-	-	-	-	-	-
22,600	14,354	25,801	64,003	5,020	134,664	-	-	7	134,671
-	-	-	-	-	-	-	-	-	-
248,516	38,604	45,996	190,826	62,001	1,148,337	340	-	416	1,149,093
-	(2)	-	-	-	(2)	-	-	-	(2)
-	-	-	-	-	-	-	-	-	-
95,682	56,246	97,388	248,182	22,849	536,909	-	-	10	536,919
-	-	-	-	-	-	-	-	-	-
151	100	106	130	74	822	-	-	-	822
1,561	668	529	928	752	10,781	-	-	-	10,781 (f)
158,207	151,112	402,854	323,445	45,158	1,227,735	419	694	716	1,229,564
23,936	124,421	299,107	354,390	32,002	901,338	-	-	2	901,340
3,506,926	3,281,762	7,672,970	6,470,871	830,747	25,271,854	759	694	1,336	25,274,643
-	-	-	-	-	100	-	-	-	100
-	-	-	-	-	100	-	-	-	100
-	-	-	-	-	1,639	-	-	-	1,639
-	-	-	-	-	-	-	-	-	-
-	-	900	-	-	4,000	-	88	50	4,138
90,851	14,709	8,888	18,273	20,643	268,928	2,946	1,423	3,213	276,510
82,786	13,930	8,493	15,882	19,317	253,940	2,862	1,423	2,826	261,051
3,326,220	458,511	310,526	484,708	514,647	10,016,584	66,832	33,207	52,750	10,169,373
1,043	435	425	551	599	5,262	343	338	333	6,276
912	312	303	438	477	4,219	252	252	252	4,975
12,499	4,671	4,816	6,677	7,136	62,083	4,384	3,407	3,916	73,790
91,894	15,144	9,313	18,824	21,242	274,290	3,289	1,761	3,546	282,886
83,698	14,242	8,796	16,320	19,794	258,259	3,114	1,675	3,078	266,126
3,338,719	463,182	316,242	491,385	521,783	10,084,306	71,216	36,702	56,716	10,248,940
-	-	-	-	-	22,499	-	-	-	22,499
-	-	-	-	-	25,645	-	-	-	25,645
-	-	-	-	-	266,567	-	-	-	266,567
-	-	-	-	-	-	61	-	-	61
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	61	-	-	61

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
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 Well-being Pilot Project – Youth Documentary with Ministry of Northern Development and Mines – Ring of Fire Secretariat.....	—	—	—	—	—
Cost sharing of Charter Flight to Deline	—	—	—	—	—
Emergency Management Assistance	—	—	—	—	—
Flood Protection	—	—	—	—	—
Forest Protection	—	—	—	—	504
Northern Flood Agreement.....	—	—	—	—	9,871
Roads on Reserves	—	—	—	—	—
Social Services	—	—	—	—	—
Tripartite Treaty Negotiations	—	—	—	—	—
Total ministry	—	—	—	—	22,499
	—	—	—	—	26,149
	—	—	—	—	276,438
Environment and Climate Change					
Department of the Environment					
Canada Agreement Concerning the Monitoring of Water Quality St-Lawrence Basin – Atlantic	—	—	—	—	35
	—	—	—	—	37
	—	—	—	—	194
Canada Agreement with Provinces and Territories Concerning the Monitoring of Water Quality	49	228	—	29	155
	48	228	—	29	164
	241	1,098	—	144	1,054
Canada–Wide National Air Pollution Surveillance Program.....	125	209	216	174	1,620
	128	213	220	177	1,652
	800	1,333	1,377	1,110	10,349
Canada–Quebec Climate Network Expansion Agreement	—	—	—	—	240
	—	—	—	—	241
	—	—	—	—	9,644
Canada–Quebec St-Lawrence Action Plan	—	—	—	—	4,446
	—	—	—	—	4,427
	—	—	—	—	51,111
North American Waterfowl Management Plan.....	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Ottawa River Regulation	—	—	—	—	104
	—	—	—	—	105
	—	—	—	—	2,813
Pulp and Paper.....	—	—	—	—	50
	—	—	—	—	50
	—	—	—	—	3,722
Research Program for the Effects of Acid Rain on Ecosystems	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	1,151

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
174	-	-	-	-	174	-	-	-	174
-	-	-	-	-	-	-	124	-	124
-	-	-	-	-	-	-	77	-	77
-	-	-	-	-	-	191	738	-	929
50	-	-	-	-	50	-	-	-	50
50	-	-	-	-	50	-	-	-	50
100	-	-	-	-	100	-	-	-	100
-	-	-	-	-	-	6	-	-	6
-	-	-	-	-	-	6	-	-	6
-	-	-	-	-	-	64	-	-	64
5,779	-	9,690	-	-	15,469	213	-	-	15,682 (f)
-	-	-	-	-	-	-	-	-	-
-	-	9,069	-	-	9,069	-	-	-	9,069 (f)
-	-	1,300	-	-	1,804	-	-	-	1,804
31,886	67,230	33,938	-	-	142,925	-	-	-	142,925 (f)
-	23	-	-	-	23	-	-	-	23
-	26	-	-	-	26	-	-	-	26
-	123,224	-	-	-	123,224	-	-	-	123,224
-	-	-	-	-	-	-	-	-	-
800	-	-	-	-	800	-	-	-	800
16,900	112,568	-	-	-	129,468	-	-	-	129,468 (f)
-	-	-	-	-	-	-	-	-	-
173,250	-	-	-	-	173,250	-	-	-	173,250
4,925,063	-	-	-	-	4,925,063	-	-	-	4,925,063 (f)
-	-	-	-	32,570	32,570	-	-	-	32,570
-	-	-	-	6,029	6,029	-	-	-	6,029
-	-	-	-	172,069	172,069	-	-	-	172,069
50	23	-	-	32,570	55,142	67	124	-	55,333
174,100	26	1,300	-	6,029	207,604	64	77	-	207,745
4,979,902	303,022	52,697	-	172,069	5,784,128	471	738	-	5,785,337
-	-	-	-	-	35	-	-	-	35
-	-	-	-	-	37	-	-	-	37
-	-	-	-	-	194	-	-	-	194
-	-	-	-	-	461	50	-	-	511
-	-	-	-	-	469	43	-	-	512
-	-	-	-	-	2,537	218	-	-	2,755
2,462	264	236	675	911	6,892	38	13	13	6,956
2,510	269	241	688	929	7,027	38	13	13	7,091
15,724	1,688	1,510	4,309	5,819	44,019	240	80	80	44,419 (a)
-	-	-	-	-	240	-	-	-	240
-	-	-	-	-	241	-	-	-	241
-	-	-	-	-	9,644	-	-	-	9,644
-	-	-	-	-	4,446	-	-	-	4,446
-	-	-	-	-	4,427	-	-	-	4,427
-	-	-	-	-	51,111	-	-	-	51,111
-	-	-	-	-	-	-	-	-	-
-	-	19	-	-	19	-	-	-	19
2,267	9,852	10,070	7,345	41	29,575	-	-	-	29,575 (f)
104	-	-	-	-	208	-	-	-	208
105	-	-	-	-	210	-	-	-	210
2,813	-	-	-	-	5,626	-	-	-	5,626
-	-	-	-	-	50	-	-	-	50
-	-	-	-	-	50	-	-	-	50
-	-	-	-	273	3,995	-	-	-	3,995
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	1,151	-	-	-	1,151

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
SARA— <i>Species at Risk Act</i>	—	—	—	—	1,653
	—	—	—	—	399
	—	—	—	—	4,274
Water Quantity Survey Agreement	513	51	161	328	859
	384	84	267	295	969
	8,039	777	2,820	5,302	29,634
Canadian Environmental Assessment Agency					
James Bay and Northern Quebec Agreement	—	—	—	—	246
	—	—	—	—	246
	—	—	—	—	4,708
Total ministry	687	488	377	531	9,408
	560	525	487	501	8,290
	9,080	3,208	4,197	6,556	118,654
Families, Children and Social Development					
Department of Employment and Social Development					
Canada Job Funds	—	—	—	—	112,865
	7,181	2,064	12,954	10,316	113,992
	29,903	8,399	53,640	42,812	582,836
Early Learning and Child Care	7,293	3,544	11,671	9,764	86,530
	7,383	3,547	11,710	9,733	87,447
	14,676	7,091	23,381	19,497	173,977
Interprovincial Computerized Examination Management System	9	9	9	9	9
	15	15	15	15	15
	1,307	1,307	1,307	1,307	1,307
Labour Market Agreements for Persons with Disabilities	—	—	—	—	—
	4,578	1,376	8,290	5,951	45,893
	64,097	19,259	116,065	83,312	642,501
Labour Market Development Agreements	144,465	30,491	97,729	107,078	657,478
	137,792	28,302	92,748	103,405	641,927
	1,392,738	298,052	948,209	1,020,941	6,733,680
Workforce Development Agreement	13,199	3,881	23,274	18,185	—
	1,565	444	2,074	1,863	—
	14,764	4,326	25,348	20,048	—
Total ministry	164,966	37,925	132,683	135,036	856,882
	158,514	35,748	127,791	131,283	889,274
	1,517,485	338,434	1,167,950	1,187,917	8,134,301
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Atlantic Fisheries Fund (AFF)	4,806	1,752	2,434	6,623	—
	274	11	698	149	—
	5,080	1,763	3,132	6,773	—
Canada – Quebec Agreement for the Protection and Recovery of Species at Risk in Quebec	—	—	—	—	352
	—	—	—	—	392
	—	—	—	—	2,175
Canada – Quebec Agreement on the St-Lawrence	—	—	—	—	2,686
	—	—	—	—	2,462
	—	—	—	—	7,570
Conservation Hatchery Rearing of Landlocked Salmon Smolts and Broodstock	—	—	—	15	—
	—	—	—	15	—
	—	—	—	107	—
Cumulative Impact Monitoring Program	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Cumulative Impacts of Water Regulation in the Columbia and Okanagan River Systems	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Demolition of Fish Plant and Marginal Wharf in Sandy Cove	167	—	—	—	—
	—	—	—	—	—
	167	—	—	—	—
Environmental DNA (eDNA) Detection of Aquatic Invasive Species	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Fish Health Diagnostic Services with British Columbia Ministry of Aquaculture	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Fisheries and Aquaculture Clean Technology Adoption Program	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	–	–	–	–	1,653	–	–	–	1,653
–	–	–	–	–	399	–	–	–	399
–	–	–	–	502	4,776	35	–	–	4,811
1,947	1,307	2,130	2,352	2,516	12,164	669	–	701	13,534
2,094	1,299	1,693	1,977	1,921	10,983	1,071	–	514	12,568
49,774	18,288	22,607	33,930	17,119	188,290	9,227	–	2,275	199,792
–	–	–	–	–	246	–	–	–	246
–	–	–	–	–	246	–	–	–	246
–	–	–	–	–	4,708	–	–	–	4,708
4,513	1,571	2,366	3,027	3,427	26,395	757	13	714	27,879
4,709	1,568	1,953	2,665	2,850	24,108	1,152	13	527	25,800
70,578	29,828	34,187	45,584	23,754	345,626	9,720	80	2,355	357,781
–	–	–	–	–	112,865	–	508	–	113,373
192,748	18,172	15,806	58,206	65,418	496,857	1,105	1,016	1,022	500,000
787,746	74,002	64,747	238,231	264,636	2,146,952	4,067	4,410	3,952	2,159,381
146,294	15,622	13,707	45,392	52,289	392,106	2,449	2,387	2,408	399,350
146,481	15,621	13,848	45,631	51,036	392,437	2,453	2,387	2,391	399,668
292,775	31,243	27,555	91,022	103,325	784,542	4,902	4,774	4,799	799,017
9	9	9	9	9	90	9	9	9	117
15	15	15	15	15	150	15	15	15	195
1,307	1,307	1,307	1,307	1,307	13,070	1,307	1,307	1,307	16,991
–	–	–	–	–	–	–	–	–	–
76,411	8,965	10,853	25,190	30,744	218,251	1,249	1,249	2,089	222,838
1,064,785	125,510	151,937	352,665	430,417	3,050,548	3,664	2,710	4,998	3,061,920 (f)
719,250	55,820	49,668	166,560	327,830	2,356,369	4,706	4,167	4,398	2,369,640
672,330	52,482	44,405	141,211	313,132	2,227,734	4,359	2,787	3,872	2,238,752 (a)
6,795,177	536,036	456,672	1,339,352	3,115,871	22,636,728	45,983	32,542	40,508	22,755,761 (a)
296,494	29,462	28,366	90,783	107,447	611,091	3,142	3,511	3,142	620,886
27,420	2,306	1,899	7,680	9,384	54,635	788	–	871	56,294
323,914	31,768	30,265	98,463	116,831	665,727	3,931	3,511	4,013	677,182
1,162,047	100,913	91,750	302,744	487,575	3,472,521	10,306	10,582	9,957	3,503,366
1,115,405	97,561	86,826	277,933	469,729	3,390,064	9,969	7,454	10,260	3,417,747
9,265,704	799,866	732,483	2,121,040	4,032,387	29,297,567	63,854	49,254	59,577	29,470,252
–	–	–	–	–	15,615	–	–	–	15,615
–	–	–	–	–	1,132	–	–	–	1,132
–	–	–	–	–	16,748	–	–	–	16,748
–	–	–	–	–	352	–	–	–	352
–	–	–	–	–	392	–	–	–	392 (a)
–	–	–	–	–	2,175	–	–	–	2,175 (a)
–	–	–	–	–	2,686	–	–	–	2,686
–	–	–	–	–	2,462	–	–	–	2,462
–	–	–	–	–	7,570	–	–	–	7,570
–	–	–	–	–	15	–	–	–	15
–	–	–	–	–	15	–	–	–	15
–	–	–	–	–	107	–	–	–	107 (f)
–	–	–	–	–	–	346	–	–	346
–	–	–	–	–	–	404	–	–	404
–	–	–	–	–	–	1,089	–	–	1,089
–	–	–	–	55	55	–	–	–	55
–	–	–	–	80	80	–	–	–	80
–	–	–	–	220	220	–	–	–	220
–	–	–	–	–	167	–	–	–	167
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	167	–	–	–	167
–	–	–	–	79	79	–	–	–	79
–	–	–	–	82	82	–	–	–	82
–	–	–	–	276	276	–	–	–	276
–	–	–	–	161	161	–	–	–	161
–	–	–	–	161	161	–	–	–	161
–	–	–	–	322	322	–	–	–	322
4,379	–	–	–	–	4,379	–	–	–	4,379
1,076	–	–	–	–	1,076	–	–	–	1,076 (a)
5,455	–	–	–	–	5,455	–	–	–	5,455 (a)

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Inshore Marine Fishes and Invertebrates (2018-2019)	—	—	—	—	—
Lake Winnipeg Basin Fish Movement Study	—	—	—	—	—
Lake Winnipeg Small Fish Survey	—	—	—	—	—
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	—	—	—
Respecting Priority Species at Risk (2016-2019)	—	155	—	—	—
Respecting Priority Species at Risk (2017-2019)	—	3,188	—	—	—
Respecting Priority Species at Risk (2018-2020)	—	—	—	—	—
Species at Risk	—	—	—	—	—
Statistical Management of Commercial Fisheries in Quebec (1990 to 2005)	—	—	—	—	43
Survey of Recreational Fishing in Canada	—	—	—	—	33
	—	—	—	—	997
	—	—	—	—	—
Total ministry	4,973	1,907	2,434	6,638	3,081
	274	166	698	164	2,887
	5,247	4,951	3,132	6,880	10,742
Health					
Department of Health					
Canada – Quebec Agreement on the St-Lawrence	—	—	—	—	—
	—	—	—	—	2
	—	—	—	—	27
Emergency Treatment Fund	1,564	519	3,160	2,762	21,981
	—	—	—	—	—
	1,564	519	3,160	2,762	21,981
Public Health Agency of Canada					
Canada – Quebec Agreement on the St-Lawrence	—	—	—	—	6
	—	—	—	—	5
	—	—	—	—	126
Total ministry	1,564	519	3,160	2,762	21,987
	—	—	—	—	7
	1,564	519	3,160	2,762	22,134
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	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Flood Protection	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	159	-	-	159
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	159	-	-	159 (f)
-	-	-	-	-	-	18	-	-	18
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	18	-	-	18
-	-	-	-	-	-	18	-	-	18
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	18	-	-	18
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	200	-	200
-	-	-	-	-	-	-	525	-	525 (f)
-	-	-	-	25	25	-	-	-	25
-	-	-	-	25	25	-	-	-	25
-	-	-	-	75	75	-	-	-	75
-	-	-	-	-	-	-	-	-	-
-	-	-	-	3	3	-	-	-	3
-	-	-	-	10	10	-	-	-	10
-	-	-	-	-	155	-	-	-	155
-	-	-	-	-	155	-	-	-	155
-	-	-	-	-	3,188	-	-	-	3,188
-	-	-	-	-	-	-	-	-	-
-	-	-	-	161	161	-	-	-	161 (f)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	216	216	-	-	-	216 (f)
-	-	-	-	216	216	-	-	-	216 (f)
-	-	-	-	197	197	-	-	-	197
-	-	-	-	-	-	-	-	-	-
-	-	-	-	197	197	-	-	-	197
-	-	-	-	-	-	96	-	-	96
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	96	-	-	96
-	-	-	-	-	43	-	-	-	43
-	-	-	-	-	33	-	-	-	33
-	-	-	-	-	997	-	-	-	997
70	-	-	-	-	70	-	-	-	70
22	-	-	-	-	22	-	-	-	22
278	-	-	-	-	278	-	-	-	278
4,449	-	-	-	517	23,999	637	-	-	24,636
1,098	-	-	-	567	5,854	404	200	-	6,458
5,733	-	-	-	1,477	38,162	1,380	525	-	40,067
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	2	-	-	-	2
-	-	-	-	-	27	-	-	-	27
51,097	4,187	5,001	24,248	33,981	148,500	500	500	500	150,000
-	-	-	-	-	-	-	-	-	-
51,097	4,187	5,001	24,248	33,981	148,500	500	500	500	150,000
-	-	-	-	-	6	-	-	-	6
-	-	-	-	-	5	-	-	-	5
-	-	-	-	-	126	-	-	-	126
51,097	4,187	5,001	24,248	33,981	148,506	500	500	500	150,006
-	-	-	-	-	7	-	-	-	7
51,097	4,187	5,001	24,248	33,981	148,653	500	500	500	150,153
-	-	-	-	-	-	-	-	-	-
176	-	-	-	-	176	-	-	-	176
60	-	-	-	-	60	-	-	-	60
236	-	-	-	-	236	-	-	-	236
-	-	-	-	-	-	79	-	-	79
-	-	-	-	-	-	14	-	-	14
-	-	-	-	-	-	93	-	-	93
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Forest Protection	—	—	—	—	1,113
	—	—	—	—	556
Porcupine Caribou Management Board	—	—	—	—	1,670
	—	—	—	—	—
Roads on Reserves	—	—	—	—	—
	—	—	—	—	—
Social Services	—	—	—	—	—
	—	—	—	—	—
Total ministry	—	—	—	—	1,113
	—	—	—	—	556
	—	—	—	—	1,670
Infrastructure and Communities					
Office of Infrastructure of Canada					
Border Infrastructure Fund	—	—	—	—	3,750
	—	—	—	—	—
	—	—	—	30,000	133,876
Building Canada Fund – Communities Component	—	—	—	—	46,387
	—	—	—	—	26,995
	54,283	21,930	36,951	32,415	267,167
Building Canada Fund – Major Infrastructure Component	32	—	9,519	—	58,057
	3,495	—	360	294	3,080
	71,383	13,250	186,198	15,990	1,020,918
Canada Strategic Infrastructure Fund	1,060	—	—	—	—
	2,156	—	—	—	—
	103,508	30,006	105,500	378,600	895,232
Clean Water and Wastewater Fund	18,049	9,919	24,513	30,601	81,206
	36,800	12,829	48,658	28,822	8,191
	56,505	25,023	73,598	59,472	89,397
Green Infrastructure Fund	—	16,664	—	—	15,435
	—	18,411	—	—	5,670
	—	64,496	—	—	24,354
Inuvik to Tuktoyaktuk Highway Program	—	—	—	—	—
	—	—	—	—	—
Investing in Canada Infrastructure Program	—	—	—	1,500	—
	—	—	—	—	—
	—	—	—	1,500	—
New Building Canada Fund—National Infrastructure Component	—	—	—	1,303	724
	—	—	—	1,119	2,575
	—	—	—	2,720	20,057
New Building Canada Fund—Provincial–Territorial Infrastructure Component— National and Regional Projects	71,266	29,718	49,131	33,768	—
	41,849	8,872	23,735	28,739	—
	113,375	49,824	91,651	87,286	—
New Building Canada Fund—Provincial–Territorial Infrastructure Component— Small Communities Fund	6,863	416	4,131	7,272	10,524
	4,229	672	3,668	7,668	766
	14,266	2,731	10,321	26,817	11,341
Provincial–Territorial Infrastructure Base Funding Program	—	—	15,200	—	25,000
	12,500	—	—	—	—
	175,000	175,000	175,000	175,000	175,000
Public Transit Infrastructure Fund	1,340	204	9,391	—	190,575
	1,330	5	16,633	7,785	—
	2,715	635	26,089	7,785	190,575
Smart Cities Challenge – Contributions	—	—	—	—	—
	—	—	—	—	—
Toronto Waterfront Revitalization Initiative	—	—	—	—	—
	—	—	—	—	—
Total ministry	98,610	56,921	111,885	74,444	431,658
	102,359	40,789	93,054	74,427	47,277
	591,035	382,895	705,308	817,585	2,827,917

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	5,134	2,994	–	–	9,241	–	–	–	9,241
–	4,939	433	–	–	5,928	–	–	–	5,928
–	10,073	3,427	–	–	15,170	–	–	–	15,170
–	–	–	–	–	–	–	–	55	55
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	55	55
7,086	4,820	–	–	–	11,906	–	–	–	11,906
4,900	6,159	–	–	–	11,059	–	–	–	11,059
11,986	10,979	–	–	–	22,965	–	–	–	22,965
288,379	–	–	3,071	–	291,450	–	–	373	291,823
96,491	–	–	–	–	96,491	–	–	–	96,491
384,869	–	–	3,071	–	387,940	–	–	373	388,313
295,641	9,954	2,994	3,071	–	312,773	79	–	428	313,280
101,451	11,098	433	–	–	113,538	14	–	–	113,552
397,091	21,052	3,427	3,071	–	426,311	93	–	428	426,832
–	–	–	–	–	3,750	–	–	–	3,750
68	–	–	–	–	68	–	–	–	68
291,895	–	5,000	–	88,000	548,771	–	–	–	548,771
–	–	–	–	–	46,387	–	–	–	46,387
–	13	–	–	–	27,008	–	–	–	27,008
337,463	40,771	97,653	87,544	127,061	1,103,238	–	–	–	1,103,238 (a)
25,989	439	–	2,563	15,353	111,952	–	–	–	111,952
143,835	5,218	2,587	22,948	22,172	203,989	–	–	–	203,989
1,986,137	59,255	115,626	523,195	546,284	4,538,236	–	–	–	4,538,236
22,378	3,739	–	–	–	27,177	–	–	–	27,177
32,262	9,746	–	–	–	44,164	–	–	–	44,164
1,043,823	361,154	92,700	300,000	735,000	4,045,523	65,000	39,811	39,936	4,190,270
191,215	37,042	31,948	54,023	71,527	550,043	19,618	11,928	25,256	606,845
161,995	22,423	42,037	46,088	37,982	445,825	8,754	1,256	1,481	457,316 (a)
353,210	59,465	74,111	100,111	110,523	1,001,415	28,373	13,184	28,248	1,071,220
10,810	3,871	–	–	18,133	64,913	–	–	–	64,913
3,987	474	–	–	–	28,542	–	–	–	28,542
137,915	8,696	–	–	148,133	383,594	–	–	71,000	454,594
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	6,350	–	–	6,350
–	–	–	–	–	–	194,000	–	–	194,000
–	–	–	6,547	5,702	13,749	830	–	–	14,579
–	–	–	–	–	–	–	–	–	–
–	–	–	6,547	5,702	13,749	830	–	–	14,579
–	–	–	157,375	2,648	162,050	–	–	–	162,050
–	–	–	–	–	3,694	–	–	–	3,694
–	–	–	157,375	2,648	182,800	–	–	–	182,800
97,212	30,916	61,922	45,581	97,856	517,370	17,107	39,343	–	573,820
12,455	30,768	45,279	40,070	59,753	291,520	19,500	4,044	–	315,064 (a)
117,691	74,409	143,507	86,923	182,476	947,142	70,920	43,387	–	1,061,449
32,628	7,564	1,928	11,550	22,660	105,536	22,260	7,137	29,826	164,759
36,594	4,918	5,989	18,020	29,872	112,396	14,306	3,206	18,458	148,366 (a)
97,823	32,768	15,485	49,776	65,045	326,373	46,767	12,164	53,652	438,956
13,226	–	–	–	–	53,426	–	–	–	53,426
–	–	10,000	–	–	22,500	–	–	–	22,500
170,591	165,000	175,000	162,500	175,000	1,723,091	181,953	182,680	182,910	2,270,634
633,082	38,152	22,454	148,477	120,700	1,164,375	165	–	785	1,165,325
104,700	822	212	12,369	58,672	202,528	27	–	–	202,555 (a)
737,781	38,975	22,728	174,332	200,472	1,402,087	191	–	785	1,403,063
2,000	–	–	–	–	2,000	–	–	–	2,000
–	–	–	–	–	–	–	–	–	–
2,000	–	–	–	–	2,000	–	–	–	2,000
53,288	–	–	–	–	53,288	–	–	–	53,288
5,214	–	–	–	–	5,214	–	–	–	5,214 (a)
58,502	–	–	–	–	58,502	–	–	–	58,502
1,081,828	121,723	118,252	426,116	354,579	2,876,016	59,980	58,408	55,867	3,050,271
501,110	74,382	106,104	139,495	208,451	1,387,448	48,937	8,506	19,939	1,464,830
5,334,831	840,493	741,810	1,648,303	2,386,344	16,276,521	588,034	291,226	376,531	17,532,312

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	6,573	3,089	7,860	7,608	14,759
	5,762	3,456	30,549	22,211	97,355
	24,969	10,491	61,321	48,536	258,147
Atlantic Canada Opportunities Agency					
Atlantic Canada Tourism Partnership	—	3,281	—	—	—
	—	3,325	—	—	—
	—	6,606	—	—	—
Atlantic Trade and Investment Growth Agreement.....	320	192	705	705	—
	372	223	819	819	—
	693	416	1,524	1,524	—
Canadian Space Agency					
Canada–Quebec Agreement on the St-Lawrence	—	—	—	—	33
	—	—	—	—	2
	—	—	—	—	941
Department of Western Economic Diversification					
Western Economic Partnership Agreements	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Total ministry	6,893	6,562	8,565	8,313	14,792
	6,134	7,004	31,368	23,030	97,357
	25,662	17,513	62,845	50,060	259,088
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
	156,909	61,900	188,332	147,684	1,102,478
Contributions to the provinces and territories in support of youth justice services— Intensive Rehabilitative Custody and Supervision Program					
	250	405	703	349	435
	300	399	633	407	1,051
	4,714	5,163	8,400	5,534	8,791
Contributions to the provinces to assist in the operation of criminal legal aid	2,264	452	3,924	2,575	25,225
	2,222	452	3,867	2,556	24,898
	66,399	12,212	120,601	69,328	788,784
Contributions to the provinces to assist in the operation of immigration and refugee legal aid.....					
	9	—	—	—	6,500
	6	—	—	—	3,240
	15	—	—	—	9,740
Contributions to the provinces under the Indigenous Courtwork Program.....	—	—	211	—	830
	—	—	211	—	830
	2,936	102	2,818	—	18,620
Total ministry	6,614	2,472	9,769	6,778	62,305
	6,619	2,466	9,642	6,817	59,334
	230,973	79,377	320,151	222,546	1,928,413
Natural Resources					
Department of Natural Resources					
Canada–Newfoundland and Labrador Offshore Petroleum Board					
	(1,867)	—	—	—	—
	1,962	—	—	—	—
	84,189	—	—	—	—
Canada–Nova Scotia Offshore Petroleum Board					
	—	—	(311)	—	—
	—	—	567	—	—
	—	—	43,060	—	—
Total ministry	(1,867)	—	(311)	—	—
	1,962	—	567	—	—
	84,189	—	43,060	—	—
Public Safety and Emergency Preparedness					
Department of Public Safety and Emergency Preparedness					
Contributions for Lac-Mégantic, Quebec.....					
	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	120,000

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
164,713	12,083	14,895	27,978	67,665	327,223	1,364	4,500	338	333,425
322,722	9,816	26,683	113,729	93,267	725,550	1,060	2,215	583	729,408
782,608	51,346	65,504	227,004	256,955	1,786,881	4,015	10,745	1,503	1,803,144
–	–	–	–	–	3,281	–	–	–	3,281
–	–	–	–	–	3,325	–	–	–	3,325
–	–	–	–	–	6,606	–	–	–	6,606
–	–	–	–	–	1,922	–	–	–	1,922
–	–	–	–	–	2,233	–	–	–	2,233
–	–	–	–	–	4,157	–	–	–	4,157
–	–	–	–	–	33	–	–	–	33
–	–	–	–	–	2	–	–	–	2
–	–	–	–	–	941	–	–	–	941
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	50,123	48,500	49,476	44,267	192,366	–	–	–	192,366 (f)
164,713	12,083	14,895	27,978	67,665	332,459	1,364	4,500	338	338,661
322,722	9,816	26,683	113,729	93,267	731,110	1,060	2,215	583	734,968
782,608	101,469	114,004	276,480	301,222	1,990,951	4,015	10,745	1,503	2,007,214
–	–	–	–	–	–	2,489	2,701	1,367	6,557
–	–	–	–	–	–	2,448	2,616	1,343	6,407
–	–	–	–	–	–	39,461	36,582	21,465	97,508
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
1,976,700	191,566	227,251	491,348	624,872	5,169,040	115,403	30,372	37,706	5,352,521
1,985	1,452	2,211	1,313	918	10,021	300	407	321	11,049
1,825	1,084	1,790	1,321	1,285	10,095	322	434	438	11,289
22,330	13,718	15,673	17,365	16,775	118,463	4,493	6,063	4,366	133,385
47,426	6,176	5,659	13,108	15,768	122,577	–	–	–	122,577
46,651	5,865	5,340	12,531	15,346	119,728	–	–	–	119,728
1,578,220	150,580	125,332	318,833	424,593	3,654,882	24,435	–	7,605	3,686,922
16,904	481	–	1,005	2,093	26,992	–	–	–	26,992
15,898	564	–	784	2,076	22,568	–	–	–	22,568
32,802	1,045	–	1,789	4,169	49,560	–	–	–	49,560
1,838	389	720	1,689	1,610	7,287	27	–	61	7,375
1,838	445	669	1,599	1,764	7,356	–	–	–	7,356
35,531	14,204	18,445	39,957	39,008	171,621	6,859	65	2,397	180,942
119,146	13,639	14,517	30,666	38,078	303,984	5,261	4,368	2,630	316,243
117,205	13,099	13,726	29,786	38,160	296,854	5,215	4,310	2,662	309,041
3,645,583	371,113	386,701	869,292	1,109,417	9,163,566	190,651	73,082	73,539	9,500,838
–	–	–	–	–	(1,867)	–	–	–	(1,867)
–	–	–	–	–	1,962	–	–	–	1,962
–	–	–	–	–	84,189	–	–	–	84,189
–	–	–	–	–	(311)	–	–	–	(311)
–	–	–	–	–	567	–	–	–	567
–	–	–	–	–	43,060	–	–	–	43,060
–	–	–	–	–	(2,178)	–	–	–	(2,178)
–	–	–	–	–	2,529	–	–	–	2,529
–	–	–	–	–	127,249	–	–	–	127,249
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	120,000	–	–	–	120,000

Federal-provincial shared-cost programs—concluded

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Disaster Financial Assistance Arrangement (DFAA).....	6,691	1,241	2,941	53,766	3,762
	–	9,594	10,478	–	173,463
First Nation Policing Program.....	179,613	22,484	77,801	188,990	1,253,369
	–	–	490	289	37,826
	–	–	344	346	33,681
Grants to National Flagging System.....	1,345	1,020	22,613	10,385	557,085
	57	52	63	61	167
	57	52	63	61	167
	402	364	442	425	1,141
Correctional Service of Canada					
General Training Offered to Adults in Federal Correctional Institutions.....	–	–	–	–	3,989
	–	–	–	–	3,861
	–	–	–	–	7,850
Royal Canadian Mounted Police					
Canadian Firearms Program.....	–	225	1,009	975	5,871
	–	225	1,009	975	5,871
	2,255	5,077	22,086	23,050	158,803
Total ministry.....	6,748	1,518	4,503	55,091	51,615
	57	9,871	11,894	1,382	217,043
	183,615	28,945	122,942	222,850	2,098,248
Public Services and Procurement					
Department of Public Works and Government Services					
Canada–Quebec Agreement on the St-Lawrence.....	–	–	–	–	41
	–	–	–	–	10
	–	–	–	–	165
Maintenance Costs of Macdonald-Cartier Bridge.....	–	–	–	–	127
	–	–	–	–	171
	–	–	–	–	11,646
Timiskaming Dam Complex–Ontario dam replacement.....	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Total ministry.....	–	–	–	–	168
	–	–	–	–	181
	–	–	–	–	11,811
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	220	207	–
	4,375	3,691	6,405	5,095	14,423
National Trade Corridors Fund.....	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Northern Transportation Adaptation Initiative.....	–	–	–	–	62
	–	–	–	–	–
	–	–	–	–	62
Outaouais Road Development.....	–	–	–	–	99
	–	–	–	–	686
	–	–	–	–	143,857
Total ministry.....	189	161	220	207	161
	189	161	220	2,469	686
	4,375	11,691	15,558	117,878	158,347
Grand total.....	296,422	130,525	294,609	327,688	1,652,192
	285,061	115,590	299,216	276,379	1,444,878
	2,838,404	1,256,008	2,934,671	3,841,147	22,043,201

(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
–	65,915	20,802	19,014	71,116	245,248	18,000	–	–	263,248
–	22	129,316	22,502	231,972	577,347	4,167	–	–	581,514
240,778	893,383	563,918	1,292,556	798,640	5,511,532	29,482	5,300	13,499	5,559,813
54,529	5,345	1,131	5,324	1,035	105,969	–	–	–	105,969
38,434	5,392	1,086	4,968	835	85,086	–	–	–	85,086
791,471	118,552	88,778	135,959	74,169	1,801,377	6,910	3,784	16,774	1,828,845
242	68	66	108	116	1,000	–	–	–	1,000
242	68	66	108	116	1,000	–	–	–	1,000
1,638	471	454	716	790	6,843	43	69	43	6,998
–	–	–	–	–	3,989	–	–	–	3,989
–	–	–	–	–	3,861	–	–	–	3,861
–	–	–	–	–	7,850	–	–	–	7,850
6,150	–	–	–	–	14,230	–	–	–	14,230
6,150	–	–	–	–	14,230	–	–	–	14,230
139,508	2,464	2,190	4,587	27,893	387,913	1,137	–	1,297	390,347
60,921	71,328	21,999	24,446	72,267	370,436	18,000	–	–	388,436
44,826	5,482	130,468	27,578	232,923	681,524	4,167	–	–	685,691
1,173,395	1,014,870	655,340	1,433,818	901,492	7,835,515	37,572	9,153	31,613	7,913,853
–	–	–	–	–	41	–	–	–	41
–	–	–	–	–	10	–	–	–	10
–	–	–	–	–	165	–	–	–	165
127	–	–	–	–	254	–	–	–	254
171	–	–	–	–	342	–	–	–	342
16,784	–	–	–	–	28,430	–	–	–	28,430
528	–	–	–	–	528	–	–	–	528
362	–	–	–	–	362	–	–	–	362
23,972	–	–	–	–	23,972	–	–	–	23,972
655	–	–	–	–	823	–	–	–	823
533	–	–	–	–	714	–	–	–	714
40,756	–	–	–	–	52,567	–	–	–	52,567
–	–	–	–	1,359	1,359	–	–	–	1,359
–	–	–	–	7,336	7,336	–	–	–	7,336
–	33,565	–	75,000	510,687	619,252	–	–	–	619,252
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	5	–	–	–	5
9,522	1,490	–	–	–	11,012	–	–	–	11,012
7,324	7,600	–	–	–	14,924	–	–	–	14,924
754,109	45,535	26,969	–	–	954,287	–	–	252	954,539
–	379	148	40	–	2,829	–	–	–	2,829
–	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	2,852	153	50	153	3,208
26,315	6,145	6,187	9,309	10,031	91,976	3,136	200	3,335	98,647
–	–	2,771	–	–	2,771	–	–	253	3,024
–	–	–	–	–	–	–	–	–	–
–	–	2,771	–	–	2,771	–	–	253	3,024
–	–	–	–	–	62	–	–	697	759
–	–	–	–	–	–	253	–	527	780
–	–	–	–	–	62	1,582	374	2,680	4,698
–	–	–	–	–	99	–	–	–	99
–	–	–	–	–	686	–	–	–	686
–	–	–	–	–	143,857	–	–	–	143,857
10,645	1,731	2,999	–	1,842	18,155	153	50	1,103	19,461
8,447	8,220	376	40	7,819	28,627	406	50	680	29,763
780,424	85,629	36,341	84,349	520,800	1,815,392	4,718	574	6,520	1,827,204
3,205,806	503,408	686,940	1,184,565	1,158,901	9,441,056	100,812	81,000	75,799	9,698,667
2,499,240	359,915	675,772	961,936	1,111,591	8,029,578	74,502	24,500	37,731	8,166,311
33,373,347	7,316,473	10,751,203	13,468,441	10,835,473	108,658,368	972,983	473,273	610,618	110,715,242

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Section 10

Public Accounts of Canada
2018–2019

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.....	896,969	207,680	9,860,521	32,059,080	43,024,250
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)	56,740
Honourable Buller M R (Chief Commissioner).....	65,100
Eyolfson B (Commissioner).....	42,370
Robinson E Q (Commissioner)	43,470
	<u>207,680</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 expenditure	Total
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	3	17,714	15,349	3,500	–	36,563
Canadian Heritage and Multiculturalism						
Library and Archives Canada	1	32,042	–	–	–	32,042
Environment and Climate Change						
Canadian Environmental Assessment Agency.....	1	7,394	6,111	36,000	–	49,505
Parks Canada Agency.....	1	10,125	–	6,990	–	17,115
Families, Children and Social Development						
Department of Employment and Social Development	4	14,359	12,882	79,701	4,926	111,868
Finance						
Office of the Auditor General.....	13	59,526	11,848	60,352	–	131,726
Office of the Superintendent of Financial Institutions	1	986	1,971	18,750	500	22,207
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	8	106,880	3,336	97,845	1,368	209,429
Global Affairs						
Department of Foreign Affairs Trade and Development.....	3	31,471	–	–	–	31,471
Health						
Department of Health	9	31,914	33,993	160,450	–	226,357
Canadian Food Inspection Agency	1	6,037	11,395	9,338	364	27,134
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration.....	2	19,443	17,187	18,000	–	54,630
Indigenous Services						
Department of Indigenous Services Canada	22	621,947	5,856	89,146	–	716,949
Innovation, Science and Economic Development						
Department of Industry	10	120,695	19,381	63,087	799	203,962
Atlantic Canada Opportunities Agency	2	25,839	6,885	29,137	877	62,738
Economic Development Agency of Canada for the Regions of Quebec.....	3	15,888	14,125	48,435	–	78,448
National Research Council	1	–	–	30,982	–	30,982
Statistics Canada	4	24,722	–	58,000	–	82,722
Justice						
Department of Justice	6	10,000	–	14,794	–	24,794
Office of the Director of Public Prosecutions	1	–	–	3,234	–	3,234
National Defence						
Department of National Defence	309	49,542,406	277,821	11,423,681	1,809,065	63,052,973
National Revenue						
Canada Revenue Agency.....	5	–	–	20,060	–	20,060
Natural Resources						
Department of Natural Resources.....	9	251,529	25,815	128,688	3,525	409,557
Privy Council						
Privy Council Office	5	80,174	3,358	97,500	–	181,032
Public Service Commission.....	1	14,207	–	1,514	1,784	17,505
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness..	3	766	–	12,759	2,758	16,283
Canadian Border Services Agency	2	–	–	22,227	–	22,227
Correctional Service of Canada	1	31,429	–	–	–	31,429
Royal Canadian Mounted Police	11	183,328	50,700	292,942	8,556	535,526
Public Services and Procurement						
Department of Public Works and Government Services	21	217,751	45,500	338,551	300	602,102

Education costs—concluded

(in dollars)

Department and agency	Number of employees	Salaries ¹	Travel and living costs	Tuition fees ²	Other expenditure	Total
Transport						
Department of Transport	11	264,559	110,909	267,186	173	642,827
Treasury Board						
Treasury Board Secretariat	2	78,320	6,333	36,000	–	120,653
Canada School of Public Service	1	10,093	19,190	18,000	–	47,283
Total	477	51,831,544	699,945	13,486,849	1,834,995	67,853,333

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 2018-2019
Cash and accounts receivable	
Department of Employment and Social Development	
Interest on bank deposits.....	271,088
Department of Finance	
Interest on bank deposits.....	737,628,514
Total cash and accounts receivable.....	737,899,602
Foreign exchange accounts	
Department of Finance	
International Monetary Fund—Transfer of profits	
Loans.....	6,791,845
Subscriptions.....	19,903,136
International reserves held in the Exchange Fund Account	
Transfer of profits.....	1,482,022,573
Total foreign exchange accounts.....	1,508,717,554
Loans, investments and advances	
Enterprise Crown corporations and other government business enterprises	
Bank of Canada	
Transfer of profits.....	1,169,241,687
Business Development Bank of Canada	
Dividends.....	69,700,000
Interest.....	299,315,269
	369,015,269
Canada Development Investment Corporation	
Dividends.....	114,000,000
Interest.....	144,228,192
	258,228,192
Canada Lands Company Limited	
Dividends.....	10,000,000
Canada Mortgage and Housing Corporation	
Dividends.....	3,680,000,000
Interest.....	323,500,822
	4,003,500,822
Export Development Canada	
Dividends.....	1,010,000,000
Farm Credit Canada	
Dividends.....	364,000,000
Interest.....	414,081,466
	778,081,466
Royal Canadian Mint	
Dividends.....	10,000,000

Return on investments—continued

(in dollars)

Description	Amount realized in 2018-2019
Other government business enterprises	
Other than interest	
Department of Transport	
Belledune Port Authority	184,340
Halifax Port Authority	2,079,936
Hamilton Port Authority	1,102,257
Montréal Port Authority	4,496,464
Nanaimo Port Authority	241,064
Oshawa Port Authority	42,355
Port Alberni Port Authority	83,449
Prince Rupert Port Authority	3,039,468
Québec Port Authority	1,603,589
Saguenay Port Authority	79,357
Saint John Port Authority	841,934
Sept-Îles Port Authority	471,694
St. John's Port Authority	158,537
Thunder Bay Port Authority	75,706
Toronto Port Authority	3,004,339
Trois-Rivières Port Authority	201,306
Vancouver Fraser Port Authority	7,492,987
Windsor Port Authority	33,524
	25,232,306
Total enterprise Crown corporations and other government business enterprises	7,633,299,742
National governments including developing countries	
Department of Finance	
International Development Assistance	
National Governments—Ukraine	7,060,000
Department of Foreign Affairs, Trade and Development	
International Development Assistance	
Loans to developing countries	16,914,571
Services and commitment charges on loans to developing countries	11
Total national governments including developing countries	23,974,582
International organizations	
Department of Finance	
International Monetary Fund	
Poverty Reduction and Growth Trust	2,801,140
Other loans, investments and advances	
Atlantic Canada Opportunities Agency	
Dividends on investments	10,360
Department of Agriculture and Agri-Food	
Canadian Dairy Commission—Interest	1,030,777
Hog Industry Loan Loss Reserve Program	1,463,417
Department of Employment and Social Development	
Interest on Canada apprentice loans	4,362,401
Interest on Canada student loans	846,902,027
Payments received for discounted portion of loans	3,778,012
Department of Finance	
Federal-provincial fiscal arrangements	58,944
Financial Consumer Agency of Canada	35,158
Investments Fund from PPP Canada Inc.	12,049,236
Department of Foreign Affairs, Trade and Development	
Personnel posted abroad	204,095
Department of Indian Affairs and Northern Development	
Council for Yukon First Nations—Elders	4,816
First Nations in British Columbia	635,831
Native claimants	363,726
Stoney Band perpetual loan	11,689

Return on investments—concluded

(in dollars)

Description	Amount realized in 2018-2019
Department of Indigenous Services Canada	
Indian Economic Development Guaranteed Loans Program	14,973
On-Reserve Housing Guaranteed Loans Program	110,168
Department of Industry	
Interest on loans receivable	15,255,599
Export Development Canada (Canada Account)	
Development of export trade—Interest	30,509,214
Office of Infrastructure of Canada	
Accrued interest on loan receivable	14,097
Total other loans, investments and advances	916,814,540
Total loans, investments and advances	8,576,890,004
Other accounts	
Canadian Security Intelligence Service	
Interest on bank deposits	5,878
Department of Foreign Affairs, Trade and Development	
Interest on mission bank accounts	116,565
Department of National Defence	
Interest earned from funds on deposit with suppliers/banks	1,115,392
Interest on loans to employees posted abroad	233,903
Security deposit (outside Canada posting)	3,514
Royal Canadian Mounted Police	
Loans and advances to persons posted abroad—Interest	10,730
Total other accounts	1,485,982
Total return on investments	10,824,993,142
Summary	
Dividends	5,257,710,360
Interest	2,860,313,212
Transfer of profits	2,677,959,241
Other	29,010,329
Total	10,824,993,142

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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 \$72,257,761) 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					
Ministers of Agriculture and Agri-Food					
Honourable M-C Bibeau	March 1, 2019 to March 31, 2019	64,562	9,457	–	21
Honourable L MacAulay	April 1, 2018 to March 1, 2019	1,031,718	150,945	326	1,544
		1,096,280	160,402	326	1,565
Canadian Heritage and Multiculturalism					
Department of Canadian Heritage					
Minister of Canadian Heritage					
Honourable M Joly	April 1, 2018 to July 18, 2018	583,500	61,756	1,497	183
Minister of Canadian Heritage and Multiculturalism					
Honourable P Rodriguez	July 18, 2018 to March 31, 2019	1,237,062	177,545	1,878	2,114
Minister of Science and Sport					
Honourable K Duncan	April 1, 2018 to March 31, 2019	631,688	68,611	251	24,188
		2,452,250	307,912	3,626	26,485
Crown-Indigenous Relations					
Department of Indian Affairs and Northern Development					
Minister of Crown-Indigenous Relations					
Honourable C Bennett	April 1, 2018 to March 31, 2019	1,170,101	271,963	1,604	4,848
Environment and Climate Change					
Department of the Environment					
Minister of the Environment and Climate Change					
Honourable C McKenna	April 1, 2018 to March 31, 2019	1,823,872	316,328	373	4,818
Families, Children and Social Development					
Department of Employment and Social Development					
Minister of Accessibility					
Honourable C Qualtrough	July 18, 2018 to March 31, 2019	180,539	1,803	–	–
Minister of Employment, Workforce Development and Labour					
Honourable P Hajdu	April 1, 2018 to March 31, 2019	1,356,124	206,129	1,084	586
Minister of Families, Children Social Development					
Honourable J-Y Duclos	April 1, 2018 to March 31, 2019	1,558,125	228,533	828	948
Minister of Seniors					
Honourable F Tassi	July 18, 2018 to March 31, 2019	512,698	104,616	1,214	713
Minister of Sport and Persons with Disabilities					
Honourable K Duncan	April 1, 2018 to July 18, 2018	66,701	15,172	–	–
		3,674,187	556,253	3,126	2,247

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
–	–	440	–	–	–	74,480
–	–	560	–	–	6	1,185,099
–	–	1,000	–	–	6	1,259,579
10,920	–	619	–	–	10,799	669,274
1,240	–	835	–	–	(3,056)	1,417,618
–	–	1,562	–	–	529	726,829
12,160	–	3,016	–	–	8,272	2,813,721
–	–	4,911	–	–	59,691	1,513,118
–	–	3,267	–	–	3	2,148,661
–	–	–	–	230	–	182,572
–	–	6,032	–	5,141	3,714	1,578,810
–	–	9,290	–	–	–	1,797,724
–	125	7,499	–	4,079	348	631,292
–	–	–	–	–	–	81,873
–	125	22,821	–	9,450	4,062	4,272,271

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					
Honourable B Morneau	April 1, 2018 to March 31, 2019	1,938,203	206,053	7,617	2,609
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Ministers of Fisheries, Oceans and the Canadian Coast Guard					
Honourable D LeBlanc	April 1, 2018 to July 17, 2018	434,056	77,080	–	1,364
Honourable J Wilkinson	July 18, 2018 to March 31, 2019	831,311	147,909	–	2,501
		1,265,367	224,989	–	3,865
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Minister of Foreign Affairs					
Honourable C Freeland	April 1, 2018 to March 31, 2019	2,016,418	140,020	190	5,886
Minister of International Development and La Francophonie					
Honourable M-C Bibeau	April 1, 2018 to March 31, 2019	1,066,838	70,669	–	18,835
Minister of International Development and Minister for Women and Gender Equality					
Honourable M Monsef	March 1, 2019 to March 31, 2019	76,588	5,715	–	42
Minister of International Trade					
Honourable F-P Champagne	April 1, 2018 to July 18, 2018	515,839	45,058	–	496
Minister of International Trade Diversification					
Honourable J Carr	July 18, 2018 to March 31, 2019	946,957	102,823	–	8,673
		4,622,640	364,285	190	33,932
Health					
Department of Health					
Minister of Health					
Honourable G Petitpas Taylor	April 1, 2018 to March 31, 2019	1,509,886	126,372	3,051	14,956
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Minister of Immigration, Refugees and Citizenship					
Honourable A Hussen	April 1, 2018 to March 31, 2019	1,482,557	169,388	40	–
Indigenous Services					
Department of Indigenous Services Canada					
Ministers of Indigenous Services					
Honourable S O'Regan	January 14, 2019 to March 31, 2019	260,122	24,735	–	–
Honourable J Philpott	April 1, 2018 to January 14, 2019	1,277,296	94,515	–	3,194
		1,537,418	119,250	–	3,194

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
1,046	–	4,111	–	–	2,220	2,161,859
–	238	427	–	–	3	513,168
200	–	575	–	161	–	982,657
200	238	1,002	–	161	3	1,495,825
–	–	4,716	–	200	–	2,167,430
–	–	1,914	–	280	–	1,158,536
–	–	106	–	–	–	82,451
–	–	876	–	–	–	562,269
–	–	2,170	–	400	–	1,061,023
–	–	9,782	–	880	–	5,031,709
–	–	3,772	–	1,155	42	1,659,234
344	–	1,275	–	494	6,263	1,660,361
–	–	368	–	–	–	285,225
1,122	–	5,146	–	–	4,162	1,385,435
1,122	–	5,514	–	–	4,162	1,670,660

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					
Ministers of Infrastructure and Communities					
Honourable F-P Champagne	July 18, 2018 to March 31, 2019	792,532	161,596	236	–
Honourable A Sohi.....	April 1, 2018 to July 18, 2018	472,871	78,447	–	183
Minister of Rural Economic Development					
Honourable B Jordan.....	January 14, 2019 to March 31, 2019	143,236	40,778	–	–
		1,408,639	280,821	236	183
Innovation, Science and Economic Development					
Department of Industry					
Minister of Innovation, Science and Economic Development					
Honourable N Bains	April 1, 2018 to March 31, 2019	1,624,990	218,376	1,176	–
Minister of Science					
Honourable K Duncan.....	April 1, 2018 to July 17, 2018	265,070	40,055	91	352
Minister of Science and Sport					
Honourable K Duncan.....	July 18, 2018 to March 31, 2019	457,533	78,375	1,387	3,930
Minister of Small Business and Export Promotion					
Honourable M Ng	July 18, 2018 to March 31, 2019	734,527	140,343	2,301	5,881
Minister of Small Business and Tourism					
Honourable B Chagger.....	April 1, 2018 to July 17, 2018	329,891	27,073	570	81
Minister of Tourism, Official Languages and La Francophonie					
Honourable M Joly.....	July 18, 2018 to March 31, 2019	490,262	128,061	1,101	554
		3,902,273	632,283	6,626	10,798
Atlantic Canada Opportunities Agency					
Minister of Innovation, Science and Economic Development					
Honourable N Bains	April 1, 2018 to March 31, 2019	75,000	10,000	–	–
Canadian Northern Economic Development Agency					
Minister of Innovation, Science and Economic Development					
Honourable N Bains	April 1, 2018 to March 31, 2019	75,000	10,000	–	–
Department of Western Economic Development					
Minister of Innovation, Science and Economic Development					
Honourable N Bains	April 1, 2018 to March 31, 2019	75,000	10,000	–	–
Economic Development Agency of Canada for the Regions of Quebec					
Minister of Innovation, Science and Economic Development					
Honourable N Bains	April 1, 2018 to March 31, 2019	75,000	10,000	–	–
Federal Economic Development Agency for Southern Ontario					
Minister of Innovation, Science and Economic Development					
Honourable N Bains	April 1, 2018 to March 31, 2019	75,000	10,000	–	–
		4,277,273	682,283	6,626	10,798

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
–	–	1,087	–	–	–	955,451
–	–	1,198	–	–	–	552,699
–	–	–	–	–	–	184,014
–	–	2,285	–	–	–	1,692,164
657	–	3,535	–	–	–	1,848,734
53	–	759	–	–	(199)	306,181
17	–	1,419	–	–	29	542,690
74	–	3,757	–	197	–	887,080
53	–	535	–	–	–	358,203
47	–	1,967	–	640	323	622,955
901	–	11,972	–	837	153	4,565,843
–	–	–	–	–	–	85,000
–	–	–	–	–	–	85,000
–	–	–	–	–	–	85,000
–	–	–	–	–	–	85,000
–	–	–	–	–	–	85,000
901	–	11,972	–	837	153	4,990,843

Expenditures of ministers' offices—continued

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Justice					
Department of Justice					
Ministers of Justice and Attorneys General of Canada					
Honourable D Lametti.....	January 14, 2019 to March 31, 2019	353,303	24,926	1,613	16,595
Honourable J Wilson-Raybould	April 1, 2018 to January 13, 2019	1,395,780	77,135	1,733	3,815
		1,749,083	102,061	3,346	20,410
National Defence					
Department of National Defence					
Minister of National Defence					
Honourable H S Sajjan	April 1, 2018 to March 31, 2019	1,579,446	150,101	–	5,773
Associate Minister of National Defence					
Honourable S O'Regan	April 1, 2018 to January 14, 2019	–	299	–	–
		1,579,446	150,400	–	5,773
National Revenue					
Canada Revenue Agency					
Minister of National Revenue					
Honourable D LeBouthillier	April 1, 2018 to March 31, 2019	1,050,738	77,241	–	893
Natural Resources					
Department of Natural Resources					
Ministers of Natural Resources					
Honourable J Carr	April 1, 2018 to July 18, 2018	416,820	53,010	–	494
Honourable A Sohi	July 18, 2018 to March 31, 2019	831,411	199,260	–	1,511
		1,248,231	252,270	–	2,005
Privy Council					
Privy Council Office					
Prime Minister					
Right Honourable J Trudeau	April 1, 2018 to March 31, 2019	8,479,353	1,000,473	11,438	99,853
Leader of the Government in the House of Commons					
Honourable B Chagger	April 1, 2018 to March 31, 2019	1,021,188	7,205	730	–
Minister of Democratic Institutions					
Honourable K Gould	April 1, 2018 to March 31, 2019	1,210,764	35,683	–	3,667
Minister of Intergovernmental and Northern Affairs and Internal Trade					
Honourable D LeBlanc	August 28, 2018 to March 31, 2019	594,586	85,583	615	994
		11,305,891	1,128,944	12,783	104,514
Public Safety and Emergency Preparedness					
Department of Public Safety and Emergency Preparedness					
Minister of Public Safety and Emergency Preparedness					
Honourable R Goodale	April 1, 2018 to March 31, 2019	1,459,395	110,885	198	3,853
Minister of Border Security and Organized Crime Reduction					
Honourable B Blair	July 18, 2018 to March 31, 2019	593,762	103,575	–	252
		2,053,157	214,460	198	4,105

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
–	45	2,077	–	142	–	398,701
–	130	5,436	–	1,474	14	1,485,517
–	175	7,513	–	1,616	14	1,884,218
1,164	–	23,537	–	–	–	1,760,021
–	–	–	–	–	–	299
1,164	–	23,537	–	–	–	1,760,320
–	486	3,858	–	714	–	1,133,930
375	–	–	–	–	–	470,699
–	–	–	–	–	–	1,032,182
375	–	–	–	–	–	1,502,881
17,369	240	92,035	–	–	–	9,700,761
–	–	243	–	–	–	1,029,366
–	–	245	–	–	–	1,250,359
–	–	–	–	–	43	681,821
17,369	240	92,523	–	–	43	12,662,307
310	924	5,685	–	–	47	1,581,297
–	320	729	–	–	114	698,752
310	1,244	6,414	–	–	161	2,280,049

Expenditures of ministers' offices—concluded

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Public Services and Procurement					
Department of Public Works and Government Services					
Minister of Public Services and Procurement and Accessibility					
Honourable C Qualtrough	April 1, 2018 to March 31, 2019	1,399,900	161,650	592	1,888
Minister of Public Services and Procurement and Accessibility — Exempt Staff Working in Ministers' Regional Offices (MROs) ¹					
Honourable C Qualtrough	April 1, 2018 to March 31, 2019	1,829,138	78,296	1,591	8,764
		3,229,038	239,946	2,183	10,652
Transport					
Department of Transport					
Minister of Transport					
Honourable M Garneau	April 1, 2018 to March 31, 2019	1,271,225	115,683	–	915
Treasury Board					
Treasury Board Secretariat					
Presidents of the Treasury Board and Ministers of Digital Government					
Honourable S Brison	April 1, 2018 to January 14, 2019	1,141,923	34,852	918	5,498
Honourable J Murry	March 18, 2019 to March 31, 2019	126,267	2,612	–	–
Honourable J Philpott	January 14, 2019 to March 4, 2019	194,144	4,946	150	332
Acting President of the Treasury Board					
Honourable C Qualtrough	March 5, 2019 to March 18, 2019	12,874	–	–	–
		1,475,208	42,410	1,068	5,830
Veterans Affairs					
Department of Veterans Affairs					
Ministers of Veterans Affairs					
Honourable L MacAulay	March 1, 2019 to March 31, 2019	65,772	21,293	–	–
Honourable S O'Regan	April 1, 2018 to January 14, 2019	971,502	166,580	1,065	3,393
Honourable H Sajjan	February 13, 2019 to February 28, 2019	60,257	–	–	–
Honourable J Wilson-Raybould	January 14, 2019 to February 12, 2019	167,381	11,020	–	11,092
		1,264,912	198,893	1,065	14,485
Women and Gender Equality					
Department of Women and Gender Equality					
Minister of Women and Gender Equality					
Honourable M Monsef	December 13, 2018 to March 31, 2019	422,425	89,673	1,271	29,889
Office of the Co-ordinator, Status of Women					
Minister of Status of Women					
Honourable M Monsef	April 1, 2018 to December 12, 2018	718,315	107,354	544	7,247
		1,140,740	197,027	1,815	37,136
Total		55,626,342	6,505,634	49,273	316,218

¹ Responsibility for all Ministers' Regional Offices (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
125	608	5,388	–	–	–	1,570,151
–	–	421	–	–	–	1,918,210
125	608	5,809	–	–	–	3,488,361
410	–	3,160	–	3,092	4,381	1,398,866
–	–	573	–	528	2,024	1,186,316
–	–	133	–	–	–	129,012
–	–	98	–	–	–	199,670
–	–	–	–	–	–	12,874
–	–	804	–	528	2,024	1,527,872
–	–	–	–	–	–	87,065
1,974	–	822	–	712	2,599	1,148,647
–	–	–	–	–	–	60,257
317	–	186	–	341	–	190,337
2,291	–	1,008	–	1,053	2,599	1,486,306
–	–	1,522	–	–	2	544,782
–	–	737	–	–	2	834,199
–	–	2,259	–	–	4	1,378,981
37,817	3,116	221,613	–	19,980	94,103	62,874,096

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 2018–2019"
- 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		
Ministers of Agriculture and Agri-Food		
Honourable M-C Bibeau	1	6,228
Honourable L MacAulay	1	88,024
Parliamentary secretary		
J-C Poissant	1	4,530
Canadian Heritage and Multiculturalism		
Minister of Canadian Heritage		
Honourable M Joly	1	31,811
Minister of Canadian Heritage and Multiculturalism		
Honourable P Rodriguez	1	48,901
Minister of Science and Sport		
Honourable K Duncan	1	8,744
Crown-Indigenous Relations		
Minister of Crown-Indigenous Relations		
Honourable C Bennett	1	77,110
Parliamentary secretaries		
Y Jones	1	1,468
M Miller	1	11,922
Environment and Climate Change		
Minister of Environment and Climate Change		
Honourable C McKenna	1	120,569
Parliamentary secretaries		
S Fraser	1	27,729
J Wilkinson	1	8,891
Families, Children and Social Development		
Minister of Families, Children and Social Development		
Honourable J-Y Duclos	1	52,031
Parliamentary secretary		
A Vaughan	1	22,874
Minister of Employment, Workforce Development and Labour		
Honourable P Hajdu	1	74,879
Parliamentary secretary		
R Cuzner	1	11,021
Minister of Seniors		
Honourable F Tassi	1	32,299
Minister of Sport and Persons with Disabilities		
Honourable F Duncan	1	8,445

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

Ministry and minister	Vote	Amount
Finance		
Minister of Finance		
Honourable B Morneau	1	153,574
Parliamentary secretaries		
J Lightbound	1	17,917
J O'Connell (Youth Economic Opportunity)	1	4,317
Fisheries, Oceans and the Canadian Coast Guard		
Ministers of Fisheries, Oceans and the Canadian Coast Guard		
Honourable D LeBlanc	1	8,032
Honourable J Wilkinson	1	40,540
Parliamentary secretaries		
T Beech	1	14,958
S Casey	1	25,393
Global Affairs		
Minister of Foreign Affairs		
Honourable C Freeland	1	174,107
Parliamentary secretary		
M DeCourcey	1	27,744
Parliamentary secretary (Canada–U.S. Relations)		
Honourable A Leslie	1	13,054
Parliamentary secretaries (Consular Affairs)		
O Alghabra	1	5,572
P Goldsmith-Jones	1	634
Minister of International Development		
Honourable M-C Bibeau	1	87,198
Parliamentary secretaries		
C Caesar-Chavannes	1	3,999
K Khera	1	26,923
Minister of International Trade		
Honourable F-P Champagne	1	43,204
Parliamentary secretary		
P Goldsmith-Jones	1	5,610
Minister of International Trade Diversification		
Honourable J Carr	1	62,743
Parliamentary secretary		
O Alghabra	1	31,872
Health		
Minister of Health		
Honourable G Petitpas Taylor	1	55,192
Parliamentary secretaries		
B Blair	1	3,160
J Oliver	1	2,547
Immigration, Refugees and Citizenship		
Minister of Immigration, Refugees and Citizenship		
Honourable A Hussen	1	107,162
Parliamentary secretary		
M DeCourcey	1	9,099
Indigenous Services		
Ministers of Indigenous Services		
Honourable S O'Regan	1	10,805
Honourable J Philpott	1	20,671
Parliamentary secretaries		
D Rusnak	1	5,526
D Vandal	1	2,279
Infrastructure and Communities		
Ministers of Infrastructure and Communities		
Honourable F-P Champagne	1	48,478
Honourable A Sohi	1	23,376
Parliamentary secretaries		
M Mendicino	1	7,113
M Miller	1	840
Minister of Rural Economic Development		
Honourable B Jordan	1	8,093

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		
Honourable N Bains	1	100,512
Parliamentary secretaries		
D Lametti	1	10,440
R Massé	1	1,109
Minister of Science		
Honourable K Duncan	1	16,539
Parliamentary secretary		
K Young	1	4,063
Minister of Science and Sport		
Honourable K Duncan	1	19,492
Parliamentary secretary		
K Young	1	1,054
Minister of Small Business and Export Promotion		
Honourable M Ng	1	57,400
Parliamentary secretary		
R Hébert	1	3,255
Minister of Small Business and Tourism		
Honourable B Chagger	1	22,744
Parliamentary secretary		
A Lockhart	1	3,017
Minister of Tourism, Official Languages and La Francophonie		
Honourable M Joly	1	52,382
Parliamentary secretary		
A Lockhart	1	13,993
Justice		
Ministers of Justice and Attorneys General of Canada		
Honourable D Lametti	1	6,021
Honourable J Wilson-Raybould	1	55,141
National Defence		
Minister of National Defence		
Honourable H S Sajjan	1	111,480
Parliamentary secretaries		
S Cormier	1	3,244
J Rioux	1	2,730
Associate Minister of National Defence		
Honourable S O'Regan	1	3,290
Parliamentary secretary		
S Romanado	1	204
National Revenue		
Minister of National Revenue		
Honourable D LeBouthillier	1	22,032
Parliamentary secretary		
D Schulte	1	3,058
Natural Resources		
Ministers of Natural Resources		
Honourable J Carr	1	23,973
Honourable A Sohi	1	47,067
Parliamentary secretaries		
P Lefebvre	1	7,699
K Rudd	1	28,970
Privy Council		
Prime Minister		
Right Honourable J Trudeau	1	16,765
Leader of the Government in the House of Commons		
Honourable B Chagger	1	3,191
Minister of Democratic Institutions		
Honourable K Gould	1	7,260
Parliamentary secretary		
P A Fillmore	1	726
Minister of Intergovernmental and Northern Affairs and Internal Trade		
Honourable D LeBlanc	1	19,937
Parliamentary secretary		
Y Jones	1	2,749

Travel expenditures of ministers and parliamentary secretaries—concluded

(in dollars)

Ministry and minister	Vote	Amount
Public Safety and Emergency Preparedness		
Ministers of Public Safety and Emergency Preparedness		
Honourable R Goodale	1	31,618
M Holland	1	1,771
K McCrimmon	1	918
Ministers of Border Security and Organized Crime Reduction		
Honourable B Blair	1	40,409
P Schiefke	1	4,712
Public Services and Procurement		
Minister of Public Services and Procurement and Accessibility		
Honourable C Qualtrough	1	30,212
Parliamentary secretary		
S MacKinnon	1	8,066
Transport		
Minister of Transport		
Honourable M Garneau	1	42,270
Treasury Board		
Presidents of the Treasury Board and Ministers of Digital Government		
Honourable S Brison	1	42,017
Honourable J Murray	1	297
Honourable J Philpott	1	4,127
Parliamentary secretary		
J Murray	1	10,651
Veterans Affairs		
Ministers of Veterans Affairs		
Honourable L MacAulay	1	5,008
Honourable S O'Regan	1	37,864
Honourable J Wilson-Raybould	1	3,038
Parliamentary secretaries		
S Lauzon	1	3,750
S Romanado	1	1,310
Women and Gender Equality		
Minister of Women and Gender Equality		
Honourable M Monsef	1	26,227
Parliamentary secretary		
T Duguid	1	2,250
Minister of Status of Women		
Honourable M Monsef	1	29,322
Parliamentary secretary		
T Duguid	1	10,468
Total		2,697,050

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	
Honourable L MacAulay.....	154,305
Canadian Heritage and Multiculturalism	
Minister of Canadian Heritage	
Honourable M Joly.....	23,973
Minister of Canadian Heritage and Multiculturalism	
Honourable P Rodriguez.....	9,019
Minister of Science and Sport	
Honourable K Duncan.....	17,316
Crown-Indigenous Relations	
Minister of Crown-Indigenous Relations	
Honourable C Bennett.....	14,408
Environment and Climate Change	
Minister of Environment and Climate Change	
Honourable C McKenna.....	177,926
Families, Children and Social Development	
Minister of Families, Children and Social Development	
Honourable J-Y Duclos.....	15,039
Minister of Employment, Workforce Development and Labour	
Honourable P Hajdu.....	45,532
Minister of Sport and Persons with Disabilities	
Honourable K Duncan.....	9,638
Finance	
Minister of Finance	
Honourable B Morneau.....	281,321
Fisheries, Oceans and the Canadian Coast Guard	
Ministers of Fisheries, Oceans and the Canadian Coast Guard	
Honourable D LeBlanc.....	29,613
Honourable J Wilkinson.....	80,162
Global Affairs	
Minister of Foreign Affairs	
Honourable C Freeland.....	425,823
Minister of International Development	
Honourable M-C Bibeau.....	310,800
Minister of International Trade	
Honourable F-P Champagne.....	68,899
Minister of International Trade Diversification	
Honourable J Carr.....	195,771
Health	
Minister of Health	
Honourable G Petitpas Taylor.....	62,384
Immigration, Refugees and Citizenship	
Minister of Immigration, Refugees and Citizenship	
Honourable A Hussen.....	160,078

International travel expenditures of ministers, parliamentary secretaries and ministers' staff—concluded

(in dollars)

Ministry and minister	Amount
Indigenous Services	
Minister of Indigenous Services	
Honourable J Philpott	3,123
Innovation, Science and Economic Development	
Minister of Innovation, Science and Economic Development	
Honourable N Bains	64,519
Minister of Science	
Honourable K Duncan	13,883
Minister of Science and Sport	
Honourable K Duncan	2,942
Minister of Small Business and Export Promotion	
Honourable M Ng	23,025
Minister of Small Business and Tourism	
Honourable B Chagger	30,550
Minister of Tourism, Official Languages and La Francophonie	
Honourable M Joly	52,322
Justice	
Minister of Justice and Attorney General of Canada	
Honourable J Wilson-Raybould	83,658
National Defence	
Minister of National Defence	
Honourable H S Sajjan	131,874
Associate Minister of National Defence	
Honourable S O'Regan	6,228
Natural Resources	
Ministers of Natural Resources	
Honourable J Carr	96,021
Honourable A Sohi	9,142
Public Safety and Emergency Preparedness	
Ministers of Public Safety and Emergency Preparedness	
Honourable R Goodale	34,323
M Holland	2,554
Minister of Border Security and Organized Crime Reduction	
Honourable B Blair	18,359
Transport	
Minister of Transport	
Honourable M Garneau	16,451
Treasury Board	
President of the Treasury Board and Minister of Digital Government	
Honourable S Brison	75,561
Women and Gender Equality	
Minister of Women and Gender Equality	
Honourable M Monsef	21,587
Minister of Status of Women	
Honourable M Monsef	10,772
Total	2,778,901

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Section 11

Public Accounts of Canada 2018–2019

Other miscellaneous information

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Democratic Institutions Office of the Chief Electoral Officer

Voted and statutory expenditures by program

(in dollars)

Funding authority	Electoral administration and oversight	Internal services	Total
Vote 1—Program expenditures			
Salaries of indeterminate positions	20,688,173	11,555,842	32,244,015
Statutory expenditures			
June 2018 by-election	943,504	7,003	950,507
December 2018 by-election	1,072,753	4,578	1,077,331
February 2019 by-elections	2,491,194	9,942	2,501,136
43rd general election (October 2019)	40,912,578	7,888,660	48,801,238
Other elections	425,177	6	425,183
Electoral district associations' auditors subsidy	760,788	—	760,788
Other expenditures under the <i>Canada Elections Act</i>	47,048,305	40,627,388	87,675,693
	93,654,299	48,537,577	142,191,876
Contributions to employee benefit plans	5,726,811	2,747,887	8,474,698
Contributions to employee benefit plans related to election workers	837,884	—	837,884
Total	120,907,167	62,841,306	183,748,473

Details of expenditures—June 2018 by-elections

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Electoral administration and oversight	Internal services	Total
Chicoutimi—Le Fjord (Quebec)	507,322	—	507,322
	507,322	—	507,322
Elections Canada headquarters ¹	436,182	7,003	443,185
Total	943,504	7,003	950,507

Details of expenditures—December 2018 by-elections

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Electoral administration and oversight	Internal services	Total
Leeds-Grenville-Thousand Islands and Rideau Lakes (Ontario)	579,713	—	579,713
	579,713	—	579,713
Elections Canada headquarters ¹	493,040	4,578	497,618
Total	1,072,753	4,578	1,077,331

Democratic Institutions Office of the Chief Electoral Officer

Details of expenditures—February 2019 by-elections

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Electoral administration and oversight	Internal services	Total
Burnaby South (British Columbia).....	598,042	—	598,042
York-Simcoe (Ontario)	457,646	—	457,646
Outremont (Quebec)	433,250	—	433,250
	1,488,938	—	1,488,938
Elections Canada headquarters ¹	1,002,256	9,942	1,012,198
Total	2,491,194	9,942	2,501,136

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.

Families, Children and Social Development Department of Employment and Social Development

Compensation payments and administration expenditures ¹

(in dollars)

Description	Compensation payments ²	Administration expenditures ³	Total payments
Newfoundland and Labrador.....	3,079,513	675,566	3,755,079
Prince Edward Island.....	465,722	185,084	650,806
Nova Scotia—Federal.....	11,049,651	2,772,000	13,821,651
Nova Scotia—Other claim under the Enterprise Cape Breton Corporation.....	9,909,023	1,942,736	11,851,759
Nova Scotia—Automatic assumption claim under the Enterprise Cape Breton Corporation.....	2,881,058	566,488	3,447,546
Nova Scotia—Silicosis claim under the Enterprise Cape Breton Corporation.....	214,292	33,776	248,068
New Brunswick.....	6,722,291	1,326,979	8,049,270
Quebec.....	21,111,618	4,107,554	25,219,172
Ontario.....	43,259,799	9,136,691	52,396,490
Manitoba.....	2,705,067	2,191,090	4,896,157
Saskatchewan.....	4,066,346	2,134,636	6,200,982
Alberta.....	14,747,454	4,252,412	18,999,866
British Columbia.....	17,904,687	8,710,000	26,614,687
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i>	1,320	–	1,320
Claim cost payments to locally engaged employees outside Canada (Section 7).....	30,746	–	30,746
	138,148,587	38,035,012	176,183,599
Less: recoveries			
Claim and administration expenses recovered from Crown agencies.....	35,789,222	13,235,992	49,025,214
Claim and administration expenses recovered from other Government departments.....	74,165,241	20,772,179	94,937,420
Claim and administration expenses recoveries related to employment insurance.....	268,332	53,668	322,000
Recoveries from responsible third parties (subrogation).....	273,682	–	273,682
	110,496,477	34,061,839	144,558,316
Net expenditures ⁴	27,652,110	3,973,173	31,625,283

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 7 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 Dublin (Ireland) Edinburgh, Glasgow (United Kingdom) Hamburg (Germany)—G20, July 2017.....	494
Prime Minister's Visit to New York (United States)—United Nations General Assembly (UNGA), September 2017	5,508
Prime Minister's Visit to Washington (United States), Mexico City (Mexico), October 2017	12,452
Prime Minister's Visit to Manila (Philippines)—Association of Southeast Asian Nations Summit (ASEAN) Hanoi, Ho Chi Minh City, Da Nang (Vietnam)—Asia Pacific Economic Cooperation (APEC), November 2017	42,450
Prime Minister's Visit to Beijing, Guangzhou (China)—Fortune Global Forum, December 2017.....	31,346
Prime Minister's Visit to Davos (Swiss Confederation)—World Economic Forum (WEF), January 2018	27,311
Prime Minister's Visit to Chicago, Los Angeles and San Francisco (United States), February 2018	31,137
Prime Minister's Visit to New Delhi, Agra, Ahmedabad, Mumbai, Amritsar (India), February 2018.....	209,454
Prime Minister's Visit to Lima (Peru)—Summit of the Americas, Paris (France), London (United Kingdom)—Commonwealth Heads of Government Meeting (CHOGM), April 12-20, 2018	709,162
Prime Minister's Visit to New York City, Boston (United States), May 15-18, 2018	179,906
Prime Minister's Visit to Washington (United States), May 2018	12,206
Prime Minister's Visit to Riga, Adazi (Latvia), Brussels (Belgium)—NATO Summit, July 9-12, 2018	308,388
Prime Minister's Visit to New York City (United States)—UNGA, September 23-26, 2018	187,649
Prime Minister's Visit to Yerevan (Armenia)—La Francophonie, October 9-13, 2018	250,064
Prime Minister's Visit to Vimy, Paris (France), Singapore (Singapore)—East Asia Summit, and Port Moresby (Papua New Guinea)—APEC, November 9-19, 2018	1,126,507
Prime Minister's Visit to Buenos Aires (Argentina)—G20, November 28 - December 2, 2018.....	391,892
Prime Minister's Visit to Gao (Mali), December 21-23, 2018	20,134
Advance and planning costs for the Prime Minister's Visit to Ethiopia, January 19-24, 2019	3,251
Start-up costs for the Prime Minister's Visit to Osaka (Japan), June 2019	16,367
Governor General's Visit to Chicago and Detroit (United States), April 2018.....	52,333
Governor General's Visit to Africa, October 2018	870,714
Governor General's Visit to Brussels (Belgium), November 2018	70,123
Governor General's Visit to Mexico for the inauguration of the President of the United Mexican States, November-December 2018.....	17,744
Governor General's Visit to Astana (Kazakhstan), December 2-5, 2018	102,462
Governor General's Visit to Kuwait and Iraq, January 2019.....	9,667
Governor General's Visit to New York (United States), March 2019	6,766
Start-up costs for the Governor General's Visit to Rwanda, April 4-9, 2019	153,233
Advance and planning costs for the Governor General's Anticipated Visit to Mozambique, April 2019	45,105
Minister of Foreign Affairs—Bilateral Visits (Visits Officer).....	110,009
Minister of International Trade Diversification—Bilateral Visits (Visits Officer).....	51,834

Global Affairs
Department of Foreign Affairs, Trade and Development
Expenditures for Canadian representation at international conferences and meetings—concluded
(in dollars)

Conferences and meetings	Amount
Minister of International Development—Bilateral Visits (Visits Officer)	57,163
Minister for La Francophonie—Bilateral Visits (Visits Officer)	8,455
Minister of Foreign Affairs—Canadian delegation to the 8th Summit of the Americas in Lima (Peru), April 12-14, 2018	50,064
Minister of Foreign Affairs—Canadian delegation to the Commonwealth Heads of Government Meeting in London (United Kingdom), April 16-20, 2018	65,276
Canadian delegation to the NATO Foreign Ministerial Meeting in Brussels (Belgium), April 27, 2018	13,490
Minister of Foreign Affairs—45th Session of the Council of Foreign Minister of the Organisation of Islamic Cooperation in Dhaka (Bangladesh), May 4-6, 2018	54,291
Minister of Foreign Affairs—Canadian delegation to the G20 Foreign Ministers' Meeting (FMM) in Buenos Aires (Argentina), May 21, 2018	26,515
Minister of Foreign Affairs—48th General Assembly of the Organization of American States (OAS) in Washington (United States), June 4-5, 2018	24,859
Minister of Foreign Affairs—Canadian delegation to the second annual Ukraine Reform Conference: A Driver for Change, in Copenhagen (Denmark), June 27, 2018	28,669
Minister of Foreign Affairs—NATO Summit Meeting in Brussels (Belgium), July 11-12, 2018	42,740
Minister of Foreign Affairs—Canadian delegation to the Post-Ministerial Conference (PMC) and the ASEAN Regional Forum (ARF) Ministerial Meeting in Singapore, July 31-August 4, 2018	169,431
Canadian delegation to the International Atomic Energy Agency General Conference in Vienna (Austria), September 17-21, 2018	24,571
Minister of Foreign Affairs—Canadian Delegation list to the 73rd Session of the United Nations General Assembly (UNGA73) in New York City (United States), September 24-29, 2018	467,989
Minister of Foreign Affairs—Canadian delegation to the G20 Summit and associated Sherpa Meetings in Buenos Aires (Argentina), November 26-December 1, 2018	69,279
Minister of Foreign Affairs—Canadian delegation to the NATO Foreign Ministerial Meeting in Brussels (Belgium), December 4-5, 2018	28,717
Minister of Foreign Affairs—Canadian delegation to the Organization for Security and Co-operation in Europe (OSCE) Ministerial Council Meeting in Milan (Italy), December 6-7, 2018	49,412
Minister of Foreign Affairs—Canadian delegation's participation at the Meeting of the Ministers of the Global Coalition Against Daesh, Washington (United States), February 6, 2019	7,901
Start-up costs for the Canadian delegation to the NATO Foreign Ministerial Meeting (FMM) in Washington (United States), April 3-4, 2019	4,151
Start-up costs for the Canadian delegation to the G7 Foreign Ministerial Meeting (FMM) in Dinard (France) on April 5-6, 2019	30,275
Delegation to the Asia-Pacific Economic Cooperation (APEC) Ministers Responsible for Trade (MRT) Meeting in Port Moresby (Papua New Guinea), May 25-26, 2018	83,352
Minister of International Trade—Canadian delegation to the Organisation for Economic Co-operation and Development (OECD) Ministerial Council Meeting in Paris (France), May 30-31, 2018	55,264
Minister of International Trade Diversification—Canadian delegation to the 33rd ASEAN Summit and related summit events in Singapore (Singapore), November 13-16, 2018	72,618
Canadian delegation to the APEC Leaders' Week in Port Moresby (Papua New Guinea), November 15-18, 2018	60,696
Minister of International Development—Global Disability Summit, in London (United Kingdom), July 24, 2018	15,895
Minister of International Development—Canadian delegation to the Geneva Conference on Afghanistan in Geneva (Switzerland), November 27-28, 2018	15,229
Minister of International Development—35th Ministerial Conference and the XVII Francophonie Summit, Yerevan (Armenia), October 8-12, 2018	71,679
Canadian participation in the inauguration ceremony in Colombia, August 7, 2018	11,116
Canadian participation in the inauguration ceremony in Brazil, January 2019	14,505
Canadian participation in the funeral of Kofi Annan, September 11-14, 2018	32,040
Canadian participation in the funeral of former President George H. W. Bush, December 5, 2018	2,698
Total	6,714,008

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 New York (United States)—United Nations General Assembly (UNGA), September 2017</i>	5,508
<i>Prime Minister's Visit to Washington (United States), Mexico City (Mexico), October 2017</i>	12,452
<i>Prime Minister's Visit to Manila (Philippines)—Association of Southeast Asian Nations Summit (ASEAN Summit) Hanoi, Ho Chi Minh City, Da Nang (Vietnam)—Asia Pacific Economic Cooperation (APEC), November 2017</i>	42,450
<i>Prime Minister's Visit to Beijing, Guangzhou (China)—Fortune Global Forum, December 2017</i>	31,346
<i>Prime Minister's Visit to Davos (Swiss Confederation)—World Economic Forum (WEF), January 2018</i>	18,817
<i>Prime Minister's Visit to Chicago, Los Angeles and San Francisco (United States), February 2018</i>	31,137
<i>Prime Minister's Visit to New Delhi, Agra, Ahmedabad, Mumbai, Amritsar (India), February 2018</i>	180,185
<i>Prime Minister's Visit to Lima (Peru)—Summit of the Americas, Paris (France), London (United Kingdom)—Commonwealth Heads of Government Meeting (CHOGM), April 12-20, 2018</i>	249,688
House of Commons	
Trudeau, Right Honourable J., Bibeau, Honourable M.-C., Champagne, Honourable F.-P., Freeland Honourable C., Joly, Honourable M., McKenna, Honourable C.	
Prime Minister's Office	
Ahmad, C., Bernier, A., Bouchard, M., Butts, G., Cesvet, G., Clow, B., Gagnon, C., Guillon, T., Hage-Moussa, V., Langer, D., Mcnair, M., Proulx, P., Scotti, A., Simard, V., Tatone, J., Telford, K., Travers, P., VanGerven, K.	
Privy Council Office	
Angell, D., Bellemare, J., Bourne, L., Clippingdale, R., Cloutier, B., Cotten, B., Fitzgerald, R., Fox, C., Gaudreault, S., Grecco, B., Hage, M., Hannaford, J., Koenig, E., Lanbro, J., Lemire, M., Lepage, S., Lindblad, A., Lynch, C., Madore, J., Martel, C., Moss, N., Richard, W., Robert, A., Tremblay, E., Troy, R., Weetman, J.	
Global Affairs Canada	
Aggelopoulos, T., Babin, M., Bailey, M., Barette, J., Barney, M., Barrette, J., Beaulne, E., Beckermann, J., Belanger, L., Bhandal, J., Blanchard, M.-A., Boucher, C., Broadhurst, J., Cesaratto, S., Charette, J., Chemlal, Y., Corbeil, A., Cousin, M., Culham, A., Dana-Yablonski, A.-J., De Margerie-Leclair, C., Dion, Honourable S., Dussault, M., Foster, M., Garneau, V., Gingras, M.-J., Gort, M., Guérin, M., Harrison, T., Herbert, P.-O., Huot-Bolduc, F., Jacques, M., Jones, B., Jubinville, F., Klamann, A., Kutz, G., Lagueux, A., Landry, T., Lawrence, A., Lemerrer, S., Loten, J., MacLennan, C., Magallanes, M., Mallan, C., Montpetit, G., Morrison, D., Mota, S., Murphy, S., Norton, R., O'Reilly, C., Rehal, W., Robitaille, A., Roy, C., Roy, S., Sanchez, H., Shinha, P., Singh, D., Smyl, D., Sookocheff, L., Sorel, C., Thériault, M.C., Torres, V., Tucker, C., Turgeon, F., Urban, C., Vanese, S., Vasseur, L.	
Public Services and Procurement Canada (Interpreter)	
Gonzales, A.	
Department of National Defence	
Richer, Dr. D.	
Environment and Climate Change Canada	
Demers, C.	
Canadian Heritage	
Martinez, S.	

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 New York City, Boston (United States), May 15-18, 2018</i>	47,647
House of Commons	
Trudeau, Right Honourable J.	
Prime Minister's Office	
Butts, G., Catenaro, E., Den Tandt, M., Grech, A., Guillon, T., Hussaini, S., Isinger, D., Marques, E., Proulx, P., Scotti, A., Tatone, J., VanGerven, K.	
Privy Council Office	
Grecco, B., Lemire, M., Maloley, J., Moss, N., Tremblay, E., Wagner, R.	
Global Affairs Canada	
Alstrup, D., Alward, D., Burlison, L., Currie, J., Huot-Bolduc, F., Montecillo, J., O'Donnell, A., Roy, S., Ruddock, F., Steele, K.	
<i>Prime Minister's Visit to Washington (United States), May 2018</i>	12,206
House of Commons	
Trudeau, Right Honourable J.	
Prime Minister's Office	
Hage-Moussa, V., Telford, K., VanGerven, K.	
Privy Council Office	
Bazinet, E., Bossenmaier, G., Cotten, B., Tremblay, E., Wessan, D. (LtCol)	
Global Affairs Canada	
Roy, S., Snider, C.	
<i>Prime Minister's Visit to Riga, Adazi (Latvia), Brussels (Belgium)—NATO Summit, July 9-12, 2018</i>	134,367
House of Commons	
Trudeau, Right Honourable J., Freeland, Honourable C., Sajjan, Honourable H.	
Prime Minister's Office	
Butts, G., Clow, B., Dinsdale, M., Gagnon, C., Guillon, T., Hage-Moussa, V., Langer, D., Proulx, P., Scotti, A., Sly, M., Sommer, D., Telford, K., Travers, P., VanGerven, K.	
Privy Council Office	
Bertosa, D., Bossenmaier, G., Brunette, L., Clippingale, R., Cloutier, B., Cotten, B., Gaudreault, S., Grecco, B., Hague, M., Hannaford, J., Jones, M., Kennedy, C., Lanbro, J., Lemire, M., MacKillop, K., Madore, J., Robert, A., Simoneau, E., Tremblay, E., Wessan, D.	
Global Affairs Canada	
Aggelopoulos, T., Arbeiter, R., Benson, I., Broadhurst, J., Buck, K., Cernisova, D., Cliché, C., Connolly, S., Currie, J., Darwiche, A., Gavare, L., Gervais, P., Geysen, C., Hausser, A., Huot-Bolduc, F., James, N., Labrosse, J., Lawrence, A., Leja, S., Matule, A., Modanu, M., Nelson, D., Norton, R., Philips, K., Roy, S., Solomon, K., Sprance, E., Van Nuffel, D., Wright, R.	
Department of National Defence	
Astravas, Z., Eldridge, E., Galbraith, (Maj.) Dr. H., Vance, J.	
<i>Prime Minister's Visit to New York City (United States)—UNGA, September 23-26, 2018</i>	38,341
House of Commons	
Trudeau, Right Honourable J.	
Prime Minister's Office	
Ahmad, C., Caceres, D., Gagnon, C., Guillon, T., Maiolino, E., Mcnair, M., Proulx, P., Scotti, A., Sly, M., Telford, K., Travers, P., VanGerven, K.	
Privy Council Office	
Angell, D., Diaczuk, S., Gaudreault, S., Grecco, B., Hannaford, J., Larocque, D., Lauzon, L., Lynch, C., Maloley, J., Nicholls, S., O'Nions, C., Tremblay, E., Wilson, I., Wittmann, P.	
Global Affairs Canada	
Boucher, C., Burlison, L., Hudon, I., Huot-Bolduc, F., Khan, S.	
Other	
Grégoire-Trudeau, S.	
<i>Prime Minister's Visit to Yerevan (Armenia)—La Francophonie, October 9-13, 2018</i>	97,580
House of Commons	
Trudeau, Right Honourable J., Joly, Honourable M., Yip, J. (M.P.)	
Prime Minister's Office	
Bouchard, L., Bouchard, M., Catenaro, E., Cormier, D., Gagnon, C., Guillon, T., Hallé, A.-L., Proulx, P., Scotti, A., Sly, M., Travers, P.	

Global Affairs Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Privy Council Office Angell, D., Bazinet, E., Brunette, L., Hage, M., Huot, P., Lemire, M., Madore, J., Mcphail, B., Menard, D., Moss, N., Phillips, J., Pilon, T., Quenneville, L., Wittmann, P.	
Global Affairs Canada Aggelopoulos, T., Ahonoukoun, J., Akkouche, K., Amegan, K., Boucher, C., Centofanti, A., Cichoka, E., Cousineau, P., Filiatrault, L., Fontaine, É., Gariépy, M., Gervais, C., Ghadban, S., Gort, M., Goulet, A., Huot-Bolduc, F., Kulevas, E., Lambert-Pagé, J., Lischinskiy, R., Lukyanova, V., Norton, R., Odnodvortseva, M., Saint-Arnaud, L., Shukanov, A., Thériault, M.C., Tsarkov, I., Wright, R., Yapp, R.	
Department of National Defence Britt-Côté, Dr. M.	
Public Services and Procurement Canada (Interpreter) Serengulian, N.	
Innovation, Science and Economic Development Canada Aubé, S., Lauzon, D.	
Other Brouillette, L., Crist, L., Drouin, S., Duguay, S., Imbeault, L., Johnson, J., Jolin, C.	
<i>Prime Minister's Visit to Vimy, Paris (France), Singapore (Singapore)—East Asia Summit, and Port Moresby (Papua New Guinea)—APEC, November 9-19, 2018.....</i>	<i>464,121</i>
House of Commons Trudeau, Right Honourable J., Carr, Honourable J.,	
Prime Minister's Office Barrette, J., Butts, G., Deagle, J., Gagnon, C., Grech, A., Guillon, T., Hage-Moussa, V., Hallé, A.-L., Laventure, L., Marques, E., Proulx, P., Scotti, A., Sly, M., Telford, K., Travers, P., VanGerven, K.	
Privy Council Office Bazinet, E., Bellemare, J., Brunette, L., Cassis, V., Charrette, A., Cloutier, B., Du Feu, J., Gagnon, M., Gaudreault, S., Grecco, B., Gurstein, M., Hage, M., Hannafin, T., Hannaford, J., Hols, E., Madore, J., Maloley, J., Ménard, D., Mioc, C., Moss, N., Mullings, K., Pilon, T., Robert, A., Rochon, P., Samaan, V., Simoneau, E., Tremblay, E., Troy, R., Wagner, R., Weetman, J., Wernick, M.	
Global Affairs Canada Aggelopoulos, T., Alderton, A., Berry, R., Bobiash, D., Boucher, C., Chagnon-Lampron, G., Cousin, M., de Lugt, D., Deacon, J., DesRoches, C., Eyer, S., Farey, S., Gagnon, J., Hawkes, M.-J., Hayes, M., Hayman, M.-L., Hudon, I., Huot-Bolduc, F., Jamieson, C., Joti, R., Kelly, D., Kwan, R., Lambert, D., Landry, T., Le Bars, R., Lemerrer, S., Lim Soon, S., Logie, R., Macallum, J., MacArthur, P., Maddison, P., Martin, I., McDonald, N.-L., Mota, S., Mourand, C., Mowatt, M., Myers, R., Newman, B., O'Donnell, M., Ovens, J., Pickerill, J., Raad, Y., Roy, C., Roy, S., Roy, S., Ruiz de Gambo, R., Sanchez, C., Sargent, T., Schwartz, T., Snow, C., Sorel, C., Sutton, J., Tan, K., Thériault, M.C., Tremblay, H., Turgeon, F., Vachon, A., Vasseur, L., Walsh, J.	
Department of National Defence Britt-Côté, Dr. M., Galbraith, (Maj.) Dr. H.	
Public Services and Procurement Canada (Interpreter) Chi, J.	
<i>Prime Minister's Visit to Buenos Aires (Argentina)—G20, November 28-December 2, 2018.....</i>	<i>79,187</i>
House of Commons Trudeau, Right Honourable J., Freeland, Honourable C., Morneau, Honourable B.	
Prime Minister's Office Ahmad, C., Butts, G., Caceres, D., Catenaro, E., Clow, B., Davis, K., Grech, A., Guillon, T., Hussaini, S., Malinoski, B., Pascuzzo, M., Proulx, P., Scotti, A., Sly, M., Sommer, D., Telford, K.	
Privy Council Office Angell, D., Cotten, B., Fitzgerald, R., Grecco, B., Koenig, E., Lanbro, J., Mackay, C., Madore, J., Menard, D., Quenneville, L., Sousa, M., Tremblay, E., Troy, R., Weetman, J.	
Global Affairs Canada Aggelopoulos, T., Bergeron, M., Blanchard, M.-A., Bonser, M., Broadhurst, J., Brockenshire, T., Cabanne, E.-S., Chrabolowsky, L., Currie, J., Federici, F., Fried, J., Garcia Otero, A., Huot-Bolduc, F., Labrosse, J., Miville-Deschenes, F., Plyler, K., Rios, H., Shaddick, S., Spataro, F., Tremblay, I., Usher, D.	
Finance Canada Chin, B., Kaur, S.	
Other Grégoire-Trudeau, S.	

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 Gao (Mali), December 21-23, 2018</i>	17,466
House of Commons Trudeau, Right Honourable J., Sajjan, Honourable H.,	
Prime Minister's Office Caceres, D., Deagle, J., Gagnon, C., Hage-Moussa, V., Menchini, S., Proulx, P., Scotti, A., Sly, M., Travers, P., VanGerven, K.	
Privy Council Office Bossenmaier, G., Grecco, B., Hannaford, J., Lanbro, J., Lemire, M., Moss, N.	
Global Affairs Canada Huot-Bolduc, F., Roy, S.	
Department of National Defence Arsenault, T., Astravas, Z., Guimond, A., Vance, J., Verroen, D.,	
<i>Advance and planning costs for the Prime Minister's Visit to Ethiopia, January 19-24, 2019</i>	3,251
Global Affairs Canada Boucher, C., Huot-Bolduc, F., Wheeler, S.	
<i>Start-up costs for the Prime Minister's Visit to Osaka (Japan), June 2019</i>	13,185
Global Affairs Canada Demers, C., Germansen, C., Ockwell, P., Palmer, R., Roy, S.	
<i>Governor General's Visit to Chicago and Detroit (United States), April 2018</i>	20,260
Government House Payette, Her Excellency the Right Honourable J., Di Lorenzo, A., Gobeil, M., Létourneau, M., Maheu, J., Montoya, C., Provost, D.	
Global Affairs Canada Snider, C.	
<i>Governor General's Visit to Africa, October 2018</i>	173,543
Government House Payette, Her Excellency the Right Honourable J., Berthelot, M., Gaudreault, M., Hijazi Barkhouse, I., Jolette, V., Laframboise, J., Macintyre, C., Mounier, M.-G., Mousseau, D., Provost, D., Rocheleau, J.	
House of Commons Leslie, Honourable A., Boucher, S. (M.P.), Drouin, F. (M.P.), Duncan, L. (M.P.)	
Global Affairs Canada Adediran, A., Amadi, J., Arroyo, D., Bacigalupo, G., Benson, I., Blanchard, J., Bond, K., Compaore, P., Currie, J., Deshaies, V., Foster, N., Galigan, A., Gillis, A., Goosen, J., Heffernan, C., Isah, M., Jaber, O., Jarik, K., King, M., Mainville, I., Marshall, O., Mireault, C., Monge, E., Moore, L., Nadeau, C., Nobert, V., Norton, Dr. R., Osuman, H., Petrilli, C., Rioux, M., Roads-Fanwo, D., Robitaille, A., Shouldice, J., Snider, C.	
Department of National Defence Disengomoka, J. Lt(N), Dufort, V. (Capt), Gagné, T. (Cpl), Galbraith, (Maj.) Dr. H., Hynes, T. (Sgt), Legault, J. (Pte), Lloyd, J. (MCpl), Maheu, J. (Sgt), Martel, L. (Capt), Nacario, C. (Cpl).	
Public Services and Procurement Canada (Interpreters) Dubois, E., Sabor, E.	
Accompanying delegation Boivin, Maitre P., Christilaw, J., Gaboury, A., Lebel, J., Mcateer, E. D., Oguamanam, C., Peresa, L.-A., Sy Diawara, M., Taylor, D.	
<i>Governor General's Visit to Brussels (Belgium), November 2018</i>	19,957
Government House Payette, Her Excellency the Right Honourable J., Di Lorenzo, A., Smith, A., Gobeil, M., Corbeil, Ltv P., Maheu, Sgt J., Theriault, BGen M.	
Global Affairs Canada Snider, C., Lachance, A.	
<i>Governor General's Visit to Mexico for the inauguration of the President of the United Mexican States, November-December 2018</i>	2,074
Government House Payette, Her Excellency the Right Honourable J., Di Lorenzo, A., Laframboise, J.	
Global Affairs Canada de Leeuw, L.	

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 Astana (Kazakhstan), December 2-5, 2018</i>	32,122
Government House Payette, Her Excellency the Right Honourable J., Di Lorenzo, A., Dufresne-Babin, N., Maheu, J., Martel, L., Mousseau, D.	
Global Affairs Canada Benson, I., Nicholas B., Norton, Dr. R., Snider, C., Webb, A., Zhamanbayeva, A.	
<i>Governor General's Visit to Kuwait and Iraq, January 2019</i>	5,844
Global Affairs Canada Snider, C.	
<i>Governor General's Visit to New York (United States), March 2019</i>	4,183
Government House Payette, Her Excellency the Right Honourable J., Di Lorenzo, A., Gobeil, M., Maheu, Sgt J., Noël, M., Smith, A.	
Global Affairs Canada Asselin, K., Boucher, C.	
<i>Start-up costs for the Governor General's Visit to Rwanda, April 4-9, 2019</i>	126,071
Government House Payette, Her Excellency the Right Honourable J., Auger, O., Babin Dufresne, N., Caesar, M., Espallargas, E., Hamer, A., Lapalme, C., MacIntyre, C., Mousseau, D., Rocheleau, J.	
Global Affairs Canada Fredette, M.-A., Snider, C., Wheeler, S.	
Department of National Defence Brisson, LS A.M., Corbeil, Lt(N) P., Dufour, Sgt M., Galbraith, Lt(N) H., Maheu, Sgt J., Martel, Capt L., Ménard, Pte S., Nacario, Cpl C., Osborne, Capt K., Preece, Cpl. T., Roche, MCpl G.	
<i>Advance and planning costs for the Governor General's Anticipated Visit to Mozambique, April 2019</i>	27,765
Global Affairs Canada Benson, I., Dark, A., Dimic, F., Emery, B., Fredette, M.A., Kesonk, A., Maouin, C., Snider, C.	
<i>Minister of Foreign Affairs—Bilateral Visits (Visits Officer)</i>	108,008
Global Affairs Canada Barrette, J., Benson, I., Labrosse, J.,	
<i>Minister of International Trade—Bilateral Visits (Visits Officer)</i>	49,327
Global Affairs Canada Thériault, M.-C.	
<i>Minister of International Development—Bilateral Visits (Visits Officer)</i>	56,516
Global Affairs Canada Guérin, M.	
<i>Minister for La Francophonie—Bilateral Visits (Visits Officer)</i>	8,455
Global Affairs Canada Robitaille, A., Thériault, M.-C.	
<i>Minister of Foreign Affairs—Canadian delegation to the 8th Summit of the Americas in Lima (Peru), April 12-14, 2018</i>	30,345
House of Commons Freeland, Honourable C.	
Global Affairs Canada Harrison, T., Broadhurst, J., Lawrence, A., Morrison, D., Urban, C., Jubinville, F., Khan, T., Torres, V., Cesaratto, S., Culham, A., Gingras, M., Barney, M., Loten, J., Klamon, A., Sanchez, H., Austen, 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 Foreign Affairs—Canadian delegation to the Commonwealth Heads of Government Meeting in London (United Kingdom), April 16-20, 2018.....</i>	51,255
House of Commons	
Freeland, Honourable C., Bibeau, Honourable M.-C.	
Global Affairs Canada	
Lawrence, A., Lagueux, A., Montpetit, G., Bélanger, L., MacLennan, C., Gort, M., Foster, M., Sinha, P., Babin, M., Barrette, J., Robitaille, A.	
<i>Canadian delegation to the NATO Foreign Ministerial Meeting in Brussels (Belgium), April 27, 2018</i>	13,490
Global Affairs Canada	
Misner, N., Arbeiter, R., Omar, A., Deschamps-Laporte, L.	
<i>Minister of Foreign Affairs—45th Session of the Council of Foreign Minister of the Organisation of Islamic Cooperation, in Dhaka (Bangladesh), May 4-6, 2018.....</i>	53,997
House of Commons	
Freeland, Honourable C.	
Global Affairs Canada	
Deschamps-Laporte, L., Austen, A., Husain, M., Hartman, D.	
Special Envoy	
Rae, Honourable B.	
<i>Minister of Foreign Affairs—Canadian delegation to the G20 Foreign Ministers' Meeting (FMM), in Buenos Aires (Argentina), May 21, 2018.....</i>	26,256
House of Commons	
Freeland, Honourable C.	
Global Affairs Canada	
Deschamps-Laporte, L., Barrette, J., Fried, J., Chrabolowksy, L.	
<i>Minister of Foreign Affairs—48th General Assembly of the Organization of American States (OAS) in Washington (United States), June 4-5, 2018</i>	23,652
House of Commons	
Freeland, Honourable C.	
Global Affairs Canada	
Harrison, T., Lawrence, A., Barrette, J., Urban, C., Jubinville, F., Savoie, É., Panitcherska, E., Morrison, D.	
<i>Minister of Foreign Affairs—Canadian delegation to the second annual Ukraine Reform Conference: A Driver for Change, in Copenhagen (Denmark), 27 June 2018</i>	28,669
House of Commons	
Freeland, Honourable C.	
Global Affairs Canada	
Garneau, V., Beck, S., Hussain, L., Barrette, J., Waschuk, R., Furuya, H.	
<i>Minister of Foreign Affairs—NATO Summit Meeting, in Brussels (Belgium), July 11-12, 2018.....</i>	35,642
House of Commons	
Freeland, Honourable C.	
Global Affairs Canada	
Broadhurst, J., Lawrence, A., Arbeiter, R., Nelson, D., Benson, I.	
<i>Minister of Foreign Affairs—Canadian delegation to the Post-Ministerial Conference (PMC) and the ASEAN Regional Forum (ARF) Ministerial Meeting in Singapore, July 31-August 4, 2018.....</i>	168,603
House of Commons	
Freeland, Honourable C.	
Global Affairs Canada	
Lawrence, A., Singh, J., Kwan, R., Alihashi, O., Norman, G., Barrette, J., Seguin, B., Rioux, K., Hannan, M., Legault, G., McDonald, L., Schwartz, T.	

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>Canadian delegation to the International Atomic Energy Agency General Conference, in Vienna (Austria), September 17-21, 2018</i>	24,571
Global Affairs Canada Barber, D., Roussel, J., Tomlinson, B.	
<i>Minister of Foreign Affairs—Canadian Delegation list to the 73rd Session of the United Nations General Assembly (UNGA73), in New York City (United States), September 24 -29 2018</i>	143,607
House of Commons Freeland, Honourable C., Bibeau, Honourable M.-C., Joly, Honourable M.	
Global Affairs Canada Deschamps-Laporte, L., Lagueux, A., Austen, A., Labrosse, J., Taylor, S., Belanger, L., Lambert, D., Lauzon, D., Robitaille, A., Jacovella, D., Charette, J., MacLennan, C., Gwozdecky, M., Norton, L., Grant, M., Gort, M., Marland, K., Ovens, J., Carr, J., Berzins, C., Rabinovitch, S.	
Special Envoy Rae, Honourable B.	
<i>Minister of Foreign Affairs—Canadian delegation to the G20 Summit and associated Sherpa Meetings in Buenos Aires (Argentina), November 26-December 1, 2018</i>	37,645
House of Commons Freeland, Honourable C.	
Global Affairs Canada Broadhurst, J., Austen, A., Fried, J., Bonser, M., Miville-Deschenes, F., Chrabolowsky, L., Labrosse, J.	
<i>Minister of Foreign Affairs—Canadian delegation to the NATO Foreign Ministerial Meeting in Brussels (Belgium), December 4-5, 2018</i>	28,622
House of Commons Freeland, Honourable C.	
Global Affairs Canada Garneau, V., Lawrence, A., Termorshuizen, C., Nelson, D., Labrosse, J.	
<i>Minister of Foreign Affairs—Canadian delegation to the Organization for Security and Co-operation in Europe (OSCE) Ministerial Council Meeting in Milan (Italy), December 6-7, 2018</i>	35,824
House of Commons Freeland, Honourable C.	
Global Affairs Canada Lawrence, A., Termorshuizen, C., Nelson, D., Labrosse, J., Cayer, N., Pepin-Halle, V., Barbarie, D., Tan, J., Dadić, J.	
<i>Minister of Foreign Affairs—Canadian delegation's participation at the Meeting of the Ministers of the Global Coalition Against Daesh, Washington (United States), February 6, 2019</i>	7,901
House of Commons Freeland, Honourable C.	
Global Affairs Canada Austin, A., Garneau, V., Labrosse, J.	
<i>Start-up costs for the Canadian delegation to the NATO Foreign Ministerial Meeting (FMM) in Washington (United States), April 3-4, 2019</i>	4,151
Global Affairs Canada Labrosse, J., Nelson, D., Norman, G.	
<i>Start-up costs for the Canadian delegation to the G7 Foreign Ministerial Meeting (FMM) in Dinard (France) on April 5-6, 2019</i>	30,275
Global Affairs Canada Dondey, L., Edwards, L., Gwozdecky, M., Labrosse, J.	
<i>Delegation to the Asia—Pacific Economic Cooperation (APEC) Ministers Responsible for Trade (MRT) Meeting in Port Moresby (Papua New Guinea), May 25-26, 2018</i>	77,136
Global Affairs Canada Fried, J., Kwan, R., DesRoches, C., Delic-Radovic, G., Logie, R., Hawkes, M., Berry, R.	

Global Affairs

Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
<i>Minister of International Trade—Canadian delegation to the Organisation for Economic Co-operation and Development (OECD) Ministerial Council Meeting in Paris (France), May 30-31, 2018</i>	55,264
House of Commons Champagne, Honourable F.-P.	
Global Affairs Canada Sargent, T., Giroux, A., Mawji, S., Ovens, J., Herbert, P.O., Thériault, M.-C.	
<i>Minister of International Trade Diversification—Canadian delegation to the 33rd ASEAN Summit and related summit events in Singapore (Singapore), November 13-16, 2018</i>	55,010
House of Commons Carr, Honourable J.	
Global Affairs Canada Ovens, J., Pickerill, J., Thériault, M.-C., Kelly, D., Le Bars, R., Chagnon-Lampron, G., Séguin, B.	
<i>Canadian delegation to the APEC Leaders' Week in Port Moresby (Papua New Guinea), November 15-18, 2018</i>	33,579
Global Affairs Canada Sargent, T., MacArthur, P., Kwan, R., DesRoches, C., De Lugt, D., Logie, R.	
<i>Minister of International Development—Global Disability Summit, in London (United Kingdom), July 24, 2018</i>	15,650
House of Commons Bibeau, Honourable M.-C.	
Global Affairs Canada Montpetit, G., Guérin, M.	
<i>Minister of International Development—Canadian delegation to the Geneva Conference on Afghanistan in Geneva (Switzerland), November 27-28, 2018</i>	15,229
House of Commons Monsef, Honourable M.,	
Global Affairs Canada St. Lawrence, N., Harper, D., Metcalfe, D., Nicholas, J.	
<i>Minister of International Development—35th Ministerial Conference and the XVII Francophonie Summit, Yerevan (Armenia), October 8-12, 2018</i>	33,099
House of Commons Joly, Honourable M.	
Global Affairs Canada Filiatrault, L., Gort, M., Cousineau, P., Gariépy, M., Amegan, K., Fontaine, E., Ahonoukoun, J., Thériault, M.-C.	
Tourism and Official Languages Aubé, S., Lauzon, D., Roy, G.	
<i>Canadian participation in the inauguration ceremony in Colombia, August 7, 2018</i>	11,116
House of Commons Brison, Honourable S.	
Treasury Board Watson, A.	
<i>Canadian participation in the inauguration ceremony in Brazil, January 2019</i>	14,499
House of Commons Alghabra, O. (M.P.)	
Global Affairs Canada Brisson-Urdaneta, I.	

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 funeral of Kofi Annan, September 11-14, 2018.....</i>	<i>32,040</i>
House of Commons	
Bibeau, Honourable M.-C.	
Global Affairs Canada	
Guérin, M., Lesage, J., Montpetit, G.	
<i>Canadian participation in the funeral of former President George H. W. Bush, December 5, 2018.....</i>	<i>2,698</i>
House of Commons	
Brison, Honourable S.	
Treasury Board	
Nathoo, F.	

Parliament House of Commons

Salaries of parliamentary secretaries to ministers paid in 2018–2019

(in dollars)

Name	Parliamentary Secretary	Amount
Alghabra O	Minister of Foreign Affairs (Consular Affairs)	7,120
	Minister of International Trade Diversification	10,080
Anandasangaree G	Minister of Canadian Heritage and Multiculturalism	10,080
Beech T	Minister of Fisheries, Oceans and the Canadian Coast Guard	7,120
	Minister of Transport	10,080
Blair Honourable B	Minister of Justice and Attorney General of Canada and Minister of Health	5,086
Caesar-Chavannes C	Minister of International Development	7,120
Casey S	Minister of Canadian Heritage	7,120
	Minister of Fisheries, Oceans and the Canadian Coast Guard	10,080
Cormier S	Minister of Immigration, Refugees and Citizenship	7,120
	Minister of National Defence	10,080
Cuzner R	Minister of Employment, Workforce Development and Labour	17,200
Damoff P	Minister of Health	1,587
DeCoursey M	Minister of Foreign Affairs	7,120
	Minister of Immigration, Refugees and Citizenship	10,080
Duguid T	Minister for Women and Gender Equality	10,080
	For Status of Women ¹	7,120
Fillmore A	Minister of Canadian Heritage and Multiculturalism	10,080
	Minister of Democratic Institutions	7,120
Fraser S	Minister of Environment and Climate Change	10,080
Goldsmith-Jones P	Minister of Foreign Affairs (Consular Affairs)	10,080
	Minister of International Trade	7,120
Hébert R	Minister of Small Business and Export Promotion	10,080
Holland M	Minister of Public Safety and Emergency Preparedness	7,120
Jones Y	Minister of Crown-Indigenous Relations and Northern Affairs	7,120
	Minister of Intergovernmental and Northern Affairs and Internal Trade	10,080
Jordan Honourable B	Minister of Democratic Institutions	6,427
Khera K	Minister of International Development	10,080
	Minister of National Revenue	7,120
Lametti Honourable D	Minister of Innovation, Science and Economic Development	13,547
Lamoureux K	Leader of the Government in the House of Commons	17,200
Lauzon S	Minister of Veterans Affairs and Associate Minister of National Defence	10,080
	For Sport and Persons with Disabilities ¹	7,120
Lefebvre P	Minister of Natural Resources	10,080
Leslie Honourable A	Minister of Foreign Affairs	10,080
	Minister of Foreign Affairs (Canada-U.S. Relations)	7,120
Lightbound J	Minister of Finance	17,200
Lockhart A	Minister of Tourism, Official Languages and La Francophonie	10,080
	For Small Business and Tourism ¹	7,120
MacKinnon S	Minister of Public Services and Procurement	7,120
	Minister of Public Services and Procurement and Accessibility	10,080
Massé R	Minister of Innovation, Science and Economic Development	3,005
McCrimmon K	Minister of Public Safety and Emergency Preparedness	10,080
	Minister of Transport	7,120
Mendicino M	Minister of Infrastructure and Communities	10,080
	Minister of Justice and Attorney General of Canada	7,120
Miller M	Minister of Crown-Indigenous Relations	10,080
	Minister of Infrastructure and Communities	7,120
Murray Honourable J	President of the Treasury Board	7,120
	President of the Treasury Board and Minister of Digital Government	9,478
O'Connell J	Minister of Finance (Youth Economic Opportunity)	10,080
Oliver J	Minister of Health	8,493
Poissant J-C	Minister of Agriculture and Agri-Food	17,200
Rioux J	Minister of National Defence	7,120
Romanado S	Minister of Veterans Affairs and Associate Minister of National Defence	7,120
	Minister of Seniors	10,080
Rudd K	Minister of Natural Resources	7,120
Rusnak D	Minister of Indigenous Services	7,120
Schiefke P	Prime Minister (Youth)	7,120
	Prime Minister (Youth) and to the Minister of Border Security and Organized Crime Reduction	10,080
Schulte D	Minister of National Revenue	10,080
Serré M	Minister of Rural Economic Development	3,005
Vandal D	Minister of Indigenous Services	10,080

Parliament House of Commons

Salaries of parliamentary secretaries to ministers paid in 2018–2019—concluded

(in dollars)

Name	Parliamentary Secretary	Amount
Vaughan A	Minister of Families, Children and Social Development	10,080
	Minister of Families, Children and Social Development (Housing and Urban Affairs)	7,120
Virani A	Minister of Canadian Heritage (Multiculturalism)	7,120
	Minister of Justice and Attorney General of Canada and to the Minister of Democratic Institutions	10,080
Wilkinson Honourable J	Minister of Environment and Climate Change	5,086
Young K	Minister of Science and Sport and Minister of Public Services and Procurement and Accessibility (Accessibility)	10,080
	For Science ¹	7,120
	Total	616,194

¹ Portfolio

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2018–2019

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Abouttaif Z	175,600	73,905
Albas D.....	175,600	90,939
<i>Allowance as Committee Vice-Chair</i>	3,253	–
Albrecht H	175,600	55,063
<i>Allowance as Committee Chair</i>	12,200	–
Aldag J.....	175,600	119,251
<i>Allowance as Committee Chair</i>	6,303	–
Alghabra O	175,600	55,301
Alleslev L	175,600	82,098
Allison D	175,600	93,561
<i>Allowance as Committee Vice-Chair</i>	6,100	–
Amos W.....	175,600	46,104
Anandasangaree G	175,600	61,841
Anderson D.....	175,600	104,408
Angus C.....	175,600	100,115
<i>Allowance as Committee Vice-Chair</i>	6,100	–
Arnold M	175,600	143,518
Arseneault R	175,600	77,738
Arya C	175,600	4,115
Ashton N.....	175,600	155,472
Aubin R	175,600	37,496
<i>Allowance as Committee Vice-Chair</i>	6,100	–
Ayoub R	175,600	51,926
Badawey V	175,600	64,040
<i>Allowance as Committee Vice-Chair</i>	6,100	–
Bagnell Honourable L.....	175,600	109,499
<i>Allowance as Committee Chair</i>	12,200	–
Bains Honourable N.....	175,600	53,575
Barlow J.....	175,600	123,864
<i>Allowance as Committee Vice-Chair</i>	3,236	–
Barrett M	57,589	9,309
Barsalou-Duval X	175,600	48,735
Baylis F	175,600	37,645
Beaulieu M	175,600	56,226
Beech T	175,600	94,452
Bendayan R	16,724	2,443
Bennett Honourable C.....	175,600	40,997
Benson S.....	175,600	68,812
Benzen R	175,600	63,321
Bergen Honourable C	175,600	122,264
<i>Allowance as House Leader Official Opposition</i>	43,400	–
Bernier Honourable M	175,600	55,414
<i>Allowance as Committee Vice-Chair</i>	1,254	–
Berthold L.....	175,600	67,328
<i>Allowance as Committee Vice-Chair</i>	6,100	–
Bezan J	175,600	139,700
<i>Allowance as Committee Vice-Chair</i>	6,100	–
Bibeau Honourable M-C.....	175,600	43,735
Bittle C	175,600	67,078
<i>Allowance as Deputy House Leader Government</i>	17,200	–
Blaikie D.....	175,600	80,256
<i>Allowance as Committee Vice-Chair</i>	5,477	–
Blair Honourable B	175,600	67,856
Blaney Honourable S	175,600	59,235
<i>Allowance as Committee Vice-Chair</i>	6,100	–
Blaney R.....	175,600	127,830
<i>Allowance as Committee Vice-Chair</i>	5,477	–
<i>Allowance as Deputy Whip Other Opposition Party</i>	5,805	–
Block K	175,600	94,672
<i>Allowance as Committee Vice-Chair</i>	6,100	–
Boissonnault R.....	175,600	114,066
Bossio M.....	175,600	44,252
Boucher S	175,600	51,139

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2018–2019—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Boudrias M.....	175,600	42,670
Boulerice A.....	175,600	48,239
<i>Allowance as Committee Vice-Chair</i>	1,846	—
Boutin-Sweet M.....	175,600	36,800
<i>Allowance as Chief Whip Other Opposition Party</i>	11,610	—
Brassard J.....	175,600	60,348
<i>Allowance as Deputy Whip Official Opposition</i>	12,200	—
Bratina B.....	175,600	43,896
Breton P.....	175,600	49,211
Brisson Honourable S.....	151,560	79,287
Brousseau R E.....	175,600	63,149
<i>Allowance as Chief Whip Other Opposition Party</i>	590	—
<i>Allowance as House Leader Other Opposition Party</i>	16,368	—
Brown G.....	15,577	7,775
Caesar-Chavannes C.....	175,600	39,878
Calkins B.....	175,600	132,499
Cannings R.....	175,600	74,771
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Caron G.....	175,600	63,334
<i>Allowance as Leader Other Opposition Party</i>	54,187	—
Carr Honourable J.....	175,600	70,156
Carrie C.....	175,600	58,676
Casey B.....	175,600	69,794
<i>Allowance as Committee Chair</i>	12,200	—
Casey S.....	175,600	68,756
Chagger Honourable B.....	175,600	46,650
Champagne Honourable F-P.....	175,600	61,058
Chen S.....	175,600	65,147
Chong Honourable M.....	175,600	77,893
Choquette F.....	175,600	49,055
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Christopherson D.....	175,600	60,326
<i>Allowance as Committee Vice-Chair</i>	11,577	—
Clarke A.....	175,600	50,111
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Clement Honourable T.....	175,600	62,088
<i>Allowance as Committee Vice-Chair</i>	762	—
Cooper M.....	175,600	89,681
<i>Allowance as Committee Vice-Chair</i>	2,203	—
Cormier S.....	175,600	59,854
Cullen N.....	175,600	129,864
Cuzner R.....	175,600	77,504
Dabrusin J.....	175,600	54,338
<i>Allowance as Committee Chair</i>	12,200	—
Damoff P.....	175,600	68,155
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Davidson S.....	16,724	6,158
Davies D.....	175,600	83,276
<i>Allowance as Committee Vice-Chair</i>	6,100	—
DeCourcey M.....	175,600	60,866
Deltell G.....	175,600	47,201
Dhaliwal S.....	175,600	121,138
Dhillon A.....	175,600	45,662
Di Iorio N.....	145,389	15,106
Diotte K.....	175,600	89,257
Doherty T.....	175,600	169,388
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Donnelly F.....	175,600	68,137
<i>Allowance as Committee Vice-Chair</i>	5,887	—
Dreeshen E.....	175,600	121,341
Drouin F.....	175,600	21,078

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2018–2019—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Dubé M.....	175,600	35,418
<i>Allowance as Caucus Chair Other Opposition Party</i>	6,100	—
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Dubourg E.....	175,600	39,064
Duclos Honourable J-Y.....	175,600	56,084
Duguid T.....	175,600	94,822
Duncan Honourable K.....	175,600	44,192
Duncan L.....	175,600	91,039
<i>Allowance as Committee Vice-Chair</i>	967	—
Dusseau P-L.....	175,600	42,237
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Duvall S.....	175,600	84,113
Dzerowicz J.....	175,600	53,125
Easter Honourable W.....	175,600	68,989
<i>Allowance as Committee Chair</i>	12,200	—
Egliński J.....	175,600	110,231
Ehsassi A.....	175,600	57,193
El-Khoury F.....	175,600	37,538
Ellis N.....	175,600	46,603
<i>Allowance as Committee Chair</i>	12,200	—
Erskine-Smith N.....	175,600	66,887
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Eyking Honourable M.....	175,600	84,923
<i>Allowance as Committee Chair</i>	12,200	—
Eyolfson D.....	175,600	66,137
Falk R.....	175,600	129,817
Falk T.....	175,600	110,084
Fast Honourable E.....	175,600	85,765
<i>Allowance as Committee Vice-Chair</i>	3,896	—
Fergus G.....	175,600	9,221
Fillmore A.....	175,600	85,725
Finley Honourable D.....	175,600	70,905
Finnigan P.....	175,600	86,438
<i>Allowance as Committee Chair</i>	12,200	—
Fisher D.....	175,600	55,230
Fonseca P.....	175,600	56,497
Fortier M.....	175,600	6,912
Fortin R.....	175,600	37,523
Fragiskatos P.....	175,600	80,154
Fraser C.....	175,600	93,798
Fraser S.....	175,600	86,150
Freeland Honourable C.....	175,600	56,027
Fry Honourable H.....	175,600	94,614
Fuhr S.....	175,600	92,820
<i>Allowance as Committee Chair</i>	12,200	—
Gallant C.....	175,600	44,358
Garneau Honourable M.....	175,600	24,792
Garrison R.....	175,600	88,911
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Généreux B.....	175,600	80,493
Genus G.....	175,600	103,837
Gerretsen M.....	175,600	42,677
Gill M.....	175,600	116,554
Gladu M.....	175,600	67,339
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Godin J.....	175,600	53,134
Goldsmith-Jones P.....	175,600	88,339
Goodale Honourable R.....	175,600	65,565
Gould Honourable K.....	175,600	59,508
Gourde J.....	175,600	51,513
Graham D.....	175,600	72,016
Grewal R.....	175,600	51,724
Hajdu Honourable P.....	175,600	64,201

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2018–2019—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Hardcastle C	175,600	60,229
Harder R	175,600	117,013
Hardie K	175,600	112,260
Harvey TJ	175,600	133,125
Hébert R	175,600	86,241
Hehr Honourable K	175,600	100,967
Hoback R	175,600	130,833
Hogg G	175,600	96,682
Holland Honourable M	175,600	86,085
<i>Allowance as Chief Whip Government</i>	18,401	—
Housefather A	175,600	38,681
<i>Allowance as Committee Chair</i>	12,200	—
Hughes C	175,600	110,010
<i>Allowance as Assistant Deputy Speaker and Deputy Chair of Committees of the Whole</i>	17,200	—
Hussen Honourable A	175,600	45,042
Hutchings G	175,600	108,675
Iacono A	175,600	39,438
Jeneroux M	175,600	142,520
<i>Allowance as Committee Vice-Chair</i>	1,610	—
Johns G	175,600	78,585
<i>Allowance as Committee Vice-Chair</i>	6,084	—
Jolibois G	175,600	177,932
Joly Honourable M	175,600	39,156
Jones Y	175,600	170,002
Jordan Honourable B	175,600	78,091
<i>Allowance as Committee Chair</i>	5,117	—
Jowhari M	175,600	54,623
Julian P	175,600	70,606
<i>Allowance as Committee Vice-Chair</i>	6,100	—
<i>Allowance as House Leader Other Opposition Party</i>	832	—
Kang D S	175,600	90,502
Kelly P	175,600	66,740
Kent Honourable P	175,600	44,594
Khalid I	175,600	55,652
Khera K	175,600	50,673
Kitchen R	175,600	105,527
Kmiec T	175,600	64,446
Kusie S	175,600	114,641
<i>Allowance as Committee Vice-Chair</i>	3,236	—
Kwan J	175,600	119,317
<i>Allowance as Committee Vice-Chair</i>	6,100	—
<i>Allowance as Deputy Whip Other Opposition Party</i>	295	—
Lake Honourable M	175,600	119,561
<i>Allowance as Committee Vice-Chair</i>	2,102	—
Lambropoulos E	175,600	39,431
Lametti Honourable D	175,600	40,030
Lamoureux K	175,600	53,594
Lapointe L	175,600	48,607
<i>Allowance as Deputy Whip Government</i>	7,149	—
Lauzon G	175,600	18,054
Lauzon S	175,600	20,952
Laverdière H	175,600	36,836
<i>Allowance as Committee Vice-Chair</i>	5,887	—
LeBlanc Honourable D	175,600	79,431
Lebouthillier Honourable D	175,600	86,305
Lefebvre P	175,600	61,714
Leitch Honourable K	175,600	60,541
Leslie Honourable A	175,600	8,790
Levitt M	175,600	51,111
<i>Allowance as Committee Chair</i>	6,337	—
Liepert R	175,600	107,408
Lightbound J	175,600	42,899
Lloyd D	175,600	82,664

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2018–2019—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Lobb B.....	175,600	69,933
Lockhart A.....	175,600	86,133
Long W.....	175,600	58,636
Longfield L.....	175,600	57,442
Ludwig K.....	175,600	80,506
Lukowski T.....	175,600	90,152
<i>Allowance as Committee Chair</i>	12,200	—
MacAulay Honourable L.....	175,600	97,287
MacGregor A.....	175,600	91,504
<i>Allowance as Committee Vice-Chair</i>	6,100	—
MacKenzie D.....	175,600	51,605
MacKinnon S.....	175,600	7,794
Maguire L.....	175,600	121,687
Malcolmson S.....	132,644	66,783
<i>Allowance as Committee Vice-Chair</i>	4,608	—
Maloney J.....	175,600	60,474
<i>Allowance as Committee Chair</i>	12,200	—
Marcil S.....	175,600	61,491
Martel R.....	138,041	73,784
Masse B.....	175,600	67,809
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Massé R.....	175,600	71,974
Mathysen I.....	175,600	75,359
<i>Allowance as Committee Vice-Chair</i>	944	—
May B.....	175,600	65,640
<i>Allowance as Committee Chair</i>	12,200	—
May E.....	175,600	57,265
McCauley K.....	175,600	82,993
McColeman P.....	175,600	46,378
<i>Allowance as Committee Vice-Chair</i>	6,100	—
McCrimmon K.....	175,600	8,585
McDonald K.....	175,600	107,286
<i>Allowance as Committee Chair</i>	6,303	—
McGuinty Honourable D.....	175,600	1,960
McKay Honourable J.....	175,600	58,592
<i>Allowance as Committee Chair</i>	12,200	—
McKenna Honourable C.....	175,600	5,841
McKinnon R.....	175,600	117,921
McLeod C.....	175,600	112,037
<i>Allowance as Committee Vice-Chair</i>	6,100	—
McLeod M.....	175,600	124,954
Mendès A.....	175,600	36,060
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Mendicino M.....	175,600	69,115
Mihychuk Honourable M.....	175,600	76,018
<i>Allowance as Committee Chair</i>	12,200	—
Miller L.....	175,600	90,442
Miller M.....	175,600	42,273
Monsef Honourable M.....	175,600	30,930
Moore C.....	175,600	92,680
Morneau Honourable B.....	175,600	49,433
Morrissey R.....	175,600	85,742
Motz G.....	175,600	109,174
Mulcair Honourable T.....	59,949	7,743
Murray Honourable J.....	175,600	108,255
Nantel P.....	175,600	31,529
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Nassif E.....	175,600	37,392
Nater J.....	175,600	70,029
Nault Honourable R.....	175,600	159,156
<i>Allowance as Committee Chair</i>	5,795	—
Ng Honourable M.....	175,600	55,505

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2018–2019—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Nicholson Honourable R.....	175,600	63,647
<i>Allowance as Committee Vice-Chair</i>	2,847	—
Nuttall A.....	175,600	47,593
O'Connell J.....	175,600	66,001
O'Regan Honourable S.....	175,600	89,641
O'Toole Honourable E.....	175,600	61,899
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Obhrai Honourable D.....	175,600	132,073
Oliphant R.....	175,600	83,602
<i>Allowance as Committee Chair</i>	12,200	—
Oliver J.....	175,600	70,657
Ouellette R-F.....	175,600	148,576
Paradis Honourable D.....	175,600	63,391
<i>Allowance as Committee Chair</i>	12,200	—
Paul-Hus P.....	175,600	67,098
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Pauzé M.....	175,600	39,214
Peschisolido J.....	175,600	86,483
Peterson K.....	175,600	48,154
Petitpas Taylor Honourable G.....	175,600	50,124
Philpott Honourable J.....	175,600	63,540
Picard M.....	175,600	43,884
Plamondon L.....	175,600	50,883
Poilievre Honourable P.....	175,600	14,045
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Poissant J-C.....	175,600	39,873
Quach A M-T.....	175,600	41,084
Qualtrough Honourable C.....	175,600	120,572
Raitt Honourable L.....	175,600	111,932
Ramsey T.....	175,600	61,659
<i>Allowance as Committee Vice-Chair</i>	6,313	—
Rankin M.....	175,600	97,684
<i>Allowance as Committee Vice-Chair</i>	5,887	—
<i>Allowance as Deputy House Leader Other Opposition Party</i>	5,805	—
Ratansi Y.....	175,600	58,791
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Rayes A.....	175,600	58,376
Regan Honourable G.....	175,600	27,685
<i>Allowance as Speaker of the House of Commons</i>	84,000	—
Reid S.....	175,600	—
Rempel Honourable M.....	175,600	95,902
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Richards B.....	175,600	93,734
<i>Allowance as Committee Vice-Chair</i>	2,864	—
Rioux J.....	175,600	47,711
Robillard Y.....	175,600	36,745
Rodriguez Honourable P.....	175,600	40,063
<i>Allowance as Chief Whip Government</i>	12,999	—
Rogers C.....	175,600	129,073
Romanado S.....	175,600	46,150
Rota A.....	175,600	60,157
<i>Allowance as Assistant Deputy Speaker and Assistant Deputy Chair of Committees of the Whole</i>	17,200	—
Rudd K.....	175,600	60,419
Ruimy D.....	175,600	93,991
<i>Allowance as Committee Chair</i>	12,200	—
Rusnak D.....	175,600	92,072
Saganash R.....	175,600	95,657
<i>Allowance as Committee Vice-Chair</i>	869	—
Sahota R.....	175,600	58,239
Saini R.....	175,600	50,421
Sajjan Honourable H S.....	175,600	119,607
Samson D.....	175,600	55,666

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2018–2019—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Sangha R.....	175,600	48,809
Sansoucy B.....	175,600	54,280
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Sarai R.....	175,600	106,564
Saroya B.....	175,600	51,434
Scarpaleggia F.....	175,600	44,391
<i>Allowance as Caucus Chair Government</i>	12,200	—
Scheer Honourable A.....	175,600	76,600
<i>Allowance as Leader Official Opposition</i>	84,000	—
Schiefke P.....	175,600	48,003
Schmale J.....	175,600	93,916
Schulte D.....	175,600	51,540
<i>Allowance as Committee Chair</i>	5,727	—
Serré M.....	175,600	57,942
Sgro Honourable J A.....	175,600	59,793
<i>Allowance as Committee Chair</i>	12,200	—
Shanahan B.....	175,600	47,617
Sheehan T.....	175,600	79,256
Shields M.....	175,600	112,693
Shipley B.....	175,600	73,396
Sidhu J.....	175,600	85,884
Sidhu S.....	175,600	65,294
Sikand G.....	175,600	69,559
Simms S.....	175,600	105,327
<i>Allowance as Committee Chair</i>	610	—
Singh J.....	16,724	9,596
<i>Allowance as Leader Other Opposition Party</i>	5,313	—
Sohi Honourable A.....	175,600	100,401
Sopuck R.....	175,600	132,270
Sorbara F.....	175,600	58,436
Sorenson Honourable K.....	175,600	113,573
<i>Allowance as Committee Chair</i>	12,200	—
Spengemann S.....	175,600	57,625
Stanton B.....	175,600	51,982
<i>Allowance as Deputy Speaker and Chair of Committees of the Whole</i>	43,400	—
Ste-Marie G.....	175,600	47,664
Stetski W.....	175,600	105,003
<i>Allowance as Committee Vice-Chair</i>	3,152	—
Stewart K.....	79,995	33,164
Strahl M.....	175,600	105,113
<i>Allowance as Chief Whip Official Opposition</i>	31,400	—
Stubbs S.....	175,600	103,086
<i>Allowance as Committee Vice-Chair</i>	6,100	—
Sweet D.....	175,600	66,280
<i>Allowance as Caucus Chair Official Opposition</i>	12,200	—
Tabbara M.....	175,600	78,087
Tan G.....	175,600	67,776
Tassi Honourable F.....	175,600	48,379
<i>Allowance as Deputy Whip Government</i>	5,051	—
Thériault L.....	175,600	43,117
Tilson D.....	175,600	53,828
Tootoo Honourable H.....	175,600	170,177
Trost B.....	175,600	117,211
Trudeau Right Honourable J.....	175,600	3,833
Trudel K.....	175,600	54,527
<i>Allowance as Deputy House Leader Other Opposition Party</i>	295	—
Van Kesteren D.....	175,600	65,252
Van Loan Honourable P.....	87,800	23,968
<i>Allowance as Committee Vice-Chair</i>	2,847	—
Vandal D.....	175,600	88,457
Vandenbeld A.....	175,600	3,514
Vaughan A.....	175,600	54,817

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2018–2019—concluded

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Vecchio K.....	175,600	83,381
<i>Allowance as Committee Chair</i>	12,200	–
Viersen A.....	175,600	93,990
Virani A.....	175,600	59,593
Wagantall C.....	175,600	92,723
Warawa M.....	175,600	123,675
Warkentin C.....	175,600	121,003
<i>Allowance as Deputy House Leader Official Opposition</i>	17,200	–
Waugh K.....	175,600	69,337
Webber L.....	175,600	90,905
Weir E.....	175,600	43,502
<i>Allowance as Committee Vice-Chair</i>	574	–
Whalen N.....	175,600	99,591
Wilkinson J.....	175,600	102,242
Wilson-Raybould Honourable J.....	175,600	113,316
Wong Honourable A.....	175,600	103,278
Wrzesnewskyj B.....	175,600	57,214
Yip J.....	175,600	42,553
Young K.....	175,600	59,655
Yurdiga D.....	175,600	152,671
Zahid S.....	175,600	58,236
Zimmer B.....	175,600	160,586
<i>Allowance as Committee Chair</i>	12,200	–
Former Members ²	–	5,424
Total	60,016,767	24,445,575

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 2018–2019

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses ¹	Office expenses
Anderson M D, Northwest Territories ²	45,747	25,108	9,484
Andreychuk A R, Saskatchewan	150,600	67,670	145,661
<i>Committee Chair</i>	24,200	–	–
Ataullahjan S, Ontario	150,600	48,305	191,551
<i>Committee Deputy Chair</i>	6,000	–	–
Batters D, Saskatchewan	150,600	84,861	162,996
<i>Committee Deputy Chair</i>	6,000	–	–
Bellemare D, Quebec ³	150,600	32,931	–
<i>Legislative Deputy to the Government Representative</i>	39,800	–	188,907
Bernard W E T, Nova Scotia	150,600	56,701	170,425
<i>Committee Chair</i>	12,100	–	–
Beyak L, Ontario	150,100	64,661	190,714
Black D, Alberta	150,600	124,304	211,842
<i>Committee Chair</i>	12,100	–	–
Black R, Ontario	150,600	62,764	104,052
Boehm P M, Ontario ²	74,490	4,878	77,935
Boisvenu P-H, Quebec	150,600	47,075	161,029
<i>Committee Deputy Chair</i>	6,000	–	–
Boniface G, Ontario	150,600	42,296	145,427
<i>Committee Chair</i>	12,100	–	–
Bovey P, Manitoba	150,600	74,059	195,436
<i>Committee Deputy Chair</i>	9,287	–	–
Boyer Y, Ontario ⁴	157,350	39,511	216,235
Brazeau P, Quebec	150,600	31,522	115,311
Busson B, British Columbia ²	78,228	24,912	34,587
Campbell L W, British Columbia	150,600	74,598	173,258
<i>Committee Deputy Chair</i>	5,680	–	–
Carignan C, Quebec	150,600	29,396	223,825
Christmas D, Nova Scotia	150,600	57,423	209,562
Cools A C, Ontario ²	54,653	19,493	70,302
<i>Committee Deputy Chair</i>	2,177	–	–
Cordy J, Nova Scotia	150,600	52,847	149,622
<i>Committee Deputy Chair</i>	6,000	–	–
Comier R, New Brunswick	150,600	62,074	197,101
<i>Committee Chair</i>	12,100	–	–
Coyle M, Nova Scotia	150,600	43,773	131,367
Dagenais J-G, Quebec	150,600	24,395	–
<i>Deputy Opposition Whip</i>	3,100	–	177,294
<i>Committee Deputy Chair</i>	6,000	–	–
Dalphond P J, Quebec ²	123,408	25,885	128,377
Dasko D, Ontario ²	123,408	37,247	84,240
Dawson D, Quebec	150,600	59,348	136,050
<i>Committee Deputy Chair</i>	6,000	–	–
Day J A, New Brunswick ³	150,600	61,636	–
<i>Senate Liberal Leader</i>	–	–	613,979
<i>Committee Chair</i>	12,100	–	–
Deacon C, Nova Scotia ²	119,643	44,588	111,661
Deacon M, Ontario	150,600	45,778	133,940
Dean T, Ontario	150,600	41,999	139,224
Demers J, Quebec	150,600	8,407	139,148
Downe P E, Prince Edward Island	150,600	53,636	–
<i>Whip/Liaison of the Senate Liberals</i>	–	–	173,582
Doyle N E, Newfoundland and Labrador	150,600	72,500	185,026
Duffy M, Prince Edward Island	150,600	40,952	199,225
Duncan P, Yukon ²	45,747	29,041	7,349
Dupuis R, Quebec	150,600	31,237	161,124
<i>Committee Deputy Chair</i>	6,000	–	–
Dyck L E, Saskatchewan	150,600	79,857	166,199
<i>Committee Chair</i>	12,100	–	–
Eaton N, Ontario	150,600	59,487	198,459
<i>Speaker Pro Tempore</i>	25,200	–	–

Parliament Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2018–2019—continued

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses ¹	Office expenses
Eggleton A, Ontario ²	74,463	27,946	110,697
<i>Committee Chair</i>	5,983	—	—
Forest É, Quebec.....	150,600	33,398	151,714
Forest-Niesing J, Ontario ²	71,252	18,917	38,377
Francis B, Prince Edward Island ²	71,252	35,073	62,961
Frum L, Ontario.....	150,100	43,679	168,468
Furey G J, Newfoundland and Labrador ³	150,600	80,199	—
<i>Speaker of the Senate</i>	61,300	—	818,616
Gagné R, Manitoba.....	150,600	61,421	136,701
Galvez R, Quebec.....	150,600	55,961	178,614
<i>Committee Chair</i>	12,100	—	—
Gold M, Quebec.....	150,600	32,038	—
<i>Liaison of the Independent Senators Group</i>	—	—	192,360
<i>Committee Deputy Chair</i>	6,000	—	—
Greene S, Nova Scotia.....	150,600	62,036	191,349
<i>Committee Chair</i>	9,411	—	—
Griffin D F, Prince Edward Island.....	150,600	57,125	209,274
<i>Committee Chair</i>	12,100	—	—
Harder V P, Ontario ³	150,600	13,083	—
<i>Government Representative (Leader of the Government)</i>	84,000	—	1,338,282
Hartling J N, New Brunswick.....	150,600	40,361	153,922
Housakos L, Quebec.....	150,600	49,464	194,043
<i>Committee Chair</i>	12,100	—	—
Jaffer M S B, British Columbia.....	150,600	75,373	218,998
<i>Committee Deputy Chair</i>	12,206	—	—
Joyal S, Quebec.....	149,600	14,773	185,304
<i>Committee Chair</i>	12,100	—	—
<i>Committee Deputy Chair</i>	17,500	—	—
Klyne M, Saskatchewan ²	78,228	43,868	58,950
Kutcher S, Nova Scotia ²	45,747	10,103	22,197
LaBoucane-Benson P, Alberta ²	74,490	48,477	49,533
Lankin F, Ontario.....	150,600	43,961	183,642
Lovelace Nicholas S M, New Brunswick.....	150,600	87,498	148,900
MacDonald M L, Nova Scotia.....	150,600	75,289	192,355
<i>Committee Deputy Chair</i>	6,000	—	—
Maltais G, Quebec.....	150,600	42,060	201,530
<i>Committee Deputy Chair</i>	6,000	—	—
Manning F, Newfoundland and Labrador.....	150,600	109,707	204,429
<i>Committee Chair</i>	12,100	—	—
Marshall E, Newfoundland and Labrador.....	150,600	68,282	182,927
Martin Y, British Columbia ³	150,600	101,070	—
<i>Deputy Leader of the Opposition</i>	25,200	—	301,217
Marwah S, Ontario.....	150,600	37,459	149,219
<i>Committee Chair</i>	6,420	—	—
Massicotte P J, Quebec.....	150,600	22,237	112,761
<i>Committee Deputy Chair</i>	3,200	—	—
McCallum M J, Manitoba.....	150,600	87,780	152,249
McCoy E, Alberta.....	150,600	24,726	208,890
McInnis T J, Nova Scotia.....	150,600	57,297	174,473
<i>Committee Deputy Chair</i>	4,500	—	—
McIntyre P E, New Brunswick.....	150,600	31,993	146,527
McPhedran M, Manitoba.....	150,600	108,946	216,238
Mégie M-F, Quebec.....	150,600	28,039	169,406
Mercer T M, Nova Scotia.....	150,600	71,256	—
<i>Deputy Leader of the Senate Liberals</i>	—	—	195,488
<i>Committee Chair</i>	12,100	—	—
<i>Committee Deputy Chair</i>	6,000	—	—
Mitchell G, Alberta ³	150,600	87,300	—
<i>Government Liaison</i>	12,100	—	301,878
Miville-Dechêne J, Quebec ²	117,552	24,199	97,679
<i>Committee Deputy Chair</i>	2,742	—	—

Parliament Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2018–2019—concluded

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses ¹	Office expenses
Mockler P, New Brunswick	150,350	61,388	222,431
<i>Committee Chair</i>	12,100	–	–
Moncion L, Ontario	150,600	38,501	172,241
Moodie R, Ontario ²	45,747	11,359	27,465
Munson J, Ontario	150,600	33,688	176,016
<i>Committee Deputy Chair</i>	6,000	–	–
Neufeld R, British Columbia	150,600	76,574	196,787
Ngo T H, Ontario	150,600	91,926	221,006
Oh V, Ontario	150,600	62,602	188,055
Omidvar R, Ontario	150,600	63,779	–
<i>Scroll Manager of the Independent Senators Group</i>	–	–	220,566
<i>Committee Deputy Chair</i>	9,081	–	–
Pate K, Ontario	150,600	15,369	188,811
Patterson D G, Nunavut	150,600	92,405	190,527
<i>Committee Chair</i>	12,310	–	–
Petitclerc C, Quebec	150,600	27,409	140,474
<i>Committee Chair</i>	6,001	–	–
<i>Committee Deputy Chair</i>	3,000	–	–
Plett D N, Manitoba ³	150,600	105,292	305,420
<i>Opposition Whip</i>	7,000	–	–
<i>Committee Chair</i>	12,100	–	–
Poirier R-M, New Brunswick	150,600	49,510	168,289
<i>Committee Deputy Chair</i>	6,000	–	–
Pratte A, Quebec	150,600	31,841	184,738
<i>Committee Deputy Chair</i>	6,000	–	–
Raine N Greene, British Columbia ²	16,598	18,378	30,775
Ravalia M, Newfoundland and Labrador ²	125,500	66,503	88,785
Richards D A, New Brunswick	150,600	50,390	153,261
Ringuette P, New Brunswick	150,600	26,673	143,963
Saint-Germain R, Quebec	150,600	46,067	–
<i>Deputy Facilitator of the Independent Senators Group</i>	–	–	197,525
Seidman J G, Quebec	150,600	33,035	132,280
<i>Committee Deputy Chair</i>	6,000	–	–
Simons P, Alberta ²	74,490	33,007	28,184
Sinclair M, Manitoba	149,350	55,333	214,246
<i>Committee Deputy Chair</i>	6,000	–	–
Smith L W, Quebec ³	150,600	31,909	–
<i>Leader of the Opposition</i>	39,800	–	1,138,321
Stewart Olsen C, New Brunswick	150,600	56,625	199,910
<i>Committee Deputy Chair</i>	6,000	–	–
Tannas S, Alberta	150,600	108,255	202,961
<i>Committee Deputy Chair</i>	6,000	–	–
Tkachuk D, Saskatchewan	150,600	96,515	169,152
<i>Committee Chair</i>	12,100	–	–
Unger B E, Alberta ²	58,297	24,995	44,327
Verner J, Quebec	150,600	39,851	188,974
Wallin P, Saskatchewan	150,618	71,017	186,471
<i>Committee Deputy Chair</i>	500	–	–
Wells D M, Newfoundland and Labrador	150,600	127,815	–
<i>Chair Caucus of the Opposition</i>	6,000	–	186,957
Wetston H, Ontario	150,600	52,154	166,742
White V, Ontario	150,600	3,793	119,243
Woo Y P, British Columbia ³	150,600	115,320	–
<i>Facilitator of the Independent Senators Group</i>	–	–	1,182,151
Total	15,652,806	5,618,822	21,428,728

¹ Includes living expenses in the Parliamentary District.

² Senators who were appointed, have resigned, retired or passed away during fiscal year 2018-2019.

³ As of April 1, 2017 the office expenses budget of the House Officers and the Facilitator of the Independent Senators Group have been consolidated with senators' office expenses budget (and where applicable with the caucus expenses).

⁴ The sessional allowance includes a salary indemnity adjustment from a prior year following a retroactive payment.

**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.

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	56,289,582	13,683,802	69,973,384
Atlantic Institution, Renous, New Brunswick	42,433,191	2,956,914	45,390,105
Bath Institution, Bath, Ontario	44,040,659	2,488,865	46,529,524
Beaver Creek Institution, Gravenhurst, Ontario	55,608,963	6,201,029	61,809,992
Bowden Institution, Innisfail, Alberta	54,273,475	5,079,043	59,352,518
Collins Bay Institution, Kingston, Ontario	65,930,943	5,473,284	71,404,227
Cowansville Institution, Cowansville, Quebec	43,983,859	6,709,931	50,693,790
Donnacona Institution, Donnacona, Quebec	45,758,564	2,271,497	48,030,061
Dorchester Penitentiary (Shepody Healing Centre), Dorchester, New Brunswick	69,447,182	5,678,122	75,125,304
Drumheller Institution, Drumheller, Alberta	54,194,841	4,862,373	59,057,214
Drummond Institution, Drummondville, Quebec	33,070,327	1,451,562	34,521,889
Edmonton Institution for Women, Edmonton, Alberta	27,760,896	3,773,046	31,533,942
Edmonton Institution, Edmonton, Alberta	44,923,726	9,134,963	54,058,689
Federal Training Centre, Laval, Quebec	61,375,857	6,148,213	67,524,070
Fraser Valley Institution for Women, Abbotsford, British Columbia	22,408,060	790,491	23,198,551
Grand Valley Institution for Women, Kitchener, Ontario	28,553,023	2,221,984	30,775,007
Grande Cache Institution, Grande Cache, Alberta	34,560,070	1,887,707	36,447,777
Grierson Institution, Edmonton, Alberta	4,752,838	756,779	5,509,617
Joliette Institution, Joliette, Quebec	20,210,188	2,109,313	22,319,501
Joyceville Institution, Kingston, Ontario	70,484,436	2,429,515	72,913,951
Kent Institution, Agassiz, British Columbia	47,947,812	6,871,738	54,819,550
Kingston Penitentiary, Kingston, Ontario	1,279,061	—	1,279,061
Kwikwèxwèlhp Healing Village, Harrison Mills, British Columbia	7,226,948	545,939	7,772,887
La Macaza Institution, La Macaza, Quebec	30,440,078	13,922,846	44,362,924
Matsqui Institution, Abbotsford, British Columbia	36,228,737	4,926,017	41,154,754
Millhaven Institution, Bath, Ontario	45,452,327	6,083,118	51,535,445
Mission Institution, Mission, British Columbia	45,326,501	4,897,969	50,224,470
Mountain Institution, Agassiz, British Columbia	35,432,883	6,974,539	42,407,422
National Headquarters, Ottawa, Ontario	263,151,002	18,723,006	281,874,008
Nova Institution for Women, Truro, Nova Scotia	23,139,925	817,523	23,957,448
Okimaw Ohci Healing Lodge, Maple Creek, Saskatchewan	9,988,033	530,071	10,518,104
Pacific Institution/Regional Treatment Centre, Abbotsford, British Columbia	56,681,937	761,822	57,443,759
Pê Sâkâstêw Centre, Mâskwâcîs, Alberta	7,690,447	2,236,763	9,927,210
Port-Cartier Institution, Port-Cartier, Quebec	35,623,482	5,100,955	40,724,437
Regional Correctional Staff College — Atlantic, Moncton, New Brunswick	1,984,658	—	1,984,658
Regional Correctional Staff College — Ontario, Kingston, Ontario	4,897,507	8,069,812	12,967,319
Regional Correctional Staff College — Pacific, Abbotsford, British Columbia	2,713,201	—	2,713,201
Regional Correctional Staff College — Prairies, Saskatoon, Saskatchewan	3,893,832	—	3,893,832
Regional Correctional Staff College — Quebec, Laval, Quebec	4,139,715	246,296	4,386,011
Regional Headquarters — Atlantic, Moncton, New Brunswick	30,755,321	294,303	31,049,624
Regional Headquarters — Ontario, Kingston, Ontario	28,840,193	2,369,006	31,209,199
Regional Headquarters — Pacific, Abbotsford, British Columbia	28,573,199	1,682,987	30,256,186
Regional Headquarters — Prairies, Saskatoon, Saskatchewan	35,867,315	1,444,932	37,312,247
Regional Headquarters — Quebec, Laval, Quebec	29,381,605	998,738	30,380,343
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Quebec	7,326,178	—	7,326,178
Regional Parole Offices — Atlantic, Moncton, New Brunswick	30,767,044	1,289,423	32,056,467
Regional Parole Offices — Ontario, Kingston, Ontario	76,110,816	1,706,664	77,817,480
Regional Parole Offices — Pacific, Abbotsford, British Columbia	51,938,510	115,213	52,053,723
Regional Parole Offices — Prairies, Winnipeg, Manitoba	67,434,588	753,522	68,188,110
Regional Parole Offices — Quebec, Montréal, Quebec	67,523,500	3,433,816	70,957,316
Regional Psychiatric Centre, Saskatoon, Saskatchewan	41,792,422	8,726,545	50,518,967
Regional Reception Centre, Sainte-Anne-des-Plaines, Quebec	43,119,273	2,866,424	45,985,697
Regional Treatment Centre, Bath, Ontario	11,571,041	14,700	11,585,741
Saskatchewan Penitentiary, Prince Albert, Saskatchewan	75,535,866	12,986,555	88,522,421
Springhill Institution, Springhill, Nova Scotia	50,346,122	1,737,343	52,083,465
Stony Mountain Institution, Winnipeg, Manitoba	64,910,421	11,862,686	76,773,107
Warkworth Institution, Campbellford, Ontario	46,365,798	4,409,899	50,775,697
William Head Institution, Victoria, British Columbia	14,907,460	3,730,235	18,637,695
Willow Cree Healing Lodge, Duck Lake, Saskatchewan	7,432,839	553,144	7,985,983
Total	2,353,798,277	227,792,982	2,581,591,259

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 35 Capital Budget Carry Forward	Vote 40 Capital Budget Implemen- tation
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compen- sation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Require- ments			
Agriculture and Agri-Food									
Department of Agriculture and Agri-Food									
Operating expenditures	1	–	–	2,048,421	28,068,983	–	–	–	–
Capital expenditures	5	–	–	–	–	–	9,558,082	–	–
Canadian Dairy Commission									
Program expenditures	1	–	–	47,032	–	153,486	–	–	–
Canadian Grain Commission									
Program expenditures	1	–	–	4,318	200,840	–	–	–	–
Canadian Heritage and Multiculturalism									
Department of Canadian Heritage									
Operating expenditures	1	–	–	1,675,370	10,294,524	2,407,779	–	–	4,698,324
Grants and contributions	5	–	–	–	–	–	–	–	65,871,352
Canada Council for the Arts									
Payments to the Council	1	–	–	31,557	–	–	–	–	–
Canadian Broadcasting Corporation									
Payments to the Corporation for operating expenditures.....	1	–	–	54,048	–	–	–	–	–
Canadian Museum for Human Rights									
Payments to the Museum for operating and capital expenditures	1	–	–	27,416	–	–	–	–	4,000,000
Canadian Museum of History									
Payments to the Museum for operating and capital expenditures	1	–	–	32,076	–	262,374	–	–	–
Canadian Museum of Immigration at Pier 21									
Payments to the Museum for operating and capital expenditures	1	–	–	25,956	–	–	–	–	–
Canadian Museum of Nature									
Payments to the Museum for operating and capital expenditures	1	–	–	27,416	–	7,069	–	–	–
Canadian Radio-television and Telecommunications Commission									
Program expenditures	1	–	–	15,783	2,639,285	–	–	–	–
Library and Archives of Canada									
Operating expenditures	1	–	6,213,000	447,119	4,588,042	–	–	–	–
Capital expenditures	5	–	–	–	–	–	2,837,037	–	1,171,993
National Arts Centre Corporation									
Payments to the Corporation for operating expenditures.....	1	–	–	30,398	–	–	–	–	–
National Capital Commission									
Payments to the Commission for operating expenditures.....	1	–	–	3,038,331	–	1,037,583	–	–	1,970,741
Payments to the Commission for capital expenditures.....	5	–	–	–	–	–	–	–	11,270,000
National Film Board									
Program expenditures	1	–	–	1,560,477	2,203,922	344,027	–	–	–
National Gallery of Canada									
Payments to the Gallery for operating and capital expenditures	1	–	–	27,695	–	49,919	–	–	–
National Museum of Science and Technology									
Payments to the Museum for operating and capital expenditures	1	–	–	24,484	–	60,332	–	–	–
Telefilm Canada									
Payments to the corporation to be used for the purposes set out in the <i>Telefilm Canada Act</i> ..	1	–	–	32,249	–	–	–	–	–
The National Battlefields Commission									
Program expenditures	1	–	–	12,209	367,422	–	–	–	–

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 Compen- sation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Require- ments	Vote 35 Capital Budget Carry Forward	Vote 40 Capital Budget Implemen- tation
Crown-Indigenous Relations								
Department of Indian Affairs and Northern Development								
Operating expenditures	1	–	–	3,562,309	25,783,343	2,164,529	–	13,819,533
Capital expenditures	5	–	–	–	–	–	7,296,688	–
Grants and contributions	10	–	–	–	–	–	–	115,474,963
Canadian High Arctic Research Station								
Program expenditures	1	–	–	38,110	548,984	–	–	–
Democratic Institutions								
Office of the Chief Electoral Officer								
Program expenditures	1	–	–	586,333	1,182,036	–	–	–
Environment and Climate Change								
Department of the Environment								
Operating expenditures	1	–	–	3,628,637	39,025,391	5,000,000	–	38,716,687
Capital expenditures	5	–	–	–	–	–	14,267,997	1,614,997
Grants and contributions	10	–	–	–	–	–	–	22,148,890
Canadian Environmental Assessment Agency								
Program expenditures	1	–	–	216,577	1,110,889	–	–	–
Parks Canada Agency								
Program expenditures	1	–	–	22,447,039	–	4,574,139	–	20,699,472
Families, Children and Social Development								
Department of Employment and Social Development								
Operating expenditures	1	43,000,000	957,314	3,525,187	16,772,191	4,871,639	–	19,305,002
Grants and contributions	5	1,100,000	49,181,546	–	–	–	–	56,013,395
Canada Mortgage and Housing Corporation								
Reimbursement under the provisions of the <i>National Housing Act</i> and the <i>Canada Mortgage and Housing Corporation Act</i>	1	–	–	–	–	–	–	30,502,163
Canadian Centre for Occupational Health and Safety								
Program expenditures	1	–	–	16,125	–	214,321	–	–
Finance								
Department of Finance								
Program expenditures	1	–	–	2,356,513	4,469,780	1,593,806	–	1,907,065
Financial Transactions and Reports Analysis Centre of Canada								
Program expenditures	1	–	–	997,369	2,297,141	–	–	–
Office of the Auditor General								
Program expenditures	1	–	–	2,932,139	1,771,800	2,719,758	–	6,999,000
Office of the Superintendent of Financial Institutions								
Program expenditures	1	–	–	365,675	–	–	–	–
Fisheries, Oceans and the Canadian Coast Guard								
Department of Fisheries and Oceans								
Operating expenditures	1	–	–	3,942,615	30,736,372	31,998,398	–	69,923,459
Capital expenditures	5	–	–	–	–	–	114,812,481	56,563,659
Grants and contributions	10	–	–	–	–	–	–	4,541,598

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 Compen- sation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Require- ments	Vote 35 Capital Budget Carry Forward	Vote 40 Capital Budget Implemen- tation
Global Affairs								
Department of Foreign Affairs, Trade and Development								
Operating expenditures	1	–	–	16,424,465	78,026,624	15,557,495	–	57,236,692
Capital expenditures	5	–	–	–	–	–	35,224,743	–
Grants and contributions	10	–	–	–	–	–	–	151,256,819
International Development Research Centre								
Payments to the Centre	1	–	–	27,961	–	–	–	–
International Joint Commission (Canadian Section)								
Program expenditures	1	–	–	77,948	431,321	13,930	–	–
Invest in Canada Hub								
Program expenditures	1	–	–	–	555,165	–	–	–
Health								
Department of Health								
Operating expenditures	1	–	–	3,307,981	41,433,463	–	–	9,174,601
Capital expenditures	5	–	–	–	–	–	2,846,758	200,000
Grants and contributions	10	–	–	–	–	–	–	159,664,019
Canadian Food Inspection Agency								
Operating expenditures and contributions	1	–	–	24,799,363	23,597,561	5,823,601	–	17,737,814
Capital expenditures	5	–	–	–	–	–	9,703,420	–
Canadian Institutes of Health Research								
Operating expenditures	1	–	–	1,436,731	313,710	–	–	3,240,262
Grants	5	–	–	–	–	–	–	50,639,244
Patented Medicine Prices Review Board								
Program expenditures	1	–	–	82,972	349,967	–	–	–
Public Health Agency of Canada								
Operating expenditures	1	–	–	1,075,693	15,976,353	–	–	3,856,933
Capital expenditures	5	–	–	–	–	–	328,089	–
Grants and contributions	10	–	–	–	–	–	–	84,639,150
Immigration, Refugees and Citizenship								
Department of Citizenship and Immigration								
Operating expenditures	1	–	–	4,929,248	24,688,573	4,634,903	–	49,055,686
Capital expenditures	5	–	–	–	–	–	–	577,202
Grants and contributions	10	–	–	–	–	–	–	9,910,066
Immigration and Refugee Board								
Program expenditures	1	–	–	2,090,861	4,635,167	–	–	30,229,194
Indigenous Services								
Department of Indigenous Services Canada								
Operating expenditures	1	–	–	–	7,837,824	3,202,370	–	298,543,609
Capital expenditures	5	–	–	–	–	–	464,896	–
Grants and contributions	10	50,096,789	70,318,454	–	–	–	–	593,147,063
Infrastructure and Communities								
Office of Infrastructure of Canada								
Operating expenditures	1	–	–	–	3,459,950	–	–	–
Capital expenditures	5	–	–	–	–	–	6,030,146	–
The Jacques-Cartier and Champlain Bridges Inc.								
Payments to the corporation	1	–	–	–	–	–	–	90,557,000
Innovation, Science and Economic Development								
Department of Industry								
Operating expenditures	1	–	–	3,681,231	22,775,286	–	–	9,512,974
Capital expenditures	5	–	–	–	–	–	–	1,200,000
Grants and contributions	10	–	–	–	–	–	–	52,001,787
Atlantic Canada Opportunities Agency								
Operating expenditures	1	–	–	561,383	3,167,598	–	–	406,083
Grants and contributions	5	–	–	–	–	–	–	8,853,070

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 40 Capital Budget Implemen- tation
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compen- sation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Require- ments	Vote 35 Capital Budget Carry Forward	
Canadian Northern Economic Development Agency								
Operating expenditures	1	–	–	93,078	659,979	–	–	2,448,019
Grants and contributions	5	–	–	–	–	–	–	17,546,420
Canadian Space Agency								
Operating expenditures	1	–	–	1,308,540	6,059,564	–	–	–
Capital expenditures	5	–	–	–	–	–	33,693,139	–
Canadian Tourism Commission								
Payments to the Commission	1	–	–	27,363	–	–	–	–
Copyright Board								
Program expenditures	1	–	–	68,597	139,149	–	–	466,254
Department of Western Economic Diversification								
Operating expenditures	1	–	–	416,754	1,719,730	272,922	–	1,652,289
Grants and contributions	5	–	–	–	–	–	–	36,468,630
Economic Development Agency of Canada for the Regions of Quebec								
Operating expenditures	1	–	–	239,042	849,734	–	–	814,544
Grants and contributions	5	–	–	–	–	–	–	18,501,017
Federal Economic Development Agency for Southern Ontario								
Operating expenditures	1	–	–	251,995	879,603	–	–	1,277,487
Grants and contributions	5	–	–	–	–	–	–	52,820,260
National Research Council of Canada								
Operating expenditures	1	–	–	20,745,849	17,037,142	–	–	80,521,749
Capital expenditures	5	–	–	–	–	–	18,064,462	–
Grants and contributions	10	–	–	–	–	–	–	117,000,000
Standards Council of Canada								
Payments to the Council	1	–	–	–	–	899,672	–	2,131,000
Statistics Canada								
Program expenditures	1	–	2,216,816	1,320,193	23,581,547	10,140,674	–	47,178,246
Justice								
Department of Justice								
Operating expenditures	1	–	–	33,105,957	26,164,026	18,288,720	–	–
Grants and contributions	5	–	–	–	–	–	–	14,791,977
Administrative Tribunals Support Service of Canada								
Program expenditures	1	–	–	1,197,271	3,509,976	–	–	–
Canadian Human Rights Commission								
Program expenditures	1	–	–	394,567	849,690	–	–	–
Courts Administration Service								
Program expenditures	1	–	–	503,172	2,825,488	–	–	7,175,891
Office of the Commissioner for Federal Judicial Affairs								
Operating expenditures	1	–	–	222,827	452,718	–	–	1,000,000
Canadian Judicial Council								
Operating expenditures	5	–	–	–	176,252	88,638	–	2,000,000
Office of the Director of Public Prosecutions								
Program expenditures	1	–	–	6,861,338	5,246,269	2,214,686	–	571,278
Offices of the Information and Privacy Commissioners of Canada								
Office of the Information Commissioner of Canada								
Program expenditures	1	–	–	219,245	497,333	–	–	2,880,000
Office of the Privacy Commissioner of Canada								
Program expenditures	5	–	–	299,894	987,341	–	–	–
Registrar of the Supreme Court of Canada								
Program expenditures	1	–	–	417,200	998,638	281,775	–	1,785,430

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 35 Capital Budget Carry Forward	Vote 40 Capital Budget Implemen- tation
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compen- sation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Require- ments			
National Defence									
Department of National Defence									
Operating expenditures	1	–	34,905,985	17,600,081	392,863,028	–	–	–	–
Grants and contributions	10	–	–	–	–	–	–	–	400,000
Communications Security Establishment									
Program expenditures	1	–	–	7,012,892	20,668,322	–	–	–	43,438,527
Military Grievances External Review Committee									
Program expenditures	1	–	–	89,801	308,019	–	–	–	–
Military Police Complaints Commission									
Program expenditures	1	–	–	86,887	210,397	–	–	–	–
Office of the Communications Security Establishment Commissioner									
Program expenditures	1	–	–	52,204	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 <i>Employment Insurance Act</i>	1	–	–	59,075,745	10,903,763	72,672,541	–	–	63,847,126
Capital expenditures and recoverable expenditures in relation to the application of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>	5	–	–	–	–	–	–	–	2,239,110
Natural Resources									
Department of Natural Resources									
Operating expenditures	1	–	–	3,831,038	23,727,735	–	–	–	5,396,299
Capital expenditures	5	–	–	–	–	–	10,875,212	–	–
Grants and contributions	10	–	–	–	–	–	–	–	9,925,000
Canadian Nuclear Safety Commission									
Program expenditures	1	–	–	1,399,003	1,808,476	622,086	–	–	–
National Energy Board									
Program expenditures	1	–	–	4,328,550	1,581,629	2,649,456	–	–	–
Office of the Governor General's Secretary									
Office of the Governor General's Secretary									
Program Expenditures	1	–	–	191,916	775,799	–	–	–	–
Privy Council									
Privy Council Office									
Program expenditures	1	–	–	1,637,824	6,173,809	1,155,555	–	–	438,000
Canadian Intergovernmental Conference Secretariat									
Program expenditures	1	–	–	27,041	276,707	–	–	–	–
Canadian Transportation Accident Investigation and Safety Board									
Program expenditures	1	–	–	250,699	361,203	–	–	–	–
Office of the Commissioner of Official Languages									
Program expenditures	1	–	–	280,039	929,775	200,000	–	–	–
Public Service Commission									
Program expenditures	1	–	–	665,757	4,319,486	–	–	–	–
Security Intelligence Review Committee									
Program expenditures	1	–	–	55,155	196,976	–	–	–	–

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 40 Capital Budget Implemen- tation
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compen- sation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Require- ments	Vote 35 Capital Budget Carry Forward	
Public Safety and Emergency Preparedness								
Department of Public Safety and Emergency Preparedness								
Operating expenditures	1	–	–	1,467,892	6,172,664	912,911	–	3,574,518
Canada Border Services Agency								
Operating expenditures	1	–	–	209,360,233	–	24,979,320	–	130,981,623
Capital expenditures	5	–	–	–	–	–	–	4,097,000
Canadian Security Intelligence Service								
Program expenditures	1	–	–	9,355,902	10,863,149	–	–	2,563,630
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police								
Program expenditures	1	–	–	85,003	451,040	–	–	–
Correctional Service of Canada								
Operating expenditures, grants and contributions	1	16,000,000	–	32,388,962	–	19,920,202	–	69,974,890
Capital expenditures	5	–	–	–	–	–	49,352,126	–
Office of the Correctional Investigator of Canada								
Program expenditures	1	–	–	152,248	95,150	–	–	527,582
Parole Board of Canada								
Program expenditures	1	–	–	815,774	2,316,130	–	–	–
Royal Canadian Mounted Police								
Operating expenditures	1	–	–	1,470,319	134,398,280	52,187,473	–	101,367,014
Capital expenditures	5	–	–	–	–	–	56,244,641	2,902,285
Grants and contributions	10	19,000,000	–	–	–	–	–	–
Royal Canadian Mounted Police External Review Committee								
Program expenditures	1	–	–	44,463	42,382	–	–	–
Public Services and Procurement								
Department of Public Works and Government Services								
Operating expenditures	1	–	–	5,682,859	58,597,038	684,161	–	544,694,090
Capital expenditures	5	–	–	–	–	18,816	86,730,520	25,307,843
Shared Services Canada								
Operating expenditures	1	–	–	1,783,024	54,694,276	5,229,844	–	173,131,171
Capital expenditures	5	–	–	–	–	31,362	52,489,635	62,008,901
Science								
Natural Sciences and Engineering Research Council								
Operating expenditures	1	–	–	1,526,908	2,234,632	–	–	1,326,309
Grants	5	–	–	–	–	–	–	73,041,135
Social Sciences and Humanities Research Council								
Operating expenditures	1	–	–	1,043,474	1,238,413	1,046,298	–	4,219,308
Grants	5	–	–	–	–	–	–	79,781,485
Transport								
Department of Transport								
Operating expenditures	1	–	–	3,583,053	26,473,269	–	–	18,635,911
Capital expenditures	5	–	–	–	–	–	26,438,944	18,503,935
Grants and contributions – Efficient Transportation System								
	10	–	–	–	–	–	–	11,200,000
Canadian Air Transport Security Authority								
Payments to the Authority for operating and capital expenditures	1	–	–	–	–	–	–	240,612,000
Canadian Transportation Agency								
Program expenditures	1	–	–	414,328	992,331	366,593	–	2,248,395

Treasury Board Treasury Board Secretariat

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

(in dollars)

Department and agency	Amounts transferred from Treasury Board							Vote 40 Capital Budget Implemen- tation
	Vote	Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compen- sation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Require- ments	Vote 35 Capital Budget Carry Forward	
Treasury Board								
Treasury Board Secretariat								
Program expenditures	1	–	1,783,184	2,916,406	11,753,480	1,811,294	–	20,329,108
Government-Wide Initiatives	10	–	–	–	–	–	–	4,000,000
Public Service Insurance	20	–	–	–	–	–	–	554,014,000
Canada School of Public Service								
Program expenditures	1	–	–	623,752	3,170,805	–	–	–
Office of the Commissioner of Lobbying								
Program expenditures	1	–	–	79,428	201,321	73,274	–	1,400,000
Office of the Public Sector Integrity Commissioner								
Program expenditures	1	–	–	126,231	245,892	–	–	–
Veterans Affairs								
Department of Veterans Affairs								
Operating expenditures	1	–	–	73,263	10,536,468	304,303	–	16,758,649
Veterans Review and Appeal Board								
Program expenditures	1	–	–	14,905	472,458	–	–	–
Women and Gender Equality								
Office of the Co-ordinator, Status of Women								
Operating expenditures	1	–	–	66,544	–	–	–	4,603,156
Grants and contributions	5	–	–	–	–	–	–	6,100,000
Total		129,196,789	165,576,299	549,625,305	1,282,094,992	303,744,034	537,259,016	4,941,470,052

Section **12**

Public Accounts of Canada
2018–2019

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