



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2020

Volume III

**Additional
information and
analyses**

Canada^{ca}

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Errata

Subsequent to the tabling of the Public Accounts of Canada, corrections were made in Volume III Educational costs, pages 272 and 273. The revised information is highlighted.

Volume III

Public Accounts of Canada 2019–2020

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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.

Section 1

Public Accounts of Canada

2019–2020

Financial statements of revolving funds

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Canadian Grain Commission Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the Receiver General reporting requirements. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year. 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, 2020 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 23, 2020

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

(in thousands of dollars)

	2020		2019	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(4,992)	3,127	(4,304)	4,763
Add: items not requiring use of funds	2,745	2,948	2,607	2,886
Operating source (use) of funds	(2,247)	6,075	(1,697)	7,649
Less: items requiring use of funds				
Net tangible capital assets acquisitions	(3,894)	(3,681)	(3,810)	(3,448)
Net other assets and liabilities	–	(5,099)	–	(6,354)
Authority provided	(6,141)	(2,705)	(5,507)	(2,153)
Annual voted authority and other statutory items provided (used)	(5,511)	(5,669)	(5,507)	(5,810)
Revolving fund legislative authority provided (used)	(630)	2,964	–	3,657

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)

	2020	2019
Debit balance in the accumulated net charge against the Fund's authority	133,763	130,562
Payables charged against the appropriation at year-end	(3,375)	(3,463)
	130,388	127,099
Receivables credited to the appropriation at year-end	173	148
Other	4,737	5,087
Net authority provided, end of year	135,298	132,334
Authority limit	2,000	2,000
Unused authority carried forward	137,298	134,334

Canadian Grain Commission Revolving Fund—*continued*

Independent auditor’s report

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

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Canadian Grain Commission Revolving Fund (the CGC Revolving Fund) as at March 31, 2020 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’s financial statements comprise:

- the statement of financial position as at March 31, 2020
- 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, the Treasury Board of Canada and the Receiver General for Canada. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation 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
June 12, 2020

Canadian Grain Commission Revolving Fund—continued**Statement of financial position as at March 31, 2020**

(in thousands of dollars)

	2020	2019
Assets		
Financial assets		
Accounts receivable (note 3)	6,821	6,029
Accountable advances	9	7
	6,830	6,036
Non-financial assets		
Prepaid expenses	356	353
Tangible capital assets (note 4).....	12,371	11,603
	12,727	11,956
	19,557	17,992
Liabilities and net assets		
Liabilities		
Accounts payable and accrued liabilities (note 5).....	2,150	1,708
Salaries payable (note 6)	4,879	3,866
Vacation, overtime and compensatory leave payable.....	2,357	2,051
Deferred revenue	1,073	861
Employee severance benefits liability (note 7)	1,581	1,909
	12,040	10,395
Net assets (note 9).....	7,517	7,597
	19,557	17,992

Contractual obligations (note 10)

Contingent liabilities (note 11)

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

Approved by:

Patti Miller
Chief Commissioner and Deputy HeadCheryl Blahey
Chief Financial Officer

Canadian Grain Commission Revolving Fund—continued

Statement of operations and net assets for the year ended March 31, 2020

(in thousands of dollars)

	2020						2019
	Grain Regulation		Internal Services		Total		Total
	Planned Results	Actual	Planned Results	Actual	Planned Results	Actual	Actual
Revenue							
Fees and services	52,001	58,019	–	–	52,001	58,019	58,123
Parliamentary appropriations (note 8).....	5,266	5,410	245	242	5,511	5,652	5,782
Optional services	2,249	2,166	25	16	2,274	2,182	2,223
Licensing and producer cars	2,176	1,698	–	–	2,176	1,698	1,859
Other revenues	–	–	–	32	–	32	21
	61,692	67,293	270	290	61,962	67,583	68,008
Operating expenses							
Personnel.....	33,458	32,628	13,749	13,479	47,207	46,107	44,415
Rentals	4,287	4,091	2,084	1,855	6,371	5,946	5,765
Professional services	555	348	3,535	2,638	4,090	2,986	2,787
Transport and communication	2,317	1,739	1,171	909	3,488	2,648	3,285
Amortization of tangible capital assets	–	2,332	–	573	–	2,905	2,868
Machinery and equipment	705	827	441	423	1,146	1,250	1,187
Materials and supplies	1,455	1,162	95	117	1,550	1,279	1,679
Repairs and maintenance	3,142	986	556	89	3,698	1,075	918
Information	83	100	337	143	420	243	271
Other	–	3	50	12	50	15	62
Loss on disposal of tangible assets	–	2	–	–	–	2	8
	46,002	44,218	22,018	20,238	68,020	64,456	63,245
Net results.....	15,690	23,075	(21,748)	(19,948)	(6,058)	3,127	4,763
Net assets, beginning of year.....						7,597	5,406
Net financial resources provided and change in the accumulated net charge against Fund's authority, during the year						(3,201)	(2,572)
Transfer of tangible capital assets to another government department (note 4).....						(6)	–
Net assets, end of year.....						7,517	7,597

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

Canadian Grain Commission Revolving Fund—continued**Statement of cash flows for the year ended March 31, 2020**

(in thousands of dollars)

	2020	2019
Operating activities		
Net results for the year	3,127	4,763
Items not affecting use of funds		
Amortization of tangible capital assets.....	2,905	2,868
Provision for employee severance benefits	41	10
Loss on disposal of tangible capital assets	2	8
	6,075	7,649
Payments of employee severance benefits	(369)	(339)
Variations in statement of financial position		
Cash in transit	–	1
Accounts receivable.....	(792)	(373)
Accountable advances.....	(2)	1
Prepaid expenses.....	(3)	(198)
Accounts payable and accrued liabilities.....	442	(1,630)
Salaries payable	1,013	852
Vacation, overtime and compensatory leave payable	306	72
Deferred revenue	212	(15)
Net financial resources provided by operating activities	6,882	6,020
Capital investing activities		
Acquisition of tangible capital assets.....	(3,688)	(3,466)
Proceeds from disposal of tangible capital assets.....	7	18
Net financial resources used by capital investing activities	(3,681)	(3,448)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year.....	3,201	2,572
Accumulated net charge against the Fund's authority, beginning of year.....	130,562	127,990
Accumulated net charge against the Fund's authority, end of year.....	133,763	130,562

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

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020

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 and Program Inventory, 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.

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 the Treasury Board for the fiscal year ended March 31, 2020. The CGC received a total of \$5,691,853 through the *Appropriation Acts* approved by Parliament for the fiscal year 2019–2020 (\$5,811,187 in 2018-2019).

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, 2020 disclosed in the statement of operations were based on revenues and expenses as per CGC's 2019-2020 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, 2020—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, 2020—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 on employee termination is not payable to the employee. No amount has been accrued in these financial statements and payments of sick leave benefits are included in current operations as incurred.

3. Accounts receivable

	2020	2019
	(in thousands of dollars)	
Other government departments and agencies	173	148
Outside parties	6,653	5,886
	6,826	6,034
Less: allowance for doubtful accounts from outside parties	(5)	(5)
	6,821	6,029

4. Tangible capital assets

(in thousands of dollars)

	Cost					Accumulated amortization				Net book value	
	Opening balance	Acquisitions	Adjustment	Disposals and transfers	Closing balance	Opening balance	Amortization	Disposals and transfers	Closing balance	2020	2019
	(in thousands of dollars)										
Scientific equipment.....	18,010	1,003	–	(337)	18,676	14,041	1,351	(328)	15,064	3,612	3,969
Office equipment and furniture ...	221	22	–	–	243	202	9	–	211	32	19
Operational equipment	2,995	36	–	(45)	2,986	1,632	274	(39)	1,867	1,119	1,363
Motor vehicles	394	–	–	–	394	291	37	–	328	66	103
Computer equipment and software	7,291	726	290	–	8,307	6,734	463	–	7,197	1,110	557
Leasehold improvements.....	7,496	–	607	–	8,103	4,454	771	–	5,225	2,878	3,042
Assets under construction.....	2,550	1,901	(897)	–	3,554	–	–	–	–	3,554	2,550
	38,957	3,688	–	(382)	42,263	27,354	2,905	(367)	29,892	12,371	11,603

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

During the 2019-20 fiscal year, a tangible capital asset classified under operational equipment with a cost of \$13,643 and accumulated amortization of \$7,276 was transferred to another federal government department for no proceeds. The impact of this transaction is included in the respective Disposals and transfers columns.

5. Accounts payable and accrued liabilities

	2020	2019
	(in thousands of dollars)	
Accounts payable—Other government departments and agencies.....	905	407
Accounts payable—Outside parties.....	1,245	1,261
Accrued liabilities	–	40
	2,150	1,708

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—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.

	2020	2019
	(in thousands of dollars)	
Employee termination liability, beginning of year.....	44	383
Expense (recovery) for the year	(39)	–
Benefits paid during the year.....	(5)	(339)
Employee termination liability, end of year	–	44
Other salary costs including benefits.....	4,879	3,822
Salaries payable.....	4,879	3,866

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 on their departure from the public service.

	2020	2019
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year.....	1,909	2,238
Expense recovery for the year.....	41	10
Benefits paid during the year	(369)	(339)
Employee severance benefits liability, end of year	1,581	1,909

8. Parliamentary appropriation

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

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

	2020	2019
	(in thousands of dollars)	
Total appropriation funds provided.....	5,692	5,811
Lapsed.....	(40)	(29)
Current year appropriation funds provided and used	5,652	5,782

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—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.

	2020	2019
	(in thousands of dollars)	
Contributed capital.....	4,941	4,941
Accumulated surplus		
Opening balance.....	133,218	128,455
Net results.....	3,127	4,763
Transfer of tangible capital assets to another government department.....	(6)	–
Closing balance.....	136,339	133,218
Accumulated net charge against the Fund's authority		
Opening balance.....	(130,562)	(127,990)
Change in net resources provided.....	(3,201)	(2,572)
Closing balance.....	(133,763)	(130,562)
Total net assets.....	7,517	7,597

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 16 separate occupancy agreements (2019 – 17) 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 year ended March 31, 2020, the CGC incurred \$5,036,532 in costs associated with its occupancy and lease obligations (2019 - \$5,105,926). Expected future payouts by fiscal year are as follows:

	(in thousands of dollars)
2021.....	4,963
2022.....	4,598
2023.....	798
2024.....	762
2025 and thereafter.....	1,783

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.

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.

Canadian Grain Commission Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2020—concluded

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:

	2020	2019
	(in thousands of dollars)	
Revenues	(677)	(669)
Expenses		
Employer's contribution to employee benefit plans.....	8,346	8,251
Occupancy costs	5,098	5,126
Leasehold improvements	1,444	1,739
Professional and special services	2,173	1,870
Transportation and communication	300	361
Other	54	54
	16,738	16,732

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

	2020	2019
	(in thousands of dollars)	
Accounts receivable	173	148
Accounts payable	905	407
Employer's contribution to employee benefit plans payable	751	656

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, 2020, six large integrated organizations accounted for \$4,900,148 or 78% of the CGC's outside parties receivable balances (2019—six organizations, \$4,551,676 or 83%).

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 the Receiver General Instructions related to Volume III of the *Public Accounts of Canada*. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the statements, on a basis consistent with that of the preceding year.

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

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

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2020 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 Béliste
Chief Executive Officer
Canadian Intellectual Property Office

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

June 10, 2020
Gatineau, Canada

Canadian Intellectual Property Office Revolving Fund—*continued*

Statement of authority used (unaudited) for the year ended March 31, 2020

(in thousands of dollars)

	2020		2019	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(23,711)	(30,725)	(12,146)	(4,668)
Items not requiring use of funds	3,988	6,868	845	882
Operating use of funds.....	(19,723)	(23,857)	(11,301)	(3,786)
Items requiring use of funds				
Net tangible capital assets acquisitions.....	(23,281)	(13,934)	(27,991)	(15,735)
Net other assets and liabilities	2,384	18,192	14,529	3,391
Authority used.....	(40,620)	(19,599)	(24,763)	(16,130)

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, 2020

(in thousands of dollars)

	2020	2019
Debit balance in the accumulated net charge against the Fund's authority.....	124,846	139,728
Payables charged against the appropriation at year-end	(12,818)	(13,934)
Receivables credited to the appropriation at year-end	2,515	1,366
Other items	(4,778)	2,204
Net authority provided, end of year	109,765	129,364
Authority limit	5,000	5,000
Unused authority carried forward.....	114,765	134,364

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, 2020, 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

CIPO Revolving Fund's financial statements comprise:

- the statement of financial position as at March 31, 2020;
- the statements of operations and net liabilities for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include 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 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 CIPO Revolving Fund and should not be used by parties other than CIPO Revolving Fund, Innovation, Science, and Economic Development Canada, the Receiver General of Canada 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 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 CIPO Revolving Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing 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 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 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 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
June 12, 2020

Canadian Intellectual Property Office Revolving Fund—continued

Statement of financial position as at March 31, 2020

(in thousands of dollars)

	2020	2019
Assets		
Financial assets		
Petty cash	1	1
Accounts receivable (note 3)	3,815	2,504
Unbilled revenues	2,646	8,513
	6,462	11,018
Non-financial assets		
Prepaid expenses	634	581
Tangible capital assets (note 4)	51,168	42,283
	58,264	53,882
Liabilities		
Deposit accounts	4,326	3,780
Accounts payable and accrued liabilities (note 5)	13,701	14,698
Vacation pay	6,417	4,588
Obligation for employee future benefits (note 6)	2,584	2,595
Deferred revenues	87,473	68,615
	114,501	94,276
Net liabilities (note 7)	(56,237)	(40,394)
	58,264	53,882

Canadian Intellectual Property Office Revolving Fund—*continued*

Statement of operations and net liabilities for the year ended March 31, 2020

(in thousands of dollars)

	2020	2019
Revenues	150,604	156,079
Operating expenses		
Salaries and employee benefits	121,778	108,924
Provision for employee future benefits	343	328
Professional services	39,868	36,203
Accommodation	7,332	7,348
Amortization of tangible capital assets	4,364	627
Information	3,075	2,888
Materials and supplies	1,261	1,930
Repairs and maintenance	803	911
Training	695	790
Loss on disposal of tangible capital assets	685	–
Travel	625	544
Freight and postage	276	88
Rentals	169	133
Communications	55	33
	181,329	160,747
Net results	(30,725)	(4,668)
Net liabilities, beginning of year	(40,394)	(49,033)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	14,882	13,307
Net liabilities, end of year	(56,237)	(40,394)

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

Canadian Intellectual Property Office Revolving Fund—continued

Statement of cash flows for the year ended March 31, 2020

(in thousands of dollars)

	2020	2019
Operating activities		
Net results	(30,725)	(4,668)
Items not requiring use of funds		
Amortization of tangible capital assets.....	4,364	627
Loss on disposal of tangible capital assets	685	–
	(25,676)	(4,041)
Variations in statement of financial position		
Decrease (increase) in accounts receivable	(1,311)	104
Increase in prepaid expenses.....	(53)	(128)
Decrease in unbilled revenues.....	5,867	68
Increase in deposit accounts.....	546	680
Increase (decrease) in accounts payable and accrued liabilities.....	(997)	1,731
Increase in vacation pay.....	1,829	497
Decrease in obligation for employee future benefits	(11)	(240)
Increase in deferred revenues.....	18,858	3,757
Total variations in statement of financial position.....	24,728	6,469
Net financial resources provided (used) by operating activities.....	(948)	2,428
Capital investing activity		
Acquisitions of tangible capital assets	(13,934)	(15,735)
Net financial resources used and change in accumulated net charge against the Fund's authority, during the year	(14,882)	(13,307)
Accumulated net charge against the Fund's authority, beginning of year.....	139,728	153,035
Accumulated net charge against the Fund's authority, end of year (note 7)	124,846	139,728

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

Canadian Intellectual Property Office Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2020

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 and net liabilities
- no liability is recorded for sick leave and
- the employee termination benefits liability is 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, 2020—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

	2020	2019
	(in thousands of dollars)	
Government of Canada	897	240
Outside parties	2,918	2,264
	3,815	2,504

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—continued

4. Tangible capital assets

Cost	Balance, beginning of year	Acquisitions	Transfers	Disposals	Balance, end of year
	(in thousands of dollars)				
Leasehold improvements	369	–	–	(4)	365
Informatics software	32,029	2,819	29,564	(13,025)	51,387
Hardware	418	–	–	(93)	325
Machinery and equipment	158	–	–	–	158
Furniture	494	–	–	(378)	116
Assets under construction	41,235	11,115	(29,564)	(677)	22,109
	74,703	13,934	–	(14,177)	74,460
	Balance, beginning of year	Amortization		Disposals	Balance, end of year
	(in thousands of dollars)				
Leasehold improvements	369	–		(4)	365
Informatics software	31,281	4,291		(13,025)	22,547
Hardware	274	31		(93)	212
Machinery and equipment	46	16		–	62
Furniture	450	26		(370)	106
Assets under construction	–	–		–	–
	32,420	4,364		(13,492)	23,292
Net book value				2020	2019
				(in thousands of dollars)	
Leasehold improvements				–	–
Informatics software				28,840	748
Hardware				113	144
Machinery and equipment				96	112
Furniture				10	44
Assets under construction				22,109	41,235
				51,168	42,283

5. Accounts payable and accrued liabilities

	2020	2019
	(in thousands of dollars)	
Government of Canada	2,055	4,520
Outside parties	11,646	10,178
	13,701	14,698

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—continued

6. Obligation for employee future benefits

	2020	2019
	(in thousands of dollars)	
Obligation for employee future benefits, beginning of year.....	2,595	2,835
Benefits paid during the year for retirements and departures from the Public Service	(354)	(568)
Expense for the year.....	343	328
Obligation for employee future benefits, end of year.....	2,584	2,595

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.

	2020	2019
	(in thousands of dollars)	
Accumulated surplus, beginning of year	99,334	104,002
Net results	(30,725)	(4,668)
Accumulated surplus, end of year.....	68,609	99,334
Accumulated net charge against the Fund's authority, beginning of year.....	(139,728)	(153,035)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	14,882	13,307
Accumulated net charge against the Fund's authority, end of year.....	(124,846)	(139,728)
Net liabilities, end of year	(56,237)	(40,394)

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)
2021.....	7,323
2022.....	7,081
2023.....	7,013
2024.....	6,870
2025 and thereafter	35,164

Canadian Intellectual Property Office Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2020—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 Policy on Special Revenue Spending 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 department's *Departmental Results Report* is consistent with that in these financial statements.

The Fund's Corporate Services division develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which 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:

Lisa Foss
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)

June 26, 2020
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)

	2020		2019	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(555)	(332)	92	662
Items not requiring use of funds	309	309	316	316
Operating source (use) of funds	(246)	(23)	408	978
Items requiring use of funds				
Net tangible capital assets acquisitions	(784)	(284)	(923)	(577)
Net other assets and liabilities	–	81	–	(84)
Authority provided (used)	(1,030)	(226)	(515)	317

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)

	2020	2019
Debit (credit) balance in the accumulated net charge against the Fund’s authority	10,399	10,540
Payables charged against the appropriation at year-end	(723)	(705)
Receivables credited to the appropriation at year-end	1	67
Net authority provided (used), end of year	9,677	9,902
Transfer from Treasury Board—Paylist requirements (Vote 30)	101	151
Authority limit	2,000	2,000
Unused authority carried forward	11,778	12,053

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Independent auditor's report

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

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Canadian Pari-Mutuel Agency (CPMA Revolving Fund) as at March 31, 2020 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 the *Public Accounts of Canada*.

What we have audited

The CPMA Revolving Fund's financial statements comprise:

- the statement of financial position as at March 31, 2020;
- the statement of operations and net assets for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include 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 the *Public Accounts of Canada*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the CPMA Revolving Fund and should not be used by parties other than the CPMA Revolving Fund, Agriculture and Agri-Food Canada, the Treasury Board of Canada and the Receiver General for Canada. Our opinion is not modified in respect to this matter.

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

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

In preparing the financial statements, management is responsible for assessing the 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.

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Independent auditor's report—*concluded*

Auditor's responsibilities for the audit of the financial statements

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

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

We also:

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

June 25, 2020
Ottawa, Ontario

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Statement of financial position as at March 31, 2020

(in thousands of dollars)

	2020	2019
Assets		
Financial assets		
Cash in transit.....	25	18
Accounts receivable (note 3)	220	363
	245	381
Non-financial assets		
Tangible capital assets (note 4).....	2,361	2,386
	2,606	2,767
Liabilities		
Accounts payable and accrued liabilities (note 5)	723	703
Vacation pay	199	189
Obligation for employee future benefits	53	53
	975	945
Net assets (note 6).....	1,631	1,822
	2,606	2,767

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, 2020**

(in thousands of dollars)

	2020	2019
Revenues		
Pari-mutuel levy	9,123	9,628
Other revenues	4	21
	9,127	9,649
Operating expenses		
Salaries and employee benefits	3,438	3,073
Provision for employee future benefits	–	(6)
Professional and special services		
Drug control	3,696	3,685
Drug research	229	250
Other	978	804
Utilities, materials and supplies	285	353
Amortization of tangible capital assets	253	316
Transportation and telecommunications	253	273
Rentals	174	171
Loss on retirement of tangible capital assets	56	–
Information	–	8
Other expenses	97	60
	9,459	8,987
Net results	(332)	662
Net assets, beginning of year	1,822	1,485
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year....	141	(325)
Net assets, end of year	1,631	1,822

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, 2020

(in thousands of dollars)

	2020	2019
Operating activities		
Net results	(332)	662
Items not requiring use of funds		
Amortization of tangible capital assets.....	253	316
Loss on retirement of tangible capital assets	56	–
	(23)	978
Variations in Statement of financial position		
Increase in cash in transit.....	(7)	(4)
Decrease (increase) in accounts receivable	143	(63)
Increase in accounts payable and accrued liabilities	20	41
Increase (decrease) in vacation pay	10	(10)
Decrease in obligation for employee future benefits	–	(40)
Net financial resources provided by operating activities	143	902
Capital investing activities		
Acquisition of tangible capital assets.....	(284)	(577)
Net financial resources used by capital investing activities	(284)	(577)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	(141)	325
Accumulated net charge against the Fund's authority, beginning of year.....	10,540	10,215
Accumulated net charge against the Fund's authority, end of year.....	10,399	10,540

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, 2020

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

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

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

The significant accounting policies are as follows:

(a) Revenue recognition

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

(b) Cash in transit

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

(c) Accounts receivable

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

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—continued

(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

(e) Employee future benefits

Pension benefits

Eligible employees of the 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. The 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

	2020	2019
	(in thousands of dollars)	
Government of Canada	17	43
Outside parties	203	320
	220	363

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—continued

4. Tangible capital assets

Cost	Opening balance	Acquisitions	Write-offs	Closing balance
	(in thousands of dollars)			
Furniture and equipment	1,703	—	—	1,703
Computer hardware and software	3,440	274	(926)	2,788
Automotive	160	—	—	160
Buildings	564	10	—	574
Land	98	—	—	98
Leasehold improvements	816	—	—	816
	6,781	284	(926)	6,139
Accumulated amortization	Opening balance	Amortization	Write-offs	Closing balance
	(in thousands of dollars)			
Furniture and equipment	1,011	106	—	1,117
Computer hardware and software	1,947	133	(870)	1,210
Automotive	100	12	—	112
Buildings	521	2	—	523
Leasehold improvements	816	—	—	816
	4,395	253	(870)	3,778
Net book value			2020	2019
	(in thousands of dollars)			
Furniture and equipment			586	692
Computer hardware and software			1,578	1,493
Automotive			48	60
Buildings			51	43
Land			98	98
Leasehold improvements			—	—
			2,361	2,386

5. Accounts payable and accrued liabilities

	2020	2019
	(in thousands of dollars)	
Government of Canada	199	75
Outside parties	524	628
	723	703

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—continued

6. Net assets

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

	2020	2019
	(in thousands of dollars)	
Accumulated surplus, beginning of year	12,362	11,700
Net results	(332)	662
Accumulated surplus, end of year	12,030	12,362
Accumulated net charge against the Fund's authority, beginning of year	(10,540)	(10,215)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority during the year	141	(325)
Accumulated net charge against the Fund's authority, end of year	(10,399)	(10,540)
Net assets, end of year	1,631	1,822

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. In addition, the CPMA has contractual obligations with respect to a supplier contract for services. Expected future payments arising from contractual obligations are as follows.

	(in thousands of dollars)
2021	2,328
2022	2,183
2023	2,070
2024	—
2025 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.

Canadian Pari-Mutuel Agency Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2020—concluded

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 \$6,148,390 (2019—\$6,347,365) or 67% (2019—66%) of CPMA's total pari-mutuel levy for the year ended March 31, 2020. As at March 31, 2020, \$102,260 (2019—\$118,744) or 50% (2019—37%) of CPMA's Accounts receivable—Outside parties were owed from this organization.

10. COVID-19 and subsequent events

As a result of COVID-19, the Canadian provincial governments enforced strict rules which resulted in the closure of racetracks across Canada, resulting in a significant reduction in pari-mutuel betting and revenues for the CPMA. While the closures commenced in the latter half of March 2020, there was little impact to the pari-mutuel levy revenue for the 2019-20 fiscal year as only half a month was affected. The CPMA has considered the impact of this event on the valuation of its assets and has determined that assets are appropriately valued and that no impairments are required. Additionally, there is no going concern issue as the CPMA is a federal government revolving fund.

As the racetrack closures continue in the 2020-21 fiscal year, the CPMA has experienced a significant decrease in pari-mutuel levy revenues as a result of reduced betting by the public. However, the CPMA has the ability to reduce operating costs around its professional and special services due to track closures. Additionally, the CPMA may access its accumulated surplus held with Agriculture and Agri-Food Canada if needed to support ongoing operations.

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

June 12, 2020
Ottawa, Canada

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

(in thousands of dollars)

	2020		2019	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	–	(4,389)	–	(708)
Items not requiring use of funds	1,652	1,575	1,489	1,633
Operating source of funds	1,652	(2,814)	1,489	925
Items requiring use of funds				
Net tangible capital assets acquisitions	(1,800)	(2,802)	(1,200)	(3,788)
Net other assets and liabilities	(2,100)	(4,384)	(2,100)	(4,866)
Authority provided (used)	(2,248)	(10,000)	(1,811)	(7,729)

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)

	2020	2019
Debit (credit) balance in the accumulated net charge against the Fund's authority account	4,020	11,858
Payables charged against the appropriation at year-end	(17,876)	(17,937)
Receivables credited to the appropriation at year-end	2,736	4,959
Net authority provided (used), end of year	(11,120)	(1,120)
Authority limit	5,000	5,000
(Authority overexpended) Unused authority carried forward	(6,120)	3,880

CORCAN Revolving Fund—*continued*

Independent auditors' report

To the Commissioner of Correctional Service Canada

Qualified 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, 2020, 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, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements of the Fund as at March 31, 2020 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 qualified opinion

The recent outbreak of coronavirus ("COVID-19"), which has been declared by the World Health Organization to be a global pandemic, has resulted in social distancing practices and mandated travel restrictions that resulted in us being unable to observe the counting of the physical inventories at the end of the year ended March 31, 2020. We were unable to satisfy ourselves by alternative means concerning inventory quantities held at March 31, 2020. Since ending inventories affect the determination of the results of operations and cash flows, we were unable to determine whether adjustments to the results of operations and cash flows might be necessary for the year ended March 31, 2020. As a result, our opinion on the financial position as at March 31, 2020, and the results of operations and cash flows for the year ended March 31, 2020 is modified because of the possible effects of this limitation in scope.

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 qualified 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

June 11, 2020
Ottawa, Canada

CORCAN Revolving Fund—continued**Statement of financial position as at March 31, 2020**

(in thousands of dollars)

	2020	2019
Assets		
Financial assets		
Accounts receivable (note 4)	6,423	8,905
Inventories (note 5)	19,092	14,676
Total financial assets	25,515	23,581
Non-financial assets		
Capital assets, net (note 6)	8,272	6,838
Total assets	33,787	30,419
Liabilities		
Accounts payable (note 7)	12,152	12,767
Deferred revenue	251	637
Vacation pay and salary accrual	7,871	7,063
Employee termination benefits (note 8)	1,473	1,389
Total liabilities	21,747	21,856
Commitments and contingencies (notes 9 and 13)		
Net assets (note 10)	12,040	8,563
Net financial position of the fund	33,787	30,419

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, 2020

(in thousands of dollars)

	2020	2019
Revenues (notes 3 and 11)	80,150	84,078
Cost of goods sold (note 11)	88,406	88,619
Gross margin	(8,256)	(4,541)
Other revenues		
Training, correctional and other fees (note 3)	35,616	31,291
Miscellaneous	150	139
	35,766	31,430
Expenses (note 12)		
National/regional headquarters	10,351	10,075
Employment and employability programs	17,471	13,701
Selling and marketing	4,077	3,821
	31,899	27,597
Net results	(4,389)	(708)
Net assets, beginning of year	8,563	565
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	7,838	8,630
Other	28	76
Net assets, end of year (note 10)	12,040	8,563

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, 2020**

(in thousands of dollars)

	2020	2019
Operating activities		
Net results for the year	(4,389)	(708)
Add items not involving cash		
Termination benefits expense (note 8)	179	477
Amortization (note 6).....	1,396	1,152
Loss on disposal/write down of capital assets	–	4
	(2,814)	925
Changes in non-cash working capital balances related to operations		
Accounts receivable	2,482	(1,698)
Inventories	(4,416)	(2,924)
Employee termination benefits (note 8)	(95)	(252)
Accounts payable	(615)	(604)
Deferred revenues	(386)	(1,272)
Vacation pay and salaries accrual	808	983
Net financial resources provided by operating activities	(5,036)	(4,842)
Investing activities		
Capital asset acquisitions.....	(2,804)	(3,788)
Proceeds on disposal of capital assets	2	–
Net financial resources used in investing activities	(2,802)	(3,788)
Net financial resources provided and change in the accumulated net charge against the Fund's authority	(7,838)	(8,630)
Accumulated net charge against the Fund's authority, beginning of year.....	11,858	20,488
Accumulated net charge against the Fund's authority, end of year (note 10)	4,020	11,858

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, 2020

1. Authority and purpose

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

2. Significant accounting policies

(a) Basis of accounting

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, 2020—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, 2020—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 vocational training, offender employment services in the institution and community, policy and program management, funding for new initiatives and salary and operating costs that cannot be recovered by CORCAN through the sale of goods and services due to the correctional environment in which it operates.

The Government of Canada has structured some of its administrative activities for efficiency and cost-effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll, 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:

	2020	2019
	(in thousands of dollars)	
Correctional Service Canada		
Trade revenues	28,265	26,122
Training, correctional and other fees	35,616	31,291
Other government departments		
Trade revenues	46,790	51,451
Total	110,671	108,864

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

4. Accounts receivable

Accounts receivable consist of the following:

	2020	2019
	(in thousands of dollars)	
Government of Canada	2,736	4,945
Outside parties	3,969	4,220
Subtotal	6,705	9,165
Allowance for doubtful accounts	(282)	(260)
Total	6,423	8,905

5. Inventories

Inventories consist of the following:

	2020	2019
	(in thousands of dollars)	
Raw materials	9,088	8,180
Work in progress	682	479
Finished goods	10,451	6,822
Subtotal	20,221	15,481
Provision for obsolete inventory	(1,129)	(805)
Total	19,092	14,676

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—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.....	28,862	1,596	978	29,480
Leasehold improvements	1,343	–	–	1,343
Vehicle fleet.....	6,317	1,195	202	7,310
Other.....	114	39	23	130
Total.....	36,636	2,830	1,203	38,263
(in thousands of dollars)				
Accumulated amortization	Opening balance	Amortization	Disposals and write-offs	Closing balance
(in thousands of dollars)				
Equipment.....	25,527	797	978	25,346
Leasehold improvements	1,342	–	–	1,342
Vehicle fleet.....	2,815	592	202	3,205
Other.....	114	7	23	98
Total.....	29,798	1,396	1,203	29,991
(in thousands of dollars)				
Net book value			2020	2019
(in thousands of dollars)				
Equipment.....			4,134	3,335
Leasehold improvements			1	1
Vehicle fleet.....			4,105	3,502
Other.....			32	–
Total.....			8,272	6,838

7. Accounts payable

Accounts payable consist of the following:

	2020	2019
(in thousands of dollars)		
Government of Canada	4,509	1,418
Outside parties	7,643	11,349
Total.....	12,152	12,767

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—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:

	2020	2019
	(in thousands of dollars)	
Accrued benefit obligation, beginning of the year.....	1,389	1,164
Expense for the year.....	179	477
Benefits paid during the year.....	(95)	(252)
Accrued benefit obligation, end of the year.....	1,473	1,389

9. Contractual obligations

CORCAN is committed to pay under the terms of lease agreements a total amount of \$1,404,346. 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)
2021.....	3,049
2022.....	1,556
2023.....	1,475
2024 and thereafter.....	369
Total.....	6,449

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—continued

10. Net assets

Net assets consist of the following:

	2020	2019
	(in thousands of dollars)	
Contributed capital.....	30,542	30,542
Accumulated net charges against the Fund's authority	(4,020)	(11,858)
Accumulated deficit	(14,510)	(10,197)
Other	28	76
Net assets, end of year.....	12,040	8,563

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, 2020	Manufacturing	Construction	Textile	Services	Agriculture	Other	Total
	(in thousands of dollars)						
Revenues	46,210	19,395	9,485	4,831	229	–	80,150
Cost of goods sold	45,594	24,083	11,259	6,217	1,253	–	88,406
Gross margin.....	616	(4,688)	(1,774)	(1,386)	(1,024)	–	(8,256)
Identifiable assets							
Accounts receivable	1,398	1,156	532	922	11	2,404	6,423
Inventories.....	14,121	517	4,027	358	69	–	19,092
Capital assets, net.....	3,031	2,539	209	155	1,739	599	8,272
Amortization of capital assets.....	616	360	83	67	142	128	1,396
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

CORCAN Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2020—concluded

12. Expenses

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

	2020	2019
	(in thousands of dollars)	
Salaries	14,988	13,863
Employee benefits.....	3,339	3,068
Professional and special services.....	10,060	7,091
Rentals	1,761	1,546
Transportation and communications	496	807
Utilities, materials and supplies.....	567	627
Other expenditures.....	426	356
Repairs and maintenance.....	198	219
Information	64	20
Total.....	31,899	27,597

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, 2020.

14. Subsequent event note

Subsequent to year-end, the outbreak of the Coronavirus disease [“COVID-19”] has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to businesses globally resulting in an economic slowdown. The duration and impact of the COVID-19 outbreak is unknown at this time, nor is the efficacy of the government and central bank monetary and fiscal interventions designed to stabilize economic conditions. As a result, it is not possible to reliably estimate the length and severity of these developments nor the impact on the financial position and financial results of the Fund in future periods.

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, 2020.

Approved by:

Michel D'Amour, CPA, CMA,
Acting Chief Financial Officer,
Public Services and Procurement Canada

Sylvie Girard
For André Filion
Assistant Deputy Minister,
Defence and Marine Procurement Branch
Public Services and Procurement Canada

July 3, 2020
Gatineau, Canada

Defence Production Revolving Fund

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2020	2019
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)

	2020	2019
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, 2020

1. Authority and purpose

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

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

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

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

Geomatics Canada Revolving Fund

Statement of management responsibility

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

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

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

Approved by:

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

Linda Hurdle, CPA, CA
Deputy Minister and Chief Financial Officer
Corporate Management and Services Sector

June 25, 2020
Ottawa, Canada

Geomatics Canada Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31, 2020**

(in thousands of dollars)

	2020		2019	
	Estimates ¹	Actual	Estimates ¹	Actual (restated - note 3)
Net results	100	(132)	100	(904)
Items not requiring use of funds	–	–	–	–
Operating source of funds	100	(132)	100	(904)
Items requiring use of funds				
Net other assets (liabilities)	–	131	–	(647)
Authority provided (used)	100	(1)	100	(1,551)

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)

	2020	2019 (restated - note 3)
	Debit balance in the accumulated net charge against the Fund's authority account	1,692
Payables at year-end charged against the appropriation account after March 31	(519)	(719)
Net authority provided, end of year	1,173	1,270
Authority limit	5,000	5,000
Unused authority carried forward	6,173	6,270

Geomatics Canada Revolving Fund—continued

Independent auditor’s report

To the Assistant Deputy Minister, Corporate Management and Services Sector, 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 Geomatics Canada Revolving Fund (the Revolving Fund) as at March 31, 2020 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 Revolving Fund’s financial statements comprise:

- the statement of financial position as at March 31, 2020
- 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 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 Revolving Fund to meet the requirements of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Revolving Fund and should not be used by parties other than the Revolving Fund, Natural Resources Canada, the Treasury Board of Canada and the Receiver General for Canada. Our opinion is not modified in respect of this matter.

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

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

In preparing the financial statements, management is responsible for assessing the 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 Revolving 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 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 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 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.

Pricewaterhouse Coopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

June 26, 2020
Ottawa, Ontario

Geomatics Canada Revolving Fund—continued**Statement of financial position as at March 31, 2020**

(in thousands of dollars)

	2020	2019 (restated - note 3)
Assets		
Financial assets		
Accounts receivable (note 4)	61	86
Inventory	48	49
	109	135
Non-financial assets		
Prepaid expenses	19	18
Tangible capital assets (note 5)	503	609
	631	762
Liabilities and Net liabilities		
Liabilities		
Accounts payable and accrued liabilities (note 6)	497	815
Vacation pay	131	77
Deferred revenue	34	66
	662	958
Net liabilities (note 7)	(31)	(196)
	631	762
Contractual rights (note 8)		
Contingent liabilities (note 9)		
Contractual obligations (note 10)		

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

Approved by:

Frank Des Rosiers
Assistant Deputy Minister
Strategic Policy and Innovation Sector

June 25, 2020

Geomatics Canada Revolving Fund—continued**Statement of operations and net liabilities for the year ended March 31, 2020**

(in thousands of dollars)

	2020	2019 (restated - note 3)
Revenues		
Services	5,104	5,422
Products	384	415
	5,488	5,837
Expenses		
Professional and special services	2,742	3,680
Salaries and employee benefits	1,768	1,347
Corporate and sector services	406	481
Rentals	377	440
Amortization of tangible capital assets	156	35
Utilities, materials and supplies	103	690
Repairs and maintenance	47	25
Transportation and communications	11	25
Other expenses	10	18
	5,620	6,741
Net results	(132)	(904)
Net liabilities, Beginning of year	(196)	(959)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	297	1,667
Net liabilities, End of year	(31)	(196)

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

Statement of cash flows for the year ended March 31, 2020

(in thousands of dollars)

	2020	2019 (restated - note 3)
Operating activities		
Net results for the year	(132)	(904)
Items not requiring use of funds		
Amortization of tangible capital assets	156	35
	24	(869)
Variations in the statement of financial position		
Decrease (increase) in accounts receivable	25	(64)
Decrease in inventory	1	2
Decrease (increase) in prepaid expenses	(1)	63
Decrease in accounts payable and accrued liabilities	(318)	(209)
Increase (decrease) in vacation pay	54	(7)
Decrease in deferred revenue	(32)	(75)
Net financial resources provided by operating activities	(247)	(1,159)
Capital investing activities		
Acquisition of tangible capital assets	50	508
	50	508
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	(297)	(1,667)
Accumulated net charge against the Fund's authority, Beginning of year	1,989	3,656
Accumulated net charge against the Fund's authority, End of year	1,692	1,989

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

Geomatics Canada Revolving Fund—*continued*

Notes to the financial statements March 31, 2020

1. Authority and purpose

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

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

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

2. Summary of significant accounting policies

(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 and net liabilities;
- services received without charge from other government departments are not reported as expenses; and
- no liability is recorded for sick leave.

The significant accounting policies are as follows:

(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 and the estimated useful lives of capital assets. Actual results could differ from these estimates. These estimates are reviewed annually and, as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(c) Revenues

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

(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, 2020—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 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 included in current operations as incurred.

3. Change in accounting policy

Effective April 1, 2019, the Fund's capitalization threshold for tangible capital assets was increased from \$1,000 to \$10,000. This change was made in order to align the Fund's capitalization threshold with Natural Resources Canada, a federal government department. This change in accounting policy has been applied retroactively, with restatement of comparative figures.

The impact of this accounting policy change on the comparative figures is as follows:

	March 31, 2019 - as previously stated	Adjustments due to change in policy	March 31, 2019 - restated
(in thousands of dollars)			
Statement of financial position			
Tangible capital assets	800	(191)	609
Net liabilities	(5)	(191)	(196)
Statement of operations and net liabilities			
Amortization of tangible capital assets	63	(28)	35
Utilities, materials and supplies	568	122	690
Net liabilities – Beginning of year	(862)	(97)	(959)
Net results	(810)	(94)	(904)
Net liabilities – End of year	(5)	(191)	(196)
Statement of cash flows			
Net results	(810)	(94)	(904)
Acquisition of tangible capital assets	(630)	122	(508)
Amortization of tangible capital assets	63	(28)	35
Accumulated net charge against the Fund's authority – Beginning of year	3,559	97	3,656

Geomatics Canada Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—continued

4. Accounts receivable

	2020	2019
	(in thousands of dollars)	
Other government departments and agencies.....	32	52
Outside parties.....	30	35
	62	87
Allowance for doubtful accounts on receivables from outside parties.....	(1)	(1)
	61	86

5. Tangible capital assets

	Balance beginning of year (restated - note 3)	Acquisitions	Balance end of year
	(in thousands of dollars)		
Cost			
Machinery and equipment	47	50	97
Informatics hardware.....	385	–	385
Computer software	144	–	144
Other equipment.....	38	–	38
Motor vehicle	31	–	31
	645	50	695
	Balance beginning of year (restated - note 3)	Amortization	Balance end of year
	(in thousands of dollars)		
Accumulated amortization			
Machinery and equipment	9	16	25
Informatics hardware.....	19	96	115
Computer software	–	36	36
Other equipment.....	4	4	8
Motor vehicle	4	4	8
	36	156	192
	2020	2019 (restated - note 3)	
	(in thousands of dollars)		
Net book value			
Machinery and equipment	72	38	
Informatics hardware.....	270	366	
Computer software	108	144	
Other equipment.....	30	34	
Motor vehicle	23	27	
	503	609	

Geomatics Canada Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—continued

6. Accounts payable and accrued liabilities

	2020	2019
	(in thousands of dollars)	
Other government departments and agencies	332	254
Outside parties	165	561
	497	815

7. 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 on establishment of the Fund.

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

	2020	2019 (restated - note 3)
	(in thousands of dollars)	
Contributed capital	1,438	1,438
Accumulated net charge against the Fund’s authority	(1,692)	(1,989)
Transfer of the transition payments for implementing salary payments in arrears	(20)	(20)
Accumulated surplus	243	375
Net liabilities	(31)	(196)

8. 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. They principally involve revenues related to the provision of services. Major contractual rights that will generate revenues in the future years and that can be reasonably estimated are summarized as follows:

	(in thousands of dollars)
2021	872
2022	767
2023	641
2024	643
2025 and thereafter	1,073
	3,996

Geomatics Canada Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2020—concluded

9. Contingent liabilities

In the normal course of its operations, the Fund may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded in the financial statements. As at March 31, 2020, there were no claims outstanding against the Fund.

10. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments 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:

	(in thousands of dollars)
2021	1,026
2022	944
2023	241
2024	–
2025 and thereafter	–
	<u>2,211</u>

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 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, 2020, 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 internal control over financial reporting (ICFR).

The system of internal control over financial reporting (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)

Montréal, Canada
July 9, 2020

National Film Board—continued

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

(in thousands of dollars)

	2020		2019	
	Estimates ¹	Actual	Estimates ¹	Actual
Cost of operation.....	(66,756)	(69,621)	(74,568)	(67,062)
Items not requiring use of funds.....	–	4,025	–	3,721
Operating source (use) of funds	(66,756)	(65,596)	(74,568)	(63,341)
Items requiring use of funds				
Net capital acquisitions	–	(10,201)	–	(7,591)
Net other assets and liabilities	–	(112)	–	435
Project financed by the revolving fund	–	(4,327)	–	–
Authority provided (used)	(66,756)	(80,236)	(74,568)	(70,497)
Annual voted authority (used).....	–	(75,797)	–	(70,932)
Revolving fund legislative authority provided (used)	–	(4,439)	–	435

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)

	2020	2019
Credit balance in the accumulated net charge against the Fund’s authority.....	(4,780)	(9,792)
Net other assets and liabilities requiring use of revolving fund	(112)	435
Net legislative revolving fund authority used, end of year	(4,892)	(9,357)
Revolving fund legislative authority limit.....	15,000	15,000
Unused legislative revolving fund authority carried forward	10,108	5,643

National Film Board—*continued*

Independent Auditor’s Report

To the Minister of Canadian Heritage

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the National Film Board (the “Board”), which comprise the statement of financial position as at 31 March 2020, and the statement of operations and departmental net financial position, statement of change in departmental net debt and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at 31 March 2020, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “Auditor’s Responsibilities for the Audit of the Financial Statements” section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with those 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 Board’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

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

Auditor’s responsibilities for the Audit of the Financial Statements

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

National Film Board—*continued*

Independent Auditor’s Report—*concluded*

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

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

Report on Compliance with Specified Authorities

Opinion

In conjunction with the audit of the financial statements, we have audited transactions of the National Film Board coming to our notice 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 Auditor General of Canada

Montréal, Canada
July 9, 2020

National Film Board—continued

Statements of financial position as at March 31, 2020

(in thousands of dollars)

	2020	2019
Liabilities		
Accounts payable and accrued liabilities (note 4)	7,231	8,422
Accrued salaries	2,717	2,373
Vacation pay and provision for salary revisions	3,866	3,813
Deferred revenue	614	603
Lease obligation for tangible capital assets (note 5).....	2,591	108
Employee future benefits (note 6).....	4,024	3,653
Total net liabilities	21,043	18,972
Financial assets		
Due from Consolidated Revenue Fund	8,004	10,233
Accounts receivable (note 7)	2,912	2,177
Deposits	129	110
Total net financial assets.....	11,045	12,520
Departmental net debt.....	9,998	6,452
Non-financial assets		
Prepaid expenses	477	358
Inventory	50	84
Tangible capital assets (note 8).....	26,341	16,704
Total non-financial assets	26,868	17,146
Departmental net financial position.....	16,870	10,694

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 9, 2020

National Film Board—continued

Statement of operations and departmental net financial position for the year ended March 31, 2020

(in thousands of dollars)

	2020	2020	2019
	Expected results		
Expenses (note 11a)			
Audiovisual production	36,964	37,416	35,403
Accessibility and audience engagement.....	24,944	26,102	24,122
Internal services	10,020	11,141	11,725
Total expenses	71,928	74,659	71,250
Revenues (note 11b)			
Audiovisual products.....	2,705	2,766	2,562
Partnerships and pre-sales	2,367	2,220	1,560
Other revenues	100	52	66
Total revenues	5,172	5,038	4,188
Net cost of operations before government funding and transfers	66,756	69,621	67,062
Government funding and transfers			
Net cash provided by Government of Canada.....	68,891	78,026	69,177
Change in due from Consolidated Revenue Fund.....	–	(2,229)	1,755
Net revenue of operations after government funding and transfers	(2,135)	(6,176)	(3,870)
Departmental net financial position, beginning of year	10,694	10,694	6,824
Departmental net financial position, end of year	12,829	16,870	10,694

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, 2020

(in thousands of dollars)

	2020	2020	2019
	Expected results		
Net revenue of operations after government funding and transfers.....	(2,135)	(6,176)	(3,870)
Change due to tangible capital assets			
Acquisition of tangible capital assets.....	6,175	9,771	7,498
Acquisition of assets under capital leases.....	–	2,913	130
Amortization of tangible capital assets.....	(3,507)	(2,679)	(1,998)
Loss on disposal of tangible capital assets.....	–	(368)	(194)
Total change due to tangible capital assets.....	2,668	9,637	5,436
Change due to inventories.....	–	(34)	(11)
Change due to prepaid expenses.....	–	119	(385)
Net change in department net debt.....	533	3,546	1,170
Department net debt, beginning of year.....	6,452	6,452	5,282
Department net debt, end of year.....	6,985	9,998	6,452

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

Statement of cash flows for the year ended March 31, 2020

(in thousands of dollars)

	2020	2019
Operating activities		
Net cost of operations before government funding and transfers.....	69,621	67,062
Non-cash items		
Amortization of tangible capital assets.....	(2,679)	(1,998)
Loss on disposal of tangible capital assets.....	(368)	(194)
Change in employee future benefits.....	(652)	(492)
Recognition of deferred revenues.....	603	–
Charge for doubtful accounts.....	(26)	–
Utilization of prepaid expenses.....	(236)	(525)
Changes in statement of financial position		
Changes in accrued salaries.....	(344)	(262)
Change in vacation pay and provision for salary revisions.....	(53)	1,005
Cash received related to deferred revenue.....	(614)	(147)
Cash used related to employee future benefits.....	281	–
Change in accounts payable and accrued liabilities.....	(380)	765
Change in accounts receivable.....	761	(1,483)
Change in deposits.....	19	45
Cash used related to prepaid expenses.....	355	140
Change in inventory.....	(34)	(11)
Cash used in operating activities.....	66,254	63,905
Capital investing activities		
Cash used to acquire tangible capital assets.....	11,342	5,179
Cash used in capital investing activities.....	11,342	5,179
Financing activities		
Lease payments for tangible capital assets.....	430	93
Cash used in financing activities.....	430	93
Net cash provided by Government of Canada.....	78,026	69,177

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, 2020

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 used the Revolving Fund in 2020 for \$4,327 to temporarily finance operating costs and capital asset acquisitions related to projects in its investment plan. These amounts are included in the current year authorities used in note 3b. The use of the year 2020 will be reimbursed according to the directives and terms of the Treasury Board Secretariat.

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, 2020—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 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, 2020—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) Non-financial assets

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

(k) Employee Future Benefits

Pension benefits

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

Severance benefits

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

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2020—*continued*

Compensated absences

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

(l) Contingent liabilities

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

(m) Measurement uncertainty

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

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2020—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

	2020	2019
	(in thousands of dollars)	
Net cost of operations before government funding and transfers	69,621	67,062
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	(513)	(762)
Change in expenses not charged to authorities.....	(94)	(275)
Net change in employee future benefits.....	(371)	(492)
Loss on disposal of tangible capital assets	(368)	(194)
Amortization of tangible capital assets	(2,679)	(1,998)
	(4,025)	(3,721)
Adjustments for items not affecting net cost of operations but affecting authorities		
Add (less)		
Acquisition of tangible capital assets.....	9,771	7,498
Lease payments for tangible capital assets.....	430	93
	10,201	7,591
Current year authorities used	75,797	70,932

b) Authorities provided and used

	2020	2019
	(in thousands of dollars)	
Authorities provided		
Main Estimates.....	68,371	74,568
Supplementary Estimates authorities	6,351	4,208
Less		
Authorities available for future years.....	(3,252)	(3,244)
Frozen allotment.....	–	(4,600)
Add		
Authorities used for projects financed by the revolving fund.....	4,327	–
Current year authorities used	75,797	70,932

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2020—continued

4. Accounts payable and accrued liabilities

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

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

	2020	2019
	(in thousands of dollars)	
Accounts payable and accrued liabilities—Other government departments and agencies.....	2,640	4,933
Accounts payable and accrued liabilities—External parties	4,226	3,489
Accrued liabilities—reorganization.....	365	–
Total accounts payable and accrued liabilities	7,231	8,422

In December 2019, the Board announced a reorganization of its operations. As a result, the Board has recorded as at March 31, 2020, an obligation for termination benefits in the amount of \$365 in its accrued liabilities for estimated workforce adjustments costs.

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 implicit interest rates varying from 1.4% to 1.8%. The corresponding liabilities will be repaid during term between 3 to 5 years lease. The agreements include options to renew at monthly rent as well as repurchase options valued at the end of the lease based on the fair market value of the leased assets. Payments for the year ended March 31, 2020 totaled \$432 (2019—\$93). Interest of \$2 (2019—\$1) is charged to operations.

	2020	2019
	(in thousands of dollars)	
2019.....	–	44
2020.....	655	44
2021.....	633	23
2022.....	586	–
2023.....	586	–
2024.....	223	–
Total future minimum lease payments	2,683	111
Less: imputed interest	(92)	(3)
Balance of lease obligation for tangible capital assets.....	2,591	108

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 2020, the expense amount for Group 1 and Group 2 members is \$3,603 (2019—\$3,520). 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 2019, 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.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2020—continued

Severance benefits and compensated absences

Severance benefits

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

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

As at March 31, 2020, to calculate the obligation of the remaining portion, the Board uses a rate of compensation increase of 1.50% (2019—1.60%), an estimated discount rate of 1.12% (2019—1.69%) and a horizon of retirement estimated at 60 years old.

Compensated absences

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

To calculate the obligation for sick leaves, the Board uses an average daily wage of \$330 (2019—\$310), a rate of salary increase of 3.01% (2019—2.06%), an average annual utilization rate of 2.84% (2019—2.98%), a discount rate of 1.12% (2019—1.69%), a 4.81% (2019—4.75%) 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 1.12% (2019—1.69%).

Information about the severance and compensated absence benefits, measured as at March 31, 2020, is as follows:

	Severance benefits	Compensate Absences	Total
(in thousands of dollars)			
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
Expenses for the year	146	506	652
Benefits paid during the year	(256)	(25)	(281)
Balance as at March 31, 2020	883	3,141	4,024

7. Accounts receivable

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

	2020	2019
(in thousands of dollars)		
Receivables—Other government departments and agencies	405	312
Receivables—External parties	2,926	2,276
	3,331	2,588
Allowance for doubtful accounts on receivables from external parties	(419)	(411)
Total accounts receivable	2,912	2,177

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2020—continued

8. Tangible capital assets

	March 31, 2019	Additions	Disposals and write-offs	Transfers	March 31, 2020
(in thousands of dollars)					
Technical equipment					
Cost.....	17,894	4,080	(507)	447	21,914
Accumulated amortization.....	(16,499)	(783)	507	–	(16,775)
	1,395	3,297	–	447	5,139
Software and data processing equipment					
Cost.....	15,973	940	(3,014)	357	14,256
Accumulated amortization.....	(13,596)	(1,136)	3,003	–	(11,729)
	2,377	(196)	(11)	357	2,527
Office furniture, equipment and other					
Cost.....	505	1,404	(411)	–	1,498
Accumulated amortization.....	(454)	(137)	411	–	(180)
	51	1,267	–	–	1,318
Rolling stock					
Cost.....	–	25	–	–	25
Accumulated amortization.....	–	(1)	–	–	(1)
	–	24	–	–	24
Leasehold improvements					
Cost.....	6,137	–	(1,643)	15,598	20,092
Accumulated amortization.....	(3,780)	(622)	1,643	–	(2,759)
	2,357	(622)	–	15,598	17,333
Collection ¹	–	–	–	–	–
Work in progress.....	10,524	6,235	(357)	(16,402)	–
Total					
Cost.....	51,033	12,684	(5,932)	–	57,785
Accumulated amortization.....	(34,329)	(2,679)	5,564	–	(31,444)
Net book value.....	16,704	10,005	(368)	–	26,341

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 \$3,043 (2019 - \$544) less accumulated amortization of \$347 (2019 - \$297). Current year amortization expense relating to property under capital leases amounts to \$340 (2019 - \$97).

Disposals and write-offs of \$368 (2019 - \$194) for the year are related to the abandonment of obsolete software and material.

Work in progress related to the relocation of the head office have been finalized and transferred to the leasehold improvements of \$15,598 as well as the software for the education platform of \$357 finalized and transferred to software & data processing equipment.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2020—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:

	2021	2022	2023	2024	2025 +	Total
	(in thousands of dollars)					
Premises.....	7,637	7,689	7,690	7,753	114,217	144,986
Other goods and services	716	84	79	59	97	1,035
Total.....	8,353	7,773	7,769	7,812	114,314	146,021

The agreements for leased premises in the amount of \$144,986 were signed with Public Services and Procurement Canada (PSPC). The Board entered into an agreement with Public Services and Procurement Canada for a 20 year lease as of fiscal year 2020 for the rental of new space for its headquarters as well as a 20 year lease for the rental of new space for the conservation room.

10. Contingent liabilities

In the normal course of business, the Board may be subjected to various claims or legal proceedings. Management believes that should 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

	2020	2019
	(in thousands of dollars)	
Salaries and benefits	45,168	43,030
Professional and special services	10,347	11,863
Rentals.....	6,956	5,553
Transportation and communication.....	2,858	3,114
Amortization of tangible capital assets	2,679	1,998
Materials and supplies	2,172	1,483
Cash financing in co-productions.....	1,449	1,466
Repairs and upkeep.....	1,289	1,129
Information.....	647	583
Royalties.....	369	577
Loss on disposal of tangible capital assets	368	194
Miscellaneous.....	187	39
Contracted film production and laboratory processing	170	221
	74,659	71,250

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2020—continued

(b) Revenues

	2020	2019
	(in thousands of dollars)	
Royalties and subscriptions	2,280	1,919
Partnerships and pre-sale.....	2,220	1,560
Stock shots.....	361	460
Film prints and downloads	125	183
Miscellaneous	52	66
	5,038	4,188

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, internal audit services provided by the Office of the Comptroller General and external audit services provided by the Office of the Auditor General, are not included in the Board's Statement of Operations and Departmental Net Financial Position.

	2020	2019
	(in thousands of dollars)	
Accounts receivable	401	382
Accounts payable	2,641	4,947
Expenses	22,162	19,907
Revenues.....	1,253	942

During the year ending March 31, 2020, the Board leased premises from Public Services and Procurement Canada (PSPC) for the amount of \$5,919 (2019—\$4,558). This amount is included in the expenses. The Expenses in 2020 includes a capitalized amount of \$6,491 (2019—\$6,909).

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 2019).

National Film Board—concluded

Notes to the financial statements for the year ended March 31, 2020—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 year, the Office entered into an agreement with a collaborator valued at \$1,000, of which \$597 remains to be collected in subsequent years. During the year 2018, the Board entered into an agreement with a collaborator valued at \$ 1,540, where the remaining balance have been collected in the current year.

	2021	2022	2023	2024	2025 +	Total
	(in thousands of dollars)					
Contractual rights	597	-	-	-	-	597

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:

Michel D'Amour, CPA, CMA
Acting Chief Financial Officer
Public Services and Procurement Canada

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

July 3, 2020
Gatineau, Canada

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

(in thousands of dollars)

	2020		2019	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(208)	1,017	–	1,103
Items not requiring use of funds	50	–	50	–
Operating source (use) of funds	(158)	1,017	50	1,103
Items requiring use of funds				
Net other assets and liabilities	(50)	3,082	(50)	(3,221)
Authority provided (used)	(208)	4,099	–	(2,118)

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)

	2020	2019
Debit balance in the accumulated net charge against the Fund’s authority	12,531	10,930
Payables charged against the appropriation at year-end	(10,638)	(22,195)
Receivables credited to the appropriation at year-end	1,830	1,600
Other items	(1,551)	7,738
Net authority provided (used), end of year	2,172	(1,927)
Authority limit (note 1)	35,000	35,000
Unused authority carried forward	37,172	33,073

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, 2020, 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, 2020 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.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the 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.

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

July 3, 2020

Optional Services Revolving Fund—continued

Statement of financial position as at March 31, 2020

(in thousands of dollars)

	2020	2019
Assets		
Financial assets		
Cash in transit.....	167	9,370
Accounts receivable (note 3).....	9,154	12,010
Sales tax refundable advances.....	–	32
Total assets	9,321	21,412
Liabilities		
Accounts payable and accrued liabilities (note 4).....	10,641	22,208
Vacation pay and compensatory leave.....	92	71
Employee severance benefits (note 5).....	80	41
	10,813	22,320
Net liabilities (note 6).....	(1,492)	(908)
Net financial position of the Fund	9,321	21,412

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, 2020

(in thousands of dollars)

	2020	2019
Revenues		
Vaccines and drugs	159,301	161,203
Travel and relocation related services	12,565	12,928
Communication procurement services.....	3,290	2,958
	175,156	177,089
Cost of sales	(169,264)	(171,462)
Gross profit	5,892	5,627
Operating expenses		
Salaries and employee benefits	2,392	2,179
Corporate and administrative services	1,338	1,330
Professional and special services.....	940	834
Occupancy costs	112	104
Employee severance benefits (note 5)	70	(2)
Other expenses.....	23	79
Total operating expenses	4,875	4,524
Net results.....	1,017	1,103
Net liabilities, beginning of year.....	(908)	(4,213)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 6)	(1,601)	2,202
Net liabilities, end of year (note 6)	(1,492)	(908)

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, 2020

(in thousands of dollars)

	2020	2019
Operating activities		
Net results	1,017	1,103
Variations in statement of financial position		
Decrease (increase) in cash in transit	9,203	(9,370)
Decrease (increase) in accounts receivable	2,856	(3,860)
Decrease (increase) in sales tax refundable advances	32	90
Increase (decrease) in accounts payable and accrued liabilities	(11,567)	9,843
Increase (decrease) in vacation pay and compensatory leave	21	(6)
Increase (decrease) in employee severance benefits	39	(2)
	584	(3,305)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 6)	1,601	(2,202)
Accumulated net charge against the Fund's authority, beginning of year	10,930	13,132
Accumulated net charge against the Fund's authority, end of year	12,531	10,930

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, 2020

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, 2020—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

	2020	2019
	(in thousands of dollars)	
Outside parties	7,324	10,410
Other government departments and agencies	1,830	1,600
Net accounts receivable.....	9,154	12,010

4. Accounts payable and accrued liabilities

	2020	2019
	(in thousands of dollars)	
Outside parties	10,602	22,155
Other government departments and agencies	36	40
Accrued liabilities	10,638	22,195
Accrued liabilities	3	13
Total accounts payable and accrued liabilities	10,641	22,208

Optional Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—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:

	2020	2019
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	41	43
Expense for the year	70	(2)
Benefits paid during the year	(31)	–
Employee severance benefits obligation, end of year	80	41

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.

	2020	2019
	(in thousands of dollars)	
Accumulated surplus, beginning of year	10,022	8,919
Net results	1,017	1,103
Accumulated surplus, end of year	11,039	10,022
Accumulated net charge against the Fund's authority, beginning of year	(10,930)	(13,132)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority during the year .	(1,601)	2,202
Accumulated net charge against the Fund's authority, end of year	(12,531)	(10,930)
Net liabilities, end of year	(1,492)	(908)

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	
2021	470
2022	111
2023	19
2024	–
2025 and thereafter	–
Total contractual obligations	600

Optional Services Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2020—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.

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

The Fund's 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:

Julie Chassé, CPA, CMA
Deputy Chief Financial Officer and
Director General, Financial Strategy Branch
Immigration, Refugees and Citizenship Canada

Hughes St-Pierre, MA, CPA, CMA
Chief Financial Officer and Comptroller
Immigration, Refugees and Citizenship Canada

June 29, 2020
Ottawa, Canada

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

(in thousands of dollars)

	2020		2019	
	Estimates	Actual	Estimates	Actual
Net results	(146,497)	(95,383)	(68,692)	7,875
Items not requiring use of funds	3,194	2,579	3,085	2,726
Operating source (use) of funds	(143,303)	(92,804)	(65,607)	10,601
Items requiring use of funds				
Net tangible capital assets acquisitions	(35,521)	(1,365)	(20,000)	(96)
Net other assets and liabilities	–	(7,139)	–	3,653
Authority provided (used)	(178,824)	(101,308)	(85,607)	14,158

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)

	2020	2019
Debit balance in the accumulated net charge against the Fund’s authority	1,220,106	1,311,466
Payables charged against the appropriation at year-end	(51,051)	(44,708)
Receivables credited to the appropriation at year-end	2,697	6,302
Net authority provided, end of year	1,171,752	1,273,060
Unused authority carried forward	1,171,752	1,273,060

Passport Canada Revolving Fund—*continued*

Statement of financial position (unaudited) as at March 31, 2020

(in thousands of dollars)

	2020	2019
Assets		
Financial assets		
Accounts receivable (note 3)	3,003	7,282
Inventory held for resale (note 4)	8,163	5,752
	11,166	13,034
Non-financial assets		
Prepaid expenses (note 5)	28,548	24,333
Inventory held for consumption (note 4)	4,131	2,394
Tangible capital assets (note 6)	3,183	4,232
	35,862	30,959
	47,028	43,993
Liabilities		
Accounts payable and accrued liabilities (note 7)	55,200	48,307
Employee future benefits	2,643	2,478
	57,843	50,785
Net liabilities (note 8)	(10,815)	(6,792)
Net financial position of the Fund	47,028	43,993

Contractual obligations (note 9)

Contingent liabilities (note 10)

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

Passport Canada Revolving Fund—continued**Statement of operations and net liabilities (unaudited) for the year ended March 31, 2020**

(in thousands of dollars)

	2020	2019
Revenues		
Fees earned.....	274,885	367,075
Miscellaneous revenues.....	236	234
	275,121	367,309
Expenses		
Professional and special services.....	215,237	203,768
Salaries and employee benefits.....	87,341	77,568
Freight, express and cartage.....	19,375	22,404
Passport materials.....	17,160	20,465
Passport operations at missions abroad.....	10,404	9,666
Rentals.....	6,411	5,977
Accommodation.....	5,174	4,457
Amortization of tangible capital assets.....	2,414	2,712
Information.....	2,392	1,470
Printing, stationery and supplies.....	2,061	7,965
Repair and maintenance.....	1,466	1,980
Travel and relocation.....	851	959
Provision for employee future benefits.....	165	16
Other.....	53	27
Total expenses	370,504	359,434
Net results	(95,383)	7,875
Net assets, (liabilities), beginning of year	(6,792)	6,088
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year.....	91,360	(20,753)
Transfer of transition payments for implementing salary payments in arrears.....	–	(2)
Net liabilities, end of year (note 8)	(10,815)	(6,792)

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, 2020

(in thousands of dollars)

	2020	2019
Operating activities		
Net results	(95,383)	7,875
Items not requiring use of funds		
Amortization of tangible capital assets.....	2,414	2,712
Provision for employee future benefits	165	16
Transfer of transition payments for implementing salary payments in arrears.....	–	(2)
	(92,804)	10,601
Variations in statement of financial position		
Decrease in accounts receivable	4,279	4,644
Increase in prepaid expenses	(4,215)	(2,147)
Decrease (increase) in inventory held for resale	(2,411)	4,713
Decrease (increase) in inventory held for consumption	(1,737)	647
Increase in accounts payable and accrued liabilities	6,893	2,391
	(89,995)	20,849
Capital investing activity		
Acquisition of tangible capital assets.....	(1,365)	(96)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year....	(91,360)	20,753
Accumulated net charge against the Fund's authority, beginning of year	1,311,466	1,290,713
Accumulated net charge against the Fund's authority, end of year (note 8)	1,220,106	1,311,466

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, 2020

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* authorizes the operation of the Fund.

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

2. Significant accounting policies

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

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

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 to 10 years
Software (purchased and developed)	3 to 10 years
Machinery and equipment	15 years
Leasehold improvements	Lesser of the remaining term of the lease or estimated useful life of the improvement

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

(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. Accounts receivable

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

	2020	2019
	(in thousands of dollars)	
Accounts receivable		
Accounts receivable—Government of Canada	2,950	6,989
Accounts receivable—Outside parties	53	293
	3,003	7,282

4. Inventories

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

	2020	2019
	(in thousands of dollars)	
Inventories		
Inventories held for resale	8,163	5,752
Inventories held for consumption	4,131	2,394
	12,294	8,146

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

The cost of consumed inventory recognized as an expense in the Statement of operations and Fund's net liabilities is \$33,034,341 for 2019–2020 (\$38,554,525 for 2018–2019).

5. Prepaid expenses

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

	2020	2019
	(in thousands of dollars)	
Prepaid expenses		
Prepaid expenses—Modernization initiative	27,645	24,084
Prepaid expenses—Other	903	249
	28,548	24,333

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

Passport Canada Revolving Fund—continued

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

6. Tangible capital assets

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

Cost	Opening balance	Acquisitions	Disposals	Closing balance
(in thousands of dollars)				
Technology enhancement plan project	2,906	–	–	2,906
Leasehold improvements	4,353	–	–	4,353
Office furniture	82	–	–	82
Informatics hardware	5,124	–	–	5,124
Software.....	27,086	–	–	27,086
Vehicles	21	–	–	21
Machinery and equipment.....	406	–	–	406
Assets under construction	–	1,365	–	1,365
	39,978	1,365	–	41,343
(in thousands of dollars)				
Accumulated amortization	Opening balance	Amortization	Adjustments	Closing balance
(in thousands of dollars)				
Technology enhancement plan project	2,906	–	–	2,906
Leasehold improvements	4,353	–	–	4,353
Office furniture	29	7	–	36
Informatics hardware	5,071	53	–	5,124
Software.....	23,145	2,332	–	25,477
Vehicles	13	2	–	15
Machinery and equipment.....	229	20	–	249
	35,746	2,414	–	38,160
(in thousands of dollars)				
Net book value			2020	2019
(in thousands of dollars)				
Technology enhancement plan project			–	–
Leasehold improvements			–	–
Office furniture			46	53
Informatics hardware			–	53
Software.....			1,609	3,941
Vehicles			6	8
Machinery and equipment.....			157	177
Assets under construction			1,365	–
			3,183	4,232

7. Accounts payable and accrued liabilities

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

	2020	2019
(in thousands of dollars)		
Accounts payable and accrued liabilities		
Accounts payable—Government of Canada	33,467	23,467
Accounts payable—Outside parties	8,154	10,399
Accrued liabilities—Outside parties	12,765	14,307
Contractors' holdbacks.....	814	134
	55,200	48,307

Passport Canada Revolving Fund—continued

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

8. Net (liabilities)

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

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

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

	2020	2019
	(in thousands of dollars)	
Net liabilities		
Accumulated surplus:		
Opening balance	1,224,200	1,216,327
Net results	(95,383)	7,875
Transfer of the transition payments for implementing salary payments in arrears	—	(2)
Closing balance	1,128,817	1,224,200
Accumulated net charge against the Fund's authority:		
Opening balance	(1,311,466)	(1,290,713)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	91,360	(20,753)
Closing balance	(1,220,106)	(1,311,466)
Contributed capital	80,474	80,474
Net liabilities, end of year	(10,815)	(6,792)

9. 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)
2021	61,968
2022	31,931
2023	28,040
2024	44,012
2025	44,591
2026 and thereafter	317,088
	527,630

10. Contingent liabilities

In the normal course of its operations, the Fund may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. Claims and litigations for which the outcome is not determinable and a reasonable estimate can be made by management amount to \$500,000 as at March 31, 2020.

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 liabilities include the following transactions with Shared Services Canada (SSC) and Employment and Social Development Canada (ESDC).

	2020	2019
	(in thousands of dollars)	
Related party transactions		
Service delivery, operations and internal services (ESDC)	150,323	152,972
Information technologies services (SSC)	15,753	14,776
Applications processing (ESDC)	11,065	11,264
Transition and modernization (ESDC).....	7,135	4,420
e-Passport (ESDC)	1,732	735
	186,008	184,167

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

	2020	2019
	(in thousands of dollars)	
Expenses—Other Government departments.....	38,205	34,787
Revenues—Other Government departments	(3,893)	(3,824)

As part of its operations, the Fund collects Consular fees on behalf of the Global Affairs Canada (GAC). These fees are not recorded as revenues in the Statement of operations and net liabilities. In 2019–2020, the Fund collected and remitted to GAC \$35,911,550 (\$51,390,875 in 2018–2019) in consular fees.

12. Comparative information

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

Real Property Services Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by 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:

Michel D'Amour, CPA, CMA
Acting Chief Financial Officer
Public Services and Procurement Canada

Stéphan Déry, CPA, CMA, MPA
Assistant Deputy Minister,
Real Property Services Branch
Public Services and Procurement Canada

July 3, 2020
Gatineau, Canada

Real Property Services Revolving Fund—continued

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

(in thousands of dollars)

	2020		2019	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(14,404)	(20,209)	(2,700)	(3,556)
Operating source (use) of funds	(14,404)	(20,209)	(2,700)	(3,556)
Items requiring use of funds				
Transfer of salary overpayments between government departments.....	–	98	–	71
Net other assets and liabilities	3,190	14,244	(1,000)	1,312
Authority provided (used)	(11,214)	(5,867)	(3,700)	(2,173)

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)

	2020	2019
Debit balance in the accumulated net charge against the Fund’s authority.....	145,006	270,618
Payables charged against the appropriation at year-end.....	(345,758)	(438,675)
Receivables credited to the appropriation at year-end.....	242,828	215,675
Other items.....	16,560	16,885
Net authority provided (used), end of year.....	58,636	64,503
Authority limit (note 1)	150,000	150,000
Unused authority carried forward.....	208,636	214,503

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, 2020, 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, 2020 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.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the 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.

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

July 3, 2020

Real Property Services Revolving Fund—continued**Statement of financial position as at March 31, 2020**

(in thousands of dollars)

	2020	2019
Assets		
Financial assets		
Cash in transit.....	1	903
Accounts receivable (note 3)	255,670	228,109
Other assets (note 4)	25,847	34,061
	281,518	263,073
Non-financial assets		
Prepaid expenses	66	45
Total assets	281,584	263,118
Liabilities		
Accounts payable and accrued liabilities (note 5)	355,374	445,403
Vacation pay and compensatory leave	19,670	14,748
Contractors' security deposits	818	2,638
Employee severance benefits (note 6)	12,858	12,966
	388,720	475,755
Net liabilities (note 7)	(107,136)	(212,637)
Net financial position of the Fund	281,584	263,118
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, 2020**

(in thousands of dollars)

	2020	2019
Revenues		
Real Property services—other government departments	1,748,407	1,740,040
Real Property services—Public Services and Procurement Canada portfolio	287,661	259,207
Other revenues	4,149	3,222
	2,040,217	2,002,469
Cost of sales	(1,569,045)	(1,551,262)
Gross profit	471,172	451,207
Operating expenses		
Salaries and employee benefits	357,005	319,521
Corporate and administrative services	81,178	82,969
Professional and special services	22,709	24,060
Occupancy costs	17,600	16,285
Utilities, materials and supplies	3,840	4,509
Transportation and telecommunications	3,714	3,619
Other expenses	3,373	717
Employee severance benefits (note 6)	1,962	3,083
Total operating expenses	491,381	454,763
Net results	(20,209)	(3,556)
Net liabilities, beginning of year	(212,637)	(203,276)
Transfer of salary overpayments between government departments	98	71
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 7)	125,612	(5,876)
Net liabilities, end of year (note 7)	(107,136)	(212,637)

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, 2020

(in thousands of dollars)

	2020	2019
Operating activities		
Net results	(20,209)	(3,556)
Variations in statement of financial position		
Decrease (increase) in cash in transit	902	317
Decrease (increase) in accounts receivable	(27,561)	16,194
Decrease (increase) in other assets	8,214	(1,058)
Decrease (increase) in prepaid expenses	(21)	(16)
Increase (decrease) in accounts payable and accrued liabilities	(90,029)	(7,235)
Increase (decrease) in vacation pay and compensatory leave	4,922	77
Increase (decrease) in contractors' security deposits	(1,820)	771
Increase (decrease) in employee severance benefits	(108)	311
	(105,501)	9,361
Transfer of salary overpayments between government	98	71
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 7)	(125,612)	5,876
Accumulated net charge against the Fund's authority, beginning of year	270,618	264,742
Accumulated net charge against the Fund's authority, end of year	145,006	270,618

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, 2020

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, 2020—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

	2020	2019
	(in thousands of dollars)	
Other government departments and agencies	242,828	215,675
Outside parties	13,006	12,648
	255,834	228,323
Less: allowance for doubtful accounts on receivables from outside parties	(164)	(214)
Net accounts receivable.....	255,670	228,109

4. Other assets

	2020	2019
	(in thousands of dollars)	
Sales tax refundable advances.....	24,951	33,256
Other advances.....	896	805
Total other assets.....	25,847	34,061

5. Accounts payable and accrued liabilities

	2020	2019
	(in thousands of dollars)	
Outside parties	327,594	424,660
Other government departments and agencies	18,164	14,015
	345,758	438,675
Accrued liabilities	9,616	6,728
Total accounts payables and accrued liabilities	355,374	445,403

Real Property Services Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—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:

	2020	2019
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	12,966	12,655
Expense for the year	1,962	3,083
Benefits paid during the year	(2,070)	(2,772)
Employee severance benefits obligation, end of year	12,858	12,966

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.

	2020	2019
	(in thousands of dollars)	
Accumulated surplus, beginning of year	57,981	61,466
Net results	(20,209)	(3,556)
Transfer of salary overpayments between government departments	98	71
Accumulated surplus, end of year	37,870	57,981
Accumulated net charge against the Fund's authority, beginning of year	(270,618)	(264,742)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	125,612	(5,876)
Accumulated net charge against the Fund's authority, end of year	(145,006)	(270,618)
Net liabilities, end of year	(107,136)	(212,637)

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	
2021	561,418
2022	187,547
2023	41,249
2024	8,022
2025 and thereafter	56,749
Total contractual obligations	854,985

Real Property Services Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2020—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 \$2.7 million (\$2.3 million in 2018–2019). Settlement, if any, that may be made with respect to these actions, is expected to be accounted for as a charge against income of the applicable years.

10. Related party transactions

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

Translation Bureau Revolving Fund

Statement of management responsibility

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

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

Michel D'Amour, CPA, CMA
Acting Chief Financial Officer
Public Services and Procurement Canada

Lucie Séguin
Chief Executive Officer,
Translation Bureau
Public Services and Procurement Canada

July 3, 2020
Gatineau, Canada

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

(in thousands of dollars)

	2020		2019	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(9,041)	(10,362)	(1,718)	8,565
Items not requiring use of funds				
Amortization	1,752	1,359	1,706	1,736
	1,752	1,359	1,706	1,736
Operating source (use) of funds	(7,289)	(9,003)	(12)	10,301
Items requiring use of funds				
Net tangible capital assets acquisitions	(2,170)	(2,573)	(6,726)	(2,570)
Transfer of salary overpayments between government departments	–	56	–	–
Net other assets and liabilities	1,309	734	(570)	188
	(861)	(1,783)	(7,296)	(2,382)
Authority provided (used)	(8,150)	(10,786)	(7,308)	7,919

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)

	2020	2019
Debit balance in the accumulated net charge against the Fund’s authority	25,339	36,375
Payables charged against the appropriation at year-end	(11,508)	(12,927)
Receivables credited to the appropriation at year-end	6,928	7,451
Other items	5,733	6,379
Net authority provided (used), end of year	26,492	37,278
Authority limit (note 1)	20,000	20,000
Unused authority carried forward	46,492	57,278

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, 2020, 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, 2020 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.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Fund to meet the financial reporting provisions for the 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.

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

July 3, 2020

Translation Bureau Revolving Fund—continued

Statement of financial position as at March 31

(in thousands of dollars)

	2020	2019
Assets		
Financial assets		
Cash in transit.....	1	62
Accounts receivable (note 3).....	9,593	9,703
Other assets (note 4).....	604	1,121
	10,198	10,886
Non-financial assets		
Prepaid expenses.....	1	1
Tangible capital assets (note 5).....	7,000	5,786
	7,001	5,787
Total assets	17,199	16,673
Liabilities		
Accounts payable and accrued liabilities (note 6).....	13,313	14,203
Vacation pay and compensatory leave.....	4,074	3,159
Employee severance benefits (note 7).....	3,724	3,953
	21,111	21,315
Net liabilities (note 8).....	(3,912)	(4,642)
Net financial position of the Fund	17,199	16,673

Contractual obligations (note 9)

Contingent liabilities (note 10)

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

Translation Bureau Revolving Fund—continued

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

(in thousands of dollars)

	2020	2019
Revenues		
Translation services	117,462	125,169
Interpretation services	18,732	18,866
Terminology services	14,157	14,201
Other	8,324	8,576
Total revenues	158,675	166,812
Operating expenses		
Salaries and employee benefits	108,784	96,775
Professional and special services	29,756	30,549
Corporate and administrative services	21,947	21,483
Occupancy costs	4,451	4,804
Transportation and telecommunications	1,368	1,661
Amortization (note 5)	1,359	1,736
Other expenses	856	838
Utilities, materials and supplies	503	486
Employee severance benefits (note 7)	13	(85)
Total operating expenses	169,037	158,247
Net results	(10,362)	8,565
Net liabilities, beginning of year	(4,642)	(3,306)
Transfer of salary overpayments between government departments	56	–
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 8)	11,036	(9,901)
Net liabilities, end of year (note 8)	(3,912)	(4,642)

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)

	2020	2019
Operating activities		
Net results	(10,362)	8,565
Items not requiring use of funds		
Amortization of tangible capital assets (note 5)	1,359	1,736
Total of items not requiring use of funds	1,359	1,736
Variations in statement of financial position		
Decrease (increase) in cash in transit	61	(62)
Decrease (increase) in accounts receivable	110	(31)
Decrease (increase) in other assets	517	(90)
Decrease (increase) in prepaid expenses	–	1
Increase (decrease) in accounts payable and accrued liabilities	(890)	2,581
Increase (decrease) in vacation pay and compensatory leave	915	5
Increase (decrease) in employee severance benefits	(229)	(234)
	484	2,170
Transfer of salary overpayments between government departments	56	–
Net financial resources provided (used) by operating activities	(8,463)	12,471
Capital investing activities		
Acquisitions of tangible capital assets (note 5)	(2,573)	(2,570)
Net financial resources used by capital investing activities	(2,573)	(2,570)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 8)	(11,036)	9,901
Accumulated net charge against the Fund's authority, beginning of year	36,375	26,474
Accumulated net charge against the Fund's authority, end of year	25,339	36,375

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, 2020

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, 2020—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

	2020	2019
	(in thousands of dollars)	
Other government departments and agencies	6,928	7,451
Outside parties	2,667	2,254
	9,595	9,705
Less: allowance for doubtful accounts on receivables from outside parties	(2)	(2)
Net accounts receivable	9,593	9,703

4. Other assets

	2020	2019
	(in thousands of dollars)	
Sales tax refundable advances	379	925
Other advances.....	225	196
Total other assets	604	1,121

Translation Bureau Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—continued

5. Tangible capital assets

Cost	Balance at	Acquisitions	Dispositions	Balance at
	beginning		and	end of
	of year		transfers	year
(in thousands of dollars)				
Computer hardware.....	2,175	–	–	2,175
Computer software.....	33,974	605	315	34,894
Leasehold improvements	7,523	504	1,830	9,857
Assets under construction	2,495	1,464	(2,145)	1,814
	46,167	2,573	–	48,740
(in thousands of dollars)				
Accumulated amortization	Balance at	Current year	Dispositions	Balance at
	beginning		and	end of
	of year	amortization	transfers	year
(in thousands of dollars)				
Computer hardware.....	(1,965)	(49)	–	(2,014)
Computer software.....	(31,505)	(1,207)	–	(32,712)
Leasehold improvements	(6,911)	(103)	–	(7,014)
	(40,381)	(1,359)	–	(41,740)
(in thousands of dollars)				
Net book value			2020	2019
			(in thousands of dollars)	
Computer hardware.....			161	210
Computer software.....			2,182	2,469
Leasehold improvements			2,843	612
Assets under construction			1,814	2,495
			7,000	5,786

6. Accounts payable and accrued liabilities

	2020	2019
(in thousands of dollars)		
Outside parties	10,073	10,946
Other government departments and agencies	1,435	1,981
	11,508	12,927
Accrued liabilities	1,805	1,276
Total accounts payable and accrued liabilities	13,313	14,203

Translation Bureau Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2020—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:

	2020	2019
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	3,953	4,187
Expense for the year	13	(85)
Benefits paid during the year	(242)	(149)
Employee severance benefits obligation, end of year	3,724	3,953

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.

	2020	2019
	(in thousands of dollars)	
Accumulated surplus, beginning of year	31,733	23,168
Net results	(10,362)	8,565
Transfer of salary overpayments between government departments	56	-
Accumulated surplus, end of year	21,427	31,733
Accumulated net charge against the Fund's authority, beginning of year	(36,375)	(26,474)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	11,036	(9,901)
Accumulated net charge against the Fund's authority, end of year	(25,339)	(36,375)
Net liabilities, end of year	(3,912)	(4,642)

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	
2021	10,843
2022	6,853
2023	5,392
2024	914
2025 and thereafter	3,568
Total contractual obligations	27,570

Translation Bureau Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2020—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 2019–2020

Supplementary information required by the *Financial Administration Act*

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Remissions of taxes, fees, penalties and other debts

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

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

(in dollars)

Description	Amount ¹
Financial Administration Act (Section 23)	
Families, Children and Social Development	
Department of Employment and Social Development	480
Finance	
Department of Finance.....	26,814,570
Justice	
Department of Justice	11,123,317
National Revenue	
Canada Revenue Agency	2,629,955,849
Public Safety and Emergency Preparedness	
Canada Border Services Agency.....	768,002,448
Customs Tariff (Section 115)	
Public Safety and Emergency Preparedness	
Canada Border Services Agency.....	143,116,758
Total.....	3,579,013,422

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

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

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
Pursuant to section 23 of the <i>Financial Administration Act</i>	
Families, Children and Social Development	
Department of Employment and Social Development	
P.C. 2019-1145, August 7, 2019, grants a remission of a total of sums paid or payable by Tonele Benoit under the <i>Universal Child Care Benefit Act</i> as repayment of benefits received in the 2016 taxation year.	480
Finance	
Department of Finance	
P.C. 2019-962, June 22, 2019, granted remission of the debt owing by the provinces of Alberta and Newfoundland and Labrador for fiscal stabilization overpayments under the <i>Federal-Provincial Fiscal Arrangements Act</i> in respect of the fiscal year 2015-16.	26,814,570
Justice	
Department of Justice	
P.C. 2019-0136, February 28, 2019, amended Family Support Orders and Agreements Garnishment Regulations, made by the P.C. 1988-0473 of March 17, 1988, to the effect that when Her Majesty ceases to be bound by a garnishee summons, or any outstanding fee amount in respect of the processing of the garnishee summons remains payable at the end of a year by the judgment debtor, the outstanding fee is remitted.	11,123,317
National Revenue	
Canada Revenue Agency	
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.	2,609,487,606
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.	8,245,438
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.	6,009,362
P.C. 1994-0568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, grants a remission of customs duties, excise duties, and certain taxes imposed under the <i>Excise Tax Act</i> . This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada.	18,587
P.C. 1994-0585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band.	598,471
P.C. 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba).	2,563,617
P.C. 1998-0396, March 19, 1998, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-0567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years.	1,301,276
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.	1,209,375

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

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
P.C. 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.	424,908
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.	43,888
P.C. 2018-1253, October 4, 2018, grants a remission of tax, paid or payable by the estate of Laura Janet Brophy for the 1994 taxation year.	1,043
P.C. 2019-0270, April 5, 2019, grants a remission of tax paid or payable under Part I of the <i>Income Tax Act</i> , by the Lazarus Family Trust for the 2002, 2003, 2004 and 2005 Taxation years, respectively, and all relevant interest.	31,279
P.C. 2019-1145, August 7, 2019, grants a remission of Canada child tax benefits, Canada child benefits, Goods and services tax/harmonized sales tax credit and universal child care benefits received by Tonele Benoit, to which she was not entitled.	7,527
P.C. 2020-0029, January 30, 2020, grants a remission of HST payable by Smart Net Systems Ltd. for the period beginning on February 1, 2010 and ending on April 30, 2011, due to incorrect action on the part of the Canada Revenue Agency.	13,472
Total	<u>2,629,955,849</u>
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
P.C. 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park.	2,625
P.C. 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency.	87,625
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.	2,673
P.C. 1976—2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value.	93,243
P.C. 1979—0395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments.	3,348
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.	747,599,740
P.C. 1984-0867, March 15, 1984, remission of GST and excise taxes on goods imported for meetings in Canada of Foreign organizations.	32
P.C. 1985—2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services.	1,309,042
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.	364,475
P.C. 1990-2848, December 21, 1990, remission of duties, including GST on goods for use in joint Canada-United States Government projects.	5,556
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.	1,145
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.	18,532,612
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.	190
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.	142
Total	<u>768,002,448</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.	31,060
P.C. 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers.	18,323
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.	343,791
P.C. 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels Remission Order.	47,840,184
P.C. 2018-1272, October 10, 2018, remission of the surtaxes imposed by the United States Surtax Order (steel and Aluminium) 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 steel products, 10% in the case of certain aluminum products and 10% for certain other goods listed in the order).	94,883,400
Total	143,116,758

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	248	19,560,797	–	–	–	–	–	248	19,560,797
Canadian Grain Commission.....	A	6	1,003	–	–	–	–	–	6	1,003
Canadian Heritage										
Library and Archives of Canada.....	A	3	168	–	–	–	–	–	3	168
Crown-Indigenous Relations and Northern Affairs										
Department of Indian Affairs and Northern Development	A	6	3,844,187	–	–	–	–	–	6	3,844,187
Department of Crown-Indigenous Relations and Northern Affairs.....	A/B	12	124,987	–	–	–	98	914,022,919	110	914,147,906
Environment and Climate Change										
Department of the Environment	A/D	97	42,682	–	–	–	–	–	97	42,682
Parks Canada Agency	A	14	72,616	–	–	–	–	–	14	72,616
Families, Children and Social Development										
Department of Employment and Social Development.....	A/C/D	10,891	45,595,431	–	–	² /90b	32,906	179,127,905	43,797	224,723,336
Finance										
Department of Finance	C	–	–	–	–	²	2	26,814,570	2	26,814,570
Financial Transactions and Reports Analysis Centre of Canada	A	5	77,693	–	–	–	–	–	5	77,693
Fisheries, Oceans and the Canadian Coast Guard										
Department of Fisheries and Oceans	A/D	105	1,114,740	–	–	–	–	–	105	1,114,740
Global Affairs										
Department of Foreign Affairs, Trade and Development	A	55	446,838	–	–	–	–	–	55	446,838
Health										
Department of Health.....	A/C	98	302,353	–	–	–	3	69,000	101	371,353
Canadian Food Inspection Agency	A	69	46,103	–	–	–	–	–	69	46,103
Canadian Institutes of Health Research	A	7	36,079	–	–	–	–	–	7	36,079
Public Health Agency of Canada.....	A	33	130,444	–	–	–	–	–	33	130,444
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration.....	A	3,397	522,375	–	–	–	–	–	3,397	522,375
Indigenous Services										
Department of Indigenous Services.....	A	26	1,224,751	–	–	–	–	–	26	1,224,751
Innovation, Science and Economic Development										
Department of Industry.....	A/D	145	1,111,319	–	–	–	–	–	145	1,111,319
Atlantic Canada Opportunities Agency.....	D	26	1,867	–	–	–	–	–	26	1,867
Department of Western Economic Diversification	A/D	2	250,049	–	–	–	–	–	2	250,049
Economic Development Agency of Canada for the Regions of Quebec.....	A/D	33	12,495,110	–	–	–	–	–	33	12,495,110
Federal Economic Development Agency for Southern Ontario	A	3	9,171,409	–	–	–	–	–	3	9,171,409
National Research Council of Canada	A	9	910,425	–	–	–	–	–	9	910,425
Statistics Canada	A/D	78	3,162	–	–	–	–	–	78	3,162
Justice										
Department of Justice.....	A/C	20	118,078	–	–	²	65,331	11,123,317	65,351	11,241,395
Registrar of the Supreme Court of Canada.....	A	2	150	–	–	–	–	–	2	150
National Defence										
Department of National Defence	A	211	2,506,628	–	–	–	–	–	211	2,506,628

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	1,211,742	3,157,766,234	–	–	–	–	–	1,211,742	3,157,766,234
Natural Resources										
Department of Natural Resources.....	A/D	14	9,170	–	–	–	–	–	14	9,170
Canadian Nuclear Safety Commission.....	A	1	1,272	–	–	–	–	–	1	1,272
Privy council										
Office of the Chief Electoral Officer	A	7	31,689	–	–	–	–	–	7	31,689
Public Safety and Emergency Preparedness										
Canada Border Services Agency	A	293	18,844,169	–	–	–	–	–	293	18,844,169
Canadian Security Intelligence Service.....	D	9	569	–	–	–	–	–	9	569
Correctional Service of Canada.....	A	70	19,724	–	–	–	–	–	70	19,724
Royal Canadian Mounted Police	A	2	1,100	–	–	–	–	–	2	1,100
Public Services and Procurement										
Department of Public Works and Government Services	A	67	2,531,483	–	–	–	–	–	67	2,531,483
Transport										
Department of Transport	A	20	5,219	–	–	–	–	–	20	5,219
Veterans Affairs										
Department of Veterans Affairs.....	A	201	504,060	–	–	–	–	–	201	504,060
		<i>1,228,027</i>	<i>3,279,426,133</i>	–	–	–	<i>98,340</i>	<i>1,131,157,711</i>	<i>1,326,367</i>	<i>4,410,583,844</i>
Apprentice Loans Act										
Families, Children and Social Development										
Department of Employment and Social Development.....	B	452	93,713	–	–	–	–	–	452	93,713
Bankruptcy and Insolvency Act										
National Revenue										
Canada Revenue Agency	A	21,769	304,195,314	–	–	–	–	–	21,769	304,195,314
Canada Small Business Financing Act										
Innovation, Science and Economic Development										
Department of Industry	A	620	41,295,084	–	–	–	–	–	620	41,295,084
Canada Student Financial Assistance Act										
Families, Children and Social Development										
Department of Employment and Social Development.....	B	341,541	371,074,479	–	–	–	–	–	341,541	371,074,479
Canada Student Loans Act										
Families, Children and Social Development										
Department of Employment and Social Development.....	B	187	2,041,103	–	–	–	–	–	187	2,041,103
Canadian Food Inspection Agency Act										
Health										
Canadian Food Inspection Agency	C	11,477	1,127,248	–	–	–	–	–	11,477	1,127,248
Customs Act										
Public Safety and Emergency Preparedness										
Canada Border Services Agency	D	204	2,398,402	–	–	–	–	–	204	2,398,402

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	7	20,548	–	–	–	–	–	7	20,548
Employment Insurance Act										
Families, Children and Social Development										
Department of Employment and Social Development.....	A	82,029	71,666,246	–	–	–	–	–	82,029	71,666,246
Excise Tax Act										
National Revenue										
Canada Revenue Agency ³	B	6,461	104,592,254	–	–	–	–	–	6,461	104,592,254
Immigration and Refugee Protection Act										
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration..	D	2	200	–	–	–	–	–	2	200
Income Tax Act										
National Revenue										
Canada Revenue Agency ³	B/D	507,508	449,468,334	–	–	–	–	–	507,508	449,468,334
Office of the Superintendent of Financial Institutions Act										
Finance										
Office of the Superintendent of Financial Institutions.....	A	5	2,150	–	–	–	–	–	5	2,150
Old Age Security Act										
Families, Children and Social Development										
Department of Employment and Social Development.....	C	7,054	10,291,336	–	–	–	–	–	7,054	10,291,336
Pension Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	28	257,374	–	–	–	–	–	28	257,374
Veterans Well-being Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	58	1,046,824	–	–	–	–	–	58	1,046,824
		2,207,429	4,638,996,742	–	–	–	98,340	1,131,157,711	2,305,769	5,770,154,453
Summary										
Write-offs.....	A	1,332,126	3,696,336,105	–	–	–	32,905	179,127,425	1,365,031	3,875,463,530
Forgiveness.....	B	385,441	772,421,074	–	–	–	98	914,022,919	385,539	1,686,443,993
Remissions.....	C	18,531	11,418,584	–	–	–	65,337	38,007,367	83,868	49,425,951
Waivers.....	D	471,331	158,820,979	–	–	–	–	–	471,331	158,820,979
		2,207,429	4,638,996,742	–	–	–	98,340	1,131,157,711	2,305,769	5,770,154,453

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, 2020		Advances settled in April 2020		Advances outstanding as at April 30, 2020	
	Number	Amount	Number	Amount	Number	Amount
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	52	39,935	42	29,275	10	10,660
Canadian Dairy Commission.....	1	400	–	–	1	400
Canadian Grain Commission.....	14	9,366	1	2,036	13	7,330
	67	49,701	43	31,311	24	18,390
Canadian Heritage						
Department of Canadian Heritage	134	401,937	–	–	134	401,937
Canadian Radio-television and Telecommunications Commission....	39	174,387	–	1,715 ¹	39	172,672
Library and Archives of Canada.....	11	4,150	–	–	11	4,150
National Film Board.....	103	116,247	21	9,549	82	106,698
	287	696,721	21	11,264	266	685,457
Crown-Indigenous Relations and Northern Affairs						
Department of Crown-Indigenous Relations and Northern Affairs....	143	168,502	–	–	143	168,502
Canadian High Arctic Research Station.....	1	576	–	–	1	576
	144	169,078	–	–	144	169,078
Digital Government						
Shared Services Canada	63	121,551	2	4,370	61	117,181
Environment and Climate Change						
Department of the Environment	326	513,849	1	6,909	325	506,940
Impact Assessment Agency of Canada.....	33	47,163	–	–	33	47,163
Parks Canada Agency.....	1,667	3,659,329	186	278,622	1,481	3,380,707
	2,026	4,220,341	187	285,531	1,839	3,934,810
Families, Children and Social Development						
Department of Employment and Social Development	2,592	8,028,787	24	72,542	2,568	7,956,245
Finance						
Department of Finance	64	2,745	–	974 ¹	64	1,771
Financial Transactions and Reports Analysis Centre of Canada	4	3,939	–	–	4	3,939
Office of the Auditor General.....	5	1,700	5	1,700	–	–
Office of the Superintendent of Financial Institutions.....	7	7,750	1	1,050	6	6,700
	80	16,134	6	3,724	74	12,410
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	223	190,001	175	136,659	48	53,342
Global Affairs						
Department of Foreign Affairs, Trade and Development.....	3,391	23,950,528	216	221,649	3,175	23,728,879
International Joint Commission (Canadian Section).....	5	8,485	4	2,129	1	6,356
Invest in Canada Hub	4	4,280	–	–	4	4,280
	3,400	23,963,293	220	223,778	3,180	23,739,515
Health						
Department of Health	489	1,545,417	57	27,925	432	1,517,492
Canadian Food Inspection Agency	144	241,033	136	240,163	8	870
Patented Medicine Prices Review Board	7	18,048	1	500	6	17,548
Public Health Agency of Canada.....	112	380,368	18	6,697	94	373,671
	752	2,184,866	212	275,285	540	1,909,581
Immigration, Refugees and Citizenship						
Immigration and Refugee Board.....	94	236,438	1	5,953	93	230,485
Indigenous Services						
Department of Indigenous Services	487	911,435	1	59	486	911,376

Accountable advances—continued

(in dollars)

Department and agency	Advances outstanding as at March 31, 2020		Advances settled in April 2020		Advances outstanding as at April 30, 2020	
	Number	Amount	Number	Amount	Number	Amount
Infrastructure and Communities						
Office of Infrastructure of Canada	12	9,657	2	2,721	10	6,936
Innovation, Science and Economic Development						
Department of Industry	230	545,600	34	22,475	196	523,125
Atlantic Canada Opportunities Agency	7	1,500	–	–	7	1,500
Canadian Northern Economic Development Agency	2	2,295	–	–	2	2,295
Canadian Space Agency	19	39,580	1	1,411	18	38,169
Copyright Board	2	1,595	–	–	2	1,595
Department of Western Economic Diversification	4	1,680	–	211	4	1,469
Economic Development Agency of Canada for the Regions of Quebec	3	3,921	–	375	3	3,546
Federal Economic Development Agency for Southern Ontario	58	144,643	–	1,205	58	143,438
Natural Sciences and Engineering Research Council	1	100	–	–	1	100
Social Sciences and Humanities Research Council	1	100	–	–	1	100
Statistics Canada	36	184,634	–	534	36	184,100
	363	925,648	35	26,211	328	899,437
Justice						
Department of Justice	28	8,014,450	–	–	28	8,014,450
Administrative Tribunals Support Service of Canada	8	11,356	–	–	8	11,356
Canadian Human Rights Commission	15	36,348	–	–	15	36,348
Courts Administration Service	54	17,967	–	–	54	17,967
Office of the Commissioner for Federal Judicial Affairs	33	345,791	–	–	33	345,791
Office of the Director of Public Prosecutions	23	20,774	–	–	23	20,774
Offices of the Information and Privacy Commissioners of Canada	24	56,600	–	2,142	24	54,458
Registrar of the Supreme Court of Canada	8	3,440	–	–	8	3,440
	193	8,506,726	–	2,142	193	8,504,584
National Defence						
Department of National Defence	10,700	50,758,344	2,337	5,224,526	8,363	45,533,818
Communications Security Establishment	164	677,647	18	128,910	146	548,737
	10,864	51,435,991	2,355	5,353,436	8,509	46,082,555
National Revenue						
Canada Revenue Agency	2,454	1,871,879	9	267,340	2,445	1,604,539
Natural Resources						
Department of Natural Resources	237	616,853	1	10,036	236	606,817
Canadian Energy Regulator	5	3,889	–	–	5	3,889
Canadian Nuclear Safety Commission	14	8,210	1	500	13	7,710
	256	628,952	2	10,536	254	618,416
Office of the Governor General's Secretary						
Office of the Governor General's Secretary	5	2,700	–	–	5	2,700
Parliament						
House of Commons	438	880,712	4	652	434	880,060
Library of Parliament	2	1,020	–	–	2	1,020
Office of the Conflict of Interest and Ethics Commissioner	2	1,400	1	900	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	9	5,538	–	–	9	5,538
Secretariat of the National Security and Intelligence Committee of Parliamentarians	1	200	–	–	1	200
Senate	11	5,100	–	–	11	5,100
	465	894,420	5	1,552	460	892,868

Accountable advances—concluded

(in dollars)

Department and agency	Advances outstanding as at March 31, 2020		Advances settled in April 2020		Advances outstanding as at April 30, 2020	
	Number	Amount	Number	Amount	Number	Amount
Privy Council						
Privy Council Office	102	175,643	2	3,880	100	171,763
Canadian Intergovernmental Conference Secretariat	2	600	–	–	2	600
Canadian Transportation Accident Investigation and Safety Board ...	15	9,200	–	9,200 ¹	15	–
Office of the Chief Electoral Officer	47	41,387	6	4,612	41	36,775
Office of the Commissioner of Official Languages	7	2,000	7	2,000	–	–
Office of the Intelligence Commissioner	1	300	–	–	1	300
Public Service Commission	105	227,020	2	12,174	103	214,846
Security Intelligence Review Committee	1	300	–	–	1	300
	280	456,450	17	31,866	263	424,584
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness	173	323,464	–	–	173	323,464
Canada Border Services Agency	1,431	1,212,800	114	68,359	1,317	1,144,441
Canadian Security Intelligence Service	176	14,451,243	2	6,500,410	174	7,950,833
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	6	16,200	–	–	6	16,200
Correctional Service of Canada	2,278	4,435,656	28	29,698	2,250	4,405,958
Office of the Correctional Investigator of Canada	5	19,977	–	–	5	19,977
Parole Board of Canada	24	22,403	–	–	24	22,403
Royal Canadian Mounted Police	2,399	21,226,381	1,452	13,496,623	947	7,729,758
	6,492	41,708,124	1,596	20,095,090	4,896	21,613,034
Public Services and Procurement						
Department of Public Works and Government Services	1,452	15,737,620	29	11,760,972	1,423	3,976,648
Transport						
Department of Transport	342	277,558	2	4,732	340	272,826
Canadian Transportation Agency	3	6,745	1	2,659	2	4,086
	345	284,303	3	7,391	342	276,912
Treasury Board						
Treasury Board Secretariat	283	479,389	4	2,925	279	476,464
Office of the Commissioner of Lobbying	1	200	–	–	1	200
	284	479,589	4	2,925	280	476,664
Veterans Affairs						
Department of Veterans Affairs	332	496,924	5	6,354	327	490,570
Veterans Review and Appeal Board	7	14,583	–	1,517 ¹	7	13,066
	339	511,507	5	7,871	334	503,636
Women and Gender Equality						
Department for Women and Gender Equality	18	25,457	–	584 ¹	18	24,873
Total	34,037	164,267,369	4,954	38,621,113	29,083	125,646,256

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 2019-2020

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
National Revenue					
Canada Revenue Agency					
Cases before the Courts (Canada Revenue Agency's estimate of the amount of tax evaded or refunds fraudulently obtained) ¹					
Goods and services tax/harmonized sales tax.....	22	8,312,193	–	²	²
Income tax.....	30	12,220,596	–	²	²
Total.....	52	20,532,789	–	–	–
Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court)					
Goods and services tax/harmonized sales tax.....	30	13,893,312	411,390	10,945,071	2,536,851
Income tax.....	17	2,484,546	92,034	290,757	2,101,755
Other administered losses.....	1	57,076	49,020	8,056	–
Total.....	48	16,434,934	552,444	11,243,884	4,638,606

¹ Once a judgment is pronounced in court, these cases will then be presented in the Court convictions section in future years.

² These amounts can only be estimated following a court conviction.

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2019-2020

(in dollars)

Brief description of loss	Number of cases	Charged to 2019–2020 vote	Amount of loss	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Crown-Indigenous Relations and Northern Affairs						
Department of Crown-Indigenous Relations and Northern Affairs						
Unauthorized use of acquisition card.....	1	1	2,873	2,873	–	–
Department of Indian Affairs and Northern Development						
Loss of Treaty payment.....	6	1	255	–	255	–
Digital Government						
Shared Services Canada						
Loss of petty cash funds	1	1	1,174	–	1,174	–
Unauthorized use of taxi voucher	1	1	250	–	250	–
Environment and Climate Change						
Department of the Environment						
Unauthorized use of travel card.....	2	1	4,868	1,063	–	3,805
Parks Canada Agency						
Fraudulent use of acquisition card.....	28	1	57,034	47,954	258	8,822
Fraudulent use of travel card	2	1	6,589	3,627	–	2,962
Loss of cash receipts.....	2	1	160	–	160	–
Loss of petty cash funds	4	1	780	–	780	–
Net cash shortages (gross shortages \$98,352; gross overages \$72,656).....	1	1	25,696	–	25,696	–
Unauthorized use of acquisition card.....	2	1	381	275	–	106
Unpaid travel card.....	7	1	12,475	5,246	–	7,229
Families, Children and Social Development						
Department of Employment and Social Development						
Fraudulent claim for Canada Pension Plan	4	(S)	29,667	117	–	29,550
Fraudulent claim for Canada Student Loans	37	(S)	418,983	8,246	99,802	310,935
Fraudulent claim for Employment Insurance Benefit.....	82,981	(S)	151,716,218	36,707,683	75,487	114,933,048
Fraudulent claim for Old Age Security	12	(S)	166,727	15,889	–	150,838
Fraudulent or unsupported claim for grant and contribution	5	5, (S)	46,557	–	–	46,557
Loss due to administrative error	1	1	15	–	15	–
Loss of deposit	1	1	100	–	100	–
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans						
Fraudulent use of designated acquisition card due to identity theft	46	1	58,897	57,869	961	67
Unauthorized use of acquisition card.....	32	1	14,579	14,428	4	147
Unauthorized use of travel card.....	10	1	20,901	8,258	–	12,643
Unauthorized use of taxi voucher	2	1	2,720	–	2,720	–
Global Affairs						
Department of Foreign Affairs, Trade and Development						
Fraudulent use of contribution funds	5	10	146,436	42,204	–	104,232
Fraudulent use of fuel card	1	1	133,828	–	133,828	–
Loss of cheque.....	1	1	8,087	–	–	8,087
Loss of consular revenue	3	1	495	–	495	–
Loss of funds due to fraudulent email claim	1	1	3,435	–	3,435	–
Loss of funds due to non-recoverable bank transfer.....	1	1	643	–	643	–
Loss of hospitality advance	1	1	355	–	355	–

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2019-2020—continued

(in dollars)

Brief description of loss	Number of cases	Charged to 2019–2020 vote	Amount of loss	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Health						
Department of Health						
Fraudulent use of hospitality expenditure approval form	1	1	100	100	–	–
Canadian Food Inspection Agency						
Fraudulent use of the pay system	1	1	8,000	–	–	8,000
Unauthorized use of acquisition card	3	1	549	549	–	–
Unauthorized use of travel card	1	1	291	291	–	–
Canadian Institutes of Health Research						
Fraudulent change of deposit information	1	70	1,820	–	1,820	–
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration						
Loss of cash receipt for immigration service fees	5,163		858,518	69,884	680,943	107,691
Unauthorized use of travel card	3	1	8,491	5,909	–	2,582
Indigenous Services						
Department of Indigenous Services						
Cashier shortage	1	1	5	–	5	–
Loss of petty cash funds	2	1	126	–	126	–
Loss of Treaty payment	8	1	330	–	330	–
Innovation, Science and Economic Development						
Canadian Space Agency						
Fraudulent use of acquisition card	2	1	2,265	1,658	–	607
Economic Development Agency of Canada for the Regions of Quebec						
Loss of petty cash	1	1	45	–	45	–
Statistics Canada						
Loss of accountable advance	1	1	100	–	100	–
National Defence						
Department of National Defence						
Fraudulent use of acquisition card by unknown organization/person ...	1	1	57,101	15,430	–	41,671
Loss of funds—Deployed Operations	5	1	81,514	–	81,514	–
Unauthorized use of taxi voucher	18	1	398	–	398	–
National Revenue						
Canada Revenue Agency						
Fraudulent claim paid for sick and other leave benefits	1	1	11,290	7,544	–	3,746
Fraudulent salary payments for unreported absences	9	1	31,319	10,164	–	21,155
Unauthorized use of travel card	1	1	9,114	9,114	–	–
Public Safety and Emergency Preparedness						
Canada Border Services Agency						
Fraudulent use of acquisition card	1		3,865	3,865	–	–
Correctional Service of Canada						
Loss due to administrative error	2	1	47	25	22	–
Vendor overpayment	1	1	87	–	87	–
Royal Canadian Mounted Police						
Fraudulent use of acquisition card	4	1	12,823	8,870	2,278	1,675
Theft of cash receipts	1	1	2,000	–	2,000	–
Theft of petty cash funds	3	1	3,126	–	3,126	–

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2019-2020—concluded
(in dollars)

Brief description of loss	Number of cases	Charged to 2019–2020 vote	Amount of loss	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Public Services and Procurement						
Department of Public Works and Government Services						
Fraudulent use of acquisition card	1	1	1,180	–	–	1,180
Non-compliant relocation claim	6	1	18,249	–	–	18,249
Overpayment—Public Service Pension Fund	1	1	19,378	–	–	19,378
Unauthorized use of travel card	10	1	28,024	2,833	–	25,191
Vendor overpayment	2	1	246,730	–	–	246,730
Receiver General						
Receiver General payment instruments including employment insurance and Bank of Canada payments						
Forged or fraudulent endorsement of payment instrument or other	6,307		7,911,381	6,550,661	1,360,720	–
Misdirected electronic payment	9,619		6,573,662	2,507,473	2,218,633	1,847,556
Transport						
Department of Transport						
Loss of money order	1		904	–	904	–
Theft of a fleet card	2		6,389	–	–	6,389
Treasury Board						
Treasury Board Secretariat						
Fraudulent benefit claim	14	20	129,320	59,020	–	70,300
Total	104,399		168,909,719	46,169,122	4,699,469	118,041,128

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2019–2020

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2019–2020	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	7	6,265	–	6,265	–
Theft of equipment	7	28,397	–	28,397	–
Theft of tractor	1	44,998	–	44,998	–
Vandalism to Crown vehicle	1	347	–	347	–
Vandalism to government property	4	2,291	–	2,291	–
Canadian Heritage					
Department of Canadian Heritage					
Theft of cellular phone	3	3,297	–	3,297	–
Theft of electronic tablet	1	2,500	–	2,500	–
Theft of laptop	2	3,200	–	3,200	–
Canadian Radio-television and Telecommunications Commission					
Theft of iPhone	1	300	–	300	–
Library and Archives of Canada					
Theft of informatics equipment	1	2,400	–	2,400	–
National Film Board					
Theft of laptop	2	3,400	–	3,400	–
Theft of technical equipment	1	1,700	–	1,700	–
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Damage to Crown vehicle due to illegal act	1	7,928	–	7,928	–
Digital Government					
Shared Services Canada					
Theft of power drill	2	150	–	150	–
Theft of access card	1	6	–	6	–
Theft of identification card	1	6	–	6	–
Theft of key	1	4	–	4	–
Theft of laptop	3	3,600	–	3,600	–
Environment and Climate Change					
Department of the Environment					
Theft of camera and audio equipment	4	5,730	–	5,730	–
Theft of catalytic converter	4	13,000	–	13,000	–
Theft of cellular phone	2	1,400	–	1,400	–
Theft of computer equipment	6	1,720	–	1,720	–
Theft of laptop	4	5,250	–	5,250	–
Theft of material	4	1,978	–	1,978	–
Theft of satellite phone and GPS	10	10,900	–	10,900	–
Theft of tools	6	750	–	750	–
Vandalism to Crown vehicle	4	4,904	–	4,904	–
Vandalism to an antenna	1	35	–	35	–
Parks Canada Agency					
Damage to equipment	2	1,050	–	1,050	–
Theft of BlackBerry	2	600	–	600	–
Theft of copper	2	50,000	–	50,000	–
Theft of equipment	11	68,599	24,140	29,575	14,884
Theft of furnishing	2	3,700	–	3,700	–
Theft of informatics equipment	1	1,250	–	1,250	–
Theft of materials and supplies	9	22,150	–	21,750	400
Theft of official merchandise	1	360	–	360	–
Vandalism to building	9	28,634	–	28,634	–
Vandalism to Crown vehicle	2	18,203	9,407	8,796	–
Vandalism to equipment	9	25,345	–	25,345	–
Vandalism to government property	2	420	–	420	–
Vandalism to materials and supplies	8	16,377	–	16,377	–
Vandalism to real property	11	4,600	–	4,600	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2019–2020—continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2019–2020	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					
Theft of cellular phone	10	5,850	–	5,850	–
Theft of Crown vehicle.....	1	44,232	–	–	44,232
Theft of laptop.....	3	3,650	–	3,650	–
Vandalism to building	2	4,215	–	4,215	–
Vandalism to Crown vehicle	4	2,642	–	2,642	–
Vandalism to furniture.....	3	170	–	170	–
Finance					
Department of Finance					
Theft of cellular phone	1	825	–	825	–
Theft of tablet.....	1	2,020	–	2,020	–
Financial Consumer Agency of Canada					
Theft of iPhone.....	1	599	–	599	–
Office of the Auditor General					
Theft of laptop.....	1	1,645	–	1,645	–
Office of the Superintendent of Financial Institutions					
Theft of BlackBerry	1	600	–	600	–
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Theft of a Crown vehicle.....	2	14,702	2,369	12,333	–
Theft of electronic equipment.....	3	2,989	–	2,989	–
Theft of informatics equipment	10	14,000	–	14,000	–
Theft of machinery and equipment	4	11,500	–	11,500	–
Theft of materials and supplies.....	6	3,028	–	3,028	–
Theft of other transportation equipment	1	1,050	–	1,050	–
Theft of telecommunication equipment	4	4,340	–	4,340	–
Vandalism of other transportation equipment	1	250	–	250	–
Vandalism to building and other real property.....	2	2,057	–	2,057	–
Vandalism to Crown vehicle	4	6,702	–	6,702	–
Vandalism to Crown Vessel	1	1,889	–	1,889	–
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Theft of camera	1	500	–	500	–
Theft of laptop.....	8	4,819	–	4,819	–
Health					
Department of Health					
Theft of laptop.....	2	2,400	–	2,400	–
Theft of tablet.....	1	1,100	–	1,100	–
Canadian Food Inspection Agency					
Theft of cellular phone	12	9,600	–	9,600	–
Theft of clothing equipment	8	830	–	830	–
Theft of emergency roadside kit	2	140	–	140	–
Theft of first aid kit	1	25	–	25	–
Theft of identification and designation card.....	9	27	–	27	–
Theft of inspector badge.....	4	160	–	160	–
Theft of laptop.....	7	7,000	–	7,000	–
Theft of mask box N93.....	6	210	–	210	–
Theft of tool box and tools	6	260	–	260	–
Vandalism to Crown vehicle	33	28,356	–	28,356	–
Public Health Agency of Canada					
Theft of laptop.....	1	1,100	–	1,100	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2019–2020—continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Indigenous Services					
Department of Indigenous Services					
Theft of laptop.....	1	400	–	400	–
Vandalism to Crown vehicle	1	2,632	–	2,632	–
Innovation, Science and Economic Development					
Department of Industry					
Theft of access card.....	3	70	–	70	–
Theft of cellular phone	1	850	–	850	–
Theft of computer.....	1	9,000	–	9,000	–
Theft of gas pump funnel	1	567	–	567	–
Theft of informatics equipment	1	6,000	–	6,000	–
Theft of tablet.....	4	4,054	–	4,054	–
Theft of thermometer.....	2	800	–	800	–
Theft of tools.....	2	300	–	300	–
Theft of voice recorder.....	1	70	–	70	–
Vandalism to Crown vehicle	2	849	–	849	–
Atlantic Canada Opportunities Agency					
Theft of laptop.....	1	1,000	–	1,000	–
Theft of Samsung Galaxy S9.....	2	1,200	–	1,200	–
Department of Western Economic Diversification					
Theft of BlackBerry	1	250	–	250	–
Theft of camera and audio equipment.....	1	4,002	–	4,002	–
Theft of cellular phone	2	2,000	–	2,000	–
National Research Council of Canada					
Damage to building during assault	1	1,000	–	1,000	–
Theft of cellular phone	3	2,250	–	2,250	–
Theft of laptop.....	31	41,485	–	41,485	–
Theft of USB stick.....	3	184	–	184	–
Vandalism to attached storage area.....	1	800	–	800	–
Statistics Canada					
Theft of cellular phone	3	1,190	–	1,190	–
Theft of laptop.....	2	2,182	–	2,182	–
Theft of tablet.....	1	1,646	–	1,646	–
Justice					
Department of Justice					
Theft of identification and access card.....	2	40	–	40	–
Theft of laptop.....	3	4,500	–	4,500	–
Theft of office key.....	1	10	–	10	–
Theft of video conferencing unit	1	1,000	–	1,000	–
Courts Administration Service					
Theft of laptop.....	1	1,320	–	1,320	–
Office of the Director of Public Prosecutions					
Theft of BlackBerry	1	625	–	625	–
Theft of informatics equipment	1	892	–	892	–
Offices of the Information and Privacy Commissioners of Canada					
Theft of laptop.....	1	1,768	–	1,768	–
National Defence					
Department of National Defence					
Theft of combat clothing	31	36,136	1,027	3,025	32,084
Theft of departmental security materials.....	14	350	–	350	–
Theft of electrical equipment.....	1	3,681	550	–	3,131
Theft of electronic equipment.....	1	2,451	–	2,451	–
Theft of informatics equipment	11	13,000	–	13,000	–
Theft of machinery	1	899	–	899	–
Theft of military specific equipment.....	23	32,997	200	4,304	28,493
Theft of non-military specific equipment	25	24,684	1,131	2,753	20,800
Theft of technical equipment	2	7,362	447	–	6,915
Theft of telecommunication equipment	5	9,362	1,039	2,000	6,323
Theft of weapons and accessories.....	1	2,328	–	58	2,270

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2019–2020—continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
National Revenue					
Canada Revenue Agency					
Theft of cellular phone	5	1,857	–	1,857	–
Theft of informatics equipment and parts	6	6,278	–	6,278	–
Theft of laptop	6	15,245	–	15,245	–
Theft of office equipment	9	30	–	30	–
Theft of office furniture	1	100	–	100	–
Natural Resources					
Department of Natural Resources					
Damage to Crown vehicle due to theft	1	414	–	414	–
Theft of air conditioning equipment	17	9,621	–	9,621	–
Theft of camera equipment	6	12,400	–	12,400	–
Theft of cellular phone	3	2,200	–	2,200	–
Theft of cellular phone charger	1	25	–	25	–
Theft of Crown recreational vehicle	1	1	–	1	–
Theft of tablet	5	10,500	–	10,500	–
Theft of tools	1	132	–	132	–
Parliament					
House of Commons					
Theft of camera	1	541	–	541	–
Theft of laptop	1	2,202	–	2,202	–
Privy Council					
Privy Council Office					
Theft of iPhone	2	1,600	–	1,600	–
Theft of tablet	6	5,100	–	5,100	–
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Theft of cellular phone	12	2,400	200	2,200	–
Theft of computer equipment	3	2,200	500	1,700	–
Theft of electronic equipment	1	800	–	800	–
Correctional Service of Canada					
Damage due to inmate disturbance	307	69,504	299	48,320	20,885
Damage due to intentional fire	12	11,628	1,000	10,628	–
Theft of cellular phone	1	700	–	700	–
Theft of cellular phone equipment	1	50	–	–	50
Theft of equipment	1	1,600	–	1,600	–
Vandalism of motor vehicle	9	10,929	–	1,929	9,000
Vandalism of property and equipment	2,345	156,273	1,048	150,041	5,184
Vandalism to equipment	2	76	–	76	–
Vandalism to plate glass window	7	9,699	–	9,699	–
Royal Canadian Mounted Police					
Damage to Crown vehicle due to illegal act	114	358,281	36,282	105,973	216,026
Theft of cellular phone	1	585	–	585	–
Theft of Crown vehicle	2	12,291	–	12,291	–
Theft of electronic equipment	3	1,229	–	1,229	–
Theft of informatics equipment	1	3,390	–	3,390	–
Theft of supplies	10	200	–	200	–
Theft of uniform and equipment	5	350	–	350	–
Vandalism to Crown vehicle	53	35,973	850	29,649	5,474
Vandalism to electronic equipment	4	640	–	640	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2019–2020—concluded

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Public Services and Procurement					
Department of Public Works and Government Services					
Theft of cellular phone	9	5,211	–	5,211	–
Theft of equipment	1	28	–	28	–
Theft of furniture	1	42	–	42	–
Theft of identification and access card.....	4	120	–	120	–
Theft of informatics equipment	7	869	–	869	–
Theft of laptop	14	20,634	–	20,634	–
Vandalism to building	10	16,416	–	16,416	–
Vandalism to Crown vehicle	1	108	–	108	–
Transport					
Department of Transport					
Theft of access card.....	1	15	–	15	–
Theft of backpack.....	1	41	–	41	–
Theft of camera	2	400	–	400	–
Theft of carrier lamps	1	66	–	66	–
Theft of cellular phone	2	1,600	–	1,600	–
Theft of GPS	1	90	–	90	–
Theft of identity card.....	3	21	–	21	–
Theft of keys	1	43	–	43	–
Theft of laptop.....	1	1,500	–	1,500	–
Theft of strolling light	1	66	–	66	–
Theft of tablet.....	2	3,344	–	3,344	–
Theft of USB key	51	1,530	–	1,530	–
Theft of winter parka.....	1	950	–	950	–
Vandalism to Crown vehicle	4	1,853	–	1,853	–
Canadian Transportation Agency					
Theft of cellular phone	1	797	–	797	–
Treasury Board					
Treasury Board Secretariat					
Theft of tablet.....	3	4,416	–	4,416	–
Theft of cellular phone	3	2,400	–	2,400	–
Women and Gender Equality					
Department for Women and Gender Equality					
Theft of laptop.....	1	1,676	–	1,676	–
Theft of smartphone	2	1,076	–	1,076	–
Total.....	3,616	1,623,768	80,489	1,127,128	416,151

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2019–2020

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2019–2020	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	29	54,171	–	54,171	–
Damage to government property	4	15,334	–	15,334	–
Damage to transportation equipment	5	15,788	–	15,788	–
Loss of access card	1	4	–	4	–
Loss of cellular phone	10	8,950	–	8,950	–
Loss of equipment	1	4,996	–	4,996	–
Loss of key	2	30	–	30	–
Canadian Grain Commission					
Damage to cellular phone	1	150	–	150	–
Damage to Crown vehicle	3	6,271	–	6,271	–
Loss of BlackBerry	1	521	–	521	–
Loss of grain disposal bins	1	393	–	393	–
Loss of proximity access and ID card	6	55	–	55	–
Canadian Heritage					
Department of Canadian Heritage					
Damage to electronic tablet	3	2,297	–	2,297	–
Damage to laptop	5	4,663	–	4,663	–
Damage to television	1	10,616	–	10,616	–
Loss of cellular phone	4	4,396	–	4,396	–
Loss of electronic tablet	1	1,600	–	1,600	–
Canadian Radio-television and Telecommunications Commission					
Loss of cellular phone	1	150	–	150	–
Loss of iPhone	1	750	–	750	–
National Film Board					
Loss of cellular phone	2	468	–	468	–
Crown-Indigenous Relations and Northern Affairs					
Department of Indian Affairs and Northern Development					
Damage to cellular phone	2	1,198	–	1,198	–
Damage to Crown vehicle	4	6,903	–	6,903	–
Department of Crown-Indigenous Relations and Northern Affairs					
Damage to cellular phone	2	1,328	–	1,328	–
Loss of cellular phone	5	2,445	–	2,445	–
Digital Government					
Shared Services Canada					
Damage to Fluke Netscout meter	1	5,000	–	5,000	–
Loss of cellular phone	13	3,250	–	3,250	–
Loss of computer monitor	1	500	–	500	–
Loss of identification card	15	90	–	90	–
Loss of laptop	5	6,800	–	6,800	–
Environment and Climate Change					
Department of the Environment					
Damage to Crown vehicle	1	7,900	–	7,900	–
Loss of cellular phone	5	4,250	–	4,250	–
Impact Assessment Agency of Canada					
Loss of Samsung J3	1	507	–	507	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2019–2020— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Parks Canada Agency					
Damage to BlackBerry	7	4,450	–	4,450	–
Damage to building	2	150,800	–	150,800	–
Damage to building and equipment due to fire	6	457,650	–	457,650	–
Damage to Crown vehicle	66	153,452	1,060	152,392	–
Damage to electronic equipment	2	3,050	–	3,050	–
Damage to equipment	17	30,009	250	28,321	1,438
Damage to materials and supplies	21	44,338	2,942	19,053	22,343
Damage to property and equipment	5	24,875	–	24,875	–
Damage to real property	10	126,194	–	116,432	9,762
Damage to real property due to natural disaster	1	1,300,000	–	1,300,000	–
Loss of BlackBerry	5	2,543	–	2,543	–
Loss of electronic equipment	1	750	–	750	–
Loss of equipment	3	1,564	–	1,564	–
Families, Children and Social Development					
Department of Employment and Social Development					
Damage to computer equipment	10	6,538	–	6,538	–
Damage to Crown vehicle	1	682	–	682	–
Damage to tablet	7	8,350	–	8,350	–
Loss of BlackBerry	17	3,400	–	3,400	–
Loss of cellular phone	30	21,400	–	21,400	–
Loss of computer equipment	4	1,550	–	1,550	–
Loss of laptop	5	3,900	–	3,900	–
Loss of materials and supplies	747	12,613	–	12,613	–
Loss of tablet	1	550	–	550	–
Loss of USB key	15	4,485	–	4,485	–
Finance					
Department of Finance					
Damage to cellular phone	5	1,000	–	1,000	–
Damage to laptop	4	5,260	–	5,260	–
Damage to remote access key	15	2,175	–	2,175	–
Damage to tablet	25	20,200	–	20,200	–
Damage to USB key	17	680	–	680	–
Loss of cellular phone	5	4,125	–	4,125	–
Loss of laptop	8	10,520	–	10,520	–
Loss of remote access key	10	1,450	–	1,450	–
Loss of tablet	10	20,200	–	20,200	–
Loss of USB key	15	730	–	730	–
Financial Consumer Agency of Canada					
Damage to cellular phone	1	599	–	599	–
Damage to informatics equipment	1	910	–	910	–
Damage to iPhone	1	599	–	599	–
Damage to tablet	1	1,674	–	1,674	–
Damage to video conferencing equipment	1	4,927	–	4,927	–
Financial Transactions and Reports Analysis Centre of Canada					
Loss of access card	4	80	–	80	–
Loss of cellular phone	2	1,800	–	1,685	115
Office of the Auditor General					
Loss of BlackBerry	1	100	–	100	–
Office of the Superintendent of Financial Institutions					
Damage to cellular phone	5	3,500	–	3,500	–
Loss of cellular phone	1	700	–	700	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2019–2020— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Damage to building and other real property	8	275,875	–	275,875	–
Damage to Crown vehicle	20	107,749	13,946	93,803	–
Damage to electronic equipment	4	48,009	–	48,009	–
Damage to informatics equipment	7	9,800	–	9,800	–
Damage to other transportation equipment	1	699	–	–	699
Damage to telecommunication equipment	4	4,050	–	4,050	–
Loss of electronic equipment	4	156,099	–	156,099	–
Loss of machinery and equipment	2	32,300	–	32,300	–
Loss of telecommunication equipment	16	16,227	–	16,227	–
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Destruction of beer and wine due to transportation	5	140	–	140	–
Loss of laptop	2	2,364	–	2,364	–
Loss of SecurID token	3	204	–	204	–
Loss of smartphone	86	63,250	–	63,250	–
Health					
Department of Health					
Damage to Crown vehicle	9	41,682	–	41,682	–
Loss of BlackBerry	3	600	–	600	–
Loss of cellular phone	7	3,800	–	3,800	–
Loss of electrical equipment	3	650	–	650	–
Loss of laptop	1	1,100	–	1,100	–
Loss of supplies	1	25	–	25	–
Canadian Food Inspection Agency					
Damage to Crown vehicle	66	240,320	979	97,871	141,470
Loss of cellular phone	14	11,200	–	11,200	–
Loss of identification and designation card	80	240	–	240	–
Loss of inspector badge	12	480	–	480	–
Canadian Institutes of Health Research					
Loss of BlackBerry	1	820	–	820	–
Loss of iPhone	1	820	–	820	–
Loss of USB key	17	1,291	–	1,291	–
Patented Medicine Prices Review Board					
Damage to tablet	2	1,006	–	1,006	–
Destruction of cellular phone	5	4,660	–	4,660	–
Destruction of tablet	2	3,223	–	3,223	–
Public Health Agency of Canada					
Damage to Crown vehicle	1	869	–	869	–
Loss of cellular phone	1	200	–	200	–
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Loss of BlackBerry	1	50	–	50	–
Loss of cellular phone	5	3,599	–	3,599	–
Loss of laptop	3	3,090	–	3,090	–
Loss of power cord	1	180	–	180	–
Loss of USB key	2	262	–	262	–
Immigration and Refugee Board					
Loss of informatics equipment	1	2,999	–	2,999	–
Indigenous Services					
Department of Indigenous Services					
Damage to cellular phone	2	1,328	–	1,328	–
Damage to Crown vehicle	1	3,140	–	3,140	–
Loss of cellular phone	8	4,145	–	4,145	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2019–2020— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Infrastructure and Communities					
Office of Infrastructure of Canada					
Damage to iPhone	16	10,720	—	10,720	—
Damage to laptop	2	3,734	—	3,734	—
Damage to tablet.....	25	37,725	—	37,725	—
Loss of iPhone.....	5	3,350	—	3,350	—
Loss of tablet.....	1	1,509	—	1,509	—
Loss of USB key	2	140	—	140	—
Innovation, Science and Economic Development					
Department of Industry					
Damage to Crown vehicle	3	37,213	7,820	29,393	—
Damage to radiator.....	1	2,565	—	2,565	—
Loss of access card.....	6	105	—	105	—
Loss of art picture.....	1	1,292	—	1,292	—
Loss of camera	2	890	—	890	—
Loss of cellular phone	3	2,550	—	2,550	—
Loss of computer.....	12	2,543	—	2,543	—
Loss of conference system.....	1	108	—	108	—
Loss of console.....	1	493	—	493	—
Loss of laptop.....	17	12,349	—	12,349	—
Loss of office key.....	1	25	—	25	—
Loss of radio.....	1	87	—	87	—
Loss of receiver.....	1	16	—	16	—
Loss of refrigerator.....	1	132	—	132	—
Loss of scanner.....	1	904	—	904	—
Loss of tablet.....	5	2,146	—	2,146	—
Loss of television	1	2,225	—	2,225	—
Loss of tools	2	800	—	800	—
Loss of UPS rackmount.....	1	532	—	532	—
Loss of USB key	2	225	—	225	—
Atlantic Canada Opportunities Agency					
Loss of BlackBerry.....	2	100	—	100	—
Loss of Samsung Galaxy S9.....	1	600	—	600	—
Canadian Space Agency					
Damage to Crown vehicle	1	484	—	484	—
Damage to laptop	1	1,276	—	1,276	—
Loss of BlackBerry.....	1	700	—	700	—
Copyright Board					
Damage to conference table.....	1	2,695	—	—	2,695
Damage to Polycom conference phone.....	1	770	—	—	770
Damage to remote control	1	54	—	—	54
Department of Western Economic Diversification					
Damage to computer equipment.....	1	50	—	50	—
Loss of computer equipment	1	200	—	200	—
Loss of encrypted USB key.....	1	115	—	115	—
National Research Council of Canada					
Damage to building	1	1,384	—	—	1,384
Damage to Crown vehicle	1	13,690	—	13,690	—
Loss of cellular phone	8	6,000	—	6,000	—
Loss of USB stick.....	4	246	—	246	—
Loss to scrap metal.....	1	3,500	—	3,500	—
Statistics Canada					
Damage to telecommunication equipment.....	3	1,125	—	1,125	—
Loss of equipment	1	1,381	—	1,381	—
Loss of informatics equipment	2	2,182	—	2,182	—
Loss of telecommunication equipment	7	1,925	—	1,925	—

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2019–2020— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Justice					
Department of Justice					
Loss of cellular phone	10	8,000	–	8,000	–
Loss of identification and access card.....	37	1,685	–	1,685	–
Loss of office key	8	95	–	95	–
Loss of USB key	1	5	–	5	–
Administrative Tribunals Support Service of Canada					
Loss of access card.....	2	22	–	–	22
Loss of Samsung S8	1	450	–	–	450
Canadian Human Rights Commission					
Damage to smartphone	1	1,000	–	1,000	–
Loss of smartphone	2	2,000	–	2,000	–
Courts Administration Service					
Loss of iPhone.....	1	914	–	914	–
Loss of tactical flashlight.....	1	140	–	140	–
Office of the Director of Public Prosecutions					
Loss of BlackBerry.....	1	625	–	625	–
Loss of identification and access card.....	9	450	–	450	–
Loss of informatics equipment	1	75	–	75	–
Loss of key for secure briefcase.....	1	45	–	45	–
Loss of office key	4	100	–	100	–
Offices of the Information and Privacy Commissioners of Canada					
Damage to cellular phone	3	3,718	–	3,718	–
Damage to computer screen.....	1	169	–	169	–
Damage to laptop	2	3,220	–	3,220	–
Registrar of the Supreme Court of Canada					
Damage to informatics equipment due to water infiltration	1	460	–	460	–
National Defence					
Department of National Defence					
Damage to airplane - Canadair CT 144.....	1	1,268,624	–	1,268,624	–
Damage to an Unmanned Aerial Vehicle (UAV).....	2	7,680,726	1,234,262	6,446,464	–
Damage to combat clothing	55	151,341	–	6,157	145,184
Damage to electrical equipment.....	7	20,202	–	2,825	17,377
Damage to military specific equipment	6	21,495	–	288	21,207
Damage to non-military specific equipment	45	122,127	–	1,670	120,457
Damage to telecommunication equipment	1	12,433	–	12,197	236
Damage to Crown vehicle	32	68,257	–	68,257	–
Damage to residential property	1	3,651	–	3,651	–
Fire damage to non-residential property	315	2,522,982	–	2,522,982	–
Fire damage to residential property	34	758,703	–	724,269	34,434
Loss of combat clothing	2,659	1,952,517	15,582	238,344	1,698,591
Loss of electrical equipment.....	7	101,921	–	6,417	95,504
Loss of informatics equipment	10	106,892	–	34,220	72,672
Loss of machinery	1	15,415	–	5,000	10,415
Loss of materials	72	529,864	246	486,632	42,986
Loss of military specific equipment.....	1,048	8,554,903	69,952	1,567,304	6,917,647
Loss of motor transportation equipment	4	8,371	–	8,371	–
Loss of non-military specific equipment.....	1,390	889,554	8,877	107,653	773,024
Loss of telecommunication equipment	29	106,944	–	37,159	69,785
Loss of weapons and accessories	165	63,286	380	10,896	52,010

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2019–2020—
continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
National Revenue					
Canada Revenue Agency					
Damage to Crown vehicle	7	3,278	–	3,278	–
Loss of BlackBerry.....	6	4,154	–	4,154	–
Loss of cellular phone	21	8,108	–	8,108	–
Loss of computer.....	3	3,900	–	3,900	–
Loss of informatics equipment and parts	4,097	16,645	–	16,645	–
Loss of laptop.....	6	5,088	–	5,088	–
Loss of office equipment.....	18	924	–	924	–
Loss of office furniture.....	1	500	–	500	–
Natural Resources					
Department of Natural Resources					
Damage to Crown vehicle	1	4,219	–	4,219	–
Loss of cellular phone	3	1,800	–	1,800	–
Loss of laptop.....	1	1,600	–	1,600	–
Canadian Energy Regulator					
Loss of iPhone.....	3	2,250	–	2,250	–
Loss of laptop.....	1	1,500	–	1,500	–
Canadian Nuclear Safety Commission					
Loss of a Microsoft Surface Pro Tablet	1	2,318	–	2,318	–
Loss of remote access key	21	1,491	–	1,491	–
National Energy Board					
Loss of iPhone.....	1	750	–	750	–
Parliament					
House of Commons					
Loss of audio equipment	1	151	–	151	–
Loss of camera	1	320	–	320	–
Loss of camera equipment.....	1	170	–	170	–
Loss of laptop.....	1	807	–	807	–
Loss of small appliance	1	330	–	330	–
Library of Parliament					
Loss of a tablet (iPad Air 2g)	1	800	–	–	800
Loss of mouse	1	40	–	–	40
Loss of smartphone (Samsung)	1	109	–	–	109
Parliamentary Protective Service					
Loss of Surface Pro	1	2,083	–	2,083	–
Senate					
Loss of BlackBerry.....	1	540	–	540	–
Loss of iPad.....	3	2,899	–	2,899	–
Loss of iPhone.....	4	2,454	–	2,454	–
Loss of laptop.....	1	1,259	–	1,259	–
Privy Council					
Privy Council Office					
Damage to iPhone	21	16,800	–	16,800	–
Damage to iPhone beyond repair.....	7	5,600	–	5,600	–
Damage to Microsoft tablet	1	1,700	–	1,700	–
Canadian Transportation Accident Investigation and Safety Board					
Damage to Crown vehicle	2	1,537	–	1,537	–
Loss of cellular phone	2	1,428	–	1,428	–
Office of the Chief Electoral Officer					
Loss of laptop.....	3	3,585	–	3,585	–
Office of the Commissioner of Official Languages					
Loss of iPhone.....	1	950	–	950	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2019–2020— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Public Safety and Emergency Preparedness					
Department of Public Safety and Emergency Preparedness					
Loss of cellular phone	3	1,100	–	–	1,100
Canada Border Services Agency					
Loss of cellular phone	10	2,000	–	2,000	–
Loss of computer equipment	50	840	15	825	–
Loss of key	50	1,500	480	1,020	–
Loss of uniform component	114	4,973	2,632	2,341	–
Correctional Service of Canada					
Damage to building due to water pipe break	1	330,000	–	330,000	–
Damage to cellular phone	9	3,125	–	3,125	–
Damage to Crown vehicle	37	227,085	–	197,771	29,314
Damage to informatics equipment	19	16,964	379	16,245	340
Damage to plate glass window	11	3,253	–	3,253	–
Damage to property and equipment	18	28,756	450	28,306	–
Damage to property and equipment due to equipment failure	1	24,356	–	24,356	–
Damage to property due to fire	1	30,769	–	30,769	–
Loss of BlackBerry	2	1,001	–	1,001	–
Loss of cellular phone	6	2,498	–	2,498	–
Loss of equipment	59	42,794	–	39,544	3,250
Loss of supplies	1	1,012	–	–	1,012
Loss of telecommunication equipment	16	28,912	–	28,912	–
Parole Board of Canada					
Damage to Crown vehicle	2	1,455	–	1,455	–
Royal Canadian Mounted Police					
Damage to cellular phone	22	13,710	–	13,710	–
Damage to Crown vehicle	1,079	4,209,269	647,014	2,690,403	871,852
Damage to equipment	2	1,133	–	1,133	–
Damage to real property	26	260,363	–	260,363	–
Damage to telecommunication equipment	1	6,055	–	6,055	–
Loss of cellular phone	63	45,775	8,200	37,575	–
Loss of informatics equipment	439	26,509	1,244	25,265	–
Loss of other transportation equipment	1	159	–	159	–
Loss of telecommunication equipment	1	2,000	–	2,000	–
Loss of uniform and equipment	100	20,442	230	20,212	–
Public Services and Procurement					
Department of Public Works and Government Services					
Damage to BlackBerry	2	1,845	–	1,845	–
Damage to building	8	56,984	46,812	10,172	–
Damage to cellular phone	26	14,148	–	14,148	–
Damage to Crown building	3	2,272	–	2,272	–
Damage to Crown vehicle	42	36,889	8,408	28,481	–
Damage to electronic equipment	2	9,013	–	9,013	–
Damage to furniture	2	900	–	900	–
Damage to informatics equipment	1	200	–	200	–
Damage to machinery	2	23,571	–	23,571	–
Loss of BlackBerry	11	6,255	–	6,255	–
Loss of cellular phone	30	20,244	–	20,244	–
Loss of electronic equipment	6	125	–	125	–
Loss of identification and access card	61	1,830	–	1,830	–
Loss of informatics equipment	6	725	–	725	–
Loss of key	13	7,099	–	7,099	–
Loss of laptop	1	2,400	–	2,400	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2019–2020—concluded

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Transport					
Department of Transport					
Damage to BlackBerry	7	1,200	–	1,200	–
Damage to cellular phone	8	6,400	–	6,400	–
Damage to tablet	2	200	–	200	–
Damage to after-hour light switches	1	100	–	100	–
Damage to Crown vehicle	48	93,675	6,754	85,195	1,726
Loss of a tablet charging cable	1	20	–	20	–
Loss of access card	37	555	–	555	–
Loss of BlackBerry	11	2,200	–	2,200	–
Loss of cabinet key	1	10	–	10	–
Loss of cellular phone	19	15,200	–	15,200	–
Loss of docking station	1	500	–	500	–
Loss of Entrust token	25	125	–	125	–
Loss of identification card	325	2,275	–	2,275	–
Loss of inspector badge	1	650	–	650	–
Loss of keyboard	1	50	–	50	–
Loss of projector	2	6,451	–	6,451	–
Loss of tablet	1	1,569	–	1,569	–
Loss of USB key	9	270	–	270	–
Canadian Transportation Agency					
Damage to laptop screen	1	66	–	66	–
Loss of cellular phone	3	1,118	–	1,118	–
Treasury Board					
Treasury Board Secretariat					
Loss of tablet	4	5,887	–	5,887	–
Loss of wireless phone	25	20,000	–	20,000	–
Canada School of Public Service					
Loss of computer screen	1	250	–	250	–
Loss of iPhone	5	3,863	–	3,863	–
Loss of laptop	2	3,000	–	3,000	–
Loss of office supply order	1	150	–	150	–
Office of the Public Sector Integrity Commissioner					
Loss of smartphone	1	700	–	700	–
Veterans Affairs					
Department of Veterans Affairs					
Loss of cellular phone	4	2,982	–	2,982	–
Loss of laptop	4	4,800	–	4,800	–
Women and Gender Equality					
Department for Women and Gender Equality					
Damage to laptop	1	694	–	694	–
Damage to smartphone	3	2,482	–	2,482	–
Loss of smartphone	1	529	–	529	–
Total	14,951	34,613,293	2,078,914	21,372,105	11,162,274

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 2019–2020	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	2018-2019	1	420	–	420	–	210	–	210
Canadian Grain Commission									
Improper use of workforce adjustment entitlements.....	2014-2015	1	9,670	50	9,720	–	–	–	9,720
Loss of scientific laboratory equipment	2018-2019	1	16,000	–	16,000	–	16,000	–	–
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
Crown-Indigenous Relations and Northern Affairs									
Department of Crown-Indigenous Relations and Northern Affairs									
Damage to Crown building	2016-2017	2	6,209	–	6,209	–	–	–	6,209
Fraudulent claim for contributions	2015-2016	1	153,250	40,250	193,500	40,250	–	–	153,250
Fraudulent use of acquisition card.....	2010-2011	1	10,188	8,444	18,632	3,437	–	–	15,195
Fraudulent use of travel card.....	2010-2011	1	19,784	–	19,784	–	–	–	19,784
Unauthorized use of acquisition card:									
.....	2018-2019	1	2,490	–	2,490	–	–	–	2,490
.....	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
Theft of petty cash funds	2018-2019	1	150	–	150	–	–	–	150
Unauthorized use of acquisition card	2018-2019	3	1,110	–	1,110	–	1,110	–	–
Unauthorized use of designated travel card	2012-2013	7	15,855	–	15,855	9,161	–	2,711	3,983
Parks Canada Agency									
Damage to building	2018-2019	5	150,825	(50,220) ¹	100,605	–	99,780	825	–
Damage to Crown vehicle:									
.....	2018-2019	80	228,988	–	228,988	20,746	4,438	188,804	15,000
.....	2017-2018	78	205,834	–	205,834	3,136	24,668	178,030	–
Damage to real property:									
.....	2018-2019	24	244,960	–	244,960	75,139	–	49,798	120,023
.....	2017-2018	17	52,269	–	52,269	–	2,620	47,269	2,380
Fraudulent use of acquisition card.....	2018-2019	10	9,069	–	9,069	8,964	105	–	–
Unpaid travel card:									
.....	2017-2018	5	1,825	–	1,825	646	856	323	–
.....	2018-2019	3	1,543	–	1,543	–	–	671	872
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	17,460	265	42,662	90,980
Fraudulent claims for benefits:									
Canada Pension Plan:									
.....	1990-1991		1,237,299	(1,025,188)	212,111	188,468	–	6,070	17,573
.....	1991-1992		400,740	89,095	489,835	420,283	900	34,993	33,659
.....	1992-1993		305,029	74,094	379,123	326,588	–	25,441	27,094
.....	1993-1994		244,571	(37,800)	206,771	180,430	1,551	8,562	16,228
.....	1994-1995		554,947	(190,296)	364,651	318,943	2,102	17,452	26,154
.....	1995-1996		724,248	413,861	1,138,109	948,156	7,068	72,169	110,716
.....	1996-1997		287,024	449,900	736,924	558,198	1,569	124,245	52,912
.....	1997-1998		1,862,075	(1,034,427)	827,648	614,698	4,135	49,997	158,818
.....	1998-1999		922,012	259,451	1,181,463	758,784	6,138	235,842	180,699
.....	1999-2000		1,166,820	178,670	1,345,490	1,035,487	13,462	109,544	186,997

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 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
.....	2000-2001		1,426,831	(381,557)	1,045,274	690,626	17,197	133,351	¹ 204,100
.....	2001-2002		1,675,005	(717,491)	957,514	711,992	10,204	167,629	67,689
.....	2002-2003		540,077	54,944	¹ 595,021	475,552	3,437	110,086	5,946
.....	2003-2004		331,076	454,325	¹ 785,401	521,486	4,052	195,812	¹ 64,051
.....	2004-2005		709,351	(107,220)	¹ 602,131	344,300	4,294	116,675	¹ 136,862
.....	2005-2006		392,020	47,072	439,092	321,066	2,076	48,787	67,163
.....	2006-2007		27,486	910,703	¹ 938,189	567,114	14,951	288,166	¹ 67,958
.....	2007-2008		852,364	63,306	¹ 915,670	492,695	5,265	200,381	¹ 217,329
.....	2008-2009		724,860	(427,348)	297,512	201,815	1,110	15,615	78,972
.....	2009-2010	292	606,033	352,322	¹ 958,355	579,532	11,785	90,046	¹ 276,992
.....	2010-2011	336	983,060	(624,713)	¹ 358,347	227,817	827	115,530	¹ 14,173
.....	2011-2012	36	319,457	(61,538)	257,919	136,313	8,878	58,973	53,755
.....	2013-2014	35	963,674	(207,390)	¹ 756,284	111,803	23,045	189,414	¹ 432,022
.....	2014-2015	61	710,001	(11,437)	¹ 698,564	314,390	11,187	30,138	342,849
.....	2015-2016	40	491,332	23,731	515,063	155,188	25,258	149,892	184,725
.....	2016-2017	12	339,359	(81,676)	¹ 257,683	38,983	2,489	18,446	¹ 197,765
.....	2017-2018	5	92,010	–	92,010	26,485	6,546	–	58,979
.....	2018-2019	5	55,035	(40,121)	¹ 14,914	3,335	2,998	–	8,581
Employment Insurance Benefits:									
.....	2012-2013	112,693	158,787,153	(13,297,577)	¹ 145,489,576	108,448,095	¹ 278,642	36,762,839	¹ –
.....	2013-2014	87,613	127,571,441	(9,757,958)	¹ 117,813,483	86,693,399	¹ 2,172,467	15,531,933	¹ 13,415,684
.....	2014-2015	80,696	106,864,887	(9,541,138)	¹ 97,323,749	69,212,974	¹ 3,071,185	2,907,877	¹ 22,131,713
.....	2015-2016	86,146	117,596,841	3,355,463	¹ 120,952,304	83,603,152	¹ 5,291,505	2,199,285	¹ 29,858,362
.....	2016-2017	103,342	163,978,027	(8,139,982)	¹ 155,838,045	96,410,282	¹ 11,194,022	1,724,122	¹ 46,509,619
.....	2017-2018	104,179	176,993,293	(9,604,136)	¹ 167,389,157	81,667,355	¹ 21,224,640	861,155	¹ 63,636,007
.....	2018-2019	93,659	168,605,168	(6,892,399)	¹ 161,712,769	40,893,159	¹ 38,396,641	343,727	¹ 82,079,242
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	880	111,252	63
Old Age Security:									
.....	1985-1986		168,923	430,684	599,607	237,055	¹ 6,360	184,916	171,276
.....	1986-1987		173,459	68,877	242,336	97,884	¹ 240	143,876	336
.....	1987-1988		348,198	(103,471)	244,727	154,611	¹ 1,823	82,923	5,370
.....	1988-1989		1,149,776	(478,928)	670,848	236,695	–	271,880	162,273
.....	1989-1990		745,061	16,679	761,740	238,719	¹ 6,163	222,290	294,568
.....	1990-1991		450,788	34,157	484,945	120,607	–	192,431	171,907
.....	1991-1992		563,001	147,469	710,470	171,610	¹ 2,460	461,358	75,042
.....	1992-1993		541,650	565,793	1,107,443	179,289	¹ 256	821,811	106,087
.....	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	53,884	¹ 298	419,849	83,727
.....	1997-1998		808,271	294,439	¹ 1,102,710	221,375	¹ 2,250	673,710	205,375
.....	1998-1999		955,473	197,250	¹ 1,152,723	333,190	¹ 8,478	422,651	388,404
.....	1999-2000		517,463	(63,522)	453,941	262,456	¹ –	105,433	86,052
.....	2000-2001		985,419	(283,686)	701,733	240,695	¹ 243	121,595	339,200
.....	2001-2002		3,658,263	(3,147,092)	511,171	143,881	¹ 8,473	97,019	261,798
.....	2002-2003		843,538	(248,553)	594,985	172,735	¹ 4,462	344,524	73,264
.....	2003-2004		2,330,524	(1,216,337)	¹ 1,114,187	161,509	¹ 166	284,353	¹ 668,159
.....	2004-2005		1,013,070	(694,547)	318,523	148,795	¹ 900	–	168,828
.....	2005-2006		718,362	(253,155)	465,207	92,805	¹ 5,400	167,638	199,364
.....	2008-2009		134,360	(18,514)	115,846	107,138	¹ 4,420	–	4,288
.....	2009-2010	15	606,989	1,106	608,095	160,313	¹ 9,052	–	438,730
.....	2010-2011	2	95,829	–	95,829	17,555	–	–	78,274
.....	2011-2012	1	14,995	–	14,995	11,925	–	–	3,070
.....	2012-2013	15	659,405	(129,369)	¹ 530,036	200,326	14,709	–	315,001
.....	2013-2014	16	585,092	484	585,576	237,276	–	169,901	178,399
.....	2014-2015	41	2,055,396	(156,249)	1,899,147	631,616	15,600	111,068	1,140,863

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 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years	
.....	2015-2016	15	795,157	(104,226)	690,931	168,295	(37,700)	–	560,336	
.....	2016-2017	16	1,174,919	(10,717)	1,164,202	174,382	–	–	989,820	
.....	2017-2018	10	494,490	–	494,490	40,134	21,317	–	433,039	
.....	2018-2019	15	235,653	–	235,653	10,849	99,826	–	124,978	
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	335,105	22,686	98,672	236,514	
.....	2014-2015	30	266,102	204	266,306	94,313	15,381	14,280	142,332	
.....	2015-2016	25	267,856	11,357	279,213	54,832	3,725	11,332	209,324	
.....	2016-2017	2	40,701	(26,713)	13,988	806	–	–	13,182	
.....	2017-2018	20	361,592	–	361,592	8,841	8,500	–	344,251	
.....	2018-2019	39	404,156	15,678	419,834	29,037	54,936	17,969	317,892	
Fraudulent claims for grants and contributions:										
.....	2011-2012	2	468,767	301,273	770,040	234,640	8,888	1	526,511	
.....	2012-2013	3	620,814	(287,412)	333,402	100,214	2,496	82,102	148,590	
.....	2014-2015	1	390,540	–	390,540	–	–	–	390,540	
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	
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	
.....	2014-2015	1	5,025	(225)	4,800	1,920	2,880	–	–	
Fisheries, Oceans and the Canadian Coast Guard										
Department of Fisheries and Oceans										
Damage to building and other real property	2018-2019	9	1,832,338	–	1,832,338	–	428,000	1,404,338	–	
Damage to building and other real property (including small craft harbours)....	2016-2017	6	393,046	–	393,046	–	–	293,046	100,000	
Damage to Crown vehicle.....	2018-2019	33	81,106	–	81,106	–	20,348	60,758	–	
Damage to other transportation equipment.....	2018-2019	5	23,410	–	23,410	–	1,200	22,210	–	
Fraudulent use of designated acquisition cards due to identity theft:										
.....	2017-2018	19	35,114	–	35,114	34,950	–	164	–	
.....	2018-2019	29	76,451	–	76,451	67,102	246	9,103	–	
Loss of vessel in fire.....	2010-2011	1	50,000	–	50,000	–	–	15,000	35,000	
Theft of other transportation equipment.....	2018-2019	2	9,357	–	9,357	–	9,357	–	–	
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	
.....	2018-2019	2	589	–	589	–	407	–	182	
Unauthorized use of designated travel card:										
.....	2012-2013	5	9,582	2,546	12,128	9,239	–	–	2,889	
.....	2017-2018	15	38,962	–	38,962	–	1,629	–	37,333	
.....	2018-2019	16	46,147	–	46,147	7,313	14,281	–	24,553	
Unauthorized use of travel card:										
.....	2013-2014	9	22,100	–	22,100	16,942	–	3,566	1,592	
.....	2014-2015	17	27,758	(3,411)	24,347	20,547	–	3,690	110	
.....	2015-2016	12	23,688	–	23,688	14,105	–	–	9,583	
.....	2016-2017	24	51,028	–	51,028	6,934	43	–	44,051	
Vandalism to vessel.....	2018-2019	1	11,000,000	–	11,000,000	–	–	–	11,000,000	

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	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 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Global Affairs									
Department of Foreign Affairs, Trade and Development									
Fraudulent overtime claim	2018-2019	2	26,160	–	26,160	–	–	8,681	17,479
Fraudulent travel or overtime claim	2003-2004	3	42,559	(410)	42,149	–	–	1,149	41,000
Fraudulent use of contribution funds	2018-2019	6	1,090,511	–	1,090,511	637,284	453,227	–	–
Fraudulent use of taxi voucher and travel and acquisition card	2015-2016	1	13,872	–	13,872	3,268	1,544	–	9,060
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	–	325,237	–	610,557
Unauthorized use of travel card	2018-2019	1	12,883	–	12,883	1,585	–	–	11,298
Health									
Department of Health									
Fraudulent claim for benefits	2007-2008	1	54,674	–	54,674	–	–	54,674	¹ –
Fraudulent use of government acquisition and travel card	2014-2015	2	15,707	–	15,707	8,553	–	–	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	39,425	¹ 175,878	35,487	¹ 3,284	135,597	¹ 1,510
.....	2018-2019	87	272,056	27,690	¹ 299,746	21,497	¹ 1,541	227,783	¹ 48,925
Damage to Crown vehicle in an accident:									
.....	2014-2015	87	103,497	156,824	¹ 260,321	42,084	–	209,916	¹ 8,321
.....	2015-2016	87	176,901	222,314	¹ 399,215	55,250	–	324,909	¹ 19,056
.....	2016-2017	79	199,733	83,916	¹ 283,649	7,239	–	268,389	¹ 8,021
Fraudulent use of acquisition card	2018-2019	1	9,100	–	9,100	–	9,100	–	–
Unauthorized use of designated travel card	2012-2013	12	44,290	644	44,934	40,687	–	207	4,040
Unauthorized use of travel card	2014-2015	6	26,698	–	26,698	26,420	–	19	259
Canadian Institutes of Health Research									
Fraudulent claim for grants:									
.....	2017-2018	1	263,914	–	263,914	–	105,566	–	158,348
.....	2018-2019	1	318,498	–	318,498	–	79,625	–	238,873
Loss of privacy screen	2018-2019	1	100	–	100	–	100	–	–
Public Health Agency of Canada									
Fraudulent salary and education costs payment for unattended training									
.....	2017-2018	1	28,617	(4,757)	¹ 23,860	–	–	–	23,860
Unauthorized use of travel card	2017-2018	1	3,956	–	3,956	700	700	–	2,556
Unsupported claim for contribution	2018-2019	1	95,024	–	95,024	–	–	–	95,024
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	2018-2019	4,848	714,803	–	714,803	15,907	14,661	684,235	–
Unauthorized use of travel card:									
.....	2017-2018	3	16,403	–	16,403	13,554	2,786	–	63
.....	2018-2019	1	8,911	–	8,911	2,550	6,361	–	–
Indigenous Services									
Department of Indigenous Services									
False or fraudulent claims for contributions:									
.....	2009-2010	2	3,699,000	(97,107)	3,601,893	947,307	–	–	2,654,586
.....	2010-2011	1	260,827	–	260,827	218,000	–	–	42,827
Fraudulent claim for benefits	2007-2008	1	95,000	(438)	94,562	29,750	–	32,072	32,740
Fraudulent claim 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 claim for grants and contributions ...	2016-2017	1	1,200,000	–	1,200,000	–	–	543,843	656,157

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 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent claims for post-secondary student support program, Québec region	2005-2006	1	60,000	–	60,000	4,248	7,788	9,000	38,964
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
Theft of laptop	2018-2019	2	2,600	–	2,600	–	–	2,600	–
Unauthorized use of travel card	2017-2018	3	9,553	–	9,553	5,995	847	–	2,711
Unsupported claims—Non-insured health services provider	2016-2017	1	7,623,092	–	7,623,092	–	–	–	7,623,092
Innovation, Science and Economic Development									
National Research Council of Canada									
Theft of laptop	2018-2019	6	12,560	–	12,560	–	–	9,420	3,140
Statistics Canada									
Theft of laptop	2018-2019	6	6,370	–	6,370	–	535	5,835	–
National Defence									
Department of National Defence									
Damage to building following a vehicle collision	2018-2019	1	4,000	–	4,000	–	–	2,000	2,000
Damage to office sign	2018-2019	1	2,000	1,840	3,840	–	3,840	–	–
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—Canadian Forces									
Bases Halifax	2010-2011	1	68,374	872	69,246	–	–	–	69,246
Fraudulent claims, cashing of cheques and receipts of pay—Canadian Forces Support Unit Ottawa	1999-2000	1	28,305	85,277	113,582	35,391	–	–	78,191
Fraudulent use of 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	447	–	–	2,068
.....	2016-2017	1	1,879	–	1,879	–	–	638	1,241
Loss of accountable advance—Ottawa	2012-2013	1	12,966	1,249	14,215	1,991	–	–	12,224
Loss of combat clothing	2018-2019	3,033	254,051	–	254,051	15,297	–	236,019	2,735
Loss of military specific equipment	2018-2019	1,110	196,420	–	196,420	7,081	–	181,677	7,662
Loss of non-military specific equipment	2018-2019	1,158	95,716	–	95,716	3,631	–	89,344	2,741
Loss of public funds—8 Wing Trenton—									
theft	2009-2010	1	3,870	2,688	6,558	2,688	–	–	3,870
Loss of standing advance Kandahar—									
suspected theft	2008-2009	1	20,538	(1,879)	18,659	9,632	–	–	9,027
Loss of telecommunication equipment	2018-2019	26	31,999	–	31,999	300	–	31,406	293
Loss of tools	2018-2019	217	12,571	–	12,571	1,543	–	10,197	831
Loss of weapons and accessories	2018-2019	286	16,022	–	16,022	1,178	–	14,665	179
Theft of information technology equipment and computer peripheral	2014-2015	1	281,094	652,840	933,934	–	–	–	933,934

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 loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
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	413	4,581,548	–	4,581,548	1,293,290	–	3,288,258	¹ –
.....	2005-2006	509	5,924,283	–	5,924,283	1,566,063	1,971	4,356,249	–
.....	2006-2007	550	8,692,483	(17,804)	8,674,679	2,866,883	–	5,807,388	408
.....	2007-2008	652	17,198,434	–	17,198,434	3,453,267	–	13,745,167	¹ –
.....	2008-2009	600	13,735,115	–	13,735,115	5,419,877	687	8,292,860	¹ 21,691
.....	2009-2010	400	7,265,375	1,045,720	8,311,095	2,125,620	5,812	6,102,416	¹ 77,247
.....	2010-2011	380	4,445,660	–	4,445,660	1,997,153	–	2,297,244	¹ 151,263
.....	2011-2012	255	13,871,865	–	13,871,865	8,357,110	46,872	5,187,868	¹ 280,015
.....	2012-2013	598	21,919,300	–	21,919,300	1,568,123	193	20,176,837	¹ 174,147
.....	2013-2014	280	18,502,691	–	18,502,691	908,685	–	17,468,744	¹ 125,262
.....	2014-2015	217	8,703,643	–	8,703,643	1,450,548	–	6,801,183	¹ 451,912
.....	2015-2016	34	1,251,325	31,895	1,283,220	376,012	¹ –	867,054	40,154
.....	2016-2017	60	1,188,685	–	1,188,685	512,315	4,867	472,720	¹ 198,783
.....	2017-2018	36	1,452,077	(220,542)	1,231,535	309,826	7,324	647,899	¹ 266,486
.....	2018-2019	68	618,440	10,357,104	10,975,544	703,166	¹ 171,981	5,177,502	¹ 4,922,895
Income tax:									
.....	2003-2004	541	12,026,416	–	12,026,416	8,622,886	–	3,374,237	29,293
.....	2004-2005	916	7,922,895	–	7,922,895	5,582,532	–	2,332,987	7,376
.....	2005-2006	1,160	9,648,565	–	9,648,565	6,176,108	5,090	3,143,915	¹ 323,452
.....	2007-2008	2,020	13,004,212	–	13,004,212	4,041,506	6,848	8,895,673	60,185
.....	2008-2009	589	15,562,835	(501,070)	15,061,765	8,405,843	39,784	6,596,212	¹ 19,926
.....	2009-2010	653	7,428,731	–	7,428,731	3,482,681	–	3,637,881	¹ 308,169
.....	2010-2011	389	22,442,722	(20,048)	22,422,674	10,040,889	20,751	11,893,487	¹ 467,547
.....	2011-2012	252	4,611,681	–	4,611,681	2,544,253	26,697	1,755,075	¹ 285,656
.....	2012-2013	298	11,841,323	(6,594)	11,834,729	5,999,758	10,346	4,600,280	¹ 1,224,345
.....	2013-2014	180	8,814,118	(11,126)	8,802,992	2,682,999	8,209	5,040,365	¹ 1,071,419
.....	2014-2015	237	3,508,671	–	3,508,671	1,792,214	4,879	915,026	796,552
.....	2015-2016	122	4,594,597	(79,287)	4,515,310	1,408,496	¹ 3,936	1,077,335	¹ 2,025,543
.....	2016-2017	79	3,700,231	154,470	3,854,701	894,656	17,081	816,801	2,126,163
.....	2017-2018	57	1,760,874	220,542	1,981,416	585,078	245,235	105,142	1,045,961
.....	2018-2019	41	2,187,366	–	2,187,366	1,086,302	281,429	347,449	472,186
Other administered losses:									
.....	2009-2010	31	111,065	–	111,065	58,665	–	30,700	21,700
.....	2011-2012	42	431,140	–	431,140	148,060	–	275,392	7,688
.....	2012-2013	8	47,923	–	47,923	25,893	91	–	21,939
.....	2013-2014	7	30,089	–	30,089	2,353	–	–	27,736
.....	2014-2015	22	209,003	–	209,003	21,022	–	176,767	11,214
Fraudulent claim for sick and other leave benefits:									
.....	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
.....	2018-2019	2	1,403	–	1,403	–	299	–	1,104
Fraudulent salary payment 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)	93,411	25,250	6,386	–	61,775
.....	2018-2019	12	143,083	–	143,083	66,952	1,949	57,817	¹ 16,365
Misappropriation of funds.....	2018-2019	1	19,600	–	19,600	–	–	19,600	¹ –
Unauthorized use of travel card.....	2017-2018	1	4,112	–	4,112	–	4,112	–	–

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 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years	
Unauthorized use of travel cards and fraudulent travel claims	2016-2017	2	5,350	(358) ¹	4,992	4,992	–	–	–	
Natural Resources										
Department of Natural Resources										
Fraudulent cashing of traveler's cheques	2007-2008	2	12,895	–	12,895	8,664	–	–	4,231	
Theft and unauthorized use of taxi chits	2010-2011	1	769	–	769	–	–	–	769	
Parliament										
House of Commons										
Loss of deposit	2018-2019	1	124	–	124	–	–	124	–	
Privy Council										
Privy Council Office										
Theft of taxi chits	2009-2010	2	5,509	–	5,509	945	–	4,564	–	
Office of the Chief Electoral Officer										
Loss of laptop	2018-2019	2	1,526	–	1,526	–	–	1,526	¹	
Loss of monitor	2018-2019	3	793	–	793	–	–	793	¹	
Loss of printer	2018-2019	4	752	–	752	–	–	752	¹	
Public Safety and Emergency Preparedness										
Canada Border Services Agency										
Loss of revenues due to <i>Customs</i>										
<i>Act</i> infractions—										
Other infractions	2013-2014	1	27,266	–	27,266	17,623	946	–	8,697	
Correctional Service of Canada										
Damage following motor vehicle accident	2018-2019	57	167,959	–	167,959	8,973	–	158,986	¹	
Damage to plate glass window	2016-2017	232	12,609	–	12,609	550	¹ 50	12,009	¹	
Vandalism of property and equipment:										
.....	2017-2018	707	126,397	–	126,397	2,213	172	122,446	¹	
.....	2018-2019	790	148,462	–	148,462	2,661	736	144,578	¹	
Royal Canadian Mounted Police										
Damage to Crown vehicle:										
.....	2011-2012	688	2,517,580	(18,587)	2,498,993	652,091	4,000	1,842,902	¹	
.....	2017-2018	603	1,455,908	20,654	1,476,562	85,641	–	1,390,921	¹	
.....	2018-2019	736	2,332,017	98,726	2,430,743	143,391	44,801	1,912,787	¹	
.....	2018-2019	31	1,407,534	684,065	2,091,599	–	–	1,174,684	916,915	
Loss of telecommunication equipment	2018-2019	23	122,781	–	122,781	–	5,500	117,281	¹	
Theft of exhibit	2013-2014	1	116,231	81	116,312	3,900	1,650	–	¹ 110,762	
Vandalism to Crown vehicle:										
.....	2016-2017	33	75,691	–	75,691	27,751	2,893	45,047	¹	
.....	2018-2019	56	260,513	–	260,513	13,443	1,795	103,648	141,627	
Public Services and Procurement										
Department of Public Works and Government Services										
Fraud—Pay officer										
.....	2006-2007	1	250,000	–	250,000	99,198	¹ 7,959	–	142,843	
Fraud—Public Service Pension Fund:										
.....	2006-2007	1	1,185,000	(912,069)	272,931	96,004	–	129,767	47,160	
.....	2007-2008	1	87,464	(49,031)	38,433	1,920	–	–	36,513	
.....	2008-2009	1	58,187	74,834	133,021	6,053	–	109,830	17,138	
.....	2011-2012	1	71,131	–	71,131	11,355	–	2,000	57,776	
Fraudulent salary payment for unreported absences										
.....	2018-2019	1	33,628	–	33,628	–	–	–	33,628	
Fraudulent use of acquisition card:										
.....	2009-2010	1	4,087	–	4,087	2,099	–	–	1,988	
.....	2018-2019	5	52,059	–	52,059	442	4,995	900	¹ 45,722	
Fraudulent use of Crown vehicle	2018-2019	1	6,779	–	6,779	6,779	¹	–	–	
Fraudulent use of taxi voucher	2009-2010	2	21,156	–	21,156	2,166	¹ 240	17,070	¹ 1,680	
Loss of money due to an illegal act	2004-2005	1	3,452,066	–	3,452,066	507,588	13,081	2,898,744	32,653	

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 2019–2020	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Malfeasance by an employee	2007-2008	1	2,775,542	–	2,775,542	992,367	14,433	1,474,120	¹ 294,622
Overpayment—Public Service Pension Fund:									
.....	2007-2008	1	2,088,274	(1,644,255)	444,019	327,977	–	98,160	17,882
.....	2009-2010	1	211,459	–	211,459	117,786	3,015	52,245	38,413
.....	2010-2011	1	145,480	–	145,480	84,258	750	14,623	45,849
.....	2012-2013	1	174,014	–	174,014	112,344	7,978	–	53,692
.....	2013-2014	1	497,792	–	497,792	232,174	20,837	6,549	238,232
.....	2015-2016	9	169,594	–	169,594	11,941	1,817	121,882	33,954
.....	2016-2017	11	21,214	(3,375)	17,839	16,781	557	–	501
Sponsorship Program.....	2007-2008	2	2,568,561	–	2,568,561	1,248,512	–	1,320,049	¹ –
Unauthorized use of acquisition card	2014-2015	3	5,669	(312)	5,357	2,386	–	2,971	¹ –
Unauthorized use of Public Service Pension plan funds	2018-2019	5	434,911	449	435,360	–	–	–	435,360
Unauthorized use of travel card:									
.....	2015-2016	4	8,697	–	8,697	7,265	–	–	1,432
.....	2017-2018	6	9,217	(657)	8,560	4,632	–	–	¹ 3,928
.....	2018-2019	15	20,523	(4,635)	15,888	863	¹ 10,338	–	4,687
Vendor overpayment	2017-2018	1	511	–	511	–	–	–	511
Receiver General—									
Receiver General payment instruments including employment insurance and Bank of Canada payments—									
Misdirected electronic payment:									
.....	2017-2018	10,860	8,345,320	(87,495)	8,257,825	6,991,857	¹ –	1,265,968	¹ –
.....	2018-2019	10,552	5,713,290	17,676	5,730,966	3,273,558	¹ 780,333	1,677,075	¹ –
Transport									
Department of Transport									
Fraudulent travel claim	2009-2010	7	7,939	–	7,939	4,529	–	3,410	¹ –
Unauthorized use of travel card	2018-2019	2	6,180	–	6,180	–	4,764	1,416	–
Treasury Board									
Treasury Board Secretariat									
Fraudulent benefit claim:									
.....	2014-2015	5	70,725	–	70,725	4,254	–	–	66,471
.....	2015-2016	4	320,150	(3,039)	317,111	176	–	–	316,935
.....	2016-2017	2	10,552	–	10,552	–	–	–	10,552
.....	2017-2018	5	37,840	217	38,057	8,076	–	–	29,981
.....	2018-2019	12	113,149	(2,723)	110,426	12,291	¹ 24,211	–	73,924
Fraudulent benefit claim (health and dental plans).....	2013-2014	5	189,739	–	189,739	40,431	¹ –	–	149,308
Veterans Affairs									
Department of Veterans Affairs									
False or fraudulent claims for War Veterans Allowance benefits	1992-1993	2	97,219	(5,634)	91,585	47,600	5,600	18,584	19,801
Fraudulent endorsement of disability pension cheques cashed following death of payee:									
.....	2004-2005	1	30,108	(18,908)	11,200	6,606	¹ –	–	4,594
.....	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	15,217	195	–	26,017
.....	2008-2009	6	83,556	(14,175)	69,381	15,047	–	39,985	14,349
.....	2016-2017	1	26,817	–	26,817	1,500	1,200	–	24,117
Total.....		719,724	1,414,778,198	(54,720,231)	1,360,057,967	699,771,793	85,647,174	250,148,390	324,490,610

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

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Section 3

Public Accounts of Canada

2019–2020

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.....	17,038,512	–	5,703,767	226,463	41,612,706	3,437,390
Canadian Grain Commission.....	789,077	–	–	5,065	543,267	272,478
	17,827,589	–	5,703,767	231,528	42,155,973	3,709,868
Canadian Heritage						
Department of Canadian Heritage	1,923,429	–	475	77,755	8,337,862	1,351,507
Canadian Radio-television and Telecommunications Commission.....	253,356	–	–	–	1,274,571	571,609
Library and Archives of Canada.....	2,436,731	–	51,831	13,485	2,806,811	456,065
National Film Board	481,706	–	94,343	–	178,205	251,858
The National Battlefields Commission	23,677	–	402,443	–	24,007	9,739
	5,118,899	–	549,092	91,240	12,621,456	2,640,778
Crown-Indigenous Relations and Northern Affairs						
Department of Indian Affairs and Northern Development.....	913,813	–	1,630,530	30,037	3,020,613	661,860
Department of Crown-Indigenous Relations and Northern Affairs	2,404,879	–	51,767,598	129,083	7,051,251	1,396,144
Canadian High Arctic Research Station.....	853,391	–	–	4,770	909,946	312,809
	4,172,083	–	53,398,128	163,890	10,981,810	2,370,813
Digital Government						
Shared Services Canada	8,706,719	–	4,074,996	258,060	178,186,101	2,751,204
Environment and Climate Change						
Department of the Environment	23,690,848	–	80,612,424	271,917	11,568,193	6,601,720
Impact Assessment Agency of Canada.....	2,160,641	–	–	4,304	2,027,969	759,148
Parks Canada Agency.....	4,667,906	–	102,573,006	480,541	5,585,476	5,636,617
	30,519,395	–	183,185,430	756,762	19,181,638	12,997,485
Families, Children and Social Development						
Department of Employment and Social Development.....	352,494,211	–	–	8,254,677	232,789,870	6,984,063
Canadian Accessibility Standards Development Organization	985,829	–	–	–	–	99,571
Canadian Centre for Occupational Health and Safety.....	448,553	–	–	–	–	75,959
	353,928,593	–	–	8,254,677	232,789,870	7,159,593

The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/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
5,315,093	2,476,776	4,236,202	8,213,523	742,649	68,809	4,283,989	14,446,470	107,802,349
581,579	90,075	2,006	62,054	97,641	–	367,774	162,365	2,973,381
5,896,672	2,566,851	4,238,208	8,275,577	840,290	68,809	4,651,763	14,608,835	110,775,730
1,533,629	159,777	2,398,181	1,834,991	557,575	4,157	1,786,746	9,952,510	29,918,594
28,764	1,009,410	141,140	21,330	542,042	88,867	671,008	48,166	4,650,263
349,581	4,632	1,930,769	–	296,504	7,931	526,208	6,450,934	15,331,482
65,620	232,495	114,696	107,177	191,330	24,032	54,817	10,425,080	12,221,359
151,185	–	468,473	–	27,344	5,655	11,394	236,592	1,360,509
2,128,779	1,406,314	5,053,259	1,963,498	1,614,795	130,642	3,050,173	27,113,282	63,482,207
415,081	3,221,795	29,560	781,577	84,874	191,334	304,108	2,553,379	13,838,561
58,070,702	11,371,644	654,990	8,376,255	419,203	117,468	1,230,174	13,817,573	156,806,964
33,162	153,019	68,351	422,578	126,555	–	62,808	215,516	3,162,905
58,518,945	14,746,458	752,901	9,580,410	630,632	308,802	1,597,090	16,586,468	173,808,430
975,276	83,951,160	4,247,252	21,700	477,815	270,660	12,335,658	4,669,787	300,926,388
14,799,334	7,243,729	3,700,072	27,616,151	1,622,452	1,913,555	7,452,799	8,438,651	195,531,845
2,325,010	1,019,070	17,738	298,439	79,141	301,547	533,334	96,780	9,623,121
4,351,170	881,629	3,152,668	6,467,591	1,084,024	85,210	2,826,019	45,142,975	182,934,832
21,475,514	9,144,428	6,870,478	34,382,181	2,785,617	2,300,312	10,812,152	53,678,406	388,089,798
10,830,066	37,778,202	7,593,853	2,427,450	1,821,206	522,532	12,955,786	3,633,038	678,084,954
–	46,510	–	10,925	5,798	–	10,066	206,955	1,365,654
–	–	1,941	–	120,283	–	39,391	428,317	1,114,444
10,830,066	37,824,712	7,595,794	2,438,375	1,947,287	522,532	13,005,243	4,268,310	680,565,052

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	1,665,212	–	–	57,824	1,939,583	580,092
Financial Consumer Agency of Canada.....	201,416	–	–	9,166	1,358,049	157,397
Financial Transactions and Reports Analysis Centre of Canada.....	75,014	–	6,475	5,095	846,460	335,883
Office of the Auditor General.....	2,046,177	–	–	65,391	882,385	401,877
Office of the Superintendent of Financial Institutions	42,240	–	–	2,800	15,855,926	441,582
	4,030,059	–	6,475	140,276	20,882,403	1,916,831
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	116,507,007	–	251,412,528	1,062,200	17,935,584	7,626,530
Global Affairs						
Department of Foreign Affairs, Trade and Development.....	41,512,219	–	24,391,502	1,438,429	47,231,285	6,285,246
Export Development Canada (Canada Account).....	8,589,503	–	–	–	–	–
International Joint Commission (Canadian Section) ...	126,785	–	49,016	–	23,016	113,792
Invest in Canada Hub	192,520	–	–	–	900,361	102,812
	50,421,027	–	24,440,518	1,438,429	48,154,662	6,501,850
Health						
Department of Health	11,619,037	–	881,805	14,413,828	29,593,180	5,244,469
Canadian Food Inspection Agency	7,082,261	–	968,293	1,590,093	18,772,728	2,213,653
Canadian Institutes of Health Research	136,622	–	–	6,567	649,507	282,911
Patented Medicine Prices Review Board	19,361	–	–	–	299,533	122,353
Public Health Agency of Canada.....	6,553,028	–	231,521	3,218,227	18,392,043	2,128,493
	25,410,309	–	2,081,619	19,228,715	67,706,991	9,991,879
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration.....	310,015,207	–	–	226,541,637	57,647,212	3,823,255
Immigration and Refugee Board.....	3,843,537	–	–	14,774	4,708,873	11,225,048
	313,858,744	–	–	226,556,411	62,356,085	15,048,303
Indigenous Services						
Department of Indigenous Services	18,664,000	–	6,980,578	474,393,744	24,971,944	2,093,765
Infrastructure and Communities						
Office of Infrastructure of Canada	2,193,189	–	31,724,385	101,517	8,549,425	881,529

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
2,866,589	112,745	653,155	1,268	912,806	29,710	1,017,511	789,460	10,625,955
475,654	–	4,794	–	170,926	4,617	271,446	2,148,330	4,801,795
926,113	255,639	418,726	–	137,535	7,904	483,096	355,881	3,853,821
167,036	263,987	215,551	–	993,515	–	1,460,566	317,721	6,814,206
870,427	–	209,236	–	920,097	287,336	1,635,895	3,944,928	24,210,467
5,305,819	632,371	1,501,462	1,268	3,134,879	329,567	4,868,514	7,556,320	50,306,244
13,632,960	23,343,233	8,219,592	38,267,838	2,015,781	1,252,823	14,854,042	6,470,360	502,600,478
21,251,820	32,189,701	76,060,669	2,078,138	13,614,719	22,525,400	20,581,210	21,631,939	330,792,277
–	–	–	–	–	–	–	–	8,589,503
–	–	24,388	2,223,649	50,031	–	29,456	255,570	2,895,703
84,664	703,597	–	586,863	4,673,939	39,547	148,188	886,750	8,319,241
21,336,484	32,893,298	76,085,057	4,888,650	18,338,689	22,564,947	20,758,854	22,774,259	350,596,724
21,448,214	14,625,583	3,284,944	15,819,924	1,201,959	4,558,830	6,724,863	14,964,660	144,381,296
6,429,416	587,231	1,052,226	14,609,813	1,826,947	338,364	1,933,976	9,662,514	67,067,515
41,297	217,156	339,570	64,766	744,344	6,794	369,052	1,192,444	4,051,030
930,343	137,509	–	273,612	34,247	–	61,215	29,669	1,907,842
2,794,128	1,934,564	1,695,803	13,492,801	621,454	460,314	2,478,257	33,672,736	87,673,369
31,643,398	17,502,043	6,372,543	44,260,916	4,428,951	5,364,302	11,567,363	59,522,023	305,081,052
12,020,828	23,624,250	5,109,035	788,604	1,422,047	3,657,730	3,743,581	11,850,640	660,244,026
99,738	553,911	1,857,717	–	412,208	14,213	841,505	1,777,022	25,348,546
12,120,566	24,178,161	6,966,752	788,604	1,834,255	3,671,943	4,585,086	13,627,662	685,592,572
10,061,044	13,661,734	1,286,654	2,311,754	1,092,132	990,492	4,952,147	15,581,528	577,041,516
2,189,222	2,167,383	3,127,620	3,499,862	235,718	101,199	928,581	541,902	56,241,532

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.....	27,426,941	–	677,228	367,950	65,055,251	4,081,241
Atlantic Canada Opportunities Agency	306,799	–	61,876	1,745	190,502	346,254
Canadian Northern Economic Development Agency	72,180	–	–	460	288,176	193,002
Canadian Space Agency	4,694,617	–	62,069,660	65,639	2,006,034	740,687
Copyright Board.....	202,168	–	–	946	–	67,784
Department of Western Economic Diversification	520,449	–	–	–	190,314	74,767
Economic Development Agency of Canada for the Regions of Quebec.....	283,662	–	565,930	–	709,421	309,788
Federal Economic Development Agency for Southern Ontario.....	1,216,882	–	–	2,113	1,779,027	154,403
National Research Council of Canada	14,683,923	–	29,846,248	686,967	12,369,024	689,695
Natural Sciences and Engineering Research Council	239,459	–	–	7,947	3,752,250	216,264
Social Sciences and Humanities Research Council.....	184,370	–	–	4,853	2,740,195	238,740
Statistics Canada	3,950,623	–	–	367,459	9,673,034	1,249,096
	53,782,073	–	93,220,942	1,506,079	98,753,228	8,361,721
Justice						
Department of Justice	2,289,597	–	–	450,950	8,956,905	2,392,423
Administrative Tribunals Support Service of Canada.....	416,725	–	–	123,318	3,786,758	1,868,945
Canadian Human Rights Commission	86,798	–	–	14,709	345,324	99,919
Courts Administration Service.....	1,762,863	–	566,398	14,082	2,357,663	3,707,938
Office of the Commissioner for Federal Judicial Affairs	498,096	–	–	–	281,245	210,721
Office of the Director of Public Prosecutions	1,320,398	–	–	85,830	552,813	549,243
Offices of the Information and Privacy Commissioners of Canada	426,053	–	–	68,750	1,726,306	310,117
Registrar of the Supreme Court of Canada	253,209	–	6,425	–	150,515	367,362
	7,053,739	–	572,823	757,639	18,157,529	9,506,668
National Defence						
Department of National Defence	486,162,857	–	1,722,800,941	232,677,976	180,167,570	23,481,255
Military Grievances External Review Committee.....	142,807	–	–	3,148	61,044	13,734
Military Police Complaints Commission	147,718	–	–	3,900	35,861	29,474
Office of the Communications Security Establishment Commissioner.....	27,739	–	–	–	8,684	9,008
	486,481,121	–	1,722,800,941	232,685,024	180,273,159	23,533,471
National Revenue						
Canada Revenue Agency.....	167,250,750	–	32,328	1,941,312	115,799,911	2,797,756
Natural Resources						
Department of Natural Resources.....	35,988,119	–	1,764,886	342,310	17,671,191	1,976,494
Canadian Energy Regulator	207,579	–	78,596	–	2,694,531	67,183
Canadian Nuclear Safety Commission.....	295,444	–	89,514	35,763	9,662,747	1,290,952
National Energy Board.....	315,930	–	38,068	–	1,738,337	58,179
Northern Pipeline Agency	143,375	–	–	–	15,270	–
	36,950,447	–	1,971,064	378,073	31,782,076	3,392,808
Office of the Governor General's Secretary						
Office of the Governor General's Secretary.....	227,800	–	–	43,988	725,139	366,814

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
11,974,572	13,851,692	2,575,876	37,877,884	1,261,839	2,416,459	6,159,173	5,919,002	179,645,108
634,304	311,047	19,934	–	217,610	25,730	783,781	426,662	3,326,244
173,289	83,373	–	–	134,822	3,209	218,889	1,695,540	2,862,940
1,007,824	998,541	1,962,771	29,177,518	235,185	289,347	766,338	7,578,579	111,592,740
7,384	14,955	–	–	22,164	40,417	52,964	138,024	546,806
79,551	1,020,564	10,205	–	270,107	2,406	447,742	3,948,885	6,564,990
207,043	73,745	188,417	–	135,582	46,684	354,066	2,028,185	4,902,523
37,056	288,027	44,982	57,701	107,841	59,078	339,970	14,801	4,101,881
4,073,351	1,318,976	3,576,509	10,328,674	1,892,646	738,751	4,380,251	–	84,585,015
10,745	1,718,667	38,141	–	543,964	333,727	350,115	388,409	7,599,688
170,128	667,762	22,323	–	389,270	130,106	254,524	410,169	5,212,440
410,267	360,412	2,031,249	–	780,115	48,076	2,802,145	7,313,614	28,986,090
18,785,514	20,707,761	10,470,407	77,441,777	5,991,145	4,133,990	16,909,958	29,861,870	439,926,465
1,775,711	1,267,673	2,934,135	575,972	5,622,895	118,591	3,750,300	7,787,400	37,922,552
325,957	50,726	339,293	–	237,642	66,521	631,398	760,431	8,607,714
151,405	212,596	–	95,790	72,007	172,481	196,359	874,459	2,321,847
132,627	147,698	3,679,503	–	119,824	148,004	304,080	1,257,213	14,197,893
1,977,966	435,059	4,907	–	11,849,959	1,407	794,061	375,230	16,428,651
47,923,595	216,108	1,090,592	–	1,266,901	34,125	345,245	1,849,581	55,234,431
184,946	397,145	121,871	238,188	140,747	1,902,420	582,984	429,238	6,528,765
–	31,290	1,094,011	6,760	418,275	72,895	116,459	302,484	2,819,685
52,472,207	2,758,295	9,264,312	916,710	19,728,250	2,516,444	6,720,886	13,636,036	144,061,538
28,077,405	42,028,916	100,114,214	32,465,638	6,422,877	48,778,073	154,028,614	664,064,191	3,721,270,527
2,320	28,898	11,063	–	18,002	757	43,552	35,010	360,335
–	25,460	593	–	29,256	16,477	61,314	357,675	707,728
41,356	12,450	–	–	777	–	–	4,810	104,824
28,121,081	42,095,724	100,125,870	32,465,638	6,470,912	48,795,307	154,133,480	664,461,686	3,722,443,414
82,925,062	2,073,554	6,190,291	725,999	5,913,721	55,340	14,726,664	4,812,707	405,245,395
9,506,980	5,809,278	3,770,734	19,526,874	1,394,343	1,703,696	5,251,806	1,190,127	105,896,838
197,790	1,237,582	5,091	48,356	222,832	100,765	757,823	2,188,532	7,806,660
188,252	454,304	406,524	1,204,988	439,705	800	1,566,472	1,171,898	16,807,363
156,012	572,603	14,565	367,941	68,806	110,770	240,375	744,948	4,426,534
1,214	24,621	–	–	–	–	–	14,114	198,594
10,050,248	8,098,388	4,196,914	21,148,159	2,125,686	1,916,031	7,816,476	5,309,619	135,135,989
483	18,463	820	–	21,892	216,848	92,457	298,476	2,013,180

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	1,757,822	–	33,390	318,231	14,409,462	330,450
Library of Parliament	74,789	–	–	13,246	960,729	1,300
Office of the Conflict of Interest and Ethics Commissioner	86,517	–	–	3,187	747,591	–
Office of the Parliamentary Budget Officer	19,050	–	–	1,150	500,817	3,672
Office of the Senate Ethics Officer	66,080	–	–	–	–	–
Parliamentary Protective Service	1,062,891	–	–	149,270	1,114,033	–
Secretariat of the National Security and Intelligence Committee of Parliamentarians	351,089	–	–	–	387,460	104,723
Senate	649,527	–	1,725	63,482	231,194	7,720
	4,067,765	–	35,115	548,566	18,351,286	447,865
Privy Council						
Privy Council Office	1,057,500	–	–	–	7,782,246	2,632,224
Canadian Intergovernmental Conference Secretariat	268,466	–	–	2,798	41,613	627,768
Canadian Transportation Accident Investigation and Safety Board	364,658	–	78,200	14,677	117,964	154,302
Leaders' Debates Commission	303,560	–	–	–	100,790	51,999
National Security and Intelligence Review Agency Secretariat	492,012	–	–	–	457,164	69,189
Office of the Chief Electoral Officer	5,585,334	–	–	57,661	32,465,641	1,116,920
Office of the Commissioner of Official Languages	303,146	–	–	20,317	437,660	112,340
Office of the Intelligence Commissioner	58,550	–	–	710	30,291	9,935
Public Service Commission	573,264	–	–	15,118	3,310,144	285,172
Security Intelligence Review Committee	56,216	–	–	–	15,219	37,194
	9,062,706	–	78,200	111,281	44,758,732	5,097,043
	2					
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness	3,089,235	–	–	35,156	4,059,324	1,584,086
Canada Border Services Agency	49,024,838	–	368,741	40,066,586	178,872,561	7,614,734
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	30,921	–	–	5,375	459,483	45,089
Correctional Service of Canada	24,795,111	–	1,440,854	184,280,560	13,959,282	4,080,806
Office of the Correctional Investigator of Canada	26,812	–	–	637	134,002	46,731
Parole Board of Canada	108,106	–	2,514	10,138	555,855	370,694
Royal Canadian Mounted Police	130,786,135	–	37,615,725	111,599,640	66,320,930	–
Royal Canadian Mounted Police External Review Committee	56,327	–	–	400	26,029	164,358
	207,917,485	–	39,427,834	335,998,492	264,387,466	13,906,498
Public Services and Procurement						
Department of Public Works and Government Services	439,821,370	330,060,308	402,871,591	519,401	128,335,526	40,106,034

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
224,400	859,812	141,592	902,740	3,093,824	1,037,010	1,727,688	497,610	25,334,031
50,143	419,502	48,482	–	229,602	12,717	273,461	175,884	2,259,855
–	–	67,420	428	28,870	32,817	59,828	39,885	1,066,543
18,008	229,383	–	–	23,709	9,828	84,301	–	889,918
61,706	29,729	–	–	5,670	–	1,002	–	164,187
255,307	118,110	10,431,870	–	126,047	–	296,361	139,340	13,693,229
24,200	–	13,999	–	11,329	–	42,897	26,196	961,893
469,471	518,370	3,636	559,925	465,958	–	472,852	34,512	3,478,372
1,103,235	2,174,906	10,706,999	1,463,093	3,985,009	1,092,372	2,958,390	913,427	47,848,028
1,432,298	644,062	2,436,232	106,436	525,989	726,996	1,432,782	2,988,390	21,765,155
–	40,560	24,884	18,100	1,882	–	15,414	41,321	1,082,806
287,076	392,617	86,536	14,858	70,347	582,437	397,855	4,405	2,565,932
206,585	–	–	–	2,779	–	–	385,484	1,051,197
4,950	65,400	16,890	–	29,651	7,560	45,766	171,092	1,359,674
829,253	5,273,907	1,938,431	667,096	460,490	1,276,021	1,014,449	962,588	51,647,791
53,243	394,276	41,807	43,409	67,278	612	158,681	450,316	2,083,085
59,850	49,250	–	–	9,962	–	12,420	14,320	245,288
1,432,697	1,566,822	211,627	2,999	69,400	205,860	664,616	1,983,257	10,320,976
3,700	780	3,690	–	12,298	–	8,406	7,068	144,571
4,309,652	8,427,674	4,760,097	852,898	1,250,076	2,799,486	3,750,389	7,008,241	92,266,475
3,543,572	2,448,975	2,061,202	271,348	579,923	807,199	1,157,533	1,947,697	21,585,250
22,477,917	2,219,322	27,518,272	3,294,971	528,749	63,316	6,289,074	15,957,251	354,296,332
–	–	1,269	–	53,161	13,147	112,559	332,296	1,053,300
17,780,870	16,873,538	13,898,536	1,040,148	1,256,342	648,937	48,316,523	69,908,764	398,280,271
–	50,747	13,291	–	19,262	45,788	27,160	32,119	396,549
934,678	55,580	38,058	–	19,690	33,277	230,609	406,834	2,766,033
24,713,071	4,062,677	133,954,798	1,590,746	1,661,125	4,814,189	16,333,343	1,498,202	534,950,581
–	–	–	–	21,625	27,725	44,786	80,307	421,557
69,450,108	25,710,839	177,485,426	6,197,213	4,139,877	6,453,578	72,511,587	90,163,470	1,313,749,873
17,486,965	187,121,989	37,255,579	3,624,563	2,061,634	2,572,150	11,205,003	331,237,679	1,934,279,792

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	27,185,115	–	43,220,069	769,940	32,290,799	3,406,342
Canadian Transportation Agency	28,834	–	–	6,645	368,463	361,006
	27,213,949	–	43,220,069	776,585	32,659,262	3,767,348
Treasury Board						
Treasury Board Secretariat	1,943,551	–	–	161,453	38,784,605	3,143,744
Canada School of Public Service	210,206	–	–	118,276	7,052,888	723,825
Office of the Commissioner of Lobbying	284,950	–	–	11,451	670,784	41,285
Office of the Public Sector Integrity Commissioner ...	358,518	–	–	2,710	196,823	29,191
	2,797,225	–	–	293,890	46,705,100	3,938,045
Veterans Affairs						
Department of Veterans Affairs.....	61,702,283	–	–	415,256,652	2,715,522	1,984,204
Veterans Review and Appeal Board	132,652	–	–	3,000	–	82,508
	61,834,935	–	–	415,259,652	2,715,522	2,066,712
Women and Gender Equality						
Department for Women and Gender Equality.....	455,494	–	–	91,097	537,016	423,110
Total.....	2,456,274,472	330,060,308	2,867,788,423	1,723,588,528	1,730,414,894	193,402,321

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
17,332,023	16,975,609	4,186,957	18,683,897	2,412,566	739,766	7,737,128	4,888,390	179,828,601
–	369,274	551	340	67,614	20,244	188,996	225,076	1,637,043
17,332,023	17,344,883	4,187,508	18,684,237	2,480,180	760,010	7,926,124	5,113,466	181,465,644
3,992,543	18,136,346	1,547,334	3,584,256	1,400,902	522,595	6,235,697	60,341,416	139,794,442
18,372	108,350	127,289	152,895	276,901	51,975	2,411,225	270,239	11,522,441
14,005	126,402	10,538	–	14,488	37,869	22,862	40,477	1,275,111
17,846	114,960	4,186	–	15,517	38,681	42,732	18,556	839,720
4,042,766	18,486,058	1,689,347	3,737,151	1,707,808	651,120	8,712,516	60,670,688	153,431,714
3,717,181	255,182	1,215,624	–	660,856	546,664	2,010,490	16,447,610	506,512,268
–	–	46,656	–	34,501	–	82,641	31,287	413,245
3,717,181	255,182	1,262,280	–	695,357	546,664	2,093,131	16,478,897	506,925,513
53,020	197,626	109,158	3,574,464	81,692	203,122	611,698	4,102,285	10,439,782
505,964,290	599,489,488	500,022,580	321,512,535	96,030,080	110,589,492	418,135,425	1,481,067,689	13,334,340,525

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Section 4

Public Accounts of Canada
2019–2020

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/2020/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.....	–	334,679	16,120,189	–	16,454,868
Canadian Heritage					
Library and Archives of Canada.....	–	–	4,828,533	–	4,828,533
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs.....	–	–	2,662,710	–	2,662,710
Digital Government					
Shared Services Canada.....	–	–	16,393,659	–	16,393,659
Environment and Climate Change					
Department of the Environment.....	635,633	155,803	838,753	–	1,630,189
Parks Canada Agency.....	1,299,657	483,683,450	76,151,093	3,211,278	564,345,478
	1,935,290	483,839,253	76,989,846	3,211,278	565,975,667
Finance					
Department of Finance.....	–	–	1,771	–	1,771
Office of the Superintendent of Financial Institutions.....	–	–	1,584,550	–	1,584,550
	–	–	1,586,321	–	1,586,321
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans.....	427,015	128,984,923	25,460,452	1,311,274	156,183,664

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
Global Affairs					
Department of Foreign Affairs, Trade and Development.....	–	8,659	15,767,130	10,542,714	26,318,503
Invest in Canada Hub.....	–	–	759,846	–	759,846
	–	8,659	16,526,976	10,542,714	27,078,349
Health					
Department of Health	–	29,894	4,488,483	–	4,518,377
Public Health Agency of Canada.....	–	–	177,111	–	177,111
	–	29,894	4,665,594	–	4,695,488
Indigenous Services					
Department of Indigenous Services	–	–	213,041	–	213,041
Infrastructure and Communities					
Office of Infrastructure of Canada.....	14,346,690	1,167,162,996	–	–	1,181,509,686
Innovation, Science and Economic Development					
National Research Council of Canada	–	2,057	25,899,349	–	25,901,406
Natural Sciences and Engineering Research Council.....	–	–	72,074	–	72,074
Social Sciences and Humanities Research Council.....	–	–	4,200	–	4,200
Statistics Canada.....	–	–	821,059	–	821,059
	–	2,057	26,796,682	–	26,798,739
Justice					
Canadian Human Rights Commission	–	–	21,491	–	21,491
Courts Administration Service.....	–	–	2,173,485	–	2,173,485
Offices of the Information and Privacy Commissioners of Canada.....	–	–	346,004	–	346,004
	–	–	2,540,980	–	2,540,980
National Defence					
Department of National Defence	–	157,621,414	265,588,274	41,174,432	464,384,120
Communications Security Establishment.....	–	–	10,605,043	–	10,605,043
Military Grievances External Review Committee.....	–	–	30,051	–	30,051
	–	157,621,414	276,223,368	41,174,432	475,019,214
Natural Resources					
Department of Natural Resources	–	43,311	9,870,761	–	9,914,072
Canadian Energy Regulator	–	–	40,054	–	40,054
	–	43,311	9,910,815	–	9,954,126

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
Privy Council					
Canadian Transportation Accident Investigation and Safety Board	–	–	5,430	–	5,430
Office of the Chief Electoral Officer	–	34,067	2,086,856	–	2,120,923
	–	34,067	2,092,286	–	2,126,353
Public Safety and Emergency Preparedness					
Canada Border Services Agency	–	77,390	42,143,395	–	42,220,785
Correctional Service of Canada	9,990	1,202,841	106,304,882	–	107,517,713
Parole Board of Canada	–	–	28,354	–	28,354
Royal Canadian Mounted Police	1,418,258	1,292,840	75,200,631	2,948,209	80,859,938
	1,428,248	2,573,071	223,677,262	2,948,209	230,626,790
Public Services and Procurement					
Department of Public Works and Government Services	14,601,212	368,873,790	347,934,085	1,597,423	733,006,510
Transport					
Department of Transport	–	60,928,017	25,391,061	–	86,319,078
Treasury Board					
Canada School of Public Service	–	–	238,756	–	238,756
Officer of the Commissioner of Lobbying	–	–	228,373	–	228,373
Office of the Public Sector Integrity Commissioner	–	–	179,357	–	179,357
	–	–	646,486	–	646,486
Veterans Affairs					
Department of Veterans Affairs	–	260,306	998,735	–	1,259,041
Total	32,738,455	2,370,696,437	1,081,659,081	60,785,330	3,545,879,303

Section 5

Public Accounts of Canada
2019–2020

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.....	3,957,129	–	740,899
Canadian Grain Commission	34	–	322,307
	3,957,163	–	1,063,206
Canadian Heritage			
Department of Canadian Heritage.....	24,833	–	956,422
Canadian Radio-television and Telecommunications Commission.....	1,811	–	277,877
Library and Archives of Canada.....	–	–	82,403
National Film Board	24,840	–	189,991
The National Battlefields Commission	7,599	–	–
	59,083	–	1,506,693
Crown-Indigenous Relations and Northern Affairs			
Department of Indian Affairs and Northern Development.....	34,262	–	485
Department of Crown-Indigenous and Northern Affairs.....	165,988	–	51,414
Canadian High Arctic Research Station.....	116,561	3,231	10,758
	316,811	3,231	62,657
Digital Government			
Shared Services Canada.....	404,117	–	31,648,643
Environment and Climate Change			
Department of the Environment.....	3,679,313	33,846	807,541
Impact Assessment Agency of Canada	–	–	263,085
Parks Canada Agency	14,104,485	34,033	2,992,319
	17,783,798	67,879	4,062,945
Families, Children and Social Development			
Department of Employment and Social Development	295,963	–	1,923,738
Canadian Accessibility Standards Development Organization	–	–	–
Canadian Centre for Occupational Health and Safety.....	–	–	–
	295,963	–	1,923,738
Finance			
Department of Finance	34,858	–	23,431
Financial Consumer Agency of Canada.....	–	–	51,634
Financial Transactions and Reports Analysis Centre of Canada	–	–	7,508
Office of the Auditor General	–	–	56,446
Office of the Superintendent of Financial Institutions	–	–	475,865
	34,858	–	614,884
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans.....	255,758,436	427,891	29,868,640

Computer related equipment and software	Specialized equipment ²	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ³	Total
3,044,353	22,860,328	2,774,133	109,878	710,122	8,036,801	42,233,643
750,261	1,568,297	179,080	–	46,861	170,056	3,036,896
3,794,614	24,428,625	2,953,213	109,878	756,983	8,206,857	45,270,539
1,116,137	188,064	426,623	–	32,377	246,111	2,990,567
1,090,016	–	217,348	–	30,011	–	1,617,063
777,176	412	191,356	–	5,009	1,180,482	2,236,838
2,216,100	–	1,442,736	–	–	1,592,527	5,466,194
53,908	14,194	–	–	34,950	54,828	165,479
5,253,337	202,670	2,278,063	–	102,347	3,073,948	12,476,141
286,227	1,292	27,580	–	1,907	8,777	360,530
1,233,869	3,511	372,191	–	116,745	43,083	1,986,801
158,273	209,692	7,795	166,761	3,653	63,897	740,621
1,678,369	214,495	407,566	166,761	122,305	115,757	3,087,952
433,533,985	69	2,224,113	41,846	274,702	1,425,079	469,552,554
5,219,317	18,156,496	1,284,105	–	287,775	3,213,145	32,681,538
384,154	9,157	203,791	–	2,951	152	863,290
4,345,866	3,312,379	1,558,001	734,725	131,966	6,801,632	34,015,406
9,949,337	21,478,032	3,045,897	734,725	422,692	10,014,929	67,560,234
44,847,312	587,667	19,518,975	–	1,478,887	88,789	68,741,331
5,818	–	3,920	–	–	–	9,738
21,042	–	148,280	–	15,079	–	184,401
44,874,172	587,667	19,671,175	–	1,493,966	88,789	68,935,470
636,079	–	174,449	–	2,116	8,504	879,437
1,170,445	–	102,811	–	–	–	1,324,890
950,303	–	74,544	–	9,275	17,982	1,059,612
961,182	–	442,104	–	1,500	–	1,461,232
2,403,346	–	1,512,560	–	–	–	4,391,771
6,121,355	–	2,306,468	–	12,891	26,486	9,116,942
22,215,378	18,797,841	12,574,860	580,472	590,582	38,099,560	378,913,660

Acquisition of machinery and equipment—continued

(in dollars)

Department and agency	Transportation machinery and equipment ¹	Ammunition and weapons	Communications equipment
Global Affairs			
Department of Foreign Affairs, Trade and Development.....	4,968,056	–	5,722,356
International Joint Commission (Canadian Section).....	–	–	59,004
Invest in Canada Hub.....	–	–	111,014
	4,968,056	–	5,892,374
Health			
Department of Health	514,559	–	1,414,542
Canadian Food Inspection Agency	1,398,997	–	75,996
Canadian Institutes of Health Research	–	–	7,118
Patented Medicine Prices Review Board	–	–	188,819
Public Health Agency of Canada.....	66,289	–	132,698
	1,979,845	–	1,819,173
Immigration, Refugees and Citizenship			
Department of Citizenship and Immigration.....	52,432	–	1,971,358
Immigration and Refugee Board.....	48,888	–	671,619
	101,320	–	2,642,977
Indigenous Services			
Department of Indigenous Services	3,777,553	–	982,062
Infrastructure and Communities			
Office of Infrastructure of Canada.....	–	–	227,928
Innovation, Science and Economic Development			
Department of Industry.....	310,147	–	1,235,929
Atlantic Canada Opportunities Agency.....	29,875	–	139,574
Canadian Northern Economic Development Agency.....	77,676	–	445
Canadian Space Agency	104,119	–	901,268
Copyright Board	–	–	1,849
Department of Western Economic Diversification	–	–	514,749
Economic Development Agency of Canada for the Regions of Quebec	54,568	–	293,810
Federal Economic Development Agency for Southern Ontario.....	–	–	99,925
National Research Council of Canada	3,325,377	–	519,771
Natural Sciences and Engineering Research Council.....	38,784	–	20,711
Social Sciences and Humanities Research Council.....	–	–	10,417
Statistics Canada.....	31,788	–	1,527,778
	3,972,334	–	5,266,226

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
13,470,336	21,586,251	17,402,925	–	1,872,626	8,455,719	73,478,269
116,805	–	15,908	–	363	–	192,080
1,049,267	–	113,077	–	13,321	–	1,286,679
14,636,408	21,586,251	17,531,910	–	1,886,310	8,455,719	74,957,028
11,127,500	10,047,069	2,127,506	–	357,188	1,724,273	27,312,637
3,069,465	6,475,513	683,457	–	249,341	767,802	12,720,571
578,831	–	125,865	–	1,415	930	714,159
75,783	–	389,632	–	3,511	10,032	667,777
3,317,437	4,673,266	324,519	104,958	158,035	1,474,165	10,251,367
18,169,016	21,195,848	3,650,979	104,958	769,490	3,977,202	51,666,511
6,248,647	477,096	1,463,032	–	138,976	70,077	10,421,618
3,342,591	4,596	2,912,093	–	30,440	32,458	7,042,685
9,591,238	481,692	4,375,125	–	169,416	102,535	17,464,303
5,281,116	43,147,617	1,294,398	–	1,598,406	584,789	56,665,941
162,257	–	30,545	–	53,749	15,512	489,991
3,945,174	1,535,043	1,733,169	18,313	130,595	1,080,080	9,988,450
437,266	–	212,874	–	–	82,777	902,366
51,004	625	36,031	–	–	7,250	173,031
7,305,031	42,699,957	171,827	53,816	39,966	474,758	51,750,742
13,696	–	7,102	–	90	380	23,117
342,436	–	456,992	–	176	–	1,314,353
464,672	–	68,434	–	25,927	5,534	912,945
262,254	–	43,483	–	6,278	9,446	421,386
14,372,406	30,727,693	1,949,634	8,251,812	205,517	5,222,873	64,575,083
1,105,319	–	483,607	–	3,165	2,237	1,653,823
638,147	–	291,724	–	1,859	1,193	943,340
8,699,084	87,681	1,729,751	–	208,267	111,917	12,396,266
37,636,489	75,050,999	7,184,628	8,323,941	621,840	6,998,445	145,054,902

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	42,565	—	1,179,133
Administrative Tribunals Support Service of Canada	—	—	274,014
Canadian Human Rights Commission	—	—	58,566
Courts Administration Service	38,429	—	1,158,978
Office of the Commissioner for Federal Judicial Affairs	—	—	36,464
Office of the Director of Public Prosecutions	—	—	461,823
Offices of the Information and Privacy Commissioners of Canada	1,807	—	193,744
Registrar of the Supreme Court of Canada	—	—	95,071
	82,801	—	3,457,793
National Defence			
Department of National Defence	2,253,320,655	431,456,098	204,186,179
Military Grievances External Review Committee	—	—	49,208
Military Police Complaints Commission	—	—	10,314
Office of the Intelligence Commissioner	—	—	—
	2,253,320,655	431,456,098	204,245,701
National Revenue			
Canada Revenue Agency	127,065	—	457,965
Natural Resources			
Department of Natural Resources	591,606	—	238,602
Canadian Nuclear Safety Commission	67,062	—	352,878
National Energy Board	—	—	406
Canadian Energy Regulator	—	—	1,876
	658,668	—	593,762
Office of the Governor General's Secretary			
Office of the Governor General's Secretary	4,073	—	14,365
Parliament			
House of Commons	377,537	—	2,010,542
Library of Parliament	—	—	8,539
Office of the Conflict of Interest and Ethics Commissioner	—	—	493
Office of the Parliamentary Budget Officer	—	—	3,370
Office of the Senate Ethics Officer	—	—	—
Parliamentary Protective Service	152,336	827,802	70,881
Secretariat of the National Security and Intelligence Committee of Parliamentarians	—	—	19,852
Senate	11,608	—	293,726
	541,481	827,802	2,407,403
Privy Council			
Privy Council Office	67,633	—	370,262
Canadian Intergovernmental Conference Secretariat	—	—	7,089
Canadian Transportation Accident Investigation and Safety Board	173,402	—	82,238
National Security and Intelligence Review Agency Secretariat	—	—	10,845
Office of the Chief Electoral Officer	—	—	243,655
Office of the Commissioner of Official Languages	474	—	175,704
Office of the Intelligence Commissioner	—	—	3,754
Public Service Commission	—	—	237,117
Security Intelligence Review Committee	—	—	8,121
	241,509	—	1,138,785

Computer related equipment and software	Specialized equipment ²	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ³	Total
4,823,339	489	1,679,926	–	147,991	76,744	7,950,187
403,093	–	176,606	–	16,933	21,588	892,234
334,795	–	50,627	–	12,444	–	456,432
1,362,320	91,543	776,833	–	54,242	345,262	3,827,607
181,715	–	36,744	–	1,545	11,676	268,144
1,480,333	19,294	133,141	–	45,116	93,457	2,233,164
502,723	–	231,363	–	32,762	–	962,399
264,753	10,168	73,036	–	130	21,061	464,219
9,353,071	121,494	3,158,276	–	311,163	569,788	17,054,386
246,404,490	115,872,132	30,681,796	15,552,587	3,517,051	423,908,272	3,724,899,260
44,987	1,150	7,417	–	–	–	102,762
26,894	–	7,175	–	468	–	44,851
1,140	–	–	–	–	–	1,140
246,477,511	115,873,282	30,696,388	15,552,587	3,517,519	423,908,272	3,725,048,013
35,341,810	31,348	4,188,258	–	391,835	1,699,242	42,237,523
7,979,550	7,255,002	1,034,144	–	268,479	1,192,139	18,559,522
1,724,667	482,555	143,778	–	–	82,132	2,853,072
17,402	–	1,250	–	–	1,280	20,338
302,863	–	8,427	–	–	–	313,166
10,024,482	7,737,557	1,187,599	–	268,479	1,275,551	21,746,098
291,296	–	52,989	–	72	19,563	382,358
11,067,943	–	1,668,541	–	626,677	3,707,028	19,458,268
335,262	17,830	42,660	–	19,920	9,901	434,112
98,646	–	36,138	–	3,827	871	139,975
3,180	–	9,650	–	–	–	16,200
454	–	–	–	–	–	454
349,558	1,400,888	126,135	–	7,639	83,876	3,019,115
4,705	–	19,957	–	–	–	44,514
822,313	7,099	124,036	–	46,287	155,714	1,460,783
12,682,061	1,425,817	2,027,117	–	704,350	3,957,390	24,573,421
1,635,472	370,754	1,016,645	–	31,267	45,495	3,537,528
128,163	–	–	–	21,392	–	156,644
231,253	40,788	39,759	–	71,426	209,613	848,479
4,615	560	52,808	–	18,314	–	87,142
1,475,019	–	820,735	–	103,842	1,012,918	3,656,169
518,954	–	204,513	–	10,856	–	910,501
–	–	–	–	–	–	3,754
583,773	2,211	171,294	–	37,773	5,390	1,037,558
9,080	–	8,324	–	694	1,803	28,022
4,586,329	414,313	2,314,078	–	295,564	1,275,219	10,265,797

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.....	–	–	464,770
Canada Border Services Agency.....	6,876,313	2,161,510	7,716,265
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police.....	–	–	14,988
Correctional Service of Canada.....	7,999,596	1,063,707	3,234,084
Office of the Correctional Investigator of Canada.....	–	–	8,138
Parole Board of Canada.....	63,148	–	22,949
Royal Canadian Mounted Police.....	104,013,859	19,493,017	55,986,384
Royal Canadian Mounted Police External Review Committee.....	–	–	966
	118,952,916	22,718,234	67,448,544
Public Services and Procurement			
Department of Public Works and Government Services.....	1,448,584	–	7,119,420
	1,448,584	–	7,119,420
Transport			
Department of Transport.....	42,741,149	3,386	5,059,169
Canadian Transportation Agency.....	–	–	–
	42,741,149	3,386	5,059,169
Treasury Board			
Treasury Board Secretariat.....	298	–	34,975
Canada School of Public Service.....	–	–	304,411
Office of the Commissioner of Lobbying.....	–	–	69,517
Office of the Public Sector Integrity Commissioner.....	–	–	–
	298	–	408,903
Veterans Affairs			
Department of Veterans Affairs.....	116,466	–	501,412
Veterans Review and Appeal Board.....	–	–	1,635
	116,466	–	503,047
Women and Gender Equality			
Department of Women and Gender Equality.....	1,340	–	269,846
Total.....	2,711,646,342	455,504,521	380,706,849

¹ This category includes aircraft and related parts, \$787,851,112; ships, boats and related parts, \$1,138,366,396; road motor vehicles and related parts, \$737,954,864; and miscellaneous vehicles and related parts, \$47,473,970.

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
2,498,935	–	672,739	–	26,346	–	3,662,790
16,062,937	8,724,461	3,564,442	–	69,923	1,205,252	46,381,103
188,178	–	65,281	–	2,892	–	271,339
21,574,884	4,466,572	7,135,744	32,780	–	20,411,105	65,918,472
36,137	–	39,976	–	5,351	–	89,602
270,293	–	114,026	–	18,267	–	488,683
59,587,329	16,622,627	7,733,748	203,512	5,740,204	7,682,099	277,062,779
8,500	–	69,516	–	182	–	79,164
100,227,193	29,813,660	19,395,472	236,292	5,863,165	29,298,456	393,953,932
41,455,857	2,389,596	51,222,529	4,107,721	754,863	41,598,406	150,096,976
41,455,857	2,389,596	51,222,529	4,107,721	754,863	41,598,406	150,096,976
3,626,524	451,428	3,755,549	134,567	82,516	21,454,763	77,309,051
529,799	–	44,051	–	–	30,521	604,371
4,156,323	451,428	3,799,600	134,567	82,516	21,485,284	77,913,422
5,700,140	–	181,236	–	22,280	485,547	6,424,476
791,146	–	64,741	–	3,489	–	1,163,787
21,240	–	22,143	–	2,953	–	115,853
15,939	–	140,395	–	30,172	–	186,506
6,528,465	–	408,515	–	58,894	485,547	7,890,622
2,448,945	–	1,342,934	–	432,400	11,065	4,853,222
127,755	–	38,772	–	10,350	–	178,512
2,576,700	–	1,381,706	–	442,750	11,065	5,031,734
504,348	–	793,803	–	54,020	–	1,623,357
1,087,102,517	385,430,301	200,155,270	30,093,748	21,620,869	606,769,390	5,879,029,807

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Section 6

Public Accounts of Canada
2019–2020

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.....	–	856,138,901	886,672,576
Canadian Heritage			
Department of Canadian Heritage	33,969,614	127,746,520	288,979,884
Library and Archives of Canada.....	–	–	–
	33,969,614	127,746,520	288,979,884
Crown-Indigenous Relations and Northern Affairs			
Department of Indian Affairs and Northern Development	3,151,366	217,982,807	103,145,035
Department of Crown-Relations and Northern Affairs	(792,198)	339,246,946	418,871,169
Canadian High Arctic Research Station.....	13,000	429,400	36,000
	2,372,168	557,659,153	522,052,204
Environment and Climate Change			
Department of the Environment	299,171	104,618,514	187,923,252
Impact Assessment Agency of Canada	–	–	295,500
Parks Canada Agency.....	–	–	324,363
	299,171	104,618,514	188,543,115
Families, Children and Social Development			
Department of Employment and Social Development	64,780,274,832	45,699,868	1,882,894,297
Canadian Accessibility Standards Development Organization.....	1,488,358	–	–
	64,781,763,190	45,699,868	1,882,894,297
Finance			
Department of Finance	–	–	73,389,966,175
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans	154,951,861	32,508,257	4,143,240
Global Affairs			
Department of Foreign Affairs, Trade and Development.....	829,215	327,450,846	–
Health			
Department of Health	49,000	1,150,930	1,139,542,961
Canadian Food Inspection Agency	7,019,522	–	–
Canadian Institutes of Health Research	1,070,851,904	–	–
Public Health Agency of Canada.....	–	–	8,758,418
	1,077,920,426	1,150,930	1,148,301,379

The detailed information is available at <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2020/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
4,318,871	109,933,924	68,862	–	1,857,133,134
16,452,163	836,476,636	17,885,731	–	1,321,510,548
–	2,714,946	–	–	2,714,946
16,452,163	839,191,582	17,885,731	–	1,324,225,494
–	335,495,292	149,563	–	659,924,063
–	1,380,986,185	4,574,546	–	2,142,886,648
–	6,393,970	–	–	6,872,370
–	1,722,875,447	4,724,109	–	2,809,683,081
23,903,274	163,643,767	1,246,402	–	481,634,380
–	7,092,931	–	–	7,388,431
965,615	43,319,157	1,126,395	–	45,735,530
24,868,889	214,055,855	2,372,797	–	534,758,341
2,381,044	1,374,974,115	101,892,262	–	68,188,116,418
–	–	–	–	1,488,358
2,381,044	1,374,974,115	101,892,262	–	68,189,604,776
489,700,000	1,100,000	–	168,733,098	74,049,499,273
2,461,537	84,992,420	–	–	279,057,315
4,514,480,578	67,905,041	14,580,981	–	4,925,246,661
–	416,560,265	378,608	–	1,557,681,764
–	–	–	–	7,019,522
–	63,975,376	–	–	1,134,827,280
2,668,321	233,609,213	–	–	245,035,952
2,668,321	714,144,854	378,608	–	2,944,564,518

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	69,242,183	–	928,100,303
Indigenous Services			
Department of Indigenous Services	10,123,419	801,916,267	831,048,997
Infrastructure and Communities			
Office of Infrastructure of Canada	–	6,051,393	4,528,984,711
Innovation, Science and Economic Development			
Department of Industry	–	694,145,475	128,216,653
Atlantic Canada Opportunities Agency	–	131,028,782	108,018
Canadian Northern Economic Development Agency	1,671,352	17,168,104	14,962,262
Canadian Space Agency	59,030	12,161,033	–
Department of Western Economic Diversification	–	131,888,231	–
Economic Development Agency of Canada for the Regions of Quebec	–	155,516,245	–
Federal Economic Development Agency for Southern Ontario	–	133,154,809	500,000
National Research Council of Canada	–	322,595,094	–
Natural Sciences and Engineering Research Council	1,296,861,360	–	–
Social Sciences and Humanities Research Council	902,401,473	–	–
Statistics Canada	–	–	–
	2,200,993,215	1,597,657,773	143,786,933
Justice			
Department of Justice	901,364	–	388,789,341
Offices of the Information and Privacy Commissioners of Canada	–	–	–
	901,364	–	388,789,341
National Defence			
Department of National Defence	1,313,984	632,476	5,442,571
National Revenue			
Canada Revenue Agency	2,981,557,329	–	5,609,890
Natural Resources			
Department of Natural Resources	53,718,936	223,752,457	434,455,903
Canadian Nuclear Safety Commission	17,723	–	–
Canadian Energy Regulator	5,674	–	–
National Energy Board	–	–	–
	53,742,333	223,752,457	434,455,903
Office of the Governor General's Secretary			
Office of the Governor General's Secretary	747,418	–	–

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
19,745,081	721,899,599	88,678,076	–	1,827,665,242
–	9,485,035,778	31,302,542	–	11,159,427,003
–	282,784,708	2,798,916,806	–	7,616,737,618
5,483,000	996,124,795	–	–	1,823,969,923
–	132,436,096	11,380,130	–	274,953,026
–	11,719,783	1,234,592	–	46,756,093
36,092,091	11,270,470	–	–	59,582,624
–	125,989,354	3,242,352	–	261,119,937
–	121,666,254	1,655,116	–	278,837,615
–	97,708,660	1,636,321	–	232,999,790
30,245,799	82,384,501	–	–	435,225,394
–	–	–	–	1,296,861,360
–	–	–	–	902,401,473
–	63,800	–	–	63,800
71,820,890	1,579,363,713	19,148,511	–	5,612,771,035
581,144	49,777,742	–	–	440,049,591
–	492,608	–	–	492,608
581,144	50,270,350	–	–	440,542,199
206,626,941	9,865,788	–	–	223,881,760
–	–	–	–	2,987,167,219
3,093,075	1,053,539,247	–	–	1,768,559,618
953,559	2,182,097	–	–	3,153,379
–	1,197,401	–	–	1,203,075
–	292,541	–	–	292,541
4,046,634	1,057,211,286	–	–	1,773,208,613
–	–	–	–	747,418

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	24,086	–	–
	24,086	–	–
Privy Council			
Privy Council Office	1,733,212	–	–
Office of the Chief Electoral Officer	–	–	–
	1,733,212	–	–
Public Safety and Emergency Preparedness			
Department of Public Safety and Emergency Preparedness	13,500,000	–	444,844,287
Correctional Service of Canada	–	–	–
Royal Canadian Mounted Police	324,648,629	–	14,230,000
	338,148,629	–	459,074,287
Public Services and Procurement			
Department of Public Works and Government Services	–	–	–
Transport			
Department of Transport	195,236	335,696,612	203,010,121
Treasury Board			
Treasury Board Secretariat	261,958	–	–
Office of the Public Sector Integrity Commissioner	22,362	–	–
	284,320	–	–
Veterans Affairs			
Department of Veterans Affairs	3,595,448,251	–	–
Women and Gender Equality			
Department of Women and Gender Equality	–	–	822,000
Total	75,306,560,624	5,018,679,967	86,240,677,927

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
1,111,464	–	–	–	1,111,464
434,813	–	–	–	458,899
1,546,277	–	–	–	1,570,363
–	–	–	–	1,733,212
–	79,779,355	–	–	79,779,355
–	79,779,355	–	–	81,512,567
3,053,674	277,635,348	12,645,381	–	751,678,690
–	2,496,566	37,856	–	2,534,422
59,400	915,829	–	–	339,853,858
3,113,074	281,047,743	12,683,237	–	1,094,066,970
–	–	563,068,484	(562,743,954)	324,530
94,931	79,337,029	61,760,019	–	680,093,948
484,502	431,966	–	–	1,178,426
–	–	–	–	22,362
484,502	431,966	–	–	1,200,788
11,081,189	42,250,853	–	–	3,648,780,293
–	65,014,843	–	–	65,836,843
5,376,472,066	18,863,466,249	3,717,461,025	(394,010,856)	194,129,307,002

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Section 7

Public Accounts of Canada
2019–2020

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 2020
Unmatured Debt			
Interest on marketable bonds ¹			
Payable in Canadian currency			
CA135087A610—June 2023	1.50	14,200,000,000	213,195,055
CA135087B451—June 2024	2.50	13,700,000,000	345,270,272
CA135087B949—Dec 2047	1.25	8,542,919,000	107,134,977
CA135087C855—Sept 2019	1.75	—	68,888,435
CA135087C939—Dec 2064	2.75	4,750,000,000	130,744,620
CA135087D358—Dec 2048	2.75	14,900,000,000	410,125,229
CA135087D507—June 2025	2.25	13,100,000,000	295,019,918
CA135087D929—March 2020	1.50	—	246,741,539
CA135087E596—Sept 2020	0.75	20,023,985,000	175,414,842
CA135087E679—June 2026	1.50	13,472,000,000	202,675,467
CA135087F254—March 2021	0.75	24,426,363,000	188,751,641
CA135087F585—Sept 2021	0.75	19,064,511,000	143,969,616
CA135087F825—June 2027	1.00	14,915,000,000	150,117,180
CA135087G328—March 2022	0.50	19,000,000,000	95,000,000
CA135087G658—May 2019	0.75	—	4,903,023
CA135087G732—Sept 2022	1.00	25,200,000,000	224,021,203
CA135087G815—Aug 2019	0.75	—	20,886,350
CA135087G997—Dec 2050	0.50	6,525,376,000	28,781,659
CA135087H235—June 2028	2.00	13,500,000,000	270,247,253
CA135087H318—Nov 2019	1.25	—	96,270,516
CA135087H490—March 2023	1.75	24,600,000,000	306,454,914
CA135087H565—Feb 2020	1.25	—	81,343,952
CA135087H722—Dec 2051	2.00	10,816,529,000	164,250,086
CA135087H805—May 2020	1.75	7,996,383,000	149,282,452
CA135087H987—Sept 2023	2.00	12,000,000,000	240,000,000
CA135087J215—Aug 2020	1.75	9,208,191,000	193,972,892
CA135087J397—June 2029	2.25	12,300,000,000	272,799,138
CA135087J470—Nov 2020	2.00	8,575,612,000	214,216,308
CA135087J546—March 2024	2.25	11,907,680,000	269,961,601
CA135087J629—Feb 2021	2.25	11,706,364,000	268,130,540
CA135087J884—May 2021	1.75	10,866,561,000	206,603,626
CA135087J967—June 2024	1.50	16,065,381,000	196,253,329
CA135087K296—Aug 2021	1.50	11,967,100,000	142,953,900
CA135087K379—June 2030	1.25	10,200,000,000	54,797,945
CA135087K452—Nov 2021	1.25	12,000,000,000	83,185,308
CA135087K528—March 2025	1.25	17,300,000,000	59,805,753
CA135087K601—Feb 2022	1.50	12,000,000,000	57,410,056
CA135087K866—May 2022	1.50	14,000,000,000	16,561,644
CA135087TZ75—March 2021	10.50	567,361,000	59,572,905
CA135087UE28—June 2021	9.75	286,188,000	27,928,883
CA135087UL60—Dec 2021	4.25	8,520,689,250	363,310,162
CA135087UM44—June 2022	9.25	206,022,000	19,074,487
CA135087UT96—June 2023	8.00	2,358,552,000	188,856,948
CA135087VH40—June 2025	9.00	2,133,858,000	207,195,562
CA135087VS05—Dec 2026	4.25	8,176,770,000	348,647,462
CA135087VW17—June 2027	8.00	3,820,841,000	322,765,019
CA135087WL43—June 2029	5.75	10,675,378,000	626,083,325
CA135087WV25—Dec 2031	4.00	8,681,788,000	348,404,570
CA135087XG49—June 2033	5.75	12,058,905,000	706,181,057
CA135087XQ21—Dec 2036	3.00	7,769,619,000	233,849,146

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2020
CA135087XW98—June 2037	5.00	11,730,774,000	619,986,993
CA135087YK42—Dec 2041	2.00	8,055,845,000	161,642,271
CA135087YQ12—June 2041	4.00	13,838,441,000	573,581,744
CA135087YR94—June, 2019	3.75	—	49,865,816
CA135087YZ11—June 2020	3.50	9,533,030,000	382,230,656
CA135087ZH04—Dec 2044	1.50	9,111,256,000	137,114,831
CA135087ZJ69—June 2021	3.25	11,185,000,000	373,054,488
CA135087ZS68—Dec 2045	3.50	16,300,000,000	574,394,591
CA135087ZU15—June 2022	2.75	12,700,000,000	349,569,826
		596,540,272,250	13,069,452,981
Less: Government's holdings and consolidation adjustment		(323,829,000)	—
		596,864,101,250	13,069,452,981
Payable in foreign currencies			
US135087H643—Nov 2022	2.00	4,222,800,000	81,784,500
US135087J706—Jan 2022	2.63	4,222,800,000	103,849,331
US135087K87—Feb 2025	1.625	4,222,800,000	12,961,650
US716442AD02—June 2019	8.80	—	69,112
XS0477543721—Jan 2020	3.50	—	79,814,019
		12,668,400,000	278,478,612
Less: Government's holdings		—	68,306
		12,668,400,000	278,410,306
		609,532,501,250	13,347,863,287
Retail Debt			
Canada savings bonds ²			
S59—Apr 2019	0.50	—	2,327
S60—Nov 2019	0.50	—	135,453
S61—Dec 2019	0.50	—	12,471
S62—Jan 2020	0.50	—	6,447
S63—Feb 2020	0.50	—	3,679
S64—March 2020	0.50	—	6,376
S65—Apr 2020	0.50	909,875	6,330
S119—Apr 2019	0.50	—	7,558
S120—Nov 2019	0.50	—	226,196
S121—Dec 2019	0.50	—	20,278
S122—Jan 2020	0.50	—	5,939
S123—Feb 2020	0.50	—	4,824
S124—March 2020	0.50	—	6,252
S125—Apr 2020	0.50	1,089,000	5,645
S126—Nov 2020	0.50	84,389,616	525,987
S127—Dec 2020	0.50	8,007,858	45,626
S128—Nov 2021	0.50	110,163,827	616,642
S129—Dec 2021	0.50	6,498,190	47,107
S134—Nov 2019	0.50	—	1,045,044
S500—Nov 2021	0.50	14,488,522	89,601
S501—Nov 2021	0.50	24,156,046	20,437
S502—Nov 2021	0.50	25,159,652	21,291
S936—Nov 2020	0.50	78,871	33
S937—Nov 2020	0.50	96,351	40
S938—Nov 2020	0.50	361,132	—
Others—various	various	—	1,496,812
		275,398,940	4,358,395

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2020
Canada premium bonds ²			
P8—Apr 2019	0.80	—	35,024
P9—Nov 2019	1.10	—	349,953
P10—Dec 2019	1.25	—	125,178
P11—Jan 2020	1.25	—	55,447
P12—Feb 2020	1.25	—	45,583
P13—March 2020	1.25	—	100,306
P14—Apr 2020	1.25	6,053,220	116,991
P69—Apr 2019	0.80	—	18,864
P70—Nov 2019	1.10	—	243,179
P71—Dec 2019	1.25	—	186,578
P72—Jan 2020	1.25	—	73,728
P73—Feb 2020	1.25	—	71,437
P74—March 2020	1.25	—	56,762
P75—Apr 2020	1.25	4,804,183	59,520
P76—Nov 2020	1.00-1.30	36,923,059	481,118
P77—Dec 2020	1.00-1.30	28,246,899	363,379
P78—Nov 2021	0.90-1.00	47,818,354	518,557
P79—Dec 2021	0.90-1.00	22,513,330	250,506
P88—Nov 2019	1.00	—	482,243
P89—Dec 2019	1.00	—	202,530
P550—Nov 2021	0.9-1.00	24,226,647	259,000
P551—Nov 2021	0.9-1.00	1,068,094	11,609
P552—Nov 2021	1.10-1.20	22,532,154	45,510
P553—Dec 2021	1.35	2,142,912	—
P554—Nov 2021	1.30	20,485,758	44,856
P555—Nov 2021	1.30	1,291,928	2,847
P986—Nov 2020	1.30	517,928	598
P987—Nov 2020	1.30	624,681	716
P988—Nov 2020	1.30	2,571,795	—
Others—various	various	—	1,387,225
		221,820,942	5,589,244
		497,219,882	9,947,639
Medium-term notes			
Payable in foreign currencies			
US135087C289—Dec 2019	1.85	—	850,877
US135087C362—Dec 2019	floating	—	1,113,899
US135087C446—Dec 2020	2.30	70,380,000	1,545,293
US135087D436—June 2020	floating	140,760,000	2,918,547
US135087D766—Sept 2020	floating	351,900,000	7,296,366
US135087D840—Sept 2020	floating	70,380,000	1,464,191
US135087E83—Aug 2021	floating	70,380,000	1,504,451
US135087E913—Aug 2019	1.45	—	389,666
US135087F415—Feb 2020	1.28	—	2,198,114
US135087F746—July 2019	floating	—	1,620,344
US135087G249—Sept 2019	floating	—	1,449,795
US135087G579—Jan 2020	floating	—	6,097,202
XS1046844590—March 2020	floating	—	3,774,897
XS1065374024—May 2020	floating	175,950,000	3,752,281
XS1168167333—Jan 2021	0.15	232,830,000	330,054
		1,112,580,000	36,305,977
Total interest on unmatured debt		611,142,301,132	13,394,116,903

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2020
Amortization of discounts on Treasury bills			
Amortization of discounts on 2018–2019 issues		–	744,568,783
Amortization of discounts on 2019–2020 issues		151,867,000,000	1,502,661,185
		<i>151,867,000,000</i>	<i>2,247,229,968</i>
Amortization of discounts on Canada bills			
Amortization of discounts on 2018–2019 issues		–	8,337,187
Amortization of discounts on 2019–2020 issues		2,159,673,642	47,352,405
		<i>2,159,673,642</i>	<i>55,689,592</i>
		<i>154,026,673,642</i>	<i>2,302,919,560</i>
Amortization of discounts and premiums on marketable bonds		–	971,930,135
Amortization of discounts and premiums on real return bonds		–	(122,006,279)
Amortization of discounts and premiums on foreign bonds		–	4,244,127
Consumer price index adjustments on real return bonds		–	1,491,933,686
		–	<i>2,346,101,669</i>
Total amortization of premiums and discounts on other debts		154,026,673,642	4,649,021,229
Cross-currency swap revaluation	various	10,592,217,622	(216,313,790)
Servicing costs and costs of issuing new borrowings	various	–	10,166,080
Unamortized discounts and premiums on market debt	various	2,486,918,067	–
Interest on capital lease obligations	various	2,912,899,392	164,866,342
Interest on obligations under public-private partnerships	various	2,590,029,904	99,344,319
Total public debt charges related to unmaturing debt		783,751,039,759	18,101,201,083
Pension and other future benefits (interest)			
Public sector pensions			
Canadian Forces Pension Fund Account	various	126,049,325	–
Canadian Forces Superannuation Account	various	44,741,718,117	1,681,327,281
Members of Parliament Retirement Compensation Arrangements Account	various	201,024,276	6,773,423
Members of Parliament Retiring Allowances Account	various	560,954,167	17,789,464
Public Service Pension Fund Account ³	various	–	–
Public Service Superannuation Account	various	91,516,183,543	3,410,432,517
Reserve Force Pension Fund Account ³	various	–	–
Retirement Compensation Arrangements Account			
RCA No. 1—Canadian Forces	various	460,437,158	16,856,237
RCA No. 1—Public Service	various	1,314,790,678	47,240,725
RCA No. 1—Royal Canadian Mounted Police	various	35,377,878	1,304,107
RCA No. 2—Public Service	various	627,939,260	23,374,139
Royal Canadian Mounted Police Pension Fund Account ³	various	–	–
Royal Canadian Mounted Police Superannuation Account	various	13,620,704,204	470,927,017
Supplementary Retirement Benefits Account (Judges)	various	258,108,691	3,451,490
Supplementary Retirement Benefits Account (Others)	various	1,012,710	14,156
		<i>153,464,300,007</i>	<i>5,679,490,556</i>
Allowance for pension adjustments ⁴	various	15,029,000,000	(2,791,000,000)
Consolidated Crown corporations and other entities ^{3, 4}	various	103,291,000	(204,547,000)
		<i>168,596,591,007</i>	<i>2,683,943,556</i>

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2020
Other employee and veteran future benefits			
Public Service Health Care Plan and Pensioners' Dental Service Plan		35,766,000,000	746,000,000
Royal Canadian Mounted Police disability and other future benefits		11,565,000,000	385,000,000
Severance and other benefits		1,754,000,000	35,000,000
Accumulated sick leave entitlements		1,924,000,000	32,000,000
Veterans' disability and other future benefits		73,462,000,000	2,157,000,000
Worker's compensation		1,566,000,000	31,000,000
Consolidated Crown corporations and other entities		340,621,000	8,456,000
	various	126,377,621,000	3,394,456,000
Total public debt charges related to pension and other future benefits		294,974,212,007	6,078,399,556
Other liabilities			
Canada Pension Plan (net of securities held by the Canada Pension Plan Investment Fund)	various	278,626,259	5,472,143
Government Annuities Account	various	114,761,241	6,141,971
Deposit accounts			
Canada Development Investment Corporation			
Holdback—Privatization	various	12,271,451	180,346
Canada Hibernia Holding Corporation			
Abandonment reserve fund	various	101,904,810	1,497,635
Interest for railway accidents	various	—	637,686
Canada Labour Code—Wage Recovery Appeals	various	3,939,438	60,501
Swap collateral deposit		151,954,787	—
Contractors' security deposits	various	7,593,761	166,352
General security deposits	various	7,975,488	—
Non-interest bearing accounts		412,910,382	—
		698,550,117	2,542,520
Trust accounts			
Administered trust accounts	various	256,000	3,591
Agri-Invest Kickstart		—	115,125
Canadian Security Intelligence Service			
Scholastic awards	various	26,487	397
Correctional Service of Canada			
Inmates' trust fund	various	17,500,199	6,357
Estates fund	various	1,012,630	—
Indian band funds	various	543,972,028	9,105,641
Indian estate accounts	various	31,083,977	438,564
Indian savings accounts	various	23,126,274	374,831
Interest - Indian Residential Schools	various	15,367,267	233,952
Royal Canadian Mounted Police—Benefit trust fund	various	2,470,155	36,017
Veterans administration and welfare trust fund	various	1,012,630	15,060
Non-interest bearing accounts		247,699	—
		636,075,346	10,329,535
Total deposit and trust accounts		1,334,625,463	12,872,055

Public debt charges—concluded

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2020
Other specified purpose accounts			
Insurance and death benefit accounts			
Public Service death benefit account	various	3,880,168,916	140,761,844
Regular forces death benefit account	various	172,222,899	6,656,375
Non-interest bearing accounts		1,961,860	–
		4,054,353,675	147,418,219
Pension accounts			
Annuities agents' pension account	various	–	–
Locally engaged contributory pension account	various	80,566	–
Royal Canadian Mounted Police			
Dependants' pension fund	various	10,905,126	443,226
		10,985,692	443,226
Other accounts			
AgriInvest Program	various	3,974,455	–
AgriStability Program	various	52,386,564	–
Common school funds—Ontario and Quebec	5.00	2,677,771	133,889
Courts Administration Service			
Special account	various	5,430,687	77,868
Indian moneys suspense account	various	42,035,592	682,516
Non-interest bearing accounts	various	150,752,828	–
		257,257,897	894,273
Deferred revenue specified purpose accounts ⁶			
Shared-cost agreements—Research—Agriculture	various	–	146,171
Social Sciences and Humanities Research Council—Trust fund	various	–	1,569
Total other specified purpose accounts		4,322,597,264	148,903,458
Other liabilities—Special drawing rights allocations	various	– ⁷	94,079,101
Total public debt charges related to other liabilities		6,050,610,227	267,468,728
Consolidated specified purpose accounts (interest)			
The National Battlefields Commission—Trust fund	various	1,308,432	14,208
Ship-Source Oil Pollution Fund	various	411,993,318	5,196,197
Mackenzie King trust account	various	225,000	3,308
Endowments for health research	various	75,000	39,615
Social Sciences and Humanities Research Council			
Queen's Fellowship fund	various	250,000	2,639
Non-interest bearing accounts		4,883,084,663	–
Total public debt charges related to consolidated specified purpose accounts		5,296,936,413	5,255,967
Total public debt charges before consolidation adjustment		1,090,072,798,406	24,452,325,334
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)			
		(5,296,936,413)	(5,255,967)
Total public debt charges		1,084,775,861,993	24,447,069,367
Comprised of:			
Total public debt charges under statutory authorities			
before accrual and other adjustments and consolidation adjustments			23,789,205,673
Accrual and other adjustments			663,119,661
Consolidation adjustments			(5,255,967)
Total public debt charges			24,447,069,367

¹ The months and years stated for each marketable bonds series correspond to the month and year of maturity.² The month and years stated for each bond series correspond to the month and year of maturity.³ These pension plans, as well as some of the consolidated Crown corporations and other entities pension plans, were in a net asset position as at the date of the Statement of Financial Position.⁴ Amount charged includes public debt charges on pension plans that were in a net asset position.⁵ Interest is distributed to the provinces of Ontario and Quebec on the basis of population.⁶ Additional information on deferred revenue specified purpose accounts is provided in Section 5 of Volume I.⁷ No amount of principal is shown since the closing balance of this liability account is reported with the Foreign exchange accounts in Section 8 of Volume I.

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Section 8

Public Accounts of Canada
2019–2020

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	
Manitoba Public Insurance Corporation for Smotrytska K	2,316
Saskatchewan Government Insurance for Owen L	34,564
Waldner T	1,524
Settlement of claim for damage to an equipment	
M3 Aerial Productions	1,050
Payments under \$1,000 (38)	19,753
	59,207
Canadian Grain Commission	
Payments under \$1,000 (3)	403
Settlements subject to publication exemption	
Names withheld (54)	132,474
	192,084
Canadian Heritage	
Department of Canadian Heritage	
Payments under \$1,000 (11)	6,303
Library and Archives of Canada	
Payments under \$1,000 (5)	2,102
National Film Board	
Compensation for canceled contractual obligation—COVID-19	
Akyol K	2,000
Alexander N	1,500
Baylaucq P	2,500
Billault M	2,700
Bonnell Z	1,000
Bouchard P	2,040
Burns A	2,396
Calder T	5,000
Chan M	2,260
Christopher L	3,000
Crawford J	1,175
Deeply corporate corporation	1,250
Dymond J	1,000
Ferguson M	2,775
Flanagan C	2,756
Forti J	4,352
Gillgannon P	3,750
Henry B	3,000
James Mathieson G	3,956
Jean A	2,684
Labbé E	2,825
Lachance A	2,250
Lacoste Langevin Inc	12,500
Lemay A	3,775
Macumba media inc	1,950
Mariotti R	1,000

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Maude F	1,050
McWilliams D	4,068
Michelin O	2,449
Naponse D	2,000
Pekarova E	2,250
Shakibaeian A	2,000
Smith L	3,386
Stewart T	1,000
Szczerbowski M	3,000
Tannahill J	1,620
Trepanier L	2,260
Villegas L	2,543
Williams J	1,500
Compensation for travel costs	
Maoriland charitable trust	2,500
Payments under \$1,000 (36)	19,119
	<u>126,139</u>
Settlements subject to publication exemption	
Names withheld (31)	79,621
	<u>214,165</u>
Crown-Indigenous Relations and Northern Affairs	
Department of Indian Affairs and Northern Development	
Settlement of claim related to the sixties scoop class action—Professional fees	
Carters Professional Corporation	36,032
Collectiva Class Action Services Inc.	837,334
CA2 Inc.	34,758
Sinclair R	11,074
Wampum Records and Canadian Development Consultants International Inc	3,846
WeirFoulds LLP	52,099
	<u>975,143</u>
Department of Crown-Indigenous Relations and Northern Affairs	
Settlement of claim related to a breach in legal obligations relating to reserve lands	
Kim Alexander Fullerton in trust for	
Garden River First Nation	9,050,000
Settlement of claim related to a grievance	
Hare R	42,800
Settlement of claim related to a property dispute	
Garden River First Nation	20,000
Settlement of claim related to the Federal Indian Day Schools class action	
Deloitte	6,531,563
Gilmore Printing Services Inc.	5,154
Gowling WLG Canada LLP	69,318,562
McLean Day Schools Settlement Corporation	1,470,000,000
TSOW-TUN Le Lum	2,076
Settlement of claim related to the sixties scoop class action	
Collectiva Class Action Services Inc	500,000,000
Settlement of claim related to the sixties scoop class action—Professional fees	
Argyle Public Relationships	2,220,813
ASAP Reporting Services Inc	1,875
Blair R	4,250
Canadian Development Consultants International Inc	51,960
Carters Professional Corporation	98,576
Collectiva Class Action Services Inc.	1,909,125
CA2 Inc.	172,002
Gilmore Printing Services Inc.	5,649
Igloliorte J	35,438
Makivik Corporation	5,500
Richard K	108,809
Sinclair R	108,050
Wampum Records & Canadian Development Consultants International Inc	96,588
Payments under \$1,000 (5)	3,088
	<u>2,059,791,878</u>

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claims related to Federal Indian Day School	
Names withheld (51)	7,351,301
Settlement of claims related to Indian Residential Schools	
Names withheld (284)	12,942,840
Settlements subject to publication exemption	
Names withheld (58)	328,133
	<u>2,081,389,295</u>
Digital Government	
Shared Services Canada	
Payments under \$1,000 (69)	39,542
Settlements subject to publication exemption	
Names withheld (88)	159,145
	<u>198,687</u>
Environment and Climate Change	
Department of the Environment	
Accident involving a Crown vehicle	
ARI Financial Services Inc for	
Aviva Insurance Company of Canada	1,989
Dominix M.	1,776
Saskatchewan Government Insurance, Shott R.	1,461
Claimspro LP in trust for	
Salverda Enterprises Inc	3,367
Insurance Corporation of British Columbia	4,752
Kornfiel & Company in trust for	
Choi HY	92,250
The Manitoba Public Insurance Corp	1,277
Tsawwassen First Nation	24,179
Compensation for costs of an appeal in court	
Zbogor Advocate Professional Corporation in trust for	
Whitty P.	21,500
Out of court settlement of claim related to wrongful dismissal	
Carty E	148,000
Settlement of claim for a damaged gas line	
Énergir sec	3,826
Settlement of claim for refilling part of a damaged land	
Breckman C, Breckman J	3,881
Settlement of claim involving a boat accident	
Kooneeliusie J	17,000
Settlement of claim related to a grievance	
Greer A	7,500
Joanisse C	7,500
Kooner R	7,500
Newall D	15,000
Turner A	24,400
Settlement of claim related to an Enforcement action	
Cox & Palmer in trust for	
Macdonald SM	65,000
Payments under \$1,000 (74)	33,687
	<u>485,845</u>
Impact Assessment Agency of Canada	
Payment under \$1,000 (1)	400
Parks Canada Agency	
Compensation for art damage incurred while in transit	
Vistige Enterprises Ltd	1,200
Compensation for crops lost	
Reesor D	15,498

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Compensation for damage personal property	
Brogno E	1,758
Yakiwchuk B	1,560
Compensation for damage to electrical equipment	
Fortis Alberta.....	27,753
Compensation for damage to provincial property	
Nova Scotia Transportation and Infrastructure Renewal	1,872
Compensation for damage to upright structure property	
TransAlta Corporation	2,345
Compensation for damage to vehicle	
A Classic Towing Ltd.....	19,926
Andrew G, Saskatchewan Government Insurance.....	2,154
Clarkson C.....	3,261
Ferreira P, PR Cleaning & Restoration Services	3,413
Hernandez Tetreault G.....	2,847
Lorente D.....	4,000
Manitoba Public Insurance, Mekonnen Aboye A.....	6,820
Royal & Sun Alliance Insurance Company of Canada.....	1,685
Saskatchewan Government Insurance	1,989
Ward M.....	6,859
Settlement for personal injury	
Bouladier A, Larabie D.....	12,000
Payments under \$1,000 (117).....	36,296
	<u>153,236</u>
Settlements subject to publication exemption	
Names withheld (94)	2,337,379
	<u>2,976,860</u>
Families, Children and Social Development	
Department of Employment and Social Development	
Reimbursement of expenses incurred for cancellation of a trip due to a recall on duty	
Wernick R	2,449
Payments under \$1,000 (4,122).....	156,736
	<u>159,185</u>
Settlement of claims related to class action – denied Employment Insurance sickness benefits while on parental leave	
Names withheld (775)	5,551,854
Settlements subject to publication exemption	
Names withheld (118)	390,280
	<u>6,101,319</u>
Finance	
Department of Finance	
Payments under \$1,000 (4).....	951
Financial Transactions and Reports Analysis Centre of Canada	
Payment under \$1,000 (1)	22
Settlements subject to publication exemption	
Names withheld (13)	83,301
	<u>84,274</u>
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
Compensation following an accident involving a Crown Vehicle	
Economical Insurance.....	6,191
Keough, P.....	1,439
Lowdon, S	4,808
Primum Insurance Company.....	1,636
Compensation following an accident involving a Crown Vessel	
McNeil, E	1,657

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Compensation for damage to personal property	
Chubb Insurance.....	26,159
Rowsell, J.....	5,842
Watkins Fisheries Limited.....	1,361
Settlement of claim for property damage	
Harlock Murray Underwriting Limited for	
Edward, A.....	22,242
Howe, B.....	27,456
Nelson, B and Boyce, C.....	13,377
Settlement Agreement for Infringement of Aboriginal Rights	
Heiltsuk Indian Band.....	75,000,000
Payments under \$1,000 (184).....	64,162
	<u>75,176,330</u>
Settlements subject to publication exemption	
Names withheld (81).....	4,595,672
	<u>79,772,002</u>
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Settlement of claim related to grievance	
Comtois C.....	20,000
Settlement of claim related to reimbursement for repairs to vehicle involved in accident	
Global Alliance Worldwide.....	11,865
Payments under \$1,000 (7).....	2,300
	<u>34,165</u>
Settlements subject to publication exemption	
Names withheld (106).....	8,776,476
	<u>8,810,641</u>
Health	
Department of Health	
Settlement of claim related to a grievance before the Federal Public Sector Labour Relations and Employment Board	
Haydon M.....	91,806
Odell R.....	10,000
Payments under \$1,000 (114).....	39,219
	<u>141,025</u>
Canadian Food Inspection Agency	
Accident involving a Crown vehicle	
Insurance Corporation of British Columbia for	
Barron R.....	1,127
Lee Y.....	1,748
Out of court settlement for destruction of product	
Harrison Pensa LLP in trust for	
Aylmer Meat Packers Inc.....	85,000
Out of court settlement for payment of legal costs	
Harrison Pensa LLP in trust for	
Aylmer Meat Packers Inc.....	17,500
Payments under \$1,000 (42).....	20,349
	<u>125,724</u>
Public Health Agency of Canada	
Payments under \$1,000 (22).....	9,361
Settlements subject to publication exemption	
Names withheld (160).....	814,248
	<u>1,090,358</u>
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
Reimbursement of expenses related to an administrative error for citizenship ceremony	
Katambi A.....	2,165

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Reimbursement of expenses related to an administrative error with a Temporary Resident visa	
Advani P.....	1,715
Settlement of claim related to a procurement process	
Cassidy Levy Kent (Canada) LLP.....	12,500
Martineau Dumoulin F.....	9,500
Payments under \$1,000 (94).....	31,928
	57,808
Immigration and Refugee Board	
Payments under \$1,000 (4).....	1,560
Settlements subject to publication exemption	
Names withheld (37).....	225,963
	285,331
Indigenous Services	
Department of Indigenous Services	
Compensation for damage involving Crown vehicle	
Saskatchewan Government Insurance.....	3,587
Payment under \$1,000 (1).....	600
	4,187
Settlements subject to publication exemption	
Names withheld (61).....	502,449
	506,636
Infrastructure and Communities	
Office of Infrastructure of Canada	
Payments under \$1,000 (9).....	2,195
Settlements subject to publication exemption	
Names withheld (2).....	3,197
	5,392
Innovation, Science and Economic Development	
Department of Industry	
Settlement of claim for legal fees and disbursements related to the removal of a deponent	
Lax O'Sullivan Liusus Gottlieb LLP in trust for	
Quadrangle Group LLC.....	88,000
Settlement of claim for reimbursement of airfare due to a rescheduling of ceremony	
Ross M.....	1,683
Settlement of claim for reimbursement of stolen luggage	
Lalanne C.....	1,088
Settlement of claim related to a standing offer dispute	
Kaméléons & cie Solutions Design Inc.....	3,000
Payments under \$1,000 (46).....	18,803
	112,574
Atlantic Canada Opportunities Agency	
Payments under \$1,000 (6).....	2,842
Canadian Space Agency	
Payments under \$1,000 (7).....	2,243
Department of Western Economic Diversification	
Payments under \$1,000 (10).....	7,065
Federal Economic Development Agency for Southern Ontario	
Payment under \$1,000 (1).....	177

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
National Research Council of Canada	
Accident involving a rented vehicle	
Enterprise Holdings	13,640
Out of court settlement of claim related to employment	
Vajjala S	2,647
Out of court settlement of claim related to use of software	
Malwarebytes Inc	51,575
Payments under \$1,000 (27)	17,832
	<u>85,694</u>
Statistics Canada	
Settlement of claim for damage to a survey respondent's private property	
Lamore M A	2,070
Settlement of claim for damage to employee's personal effect	
Wong E	1,021
Settlement of claim related to a grievance before the Federal Public Sector Labour Relations and Employment Board	
McKenzie R	44,488
Payments under \$1,000 (225)	66,811
	<u>114,390</u>
Settlements subject to publication exemption	
Names withheld (248)	1,189,620
	<u>1,514,605</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	4,479
Nico G.J. Breed Professional Corporation in trust for	
Chhina, T U R	1,800
Payments under \$1,000 (54)	15,963
	<u>22,242</u>
Courts Administration Service	
Payments under \$1,000 (3)	1,040
Office of the Director of Public Prosecutions	
Payments under \$1,000 (8)	6,246
Registrar of the Supreme Court of Canada	
Payments under \$1,000 (3)	386
Settlements subject to publication exemption	
Names withheld (129)	831,641
	<u>861,555</u>
National Defence	
Department of National Defence	
Compensation for environmental damages	
K&L Land Partnership	1,100,000
Compensation for personal injuries	
H&K Ranch Ltd	35,977
Final settlement of claim as a result of personal injuries	
Bima	3,500
Ongoing personal injury/disability payments to civilians from Lahr, Germany	
Bafu	70,095
Payment for environmental damages in Germany	
Bima	140,035
Settlement of claim as a result of an accident involving a Crown vehicle	
Allstate Insurance Company for	
Jackson C	1,140
McIntyre K	1,456

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Aviva Insurance Company of Canada for	
D'Entremont-Wapen M	2,942
Nur M	3,732
Robinson J	1,865
Rogers S.....	1,346
Co-operators General Insurance Company for	
Larson D	1,861
Economical Insurance for	
Manuel T.....	4,875
Wilson M	1,832
Fedoruk G.....	1,925
Fizzard C	2,124
Gervais J.....	1,103
Harding S.....	8,786
Intact Insurance Company for	
Ballantyne R	1,717
Booth J.....	1,463
Cline K.....	19,131
Prince M.....	2,733
SNC-Lavalin Inc	2,868
Manitoba Public Insurance for	
Khalek O.....	3,108
Sherlock S.....	1,443
Zaharenko A	2,266
Martin R	1,607
Peace Hills Insurance for	
Zwarich D	17,421
Roeder C.....	1,755
Royal & Sun Alliance Insurance Company of Canada for	
O'Regan's AutoMotive Group	7,989
Salonga P.....	1,036
Samson W	4,191
Saskatchewan Government Insurance for	
Thiele C	2,668
Soley C.....	2,509
Stephens & Holman for	
Raposo C.....	3,953
TD Insurance for	
Cormier J	12,310
Fost J.....	3,906
The Portage la Prairie Mutual Insurance Company for	
McAmmond S.....	5,602
Munn K.....	1,612
Thompson B	2,389
Town of Oromocto	2,063
Velletta & Company for	
Reimer M.....	213,143
Woon L.....	1,485
Settlement of claim as a result of damages to rental vehicles	
Enterprise Holdings Inc	1,239
Ryder Truck Rental Canada Ltd.....	8,654
Settlement of claim as a result of personal injuries	
Auger Hollingsworth in trust for	
Stoddard T	21,250
Chagpar & Associates Personal Injury Lawyers in trust for	
Gaudreault M	5,000
Chouinard & Company in trust for	
Paterson D.....	100,000
D. Brad Henry Law Corporation in trust for	
Watrich C.....	10,000
Ericksons LLP in trust for	
Willoughby K.....	950,000
Gillingham B	30,000

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Iacobelli Law Firm Professional Corporation in trust for	
Abdullah-Hirju V	11,250
Hiroz F	11,250
Lerners LLP in trust for	
Robichaud D	62,500
MacGillivray Injury and Insurance Law in trust for	
Wood C	20,000
Michel Drapeau Law Office in trust for	
Henderson D	191,690
Nelligan O'Brien Payne LLP in trust for	
Thibeault J	25,000
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for	
Burrows P	113,000
Roebothan McKay Marshall in trust for	
Hedderson C	90,000
Spraggs Law Corporation in trust for	
Spraggs T	317,139
Zacharias Vickers LLP in trust for	
Cusson M	208,397
Zrein H	7,500
Settlement of claim due to breach of contract	
Charles Taylor Adjusting	85,000
Schlaht I&L	26,998
Settlement of claim due to wrongful dismissal	
Lynch M	46,618
Settlement of claim for damage to rentals	
Canadian Damages Recovery Unit in trust for	
Doiron M	10,895
Future Services General Trading & Contracting Company	13,048
Settlement of claim for legal costs	
Acheson Sweeney Foley Sahota LLP	4,606,826
Koskie Minsky LLP	7,720,513
Quessy Avocats Inc	2,444,297
Raven, Cameron, Ballantyne & Yazbeck LLP	7,720,513
Wagners	4,606,826
Settlement of claim for loss and/or damage to personal effects/property	
Blair P	3,277
Dickson R	3,705
Garner J	3,396
Griffin S	1,395
Kearney T	1,335
King M	1,081
Meier M	5,520
Mestokosho L	4,528
Morris S	1,398
Pingo S	1,418
Pokiak F	2,841
Proulx R	3,666
Reibin M	3,664
Rittel N	1,978
Salo J	1,569
Skomorowski L	1,767
Walker D	9,200
Widmeyer S	1,555
Settlement of claim for loss of personal property	
Battrum C	19,937
Bell J	1,018
Campbell J	12,951
Defence Construction (1951) Limited	63,280
Kellington T	20,722
MacDonald C	14,694
MacKenzie W	44,259
Mailhot X	3,067
Nijjer K	3,036
Sturm M	22,542
Zou K	1,812

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claim for missed financial opportunities	
Flores D.....	2,473
Michel Drapeau Law Office in trust for Ouellet M.....	21,351
Thales Canada Inc.....	5,000,000
Welsh S.....	1,769
Settlement of claim for relocation benefits	
Perron P.....	15,000
Settlement of claim related to military housing	
Donley G.....	2,055
Settlement of claim related to negligent misrepresentation	
Chene PA.....	8,615
Lefrancois P.....	9,940
Myhill C.....	192,265
Settlement of claims for damage to personal property	
ATCO Electric.....	66,806
Becker Ranching Co. Ltd.....	1,500
City of Flin Flon.....	2,759
Coast Mountain Bus Company Ltd.....	2,000
Dostie S.....	3,905
Economical Insurance in trust for	
Bedard S, Maltais F.....	8,657
Bradford C.....	1,306
McDonald G.....	3,331
Evans B.....	5,712
Jean M.....	1,900
Insurance Corporation of British Columbia in trust for	
Coulas S.....	6,169
Frederick J.....	3,743
Lewis W.....	7,648
McGugan A.....	1,304
Miller R.....	2,060
Musfelt S.....	1,055
Kerr J.....	4,789
Mason J.....	1,824
Multinational Force & Observers.....	1,936
Orlon K.....	2,190
R&V White Ranches Ltd.....	93,514
Sturm M and Cactus Hills Ranch Inc.....	25,022
Swenson Farms Ltd.....	421,765
The Personal Insurance Company in trust for	
Berquist C.....	2,312
Morin F.....	2,261
United States Department of Treasury.....	19,871
X4 Ranching Ltd.....	27,168
Settlement of claims for damage to property	
Government of Alberta.....	3,506
Hayworth Equipment Sales.....	3,024
Hoey A.....	1,419
Isabelle R.....	2,637
Pistruga G.....	3,593
Robertson E.....	1,409
Schlaht A&L.....	11,004
Wood E.....	1,347
Settlement of claims for loss of property	
Andersen C.....	52,172
Brown K.....	21,499
Payments under \$1,000 (170).....	81,174
	37,589,735
Military Grievances External Review Committee	
Payment under \$1,000 (1).....	938

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claims related to class action - Heyder Beattie	
Names withheld (7)	70,000
Settlement of claims related to class action - LGBT Purge	
Names withheld (550)	25,000,000
Settlements subject to publication exemption	
Names withheld (148)	9,298,745
	<u>71,959,418</u>
National Revenue	
Canada Revenue Agency	
Payments under \$1,000 (322)	226,918
Settlements subject to publication exemption	
Names withheld (376)	1,018,633
	<u>1,245,551</u>
Natural Resources	
Department of Natural Resources	
Settlement and release from claims related to Soldier Settlement Board mineral rights	
Province of Manitoba	124,668
Settlement of claim for damages to a rental vehicle	
Enterprise Rent A Car	2,060
Settlement of claim for property damage	
Kissane Associates in trust for	
Johnson A, Johnson B	27,228
Payments under \$1,000 (29)	14,667
	<u>168,623</u>
Canadian Energy Regulator	
Participate fund program settlement	
Catherine D.	1,900
Payments under \$1,000 (2)	1,033
	<u>2,933</u>
Settlements subject to publication exemption	
Names withheld (54)	353,206
	<u>524,762</u>
Office of the Governor General's Secretary	
Office of the Governor General's Secretary	
Payments under \$1,000 (3)	1,443
Parliament	
House of Commons	
Payments under \$1,000 (48)	19,093
Parliamentary Protective Service	
Payment under \$1,000 (1)	223
Senate	
Payment under \$1,000 (1)	383
Settlements subject to publication exemption	
Names withheld (2)	54,549
	<u>74,248</u>
Privy Council	
Privy Council Office	
Out of court settlement of claim related to litigation for damages	
SoftSim Technologies Incorporated	24,487

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claim for reimbursement of expenses	
Battered Women's Support Services	19,958
Downtown Eastside Women's Centre	2,519
Nunatsiavut Government	3,798
Regina Treaty Status Indian Services	25,000
Salima Samnani Law Corporation	9,874
Payments under \$1,000 (14)	3,908
	<u>89,544</u>
Canadian Transportation Accident Investigation and Safety Board	
Payments under \$1,000 (2)	400
Leaders' Debates Commission	
Settlement of legal costs for claims pertaining to media accreditation at debates	
True North Centre for Public Policy	6,500
Re-Law LLP in trust for	
Rebel Media	5,500
	<u>12,000</u>
Office of the Chief Electoral Officer	
Payments under \$1,000 (8)	2,308
Office of the Commissioner of Official Languages	
Payments under \$1,000 (2)	1,105
Public Service Commission	
Payments under \$1,000 (8)	1,763
Settlements subject to publication exemption	
Names withheld (52)	199,940
	<u>307,060</u>
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
Compensation for an accident involving a Crown vehicle	
Edmundston Toyota	2,305
Insurance Corporation of British Columbia for	
Ruggero L	1,257
Intact Insurance Company for	
MacBride S	1,231
Manitoba Public Insurance for	
Hamel B	5,898
Security National Insurance Company for	
Tapp T	15,023
Compensation for damages to a vehicle	
Benchimol S	4,899
Evans J	1,168
Hopwood D	1,412
Jokutty S	2,599
Nabe L	2,214
Compensation for damages to personal property	
Jesse Tree Importing Ltd	3,000
Newman K	1,653
Compensation for loss of personal effects	
Ouellette J	1,000
Compensation for storage costs	
Northern Lights Fitness Products Inc	1,943
Sakr J	3,750
Reimbursement for expenses incurred for the return of personal item	
Lukyanchuk L	1,743
Settlement of claim for relocation benefits	
Burgess T	5,000
Leduc F	1,015

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of lease agreement and compensation for relocation of a duty-free shop	
Jensen Shawa Soloman Duguid Hawkes LLP in trust for	
Altan Duty Free shops Ltd	165,000
Payments under \$1,000 (115)	33,720
	255,830
Correctional Service of Canada	
Compensation for damage to vehicle	
Canadian Automobile Association for	
Connor S	1,843
Davis S	6,784
Deault R	1,864
Insurance Corporation of British Columbia for	
Anderson N	4,269
Gibson-Oswald C	1,672
Honk ca Automotive Ltd, Quadri Projects Ltd	1,592
Manitoba Public Insurance for	
Roy J	9,573
Moe P	6,217
Saskatchewan Government Insurance for	
Veitch G	5,639
Compensation for loss and/or damage to personal items	
Beaucage J-N	1,034
Settlement of employee grievances	
Michaud J	2,000
Nelligan O'Brien Payne LLP in trust for	
Bottineau E, Gayle E, Reed G	3,500
Ross V	20,000
Settlement of motor vehicle accidents	
Manitoba Public Insurance	10,083
Payments under \$1,000 (1,009)	196,424
	272,494
Parole Board of Canada	
Payments under \$1,000 (3)	628
Royal Canadian Mounted Police	
Settlement for losses of private property held under custody	
Pakarno B	3,554
Vertex Resource Group Ltd for	
Pinske C	1,395
Warner L	
Settlement of claim arising from a motor vehicle accident	
Alberta Motor Association Insurance Company for	
Lorenz K	1,719
Marriot M	1,436
Alex MacDonald for	
Hum M	2,834
Aljned M	9,500
Avis Budget Group for	
Pierce R	6,026
Aviva Canada Inc for	
Anderson S	14,941
Carson G	2,683
Cikaluk W	4,342
NAV Canada	4,492
Aziz A	30,557
Bachart D	11,399
Bay E	3,500
BC Hydro	1,284
Belair Direct for	
Landriault P	15,134
Bodyworks Gander for	
Gregory M	1,523
Boudreau M	2,243
Brooks T	4,200
Bulkh Auto Body and Repair for	
Hafizi K	1,197

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Burchell MacDougall LLP in trust for Newalta Corporation	200,000
Cabot Auto for Bird G	8,383
Campbell S	1,500
Canadian Natural Resources Limited for Brown J	7,017
Carlisle Services Ltd for Cotter C	2,077
Carnegie W	5,250
Cavanagh LLP in trust for Clark K, Clark L	5,498
Centennial Carstar Summerside for Arsenault B	1,746
Chan C	1,700
Chang H	2,500
City Auto Body for Lewis K	2,519
City of Burnaby	2,458
City of Red Deer for MacArthur K	4,320
City of Richmond	5,632
Coast Mountain Bus Company Ltd	26,465
Crawford and Company Canada Inc for Pollock D	1,698
Custom Automotive Ltd for Gosse P	1,462
CAA Insurance for Hamilton K	1,467
DDC Lawyers LLP in trust for Beekarry V	24,826
DeToro I	1,359
Dorset Realty	2,000
D'Souza J	6,376
Economical Insurance for Fraser J	14,524
Hutterian Brethren Church	9,573
Kerr P	3,038
Misner L	4,232
Fairview Classic Collision Ltd for Lazorko D	3,067
Family Insurance Solutions for Alfaro C	1,051
Bigelow K	3,042
Grant M	5,198
F Geoffrey Aylward PLC Inc in trust for Hewitt J	46,000
FortisAlberta Inc	11,659
FortisBC Inc	26,683
Francoeur S	1,933
Fydirchuk J	3,785
GeeTee Holdings Inc for Hiebert D	3,636
Gillis T	5,000
Gratl A	2,350
Grove Collision Repairs Ltd for Wilson A	2,330
HUB International Limited for Smith P	3,888
Insurance Corporation of British Columbia for Anderson F	5,089
Athwal B	2,204
Bajaj B	1,295
Barthelson A	2,376
Bhangu P	27,674
Brar G	4,434

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Brown M.....	19,671
Carroll G.....	2,164
Chahal G.....	2,957
Chahal H.....	4,671
Chao M.....	5,005
Chen K.....	2,139
Coard R.....	2,046
Collwood Lubrications Ltd.....	14,152
Dayal R.....	4,996
De Romeri G.....	4,559
Desrochers J.....	2,976
Dosanjh D.....	5,141
Ebadi O.....	1,480
Fan J.....	6,095
Foster C.....	13,403
Gardner N.....	3,381
Gratz D.....	3,911
Haley-Dahl R.....	4,111
Han S.....	1,251
Hilton J.....	3,601
Hogue-Denommee Y.....	1,717
Hong X.....	12,051
Hurd M.....	3,235
Ilich S.....	1,296
Ji J.....	2,420
Jim Pattison Industries.....	1,185
Khan M.....	7,021
Kim D.....	2,849
Kim E, Yoon D.....	1,608
Lalante J.....	5,637
Laundry D.....	1,736
Lee C.....	2,081
Lee D.....	2,956
Lee I.....	4,983
Lukic S.....	2,171
Main M.....	1,627
Mann I.....	5,685
Mason T.....	4,634
Miller S.....	1,351
Mitchell E.....	11,832
Mohamed A.....	6,057
Mohler J.....	8,154
Morgan E.....	1,134
Nelson K.....	1,304
Ng A.....	1,960
Nguyen K.....	2,136
Nguyen T.....	1,176
Nilsen A.....	2,941
Nourhussein F.....	3,097
Oyer P.....	1,687
ParcelPal Technology Inc.....	7,392
Patrick M.....	1,796
Prokop F, Villacis M.....	1,766
Rego J.....	1,585
Reid H.....	3,870
Repchuk T.....	2,350
Rosso W.....	2,934
Sampson R.....	1,117
Sandher K.....	9,797
Sharma V.....	3,737
Shoker S.....	2,810
Su Z.....	2,082
Tait C.....	6,095
Talanchuk R.....	3,138
Tilley L, Tilley S.....	13,613
Timmermans C.....	4,769

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Ungurain M.....	1,176
Vanhoorn T.....	2,232
West G.....	10,487
WSP Canada Inc.....	4,062
577875 BC Ltd.....	4,106
Basso B.....	4,198
Colin C.....	4,507
Corporate Cleaning Services.....	1,643
Harris A.....	4,015
Hart J.....	2,735
Harter A.....	2,923
Hughes K.....	1,125
Hunter-Baker S.....	1,644
Lehman K.....	2,621
Mawhinney S.....	8,722
McDonald S, Sidhu K.....	2,578
McHugh R.....	2,672
McNamara L.....	28,778
Parent D.....	1,905
Qawasmeh M.....	1,691
Quinney A.....	6,436
Russell C.....	4,231
Simmonds D, Simmonds D.....	4,584
Tyler E.....	5,997
Wood T.....	1,043
Zimmerman D.....	2,989
Jackie Handerek & Forester in trust for Harakal R.....	300,000
Joseph Doz Law Offices in trust for Chen J.....	321,721
Joza A.....	1,025
Kessel A.....	1,500
Kingsway Toyota Collision Repair Centre for Hoi K.....	2,896
Koufalis R.....	2,304
Krawczuk E.....	8,332
Lapointe R.....	2,462
Lazorko D.....	5,530
Lewis C.....	1,000
Litwiniuk & Company in trust for Goodrunning K.....	25,000
MacGillivray Injury and Insurance Law in trust for Oakley D.....	95,000
Malo S.....	3,264
Manitoba Public Insurance for Antsanen B.....	3,983
Bachart D.....	67,400
Ballantyne M.....	1,102
Barker-Heather J.....	1,157
Baydak M.....	4,333
Campbell D.....	3,220
Chatel N.....	2,524
City of Winnipeg.....	2,294
Davis G.....	1,800
Filion V.....	4,888
Friesen A, Friesen S.....	2,128
Friesen M.....	3,186
Gabriel P.....	3,338
Kapoor S.....	1,981
Latulippe C.....	4,975
Muminawatum I.....	3,246
Patel H.....	1,184
Randel G.....	4,204
Sharma N.....	7,737
McElwain C.....	3,500
McKay M.....	3,000

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Meadowlark Towing for	
WTH Car Rental	1,691
Michael B Murphy QC Professional Corporation in trust for	
Lawlor J	9,322
Millennium Insurance Corporation for	
Reynolds B	9,064
MDW Law in trust for	
Lively T	30,000
Nash T	5,000
National Car Rental	2,667
Nelson Chevrolet Buick GMC Ltd for	
Hoel D	3,078
Northbridge Insurance for	
Casciaro J	1,595
Red Deer Stucco & Construction Ltd	3,210
Peace Hills Insurance for	
Black J	7,522
Dolphus A	14,894
Petersen J	5,000
Phoenix Auto Body Repair for	
Van Hatten A	1,730
Pollock S	2,233
Power, Leefe, Reddy & Rafuse in trust for	
MacLean A	4,000
Primm Insurance Company for	
Thomson S	2,448
Province of Alberta	2,554
Province of British Columbia	1,106
Province of Nova Scotia	3,770
Province of Saskatchewan	1,660
Rahall M	3,348
Ritch Williams & Richards in trust for	
Hicks A	2,000
Royal & Sun Alliance Insurance Company of Canada for	
Rural Municipalities of Alberta	3,429
Saskatchewan Government Insurance for	
Babajide O	4,382
Baranieski J	3,272
Barlage B, Barlage M	4,376
Bourassa C	1,937
Clean Field Farm Services	3,683
Dejesus R	8,297
Fremont M	7,293
Hare D	2,874
Harrison E	6,901
JRT Excavating Ltd	1,016
King D	2,020
Kitchemonia D, Kitchemonia B	6,737
Magnus D	3,584
Malik K	5,315
McCorriston L	2,310
Patel C	8,715
Patel H	1,301
Perkins C	4,321
R & A Construction Ltd	5,108
Roberts R	1,990
Schramm G	4,117
Seegerts F	2,901
Thompson C	21,707
Wilton G	16,592
Workman S	3,636
SaskPower	9,194
Scott's General Store	1,800
Security National Insurance Company for	
Hasler K	11,836
Legare R	9,197

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Mahon D	10,412
Williams R	3,739
Severtson S	3,850
Stephens & Holman in trust for	
Talanchuk L	2,161
Talanchuk R	3,658
TD Insurance for	
Gaudee S	9,644
Layton N	1,061
The Co-operators for	
Fasehun O	5,367
Marks C	7,024
Orr R	2,567
Thompson P	10,038
The Personal Insurance Company for	
Ouellette D	10,562
The Travelers Indemnity Company for	
Cam-Tel Communications Ltd	4,091
Travelers Canada for	
Mercer R	4,141
Trimac Transportation Services Inc	5,985
TM Auto Ltd for	
Muzzerall J	2,647
Unifund Assurance Company for	
MacKenzie K	1,022
Villacis M	5,000
Wawanesa Insurance for	
Bodurka D	1,813
Cartier L	5,463
Francis M	1,691
Houtstra D	3,081
Mazepa A	3,000
Misner P	5,003
Oliver C	1,138
Towler A	4,160
VanLeeuwen D	6,700
Zanea J	3,672
Weisbrod T	1,000
Whistler Towing Ltd for	
McElwain C	1,902
2640754 Ontario Inc	10,692
Settlement of claim for breach of contract	
The Good Samaritan Society for	
Olfert G	19,112
Settlement of claim for loss of servant's effects	
Boucher Y	1,030
Brushett S	1,182
Bunjevac S	1,270
Settlement of claim for personal injury	
Akram Attia Professional Corporation in trust for	
Mickasko R	30,000
Blais F, Blais R	75,000
Clark S, Clark J	13,000
Brian FP Murphy in trust for	
Gallant N	35,000
Commissionaires of Manitoba for	
Owens C	3,669
Davidson Lawyers LLP in trust for	
Sehgal P	50,000
Erika Norheim Professional Corporation in trust for	
Ward P	3,500
Gary Minuk Law Corp in trust for	
Warmington D	35,000
Grainger R	1,900
KMSC Law LLP in trust for	
Schoorl M	15,000

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Madfouny E.....	3,126
Ramsay Lampman Rhodes in trust for Hinchliff T.....	61,500
Ritch Williams & Richards in trust for Dolliver D.....	55,000
Tkatch & Associates in trust for Queeley D.....	15,000
Western Medical Assessments Corporation for Martin D.....	3,780
Workers Compensation Board-Alberta for Harvey S.....	45,000
Settlement of claim for property damage	
Amos S.....	1,310
Antaya C.....	5,000
Bellinger T.....	1,500
Busy Bee Enterprises Ltd for Regina Provincial Correctional Centre.....	15,893
Chandler G.....	5,000
Coast Form Rentals Ltd for Funk B.....	2,306
Cullen S.....	1,011
Edmonton Humane Society.....	170,740
Elmsdale Lumber Company.....	5,173
Eros L.....	1,131
Gilroy M.....	2,250
Guedo A.....	10,000
Horton Auto Body & Paint Ltd for Dhillon R.....	1,980
Insurance Corporation of British Columbia for Chan F.....	2,448
JPC Services Inc for Chang E.....	1,418
Kal Tire for Houle D, Wood C.....	2,580
Kalusy M.....	1,517
Karen Stewart for Kiel G.....	1,694
Keating B.....	2,818
King Hoe Excavating Ltd.....	1,288
Lanz J.....	3,000
Lavechia R.....	2,545
Lee D.....	1,000
Lieverse B.....	1,440
McArthur B, Engert C.....	25,000
McCann K.....	1,161
McDonell M.....	4,036
Mosayebi S.....	3,021
Mueller A.....	1,668
Park Place 1 Strata.....	5,458
Peace Hills Insurance for Cameron C.....	4,729
Redfern T.....	1,382
Robertson A.....	2,068
Sakowski P.....	1,700
Saskatoon Motor Products for Gibson K.....	1,377
Scarpelli N, Scarpelli K.....	7,000
Stooshinoff Bitzer in trust for Dumont D.....	15,000
Szydlik J.....	1,000
Tedesco M.....	3,600
Thompkins T.....	5,700
Tomlinson M, Tomlinson T.....	1,050
VCA Canada Hospitals for Book M.....	6,955
Wheeler M.....	1,056

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claim related to employment	
Higgerty Law.....	1,800,000
Klein Lawyers LLP.....	4,494,000
Payments under \$1,000 (242).....	99,492
	<u>9,568,450</u>
Settlement of claims related to class action - Merlo Davidson	
Names withheld (1,088).....	50,684,946
Settlements subject to publication exemption	
Names withheld (329).....	14,353,305
	<u>75,135,653</u>
Public Services and Procurement	
Department of Public Works and Government Services	
Settlement of claim for damage to a property	
Intact Insurance Company.....	148,917
Settlement of claim related to a procurement process	
Rapiscan Systems Inc.....	1,150
Payments under \$1,000 (155).....	66,078
	<u>216,145</u>
Settlements subject to publication exemption	
Names withheld (179).....	682,625
	<u>898,770</u>
Transport	
Department of Transport	
Settlement of a claim related to an accident involving a Crown vehicle	
Intact Insurance Company for	
Forsythe D.....	2,642
Payments under \$1,000 (41).....	17,411
	<u>20,053</u>
Canadian Transportation Agency	
Payment under \$1,000 (1).....	991
Settlements subject to publication exemption	
Names withheld (30).....	153,742
	<u>174,786</u>
Treasury Board	
Treasury Board Secretariat	
Out of court settlement for payment of legal costs	
Gowling WLG (Canada) LLP in trust for	
Société de la francophonie manitobaine.....	60,744
Payments under \$1,000 (26).....	6,326
	<u>67,070</u>
Canada School of Public Service	
Payments under \$1,000 (9).....	5,199
Settlements subject to publication exemption	
Names withheld (37).....	99,913
	<u>172,182</u>

Payments of claims against the Crown—concluded

(in dollars)

Description and payee	Amount
Veterans Affairs	
Department of Veterans Affairs	
Out of court settlement of claim related to the calculation of income support benefits	
Gowling WLG (Canada) LLP.....	17,166,000
Payments under \$1,000 (13).....	7,239
	<u>17,173,239</u>
Settlement of claims related to class action - Toth v. Her Majesty the Queen	
Name withheld (10,261).....	73,808,287
Settlements subject to publication exemption	
Name withheld (35).....	569,391
	<u>91,550,917</u>
Women and Gender Equality	
Department for Women and Gender Equality	
Payments under \$1,000 (2).....	377
Other Payments of claims against the crown	
Settlement subject to publication exemption	
¹ Name withheld.....	75,000,000
Damages Caused by the Phoenix Pay System - General compensation for current employees (121,000).....	157,000,000
	<u>232,000,000</u>
Total.....	<u>2,658,048,371</u>

¹ Due to the confidentiality agreements associated with this case, the amount has been excluded from ministerial sub-totals.

Ex gratia payments

This statement provides, by ministry and by department and agencies, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each department and agency, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Ex gratia payments

(in dollars)

Description and payee	Amount
Canadian Heritage	
Payment subject to publication exemption	
Name withheld	4,129
Crown-Indigenous Relations and Northern Affairs	
Canadian High Arctic Research Station	
Honorarium	
Haluksit J	1,000
Charlie R	2,100
Voss C	525
	3,625
Families, Children and Social Development	
Department of Employment and Social Development	
Compensation for damage to personal property	
Francis D	137
Donation on behalf of Their Royal Highnesses the Duke and Duchess of Sussex	
Breakfast Club of Canada	100,000
Reimbursement for childcare expenses	
Metatawabin R	238
Reimbursement for loss of personal effects	
Ellis M	124
Payments under \$100 (4)	97
	100,596
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Payment made to business affected by the 2018 G7 summit	
Domaine la Vallée du Bras Inc.	2,660
Payment made to reimburse rent deposit due to emergency repatriation	
Boudreau P	456
Payment made to reimburse for replacement of misplaced documents	
Matuszewski W	100
	3,216
Payments subject to publication exemption	
Names withheld (65)	2,125,000
	2,128,216
Health	
Public Health Agency of Canada	
Reimbursement of expenses incurred following public health isolation measures	
Air Canada Vacations for	
Bertrand H	1,185
Payment under \$100 (1)	96
	1,281
Payments subject to publication exemption	
Names withheld (123)	15,375,000
	15,376,281

Ex gratia payments—continued

(in dollars)

Description and payee	Amount
Innovation, Science and Economic Development	
Statistics Canada	
Honorarium to Indigenous Elders	
Bélanger L.....	500
Garrow D.....	500
	1,000
Justice	
Payment subject to publication exemption	
Name withheld.....	3,000
National Defence	
Department of National Defence	
Compensation for damage to personal property	
Eason B.....	641
Compensation for guest travel costs for House of Commons Program	
Champion J.....	219
Meyer M.....	342
Compensation for guest travel costs for Sentry Program	
Barker A.....	1,050
McDonald A.....	519
Compensation for legal costs	
Bourassa A.....	1,053
Lanouette P.....	873
Lessard P.....	873
MacKinlay C.....	1,095
Pilon N.....	1,095
Compensation for loss of personal property	
Laberge B.....	180
Compensation for personal injuries	
Ayre M.....	12,000
Crane D.....	190,000
Lebrasseur J.....	208,000
The Estate of Mason M.....	60,000
Thomson R.....	43,608
Payments under \$100 (18).....	816
	522,364
Payments subject to publication exemption	
Names withheld (1,176).....	8,659,306
	9,181,670
Natural Resources	
Payment subject to publication exemption	
Name withheld.....	12,500
	12,500
Public Safety and Emergency Preparedness	
Department of Public Safety and Emergency Preparedness	
Funding to support extraordinary costs related to organized crime in Toronto	
City of Toronto.....	1,500,000
Funding to support extraordinary costs related to emergency preparedness capacity in Burnaby	
City of Burnaby.....	2,000,000
	3,500,000
Payments subject to publication exemption	
Names withheld (3).....	30,000
	3,530,000

Ex gratia payments—concluded

(in dollars)

Description and payee	Amount
Veterans Affairs	
Department of Veterans Affairs	
Nova Scotia Desmond fatality inquiry	
Minister of Finance and Treasury Board of Nova Scotia.....	250,000
Payments subject to publication exemption	
Names withheld (30)	24,000
	274,000
Total.....	30,615,017

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 and Northern Affairs	
Department of Indian Affairs and Northern Development	
<i>Authority—Federal Court</i>	
<i>T-436-15</i>	
Award for expert retainer	
Miller D.....	2,775
<i>T-1679-18</i>	
Award for engaging an assessor	
Journey Engineering.....	8,547
<i>Authority—Supreme Court of Canada</i>	
<i>36983</i>	
Award for full indemnity costs	
Mandell Pinder Barristers and Solicitors in trust for	
Williams Lake Indian Band.....	551,101
	562,423
Department of Crown-Indigenous Relations and Northern Affairs	
<i>Authority—Canadian Human Rights Tribunal</i>	
<i>T2229/5117</i>	
Award for pain and suffering and for willful or reckless discrimination	
Beattie B in trust for	
Beattie J and Bangloy N.....	7,000
<i>Authority—Court of Queen's Bench of Alberta</i>	
<i>9701-07434</i>	
Award for the reimbursement of a royalty overpayment	
Burnet, Duckworth & Palmer LLP in trust for	
Chevron Canada Resources.....	10,910,990
<i>Authority—Federal Court</i>	
<i>T-436-15</i>	
Award for expert retainer	
Miller D.....	8,000
<i>T-1679-18</i>	
Award for engaging an assessor	
Journey Engineering.....	599
<i>Authority—Supreme Court of British Columbia</i>	
<i>09 5146</i>	
Award for bill of costs of third party claims against British Columbia	
Minister of Finance for Chief Sam R, Councillors Albany G, George E, Albany N, George F and Sam R.....	3,960
<i>12 1561</i>	
Award for bill of costs of third party claims against British Columbia	
Minister of Finance for Seenupin and Councillor Lecoy B.....	3,960
	10,934,509
	11,496,932
Families, Children and Social Development	
Department of Employment and Social Development	
<i>Authority—Federal Court</i>	
<i>T-1107-13</i>	
Award for legal costs	
Juristes Power Law in trust for	
British Columbia Francophone Federation.....	30,766
<i>T-1936-19</i>	
Award for legal costs	
Savundranayagam B.....	50
	30,816

Court awards—continued

(in dollars)

Description and payee	Amount
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
Authority—Federal Court	
<i>T-1710-16, T-430-18</i>	
Award for legal costs	
MLT Aikins LLP in trust	
Namgis First Nation	5,037
<i>T-1710-16, T-430-18, T-744-18</i>	
Award for legal costs	
Morton A	6,333
	<u>11,370</u>
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Authority—Federal Court	
<i>T-1356-18</i>	
Award for costs	
Davidson R	1,500
Health	
Department of Health	
Authority—Federal Court	
<i>T-324-18, T-1629-17</i>	
Award for legal costs	
Dickinson Wright LLP in trust for	
Wildchild Stockholm Inc	44,027
<i>T-2092-17</i>	
Award for legal costs	
Fasken Martineau Dumoulin LLP in trust for	
Elanco Canada Limited	12,900
	56,927
Public Health Agency of Canada	
Authority—Federal Court	
<i>T-1931-18</i>	
Award for legal costs	
Pulleyblank O	990
	<u>57,917</u>
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
Authority—Federal Court	
<i>IMM-3703-18</i>	
Award for legal costs	
Sharma Harsanyi in trust for	
Dolores Paddayuman	1,500
<i>T-1094-18</i>	
Award for legal costs	
Tory LLP in trust for	
Government of the People's Republic of Bangladesh	11,370
	<u>12,870</u>
Innovation, Science and Economic Development	
Department of Industry	
Authority—Competition Tribunal	
<i>CT-2016-015</i>	
Award for legal costs and disbursements	
Vancouver Airport Authority	1,320,000

Court awards—continued

(in dollars)

Description and payee	Amount
National Research Council of Canada	
Authority—Federal Court	
<i>T-690-18</i>	
Award for legal costs	
Nelligan O'Brien Payne LLP in trust for	
Bousquet-Gagnon N.....	3,000
	<u>1,323,000</u>
Justice	
Department of Justice	
Authority—Court of Appeal for Saskatchewan	
<i>CACV3275</i>	
Award for legal costs	
Yashcheshen A.....	300
Authority—Ontario Superior Court of Justice	
<i>CV-18-589521</i>	
Award for legal costs	
Friedman Law Professional Corporation in trust for	
James K and Cremer R.....	21,143
	<u>21,443</u>
Office of the Commissioner for Federal Judicial Affairs	
Authority—Federal Court	
<i>T-429-00</i>	
Award for pension benefits	
Corbett MC.....	62,370
Office of the Director of Public Prosecutions	
Authority—Supreme Court of Canada	
<i>38165, 38304</i>	
Award for travel costs	
Arvay Finlay LLP in trust for	
Latimer AM.....	1,787
Brauti Thorning Zibarras LLP in trust for	
Ahmad J, Badali B, Lacy WM.....	1,136
City of Delta for	
Lipinski N.....	1,499
Goddard Nasserri LLP in trust for	
Goddard OM, Shanmuganathan J.....	1,141
Gregory P. DelBigio, Q.C. Personal Law Corporation in trust for	
DelBigio GP.....	2,675
Oja KS.....	1,033
Ritchie Sandford McGowan Barristers in trust for	
Sandford ME.....	1,434
Sallabery M.....	1,501
	<u>12,206</u>
Offices of the Information and Privacy Commissioners of Canada	
Authority—Federal Court of Appeal	
<i>A-340-17</i>	
Award of legal costs	
Fasken Martineau Dumoulin LLP in trust for	
Air Transat Inc.....	37,500
	<u>133,519</u>
National Defence	
Department of National Defence	
Authority—Canadian International Trade Tribunal	
<i>PR-2016-056</i>	
Award for contract cancellation	
Valcome Consulting Group Inc.....	40,452

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Federal Court	
<i>T-107-19</i>	
Award for legal costs	
Young R	1,250
<i>T-805-19</i>	
Award for legal costs	
J. Craig Morrison Professional Corporation in trust for	
McLachlen D	1,750
<i>T-1753-18</i>	
Award for legal costs	
Raven Law in trust for	
Chapman M.....	6,000
	49,452
National Revenue	
Canada Revenue Agency	
Authority—Court of Appeal for British Columbia	
<i>CA45626</i>	
Tax related award	
Legacy Advisors in trust for	
5551928 Manitoba Ltd	9,008
Authority—Court of Appeal of Newfoundland and Labrador	
<i>201801H0003</i>	
Award for legal costs	
Curtis Dawe in trust for	
Nortip Development Corporation	3,844
Authority—Court of Queen's Bench for Saskatchewan	
<i>QBG 738 2017</i>	
Award for legal costs	
Robertson Stromberg LLP in trust for	
Commercial Sand Blasting and Painting	1,385
Authority—Court of the Queen's Bench of Alberta	
<i>1701-03647</i>	
Award for legal costs	
Bishop & McKenzie LLP in trust for	
First National GP Corporation.....	300
Authority—Federal Court	
<i>T-15-18</i>	
Tax related award	
Lin X	1,000
<i>T-16-18</i>	
Tax related award	
Wang M.....	1,000
<i>T-17-18</i>	
Tax related award	
Lin L.....	1,000
<i>T-235-18</i>	
Tax related award	
Marciano Beckenstein LLP in trust for	
4053893 Canada Inc.....	6,172
<i>T-1463-17</i>	
Tax related award	
Dentons Canada LLP in trust for	
Glatt R.....	7,549
<i>T-2489-14</i>	
Tax related award	
Borden Ladner Gervais LLP in trust for	
Kerry (Canada) Inc.....	2,500

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Federal Court of Appeal	
<i>A-57-18</i>	
Tax related award	
Fernandes Hearn LLP in trust for	
Mammone F.....	4,765
<i>A-120-18</i>	
Tax related award	
Équipements Boifor Inc.....	1,844
<i>A-170-18</i>	
Tax related award	
CIBC World Markets Inc.....	18,327
<i>A-333-18</i>	
Tax related award	
CBS Canada Holdings Co.....	15,000
<i>A-354-16</i>	
Tax related award	
Davies Ward Phillips & Vineberg LLP in trust for	
Gerbro Holdings Company.....	89,402
<i>A-356-16</i>	
Tax related award	
Morrissey S.....	482
<i>A-400-15</i>	
Tax related award	
Chaitons LLP in trust for	
Callidus Capital Corporation.....	4,704
<i>A-465-16</i>	
Award for legal costs	
Dentons Canada LLP in trust for	
IGGillis Holdings Inc, Gillis I.....	12,350
Authority—Supreme Court of British Columbia	
<i>B050864</i>	
Award for legal costs	
Gordon Briant G.....	3,000
Authority—Supreme Court of Canada	
<i>37768</i>	
Award for legal costs	
Chaitons LLP in trust for	
Callidus Capital Corporation.....	10,683
<i>38307</i>	
Tax related award	
Dentons Canada LLP in trust for	
Rio Tinto Alcan Inc.....	1,954
Authority—Supreme Court of Newfoundland and Labrador	
<i>201601G2986</i>	
Award for legal costs	
Curtis Dawe for	
Nortip Development Corporation.....	2,724
Authority—Tax Court of Canada	
<i>2010-3525(IT)G, 2010-3524(IT)G</i>	
Tax related award	
Douglas E Roberts in trust for	
Stewart A, Stewart C.....	24,617
<i>2012-4864(IT)G</i>	
Tax related award	
Milot Law in trust for	
Pimentel C.....	6,294
<i>2014-2620(IT)G, 2014-2621(IT)G</i>	
Tax related award	
De Vries A.....	4,358
<i>2015-4186(IT)I</i>	
Tax related award	
Litster B, Litster A.....	350

Court awards—continued

(in dollars)

Description and payee	Amount
<i>2015-5532(IT)I</i>	
Tax related award	
Cavanaugh A	300
<i>2016-787(IT)G</i>	
Tax related award	
Zagjo Holdings Limited.....	700
<i>2016-1687(IT)G, 2016-1835(IT)G</i>	
Tax related award	
Neil T Mather Professional Corp in trust for	
1246246 Alberta Ltd, Sharma K.....	7,500
<i>2016-2090(GST)G</i>	
Tax related award	
Nijhawan McMillan in trust for	
South Green Investments.....	500
<i>2016-3191(IT)G</i>	
Tax related award	
Cook Roberts LLP in trust for	
Wise V	6,375
<i>2016-4783(IT)G</i>	
Tax related award	
Damis Properties Inc.....	700
<i>2016-4785(IT)G</i>	
Tax related award	
Sabel Investments II-A Limited	700
<i>2016-4788(IT)G</i>	
Tax related award	
Devamm Investments II-A Limited	700
<i>2016-4789(IT)G</i>	
Tax related award	
Microbjo Properties Inc	1,400
<i>2017-309(GST)G</i>	
Tax related award	
Thorsteinssons LLP in trust for	
Prima Properties (92) Ltd	7,231
<i>2017-1804(IT)I</i>	
Tax related award	
McCarthy M	600
<i>2017-2700(IT)G</i>	
Tax related award	
McNeilly K.....	1,000
<i>2017-2966(IT)I</i>	
Tax related award	
1734116 Ontario Inc	1,500
<i>2017-4127(GST)I</i>	
Tax related award	
Menzies M.....	623
<i>2017-4165(GST)G</i>	
Tax related award	
Singh R	200
<i>2018-1217(EI)</i>	
Tax related award	
Torkin Manes LLP in trust for	
Pures College of Technology Inc	500
<i>2018-1295(IT)G</i>	
Tax related award	
Peterson P.....	1,047
<i>2018-2466(IT)I</i>	
Tax related award	
Source Point Business Group Inc in trust for	
And-Rac Holdings Inc.....	350
<i>2018-2588(IT)I</i>	
Tax related award	
Landingin P	63

Court awards—continued

(in dollars)

Description and payee	Amount
<i>2018-3598(GST)APP</i>	
Tax related award	
Wojtis Law Prof Corp in trust for	
Kornas M	500
<i>2018-3922(IT)I</i>	
Tax related award	
Isbister J	350
<i>2018-3928(IT)I</i>	
Tax related award	
Spafford R	350
<i>2019-2016(IT)I</i>	
Tax related award	
Formula Technology Marketing Inc.....	200
<i>2019-2593(IT)I</i>	
Tax related award	
Erceg J	250
	268,251
Payments subject to publication exemption	
Names withheld (13)	1,322,661
	<u>1,590,912</u>
Natural Resources	
Department of Natural Resources	
Authority—Federal Court	
<i>T-1023-17</i>	
Award for legal costs	
Borden Ladner Gervais LLP in trust for	
Geophysical Service Inc.....	5,000
Authority—Federal Court of Appeal	
<i>A-68-17</i>	
Award for legal costs	
Miller Thomson LLP in trust for	
Chief Ignace R, Chief Seymour G, Stk'emlupsemc Te Secwepemc of the Secwepemc Nation	307,020
<i>A-74-17</i>	
Award for legal costs	
Mandell Pinder LLP in trust for	
Upper Nicola Band.....	225,442
<i>A-76-17</i>	
Award for legal costs	
Ratcliff & Company LLP in trust for	
Chief Spahan L, Coldwater Indian Band	98,570
<i>A-77-17</i>	
Award for legal costs	
Ratcliff & Company LLP in trust for	
Xálek/Sekyú Siy'am, Chief Campbell I, The Squamish Nation	113,596
<i>A-78-17</i>	
Award for legal costs	
Gowling WLG (Canada) LLP in trust for	
Tsleil-Waututh Nation.....	317,520
<i>A-84-17</i>	
Award for legal costs	
Raincoast Conservation Foundation.....	20,670
Living Oceans Society	20,670
<i>A-86-17</i>	
Award for legal costs	
Miller Titerle Law Corporation in trust for	
Aitchelitz, Skowkale, Shxwhá:y Village, Soowahlie, Squiala First Nation, Tzeachten, Yakwekwioose, Skwah,	
Chief Jimmie D, Ts'elxwéyew Tribe.....	191,192
	1,299,680

Court awards—continued

(in dollars)

Description and payee	Amount
Canadian Nuclear Safety Commission	
<i>Authority—Federal Court</i>	
<i>T-1495-18</i>	
Award for legal costs	
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for	
Dow R	1,905
	<u>1,301,585</u>
Parliament	
Parliamentary Protective Service	
<i>Authority—Federal Court</i>	
<i>T-1638-18</i>	
Award for legal costs	
Melançon Marceau Grenier & Sciortino s.e.n.c.	2,238
Senate	
<i>Authority—Federal Court</i>	
<i>T-1756-18</i>	
Award for damages and legal costs	
Thibodeau M.	2,200
Payment subject to publication exemption	
Name withheld	25,000
	<u>29,438</u>
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
<i>Authority—Federal Court</i>	
<i>IMM-729-19</i>	
Award for legal costs	
Stewart Sharma Harsanyi Immigration Law in trust for	
Lopez Gaytan EA	5,000
<i>T-859-12</i>	
Award for legal costs	
Nathan Richards in trust for	
Mohawk Council of Akwesasne	4,000
<i>T-1911-12</i>	
Award for legal costs	
Lorne Waldman Professional Corporation in trust for	
Tursunbayev R.	203,082
<i>Authority—Ontario Superior Court of Justice</i>	
<i>CV-09-0596</i>	
Award for legal costs	
Petrone & Partners in trust for	
Labelle D, Labelle S	12,300
<i>CV-13-3480-00</i>	
Award for legal costs	
RZCD Law Firm LLP in trust for	
Shanthakumar S	1,500
	225,882
Canadian Security Intelligence Service	
<i>Authority—Federal Court</i>	
<i>T-1580-09</i>	
Award for legal costs	
Champ & Associates in trust for	
Abousfian Abdelrazik	32,728

Court awards—continued

(in dollars)

Description and payee	Amount
Correctional Service of Canada	
Authority—Federal Court	
<i>T-1183-17</i>	
Award for legal costs	
Gange Collins Barristers and Solicitors in trust for	
Banda S.....	4,100
Authority—Federal Public Sector Labour Relations and Employment Board	
<i>2019 FPSLREB 66</i>	
Award for legal costs	
Emard MC.....	3,000
<i>2019 FPSLREB 68</i>	
Award for damages	
Lapointe MAC.....	5,000
	<i>12,100</i>
Royal Canadian Mounted Police	
Authority—Federal Court	
<i>T-642-19</i>	
Award for legal costs	
Letnes R.....	300
<i>T-1314-19</i>	
Award for legal costs	
Nelligan O'Brien Payne in trust for	
Martin N.....	2,000
Authority—Federal Court of Appeal	
<i>A-151-18</i>	
Award for legal costs	
Fremy E.....	4,175
Authority—Ontario Superior Court of Justice	
<i>CV-13-3480-00</i>	
Award for legal costs	
RZCD Law Firm LLP in trust for	
Shanthakumar S.....	1,500
Authority—Quebec Superior Court	
<i>200-17-029893-195</i>	
Award for legal costs	
Cozak S.....	608
Authority—Supreme Court of British Columbia	
<i>S-111826</i>	
Award for damages	
Lindsay Kenney LLP in trust for	
Fong M.....	68,130
	<i>76,713</i>
Payments subject to publication exemption	
Names withheld (23).....	<i>81,078</i>
	<u>428,501</u>
Public Services and Procurement	
Department of Public Works and Government Services	
Authority—Canadian International Trade Tribunal	
<i>PR-2017-006</i>	
Award for loss of business opportunity and profits	
Rockwell Collins Canada Inc.....	82,298
<i>PR-2018-016</i>	
Award for bid preparation costs	
Harris Corporation.....	54,106

Court awards—continued

(in dollars)

Description and payee	Amount
<i>PR-2018-049</i>	
Award for response preparation costs and legal costs	
Lenczner Slaght in trust for	
Accipiter Radar Technologies Inc.....	25,000
<i>PR-2019-017</i>	
Award for bid preparation costs and legal costs	
Pacific Northwest Raptors Ltd	9,150
<i>PR-2019-041</i>	
Award for legal costs	
Learn2lang and Knowledge Circle Learning Services Inc.....	1,150
<i>PR-2019-044</i>	
Award for bid preparation costs and legal costs	
Bluenose Transit Inc	4,117
Authority—Federal Court	
<i>T-2010-17</i>	
Award for legal costs	
Goldblatt Partners LLP in trust for	
Céré J	5,911
Authority—Federal Court of Appeal	
<i>A-147-18</i>	
Award for costs	
Harris Corporation	5,894
	187,626
Transport	
Department of Transport	
Authority—Federal Court	
<i>T-2003-18</i>	
Award for legal costs	
Scher Law Professional Corporation in trust for	
Ritchie C	3,500
Authority—Federal Court of Appeal	
<i>A-338-17, A-340-17</i>	
Award for legal costs	
Fasken Martineau DuMoulin LLP in trust for	
Air Transat A.T. inc.....	37,500
	41,000
Veterans Affairs	
Department of Veterans Affairs	
Authority—Court of Appeal of Ontario	
<i>C65959</i>	
Award for legal costs	
Champ & Associates in trust for	
Bruyey S.....	13,000
Authority—Federal Court	
<i>T-216-19</i>	
Award for administration expenses	
Walsh J	50
<i>T-282-19</i>	
Award for legal costs	
Borden Ladner Gervais LLP in trust for	
Doucette C.....	2,000
<i>T-960-18</i>	
Award for legal costs	
Borden Ladner Gervais LLP in trust for	
Walker G	1,500

Court awards—concluded

(in dollars)

Description and payee	Amount
<i>T-1095-18</i>	
Award for legal costs	
Borden Ladner Gervais LLP in trust for	
Thompson J.....	500
<i>T-2030-16</i>	
Award for legal costs	
Jeffrey M.....	500
	17,550
Total.....	16,713,988

Section 9

Public Accounts of Canada
2019–2020

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 British Columbia Bovine Tuberculosis Initiative	–	–	–	–	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
-	-	-	(5)	-	(5)	-	-	-	(5)
-	-	-	-	-	-	-	-	-	-
-	-	-	8,211	-	8,211	-	-	-	8,211
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	783	-	-	-	783
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	590	-	-	-	590
-	-	-	-	-	-	-	-	-	-
-	-	63	-	-	63	-	-	-	63
-	-	-	-	-	-	-	-	-	-
-	-	-	-	6,369	6,369	-	-	-	6,369
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	6,487	-	-	-	6,487
-	-	-	-	225	225	-	-	-	225
-	-	-	-	-	-	-	-	-	-
-	-	-	-	225	225	-	-	-	225

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
2018 Canada–British Columbia Wildfires Recovery Initiative	–	–	–	–	–
Agricultural Disaster Relief program.....	–	–	–	–	–
AgriInsurance—Contributions	117	14,248	1,370	2,115	31,928
	131	10,492	1,354	2,120	25,500
AgriInvest Kickstart program—Contributions.....	5,019	156,151	27,993	77,886	887,426
AgriInvest program—Contributions	–	–	–	–	–
	–	–	–	–	92,514
	–	–	–	–	18,386
	–	–	–	–	18,706
	–	–	–	–	275,821
AgriInvest program—Grants	46	1,240	726	914	–
	100	1,581	796	1,154	–
	1,184	23,242	14,700	16,811	16,812
AgriRisk Initiatives—Administration Capacity Building Activities	–	–	–	–	–
AgriStability—Contributions	–	45	93	38	2,882
	–	2,266	–	–	(5,269)
	–	1,337	–	–	41,595
AgriStability—Grants	1,653	83,155	25,870	63,263	1,045,889
	1,964	–	(2,545)	1,286	–
	(1,216)	–	4,830	2,310	–
	8,311	–	73,640	38,787	–
Canadian Agricultural Partnership—Cost Shared Programs	3,616	3,988	4,126	3,559	30,185
	3,278	3,230	3,758	3,101	22,802
	6,894	7,218	7,883	6,660	52,986
Farm Income Program (FIP) Direct Payments—Grants.....	–	–	–	–	–
Payments in connection with the <i>Farm Income Protection Act</i> — Safety Net Companion programs	102	1,069	902	813	–
Prince Edward Island Fall Harvest Recovery Initiative.....	10,745	15,015	13,004	5,626	518,004
	–	9,199	–	–	–
	–	9,199	–	–	–
Transitional Industry Support program (TISP) Cattle Payments—Grants.....	–	–	–	–	–
	387	4,509	3,991	3,675	4,000
Total ministry.....	5,743	30,941	3,677	7,874	75,230
	2,293	16,640	10,738	8,685	108,603
	34,295	299,603	170,199	218,615	2,902,986
Canadian Heritage					
Department of Canadian Heritage					
Canada Arts Presentation Fund.....	120	–	–	–	–
	100	–	–	–	–
	1,759	–	–	–	–
Canada Cultural Spaces Fund.....	–	–	–	–	–
	3,100	–	–	–	–
Official Languages in Education and Services.....	4,291	6,137	10,628	27,644	65,804
	4,291	5,084	10,199	28,835	67,155
	152,020	122,189	325,409	1,018,569	3,418,289
Sport Support Program.....	369	331	399	375	772
	361	328	387	368	765
	4,466	3,790	5,026	4,588	10,661
Total ministry.....	4,780	6,468	11,027	28,019	66,576
	4,752	5,412	10,586	29,203	67,920
	161,345	125,979	330,435	1,023,157	3,428,950
Crown-Indigenous Relations and Northern Affairs					
Department of Indian Affairs and Northern Development					
Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing	–	–	–	–	27,517
	–	–	–	–	26,645
	–	–	–	–	304,816

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	-	-	-
-	-	-	-	894	894	-	-	-	894
-	-	-	-	894	894	-	-	-	894
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	150	-	-	-	150
63,412	87,123	244,948	202,068	19,343	666,672	-	-	-	666,672
65,943	87,154	249,591	202,268	20,026	664,579	-	-	-	664,579
1,534,029	1,896,727	5,066,788	4,087,829	369,014	14,108,862	-	-	-	14,108,862
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	92,514	-	-	-	92,514
-	-	-	-	-	18,386	-	-	-	18,386
-	-	-	-	-	18,706	-	-	-	18,706
-	-	-	-	-	275,821	-	-	-	275,821
24,415	19,461	48,913	39,455	4,124	139,294	-	-	2	139,296
28,084	20,871	56,115	42,898	4,826	156,425	-	2	-	156,427
420,840	295,455	734,930	543,678	68,025	2,135,677	-	2	19	2,135,698
-	308	494	2,140	125	3,067	-	-	-	3,067
-	251	498	-	124	873	-	-	-	873
-	3,236	4,584	8,434	1,007	20,319	-	-	-	20,319
21,598	-	59,975	72,812	10,089	161,471	-	-	-	161,471
26,425	-	56,847	45,003	9,573	180,780	-	-	-	180,780
1,255,145	587,386	1,898,850	1,578,265	318,020	6,857,496	-	-	124	6,857,620
-	32,826	(151)	-	(21)	33,359	-	-	2	33,361
-	28,864	(139)	-	(184)	34,465	-	-	-	34,465
-	438,114	(29,081)	-	(2,147)	527,624	-	-	49	527,673
44,745	18,541	39,940	41,905	14,463	205,068	526	-	738	206,332
37,755	13,974	39,942	33,272	9,899	171,011	419	692	716	172,838
82,500	32,514	79,881	75,177	24,362	376,075	945	692	1,455	379,167
-	-	-	-	-	-	-	-	-	-
-	-	-	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
-	-	-	-	-	9,199	-	-	-	9,199
-	-	-	-	-	9,199	-	-	-	9,199
-	-	-	-	-	-	-	-	-	-
-	(2)	-	-	-	(2)	-	-	-	(2)
95,682	56,246	97,388	248,182	22,849	536,909	-	-	10	536,919
154,170	158,259	394,119	358,375	48,348	1,236,736	526	-	742	1,238,004
158,207	151,112	402,854	323,445	45,158	1,227,735	419	694	716	1,229,564
3,659,534	3,439,352	8,066,559	6,828,319	878,344	26,497,806	1,285	694	2,080	26,501,865
-	-	-	-	-	120	-	-	-	120
-	-	-	-	-	100	-	-	-	100
-	-	-	-	-	1,759	-	-	-	1,759
-	-	-	-	-	-	-	-	-	-
-	-	900	-	-	4,000	-	88	50	4,138
90,516	16,213	9,468	15,891	18,643	265,235	3,298	1,513	8,585	278,631
90,851	14,709	8,888	18,273	20,643	268,928	2,946	1,423	3,213	276,510
3,416,736	474,724	319,994	500,599	533,289	10,281,818	70,130	34,719	61,335	10,448,002
1,071	461	452	585	625	5,440	353	344	342	6,479
1,043	435	425	551	599	5,262	343	338	333	6,276
13,569	5,132	5,268	7,262	7,760	67,522	4,737	3,751	4,257	80,267
91,587	16,674	9,920	16,476	19,268	270,795	3,651	1,857	8,927	285,230
91,894	15,144	9,313	18,824	21,242	274,290	3,289	1,761	3,546	282,886
3,430,305	479,856	326,162	507,861	541,049	10,355,099	74,867	38,558	65,642	10,534,166
-	-	-	-	-	27,517	-	-	-	27,517
-	-	-	-	-	26,645	-	-	-	26,645
-	-	-	-	-	304,816	-	-	-	304,816

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Annual report funding	—	—	—	—	—
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	—	—	—	—	—
Northern Flood Agreement.....	—	—	—	—	—
Tripartite Treaty Negotiations	—	—	—	—	—
Department of Crown-Indigenous Relations and Northern Affairs					
Beverly and Kaminuriak Caribou Management Agreement.....	—	—	—	—	—
Tripartite Treaty Negotiations	—	—	—	—	—
Wet'suwet'en Facilitator	—	—	—	—	—
Total ministry.....	—	—	—	—	27,517
					26,645
					304,816
Environment and Climate Change					
Department of the Environment					
Canada Agreement Concerning the Monitoring of Water Quality St-Lawrence Basin – Atlantic	—	—	—	—	52
	—	—	—	—	35
	—	—	—	—	246
Canada Agreement with Provinces and Territories Concerning the Monitoring of Water Quality	64	232	—	29	160
	48	228	—	29	155
	304	1,329	—	173	1,213
Canada–Quebec Climate Network Expansion Agreement.....	—	—	—	—	239
	—	—	—	—	240
	—	—	—	—	9,883
Canada–Quebec St-Lawrence Action Plan	—	—	—	—	4,337
	—	—	—	—	4,446
	—	—	—	—	55,448
Canada–Wide National Air Pollution Surveillance Program	136	226	233	188	1,754
	125	209	216	174	1,620
	935	1,558	1,610	1,299	12,104
Ottawa River Regulation	—	—	—	—	116
	—	—	—	—	104
	—	—	—	—	2,929
Pulp and Paper	—	—	—	—	50
	—	—	—	—	50
	—	—	—	—	3,772
Research Program for the Effects of Acid Rain on Ecosystems.....	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	1,151
SARA— <i>Species at Risk Act</i>	—	—	—	—	339
	—	—	—	—	1,609
	—	—	—	—	4,569
Water Quantity Survey Agreement.....	532	91	288	485	997
	513	51	161	328	859
	8,571	868	3,108	5,787	30,631

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	61	-	-	61
-	-	-	-	-	-	61	-	-	61
-	-	-	-	-	-	-	-	-	-
174	-	-	-	-	174	-	-	-	174
-	-	-	-	-	-	-	15	-	15
-	-	-	-	-	-	-	124	-	124
-	-	-	-	-	-	191	753	-	944
-	-	-	-	-	-	-	-	-	-
50	-	-	-	-	50	-	-	-	50
100	-	-	-	-	100	-	-	-	100
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	6	-	-	6
-	-	-	-	-	-	6	-	-	6
-	-	-	-	-	-	-	-	-	-
-	23	-	-	-	23	-	-	-	23
-	123,224	-	-	-	123,224	-	-	-	123,224
-	-	-	-	609	609	-	-	-	609
-	-	-	-	32,570	32,570	-	-	-	32,570
-	-	-	-	172,679	172,679	-	-	-	172,679
-	-	-	-	-	-	-	15	-	15
-	-	-	-	-	-	-	15	-	15
-	-	-	-	1,219	1,219	-	-	-	1,219
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,219	1,219	-	-	-	1,219
-	-	-	-	31	31	-	-	-	31
-	-	-	-	-	-	-	-	-	-
-	-	-	-	31	31	-	-	-	31
-	-	-	-	1,859	29,376	-	30	-	29,406
50	23	-	-	32,570	59,288	67	124	-	59,479
274	123,224	-	-	173,929	602,243	258	768	-	603,269
-	-	-	-	-	52	-	-	-	52
-	-	-	-	-	35	-	-	-	35
-	-	-	-	-	246	-	-	-	246
-	-	-	-	-	485	61	-	-	546
-	-	-	-	-	460	50	-	-	510
-	-	-	-	-	3,019	279	-	-	3,298
-	-	-	-	-	239	-	-	-	239
-	-	-	-	-	240	-	-	-	240
-	-	-	-	-	9,883	-	-	-	9,883
-	-	-	-	-	4,337	-	-	-	4,337
-	-	-	-	-	4,446	-	-	-	4,446
-	-	-	-	-	55,448	-	-	-	55,448
2,665	286	256	730	986	7,460	41	14	14	7,529
2,462	264	236	675	911	6,892	38	13	13	6,956
18,390	1,974	1,766	5,039	6,805	51,480	281	94	94	51,949
116	-	-	-	-	232	-	-	-	232
104	-	-	-	-	208	-	-	-	208
2,929	-	-	-	-	5,858	-	-	-	5,858
-	-	-	-	-	50	-	-	-	50
-	-	-	-	-	50	-	-	-	50
-	-	-	-	273	4,045	-	-	-	4,045
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	1,151	-	-	-	1,151
-	-	-	-	-	339	-	-	-	339
-	-	-	-	-	1,609	-	-	-	1,609
-	-	-	-	502	5,071	35	-	-	5,106
2,721	1,586	1,849	2,056	3,071	13,676	886	-	661	15,223
1,947	1,307	2,130	2,352	2,516	12,164	669	-	701	13,534
52,495	19,874	24,456	35,986	20,190	201,966	10,113	-	2,936	215,015

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Impact Assessment Agency of Canada					
James Bay and Northern Quebec Agreement.....	–	–	–	–	246
	–	–	–	–	246
	–	–	–	–	4,708
Total ministry.....	732	549	521	702	8,290
	686	488	377	531	9,364
	9,810	3,755	4,718	7,259	126,654
Families, Children and Social Development					
Department of Employment and Social Development					
Canada Job Funds	–	–	–	–	–
	–	–	–	–	112,865
	29,903	8,399	53,640	42,812	582,836
Early Learning and Child Care	7,180	3,559	11,648	8,020	86,275
	3,880	3,544	11,671	9,764	86,530
	18,443	10,650	35,029	27,517	260,252
Interprovincial Computerized Examination Management System	10	10	10	10	10
	9	9	9	9	9
	1,317	1,318	1,318	1,318	1,318
Labour Market Development Agreements	147,711	30,075	99,554	108,881	796,725
	143,384	30,491	97,729	107,078	657,478
	1,539,368	328,127	1,047,763	1,129,822	7,530,405
Workforce Development Agreement.....	13,049	3,917	23,787	18,787	275,770
	13,199	3,881	23,274	18,185	–
	27,812	8,243	49,135	38,834	275,770
Total ministry.....	167,950	37,561	134,999	135,698	1,158,780
	160,472	37,925	132,683	135,036	856,882
	1,616,843	356,737	1,186,885	1,240,303	8,650,581
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Atlantic Fisheries Fund (AFF).....	11,899	4,003	7,423	6,045	–
	4,806	1,752	2,434	6,623	–
	16,979	5,766	10,555	12,818	–
British Columbia Salmon Restoration and Innovation Funds	–	–	–	–	–
	–	–	–	–	–
Canada – Quebec Agreement for the Protection and Recovery of Species at Risk in Quebec.....	–	–	–	–	379
	–	–	–	–	352
	–	–	–	–	2,554
Canada – Quebec Agreement on the St-Lawrence.....	–	–	–	–	2,926
	–	–	–	–	2,686
	–	–	–	–	10,496
Carnation Creek Fish-Forestry Interaction Project.....	–	–	–	–	–
	–	–	–	–	–
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	–	–	–	–
Economic Impacts of Oceans Sector in Pacific Canada	–	–	–	–	–
	–	–	–	–	–
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.....	–	99	–	–	127
	–	92	–	–	82
	–	238	–	–	262

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	246	-	-	-	246
-	-	-	-	-	246	-	-	-	246
-	-	-	-	-	4,708	-	-	-	4,708 (a)
5,502	1,872	2,105	2,786	4,057	27,116	988	14	675	28,793
4,513	1,571	2,366	3,027	3,427	26,350	757	13	714	27,834
73,814	21,848	26,222	41,025	27,770	342,875	10,708	94	3,030	356,707
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	112,865	-	508	-	113,373
787,746	74,002	64,747	238,231	264,636	2,146,952	4,067	4,410	3,952	2,159,381 (f)
146,679	15,602	13,665	45,417	51,523	389,568	1,961	1,364	2,406	395,299
146,294	15,622	13,707	45,392	52,289	388,693	2,449	2,387	2,408	395,937 (a)
439,455	46,845	41,220	136,440	154,848	1,170,699	6,863	6,138	7,205	1,190,905
10	10	10	10	10	100	10	10	10	130
9	9	9	9	9	90	9	9	9	117
1,318	1,318	1,318	1,318	1,318	13,179	1,318	1,318	1,318	17,133 (a)
723,262	57,758	51,092	174,227	323,791	2,513,076	4,699	4,049	4,454	2,526,278
719,250	55,820	49,668	166,560	325,059	2,352,517	4,316	2,934	3,512	2,363,279 (a)
7,518,439	593,795	507,764	1,513,578	3,436,892	25,145,953	50,292	35,359	44,076	25,275,680
330,971	31,868	28,862	100,159	117,300	944,470	2,992	3,041	2,992	953,495
296,494	29,462	28,366	90,783	107,447	611,091	3,142	3,511	3,142	620,886 (a)
654,885	63,636	59,127	198,622	234,131	1,610,195	6,923	6,552	7,005	1,630,675 (a)
1,200,922	105,238	93,629	319,813	492,624	3,847,214	9,662	8,464	9,862	3,875,202
1,162,047	100,913	91,750	302,744	484,804	3,465,256	9,916	9,349	9,071	3,493,592
9,401,843	779,596	674,176	2,088,189	4,091,825	30,086,978	69,463	53,777	63,556	30,273,774
-	-	-	-	44	29,414	1	-	-	29,415
-	-	-	-	-	15,615	-	-	-	15,615
-	-	-	-	44	46,162	1	-	-	46,163
-	-	-	-	7,670	7,670	-	-	-	7,670
-	-	-	-	7,670	7,670	-	-	-	7,670
-	-	-	-	-	379	-	-	-	379
-	-	-	-	-	352	-	-	-	352
-	-	-	-	-	2,554	-	-	-	2,554
-	-	-	-	-	2,926	-	-	-	2,926
-	-	-	-	-	2,686	-	-	-	2,686
-	-	-	-	-	10,496	-	-	-	10,496
-	-	-	-	72	72	-	-	-	72
-	-	-	-	-	-	-	-	-	-
-	-	-	-	72	72	-	-	-	72 (f)
-	-	-	-	-	-	384	-	-	384
-	-	-	-	-	-	346	-	-	346
-	-	-	-	-	-	1,473	-	-	1,473
-	-	-	-	-	-	-	-	-	-
-	-	-	-	55	55	-	-	-	55
-	-	-	-	220	220	-	-	-	220 (f)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	167	-	-	-	167
-	-	-	-	-	167	-	-	-	167 (f)
-	-	-	-	52	52	-	-	-	52
-	-	-	-	-	-	-	-	-	-
-	-	-	-	52	52	-	-	-	52
-	-	-	-	-	-	-	-	-	-
-	-	-	-	79	79	-	-	-	79
-	-	-	-	276	276	-	-	-	276 (f)
-	-	-	-	161	161	-	-	-	161
-	-	-	-	161	161	-	-	-	161
-	-	-	-	482	482	-	-	-	482 (f)(a)
6,070	-	-	-	114	6,410	-	-	-	6,410
4,379	-	-	-	160	4,713	-	-	-	4,713 (a)
11,524	-	-	-	336	12,360	-	-	-	12,360 (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
Lake Winnipeg Basin Fish Movement Study.....	-	-	-	-	-
Lake Winnipeg Small Fish Survey	-	-	-	-	-
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.....	-	154	-	-	-
Respecting Priority Species at Risk (2018-2020).....	-	154	-	-	-
Respecting Priority Species at Risk (2019-2020).....	-	3,343	-	-	-
Respecting Priority Species at Risk (2019-2020)(#2)	-	-	-	-	-
Species at Risk	-	-	-	-	-
Statistical Management of Commercial Fisheries in Quebec	-	-	-	-	43
Survey of Recreational Fishing in Canada	-	-	-	-	43
Vessel support for baseline surveys of biota in Canadian Arctic ports and near Nunavut communities	-	-	-	-	1,041
Total ministry	11,899	4,256	7,423	6,045	3,475
	4,973	1,998	2,434	6,623	3,163
	17,146	9,347	10,555	12,818	14,353
Health					
Department of Health					
Canada – Quebec Agreement on the St-Lawrence	-	-	-	-	-
Emergency Treatment Fund	-	-	-	-	2
	-	-	-	-	27
	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	-	-	-	-	3
	-	-	-	-	6
	-	-	-	-	126
Total ministry	-	-	-	-	3
	1,564	519	3,160	2,762	21,989
	1,564	519	3,160	2,762	22,134
Indigenous Services					
Department of Indigenous Services					
Auditing procedures to the final claims under the <i>Memorandum of Agreement</i> <i>Respecting Welfare Programs for Indians</i>	-	-	-	-	-
Emergency Management Assistance	-	-	-	-	-
	-	-	-	-	-

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	18	-	-	18
-	-	-	-	-	-	18	-	-	18
-	-	-	-	-	-	35	-	-	35 (a)
-	-	-	-	-	-	18	-	-	18
-	-	-	-	-	-	18	-	-	18
-	-	-	-	-	-	35	-	-	35 (a)
-	-	-	-	25	25	-	-	-	25
-	-	-	-	25	25	-	-	-	25
-	-	-	-	100	100	-	-	-	100
-	-	-	-	2	2	-	-	-	2
-	-	-	-	-	-	-	-	-	-
-	-	-	-	12	12	-	-	-	12
-	-	-	-	-	154	-	-	-	154
-	-	-	-	-	154	-	-	-	154 (a)
-	-	-	-	-	3,343	-	-	-	3,343
-	-	-	-	-	-	-	-	-	-
-	-	-	-	197	197	-	-	-	197
-	-	-	-	197	197	-	-	-	197 (f)
-	-	-	-	200	200	-	-	-	200
-	-	-	-	-	-	-	-	-	-
-	-	-	-	200	200	-	-	-	200
-	-	-	-	175	175	-	-	-	175
-	-	-	-	-	-	-	-	-	-
-	-	-	-	175	175	-	-	-	175
-	-	-	-	-	-	96	-	-	96
-	-	-	-	-	-	96	-	-	96
-	-	-	-	-	-	191	-	-	191 (a)
-	-	-	-	-	43	-	-	-	43
-	-	-	-	-	43	-	-	-	43
-	-	-	-	-	1,041	-	-	-	1,041 (a)
-	-	-	-	-	-	-	-	-	-
70	-	-	-	-	70	-	-	-	70
278	-	-	-	-	278	-	-	-	278
-	-	-	-	-	-	-	127	-	127
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	127	-	127
6,070	-	-	-	8,515	47,683	517	127	-	48,327
4,449	-	-	-	677	24,317	478	-	-	24,795
11,802	-	-	-	9,836	85,857	1,735	127	-	87,719
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	2	-	-	-	2
-	-	-	-	-	27	-	-	-	27
-	-	-	-	-	-	-	-	-	-
51,097	4,187	5,001	24,248	33,981	148,500	500	500	500	150,000 (f)
51,097	4,187	5,001	24,248	33,981	148,500	500	500	500	150,000 (f)
-	-	-	-	-	3	-	-	-	3
-	-	-	-	-	6	-	-	-	6
-	-	-	-	-	126	-	-	-	126 (a)
-	-	-	-	-	3	-	-	-	3
51,097	4,187	5,001	24,248	33,981	148,508	500	500	500	150,008
51,097	4,187	5,001	24,248	33,981	148,653	500	500	500	150,153
-	-	-	-	-	-	-	-	-	-
176	-	-	-	-	176	-	-	-	176
236	-	-	-	-	236	-	-	-	236
-	-	-	-	-	-	81	-	-	81 (f)
-	-	-	-	-	-	79	-	-	79 (f)
-	-	-	-	-	-	174	-	-	174 (f)

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	—	—	—	—	1,015
	—	—	—	—	1,113
	—	—	—	—	2,685
Northern Flood Agreement.....	—	—	—	—	—
	—	—	—	—	—
Porcupine Caribou Management Board	—	—	—	—	—
	—	—	—	—	—
Roads on Reserves	—	—	—	—	—
	—	—	—	—	—
Social Services	—	—	—	—	—
	—	—	—	—	—
Total ministry	—	—	—	—	1,015
	—	—	—	—	1,113
	—	—	—	—	2,685
Infrastructure and Communities					
Office of Infrastructure of Canada					
Border Infrastructure Fund	—	—	—	—	—
	—	—	—	—	3,750
	—	—	—	30,000	133,876
Building Canada Fund – Communities Component.....	—	—	—	—	40,542
	—	—	—	—	46,387
	54,283	21,930	36,951	32,415	307,709
Building Canada Fund – Major Infrastructure Component	—	—	441	—	118,492
	32	—	9,519	—	58,417
	71,383	13,250	186,640	15,990	1,139,770
Canada Strategic Infrastructure Fund.....	1,042	—	—	—	—
	1,060	—	—	—	—
	104,550	30,006	105,500	378,600	895,232
Clean Water and Wastewater Fund.....	8,378	12,459	6,817	7,681	76,421
	18,045	9,919	24,513	30,601	81,206
	64,770	37,482	80,411	67,152	165,818
Disaster Mitigation and Adaptation Fund	—	—	—	—	—
	—	—	—	—	—
Green Infrastructure Fund	—	—	—	—	—
	—	16,664	—	—	15,435
	—	64,496	—	—	24,354
Inuvik to Tuktoyaktuk Highway Program	—	—	—	—	—
	—	—	—	—	—
Investing in Canada Infrastructure Program	7,095	18,929	13,973	10,738	6,684
	—	—	—	1,500	—
	7,095	18,929	13,973	12,237	6,684
New Building Canada Fund—National Infrastructure Component	—	—	—	1,363	21,416
	—	—	—	1,303	724
	—	—	—	4,083	41,472
New Building Canada Fund—Provincial–Territorial Infrastructure Component— National and Regional Projects	63,033	23,526	34,073	36,535	32,713
	71,266	29,718	49,131	33,763	—
	176,408	73,350	125,619	123,816	32,713
New Building Canada Fund—Provincial–Territorial Infrastructure — Small Communities Fund.....	9,324	62	12,727	4,963	21,488
	6,863	416	4,131	7,272	10,524
	23,590	2,793	23,048	31,780	32,829
Provincial–Territorial Infrastructure Base Funding Program	—	—	—	—	—
	—	—	15,200	—	25,000
	175,000	175,000	175,000	175,000	175,000
Public Transit Infrastructure Fund	116	—	5,432	80	197,460
	1,340	204	9,391	—	190,566
	2,832	635	31,521	7,866	388,026
Toronto Waterfront Revitalization Initiative.....	—	—	—	—	—
	—	—	—	—	—
Total ministry	88,988	54,976	73,463	61,360	515,216
	98,606	56,921	111,885	74,439	432,009
	679,911	437,871	778,663	878,939	3,343,483

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	5,066	1,983	–	–	8,064	–	–	–	8,064
–	5,134	2,994	–	–	9,241	–	–	–	9,241
–	15,139	5,410	–	–	23,234	–	–	–	23,234
–	15	–	–	–	15	–	–	–	15
–	–	–	–	–	–	–	–	–	–
–	15	–	–	–	15	–	–	–	15
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	55	55
–	–	–	–	–	–	–	–	55	55
7,230	4,300	–	–	–	11,530	–	–	–	11,530
7,086	4,820	–	–	–	11,906	–	–	–	11,906
19,216	15,279	–	–	–	34,495	–	–	–	34,495
302,502	–	–	–	–	302,502	–	–	–	302,502
288,379	–	–	3,071	–	291,450	–	–	373	291,823
687,371	–	–	3,071	–	690,442	–	–	373	690,815
309,732	9,381	1,983	–	–	322,111	81	–	–	322,192
295,641	9,954	2,994	3,071	–	312,773	79	–	428	313,280
706,823	30,433	5,410	3,071	–	748,422	174	–	428	749,024
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	3,750	–	–	–	3,750
291,895	–	5,000	–	88,000	548,771	–	–	–	548,771
–	–	–	–	–	40,542	–	–	–	40,542
–	–	–	–	–	46,387	–	–	–	46,387
337,463	40,771	97,653	87,544	127,061	1,143,780	–	–	–	1,143,780
62,558	6,345	–	3,364	8,642	199,842	–	–	–	199,842
25,989	439	–	2,563	15,353	112,312	–	–	–	112,312
2,048,694	65,599	115,626	526,559	554,926	4,738,437	–	–	–	4,738,437
6,150	2,633	–	–	–	9,825	–	–	–	9,825
22,378	3,739	–	–	–	27,177	–	–	–	27,177
1,049,973	363,787	92,700	300,000	735,000	4,055,348	65,000	39,811	39,936	4,200,095
73,465	22,454	6,315	58,407	74,821	347,218	9,849	9,406	16,523	382,996
191,213	37,042	31,948	54,023	71,527	550,037	19,618	11,928	25,256	606,839
426,672	81,920	80,426	158,518	185,344	1,348,513	38,221	22,590	44,771	1,454,095
6	–	–	–	706	712	–	–	–	712
–	–	–	–	–	–	–	–	–	–
6	–	–	–	706	712	–	–	–	712
29,930	1,204	–	–	25,153	56,287	–	–	–	56,287
10,810	3,871	–	–	18,133	64,913	–	–	–	64,913
167,846	9,900	–	–	173,285	439,881	–	–	71,000	510,881
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	194,000	–	–	194,000
1,547	2,952	7,208	2,530	62,100	133,756	4,960	1,730	6,049	146,495
–	–	–	6,429	5,702	13,631	830	–	–	14,461
1,547	2,952	7,208	8,959	67,802	147,386	5,789	1,730	6,049	160,954
–	–	–	83,644	21,463	127,886	–	–	–	127,886
–	–	–	157,375	2,648	162,050	–	–	–	162,050
–	–	–	241,020	24,111	310,686	–	–	–	310,686
295,808	77,957	67,620	71,547	144,371	847,183	–	11,216	–	858,399
97,212	30,916	62,039	45,581	93,795	513,421	17,107	39,343	–	569,871
413,499	152,366	211,245	158,470	322,785	1,790,271	70,920	54,603	–	1,915,794
22,345	7,999	6,838	10,455	17,090	113,291	26,273	28,164	38,131	205,859
32,628	7,564	1,928	11,550	22,660	105,536	22,260	7,137	29,776	164,709
120,168	40,767	22,324	60,231	82,112	439,642	73,039	40,328	91,733	644,742
–	10,000	–	–	–	10,000	–	–	–	10,000
13,226	–	–	–	–	53,426	–	–	–	53,426
170,591	175,000	175,000	162,500	175,000	1,733,091	181,953	182,680	182,910	2,280,634
236,002	22,313	3,372	108,540	155,870	729,185	15	–	–	729,200
633,082	38,152	22,454	148,477	120,700	1,164,366	165	–	785	1,165,316
975,768	61,288	26,100	282,872	356,343	2,133,251	206	–	785	2,134,242
45,076	–	–	–	–	45,076	–	–	–	45,076
53,288	–	–	–	–	53,288	–	–	–	53,288
103,578	–	–	–	–	103,578	–	–	–	103,578
772,887	153,857	91,353	338,487	510,216	2,660,803	41,097	50,516	60,703	2,813,119
1,079,826	121,723	118,369	425,998	350,518	2,870,294	59,980	58,408	55,817	3,044,499
6,107,700	994,350	833,282	1,986,673	2,892,475	18,933,347	629,128	341,742	437,184	20,341,401

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	6,434	—	—	—	119,276
	6,573	3,089	7,860	7,608	14,759
	31,403	10,491	61,321	48,536	377,423
Atlantic Canada Opportunities Agency					
Atlantic Canada Tourism Partnership	—	3,369	—	—	—
	—	3,281	—	—	—
	—	9,975	—	—	—
Atlantic Trade and Investment Growth Agreement.....	300	180	660	660	—
	320	192	705	705	—
	993	596	2,184	2,184	—
Canadian Space Agency					
Canada–Quebec Agreement on the St-Lawrence	—	—	—	—	4
	—	—	—	—	33
	—	—	—	—	944
Department of Western Economic Diversification					
Promoting Access to Public Transportation for Vulnerable Canadians in the Wake of Greyhound Canada's 2018 Service Reductions.....	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Total ministry	6,734	3,549	660	660	119,280
	6,893	6,562	8,565	8,313	14,792
	32,396	21,062	63,505	50,720	378,367
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
	161,000	63,515	193,262	151,538	1,131,793
Contributions to the provinces and territories in support of youth justice services— Intensive Rehabilitative Custody and Supervision Program.....					
	289	393	790	401	447
	250	405	703	349	435
	5,003	5,556	9,190	5,935	9,239
Contributions to the provinces to assist in the operation of criminal legal aid.....	2,341	457	4,036	2,625	25,896
	2,264	452	3,924	2,575	25,225
	68,740	12,669	124,637	71,953	814,680
Contributions to the provinces to assist in the operation of immigration and refugee legal aid.....					
	12	—	—	—	8,653
	9	—	—	—	6,500
	27	—	—	—	18,393
Contributions to the provinces under the Indigenous Courtwork Program.....	—	—	211	—	830
	—	—	211	—	830
	2,936	102	3,028	—	19,450
Total ministry	6,733	2,465	9,968	6,880	65,141
	6,614	2,472	9,769	6,778	62,305
	237,706	81,842	330,117	229,426	1,993,555
Natural Resources					
Department of Natural Resources					
Canada–Newfoundland and Labrador Offshore Petroleum Board					
	568	—	—	—	—
	(1,867)	—	—	—	—
	84,757	—	—	—	—
Canada–Nova Scotia Offshore Petroleum Board					
	—	—	52	—	—
	—	—	(311)	—	—
	—	—	43,112	—	—
Total ministry	568	—	52	—	—
	(1,867)	—	(311)	—	—
	84,757	—	43,112	—	—
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
2,507	–	–	–	–	128,217	–	–	–	128,217
164,713	12,083	14,895	27,978	67,665	327,223	1,364	4,500	338	333,425
785,114	51,346	65,504	227,004	256,955	1,915,097	4,015	10,745	1,503	1,931,360 (a)
–	–	–	–	–	3,369	–	–	–	3,369
–	–	–	–	–	3,281	–	–	–	3,281
–	–	–	–	–	9,975	–	–	–	9,975
–	–	–	–	–	1,800	–	–	–	1,800
–	–	–	–	–	1,922	–	–	–	1,922
–	–	–	–	–	5,957	–	–	–	5,957
–	–	–	–	–	4	–	–	–	4
–	–	–	–	–	33	–	–	–	33
–	–	–	–	–	944	–	–	–	944 (a)
–	–	–	–	385	385	–	–	–	385
–	–	–	–	–	–	–	–	–	–
–	–	–	–	385	385	–	–	–	385
2,507	–	–	–	385	133,775	–	–	–	133,775
164,713	12,083	14,895	27,978	67,665	332,459	1,364	4,500	338	338,661
785,114	51,346	65,504	227,004	257,340	1,932,358	4,015	10,745	1,503	1,948,621
–	–	–	–	–	–	2,659	2,925	1,503	7,087
–	–	–	–	–	–	2,489	2,701	1,367	6,557
–	–	–	–	–	–	42,120	39,507	22,968	104,595
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
2,027,693	196,707	233,177	504,899	642,561	5,306,145	117,848	31,632	38,587	5,494,212 (a)
2,088	1,329	2,010	1,739	615	10,101	300	347	300	11,048
1,985	1,452	2,211	1,313	918	10,021	300	407	321	11,049
24,418	15,046	17,684	19,105	17,390	128,566	4,793	6,410	4,666	144,435
48,877	6,614	6,099	13,938	16,444	127,327	–	–	–	127,327
47,426	6,176	5,659	13,108	15,768	122,577	–	–	–	122,577
1,627,098	157,194	131,431	332,771	441,038	3,782,211	24,435	–	7,605	3,814,251 (a)
40,887	457	–	1,385	3,094	54,488	–	–	–	54,488
16,904	481	–	1,005	2,093	26,992	–	–	–	26,992
73,689	1,502	–	3,174	7,263	104,048	–	–	–	104,048
1,838	735	720	1,689	1,767	7,790	–	–	–	7,790
1,838	389	720	1,689	1,610	7,287	27	–	61	7,375
37,369	14,939	19,165	41,646	40,775	179,410	6,859	65	2,397	188,731 (a)
144,683	14,276	14,756	32,302	39,609	336,813	5,404	4,532	2,684	349,433
119,146	13,639	14,517	30,666	38,078	303,984	5,261	4,368	2,630	316,243
3,790,267	385,388	401,457	901,595	1,149,027	9,500,380	196,055	77,614	76,223	9,850,272
–	–	–	–	–	568	–	–	–	568
–	–	–	–	–	(1,867)	–	–	–	(1,867)
–	–	–	–	–	84,757	–	–	–	84,757
–	–	–	–	–	52	–	–	–	52
–	–	–	–	–	(311)	–	–	–	(311)
–	–	–	–	–	43,112	–	–	–	43,112
–	–	–	–	–	620	–	–	–	620
–	–	–	–	–	(2,178)	–	–	–	(2,178)
–	–	–	–	–	127,869	–	–	–	127,869
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	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).....	–	–	2	8,235	157,000
	6,691	1,241	2,941	53,766	3,762
	179,613	22,484	77,803	197,226	1,410,369
First Nation Policing Program	–	–	503	297	37,680
	–	–	490	289	37,826
	1,345	1,020	23,116	10,682	594,765
Grants to National Flagging System	57	52	63	61	167
	57	52	63	61	167
	459	416	505	485	1,308
Correctional Service of Canada					
General Training Offered to Adults in Federal Correctional Institutions	–	–	–	–	4,017
	–	–	–	–	3,989
	–	–	–	–	11,867
Royal Canadian Mounted Police					
Canadian Firearms Program	–	225	1,009	975	5,871
	–	225	1,009	975	5,871
	2,255	5,302	23,095	24,025	164,674
Total ministry	57	277	1,577	9,568	204,735
	6,748	1,518	4,503	55,091	51,615
	183,672	29,222	124,519	232,418	2,302,983
Public Services and Procurement					
Department of Public Works and Government Services					
Canada–Quebec Agreement on the St-Lawrence	–	–	–	–	55
	–	–	–	–	41
	–	–	–	–	220
Maintenance Costs of Macdonald-Cartier Bridge	–	–	–	–	199
	–	–	–	–	127
	–	–	–	–	11,845
Timiskaming Dam Complex–Ontario dam replacement	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Total ministry	–	–	–	–	254
	–	–	–	–	168
	–	–	–	–	12,065
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>	–	–	–	154	–
	–	–	–	–	–
	–	–	–	2,417	–
National Safety Code.....	189	161	220	207	–
	189	161	220	207	–
	4,564	3,852	6,625	5,302	14,423
National Trade Corridors Fund	–	–	–	2,296	–
	–	–	–	–	–
	–	–	–	2,296	–
Northern Transportation Adaptation Initiative	–	–	–	–	–
	–	–	–	–	62
	–	–	–	–	62
Outaouais Road Development	–	–	–	–	136
	–	–	–	–	99
	–	–	–	–	143,993
Total ministry	189	161	220	2,657	136
	189	161	220	207	161
	4,564	11,852	15,778	120,536	158,483
Grand total	294,373	141,203	243,587	259,463	2,245,648
	291,923	130,616	294,609	327,668	1,656,729
	3,064,009	1,377,789	3,061,646	4,016,953	23,642,095

(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
–	28,226	121,650	28,885	9,352	353,350	–	–	–	353,350
–	65,915	20,802	19,014	71,116	245,248	18,000	–	–	263,248
240,778	921,609	685,568	1,321,440	807,992	5,864,882	29,482	5,300	13,499	5,913,163
60,356	5,960	1,162	5,475	1,271	112,704	–	–	208	112,912
54,529	5,345	1,131	5,324	1,035	105,969	–	–	–	105,969
851,827	124,512	89,940	141,435	75,440	1,914,082	6,910	3,784	16,982	1,941,758 (a)
242	68	66	108	116	1,000	–	–	–	1,000
242	68	66	108	116	1,000	–	–	–	1,000
1,880	540	519	824	906	7,842	43	69	43	7,997 (a)
–	–	–	–	–	4,017	–	–	–	4,017
–	–	–	–	–	3,989	–	–	–	3,989
–	–	–	–	–	11,867	–	–	–	11,867
6,150	–	–	–	–	14,230	–	–	–	14,230
6,150	–	–	–	–	14,230	–	–	–	14,230
145,658	2,464	2,190	4,587	27,893	402,143	1,137	–	1,297	404,577
66,748	34,254	122,878	34,468	10,739	485,301	–	–	208	485,509
60,921	71,328	21,999	24,446	72,267	370,436	18,000	–	–	388,436
1,240,143	1,049,125	778,217	1,468,286	912,231	8,320,816	37,572	9,153	31,821	8,399,362
–	–	–	–	–	55	–	–	–	55
–	–	–	–	–	41	–	–	–	41
–	–	–	–	–	220	–	–	–	220
199	–	–	–	–	398	–	–	–	398
127	–	–	–	–	254	–	–	–	254
16,983	–	–	–	–	28,828	–	–	–	28,828
60	–	–	–	–	60	–	–	–	60
528	–	–	–	–	528	–	–	–	528
24,032	–	–	–	–	24,032	–	–	–	24,032
259	–	–	–	–	513	–	–	–	513
655	–	–	–	–	823	–	–	–	823
41,015	–	–	–	–	53,080	–	–	–	53,080
–	–	–	–	1,015	1,015	–	–	–	1,015
–	–	–	–	1,359	1,359	–	–	–	1,359
–	33,565	–	75,000	511,702	620,267	–	–	–	620,267
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	5	–	–	–	5
–	–	–	–	–	–	–	–	–	–
9,522	1,490	–	–	–	11,012	–	–	–	11,012
754,109	45,535	26,969	–	–	954,287	–	–	252	954,539
30	–	275	–	–	459	–	–	–	459
–	–	–	–	–	–	–	–	–	–
30	384	689	40	82	3,642	–	–	–	3,642 (a)
1,123	241	228	2,130	483	4,982	–	50	153	5,185
1,123	241	228	–	483	2,852	153	50	153	3,208
27,438	6,387	6,415	11,439	10,515	96,960	3,136	250	3,487	103,833 (a)
–	–	–	–	–	2,296	1,931	–	1,611	5,838
–	–	2,771	–	–	2,771	–	–	253	3,024
–	–	2,771	–	–	5,067	1,931	–	1,864	8,862
–	–	–	–	–	–	439	–	600	1,039
–	–	–	–	–	62	–	–	697	759
–	–	–	–	–	62	2,021	374	3,280	5,737
–	–	–	–	–	136	–	–	–	136
–	–	–	–	–	99	–	–	–	99
–	–	–	–	–	143,993	–	–	–	143,993
1,153	241	503	2,130	1,498	8,888	2,370	50	2,364	13,672
10,645	1,731	2,999	–	1,842	18,155	153	50	1,103	19,461
781,577	85,871	36,844	86,479	522,299	1,824,283	7,088	624	8,883	1,840,878
2,756,220	494,052	731,246	1,104,837	1,137,118	9,407,747	64,296	65,590	86,165	9,623,798
3,203,804	503,408	687,057	1,184,447	1,152,229	9,432,490	100,263	79,767	74,863	9,687,383
30,081,308	7,444,576	11,218,834	14,162,750	11,490,106	109,560,066	1,032,848	534,396	690,850	111,818,160

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Section 10

Public Accounts of Canada

2019–2020

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.....	494,074	54,406	3,325,777	11,905,941	15,780,198
<p>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.</p>					

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)	20,047
Honourable Buller M R (Chief Commissioner).....	18,758
Eyolfson B (Commissioner).....	9,435
Robinson E Q (Commissioner)	6,166
	<u>54,406</u>

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

Education costs

(in dollars)

Department and agency	Number of employees	Salaries ¹	Travel and living costs	Tuition fees ²	Other expenditures	Total
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	1	5,109	2,694	–	–	7,803
Canadian Heritage						
Canadian Radio-television and Telecommunications Commission.....	1	–	–	2,250	–	2,250
Library and Archives Canada	1	31,945	–	–	–	31,945
National Film Board.....	8	–	–	6,668	–	6,668
Crown-Indigenous Relations and Northern Affairs						
Department of Indian Affairs and Northern Development	1	1,605	–	–	–	1,605
Department of Crown-Indigenous Relations and Northern Affairs	2	27,286	–	36,000	–	63,286
Digital Government						
Shared Services Canada	1	11,000	5,000	24,000	–	40,000
Environment and Climate Change						
Department of the Environment	3	24,735	9,464	60,000	–	94,199
Impact Assessment Agency of Canada	3	22,280	10,067	68,000	13,500	113,847
Parks Canada Agency.....	1	7,247	–	4,485	–	11,732
Families, Children and Social Development						
Department of Employment and Social Development	4	54,806	9,263	5,574	352	69,995
Finance						
Office of the Auditor General.....	2	29,797	4,677	42,800	–	77,274
Office of the Superintendent of Financial Institutions	1	3,170	5,302	–	–	8,472
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	18	224,983	87,030	141,427	3,414	456,854
Global Affairs						
Department of Foreign Affairs, Trade and Development	1	25,614	–	–	–	25,614
Health						
Department of Health	4	–	13,185	11,533	–	24,718
Canadian Food Inspection Agency	2	22,975	6,121	36,000	–	65,096
Indigenous Services						
Department of Indigenous Services	8	253,181	–	114,300	4,380	371,861
Innovation, Science and Economic Development						
Department of Industry	10	126,605	4,500	71,778	1,358	204,241
Atlantic Canada Opportunities Agency	1	11,985	–	2,940	376	15,301
Canadian Northern Economic Development Agency.....	4	178,595	1,212	3,431	925	184,163
Economic Development Agency of Canada for the Regions of Quebec.....	3	823	–	2,423	–	3,246
National Research Council of Canada	1	26,970	4,156	3,424	–	34,550
Statistics Canada	2	15,587	1,578	46,500	–	63,665
Justice						
Department of Justice	1	–	–	–	48,698	48,698
Office of the Director of Public Prosecutions	1	–	–	1,026	–	1,026
Offices of the Information and Privacy Commissioners of Canada.....	1	17,116	–	–	–	17,116
National Defence						
Department of National Defence	498	56,346,001	3,808,974	14,717,733	80,512	74,953,220
National Revenue						
Canada Revenue Agency.....	4	959	–	13,570	–	14,529
Natural Resources						
Department of Natural Resources.....	8	283,896	15,159	21,515	–	320,570
Privy Council						
Privy Council Office	3	37,217	3,692	49,445	–	90,354

Education costs—concluded

(in dollars)

Department and agency	Number of employees	Salaries ¹	Travel and living costs	Tuition fees ²	Other expenditures	Total
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness	2	62,987	–	21,344	1,701	86,032
Canada Border Services Agency	2	–	–	4,575	–	4,575
Correctional Service of Canada	1	27,848	–	15,778	–	43,626
Parole Board of Canada	1	–	–	28,500	–	28,500
Royal Canadian Mounted Police	6	204,433	28,297	107,200	–	339,930
Public Services and Procurement						
Department of Public Works and Government Services	27	161,435	47,279	436,654	145	645,513
Transport						
Department of Transport	18	195,239	79,947	439,177	85	714,448
Treasury Board						
Treasury Board Secretariat	4	49,318	5,828	72,000	–	127,146
Canada School of Public Service	1	5,035	3,329	–	–	8,364
Total	661	58,497,782	4,156,754	16,612,050	155,446	79,422,032

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 2019-2020
Cash and accounts receivable	
Department of Employment and Social Development	
Interest on bank deposits.....	307,570
Department of Finance	
Interest on bank deposits.....	771,739,967
Total cash and accounts receivable.....	772,047,537
Foreign exchange accounts	
Department of Finance	
International Monetary Fund—Transfer of profits	
Loans.....	3,954,458
Subscriptions.....	26,334,707
International reserves held in the Exchange Fund Account	
Transfer of profits.....	2,283,254,157
Total foreign exchange accounts.....	2,313,543,322
Loans, investments and advances	
Enterprise Crown corporations and other government business enterprises	
Bank of Canada	
Transfer of profits.....	1,322,563,352
Business Development Bank of Canada	
Dividends.....	128,400,000
Interest.....	371,536,357
	499,936,357
Canada Lands Company Limited	
Dividends.....	30,000,000
Canada Mortgage and Housing Corporation	
Dividends.....	1,515,000,000
Interest.....	302,952,952
	1,817,952,952
Export Development Canada (Canada Account)	
Interest.....	261,382,783
Farm Credit Canada	
Dividends.....	394,800,000
Interest.....	512,942,127
	907,742,127
Ridley Terminals Inc	
Dividends.....	128,984,953
Royal Canadian Mint	
Dividends.....	40,000,000

Return on investments—continued

(in dollars)

Description	Amount realized in 2019-2020
Other government business enterprises	
Other than interest	
Department of Transport	
Belledune Port Authority	179,356
Halifax Port Authority	2,111,657
Hamilton-Oshawa Port Authority	1,319,588
Montreal Port Authority	4,628,826
Nanaimo Port Authority	205,083
Port Alberni Port Authority	79,477
Prince Rupert Port Authority	3,337,414
Saguenay Port Authority	95,644
Saint John Port Authority	869,324
Sept-Îles Port Authority	695,418
St John's Port Authority	173,906
Thunder Bay Port Authority	73,640
Trois-Rivières Port Authority	224,413
Vancouver Fraser Port Authority	8,039,032
Windsor Port Authority	35,420
	22,068,198
Total enterprise Crown corporations and other government business enterprises	5,030,630,722
National governments including developing countries	
Department of Finance	
International Development Assistance	
National Governments—Ukraine	4,954,247
Department of Foreign Affairs, Trade and Development	
International Development Assistance	
Loans to developing countries	30,102,841
Total national governments including developing countries	35,057,088
International organizations	
Department of Finance	
International Monetary Fund	
Poverty Reduction and Growth Trust	3,335,947
Other loans, investments and advances	
Atlantic Canada Opportunities Agency	
Dividends on investments	9,455
Department of Agriculture and Agri-Food	
Canadian Dairy Commission—Interest	1,595,063
Hog industry loan loss reserve program	1,571,074
Department of Crown-Indigenous Relations and Northern Affairs	
Stoney Band perpetual loan	8,774
Department of Employment and Social Development	
Interest on Canada apprentice loans	4,313,306
Interest on Canada student loans	754,515,261
Payments received for discounted portion of loans	3,355,635
Department of Finance	
Federal-provincial fiscal arrangements	58,944
Financial Consumer Agency of Canada	99,220
Investments Fund from PPP Canada Inc.	7,766,578
Department of Foreign Affairs, Trade and Development	
Personnel posted abroad	283,225
Department of Indian Affairs and Northern Development	
First Nations in British Columbia	109,857
Native claimants	45,021
Stoney Band perpetual loan	2,914

Return on investments—concluded

(in dollars)

Description	Amount realized in 2019-2020
Department of Indigenous Services	
Indian Economic Development Guaranteed Loans Program	16,234
On-Reserve Housing Guaranteed Loans Program	97,427
Department of Industry	
Interest on loans receivable	16,570,496
Export Development Canada (Canada Account)	
Development of export trade—Interest	17,933,557
Total other loans, investments and advances	808,352,041
Total loans, investments and advances	5,877,375,798
Other accounts	
Canadian Security Intelligence Service	
Interest on bank deposits	7,968
Department of Foreign Affairs, Trade and Development	
Interest on mission bank accounts	38,037
Department of National Defence	
Interest earned from funds on deposit with suppliers/banks	4,039,766
Interest on loans to employees posted abroad	316,120
Security deposit (outside Canada posting)	696
Ridley Terminals Inc	
Interest	304,814
Other	27,477
Royal Canadian Mounted Police	
Loans and advances to persons posted abroad—Interest	9,616
Total other accounts	4,744,494
Total return on investments	8,967,711,151
Summary	
Dividends	2,237,194,408
Interest	3,068,958,759
Transfer of profits	3,636,106,674
Other	25,451,310
Total	8,967,711,151

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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 \$77,812,135) in accordance with the Policies for Ministers' Offices. This table does not include civilian termination benefits and statutory expenditures such as the Minister's salary and motor vehicle allowance, employer contributions to superannuation and certain benefit plans and other items as specified in these policies.

For further guidance on which expenditures are included in the ministers' offices budgets see Appendix E of these policies.

Expenditures of ministers' offices

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food					
Minister of Agriculture and Agri-Food					
Honourable M-C Bibeau	April 1, 2019 to March 31, 2020	975,697	96,743	776	2,680
Canadian Heritage					
Department of Canadian Heritage					
Minister of Canadian Heritage					
Honourable S Guilbeault	November 20, 2019 to March 31, 2020	572,758	83,350	1,316	2,497
Minister of Canadian Heritage and Multiculturalism					
Honourable P Rodriguez	April 1, 2019 to November 20, 2019	1,202,664	115,362	1,036	6,089
Minister of Diversity and Inclusion and Youth					
Honourable B Chagger	November 20, 2019 to March 31, 2020	323,469	42,595	955	–
Minister of Science and Sport					
Honourable K Duncan	April 1, 2019 to November 20, 2019	313,906	21,607	3,393	–
		2,412,797	262,914	6,700	8,586
Crown-Indigenous Relations and Northern Affairs					
Department of Indian Affairs and Northern Development					
Minister of Crown-Indigenous Relations					
Honourable C Bennett	April 1, 2019 to July 14, 2019	345,448	46,099	–	569
Department of Crown-Indigenous Relations and Northern Affairs					
Minister of Crown-Indigenous Relations					
Honourable C Bennett	July 15, 2019 to March 31, 2020	818,780	171,649	–	2,205
Minister of Intergovernmental and Northern Affairs and Internal Trade					
Honourable D LeBlanc	July 15, 2019 to November 20, 2019	–	22,066	–	–
Ministers of Northern Affairs					
Honourable D Vandal	November 20, 2019 to March 31, 2020	230,372	39,970	–	148
		1,049,152	233,685	–	2,353
		1,394,600	279,784	–	2,922
Environment and Climate Change					
Department of the Environment					
Ministers of the Environment and Climate Change					
Honourable J Wilkinson	November 20, 2019 to March 31, 2020	574,266	68,246	–	672
Honourable C McKenna	April 1, 2019 to November 20, 2019	1,155,704	183,843	–	187
		1,729,970	252,089	–	859

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
-	-	1,445	-	-	-	1,077,341
-	52	806	-	900	(4,085)	657,594
7,440	-	1,589	-	140	10,471	1,344,791
150	-	373	-	-	-	367,542
-	-	-	-	-	1,094	340,000
7,590	52	2,768	-	1,040	7,480	2,709,927
-	-	2,644	-	-	-	394,760
-	-	2,534	-	-	565	995,733
-	-	-	-	-	100	22,166
-	-	-	-	-	-	270,490
-	-	2,534	-	-	665	1,288,389
-	-	5,178	-	-	665	1,683,149
-	-	2,719	-	2,549	-	648,452
-	-	2,716	-	-	2	1,342,452
-	-	5,435	-	2,549	2	1,990,904

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)
Families, Children and Social Development					
Department of Employment and Social Development					
Minister of Accessibility					
Honourable C Qualtrough	April 1, 2019 to November 20, 2019	145,492	13,850	–	281
Minister of Employment, Workforce Development and Disability Inclusion — Portfolio of Disability Inclusion					
Honourable C Qualtrough	November 20, 2019 to March 31, 2020	51,823	5,449	–	–
Minister of Employment, Workforce Development and Disability Inclusion — Portfolio of Employment and Workforce Development					
Honourable C Qualtrough	November 20, 2019 to March 31, 2020	309,708	32,095	628	–
Minister of Employment, Workforce Development and Labour					
Honourable P Hajdu	April 1, 2019 to November 20, 2019	892,199	86,522	–	–
Ministers of Families, Children and Social Development					
Honourable A Hussen	November 20, 2019 to March 31, 2020	351,137	49,779	677	99
Honourable J-Y Duclos	April 1, 2019 to November 20, 2019	1,074,907	113,784	137	821
Minister of Labour					
Honourable F Tassi	November 20, 2019 to March 31, 2020	349,093	24,928	633	–
Ministers of Seniors					
Honourable D Schulte	November 20, 2019 to March 31, 2020	223,927	20,726	782	–
Honourable F Tassi	April 1, 2019 to November 20, 2019	517,351	50,120	177	3,410
		3,915,637	397,253	3,034	4,611
Finance					
Department of Finance					
Minister of Finance					
Honourable B Morneau	April 1, 2019 to March 31, 2020	1,576,636	209,059	2,922	461
Minister of Middle Class Prosperity and Associate Minister of Finance					
Honourable M Fortier	November 20, 2019 to March 31, 2020	303,766	38,216	385	–
		1,880,402	247,275	3,307	461
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Ministers of Fisheries, Oceans and the Canadian Coast Guard					
Honourable B Jordan	November 20, 2019 to March 31, 2020	387,072	49,379	–	–
Honourable J Wilkinson	April 1, 2019 to November 20, 2019	1,043,515	170,658	–	891
		1,430,587	220,037	–	891

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
–	–	–	–	–	–	159,623
–	–	–	–	–	–	57,272
–	–	3,769	–	–	–	346,200
–	–	1,830	–	166	–	980,717
–	–	1,156	–	883	–	403,731
–	–	3,056	–	–	122	1,192,827
–	–	3,088	–	–	–	377,742
–	3,987	5,203	–	–	–	254,625
–	–	807	–	–	–	571,865
–	3,987	18,909	–	1,049	122	4,344,602
452	–	8,644	–	120	7,732	1,806,026
–	–	532	–	–	–	342,899
452	–	9,176	–	120	7,732	2,148,925
–	–	–	–	–	225	436,676
78	–	–	–	–	–	1,215,142
78	–	–	–	–	225	1,651,818

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)
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Ministers of Foreign Affairs					
Honourable F-P Champagne	November 20, 2019 to March 31, 2020	471,240	23,050	–	7,963
Honourable C Freeland	April 1, 2019 to November 20, 2019	1,485,283	100,786	–	4,776
Minister of International Development and Minister for Women and Gender Equality					
Honourable M Monsef	April 1, 2019 to November 20, 2019	394,573	50,595	–	3,688
Minister of International Development					
Honourable K Gould	November 20, 2019 to March 31, 2020	335,529	20,111	–	780
Ministers of International Trade Diversification					
Honourable M Ng	November 20, 2019 to March 31, 2020	449,359	25,082	200	7,074
Honourable J Carr	April 1, 2019 to November 20, 2019	1,014,059	71,538	–	420
		4,150,043	291,162	200	24,701
Health					
Department of Health					
Ministers of Health					
Honourable P Hajdu	November 20, 2019 to March 31, 2020	580,231	31,273	447	325
Honourable G Petitpas Taylor	April 1, 2019 to November 20, 2019	795,544	79,389	–	67
		1,375,775	110,662	447	392
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Ministers of Immigration, Refugees and Citizenship					
Honourable M Mendicino	November 20, 2019 to March 31, 2020	374,378	44,304	477	–
Honourable A Hussen	April 1, 2019 to November 20, 2019	1,332,678	39,118	241	63
		1,707,056	83,422	718	63
Indigenous Services					
Department of Indigenous Services					
Ministers of Indigenous Services					
Honourable M Miller	November 20, 2019 to March 31, 2020	535,862	52,238	106	1,587
Honourable S O'Regan	April 1, 2019 to November 20, 2019	678,594	142,870	–	6,057
		1,214,456	195,108	106	7,644
Infrastructure and Communities					
Office of Infrastructure of Canada					
Ministers of Infrastructure and Communities					
Honourable C McKenna	November 20, 2019 to March 31, 2020	403,106	46,964	144	1,344
Honourable F-P Champagne	April 1, 2019 to November 20, 2019	971,769	88,211	318	222
Minister of Rural Economic Development					
Honourable B Jordan	April 1, 2019 to November 20, 2019	354,929	29,394	214	–
		1,729,804	164,569	676	1,566

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
–	–	4,587	–	–	–	506,840
–	–	2,250	–	–	–	1,593,095
125	–	660	–	65	–	449,706
–	–	629	–	–	–	357,049
–	–	63	–	–	–	481,778
–	–	2,977	–	–	–	1,088,994
125	–	11,166	–	65	–	4,477,462
–	–	1,210	–	48	2,423	615,957
–	–	1,352	–	15	6,803	883,170
–	–	2,562	–	63	9,226	1,499,127
126	–	2,775	–	13,208	–	435,268
242	–	349	–	–	–	1,372,691
368	–	3,124	–	13,208	–	1,807,959
238	–	–	–	–	–	590,031
609	–	–	–	–	6	828,136
847	–	–	–	–	6	1,418,167
–	–	18	–	–	–	451,576
–	–	1,133	–	–	–	1,061,653
–	–	859	–	–	–	385,396
–	–	2,010	–	–	–	1,898,625

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)
Innovation, Science and Economic Development					
Department of Industry					
Minister of Economic Development and Official Languages					
Honourable M Joly.....	November 20, 2019 to March 31, 2020	404,004	38,390	228	160
Minister of Innovation, Science and Economic Development					
Honourable N Bains.....	April 1, 2019 to November 20, 2019	899,789	54,826	85	650
Minister of Innovation, Science and Industry					
Honourable N Bains.....	November 20, 2019 to March 31, 2020	736,689	39,164	623	–
Ministers of Rural Economic Development					
Honourable M Monsef.....	November 20, 2019 to March 31, 2020	19,103	–	–	–
Honourable B Jordan.....	April 1, 2019 to November 20, 2019	323,423	14,368	–	–
Minister of Science and Sport					
Honourable K Duncan.....	April 1, 2019 to November 20, 2019	650,639	81,382	393	217
Minister of Small Business and Export Promotion					
Honourable M Ng.....	April 1, 2019 to November 20, 2019	797,254	85,320	637	6,104
Minister of Tourism, Official Languages and La Francophonie					
Honourable M Joly.....	April 1, 2019 to November 20, 2019	500,925	75,467	642	225
		4,331,826	388,917	2,608	7,356
Atlantic Canada Opportunities Agency					
Minister of Economic Development and Official Languages					
Honourable M Joly.....	November 20, 2019 to March 31, 2020	52,949	12,610	–	–
Minister of Innovation, Science and Economic Development					
Honourable N Bains.....	April 1, 2019 to November 20, 2019	50,000	6,700	–	–
		102,949	19,310	–	–
Canadian Northern Economic Development Agency					
Minister of Economic Development					
Honourable M Joly.....	November 20, 2019 to March 31, 2020	76,700	2,108	–	–
Minister of Innovation, Science and Economic Development					
Honourable N Bains.....	April 1, 2019 to November 20, 2019	75,000	10,000	–	–
		151,700	12,108	–	–
Department of Western Economic Diversification					
Minister of Economic Development					
Honourable M Joly.....	November 20, 2019 to March 31, 2020	53,330	14,326	–	–
Minister of Innovation, Science and Economic Development					
Honourable N Bains.....	April 1, 2019 to November 20, 2019	75,000	10,000	–	–
		128,330	24,326	–	–
Economic Development Agency of Canada for the Regions of Quebec					
Minister of Economic Development and Official Languages					
Honourable M Joly.....	November 20, 2019 to March 31, 2020	53,330	10,000	–	–
Minister of Innovation, Science and Economic Development					
Honourable N Bains.....	April 1, 2019 to November 20, 2019	75,000	10,000	–	–
		128,330	20,000	–	–

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
30	44	1,332	–	–	1,713	445,901
112	–	1,515	–	–	9,892	966,869
20	22	713	–	–	–	777,231
–	–	–	–	–	–	19,103
–	–	–	–	–	–	337,791
141	–	2,206	–	–	1,328	736,306
141	–	812	–	10	5,700	895,978
932	–	3,200	–	–	61,053	642,444
1,376	–	9,778	–	10	79,686	4,821,623
–	–	–	–	–	–	65,559
–	–	–	–	–	–	56,700
–	–	–	–	–	–	122,259
–	–	–	–	–	–	78,808
–	–	–	–	–	–	85,000
–	–	–	–	–	–	163,808
–	–	–	–	–	–	67,656
–	–	–	–	–	–	85,000
–	–	–	–	–	–	152,656
–	–	–	–	–	–	63,330
–	–	–	–	–	–	85,000
–	–	–	–	–	–	148,330

Expenditures of ministers' offices—continued

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Federal Economic Development Agency for Southern Ontario					
Minister of Economic Development and Official Languages					
Honourable M Joly	November 20, 2019 to March 31, 2020	53,329	7,354	–	–
Minister of Innovation, Science and Economic Development					
Honourable N Bains.....	April 1, 2019 to November 20, 2019	49,999	6,667	–	–
		103,328	14,021	–	–
		4,946,463	478,682	2,608	7,356
Justice					
Department of Justice					
Minister of Justice and Attorney General of Canada					
Honourable D Lametti	April 1, 2019 to March 31, 2020	1,937,427	112,972	1,580	22,910
National Defence					
Department of National Defence					
Minister of National Defence					
Honourable H S Sajjan.....	April 1, 2019 to March 31, 2020	1,320,526	166,804	–	3,306
Associate Minister of National Defence					
Honourable L MacAulay	April 1, 2019 to March 31, 2020	5,036	413	–	–
		1,325,562	167,217	–	3,306
National Revenue					
Canada Revenue Agency					
Minister of National Revenue					
Honourable D Lebouthillier	April 1, 2019 to March 31, 2020	964,440	54,982	–	9,269
Natural Resources					
Department of Natural Resources					
Ministers of Natural Resources					
Honourable S O'Regan.....	November 20, 2019 to March 31, 2020	506,304	112,428	–	109
Honourable A Sohi	April 1, 2019 to November 20, 2019	819,432	90,518	–	4,574
		1,325,736	202,946	–	4,683
Privy Council					
Privy Council Office					
Prime Minister					
Right Honourable J Trudeau	April 1, 2019 to March 31, 2020	8,536,672	663,958	–	108,534
Deputy Prime Minister and Minister of Intergovernmental Affairs					
Honourable C Freeland.....	November 20, 2019 to March 31, 2020	592,345	57,346	–	1,763
Deputy Prime Minister and Minister of Intergovernmental Affairs — Exempt Staff working in Ministers' Regional Offices (MROs) ¹					
Honourable C Freeland	November 20, 2019 to March 31, 2020	157,466	–	–	–
Leaders of the Government in the House of Commons					
Honourable P Rodriguez.....	November 20, 2019 to March 31, 2020	719,318	14,563	–	37
Honourable B Chagger	April 1, 2019 to November 20, 2019	645,771	1,294	–	–

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
-	-	-	-	-	-	60,683
-	-	-	-	-	-	56,666
-	-	-	-	-	-	117,349
1,376	66	9,778	-	10	79,686	5,526,025
-	20	1,818	-	772	15	2,077,514
-	-	17,923	-	-	-	1,508,559
-	-	-	-	-	-	5,449
-	-	17,923	-	-	-	1,514,008
72	-	2,684	-	2,693	-	1,034,140
21	-	-	-	-	-	618,862
-	-	-	-	-	-	914,524
21	-	-	-	-	-	1,533,386
16,267	1,504	71,105	-	-	-	9,398,040
175	-	-	-	-	-	651,629
-	-	-	-	-	-	157,466
-	-	218	-	-	-	734,136
-	-	-	-	-	-	647,065

Expenditures of ministers' offices—continued

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Minister of Democratic Institutions Honourable K Gould	April 1, 2019 to November 20, 2019	918,038	23,947	–	1,243
Minister of Intergovernmental and Northern Affairs and Internal Trade Honourable D LeBlanc	April 1, 2019 to November 20, 2019	739,058	31,135	–	–
President of the Queen's Privy Council for Canada Honourable D LeBlanc	November 20, 2019 to March 31, 2020	389,422	6,401	225	5,000
		12,698,090	798,644	225	116,577
Public Safety and Emergency Preparedness					
Department of Public Safety and Emergency Preparedness					
Ministers of Public Safety and Emergency Preparedness					
Honourable B Blair	November 20, 2019 to March 31, 2020	577,029	59,941	–	–
Honourable R Goodale	April 1, 2019 to November 20, 2019	1,048,030	31,703	–	4,555
Minister of Border Security and Organized Crime Reduction Honourable B Blair	April 1, 2019 to November 20, 2019	540,010	22,686	–	323
		2,165,069	114,330	–	4,878
Public Services and Procurement					
Department of Public Works and Government Services					
Minister of Public Services and Procurement					
Honourable A Anand	November 20, 2019 to March 31, 2020	379,164	27,247	287	8,955
Minister of Public Services and Procurement and Accessibility ² Honourable C Qualtrough	April 1, 2019 to November 20, 2019	790,037	55,124	244	1,180
Minister of Public Services and Procurement — Exempt Staff Working in Minister's Regional Offices (MROs) Honourable A Anand	November 20, 2019 to March 31, 2020	155,162	2,525	–	–
Minister of Public Services and Procurement and Accessibility — Exempt Staff Working in Minister's Regional Offices (MROs) ² Honourable C Qualtrough	April 1, 2019 to November 20, 2019	967,636	15,715	66	928
		2,291,999	100,611	597	11,063
Transport					
Department of Transport					
Minister of Transport					
Honourable M Gameau	April 1, 2019 to March 31, 2020	1,037,342	103,622	409	–
Treasury Board					
Treasury Board Secretariat					
President of the Treasury Board					
Honourable J-Y Ducloux	November 20, 2019 to March 31, 2020	375,268	6,371	700	75
President of the Treasury Board and Minister of Digital Government Honourable J Murray	April 1, 2019 to November 20, 2019	633,544	17,393	150	186
Minister of Digital Government Honourable J Murray	November 20, 2019 to March 31, 2020	236,119	31,535	–	–
		1,244,931	55,299	850	261

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
–	–	559	–	–	–	943,787
–	–	91	–	–	–	770,284
–	–	–	–	–	–	401,048
16,442	1,504	71,973	–	–	–	13,703,455
–	480	103	–	–	–	637,553
–	560	2,236	–	–	–	1,087,084
–	142	860	–	21	–	564,042
–	1,182	3,199	–	21	–	2,288,679
–	–	988	–	662	225	417,528
–	–	1,672	–	–	–	848,257
–	–	–	–	–	–	157,687
–	–	413	–	–	50	984,808
–	–	3,073	–	662	275	2,408,280
524	810	1,527	–	135	5,970	1,150,339
–	–	1,075	–	–	–	383,489
–	–	1,074	–	40	5,386	657,773
–	–	2,146	–	–	–	269,800
–	–	4,295	–	40	5,386	1,311,062

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)
Veterans Affairs					
Department of Veterans Affairs					
Minister of Veterans Affairs					
Honourable L MacAulay	April 1, 2019 to March 31, 2020	1,131,383	234,204	1,037	41
Women and Gender Equality					
Department of Women and Gender Equality					
Minister for Women and Gender Equality and Rural Economic Development					
Honourable M Monsef	November 20, 2019 to March 31, 2020	362,714	39,420	–	–
Minister of International Development and Minister for Women and Gender Equality					
Honourable M Monsef	April 1, 2019 to November 20, 2019	815,558	93,473	2,444	1,155
		1,178,272	132,893	2,444	1,155
Other ³	Not applicable	10,639	–	–	–
Total		56,174,177	5,157,420	25,714	236,875

¹ Responsibility for all Ministers' Regional Offices (MROs) fall under the Privy Council Office (PCO). As a result, all related expenditures are represented under the PCO portfolio.

² Honourable C Qualtrough: The expenditures reported are for the role of Minister of Public Services and Procurement. The Department of Employment and Social Development is responsible for reporting expenditures for her role of Minister of Accessibility.

³ Expenditures relate to former Minister's offices, which were paid out in the 2019-2020 fiscal year.

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
1,597	287	779	–	–	14,204	1,383,532
–	–	330	–	–	–	402,464
–	–	1,441	–	26	–	914,097
–	–	1,771	–	26	–	1,316,561
						10,639
29,492	7,908	180,593	–	22,453	130,994	61,965,626

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 2019–2020"
- Department of National Defence charges for the use of government aircrafts
- travel expenditures of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenditures are reported in a separate statement in Section 11 of this volume entitled "Foreign Affairs, Trade and Development—Travel expenditures for Canadian representation at international conferences and meetings"

Travel expenditures of ministers and parliamentary secretaries

(in dollars)

Ministry and minister	Vote	Amount
Agriculture and Agri-Food		
Minister of Agriculture and Agri-Food		
Honourable M-C Bibeau	1	33,364
Parliamentary secretaries		
J-C Poissant.....	1	2,504
N Ellis	1	295
Canadian Heritage		
Minister of Canadian Heritage		
Honourable S Guilbeault	1	16,370
Minister of Canadian Heritage and Multiculturalism		
Honourable P Rodriguez	1	15,003
Parliamentary secretaries		
A Fillmore	1	9,169
G Anandasangaree.....	1	7,432
Minister of Diversity and Inclusion and Youth		
Honourable B Chagger.....	1	16,260
Minister of Science and Sport		
Honourable K Duncan.....	1	10,345
Crown-Indigenous Relations and Northern Affairs		
Minister of Crown-Indigenous Relations		
Honourable C Bennett	1	78,587
Parliamentary secretary		
M Miller	1	12,585
Minister of Crown-Indigenous Relations		
Honourable D Vandal.....	1	9,778
Parliamentary secretary		
Y Jones.....	1	1,587
Digital Government		
Minister of Digital Government		
Honourable J Murray.....	1	31,535
Environment and Climate Change		
Ministers of Environment and Climate Change		
Honourable C McKenna	1	62,415
Honourable J Wilkinson	1	26,483
Parliamentary secretary		
S Fraser	1	4,439

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

Ministry and minister	Vote	Amount
Families, Children and Social Development		
Minister of Accessibility		
Honourable C Qualtrough	1	27,278
Ministers of Families, Children and Social Development		
Honourable A Hussien	1	12,415
Honourable J-Y Duclos	1	24,309
Parliamentary secretary		
A Vaughan	1	15,113
Minister of Employment, Workforce Development and Labour		
Honourable P Hajdu	1	26,904
Parliamentary secretary		
R Cuzner	1	9,443
Minister of Labour		
Honourable F Tassi	1	6,274
Ministers of Seniors		
Honourable D Schulte	1	5,672
Honourable F Tassi	1	10,580
Finance		
Minister of Finance		
Honourable B Morneau	1	95,776
Minister of Middle Class Prosperity and Associate Minister of Finance		
Honourable B Fortier	1	10,834
Parliamentary secretaries		
J Lightbound	1	4,283
J O'Connell (Youth Economic Opportunity).....	1	2,991
Fisheries, Oceans and the Canadian Coast Guard		
Ministers of Fisheries, Oceans and the Canadian Coast Guard		
Honourable B Jordan.....	1	13,490
Honourable J Wilkinson	1	37,071
Parliamentary secretaries		
S Casey	1	5,530
T Beech.....	1	1,145
Global Affairs		
Ministers of Foreign Affairs		
Honourable C Freeland	1	89,813
Honourable F-P Champagne	1	71,520
Parliamentary secretary		
R Oliphant.....	1	40,862
Parliamentary secretary (Canada–U.S. Relations)		
Honourable A Leslie	1	8,926
Parliamentary secretaries (Consular Affairs)		
P Goldsmith-Jones.....	1	32,217
Ministers of International Development		
Honourable K Gould	1	12,888
Honourable M Monsef	1	16,920
Parliamentary secretary		
K Khera.....	1	14,583
Minister of International Trade Diversification		
Honourable J Carr	1	23,404
Parliamentary secretary		
O Alghabra.....	1	9,993
Minister of Small Business, Export Promotion and International Trade		
Honourable M Ng	1	27,194
Parliamentary secretary		
R Bendayan.....	1	4,120
Health		
Ministers of Health		
Honourable G Petitpas Taylor	1	22,202
Honourable P Hajdu	1	11,322
Parliamentary secretaries		
D Fisher	1	2,453
P Damoff	1	22

Travel expenditures of ministers and parliamentary secretaries—*continued*

(in dollars)

Ministry and minister	Vote	Amount
Immigration, Refugees and Citizenship		
Ministers of Immigration, Refugees and Citizenship		
Honourable A Hussien	1	39,607
Honourable M Mendicino	1	33,190
Parliamentary secretary		
M DeCourcey	1	7,325
S Martinez Ferrada	1	577
Indigenous Services		
Ministers of Indigenous Services		
Honourable M Miller	1	14,321
Honourable S O'Regan	1	45,433
Parliamentary secretaries		
D Vandal	1	4,680
P Damoff	1	926
Infrastructure and Communities		
Ministers of Infrastructure and Communities		
Honourable C McKenna	1	27,168
Honourable F-P Champagne	1	17,242
Parliamentary secretary		
M Mendicino	1	9,294
Minister of Rural Economic Development		
Honourable B Jordan	1	13,628
Parliamentary secretary		
M Serré	1	5,828
Innovation, Science and Economic Development		
Minister of Economic Development and Official Languages		
Honourable M. Joly	1	36,690
Parliamentary secretaries		
É Brière	1	618
K Young	1	590
R Arseneault	1	1,566
T Duguid	1	3,313
T Sheehan	1	1,102
Minister of Innovation, Science and Economic Development		
Honourable N Bains	1	64,048
Parliamentary secretary		
R Massé	1	4,411
Minister of Innovation, Science and Industry		
Honourable N Bains	1	17,176
Parliamentary secretary		
W Amos	1	801
Minister of Rural Economic Development		
Honourable B Jordan	1	14,368
Minister of Science and Sport		
Honourable K Duncan	1	11,205
Parliamentary secretary		
K Young	1	1,090
Minister of Small Business and Export Promotion		
Honourable M Ng	1	26,824
Parliamentary secretary		
R Hébert	1	3,047
Minister of Tourism, Official Languages and La Francophonie		
Honourable M Joly	1	26,712
Parliamentary secretary		
A Lockhart	1	721
Justice		
Minister of Justice and Attorneys General of Canada		
Honourable D Lametti	1	43,389
Parliamentary secretary		
A Virani	1	1,826

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

Ministry and minister	Vote	Amount
National Defence		
Minister of National Defence		
Honourable H S Sajjan	1	159,328
Parliamentary secretaries		
A Vandenberg	1	1,100
S Cormier	1	1,144
National Revenue		
Minister of National Revenue		
Honourable D LeBouthillier	1	18,060
Parliamentary secretary		
F Sorbara	1	4,773
Natural Resources		
Ministers of Natural Resources		
Honourable A Sohi	1	12,053
Honourable S O'Regan	1	34,254
Parliamentary secretaries		
P Lefebvre	1	25,284
Privy Council		
Prime Minister		
Right Honourable J Trudeau	1	10,178
Deputy Prime Minister of Intergovernment Affairs		
Honourable C Freeland	1	14,518
Leaders of the Government in the House of Commons		
Honourable P Rodriguez	1	2,191
Honourable B Chagger	1	1,408
Minister of Democratic Institutions		
Honourable K Gould	1	7,195
Minister of Intergovernmental and Northern Affairs and Internal Trade		
Honourable D LeBlanc	1	683
Public Safety and Emergency Preparedness		
Ministers of Public Safety and Emergency Preparedness		
Honourable B Blair	1	7,400
Honourable R Goodale	1	13,889
Parliamentary secretaries		
J Lightbound	1	842
K McCrimmon	1	1,635
Minister of Border Security and Organized Crime Reduction		
Honourable B Blair	1	24,403
Parliamentary secretary		
P Schiefke	1	207
Public Services and Procurement		
Minister of Public Services and Procurement		
Honourable A Anand	1	7,339
Minister of Public Services and Procurement and Accessibility		
Honourable C Qualtrough	1	4,590
Parliamentary secretary		
K Young	1	913
S MacKinnon	1	3,411
Transport		
Minister of Transport		
Honourable M Garneau	1	23,637
Treasury Board		
President of the Treasury Board and Ministers of Digital Government		
Honourable J Murray	1	17,393
President of the Treasury Board		
Honourable J-Y Duclos	1	6,371

Travel expenditures of ministers and parliamentary secretaries—concluded

(in dollars)

Ministry and minister	Vote	Amount
Veterans Affairs		
Minister of Veterans Affairs		
Honourable L MacAulay	1	63,297
Parliamentary secretaries		
D Samson	1	1,934
S Lauzon	1	2,479
Women and Gender Equality		
Minister for Women and Gender Equality		
Honourable M Monsef	1	10,692
Parliamentary secretary		
T Duguid	1	6,036
Minister of International Development and Minister for Women and Gender Equality		
Honourable M Monsef	1	20,661
Parliamentary secretary		
G Hutchings	1	4,438
Total		2,028,150

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 M-C Bibeau	30,991
Crown-Indigenous Relations and Northern Affairs	
Minister of Crown-Indigenous Relations	
Honourable C Bennett	10,157
Parliamentary Secretary	
M Miller	3,795
Environment and Climate Change	
Ministers of Environment and Climate Change	
Honourable C McKenna	48,264
Honourable J Wilkinson	23,835
Families, Children and Social Development	
Minister of Accessibility	
Honourable C Qualtrough	9,446
Minister of Families, Children and Social Development	
Honourable A Hussen	2,395
Minister of Employment, Workforce Development and Labour	
Honourable P Hajdu	7,007
Minister of Employment, Workforce Development and Disability Inclusion	
Honourable C Qualtrough	18,135
Finance	
Minister of Finance	
Honourable B Morneau	223,928
Global Affairs	
Ministers of Foreign Affairs	
Honourable F-P Champagne	197,184
Honourable C Freeland	211,864
Ministers of International Development	
Honourable K Gould	21,202
Honourable M Monsef	44,680
Minister of International Trade Diversification	
Honourable J Carr	42,886
Minister of Small Business, Export Promotion International Trade	
Honourable M Ng	49,084
Immigration, Refugees and Citizenship	
Ministers of Immigration, Refugees and Citizenship	
Honourable M Mendicino	39,641
Honourable A Hussen	28,157
Indigenous Services	
Ministers of Indigenous Services	
Honourable M Miller	3,354
Honourable S O'Regan	1,565
Parliamentary Secretary	
D Vandal	2,427
Infrastructure and Communities	
Minister of Infrastructure and Communities	
Honourable C McKenna	14,100

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

(in dollars)

Ministry and minister	Amount
Innovation, Science and Economic Development	
Minister of Innovation, Science and Economic Development	
Honourable N Bains	21,366
Minister of Innovation, Science and Industry	
Honourable N Bains	2,553
Minister of Small Business and Export Promotion	
Honourable M Ng	22,696
Minister of Tourism, Official Languages and La Francophonie	
Honourable M Joly	11,626
Justice	
Minister of Justice and Attorney General of Canada	
Honourable D Lametti	12,258
National Defence	
Minister of National Defence	246,112
Honourable H S Sajjan	
Natural Resources	
Ministers of Natural Resources	
Honourable S O'Regan	1,994
Honourable A Sohi	17,413
Privy Council	
Deputy Prime Minister and Minister of Intergovernmental Affairs	
Honourable C Freeland	17,514
Public Safety and Emergency Preparedness	
Ministers of Public Safety and Emergency Preparedness	
Honourable R Goodale	24,691
Honourable B Blair	8,225
Minister of Border Security and Organized Crime Reduction	
Honourable B Blair	4,358
Transport	
Minister of Transport	
Honourable M Garneau	22,237
Veterans Affairs	
Minister of Veterans Affairs	
Honourable L MacAulay	23,862
Women and Gender Equality	
Minister of Women and Gender Equality	
Honourable M Monsef	14,719
Minister of Women and Gender Equality and Rural Economic Development	
Honourable M Monsef	916
Total	1,486,637

Section 11

Public Accounts of Canada

2019–2020

Other miscellaneous information

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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.....	3,263,866	1,263,187	4,527,053
Prince Edward Island	494,269	193,447	687,716
Nova Scotia—Federal.....	13,125,804	2,868,744	15,994,548
Nova Scotia—Other claim under the Enterprise Cape Breton Corporation	8,938,116	1,865,820	10,803,936
Nova Scotia—Automatic assumption claim under the Enterprise Cape Breton Corporation	2,751,512	581,952	3,333,464
Nova Scotia—Silicosis claim under the Enterprise Cape Breton Corporation	163,856	34,728	198,584
New Brunswick	7,340,692	1,520,364	8,861,056
Quebec.....	22,379,960	4,711,564	27,091,524
Ontario.....	49,643,977	9,131,015	58,774,992
Manitoba.....	2,552,413	2,095,662	4,648,075
Saskatchewan.....	3,812,743	2,423,348	6,236,091
Alberta.....	17,392,986	5,083,320	22,476,306
British Columbia.....	23,251,608	10,140,000	33,391,608
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i>	440	–	440
Claim cost payments to locally engaged employees outside Canada (Section 7)	31,623	–	31,623
	155,143,865	41,913,151	197,057,016
Less recoveries:			
Claim and administration expenses recovered from Crown agencies.....	41,584,877	14,358,036	55,942,913
Claim and administration expenses recovered from other Government departments	86,768,560	24,784,274	111,552,834
Claim and administration expenses recoveries related to employment insurance.....	262,499	52,501	315,000
Recoveries from responsible third parties (subrogation).....	979	–	979
	128,616,915	39,194,811	167,811,726
Net expenditures ⁴.....	26,526,950	2,718,340	29,245,290

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 8 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 Buenos Aires (Argentina)—G20, November 28 to December 2, 2018.....	172
Prime Minister's Visit to Paris (France)—Christchurch Call to Action Launch Event, May 14-17, 2019.....	203,952
Prime Minister's Visit to Portsmouth and London (United Kingdom), Juno Beach and Paris (France)—D-Day 75th Anniversary, June 4-7, 2019.....	467,745
Prime Minister's Visit to Washington (United States), June 19-20, 2019.....	98,623
Prime Minister's Visit to Osaka (Japan)—G20 Summit, June 26-29, 2019.....	425,677
Prime Minister's Visit to Biarritz (France)—G7 Summit, August 24-26, 2019.....	466,952
Prime Minister's Postponed Visit to Santiago (Chile)—APEC Summit, November 16-17, 2019.....	36,375
Prime Minister's Visit to London (United Kingdom)—NATO's Leaders' Meeting, December 2-4, 2019.....	229,790
Canadian Participation in the World Economic Forum, Davos (Switzerland), January 21-24, 2020.....	58,349
Prime Minister's Visit to Addis Ababa (Ethiopia)—African Union Summit, Kuwait City (Kuwait), Dakar (Senegal), Munich (Germany)—Munich Security Conference, February 6-15, 2020.....	873,357
Prime Minister's Postponed Visit to Bridgetown (Barbados)—Caricom Intersessional Meeting, February 17-18, 2020.....	137,273
Planning and advance visit for Prime Minister's Postponed Visit to Kigali (Rwanda)—Commonwealth Heads of Government Meeting, June 25-27, 2020.....	64,926
Prime Minister's Postponed Visit to New York City (United States), March 16-18, 2020.....	3,323
Governor General's Visit to Africa, October 2018.....	164
Advance and planning visit for the Governor General's Postponed Visit to Mozambique, April 2019.....	1,385
Governor General's Visit to the Republic of Rwanda, April 4-9, 2019.....	268,718
Governor General's Visit to the French Republic, June 3-6, 2019.....	67,874
Governor General's Visit to the Republic of Peru, July 23-28, 2019.....	133,521
Governor General's Visit to the Kingdom of the Netherlands and the Republic of Poland, August 29 to September 2, 2019.....	137,461
Governor General's Visit to the French Republic, September 29 to October 1, 2019.....	72,562
Governor General's Visit to the Republic of Lithuania and the Republic of Estonia, November 24-28, 2019.....	414,947
Governor General's Visit to the Italian Republic, November 29 to December 4, 2019.....	202,803
Governor General's Visit to Jerusalem and the Republic of Poland, January 21-28, 2020.....	277,138
Minister of Foreign Affairs—Bilateral Visits (Visits Officer).....	135,527
Minister of International Trade—Bilateral Visits (Visits Officer).....	37,601
Minister of International Development—Bilateral Visits (Visits Officer).....	19,783
Minister for La Francophonie—Bilateral Visits (Visits Officer).....	7,712
Minister of Foreign Affairs—Bilateral Visits (Members of Parliament Pairing).....	30,992
Minister of Foreign Affairs—Canadian Delegation to Washington (United States)—North Atlantic Treaty Organization's Foreign Ministerial Meeting, April 3-4, 2019.....	3,403
Minister of Foreign Affairs—Canadian Delegation to Dinard (Paris)—G7 Foreign Ministerial Meeting, April 5-6, 2019.....	27,979
Minister of Foreign Affairs—Canadian Delegation to Rovaniemi (Finland)—11th Ministerial Meeting of the Arctic Council, May 6-7, 2019.....	57,515
Canadian Delegation to Medellin (Colombia)—49th General Assembly of the Organization of American States, June 26-28, 2019.....	37,691

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 Foreign Affairs—Canadian Delegation to Osaka (Japan)—G20 Leaders' Summit, June 28-29, 2019.....	79,254
Minister of Foreign Affairs—Canadian Delegation to Bangkok (Thailand)—Post-Ministerial Conference and the Association of Southeast Asian Nations Regional Forum Ministerial Meeting, August 1-2, 2019.....	79,897
Minister of Foreign Affairs—Canadian Delegation to Biarritz (France)—G7 Leaders' Summit, August 24-26, 2019.....	42,856
Canadian Delegation to Vienna (Austria)—International Atomic Energy Agency General Conference, September 16-20, 2019.....	20,133
Canadian Delegation to New York (United States)—74th Session of the United Nations General Assembly, September 21-30, 2019.....	592,262
Canadian Delegation to Paris (France)—40th Session of the General Conference of United Nations Educational, Scientific and Cultural Organization, November 12-27, 2019.....	22,734
Minister of Foreign Affairs—Canadian Delegation to Brussels (Belgium)—North Atlantic Treaty Organization's Foreign Ministerial Meeting, November 20, 2019.....	16,582
Minister of Foreign Affairs—Canadian Delegation to Nagoya (Japan)—G20 Foreign Ministers' Meeting, November 22-23, 2019.....	74,440
Minister of Foreign Affairs—Canadian Delegation to Bratislava (Slovakia)—Organization for Security and Co-operation in Europe, December 5-6, 2019.....	29,712
Canadian Delegation's postponed Visit to Pittsburgh, (United States)—G7 Foreign Ministerial Meeting, March 24-25, 2020.....	878
Minister of International Trade—Canadian Delegation to Viña del Mar (Chile)—Asia-Pacific Economic Cooperation Ministers Responsible for Trade, May 17-18, 2019.....	69,278
Minister of International Trade—Canadian Delegation to Paris (France)—Ministerial Council Meeting of the Organisation for Economic Co-operation and Development, May 22-23, 2019.....	36,885
Minister of International Trade—Canadian Delegation to Tsukuba (Japan)—G20 Trade Ministers' Meeting (TMM), June 8-9, 2019.....	45,234
Canadian Delegation to Funafuti (Tuvalu)—Pacific Island Forum, August 12-17, 2019.....	24,397
Canadian Delegation to Bangkok (Thailand)—8th Association of Southeast Asian Nations Economic Ministers-Canada Consultation, September 9-10, 2019.....	21,731
Minister of International Development—Canadian Delegation to Paris (France)—G7 Development Ministers Meeting, July 4-5, 2019.....	62,435
Canadian Participation in the inauguration ceremony in Panama, June 30 to July 2, 2019.....	2,938
Canadian Participation to the state funeral for Prime Minister Beji Caid Essebsi, July 26-28, 2019.....	3,035
Canadian Participation in the inauguration ceremony in Argentina, December 8-12, 2019.....	9,583
Canadian Participation in the inauguration ceremony in Guatemala, January 13-16, 2020.....	6,690
Canadian Participation in the installment of Cardinal-elect Michael Czerny, October 2-6, 2019.....	44,907
Canadian Participation in the Enthronement of the Japanese Emperor, October 22-23, 2019.....	51,180
Canadian Participation in the inauguration ceremony in Uruguay, March 1-4, 2020.....	10,405
Total.....	6,348,736

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 Buenos Aires (Argentina)—G20, November 28 - December 2, 2018</i>	172
<i>Prime Minister's Visit to Paris (France)—Christchurch Call to Action Launch Event, May 14-17, 2019</i>	105,096
House of Commons Trudeau, Right Honourable J., Bains, Honourable N.	
Prime Minister's Office Bouchard, M., Guillon, T., Scotti, A., Travers, P., Proulx, P., Bouchard, L., Hallé, A.-L., Marques, E., Sly, M., Zamor, R., Dharas, J., Gagnon, C.	
Privy Council Office Maloley, J., Madore, J., Pilon, T., Bazinet, É., Moss, N., Ménard, D., Hage, M., O'Nions, C., Ammerman, R., Morrison, D., Bonneville-Mainville, R., Wittmann, P., Lynch, C., Cassis, V., Huot, P., Mendlesohn, M.	
Global Affairs Canada Roy, S., Huot-Bolduc, F., Tsai-Klassen, F., Cousin, M., Dana-Yoblonski, A.-J., Bersanetti, O., Landry, T., Tremblay, H., Sorel, C., Corneloup, F., Mota, S., Bardou, M.	
Department of National Defence Britt-Côté, Dr. M.	
Innovation, Science and Economic Development Canada Ismail, T.	
<i>Prime Minister's Visit to Portsmouth and London (UK), Juno Beach and Paris (France)—D-Day 75th Anniversary, June 4-7, 2019</i>	215,056
House of Commons Trudeau, Right Honourable J., Blanchet, Y.-F., Singh, J.	
Prime Minister's Office Ahmad, C., Bouchard, L., Bouchard, M., Dinsdale, M., Gagnon, C., Grech, A., Guillon, T., Laventure, L., Malinoski, B., Proulx, P., Scotti, A., Sly, M., Sly, M., Telford, K., Theis, R., Travers, P.	
Privy Council Office Cloutier, B., Doucette, P., Gascon, A., Grecco, B., Hage, M., Lanbro, J., Lemire, M., Madore, J., Ménard, D., Mioc, C., Morrison, D., Moss, N., Pilon, T., Quenneville, L., Shea, M., Simoneau, E., Tanguay, J., Tremblay, É., Wagner, R., Weetman, J., Yanyk, R.	
Global Affairs Canada Aggelopoulos, T., Agrebi, N., Bardou, M., Beckermann, J., Bersanetti, O., Boucher, C., Boufraine, N., Charette, J., Corneloup, F., Currie, J., Dana-Yoblonski, A.-J., De Leeuw, L., De Nardi, K., Duchesne, B., Enjalbert, V., Hudon, I., Huot-Bolduc, F., Jones, B., Landry, T., Le Merrer, S., McNeill, C., Morrell, V., Mota, S., Murphy, L., Nouisser, N., O'Neil, P., Rainbird, J., Rehal, W., Requillart, M., Rivard, J., Roy, S., Séguin, S., Singh, D., Snider, C., Tsai-Klassen, F., Vachon, A., Wheeler, S., Wisniowski, B., Wood, M., Wysloulzil, R.	
Department of National Defence Britt-Côté, Dr. M.	

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
Other Mcleod, Honourable R., Pagé, D., Kaur, G.	
<i>Prime Minister's Visit to Washington (USA), June 19-20, 2019</i>	19,687
House of Commons Trudeau, Right Honourable J., Freeland, Honourable C., Sajjan, Honourable H.	
Prime Minister's Office Telford, K., Clow, B., Ahmad, C., Chin, B., Beauchemin, S., Pascuzzo, M., Proulx, P., Grech, A., Guillon, T., Scotti, A., Sly, M.	
Privy Council Office Pilon, T., Maloley, J., Lemire, M., Cotton, B., Bossenmaier, G., Morrison, D., Madore, J., Mackay, C., Ali, T., Adler, J.	
Global Affairs Canada Garneau, V., Lawrence, A., Wheeler, S., Huot-Bolduc, F., Currie, J., Labrosse, J., Gibbins, C., Jones, J., Lambo, P., Coulter, A., Suter, C., Shonk, C., Sullivan, K., Benner, V., Happli, A., Gagné-Rainville, D.	
Department of National Defence Astravas, Z.	
<i>Prime Minister's Visit to Osaka (Japan)—G20 Summit, June 26-29, 2019</i>	94,222
House of Commons Trudeau, Right Honourable J.	
Prime Minister's Office Scotti, A., Travers, P., Caceres, D., Vangerven, K., Hage-Moussa, V., Telford, K., Purchase, K., Proulx, P., Malinoski, B., Clow, B., Chin, B., Archer, A., Marques, E., Catenaro, E., Gagnon, C.	
Privy Council Office Gaudreault, S., Madore, J., Tremblay, É., Morrison, D., Robert, A., Ménard, D., Hage, M., Fitzgerald, R., Mackay, C., Weetman, J., McPhail, B., Huot, P., Massabki, M., Samaan, V., Cotten, B., Cloutier, B., Bazinet, É.	
Global Affairs Canada Roy, S., Labrosse, J., Huot-Bolduc, F., Aggelopoulos, T., Burney, I., Bishop, G., Demers, C., Dickie, A., Palmer, R., Létourneau, S., Matsumoto, Y., Bashir, D., Lim, M., Noguchi, S., Mallin, L., Ormond, J., La Salle, C., Germansen, C., Shimizu, I., Akebayashi, M., Ejima, M., Sakaguchi, K., Davignon, J.-P., Boucher, C.	
Department of National Defence Britt-Côté, Dr. M.	
Public Services and Procurement Canada (Interpreters) Dawrant, A.	
Other Grégoire Trudeau, S., Barton, D.	
<i>Prime Minister's Visit to Biarritz (France)—G7 Summit, August 24-26, 2019</i>	127,745
House of Commons Trudeau, Right Honourable J.	
Prime Minister's Office Telford, K., Ahmad, C., Travers, P., Hallé, A.-L., Gagnon, C., Proulx, P., Bouchard, L., Guillon, T., Scotti, A., Sly, M., Malinoski, B., Chin, B.	

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 Madore, J., Xavier, C., Wittmann, P., Goosen, J., Lynch, C., Hamilton, D., Massabki, M., O'Nions, C., Nawaz, U., Cloutier, B., Lanbro, J., Robert, A., Grecco, B., Gascon, A., Ménard, D., Gagnon, M.	
Global Affairs Canada Hudon, I., Huot-Bolduc, F., Boucher, C., Cruz, A., Landry, T., Tsai-Klassen, F., Vachon, A., Mota, S., Corneloup, F., Dana-Yoblonski, A.-J., Sanchez, C., Nouisser, N., Workman, C., Boufraine, N., Charette, J., Mussely-Bédard, A., Bersanetti, O., Cousin, M., Le Merrer, S.	
Department of National Defence Britt-Côté, Dr. M.	
Public Services and Procurement Canada (Interpreters) Nakamura, S.	
<i>Prime Minister's Postponed Visit to Santiago (Chile)—APEC Summit, November 16-17, 2019</i>	16,556
Global Affairs Canada Boucher, C., Huot-Bolduc, F.	
<i>Prime Minister's Visit to London (UK)—NATO's Leaders' Meeting, December 2-4, 2019</i>	164,107
House of Commons Trudeau, Right Honourable J., Sajjan, Honourable H., Champagne, Honourable F.-P.	
Prime Minister's Office Ahmad, C., Scotti, A., Travers, P., Proulx, P., Pascucci, D., Bouchard, L., Telford, K., Malinoski, B., Sly, M., Guillon, T., Gagnon, C.	
Privy Council Office Madore, J., Morrison, D., Simoneau, E., Huot, P., Maloley, J., Pilon, T., Bazinet, É., Fitzgerald, R., Hage, M., Morgan, J., Moss, N., Mioc, C., McLaughlin, S., Quenneville, L., Delaney, A.	
Global Affairs Canada Huot-Bolduc, F., Roy, S., Angell, D., Thériault, M.C., Morgan, M., Garneau, V., Sauvé, J., Harris, L., De Nardi, K., Jones, B., Rehal, W., Aggelopoulos, T., Vidal, M., McNeill, J., Singh, D., Murphy, S., Séguin, S.	
Department of National Defence Montague, Dr. M., Astravas, Z., Vance, J. (Gen)	
<i>Prime Minister's Visit to Addis Ababa (Ethiopia)—African Union Summit, Kuwait City (Kuwait), Dakar (Senegal), Munich (Germany)—Munich Security Conference, February 6-15, 2020</i>	612,771
House of Commons Trudeau, Right Honourable J., Champagne, Honourable F.-P., Hussen, Honourable A., Ng, Honourable M.	
Prime Minister's Office Ahmad, C., Archambault, A., Bouchard, L., Cesvet, G., Davis, K., Grech, A., Guillon, T., Malinoski, B., Proulx, P., Scotti, A., Sly, M., Telford, K., Travers, P., Vaillancourt, A.-C., Vangerven, K.	
Privy Council Office Boyer, A., Charlebois, M., Charlebois, M., Cloutier, B., Debelle, J.-M., Denault, P., Duchesne, S., Fitzgerald, R., Gaudreault, S., Goosen, J., Gorley, F., Grecco, B., Hage, M., Lanbro, J., Lemire, M., Lynch, C., Madore, J., Maloley, J., Massabki, M., Mcphail, B., Morgan, J., Morrison, D., Pilon, T., Robert, A., Robert, A., Roussain, M., Selby, M., Stark, M., Sweet, S., Tremblay, E., Wilson, I., Wittmann, P.	
Global Affairs Canada Aggelopoulos, T., Aljazairi, F., Amyot, A., Ashenafi, S., Austen, A., Bacigalupo, G., Beye, K., Blanchard, M.-A., Boucher, C., Bourgeois, T., Catenaro, E., Chauvet, C., Chevrier, A., Currie, J., Dion, Honourable S., Diop, M., Dixon, K., Easton, J., Emde, C., Enna, S., Fairbairns, M., Gartshore, G., Gaulin, L., Genest, P., Guérin, M., Habboub, L., Hassan, S., Haswell, A., Henri, Y., Hudon, I., Huot-Bolduc, F., Ibrahim, T., Johann, L., Johann, L., Karimumvumba, M., Kimmel, M., Labrosse, J., Lagueux, A., Lambert, D., Lenz, T., Lévesque-Briand, C., Mathé, C., McLaughlin, M., Miller, R., Montreuil, L., Mukbil, S., Najia, L., O'Neill, J., Paradis-Caron, F., Peuch, N., Poupert, I., Reid, P., Roy, S., Santa, G., Schroedl, M., Sheppard, G., Skinner, P., Thériault, M.C., Thompson, G., Wheeler, S., Wondwosen, B., Yilma, E., Zaki, A.	

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
Public Services and Procurement Canada (Interpreters) Ghabrial, H.	
Department of National Defence Britt-Côté, Dr. M., Noreau, P.	
Employment and Social Development Canada Patel, Z., Tariq, T.	
Other Chung, T., Ujiri, M.	
<i>Prime Minister's Postponed Visit to Bridgetown (Barbados)—Caricom Intersessional Meeting, February 17-18, 2020</i>	89,334
House of Commons Champagne, Honourable F.-P., Fergus, G. (M.P.), Dubourg, E. (M.P.)	
Prime Minister's Office Bouchard, L., Guillon, T.	
Privy Council Office Bazinet, É., Bonneville-Mainville, R., Moss, N., Lefebvre, A., McNicoll, B.	
Global Affairs Canada Barrette, J., Petrilli, K., Bailey, M., Deschamps-Laporte, L., Hamann, L., Nadi, K., Teasdale, J., Chatterjee, L., Blanchard, M.-A.	
<i>Planning and advance visit for the Prime Minister's Postponed Visit to Kigali (Rwanda)—Commonwealth Heads of Government Meeting, June 25-27, 2020</i>	57,646
Global Affairs Canada Boucher, C., Davies, M., O'Connor, E.	
<i>Prime Minister's Postponed Visit to New York City (USA), March 16-18, 2020</i>	3,323
Prime Minister's Office Vangerven, K., Boulé, A.	
Privy Council Office Cloutier, B.	
Global Affairs Canada Boucher, C.	
<i>Planning and advance visit for the for the Governor General's Postponed Visit to Mozambique, April 2019</i>	600
<i>Governor General's Visit to the Republic of Rwanda, April 4-9, 2019</i>	116,917
Government House Payette, Her Excellency the Right Honourable J., Auger, O., Mousseau, D., MacIntyre, C., Babin-Dufresne, N., Lapalme, C., Rocheleau, J., Espallargas, E., Hamer, A., Caesar, M.	
House of Commons Bratina, B. (M.P.), Christopherson, D. (M.P.), Shanahan, B. (M.P.)	
Global Affairs Canada Wheeler, S., Fredette, M.-A., Stadelbauer, L., Boucher, C., Snider, C., Crowley, J., Marshall, P., Monast-Nadeau, J., Gillis, A., Munyiri, N., Ntirushwa, H., Grenier, M., Hingorani, Y., Mwangiru, D., Thompson, K., Kamau, A., Firlotte, N., Meester, D., Opiyo, B., Maina, P., Mwangiru, S., Oliver, M., Oumzil, H.	

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
Department of National Defence Martel, L. (Capt), Corbeil, P. (Lt(N)), Osborne, K. (Capt), Maheu, J. (Sgt), Brisson, A.-M. LS, Dufour, M. (Sgt), Menard, S. (Pte), Preece, T. (Cpl), Roche, G. (MCpl), Galbraith, H. (Lt(N)), Nacario, C. (Cpl),	
Accompanying delegation Watson-Wright, Dr. W., Ogilvie, Dr. G., Summerby-Murray, Dr. R., Turok, N., Butera, É.C., Lebel, J., Whitman, S., Kiddell-Monroe, R., Murengerantwali, S.	
<i>Governor General's Visit to the French Republic, June 3-6, 2019</i>	30,975
Government House Payette, Her Excellency the Right Honourable J., Di Lorenzo, A., Babin-Dufresne, N., Gobeil, M., Auger, O.	
Global Affairs Canada Snider, C., Clark, G., Klassen, V., Diakite, M.	
Department of National Defence Noel, M. (Maj), Maheu, J. (Sgt)	
<i>Governor General's Visit to the Republic of Peru, July 23-28, 2019</i>	48,462
Government House Payette, Her Excellency the Right Honourable J., Di Lorenzo, A., Mousseau, D., Laframboise, J.	
Global Affairs Canada Snider, C., Kutz, G., Koenig, E., Pypops, N., Magallanes, M., Pacheco, P.	
Department of National Defence Fecteau, M-A. (LCol), Martel, L. (Capt), Maheu, J. (Sgt)	
<i>Governor General's Visit to the Kingdom of the Netherlands and the Republic of Poland, August 29 to September 2, 2019</i>	89,759
Government House Payette, Her Excellency the Right Honourable J., Anido, C., Babin Dufresne, N., Di Lorenzo, A., Gobeil, M.	
Global Affairs Canada Anuewicz, A., Benson, I., De Leeuw, L., Dorsemaine, F., Fournier, B., Francisco, C., Gajek, R., Gillis, S., Nölke, S., Pinto, V., Sautner, J., Scanlon, L., Snider, C., Vergeer, M., Wheeler, S.	
Department of National Defence Corbeil, P. (Lt(N)), Gaudreault, M. (MCpl), Moreau, J-F. (Maj)	
<i>Governor General's Visit to the French Republic, September 29 to October 1, 2019</i>	70,510
Government House Payette, Her Excellency the Right Honourable J.	
Global Affairs Canada Bardou, M., Enjalbert, V., Sanchez, C., Vachon, A., Klassen, V., Barrette, J. Thériault, M.-C.	
Other Chrétien, Right Honourable J.	
Department of National Defence Moreau, J-F. (Maj)	
<i>Governor General's Visit to the Republic of Lithuania and the Republic of Estonia, November 24-28, 2019</i>	279,365
Government House Payette, Her Excellency the Right Honourable J., Babin Dufresne, N., Barkhouse, I., Hurtubise, J., Laframboise, J., MacIntyre, C., Mousseau, D., Sylvester, M., Vaillancourt, 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
Global Affairs Canada Ala, J., Alsina, P.A., Bacigalupo, G., Bardou, M., Benson, I., Cernisova, D., Cimanskis, E., Costo-Brossit, C. Sgt., Eyestone, M., Fry, R., Gajek, R., Jasmes, N., Lauva, A., Loubeyre, J., Loudon, L., Matule, A., Modanu, M., Normand, J., Pecora, J., Rex, K., Roma, G., Roosipuu, K., Snider, C., Ustav, K-L., Wheeler, S.	
Department of National Defence Corbeil, P. (Lt(N)), Couto, M. (Capt), Fecteau, M-A. (Lcol), Jacques, E., Lambert-Beaulieu, E. (Capt), Maheu, J. (Sgt), Pearson, J. (Sgt), Poirier, S. (Cpl), Richer, D. (Maj), Shackell, D. (Cpl), Shackell, D., Windeler, S.	
Innovation, Science and Economic Development Canada Nemer, Dr. M.	
Treasury Board Bilodeau, F.	
Accompanying delegation Jaako, H., Leong, K., Levy, S., Manky, D., Scott, B., Shoker, S.	
<i>Governor General's Visit to the Italian Republic, November 29 to December 4, 2019</i>	141,365
Government House Payette, Her Excellency the Right Honourable J., Di Lorenzo, A., Gobeil, M., Recheleau, J.	
Global Affairs Canada Barrette, J., De Leeuw, L., Wheeler, S., Strussione, P., Bouchard, N., Montanari, D., De Villeres, R., Bugailiskis, A.	
Department of National Defence Fecteau, M-A.(Lcol), Moreau, J-F. (Maj), Gaudreault, M. (Cpl)	
<i>Governor General's Visit to Jerusalem and the Republic of Poland, January 21-28, 2020</i>	212,342
Government House Payette, Her Excellency the Right Honourable J., Laframboise, J., Lapalme, C., Mounier, M.-G., Mousseau, D.	
House of Commons Angus, C. (M.P.), Collins, L. (M.P.), Fortin, R. (M.P.), Levitt, M. (M.P.), Morantz, M. (M.P.)	
Department of National Defence Corbeil, P. (Lt(N)), Maheu, J. (Sgt), Martel, L. (Capt)	
Global Affairs Canada Anusewicz, A., Benson, I., Blicherz, D., Fournier, B., Gajek, R., Guérin, M., Katz, S., Kennedy, M., Krystosiak, D., Kuczynska, M., Larose, M., Lyons, D., Magiera, A., Mazzawi, K., Murphy Hagland, D., Ruta, J., Sautner, J., Scanlon, L., Shipner, A., Snider, C., Stepien, D., Tucceri, S.	
<i>Minister of Foreign Affairs—Bilateral Visits (Visits Officer)</i>	275,911
Global Affairs Canada Labrosse, J., Roy, S.	
<i>Minister of International Trade—Bilateral Visits (Visits Officer)</i>	37,279
Global Affairs Canada Thériault, M-C., Currie, J.	
<i>Minister of International Development—Bilateral Visits (Visits Officer)</i>	15,865
Global Affairs Canada Guérin, M., Loudon, L.	
<i>Minister for La Francophonie—Bilateral Visits (Visits Officer)</i>	7,664
Global Affairs Canada Labrosse, 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—Bilateral Visits (Members of Parliament Pairing).....</i>	30,992
House of Commons Hoback, R. (M.P.), Paul-Hus, P. (M.P.)	
<i>Minister of Foreign Affairs—Canadian Delegation to Washington (USA)—North Atlantic Treaty Organization's Foreign Ministerial Meeting, April 3-4, 2019.....</i>	3,403
House of Commons Freeland, Honourable C.	
Global Affairs Canada Garneau, V., Lawrence, A., Norman, G., Nelson, D., Labrosse, J.	
<i>Minister of Foreign Affairs—Canadian Delegation to Dinard (Paris)—G7 Foreign Ministerial Meeting, April 5-6, 2019.....</i>	27,944
House of Commons Freeland, Honourable C.	
Global Affairs Canada Garneau, V., Lawrence, A., Gwozdecky, M., Edwards, L., Dondey, L., Labrosse, J., Bersanetti, O., Landry, T.	
<i>Minister of Foreign Affairs—Canadian Delegation to Rovaniemi (Finland)—11th Ministerial Meeting of the Arctic Council, May 6-7, 2019.....</i>	57,515
House of Commons Freeland, Honourable C.	
Global Affairs Canada Garneau, V., LeClaire, A., Kadas, R., Araujo, A. M., Labrosse, J., Tolland, J.	
<i>Canadian Delegation to Medellín (Colombia)—49th General Assembly of the Organization of American States, June 26-28, 2019.....</i>	33,760
Global Affairs Canada Oliphant, R., Grant, M., Urban, C., Mascaro, M., Loten, J., Jubinville, F., Klamann, A., Gingras, M.-J., Velasquez, M., Blais, M.-E., Maya, P.	
<i>Minister of Foreign Affairs—Canadian Delegation to Osaka (Japan)—G20 Leaders' Summit, June 28-29, 2019.....</i>	36,385
House of Commons Freeland, Honourable C.	
Global Affairs Canada Austen, A., Garneau, V., Fried, J., Bonser, M., Miville-Deschênes, F., Labrosse, J.	
<i>Minister of Foreign Affairs—Canadian Delegation to Bangkok (Thailand)—Post-Ministerial Conference and the Association of Southeast Asian Nations Regional Forum Ministerial Meeting, August 1-2, 2019.....</i>	75,090
House of Commons Freeland, Honourable C.	
Global Affairs Canada Chick, A., Austen, A., Morgan, M., Kwan, R., Termorshuizen, C., Alihashi, O., Nouvet, A., Labrosse, J., Séguin, W., Kelly, D., Le Bars, R., Donnelly, J.	
<i>Minister of Foreign Affairs—Canadian Delegation to Biarritz (France)—G7 Leaders' Summit, August 24-26, 2019.....</i>	27,725
Global Affairs Canada Edward, A., Morrison, D., Bonser, M.	
<i>Canadian Delegation to Vienna (Austria)—International Atomic Energy Agency General Conference, September 16-20, 2019.....</i>	20,133
Global Affairs Canada Hinton, T., Roussel, J.-A., Tomlinson, B., Verbiwski, D.,	

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 New York (USA)—74th Session of the United Nations General Assembly, September 21-30, 2019</i>	504,244
House of Commons Boehm, Honourable P., Senator	
Global Affairs Canada Morgan, M., Hannaford, J., MacLennan, C., Golberg, E.,	
Other Chrétien, Right Honourable J., Charest, Honourable J., Clark, Right Honourable J., Rae, Honourable B.	
<i>Canadian Delegation to Paris (France)—40th Session of the General Conference of United Nations Educational, Scientific and Cultural Organization, November 12-27, 2019</i>	22,734
Global Affairs Canada Komorski, C.	
Canadian Commission for UNESCO Goupil, S., Dugré, P.	
<i>Minister of Foreign Affairs—Canadian Delegation to Brussels (Belgium)—North Atlantic Treaty Organization's Foreign Ministerial Meeting, November 20, 2019</i>	16,582
Global Affairs Canada Castello, D., Nelson, D.	
<i>Minister of Foreign Affairs—Canadian Delegation to Nagoya (Japan)—G20 Foreign Ministers' Meeting, November 22-23, 2019</i>	65,278
House of Commons Champagne, Honourable F-P.	
Global Affairs Canada Chick, A., Austen, A., Morgan, M., Edwards, L., Labrosse, J., Burney, I., Dickie, A., Barton, D., Donnelly, J.	
<i>Minister of Foreign Affairs—Canadian Delegation to Bratislava (Slovakia)—Organization for Security and Co-operation in Europe, December 5-6, 2019</i>	19,430
Global Affairs Canada Costello, D., Nelson, D., Cayer, N., Pepin-Hallé, V., Barabie, D., Steenwig, R., Dadic, J.	
<i>Canadian Delegation's postponed Visit to Pittsburgh, Pennsylvania—G7 Foreign Ministerial Meeting, March 24-25, 2020</i>	878
<i>Minister of International Trade—Canadian Delegation to Viña del Mar (Chile)—Asia-Pacific Economic Cooperation Ministers Responsible for Trade, May 17-18, 2019</i>	69,191
House of Commons Carr, Honourable J.	
Global Affairs Canada Flanagan, E., Brisson-Urdaneta, I., Grant, M., Kwan, R., DesRoches, C., deLugt, D., Thériault, M-C., Christie, B.	
<i>Minister of International Trade—Canadian Delegation to Paris (France)—Ministerial Council Meeting of the Organisation for Economic Co-operation and Development, May 22-23, 2019</i>	36,885
House of Commons Carr, Honourable 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
Global Affairs Canada Ovens, J., Rabinovitch, Z., Hannaford, J., Langlois, M.-J., Hembroff, K., Thompson, M., Thériault, M.-C., de Boer, S.	
<i>Minister of International Trade—Canadian Delegation to Tsukuba (Japan)—G20 Trade Ministers' Meeting (TMM) June 8-9, 2019</i>	45,025
House of Commons Carr, Honourable J.	
Global Affairs Canada Ovens, J., Jones, M., Hannaford, J., Hembroff, K., Niarchos, J., Thériault, M.-C.	
<i>Canadian Delegation to Funafuti (Tuvalu)—Pacific Island Forum, August 12-17, 2019</i>	24,397
House of Commons Boehm, Honourable P., Senator	
Global Affairs Canada Bot, M., Sabourin, N., Martin, I.	
<i>Canadian Delegation to Bangkok (Thailand)—8th Association of Southeast Asian Nations Economic Ministers-Canada Consultation, September 9-10, 2019</i>	21,559
Global Affairs Canada Hannaford, J., Walsh, J., Kelly, D., Chagnon-Lampron, G.	
<i>Minister of International Development—Canadian Delegation to Paris (France)—G7 Development Ministers Meeting, July 4-5, 2019</i>	59,939
House of Commons Monsef, Honourable M.	
Global Affairs Canada Montpetit, G., Button, H., Jacovella, D., Gort, M., Dicum, J., Corner, T., Guérin, M.	
<i>Canadian Participation in the inauguration ceremony in Panama, June 30 to July 2, 2019</i>	2,938
House of Commons Rodriguez, Honourable P., Matheson, J.	
<i>Canadian Participation to the state funeral for Prime Minister Beji Caid Essebsi, July 26-28, 2019</i>	3,035
Global Affairs Canada Dion, S.	
<i>Canadian Participation in the inauguration ceremony in Argentina, December 8-12, 2019</i>	9,583
House of Commons Galvez, R.	
<i>Canadian Participation in the inauguration ceremony in Guatemala, January 13-16, 2020</i>	6,690
House of Commons Galvez, R.	
<i>Canadian Participation in the installment of Cardinal-elect Michael Czerny, October 2-6, 2019</i>	44,907
House of Commons Furey, Honourable G.	
Other Leahy, A., Barnable, S., Furey, K.	

**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 Enthronement of the Japanese Emperor, October 22-23, 2019</i>	41,634
House of Commons Wagner, Right Honourable R.	
Supreme Court Demers, C., Mandeville, C., Noguchi, S., Letourneau, S., Thériault, R., Matsumoto, Y.	
Global Affairs Canada Roy, S.	
<i>Canadian Participation in the inauguration ceremony in Uruguay, March 1-4, 2020</i>	10,405
House of Commons Rodriguez, Honourable P., Matheson, J.	

Parliament House of Commons

Salaries of parliamentary secretaries to ministers paid in 2019–2020

(in dollars)

Name	Parliamentary Secretary	Amount
Alghabra Hon O	Minister of International Trade Diversification.....	7,826
	Prime Minister (Public Service Renewal) and to the Deputy Prime Minister and Minister of Intergovernmental Affairs	5,316
Amos W	Minister of Innovation, Science and Industry (Science).....	5,316
Anandasangaree	Minister of Canadian Heritage and Multiculturalism (Multiculturalism)	5,316
	Minister of Crown-Indigenous Relations	7,826
Arseneault R	Minister of Economic Development and Official Languages (Atlantic Canada Opportunities Agency and Official Languages).....	5,316
Bagnell Hon L	Minister of Economic Development and Official Languages (Canadian Northern Economic Development Agency).....	5,316
Beech T	Minister of Fisheries, Oceans and the Canadian Coast Guard	5,316
	Minister of Transport.....	7,826
Bendayan R	Minister of Small Business, Export Promotion and International Trade.....	5,316
Bittle C	Minister of Transport.....	5,316
Brière É	Minister of Economic Development and Official Languages (Economic Development Agency of Canada for the Regions of Quebec).....	5,316
Casey S	Minister of Fisheries, Oceans and the Canadian Coast Guard	7,826
Cormier S	Minister of National Defence.....	7,826
Cuzner R	Minister of Employment, Workforce Development and Labour	7,826
Dabrusin J	Minister of Canadian Heritage.....	5,316
Damoff P	Minister of Health.....	7,826
	Minister of Indigenous Services	5,316
DeCoursey M	Minister of Immigration, Refugees and Citizenship.....	7,826
Duguid T	Minister for Women and Gender Equality	7,826
	Minister of Economic Development and Official Languages (Western Economic Diversification Canada) and to the Minister of Environment and Climate Change (Canada Water Agency)	5,316
Ehsassi A	Minister of Innovation, Science and Industry (Innovation and Industry).....	5,316
Ellis N	Minister of Agriculture and Agri-Food	5,316
Fergus G	President of the Treasury Board and to the Minister of Digital Government.....	11,590
Fillmore A	Minister of Canadian Heritage and Multiculturalism	5,316
	Minister of Infrastructure and Communities	7,826
Fisher D	Minister of Health.....	5,316
Fraser S	Minister of Environment and Climate Change	7,826
	Minister of Finance and to the Minister of Middle Class Prosperity and Associate Minister of Finance	5,316
Goldsmith-Jones	Minister of Foreign Affairs (Consular Affairs)	7,826
Hébert R	Minister of Small Business and Export Promotion.....	7,826
Housefather A	Minister of Labour.....	5,316
Hutchings G	Minister for Women and Gender Equality and Rural Economic Development	5,316
Jones Y	Minister of Intergovernmental and Northern Affairs and Internal Trade	5,316
	Minister of Northern Affairs.....	7,826
Khera K	Minister of International Development	13,142
Kusmierczyk I	Minister of Employment, Workforce Development and Disability Inclusion.....	5,316
Lamoureux K	Leader of the Government in the House of Commons	8,879
	President of the Queen's Privy Council for Canada and to the Leader of the Government in the House of Commons	5,316
Lauzon S	Minister of Seniors	5,316
	Minister of Veterans Affairs and Associate Minister of National Defence.....	7,826
Lefebvre P	Minister of Natural Resources	13,142
Leslie Hon A	Minister of Foreign Affairs.....	1,552
Lightbound J	Minister of Finance.....	5,316
	Minister of Public Safety and Emergency Preparedness	7,826
Lockhart A	Minister of Tourism, Official Languages and La Francophonie.....	7,826
MacKinnon S	Minister of Public Services and Procurement	5,316
	Minister of Public Services and Procurement and Accessibility.....	7,826
Martinez Ferrada	Minister of Immigration, Refugees and Citizenship.....	5,316
Massé R	Minister of Innovation, Science and Economic Development.....	7,826
McCrimmon K	Minister of Public Safety and Emergency Preparedness	7,826
Mendicino Hon	Minister of Infrastructure and Communities	7,826
Miller Hon M	Minister of Crown-Indigenous Relations	7,826
O'Connell J	Minister of Finance (Youth Economic Opportunity).....	7,826
Oliphant R	Minister of Foreign Affairs.....	11,590
Poissant J-C	Minister of Agriculture and Agri-Food.....	7,826
Romanado S	Minister of Seniors	7,826

**Parliament
House of Commons**

Salaries of parliamentary secretaries to ministers paid in 2019–2020—concluded

(in dollars)

Name	Parliamentary Secretary	Amount
Samson D	Minister of Veterans Affairs and Associate Minister of National Defence	5,316
Schiefke P	Minister of Environment and Climate Change	5,316
	Prime Minister (Youth) and to the Minister of Border Security and Organized Crime Reduction	7,826
Schulte Hon D	Minister of National Revenue	7,826
Serré M	Minister of Rural Economic Development	7,826
Sheehan T	Minister of Economic Development and Official Languages (FedNor)	5,316
Sorbara F	Minister of National Revenue	5,316
Van Koeverden	Minister of Diversity and Inclusion and Youth and to the Minister of Canadian Heritage (Sport)	5,316
Vandal Hon D	Minister of Indigenous Services	7,826
Vandenbeld A	Minister of National Defence	5,316
Vaughan A	Minister of Families, Children and Social Development	7,826
	Minister of Families, Children and Social Development (Housing)	5,316
Virani A	Minister of Justice and Attorney General of Canada	5,316
	Minister of Justice and Attorney General of Canada and to the Minister of Democratic Institutions	7,826
Young K	Minister of Economic Development and Official Languages (FedDev Ontario)	7,826
	Parliamentary secretary to the Minister of Science and Sport and Minister of Public Services and Procurement and Accessibility	5,316
	Total	496,387

¹ Portfolio

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2019–2020

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Aboultaif Z	178,900	77,108
Aitchison S	79,832	19,712
Albas D	178,900	71,605
<i>Allowance as Committee Vice-Chair</i>	3,485	–
Albrecht H	99,068	27,643
<i>Allowance as Committee Chair</i>	5,546	–
Aldag J	99,068	56,134
<i>Allowance as Committee Chair</i>	5,546	–
Alghabra Hon O	178,900	46,456
Alleslev L	178,900	70,916
<i>Allowance as Committee Vice-Chair</i>	695	–
Allison D	178,900	90,437
<i>Allowance as Committee Chair</i>	1,211	–
<i>Allowance as Committee Vice-Chair</i>	2,773	–
Amos W	178,900	39,945
Anand Hon A	79,832	15,402
Anandasangaree G	178,900	59,883
Anderson D	99,068	63,592
Angus C	178,900	87,032
<i>Allowance as Committee Vice-Chair</i>	2,773	–
Arnold M	178,900	110,617
<i>Allowance as Committee Vice-Chair</i>	695	–
Arseneault R	178,900	76,368
Arya C	178,900	5,374
Ashton N	178,900	181,943
Atwin J	79,832	22,393
Aubin R	99,068	15,504
<i>Allowance as Committee Vice-Chair</i>	2,773	–
Ayoub R	99,068	30,247
Bachrach T	79,832	52,829
Badawey V	178,900	64,049
<i>Allowance as Committee Chair</i>	1,461	–
<i>Allowance as Committee Vice-Chair</i>	2,773	–
Bagnell Hon L	178,900	99,828
<i>Allowance as Committee Chair</i>	5,546	–
Bains Hon N	178,900	48,085
Baker Y	79,832	20,477
Baldinelli T	79,832	30,140
Barlow J	178,900	102,688
<i>Allowance as Committee Vice-Chair</i>	3,503	–
Barrett M	178,900	26,563
Barsalou-Duval X	178,900	40,461
<i>Allowance as Committee Vice-Chair</i>	606	–
Battiste J	79,832	40,394
Baylis F	99,068	13,190
Beaulieu M	178,900	55,197
<i>Allowance as Committee Vice-Chair</i>	695	–
Beech T	178,900	95,469
Bendayan R	178,900	26,261
Bennett Hon C	178,900	38,682
Benson S	99,068	44,862
Benzen R	178,900	58,613
Bergen Hon C	178,900	120,252
<i>Allowance as House Leader Official Opposition</i>	44,200	–
Bergeron S	79,832	15,094
<i>Allowance as Committee Vice-Chair</i>	1,928	–
Bernier Hon M	99,068	33,560
Berthold L	178,900	66,293
<i>Allowance as Committee Vice-Chair</i>	2,773	–

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2019–2020—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Bérubé S.....	79,832	26,740
<i>Allowance as Committee Vice-Chair</i>	333	—
Bessette L.....	79,832	24,968
Bezan J.....	178,900	111,388
<i>Allowance as Committee Vice-Chair</i>	3,396	—
Bibeau Hon M-C.....	178,900	41,056
Bittle C.....	178,900	61,143
<i>Allowance as Deputy House Leader Government</i>	7,826	—
Blaikie D.....	178,900	65,212
<i>Allowance as Committee Vice-Chair</i>	2,773	—
Blair Hon B.....	178,900	52,821
Blanchet Y-F.....	79,832	31,487
<i>Allowance as Leader Other Opposition Party</i>	27,042	—
Blanchette-Joncas M.....	79,832	43,004
<i>Allowance as Committee Vice-Chair</i>	606	—
Blaney Hon S.....	178,900	52,863
<i>Allowance as Committee Vice-Chair</i>	3,485	—
Blaney R.....	178,900	91,318
<i>Allowance as Chief Whip Other Opposition Party</i>	4,306	—
<i>Allowance as Committee Vice-Chair</i>	5,546	—
Block K.....	178,900	87,913
<i>Allowance as Committee Vice-Chair</i>	2,773	—
Blois K.....	79,832	25,401
Boissonnault R.....	99,068	45,091
Bossio M.....	99,068	18,045
Boucher S.....	99,068	26,696
Boudrias M.....	178,900	39,606
<i>Allowance as Committee Vice-Chair</i>	624	—
Boulerice A.....	178,900	37,766
Boutin-Sweet M.....	99,068	11,382
Bragdon R.....	79,832	39,322
Brassard J.....	178,900	47,365
<i>Allowance as Deputy Whip Official Opposition</i>	9,782	—
Bratina B.....	178,900	37,969
<i>Allowance as Committee Chair</i>	1,461	—
Breton P.....	99,068	27,454
Brière É.....	79,832	13,929
Brousseau R E.....	99,068	32,119
<i>Allowance as Chief Whip Other Opposition Party</i>	6,867	—
Brunelle-Duceppe A.....	79,832	30,780
Caesar-Chavannes C.....	99,068	11,438
Calkins B.....	178,900	104,138
Cannings R.....	178,900	98,372
<i>Allowance as Committee Vice-Chair</i>	2,773	—
Caron G.....	99,068	36,442
<i>Allowance as Committee Vice-Chair</i>	2,756	—
Carr Hon J.....	178,900	73,283
Carrie C.....	178,900	46,242
Casey B.....	99,068	26,396
<i>Allowance as Committee Chair</i>	5,546	—
Casey S.....	178,900	51,409
<i>Allowance as Committee Chair</i>	1,461	—
Chabot L.....	79,832	11,157
<i>Allowance as Committee Vice-Chair</i>	730	—
Chagger Hon B.....	178,900	38,441
Champagne Hon F-P.....	178,900	49,523
Champoux M.....	79,832	22,649
<i>Allowance as Committee Vice-Chair</i>	713	—
Charbonneau L.....	79,832	21,243

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2019–2020—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Chen S	178,900	49,450
Chiu K	79,832	53,336
Chong Hon M	178,900	58,339
Choquette F	99,068	27,083
<i>Allowance as Committee Vice-Chair</i>	2,773	–
Christopherson D	99,068	34,567
<i>Allowance as Committee Vice-Chair</i>	5,546	–
Clarke A	99,068	31,141
<i>Allowance as Committee Vice-Chair</i>	2,773	–
Clement Hon T	99,068	41,704
Collins L	79,832	28,842
Cooper M	178,900	62,008
<i>Allowance as Committee Vice-Chair</i>	1,085	–
Cormier S	178,900	59,900
Cullen N	99,068	75,020
Cumming J	79,832	47,886
Cuzner R	99,068	56,584
d'Entremont C	79,832	38,399
<i>Allowance as Committee Vice-Chair</i>	695	–
Dabrusin J	178,900	45,271
<i>Allowance as Committee Chair</i>	5,546	–
Dalton M	79,832	48,815
Damoff P	178,900	65,333
<i>Allowance as Committee Vice-Chair</i>	86	–
Dancho R	79,832	28,435
Davidson S	178,900	42,750
Davies D	178,900	96,504
<i>Allowance as Committee Vice-Chair</i>	2,773	–
DeBellefeuille C	79,832	16,335
<i>Allowance as Chief Whip Other Opposition Party</i>	5,433	–
DeCoursey M	99,068	25,582
Deltell G	178,900	44,344
Desbiens C	79,832	22,791
Desilets L	79,832	18,190
<i>Allowance as Committee Vice-Chair</i>	730	–
Dhaliwal S	178,900	112,420
Dhillon A	178,900	40,108
Diotte K	178,900	72,509
Doherty T	178,900	158,770
<i>Allowance as Committee Vice-Chair</i>	3,503	–
Dong H	79,832	19,526
Donnelly F	99,068	33,427
Dowdall T	79,832	22,365
Dreeshen E	178,900	91,592
Drouin F	178,900	10,016
<i>Allowance as Committee Vice-Chair</i>	695	–
Dubé M	99,068	16,342
<i>Allowance as Caucus Chair Other Opposition Party</i>	2,773	–
<i>Allowance as Committee Vice-Chair</i>	2,773	–
Dubourg E	178,900	35,774
<i>Allowance as Committee Chair</i>	1,390	–
Duclos Hon J-Y	178,900	62,025
Duguid T	178,900	76,158
Duncan E	79,832	8,165
Duncan Hon K	178,900	34,688
<i>Allowance as Deputy House Leader Government</i>	6,368	–
Duncan L	99,068	45,232
Dusseault P-L	99,068	26,179
<i>Allowance as Committee Vice-Chair</i>	5,063	–

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2019–2020—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Duvall S.....	178,900	67,193
Dzerowicz J.....	178,900	37,060
Easter Hon W.....	178,900	52,596
<i>Allowance as Committee Chair</i>	7,712	—
Eglinski J.....	99,068	64,376
Ehsassi A.....	178,900	34,852
El-Khoury F.....	178,900	34,868
Ellis N.....	178,900	39,347
<i>Allowance as Committee Chair</i>	5,546	—
Epp D.....	79,832	40,115
Erskine-Smith N.....	178,900	49,468
<i>Allowance as Committee Vice-Chair</i>	2,773	—
Eyking Hon M.....	99,068	37,140
<i>Allowance as Committee Chair</i>	5,546	—
Eyolfson D.....	99,068	32,500
Falk R.....	178,900	76,404
Falk T.....	178,900	91,230
Fast Hon E.....	178,900	83,130
<i>Allowance as Committee Vice-Chair</i>	2,773	—
Fergus G.....	178,900	2,579
Fillmore A.....	178,900	63,028
Findlay Hon K-L.....	79,832	31,985
<i>Allowance as Committee Vice-Chair</i>	730	—
Finley Hon D.....	178,900	56,192
Finnigan P.....	178,900	65,087
<i>Allowance as Committee Chair</i>	7,006	—
Fisher D.....	178,900	48,053
Fonseca P.....	178,900	39,081
Fortier Hon M.....	178,900	6,471
Fortin R.....	178,900	35,095
<i>Allowance as Committee Vice-Chair</i>	730	—
Fragiskatos P.....	178,900	52,570
Fraser C.....	99,068	28,862
Fraser S.....	178,900	65,795
Freeland Hon C.....	178,900	52,923
Fry Hon H.....	178,900	72,062
Fuhr S.....	99,068	47,564
<i>Allowance as Committee Chair</i>	5,546	—
Gallant C.....	178,900	38,845
Garneau Hon M.....	178,900	15,920
Garrison R.....	178,900	84,343
<i>Allowance as Committee Vice-Chair</i>	2,773	—
Gaudreau M-H.....	79,832	19,691
<i>Allowance as Committee Vice-Chair</i>	624	—
Gazan L.....	79,832	23,595
Généreux B.....	178,900	71,350
Genuis G.....	178,900	99,435
Gerretsen M.....	178,900	34,529
Gill M.....	178,900	200,684
<i>Allowance as Committee Vice-Chair</i>	695	—
<i>Allowance as Deputy Whip Other Opposition Party</i>	2,377	—
Gladu M.....	178,900	53,347
<i>Allowance as Committee Vice-Chair</i>	2,773	—
Godin J.....	178,900	45,764
Goldsmith-Jones P.....	99,068	39,523
Goodale Hon R.....	99,068	38,776
Gould Hon K.....	178,900	70,983
Gourde J.....	178,900	48,685
Graham D.....	99,068	34,400
Gray T.....	79,832	28,383

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2019–2020—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Green M.....	79,832	25,313
Grewal R.....	99,068	11,325
Guilbeault Hon S.....	79,832	12,944
Hajdu Hon P.....	178,900	55,251
Hallan J S.....	79,832	42,706
Hardcastle C.....	99,068	25,008
Harder R.....	178,900	110,756
<i>Allowance as Committee Chair</i>	1,425	—
Hardie K.....	178,900	87,061
Harris J.....	79,832	30,283
<i>Allowance as Committee Vice-Chair</i>	1,233	—
Harvey TJ.....	99,068	69,380
Hébert R.....	99,068	50,384
Hehr Hon K.....	99,068	52,850
Hoback R.....	178,900	108,732
<i>Allowance as Committee Vice-Chair</i>	383	—
Hogg G.....	99,068	36,739
Holland Hon M.....	178,900	69,628
<i>Allowance as Chief Whip Government</i>	31,900	—
Housefather A.....	178,900	22,614
<i>Allowance as Committee Chair</i>	5,546	—
Hughes C.....	178,900	79,500
<i>Allowance as Assistant Deputy Speaker and Deputy Chair of Committees of the Whole</i>	13,236	—
Hussen Hon A.....	178,900	37,585
Hutchings G.....	178,900	80,723
Iacono A.....	178,900	28,909
Jaczek H.....	79,832	21,053
Jansen T.....	79,832	42,649
Jeneroux M.....	178,900	98,090
<i>Allowance as Committee Vice-Chair</i>	1,083	—
Johns G.....	178,900	80,838
<i>Allowance as Committee Vice-Chair</i>	2,773	—
Jolibois G.....	99,068	121,969
Joly Hon M.....	178,900	33,944
Jones Y.....	178,900	133,058
Jordan Hon B.....	178,900	61,167
Jowhari M.....	178,900	33,020
Julian P.....	178,900	80,431
<i>Allowance as Committee Vice-Chair</i>	190	—
<i>Allowance as House Leader Other Opposition Party</i>	17,500	—
Kang D S.....	99,068	46,917
Kelloway M.....	79,832	39,793
Kelly P.....	178,900	51,684
Kent Hon P.....	178,900	39,283
<i>Allowance as Committee Vice-Chair</i>	606	—
Khalid I.....	178,900	47,963
<i>Allowance as Committee Chair</i>	1,461	—
Khera K.....	178,900	41,423
Kitchen R.....	178,900	95,232
Kmiec T.....	178,900	57,470
<i>Allowance as Caucus Chair Official Opposition</i>	4,994	—
Koutrakis A.....	79,832	14,935
Kram M.....	79,832	28,422
Kurek D.....	79,832	46,396
Kusie S.....	178,900	92,472
<i>Allowance as Committee Vice-Chair</i>	3,503	—
Kusmierczyk I.....	79,832	21,290
Kwan J.....	178,900	91,439
<i>Allowance as Committee Vice-Chair</i>	2,773	—
<i>Allowance as Deputy Whip Other Opposition Party</i>	2,773	—

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2019–2020—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Lake Hon M.....	178,900	122,185
Lalonde M-F.....	79,832	987
Lambropoulos E.....	178,900	33,219
Lametti Hon D.....	178,900	36,192
Lamoureux K.....	178,900	52,361
Lapointe L.....	99,068	23,983
<i>Allowance as Deputy Whip Government.....</i>	5,546	—
Larouche A.....	79,832	8,199
<i>Allowance as Committee Vice-Chair.....</i>	695	—
Lattanzio P.....	79,832	11,552
Lauzon G.....	99,068	5,571
Lauzon S.....	178,900	20,839
Laverdière H.....	99,068	14,336
Lawrence P.....	79,832	20,643
LeBlanc Hon D.....	178,900	23,726
Lebouthillier Hon D.....	178,900	60,646
Lefebvre P.....	178,900	27,229
Lehoux R.....	79,832	25,199
Leitch Hon K.....	99,068	34,187
Lemire S.....	79,832	29,963
<i>Allowance as Committee Vice-Chair.....</i>	730	—
Leslie Hon A.....	99,068	1,513
Levitt M.....	178,900	39,752
<i>Allowance as Committee Chair.....</i>	6,935	—
Lewis C.....	79,832	50,746
Liepert R.....	178,900	84,563
Lightbound J.....	178,900	35,881
Lloyd D.....	178,900	77,069
Lobb B.....	178,900	60,524
Lockhart A.....	99,068	39,438
Long W.....	178,900	44,414
Longfield L.....	178,900	39,494
<i>Allowance as Committee Vice-Chair.....</i>	606	—
Louis T.....	79,832	38,556
Ludwig K.....	99,068	48,324
Lukiwski T.....	178,900	72,238
<i>Allowance as Committee Chair.....</i>	6,935	—
MacAulay Hon L.....	178,900	91,403
MacGregor A.....	178,900	96,678
<i>Allowance as Committee Vice-Chair.....</i>	2,773	—
MacKenzie D.....	178,900	31,669
MacKinnon S.....	178,900	2,348
Maguire L.....	178,900	83,398
Maloney J.....	178,900	39,954
<i>Allowance as Committee Chair.....</i>	6,971	—
Manly P.....	161,587	50,072
Marcil S.....	178,900	45,969
Martel R.....	178,900	58,023
Martinez Ferrada S.....	79,832	12,658
Masse B.....	178,900	64,112
<i>Allowance as Caucus Chair Other Opposition Party.....</i>	2,153	—
<i>Allowance as Committee Vice-Chair.....</i>	2,773	—
Massé R.....	99,068	38,734
Mathysen I.....	99,068	46,190
<i>Allowance as Committee Vice-Chair.....</i>	2,773	—
Mathysen L.....	79,832	20,462
<i>Allowance as Deputy Whip Other Opposition Party.....</i>	2,101	—
May B.....	178,900	41,565
<i>Allowance as Committee Chair.....</i>	7,006	—

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2019–2020—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
May E.....	178,900	62,125
Mazier D.....	79,832	53,133
McCauley K.....	178,900	93,518
McColeman P.....	178,900	47,794
<i>Allowance as Committee Vice-Chair</i>	3,503	–
McCrimmon K.....	178,900	286
<i>Allowance as Committee Chair</i>	1,247	–
McDonald K.....	178,900	84,949
<i>Allowance as Committee Chair</i>	6,935	–
McGuinty Hon D.....	178,900	494
McKay Hon J.....	178,900	46,799
<i>Allowance as Committee Chair</i>	6,935	–
McKenna Hon C.....	178,900	4,606
McKinnon R.....	178,900	90,323
<i>Allowance as Committee Chair</i>	2,167	–
McLean G.....	79,832	50,944
McLeod C.....	178,900	95,535
<i>Allowance as Committee Vice-Chair</i>	2,773	–
McLeod M.....	178,900	111,863
McPherson H.....	79,832	50,844
<i>Allowance as Deputy House Leader Other Opposition Party</i>	2,101	–
Melillo E.....	79,832	25,786
Mendès A.....	178,900	33,996
<i>Allowance as Assistant Deputy Speaker and Assistant Deputy Chair of Committees of the Whole</i>	5,410	–
<i>Allowance as Committee Vice-Chair</i>	2,773	–
Mendicino Hon M.....	178,900	52,420
Michaud K.....	79,832	39,152
<i>Allowance as Committee Vice-Chair</i>	695	–
Mihychuk Hon M.....	99,068	34,158
<i>Allowance as Committee Chair</i>	5,546	–
Miller Hon M.....	178,900	36,062
Miller L.....	99,068	42,889
Monsef Hon M.....	178,900	26,859
Moore C.....	99,068	46,959
Moore Hon R.....	79,832	29,160
<i>Allowance as Committee Vice-Chair</i>	730	–
Morantz M.....	79,832	31,323
Morneau Hon B.....	178,900	43,367
Morrison R.....	79,832	64,057
Morrissey R.....	178,900	66,172
Motz G.....	178,900	105,236
Murray Hon J.....	178,900	82,520
Nantel P.....	99,068	18,695
<i>Allowance as Committee Vice-Chair</i>	2,333	–
Nassif E.....	99,068	23,422
Nater J.....	178,900	64,318
<i>Allowance as Deputy House Leader Official Opposition</i>	5,979	–
Nault Hon R.....	99,068	176,021
Ng Hon M.....	178,900	44,639
Nicholson Hon R.....	99,068	33,254
Normandin C.....	79,832	15,185
<i>Allowance as Committee Vice-Chair</i>	606	–
<i>Allowance as Deputy House Leader Other Opposition Party</i>	2,377	–
Nuttall A.....	99,068	16,302
O'Connell J.....	178,900	48,257
O'Regan Hon S.....	178,900	63,873
O'Toole Hon E.....	178,900	61,945
<i>Allowance as Committee Vice-Chair</i>	2,773	–

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2019–2020—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Obhrai Hon D	60,595	43,077
Oliphant R	178,900	53,314
<i>Allowance as Committee Chair</i>	1,333	–
Oliver J	99,068	24,021
Ouellette R-F	99,068	91,454
Paradis Hon D	99,068	26,841
<i>Allowance as Committee Chair</i>	5,546	–
Patzer J	79,832	42,149
Paul-Hus P	178,900	49,133
<i>Allowance as Committee Vice-Chair</i>	3,468	–
Paupé M	178,900	36,893
<i>Allowance as Committee Vice-Chair</i>	695	–
Perron Y	79,832	22,773
<i>Allowance as Committee Vice-Chair</i>	730	–
Peschisolido J	99,068	46,596
Peterson K	99,068	23,426
Petitpas Taylor Hon G	178,900	46,487
<i>Allowance as Deputy Whip Government</i>	4,512	–
Philpott Hon J	99,068	42,583
Picard M	99,068	19,352
Plamondon L	178,900	44,354
<i>Allowance as Caucus Chair Other Opposition Party</i>	2,717	–
Poilievre Hon P	178,900	16,362
<i>Allowance as Committee Vice-Chair</i>	3,343	–
Poissant J-C	99,068	21,955
Powlowski M	79,832	28,959
Qaqqaq M	79,832	36,790
Quach A M-T	99,068	13,691
Qualtrough Hon C	178,900	125,796
Raitt Hon L	99,068	66,994
<i>Allowance as Committee Vice-Chair</i>	1,688	–
Ramsey T	99,068	40,146
<i>Allowance as Committee Vice-Chair</i>	5,546	–
Rankin M	74,542	35,784
Ratansi Y	178,900	34,120
<i>Allowance as Committee Chair</i>	1,461	–
<i>Allowance as Committee Vice-Chair</i>	2,773	–
Rayes A	178,900	49,453
Redekopp B	79,832	32,034
Regan Hon G	178,900	30,215
<i>Allowance as Committee Chair</i>	2,467	–
<i>Allowance as Speaker of the House of Commons</i>	57,919	–
Reid S	178,900	–
Rempel Hon M	178,900	78,298
<i>Allowance as Committee Vice-Chair</i>	3,503	–
Richards B	178,900	88,817
<i>Allowance as Committee Vice-Chair</i>	1,067	–
Rioux J	99,068	23,117
Robillard Y	178,900	29,892
Rodriguez Hon P	178,900	30,704
Rogers C	178,900	110,776
Romanado S	178,900	41,491
<i>Allowance as Committee Chair</i>	1,461	–
Rood L	79,832	30,870
Rota Hon A	178,900	50,917
<i>Allowance as Assistant Deputy Speaker and Assistant Deputy Chair of Committees of the Whole</i>	7,826	–
<i>Allowance as Speaker of the House of Commons</i>	27,581	–

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2019–2020—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses
Rudd K	99,068	42,944
Ruff A	79,832	13,584
Ruimy D	99,068	47,311
<i>Allowance as Committee Chair</i>	5,546	–
Rusnak D	99,068	54,002
Saganash R	99,068	48,547
Sahota J	79,832	28,606
Sahota R	178,900	42,579
<i>Allowance as Committee Chair</i>	2,133	–
Saini R	178,900	28,075
Sajjan Hon H S	178,900	101,011
Samson D	178,900	40,721
Sangha R	178,900	34,466
Sansoucy B	99,068	34,882
<i>Allowance as Committee Vice-Chair</i>	2,773	–
Sarai R	178,900	96,703
Saroya B	178,900	36,655
Savard-Tremblay S-P	79,832	29,609
<i>Allowance as Committee Vice-Chair</i>	383	–
Scarpaleggia F	178,900	42,416
<i>Allowance as Caucus Chair Government</i>	11,079	–
Scheer Hon A	178,900	52,350
<i>Allowance as Leader Official Opposition</i>	85,500	–
Schiefke P	178,900	39,207
Schmale J	178,900	107,948
<i>Allowance as Committee Vice-Chair</i>	730	–
Schulte Hon D	178,900	30,398
Seeback K	79,832	27,823
Serré M	178,900	48,516
Sgro Hon J	178,900	42,060
<i>Allowance as Committee Chair</i>	7,712	–
Shanahan B	178,900	26,716
<i>Allowance as Committee Vice-Chair</i>	713	–
Sheehan T	178,900	77,149
Shields M	178,900	68,316
Shin N	79,832	39,475
Shiple B	99,068	52,426
Shiple D	79,832	19,929
Sidhu J	99,068	51,482
Sidhu M	79,832	18,960
Sidhu S	178,900	49,797
<i>Allowance as Committee Vice-Chair</i>	695	–
Sikand G	178,900	51,228
Simard M	79,832	32,646
<i>Allowance as Committee Vice-Chair</i>	713	–
Simms S	178,900	126,240
<i>Allowance as Committee Chair</i>	1,425	–
Singh J	178,900	124,700
<i>Allowance as Leader Other Opposition Party</i>	60,600	–
Sloan D	79,832	15,757
Sohi Hon A	99,068	58,501
Sopuck R	99,068	66,940
Sorbara F	178,900	49,347
Sorenson Hon K	99,068	63,185
<i>Allowance as Committee Chair</i>	5,546	–
Soroka G	79,832	46,372
Spengemann S	178,900	41,255
Stanton B	178,900	45,822
<i>Allowance as Deputy Speaker and Chair of Committees of the Whole</i>	43,725	–
Ste-Marie G	178,900	43,357
<i>Allowance as Committee Vice-Chair</i>	570	–

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2019–2020—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses
Steinley W	79,832	41,874
Stetski W	99,068	59,792
<i>Allowance as Committee Vice-Chair</i>	2,773	–
Strahl M	178,900	94,174
<i>Allowance as Chief Whip Official Opposition</i>	31,900	–
Stubbs S	178,900	87,560
<i>Allowance as Committee Vice-Chair</i>	3,485	–
Sweet D	178,900	58,300
<i>Allowance as Caucus Chair Government</i>	5,546	–
Tabbara M	178,900	69,993
Tan G	99,068	24,738
Tassi Hon F	178,900	50,767
Thériault L	178,900	43,552
<i>Allowance as Committee Vice-Chair</i>	1,083	–
Therrien A	79,832	12,546
<i>Allowance as Committee Vice-Chair</i>	1,067	–
<i>Allowance as House Leader Other Opposition Party</i>	7,668	–
Tilson D	99,068	34,047
Tochor C	79,832	40,530
Tootoo Hon H	99,068	110,915
Trost B	99,068	83,874
Trudeau Right Hon J	178,900	2,968
Trudel D	79,832	17,190
Trudel K	99,068	31,210
<i>Allowance as Deputy House Leader Other Opposition Party</i>	2,773	–
Turnbull R	79,832	18,812
Uppal Hon T	79,832	29,266
Van Bynen T	79,832	24,240
Van Kesteren D	99,068	31,885
Van Koeverden A	79,832	19,630
Van Popta T	79,832	39,174
Vandal Hon D	178,900	83,065
Vandenbeld A	178,900	169
Vaughan A	178,900	35,139
Vecchio K	178,900	61,604
<i>Allowance as Committee Chair</i>	6,935	–
Vidal G	79,832	49,565
Viersen A	178,900	94,201
Vignola J	79,832	15,264
<i>Allowance as Committee Vice-Chair</i>	695	–
Virani A	178,900	50,004
Vis B	79,832	40,577
Wagantall C	178,900	87,878
Warawa M	39,756	18,495
Warkentin C	178,900	94,933
<i>Allowance as Committee Vice-Chair</i>	539	–
<i>Allowance as Deputy House Leader Official Opposition</i>	7,826	–
Waugh K	178,900	64,628
Webber L	178,900	69,336
Weiler P	79,832	44,540
Weir E	99,068	28,680
Whalen N	99,068	35,654
<i>Allowance as Committee Chair</i>	4,112	–
Wilkinson Hon J	178,900	75,566
Williamson J	79,832	36,228
Wilson-Raybould Hon J	178,900	108,502
Wong Hon A	178,900	68,474
Wrzesnewskyj B	99,068	20,899

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2019–2020—concluded

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Yip J	178,900	33,576
Young K	178,900	56,700
Yurdiga D	178,900	132,721
Zahid S	178,900	55,053
<i>Allowance as Committee Chair</i>	1,461	–
<i>Allowance as Committee Vice-Chair</i>	2,601	–
Zann L	79,832	38,305
Zimmer B	178,900	145,800
<i>Allowance as Committee Chair</i>	5,546	–
Zuberi S	79,832	10,930
Former Members ²	–	12,779
Total	61,053,578	21,365,235

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 The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2019-2020

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses ¹	Office expenses
Anderson M D, Northwest Territories.....	153,900	67,130	158,004
Andreychuk A R, Saskatchewan ²	56,678	31,251	56,605
<i>Committee Chair</i>	9,060	–	–
Ataullahjan S, Ontario.....	153,900	36,094	126,077
<i>Committee Deputy Chair</i>	2,711	–	–
Batters D, Saskatchewan.....	153,900	77,323	204,928
<i>Committee Deputy Chair</i>	6,100	–	–
Bellemare D, Quebec ³	153,900	26,030	62,961
<i>Legislative Deputy to the Government Representative in the Senate (Former)</i>	25,088	–	90,103
Bernard W E T, Nova Scotia.....	153,900	51,709	206,145
<i>Committee Chair</i>	5,467	–	–
Beyak L, Ontario ⁴	89,223	36,376	83,904
Black D, Alberta.....	153,900	89,172	227,402
<i>Committee Chair</i>	5,467	–	–
Black R, Ontario.....	153,900	68,915	157,902
Boehm P M, Ontario.....	153,900	16,012	194,635
Boisvenu P-H, Quebec.....	153,900	43,517	169,490
<i>Committee Deputy Chair</i>	2,711	–	–
Boniface G, Ontario.....	153,900	35,067	162,860
<i>Committee Chair</i>	5,467	–	–
Bovey P, Manitoba.....	153,900	71,280	219,976
<i>Committee Deputy Chair</i>	1,220	–	–
Boyer Y, Ontario.....	153,900	25,853	230,105
Brazeau P, Quebec.....	153,900	32,857	166,445
Busson B, British Columbia.....	153,900	48,007	103,851
Campbell L W, British Columbia.....	153,900	56,503	171,377
Carignan C, Quebec.....	153,900	28,993	220,885
Christmas D, Nova Scotia.....	153,900	44,785	229,768
Cordy J, Nova Scotia.....	153,900	57,138	153,886
<i>Committee Deputy Chair</i>	2,711	–	–
Comier R, New Brunswick.....	153,900	56,123	185,170
<i>Committee Chair</i>	5,467	–	–
Cotter B, Saskatchewan ²	26,477	9,541	4,846
Coyle M, Nova Scotia.....	153,900	52,220	157,388
Dagenais J-G, Quebec.....	153,900	26,946	179,824
<i>Deputy Opposition Whip (Former)</i>	1,955	–	–
<i>Committee Deputy Chair</i>	2,711	–	–
Dalphond P J, Quebec.....	153,900	27,746	199,194
Dasko D, Ontario.....	153,900	44,466	142,860
Dawson D, Quebec.....	153,900	37,534	174,928
<i>Committee Deputy Chair</i>	2,711	–	–
Day J A, New Brunswick ^{2 3}	124,940	69,265	29,580
<i>Leader of the Senate Liberals (Former)</i>	–	–	366,191
<i>Committee Chair</i>	5,467	–	–
<i>Committee Deputy Chair</i>	2,203	–	–
Deacon C, Nova Scotia.....	153,900	59,636	195,281
Deacon M, Ontario.....	153,900	42,332	193,574
Dean T, Ontario.....	153,900	37,058	124,223
Demers J, Quebec ²	61,229	5,665	45,304
Downe P E, Prince Edward Island.....	153,900	47,548	187,648
Doyle N E, Newfoundland and Labrador.....	153,900	66,593	139,221
Duffy M, Prince Edward Island.....	153,900	31,507	204,447
Duncan P, Yukon.....	153,900	82,530	106,874
Dupuis R, Quebec.....	152,900	31,654	127,963
<i>Committee Deputy Chair</i>	2,711	–	–

Parliament The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2019-2020—continued

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses ¹	Office expenses
Dyck L E, Saskatchewan	153,900	52,099	140,806
<i>Committee Chair</i>	5,467	—	—
Eaton N, Ontario ²	123,699	25,496	177,236
<i>Speaker Pro Tempore (Former)</i>	11,378	—	—
Forest É, Quebec	153,900	32,128	171,730
<i>Committee Deputy Chair</i>	578	—	—
Forest-Niesing J, Ontario	153,900	41,309	171,173
Francis B, Prince Edward Island	153,900	62,243	159,154
Frum L, Ontario	151,400	25,073	135,515
Furey G J, Newfoundland and Labrador ³	153,900	82,579	—
<i>Speaker</i>	62,400	—	821,850
Gagné R, Manitoba ³	153,900	52,287	85,923
<i>Legislative Deputy to the Government Representative in the Senate</i>	6,859	—	25,831
Galvez R, Quebec	153,900	69,349	198,954
<i>Committee Chair</i>	5,467	—	—
Gold M, Quebec ³	153,900	37,928	151,979
<i>Government Representative in the Senate</i>	15,399	—	154,432
<i>Committee Deputy Chair</i>	2,711	—	—
Greene S, Nova Scotia	153,564	46,796	204,899
Griffin D F, Prince Edward Island	153,900	65,480	221,789
<i>Committee Chair</i>	5,467	—	—
Harder P, Ontario ³	153,900	8,791	25,747
<i>Government Representative in the Senate (Former)</i>	65,504	—	975,428
Hartling N J, New Brunswick	153,900	49,003	145,164
Housakos L, Quebec	153,900	38,431	199,541
<i>Committee Chair</i>	6,633	—	—
Jaffer M S B, British Columbia	153,900	85,198	180,807
<i>Committee Deputy Chair</i>	1,738	—	—
Joyal S, Quebec ²	128,250	10,157	149,187
<i>Committee Chair</i>	8,123	—	—
<i>Committee Deputy Chair</i>	4,958	—	—
Keating J, New Brunswick ²	26,477	7,157	3,357
Klyne M, Saskatchewan	153,900	62,826	170,048
Kutcher S, Nova Scotia	153,900	49,221	171,699
LaBoucane-Benson P, Alberta ³	153,900	54,364	122,093
<i>Government Liaison in the Senate</i>	2,083	—	25,347
Lankin F, Ontario	153,900	43,250	202,776
Loffreda T, Quebec ²	106,323	11,002	88,917
Lovelace Nicholas S M, New Brunswick	153,900	44,256	122,842
MacDonald M L, Nova Scotia	153,900	58,328	186,104
<i>Committee Deputy Chair</i>	2,711	—	—
Maltais G, Quebec ²	8,978	2,930	8,064
<i>Committee Deputy Chair</i>	119	—	—
Manning F, Newfoundland and Labrador	153,900	70,868	222,454
<i>Committee Chair</i>	5,467	—	—
Marshall E, Newfoundland and Labrador	153,900	53,359	168,028
Martin Y, British Columbia ³	153,900	84,088	—
<i>Deputy Leader of the Opposition</i>	25,600	—	299,583
Marwah S, Ontario	153,900	26,637	151,795
<i>Committee Chair</i>	12,300	—	—
Massicotte P J, Quebec	153,900	22,260	142,902
<i>Committee Deputy Chair</i>	3,290	—	—
McCallum M J, Manitoba	153,900	75,228	175,886
McCoy E, Alberta	153,900	21,770	216,516
McInnis T J, Nova Scotia	153,900	51,201	109,233
McIntyre P E, New Brunswick ²	90,203	19,696	76,132
McPhedran M, Manitoba	153,900	93,341	214,062
Mégie M-F, Quebec	153,900	25,344	161,330

Parliament The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2019-2020—continued

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses ¹	Office expenses
Mercer T M, Nova Scotia	153,900	60,307	175,262
<i>Committee Chair</i>	2,768	—	—
<i>Committee Deputy Chair</i>	4,471	—	—
Mitchell G, Alberta ³	153,900	66,095	22,092
<i>Government Liaison in the Senate (Former)</i>	10,085	—	224,055
Miville-Dechêne J, Quebec	153,900	25,347	129,800
<i>Committee Deputy Chair</i>	2,711	—	—
Mockler P, New Brunswick	153,650	49,657	213,208
<i>Committee Chair</i>	7,526	—	—
Moncion L, Ontario	153,900	37,199	142,971
Moodie R, Ontario	153,900	41,201	137,281
Munson J, Ontario	153,900	45,663	183,257
<i>Committee Deputy Chair</i>	6,100	—	—
Neufeld R, British Columbia ²	91,913	48,705	115,217
Ngo T H, Ontario	153,900	53,783	197,671
Oh V, Ontario	153,900	49,401	221,915
Omidvar R, Ontario	153,900	52,236	218,884
<i>Committee Deputy Chair</i>	1,372	—	—
Pate K, Ontario	153,900	32,449	206,210
Patterson D G, Nunavut	153,900	56,970	195,576
<i>Committee Chair</i>	2,460	—	—
<i>Committee Deputy Chair</i>	1,082	—	—
Petitlerc C, Quebec	153,900	18,827	168,287
<i>Committee Chair</i>	5,467	—	—
Plett D N, Manitoba ³	153,900	78,054	—
<i>Leader of the Opposition</i>	16,200	—	366,252
<i>Whip of the Opposition (Former)</i>	4,260	—	167,753
<i>Committee Chair</i>	5,467	—	—
<i>Committee Deputy Chair</i>	2,592	—	—
Poirier R-M, New Brunswick	153,900	37,434	170,364
<i>Chair of the Conservative Caucus</i>	2,440	—	—
<i>Committee Deputy Chair</i>	2,711	—	—
Pratte A, Quebec ²	85,638	14,187	96,004
<i>Committee Deputy Chair</i>	2,711	—	—
Ravalia M, Newfoundland and Labrador	153,900	87,766	207,750
Richards D, New Brunswick	153,900	41,332	162,362
Ringuette P, New Brunswick	153,900	35,378	140,021
Saint-Germain R, Quebec	153,900	36,260	176,766
Seidman J G, Quebec ³	153,900	31,245	105,025
<i>Whip of the Opposition</i>	2,722	—	104,954
<i>Committee Deputy Chair</i>	2,711	—	—
Simons P, Alberta	153,900	42,549	99,057
Sinclair M, Manitoba	151,900	73,441	201,509
<i>Committee Chair</i>	2,050	—	—
<i>Committee Deputy Chair</i>	2,711	—	—
Smith L W, Quebec ³	153,900	29,380	62,847
<i>Leader of the Opposition (Former)</i>	24,300	—	692,623
Stewart Olsen C, New Brunswick	153,900	39,894	213,566
<i>Committee Deputy Chair</i>	2,711	—	—
Tannas S, Alberta ³	152,400	79,474	104,093
<i>Interim Leader of the Canadian Senators Group</i>	—	—	61,672
<i>Committee Deputy Chair</i>	2,711	—	—
Tkachuk D, Saskatchewan ²	135,768	73,061	143,137
<i>Committee Chair</i>	5,467	—	—
Verner J, Quebec	153,650	36,522	131,364
Wallin P, Saskatchewan	153,900	67,974	201,943
<i>Committee Deputy Chair</i>	2,711	—	—

Parliament The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2019-2020—concluded

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses ¹	Office expenses
Wells D M, Newfoundland and Labrador	153,900	129,678	187,212
<i>Chair of the Conservative Caucus (Former)</i>	3,660	–	–
Wetston H, Ontario	153,900	36,404	139,994
White V, Ontario	153,900	3,517	117,588
Woo Y P, British Columbia ³	153,900	90,263	–
<i>Facilitator</i>	–	–	1,180,923
Total	16,090,212	5,035,497	21,484,599

¹ Includes living expenses in the Parliamentary District.

² Senators who were appointed, have resigned, retired or passed away during fiscal year 2019-2020.

³ As of April 1, 2017 the office expenses budget of the House Officers have been consolidated with senators' office expenses budget.

⁴ Includes an adjustment due to the Senator's suspension.

Privy Council

Privy Council Office

Salaries and allowances to ministers of State

The purpose of the following statement is to present information about salaries and allowances to ministers of State. However, there is no salaries and allowances to ministers of State for this fiscal year.

Privy Council Office of the Chief Electoral Officer

Voted and statutory expenditures by program

(in dollars)

Funding authority	Electoral administration and oversight	Internal services	Total
Vote 1—Program expenditures			
Salaries of indeterminate positions	27,806,925	13,690,202	41,497,127
Statutory expenditures			
Nanaimo-Ladysmith May 2019 by-election	1,101,624	22,164	1,123,788
43rd general election (October 2019) ¹	421,562,693	10,147,950	431,710,643
Other elections	1,397,766	–	1,397,766
Electoral district associations' auditors subsidy	838,875	–	838,875
Other expenditures under the <i>Canada Elections Act</i>	43,602,489	28,777,154	72,379,643
	468,503,447	38,947,268	507,450,715
Contributions to employee benefit plans	8,741,976	3,121,743	11,863,719
Contributions to employee benefit plans related to election workers.....	10,084,776	–	10,084,776
Total	515,137,124	55,759,213	570,896,337

¹ These are the expenditures for the 43rd general election incurred in 2019-2020, however spending related to a general election spans several fiscal years.

Details of expenditures—43rd General Election (October 2019)

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Electoral administration and oversight	Internal services	Total
Newfoundland and Labrador.....	5,269,830	–	5,269,830
Prince Edward Island	1,711,076	–	1,711,076
Nova Scotia	8,803,200	–	8,803,200
New Brunswick	7,086,966	–	7,086,966
Quebec.....	57,262,280	–	57,262,280
Ontario.....	92,188,543	–	92,188,543
Manitoba.....	10,310,422	–	10,310,422
Saskatchewan.....	9,316,230	–	9,316,230
Alberta.....	22,965,871	–	22,965,871
British Columbia.....	31,542,565	–	31,542,565
Yukon Territory.....	621,806	–	621,806
Northwest Territories	590,573	–	590,573
Nunavut	653,756	–	653,756
Contributions to employee benefit plans related to election workers.....	9,976,074	–	9,976,074
Reimbursement of election expenses to political parties	43,524,085	–	43,524,085
	301,823,277	–	301,823,277
Elections Canada headquarters ¹	129,715,490	10,147,950	139,863,440
Contributions to employee benefit plans	3,444,286	247,221	3,691,507
Total	434,983,053	10,395,171	445,378,224
Total without employee benefits plans	421,562,693	10,147,950	431,710,643

¹ These are the expenditures for the 43rd general election incurred in 2019-2020, however spending related to a general election spans several fiscal years.

**Privy Council
Office of the Chief Electoral Officer**

Details of expenditures—May 2019 by-election

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Electoral administration and oversight	Internal services	Total
Nanaimo—Ladysmith (British Columbia)	701,885	–	701,885
	701,885	–	701,885
Elections Canada headquarters ¹	399,739	22,164	421,903
Total	1,101,624	22,164	1,123,788

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.

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	56,485,309	4,149,363	60,634,672
Atlantic Institution, Renous, New Brunswick	45,033,128	2,929,606	47,962,734
Bath Institution, Bath, Ontario	45,507,333	1,535,683	47,043,016
Beaver Creek Institution, Gravenhurst, Ontario	58,498,908	3,289,667	61,788,575
Bowden Institution, Innisfail, Alberta	59,229,977	2,149,603	61,379,580
Collins Bay Institution, Kingston, Ontario	70,227,141	7,064,656	77,291,797
Cowansville Institution, Cowansville, Quebec	43,241,302	7,835,683	51,076,985
Donnacona Institution, Donnacona, Quebec	49,377,259	1,244,419	50,621,678
Dorchester Penitentiary (Shepody Healing Centre), Dorchester, New Brunswick	69,184,360	1,610,320	70,794,680
Drumheller Institution, Drumheller, Alberta	53,391,754	7,725,659	61,117,413
Drummond Institution, Drummondville, Quebec	33,653,945	6,131,490	39,785,435
Edmonton Institution for Women, Edmonton, Alberta	29,647,388	1,142,673	30,790,061
Edmonton Institution, Edmonton, Alberta	47,627,003	6,386,972	54,013,975
Federal Training Centre, Laval, Quebec	59,957,021	5,443,966	65,400,987
Fraser Valley Institution for Women, Abbotsford, British Columbia	23,067,078	591,097	23,658,175
Grand Valley Institution for Women, Kitchener, Ontario	31,699,171	2,117,789	33,816,960
Grande Cache Institution, Grande Cache, Alberta	35,798,956	852,711	36,651,667
Grierson Institution, Edmonton, Alberta	4,948,408	577,422	5,525,830
Joliette Institution, Joliette, Quebec	22,214,966	198,080	22,413,046
Joyceville Institution, Kingston, Ontario	72,990,719	3,521,030	76,511,749
Kent Institution, Agassiz, British Columbia	50,800,119	5,764,841	56,564,960
Kingston Penitentiary, Kingston, Ontario	2,006,183	48,599	2,054,782
Kwikw̱xwelhp Healing Village, Harrison Mills, British Columbia	8,122,363	223,825	8,346,188
La Macaza Institution, La Macaza, Quebec	31,220,467	7,331,404	38,551,871
Matsqui Institution, Abbotsford, British Columbia	36,660,638	770,323	37,430,961
Millhaven Institution, Bath, Ontario	47,493,321	2,096,942	49,590,263
Mission Institution, Mission, British Columbia	45,178,685	621,298	45,799,983
Mountain Institution, Agassiz, British Columbia	35,650,735	4,852,673	40,503,408
National Headquarters, Ottawa, Ontario	284,373,360	20,063,896	304,437,256
Nova Institution for Women, Truro, Nova Scotia	24,009,772	795,541	24,805,313
Okimaw Ohci Healing Lodge, Maple Creek, Saskatchewan	9,872,098	115,737	9,987,835
Pacific Institution/Regional Treatment Centre, Abbotsford, British Columbia	60,308,922	1,032,944	61,341,866
Pê Sâkâstêw Centre, Mâskwâcis, Alberta	7,609,207	1,912,866	9,522,073
Port-Cartier Institution, Port-Cartier, Quebec	38,113,927	1,149,810	39,263,737
Regional Correctional Staff College - Atlantic, Moncton, New Brunswick	2,186,759	–	2,186,759
Regional Correctional Staff College - Ontario, Kingston, Ontario	5,030,174	253,658	5,283,832
Regional Correctional Staff College - Pacific, Abbotsford, British Columbia	2,759,520	–	2,759,520
Regional Correctional Staff College - Prairies, Saskatoon, Saskatchewan	3,889,753	–	3,889,753
Regional Correctional Staff College - Quebec, Laval, Quebec	3,823,532	552,191	4,375,723
Regional Headquarters - Atlantic, Moncton, New Brunswick	31,954,577	958,660	32,913,237
Regional Headquarters - Ontario, Kingston, Ontario	32,590,090	724,841	33,314,931
Regional Headquarters - Pacific, Abbotsford, British Columbia	34,577,718	2,104,486	36,682,204
Regional Headquarters - Prairies, Saskatoon, Saskatchewan	44,133,218	2,432,969	46,566,187
Regional Headquarters - Quebec, Laval, Quebec	31,836,592	2,489,070	34,325,662
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Quebec	7,809,819	–	7,809,819
Regional Parole Offices - Atlantic, Moncton, New Brunswick	32,395,322	960,874	33,356,196
Regional Parole Offices - Ontario, Kingston, Ontario	79,503,195	458,247	79,961,442
Regional Parole Offices - Pacific, Abbotsford, British Columbia	56,295,525	106,334	56,401,859
Regional Parole Offices - Prairies, Winnipeg, Manitoba	72,895,691	802,119	73,697,810
Regional Parole Offices - Quebec, Montréal, Quebec	71,655,042	2,362,502	74,017,544
Regional Psychiatric Centre, Saskatoon, Saskatchewan	43,938,905	2,148,319	46,087,224
Regional Reception Centre, Sainte-Anne-des-Plaines, Quebec	45,209,750	740,887	45,950,637
Regional Treatment Centre, Bath, Ontario	11,569,930	24,436	11,594,366
Saskatchewan Penitentiary, Prince Albert, Saskatchewan	80,783,954	14,848,822	95,632,776
Springhill Institution, Springhill, Nova Scotia	49,062,377	1,482,540	50,544,917
Stony Mountain Institution, Winnipeg, Manitoba	69,285,657	6,471,621	75,757,278
Warkworth Institution, Campbellford, Ontario	48,933,245	4,402,919	53,336,164
William Head Institution, Victoria, British Columbia	15,073,028	6,863,757	21,936,785
Willow Cree Healing Lodge, Duck Lake, Saskatchewan	7,783,898	175,047	7,958,945
Total	2,478,178,194	164,642,887	2,642,821,081

Treasury Board Treasury Board Secretariat

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

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compensation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Requirements	Vote 35 Capital Budget Carry Forward
Agriculture and Agri-Food							
Department of Agriculture and Agri-Food							
Operating expenditures	1	–	1,800,268	11,048,472	25,992,521	–	–
Capital expenditures	5	–	–	–	–	–	10,139,328
Grants and contributions	10	–	760,000	–	–	–	–
Canadian Dairy Commission							
Program expenditures	1	–	37,567	93,536	–	63,230	–
Canadian Grain Commission							
Program expenditures	1	–	5,451	130,730	49,949	–	–
Canadian Heritage							
Department of Canadian Heritage							
Operating expenditures	1	–	149,512	2,168,348	4,875,302	–	–
Canadian Museum of History							
Payments to the Museum for operating and capital expenditures	1	–	–	–	–	98,604	–
Canadian Museum of Nature							
Payments to the Museum for operating and capital expenditures	1	–	–	–	–	215,749	–
Canadian Radio-television and Telecommunications Commission							
Program expenditures	1	–	65,835	98,938	2,521,826	–	–
Library and Archives of Canada							
Operating expenditures	1	–	114,112	1,827,699	4,725,363	–	–
Capital expenditures	5	–	–	–	–	–	2,549,870
National Film Board							
Program expenditures	1	–	1,153	2,298,376	3,256,192	395,750	–
National Gallery of Canada							
Payments to the Gallery for operating and capital expenditures	1	–	–	–	–	556,908	–
National Museum of Science and Technology							
Payments to the Museum for operating and capital expenditures	1	–	–	–	–	94,452	–
The National Battlefields Commission							
Program expenditures	1	–	–	–	322,231	–	–
Crown-Indigenous Relations and Northern Affairs							
Department of Indian Affairs and Northern Development							
Operating expenditures	1	–	350,947	–	–	–	–
Capital expenditures	1	–	–	–	–	–	3,813,000
Department of Crown-Indigenous Relations and Northern Affairs							
Program expenditures	1	–	36,041	3,896,024	26,288,043	–	–
Capital expenditures	1	–	–	–	–	–	971,574
Canadian High Arctic Research Station							
Program expenditures	1	–	–	–	1,090,308	–	–
Digital Government							
Shared Services Canada							
Operating expenditures	1	–	398,975	2,627,422	81,137,395	–	–
Capital expenditures	1	–	–	–	–	–	32,129,919
Environment and Climate Change							
Department of the Environment							
Operating expenditures	1	–	281,344	17,732,890	16,615,238	–	–
Capital expenditures	1	–	–	–	–	–	7,580,738

Treasury Board Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*continued*

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compensation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Requirements	Vote 35 Capital Budget Carry Forward
Impact Assessment Agency of Canada							
Program expenditures	1	–	41,542	735,891	1,396,597	–	–
Parks Canada Agency							
Program expenditures	1	2,500,000	4,420	51,573	–	6,863,860	–
Families, Children and Social Development							
Department of Employment and Social Development							
Operating expenditures	1	36,551,719	9,138,038	3,787,923	12,430,803	9,062,918	–
Grants and contributions	5	–	58,387,156	–	–	–	–
Canadian Centre for Occupational Health and Safety							
Program expenditures	1	–	–	–	–	473,316	–
Finance							
Department of Finance							
Program expenditures	1	–	119,813	2,546,048	1,620,914	830,904	–
Financial Transactions and Reports Analysis Centre of Canada							
Program expenditures	1	–	–	8,000	2,200,497	2,069,805	–
Office of the Auditor General							
Program expenditures	1	–	–	2,085	2,986,980	–	–
Office of the Superintendent of Financial Institutions							
Program expenditures	1	–	–	163,715	–	264,000	–
Fisheries, Oceans and the Canadian Coast Guard							
Department of Fisheries and Oceans							
Operating expenditures	1	–	335,696	27,438,911	47,290,413	–	–
Capital expenditures	5	–	–	–	–	–	266,099,100
Grants and contributions	10	500,000	–	–	–	–	–
Global Affairs							
Department of Foreign Affairs, Trade and Development							
Operating expenditures	1	33,200,000	22,830,039	17,250,851	66,728,587	21,378,000	–
Capital expenditures	5	–	–	–	–	–	25,333,508
Grants and contributions	10	–	6,825,000	–	–	–	–
International Joint Commission (Canadian Section)							
Program expenditures	1	–	2,188	76,175	469,499	–	–
Invest in Canada Hub							
Program expenditures	1	–	–	–	1,110,172	–	–
Health							
Department of Health							
Operating expenditures	1	–	806,879	27,591,604	41,336,886	14,324,242	–
Capital expenditures	5	–	–	–	–	–	2,322,487
Canadian Food Inspection Agency							
Operating expenditures and contributions	1	–	2,289,217	48,759,049	18,010,995	5,872,760	–
Capital expenditures	5	–	–	–	–	–	5,573,100
Canadian Institutes of Health Research							
Operating expenditures	1	–	–	–	1,382,483	3,952,093	–
Patented Medicine Prices Review Board							
Program expenditures	1	–	37,627	206,599	427,936	–	–
Public Health Agency of Canada							
Operating expenditures	1	237,500,000	127,273	6,589,299	13,886,654	3,822,412	–
Capital expenditures	5	–	–	–	–	–	1,404,467
Grants and contributions	10	–	1,322,138	–	–	–	–

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 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compensation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Requirements	
Immigration, Refugees and Citizenship							
Department of Citizenship and Immigration							
Operating expenditures	1	–	291,119	7,106,651	32,434,588	–	–
Capital expenditures	5	–	–	–	–	–	6,212,000
Immigration and Refugee Board							
Program expenditures	1	–	108,047	994,300	4,490,004	–	–
Indigenous Services							
Department of Indigenous Services							
Operating expenditures	1	–	–	10,343,174	28,247,353	–	–
Capital expenditures	5	–	–	–	–	–	1,712,526
Grants and contributions	10	–	59,790,706	–	–	–	–
Infrastructure and Communities							
Office of Infrastructure of Canada							
Operating expenditures	1	–	57,041	1,002,508	4,820,347	–	–
Capital expenditures	5	–	–	–	–	–	205,334,097
Innovation, Science and Economic Development							
Department of Industry							
Operating expenditures	1	–	799,308	12,729,784	15,470,877	–	–
Capital expenditures	5	–	–	–	–	–	856,447
Grants and contributions	10	–	71,363,217	–	–	–	–
Atlantic Canada Opportunities Agency							
Operating expenditures	1	–	101,635	2,469,860	3,046,895	–	–
Canadian Northern Economic Development Agency							
Operating expenditures	1	–	–	309,696	499,013	94,695	–
Canadian Space Agency							
Operating expenditures	1	–	103,667	2,332,896	5,856,697	–	–
Capital expenditures	5	–	–	–	–	–	35,099,947
Copyright Board							
Program expenditures	1	–	–	59,654	125,936	–	–
Department of Western Economic Diversification							
Operating expenditures	1	–	59,408	1,178,685	1,199,016	–	–
Capital expenditures	5	–	3,500,000	–	–	–	–
Economic Development Agency of Canada for the Regions of Quebec							
Operating expenditures	1	–	51,986	1,346,682	1,712,153	–	–
Federal Economic Development Agency for Southern Ontario							
Operating expenditures	1	–	38,287	771,138	1,129,934	–	–
National Research Council of Canada							
Operating expenditures	1	–	111,445	21,898,222	14,780,385	–	–
Grants and contributions	10	291,000	–	–	–	–	–
Natural Sciences and Engineering Research Council							
Operating expenditures	1	–	–	4,000	1,773,822	–	–
Social Sciences and Humanities Research Council							
Operating expenditures	1	–	–	304	1,246,015	–	–
Standards Council of Canada							
Payments to the Council	1	–	–	–	–	668,854	–
Statistics Canada							
Program expenditures	1	–	6,529,228	19,735,578	22,605,343	–	–

Treasury Board Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*continued*

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compensation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Requirements	Vote 35 Capital Budget Carry Forward
Justice							
Department of Justice							
Operating expenditures	1	–	265,385	28,115,132	18,732,040	9,325,105	–
Administrative Tribunals Support Service of Canada							
Program expenditures	1	–	740,652	532,564	2,527,531	629,487	–
Canadian Human Rights Commission							
Program expenditures	1	–	3,794,227	365,214	1,053,327	–	–
Courts Administration Service							
Program expenditures	1	–	107,097	656,314	3,191,196	865,989	–
Office of the Commissioner for Federal Judicial Affairs							
Operating expenditures	1	–	37,777	81,183	347,477	–	–
Capital expenditures	5	–	–	18,701	9,920	–	–
Office of the Director of Public Prosecutions							
Program expenditures	1	–	157,499	6,177,292	2,109,268	–	–
Offices of the Information and Privacy Commissioners of Canada							
Office of the Information Commissioner of Canada							
Program expenditures	1	–	39,037	143,345	483,300	–	–
Office of the Privacy Commissioner of Canada							
Program expenditures	5	–	2,519	261,070	1,050,437	259,895	–
Registrar of the Supreme Court of Canada							
Program expenditures	1	–	39,007	565,263	1,161,640	263,714	–
National Defence							
Department of National Defence							
Operating expenditures	1	–	2,037,770	35,889,984	395,513,734	–	–
Capital expenditures	5	–	–	–	–	115,824	–
Communications Security Establishment							
Program expenditures	1	–	–	6,301	20,807,262	–	–
Military Grievances External Review Committee							
Program expenditures	1	–	38,055	55,768	287,980	–	–
Military Police Complaints Commission							
Program expenditures	1	–	–	55,524	204,704	–	–
National Revenue							
Canada Revenue Agency							
Operating expenditures, contributions and recoverable expenditures in relation to the application of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>	1	–	4,723,367	44,843,078	12,281,662	62,151,425	–
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	–	–	–	–	5,254,800	–
Natural Resources							
Department of Natural Resources							
Operating expenditures	1	–	575,867	13,567,145	12,848,418	3,303,375	–
Capital expenditures	5	–	–	–	–	–	2,771,879
Canadian Energy Regulator							
Program expenditures	1	–	–	7,607,009	3,151,473	–	–
Canadian Nuclear Safety Commission							
Program expenditures	1	–	–	1,935,233	1,147,302	–	–

Treasury Board Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*continued*

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compensation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Requirements	Vote 35 Capital Budget Carry Forward
Office of the Governor General's Secretary							
Office of the Governor General's Secretary							
Program Expenditures.....	1	–	39,127	64,313	835,264	100,422	–
Parliament							
Secretariat of the National Security and Intelligence Committee of Parliamentarians							
Program expenditures	1	–	–	–	137,281	–	–
Privy Council							
Privy Council Office							
Program expenditures	1	–	117,576	1,848,659	4,486,061	–	–
Canadian Intergovernmental Conference Secretariat							
Program expenditures	1	–	–	–	232,718	–	–
Canadian Transportation Accident Investigation and Safety Board							
Program expenditures	1	–	38,257	244,360	1,123,400	1,293,481	–
National Security and Intelligence Review Agency Secretariat							
Program expenditures	1	–	–	–	179,546	–	–
Office of the Chief Electoral Officer							
Program expenditures	1	–	114,307	1,145,244	1,538,446	–	–
Office of the Commissioner of Official Languages							
Program expenditures	1	–	39,427	134,055	911,697	–	–
Office of the Intelligence Commissioner							
Program expenditures	1	–	2,415	–	94,099	–	–
Public Service Commission							
Program expenditures	1	–	2,572,089	1,901,933	3,692,196	1,536,731	–
Public Safety and Emergency Preparedness							
Department of Public Safety and Emergency Preparedness							
Operating expenditures	1	1,482,228	101,414	2,976,146	5,855,018	1,350,562	–
Canada Border Services Agency							
Operating expenditures	1	–	669,489	4,077,514	–	20,200,355	–
Canadian Security Intelligence Service							
Program expenditures	1	–	–	293,694	10,766,575	–	–
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police							
Program expenditures	1	–	37,567	63,840	433,434	–	–
Correctional Service of Canada							
Operating expenditures, grants and contributions	1	6,540,637	405,648	14,083,471	56,674,855	22,686,894	–
Capital expenditures	5	–	–	–	–	–	7,002,228
Office of the Correctional Investigator of Canada							
Program expenditures	1	–	–	–	172,076	–	–
Parole Board of Canada							
Program expenditures	1	–	–	84,407	2,240,271	460,271	–
Royal Canadian Mounted Police							
Operating expenditures	1	–	995,034	8,132,513	68,686,711	40,242,790	–
Capital expenditures	5	–	–	–	–	–	50,859,244
Royal Canadian Mounted Police External Review Committee							
Program expenditures	1	–	36,877	21,497	143,617	–	–
Public Services and Procurement							
Department of Public Works and Government Services							
Operating expenditures	1	–	4,665,598	15,520,164	50,739,342	1,409,531	–
Capital expenditures	5	–	–	4,990	–	–	19,668,737

Treasury Board Treasury Board Secretariat

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

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compensation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Requirements	Vote 35 Capital Budget Carry Forward
National Capital Commission							
Payments to the Commission for operating expenditures.....	1	–	–	–	–	1,217,396	–
Transport							
Department of Transport							
Operating expenditures.....	1	–	1,585,415	7,024,122	19,893,423	17,150,808	–
Capital expenditures.....	5	–	–	–	–	–	29,189,459
Canadian Transportation Agency							
Program expenditures.....	1	–	392,337	700,546	631,159	341,795	–
Treasury Board							
Treasury Board Secretariat							
Program expenditures.....	1	–	10,864,741	4,817,494	11,346,021	5,265,070	–
Canada School of Public Service							
Program expenditures.....	1	–	120,110	920,299	1,272,988	–	–
Office of the Commissioner of Lobbying							
Program expenditures.....	1	–	37,117	22,578	197,397	–	–
Office of the Public Sector Integrity Commissioner							
Program expenditures.....	1	–	–	68,253	224,853	–	–
Veterans Affairs							
Department of Veterans Affairs							
Operating expenditures.....	1	–	206,242	2,057,445	12,143,474	–	–
Veterans Review and Appeal Board							
Program expenditures.....	1	–	40,917	46,594	399,340	–	–
Women and Gender Equality							
Department for Women and Gender Equality							
Operating expenditures.....	1	–	–	176,979	1,743,844	–	–
Total.....		318,565,584	284,813,288	466,720,520	1,251,295,939	266,528,272	716,623,655

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Section **12**

Public Accounts of Canada
2019–2020

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