



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2025

Volume III

Additional
information and
analyses

Canada^{ca}

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Volume III

Public Accounts of Canada

2024–2025

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Introduction to the Public Accounts of Canada

Nature of the Public Accounts of Canada

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

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

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

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

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

Format of the Public Accounts of Canada

The Public Accounts of Canada is produced in three volumes:

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

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

Volume III presents supplementary information and analyses.

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Section 1

Public Accounts of Canada

2024–2025

Financial statements of revolving funds

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Canadian Grain Commission Revolving Fund

Statement of management responsibility

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

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

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

In order to ensure maximum objectivity and freedom from bias, these financial statements have been examined by the external auditors who have provided an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2025, 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 9, 2025

Canadian Grain Commission Revolving Fund—continued

Statement of authority (used) provided (unaudited) for the year ended March 31, 2025

(in thousands of dollars)

	2025		2024	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(10,004)	(8,224)	(7,524)	(16,604)
Items not requiring use of funds	3,339	3,759	3,988	3,319
Operating source (use) of funds	(6,665)	(4,465)	(3,536)	(13,285)
Items requiring use of funds				
Net tangible capital assets acquisitions	(5,505)	(4,490)	(5,287)	(3,675)
Net other assets and liabilities	–	(7,930)	–	(8,360)
Authority provided	(12,170)	(16,885)	(8,823)	(25,320)
Annual voted authority and other statutory items provided (used)	6,616	(7,122)	6,199	(6,910)
Revolving fund legislative authority provided (used)	(5,554)	(9,763)	(2,624)	(18,410)

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, 2025

(in thousands of dollars)

	2025	2024
Debit balance in the accumulated net charge against the Fund's authority	100,515	110,136
Payables charged against the appropriation, at year-end	(3,790)	(3,317)
Subtotal	96,725	106,819
Receivables credited to the appropriation, at year-end	92	13
Other	3,296	3,045
Net authority provided, end of year	100,113	109,877
Authority limit	2,000	2,000
Unused authority carried forward	102,113	111,877

Canadian Grain Commission Revolving Fund—*continued*

Independent auditor's report

To the Deputy Head and the Departmental Audit Committee of the Canadian Grain Commission Revolving Fund

Our opinion

In our opinion, the accompanying financial statements of the Canadian Grain Commission Revolving Fund (the Fund) as at March 31, 2025 and for the year then ended are prepared, in all material respects, in accordance with the basis of accounting described in note 2 to the financial statements.

What we have audited

The Fund's financial statements comprise:

- the statement of financial position as at March 31, 2025;
- the statement of operations and net assets for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

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

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

Independence

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

Emphasis of matter—basis of accounting and restriction on use

We draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Fund in meeting the requirements of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Fund and should not be used by parties other than the Fund, the Treasury Board of Canada and the Receiver General for Canada. Our report 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 basis of accounting described in note 2 to the financial statements and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Canadian Grain Commission Revolving Fund—*continued*

Independent auditor's report—*concluded*

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

PricewaterhouseCoopers LLP
Chartered Professional Accountants,

Winnipeg, Manitoba
June 10, 2025

Canadian Grain Commission Revolving Fund—continued**Statement of financial position as at March 31, 2025**

(in thousands of dollars)

	2025	2024
Assets		
Financial assets		
Accounts receivable (note 3)	6,255	5,642
Accountable advances	–	2
Total financial assets	6,255	5,644
Non-financial assets		
Prepaid expenses	604	556
Tangible capital assets (note 4).....	12,169	11,351
Total non-financial assets	12,773	11,907
Total assets	19,028	17,551
Liabilities and net assets		
Liabilities		
Accounts payable and accrued liabilities (note 5).....	2,594	2,791
Salaries payable.....	4,196	3,883
Vacation, overtime and compensatory leave payable.....	2,703	2,797
Deferred revenue	1,010	982
Employee severance benefits liability (note 6)	651	621
Total liabilities	11,154	11,074
Net assets (note 8)	7,874	6,477
Total liabilities and net assets	19,028	17,551

Contractual obligations (note 9)
Contingent liabilities (note 10)
Producer payment security (note 11)

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

Approved by:

David Hunt
Deputy Head

Cheryl Blahey
Chief Financial Officer

Canadian Grain Commission Revolving Fund—continued

Statement of operations and net assets for the year ended March 31, 2025

(in thousands of dollars)

	2025						2024
	Grain Regulation		Internal Services		Total		Total
	Planned Results	Actual	Planned Results	Actual	Planned Results	Actual	Actual
Revenues							
Fees and services.....	60,621	56,130	–	–	60,621	56,130	45,787
Parliamentary appropriations (note 7).....	6,793	6,779	295	295	7,088	7,074	6,895
Licensing and producer cars.....	2,285	2,136	–	–	2,285	2,136	2,043
Optional services.....	1,584	1,838	25	22	1,609	1,860	1,542
Other revenues.....	–	–	–	53	–	53	56
Total revenues.....	71,283	66,883	320	370	71,603	67,253	56,323
Operating expenses							
Personnel.....	35,920	38,558	18,571	17,415	54,491	55,973	53,346
Rentals.....	3,836	4,049	1,540	1,835	5,376	5,884	6,210
Amortization of tangible capital assets.....	–	3,021	–	633	–	3,654	3,381
Professional services.....	606	509	3,388	2,722	3,994	3,231	3,323
Transport and communication.....	2,308	1,805	978	953	3,286	2,758	2,676
Repairs and maintenance.....	3,853	1,250	138	218	3,991	1,468	1,651
Materials and supplies.....	1,277	1,112	77	72	1,354	1,184	1,080
Machinery and equipment.....	748	737	494	344	1,242	1,081	1,115
Information.....	21	93	126	123	147	216	145
Loss (gain) on disposal of tangible assets.....	–	(23)	–	41	–	18	(8)
Other expenses.....	–	2	1,513	8	1,513	10	8
Total expenses.....	48,569	51,113	26,825	24,364	75,394	75,477	72,927
Net results.....	22,714	15,770	(26,505)	(23,994)	(3,791)	(8,224)	(16,604)
Net assets, beginning of year.....						6,477	5,759
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year.....						9,621	17,322
Net assets, end of year.....						7,874	6,477

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, 2025**

(in thousands of dollars)

	2025	2024
Operating activities		
Net results for the year	(8,224)	(16,604)
Items not affecting use of funds		
Amortization of tangible capital assets.....	3,654	3,381
Provision for (recovery of) employee severance benefits	87	(54)
Gain (loss) on disposal of tangible capital assets.....	18	(8)
Subtotal	(4,465)	(13,285)
Payments of employee severance benefits	(57)	(298)
Variations in statement of financial position		
Accounts receivable	(613)	1,910
Accountable advances.....	2	(1)
Prepaid expenses.....	(48)	89
Accounts payable and accrued liabilities.....	(197)	156
Salaries payable	313	(2,325)
Vacation, overtime and compensatory leave payable	(94)	58
Deferred revenue	28	49
Net financial resources used by operating activities	(5,131)	(13,647)
Capital investing activities		
Acquisition of tangible capital assets	(4,521)	(3,683)
Proceeds from disposal of tangible capital assets.....	31	8
Net financial resources used by capital investing activities	(4,490)	(3,675)
Net financial resources used and change in the accumulated net charge against the		
Fund's authority, during the year	(9,621)	(17,322)
Accumulated net charge against the Fund's authority, beginning of year.....	110,136	127,458
Accumulated net charge against the Fund's authority, end of year.....	100,515	110,136

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, 2025

1. Authority and purpose

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

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

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

The Fund's fee revenue is largely based on grain volumes, which fluctuate from year to year. In years with higher-than-average grain volumes, revenues may exceed expenses and the Fund could accumulate surplus. In years with lower-than-average grain volumes, revenues could be less than expenses and the Fund would be required to draw on its surplus.

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

2. Significant accounting policies

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

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

The significant accounting policies are as follows:

(a) Use of estimates

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

(b) Planned results

Planned results for the fiscal year ended March 31, 2025 disclosed in the statement of operations and net assets were based on revenues and expenses as per the Fund's 2024–2025 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, 2025—continued

(c) Revenues and revenue recognition

Revenues include exchange transactions where services are provided for consideration where a performance obligation exists, and non-exchange transactions where no performance obligations exist to provide a good or service. These transactions can be recurring or non-recurring in nature. Recurring transactions are viewed as ongoing, routine activities that form part of the normal course of operations and can be used to indicate if they can be reasonably expected to be earned again in future years.

Deferred revenue consists of amounts received in advance of the delivery of goods and rendering of services that will be recognized as revenue in a subsequent fiscal year as it is earned.

Revenue is recognized when (or as) the performance obligation is satisfied through providing the promised services to a specific payor. Most of the Fund's fees and services are related to inspection and weighing activities that are dependent on grain volumes handled, and this revenue is recognized at a point in time. Licensing fees are recognized as the performance obligation is satisfied over a period of time, typically a 12-month period. Funds from payors received but where the performance obligation is not yet satisfied are presented as deferred revenue.

The Fund's operations are funded primarily from a permanent authority from Parliament (revolving fund) where the Fund is allowed to spend fees collected. Some of the operations of the Grain Research Program and Internal Audit are funded by ongoing Parliamentary appropriations through their annual votes. Parliamentary appropriations are non-exchange transactions that are recognized as revenue in the Fund in the period the event giving rise to the revenue occurred.

(d) Expense recognition

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

(e) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. A bad debt expense is recognized for accounts receivable with interest or principal payments that are 180 days past due and deemed uncollectable.

(f) Tangible capital assets

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

All tangible capital assets with a cost equal to or greater than \$10,000 are capitalized. Proceeds from the disposal of tangible capital assets are retained by the Fund.

Tangible capital 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.

(g) Vacation, overtime and compensatory leave

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

(h) Employee severance benefits

The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The remaining obligation for employees who did not withdraw benefits 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, 2025—continued

(i) Pension plan

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

(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. 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

	2025	2024
	(in thousands of dollars)	
Other government departments and agencies	135	63
Outside parties	6,125	5,584
Subtotal	6,260	5,647
Less: Allowance for doubtful accounts from outside parties	(5)	(5)
Total accounts receivable	6,255	5,642

4. Tangible capital assets

	Cost				Balance end of year	Accumulated amortization				Net book value	
	Balance beginning of year	Acqui- sitions	Adjust- ment	Disposals and transfers		Balance beginning of year	Amorti- zation	Disposals and transfers	Balance end of year	2025	2024
	(in thousands of dollars)										
Scientific equipment.....	23,633	864	–	(398)	24,099	18,756	1,623	(398)	19,981	4,118	4,877
Office equipment and furniture ...	267	–	–	–	267	247	6	–	253	14	20
Operational equipment	3,145	198	–	(80)	3,263	2,497	174	(80)	2,591	672	648
Motor vehicles	430	396	–	(41)	785	385	38	(41)	382	403	45
Computer equipment and software	12,019	72	124	(45)	12,170	9,677	1,057	(45)	10,689	1,481	2,342
Leasehold improvements.....	10,611	–	822	–	11,433	9,446	756	–	10,202	1,231	1,165
Assets under construction ¹	2,254	2,991	(946)	(49)	4,250	–	–	–	–	4,250	2,254
Total	52,359	4,521	–	(613)	56,267	41,008	3,654	(564)	44,098	12,169	11,351

¹ Assets under construction consist of leasehold improvements and in-house software development.

5. Accounts payable and accrued liabilities

	2025	2024
	(in thousands of dollars)	
Other government departments and agencies	1,107	660
Outside parties	1,432	2,131
Security deposit	55	–
Total	2,594	2,791

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2025—continued

6. Employee severance benefits liability

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

	2025	2024
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year.....	621	973
Expense for the year.....	87	(54)
Benefits paid during the year	(57)	(298)
Employee severance benefits liability, end of year	651	621

7. Parliamentary appropriations

The Fund is financed by the Government of Canada through a combination of ongoing Parliamentary appropriations, the authority to 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 Fund has appropriation authorities for the year on a government-funding basis and some on an accrual accounting basis. Details on appropriation authorities provided and used are shown in the following table.

	2025	2024
	(in thousands of dollars)	
Total appropriation funds provided.....	7,074	6,895
Lapsed	-	-
Current year appropriation funds provided and used	7,074	6,895

Canadian Grain Commission Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2025—continued

8. Net assets

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

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

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

	2025	2024
	(in thousands of dollars)	
Contributed capital.....	4,941	4,941
Accumulated surplus		
Opening balance.....	111,672	128,276
Net results.....	(8,224)	(16,604)
Accumulated surplus, end of year.....	103,448	111,672
Accumulated net charge against the Fund's authority		
Opening balance.....	(110,136)	(127,458)
Change in net resources used.....	9,621	17,322
Accumulated net charge against the Fund's authority, end of year.....	(100,515)	(110,136)
Net assets.....	7,874	6,477

9. Contractual obligations

The Fund leases its premises primarily under Lease Out Contracts. A Lease Out Contract is a formal agreement between the Fund and Public Services and Procurement Canada, recording the terms and conditions that govern the provision and occupancy of the accommodation. The Fund has a total of 20 separate Lease Out Contracts (2024—17) with various term lengths up to 10 years. In addition, the Fund has a total of four direct lease agreements (2024—6), two with the University of Manitoba for the rental of laboratory and office space, one with Air Canada for the rental of data space and one with Gaudaug Holdings for the rental of warehouse storage space.

For the year ended March 31, 2025, the Fund incurred \$4,976,000 in costs associated with its occupancy and lease obligations (2024—\$4,925,000). Expected future payouts by fiscal year are as follows:

	(in thousands of dollars)
2026.....	4,458
2027.....	1,401
2028.....	866
2029.....	719
2030 and thereafter.....	2,101
Total.....	9,545

10. Contingent liabilities

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

As at March 31, 2025, there were no accruals for contingent liabilities around various legal actions and grievances with financial implications in the financial statements (2024—nil).

Canadian Grain Commission Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2025—concluded

11. Producer payment security

Through the Fund's Safeguards for Grain Farmers Program, licensed grain companies must provide payment security to the Fund to cover money owed to producers for grain deliveries in the event of a licensing default. When a licensed company fails to pay producers for grain deliveries, the Fund uses the security to pay producers for eligible claims. There were four companies with producer payment security payouts and 142 eligible claims totalling \$20,651,000 for the year ended March 31, 2025, there were 13 eligible claims remaining to be paid totalling \$55,000 (2024—nil).

12. Related party transactions

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

Services provided by other government departments

During the year ended March 31, 2025, the Fund paid occupancy costs and certain professional services to other government departments or agencies. Employer's health insurance plan contributions and employee benefit plans were also provided by and paid to other government departments. Significant services have been recognized in the Fund's statement of operations and net assets as follows:

	2025	2024
	(in thousands of dollars)	
Revenues	(385)	(371)
Expenses		
Employer's contribution to employee benefit plans.....	10,434	10,650
Occupancy costs.....	4,813	4,768
Leasehold improvements.....	2,335	871
Professional and special services.....	2,155	2,373
Transportation and communication	214	224
Other	199	249
Total.....	19,765	18,764

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

	2025	2024
	(in thousands of dollars)	
Accounts receivable	135	63
Accounts payable.....	1,107	660
Employer's contribution to employee benefit plans payable.....	1,249	885

13. Risk management

Financial instruments that potentially subject the Fund to concentrations of credit risk consist primarily of accounts receivable. For the year ended March 31, 2025, six large integrated organizations accounted for \$5,052,000 or 82.5% of the Fund's outside parties receivable balances (2024—six organizations, \$4,419,000 or 79%).

Canadian Intellectual Property Office Revolving Fund

Statement of Management Responsibility

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

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

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

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2025 and the results of operations and cash flows for the year then ended in accordance with the significant accounting policies as described in note 2 to the financial statements.

Approved by:

Konstantinos Georgaras
Chief Executive Officer
Canadian Intellectual Property Office

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

June 9, 2025
Gatineau, Canada

Canadian Intellectual Property Office Revolving Fund—continued**Statement of authority used (unaudited) for the year ended March 31, 2025**

(in thousands of dollars)

	2025		2024	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(19,122)	(11,903)	(29,540)	(41,061)
Items not requiring use of funds	10,809	7,669	10,644	10,820
Operating use of funds.....	(8,313)	(4,234)	(18,896)	(30,241)
Items requiring use of funds				
Net tangible capital assets acquisitions	(8,262)	(17,080)	(7,527)	(24,729)
Net other assets and liabilities	1,251	21,081	15,041	19,102
Authority used.....	(15,324)	(233)	(11,382)	(35,868)

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

Reconciliation of unused authority (unaudited) for the year ended March 31, 2025

(in thousands of dollars)

	2025	2024
Debit balance in the accumulated net charge against the Fund's authority	52,167	51,690
Payables charged against the appropriation at year-end	(14,864)	(14,507)
Receivables credited to the appropriation at year-end	17	258
Other items	(9,509)	(9,397)
Net authority provided, end of year.....	27,811	28,044
Authority limit	5,000	5,000
Unused authority carried forward.....	32,811	33,044

Canadian Intellectual Property Office Revolving Fund—*continued*

Independent auditor's report

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

Opinion

We have audited the financial statements of the Canadian Intellectual Property Office Revolving Fund (the Fund), which comprise the statement of financial position as at March 31, 2025, and the statement of operations and net liabilities, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for opinion

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

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

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

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

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

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

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

Canadian Intellectual Property Office Revolving Fund—*continued*

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Ernst & Young LLP
Chartered Professional Accountants
Licensed Public Accountants

Ottawa, Canada
June 9, 2025

Canadian Intellectual Property Office Revolving Fund—continued

Statement of financial position as at March 31, 2025

(in thousands of dollars)

	2025	2024
Assets		
Financial assets		
Accounts receivable (note 3)	2,710	3,633
Unbilled revenues	287	529
Total financial assets	2,997	4,162
Non-financial assets		
Prepaid expenses	942	1,065
Tangible capital assets (note 4)	77,046	67,633
Total non-financial assets	77,988	68,698
Total assets	80,985	72,860
Liabilities and net liabilities		
Liabilities		
Deposit accounts	8,245	3,948
Accounts payable and accrued liabilities (note 5)	15,413	20,340
Vacation pay	7,804	7,591
Obligation for employee future benefits (note 6)	1,640	1,643
Deferred revenues	203,631	182,706
Total liabilities	236,733	216,228
Net liabilities (note 7)	(155,748)	(143,368)
Total liabilities and net liabilities	80,985	72,860

Contractual obligations (note 8)
 Related party transactions (note 9)
 Contingent liabilities (note 10)

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

Canadian Intellectual Property Office Revolving Fund—continued

Statement of operations and net liabilities for the year ended March 31, 2025

(in thousands of dollars)

	2025	2024
Revenues	214,288	184,494
Operating expenses		
Salaries and employee benefits.....	162,910	154,602
Employee future benefits.....	462	(127)
Professional services.....	42,119	46,241
Amortization of tangible capital assets.....	7,667	10,875
Accommodation.....	5,687	6,498
Information.....	3,874	3,703
Rentals.....	1,139	756
Materials and supplies.....	970	1,307
Training.....	565	543
Travel.....	546	451
Repairs and maintenance.....	232	307
Communications.....	29	29
Bad debt expense.....	23	379
Other adjustments.....	–	(5)
Gain on disposal of tangible capital assets.....	(12)	–
Freight and postage (recovery).....	(20)	(4)
Total operating expenses	226,191	225,555
Net results	(11,903)	(41,061)
Net liabilities, beginning of year.....	(143,368)	(139,085)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year.....	(477)	36,778
Net liabilities, end of year	(155,748)	(143,368)

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, 2025

(in thousands of dollars)

	2025	2024
Operating activities		
Net results	(11,903)	(41,061)
Add (deduct) items not requiring use of funds		
Amortization of tangible capital assets.....	7,667	10,875
Other adjustments	–	(5)
Subtotal	(4,236)	(30,191)
Variations in statement of financial position		
Decrease (increase) in accounts receivable	923	(764)
Decrease in unbilled revenues.....	242	237
Decrease (increase) in prepaid expenses	123	(8)
Increase (decrease) in deposit accounts.....	4,297	(2,967)
(Decrease) increase in accounts payable and accrued liabilities	(4,927)	2,602
Increase in vacation pay.....	213	759
(Decrease) in obligation in employee severance benefits	(3)	(357)
Increase in deferred revenues.....	20,925	18,640
Total variations in statement of financial position	21,793	18,142
Cash provided by (used in) operating activities	17,557	(12,049)
Capital investing activity		
Acquisitions of tangible capital assets	(17,080)	(24,729)
Net financial resources used by capital investing activities	(17,080)	(24,729)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	477	(36,778)
Accumulated net charge against the Fund's authority, beginning of year	51,690	88,468
Accumulated net charge against the Fund's authority, end of year (note 7)	52,167	51,690

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, 2025

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.

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

The Fund is not subject to income taxes.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian public 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 liabilities and not by function or major program;
- services received without charge from other government departments are not reported as expenses;
- budgeted expenses are not disclosed in the statement of operations and net liabilities;
- no liability is recorded for sick leave; and
- the employee termination benefits liability is based on management's estimates rather than on actuarial valuations.

The significant accounting policies are as follows:

(a) Revenue recognition

Fees received for processing patent, trademark and industrial design applications are recorded as deferred revenues until the Fund has satisfied the performance obligation(s) 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. All other fees are recognized upon receipt. Fees are prescribed by various Orders in Council. Revenues are reflected on the statement of operations and net liabilities, net of remissions of fees as per requirements of the *Service Fees Act*.

(b) Tangible capital assets

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

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

The costs for assets under construction are capitalized as incurred with amortization commencing in the month after they are put into service. The cost of a constructed asset includes direct construction or development costs (such as materials and labour) and overhead costs directly attributable to the construction or development activity. The activities necessary to prepare a tangible capital asset for its intended use encompass more than the physical construction of the tangible capital asset. They include the technical and administrative work prior to the commencement of and during construction.

Canadian Intellectual Property Office Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2025—*continued*

(c) Employee future benefits

Employee severance benefits:

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

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

With the introduction of captions (1) and (3), the Fund was required to draw down on the obligation for employee future benefits as the collective agreements came into force. The obligation relating to the benefits earned by employees is calculated using information such as salary and years of service and represents management's best estimate of the liability.

Pension benefits:

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

(d) Use of estimates

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

(e) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. 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.

(f) Foreign currency transactions

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

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2025—continued

3. Accounts receivable

	2025	2024
	(in thousands of dollars)	
Government of Canada	17	258
Outside parties	3,308	3,967
Subtotal	3,325	4,225
Allowance for doubtful accounts from outside parties	(615)	(592)
Total	2,710	3,633

4. Tangible capital assets

Cost	Balance at beginning of year	Acquisitions	Transfers	Disposals	Balance at end of year
Capital asset categories	(in thousands of dollars)				
Leasehold improvements	22	–	–	–	22
Informatics software	72,996	16,398	56,496	–	145,890
Hardware	912	85	–	–	997
Machinery and equipment.....	158	14	–	–	172
Furniture	92	–	–	–	92
Assets under construction	56,497	583	(56,496)	–	584
Total	130,677	17,080	–	–	147,757

Accumulated amortization	Balance at beginning of year	Amortization	Disposals	Balance at end of year
Capital asset categories	(in thousands of dollars)			
Leasehold improvements	22	–	–	22
Informatics software	62,501	7,496	–	69,997
Hardware	305	155	–	460
Machinery and equipment.....	126	16	–	142
Furniture	90	–	–	90
Total	63,044	7,667	–	70,711

Net book value	2025	2024
	(in thousands of dollars)	
Leasehold improvements	–	–
Informatics software	75,893	10,495
Hardware	537	607
Machinery and equipment.....	30	32
Furniture	2	2
Assets under construction	584	56,497
Total	77,046	67,633

5. Accounts payable and accrued liabilities

	2025	2024
	(in thousands of dollars)	
Government of Canada	4,410	3,601
Outside parties	11,003	16,739
Total	15,413	20,340

Canadian Intellectual Property Office Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2025—continued

6. Obligation for employee future benefits

Pension benefits

The Fund's employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2% per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans' benefits and they are indexed to inflation. Effective January 2013, the age at which a new employee who began participating in the public service pension plan on or after January 1, 2013 can receive an unreduced pension benefit was raised from age 60 to 65. Both plan members and the Fund contribute to the cost of the Plan. The Fund made contributions of \$ \$12,594,216 in 2025 (2024—\$11,054,328) to the plan.

Employee severance benefits	2025	2024
	(in thousands of dollars)	
Obligation for employee future benefits, beginning of year	1,643	2,000
Benefits paid during the year for retirements and departures from the Public Service	(465)	(230)
Expense for the year	462	(127)
Obligation for employee future benefits, end of year	1,640	1,643

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 (deficit)

The accumulated surplus (deficit) 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.

	2025	2024
	(in thousands of dollars)	
Accumulated surplus (deficit), beginning of year	(91,678)	(50,617)
Net results	(11,903)	(41,061)
Accumulated surplus (deficit), end of year	(103,581)	(91,678)
Accumulated net charge against the Fund's authority, beginning of year	(51,690)	(88,468)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	(477)	36,778
Accumulated net charge against the Fund's authority, end of year	(52,167)	(51,690)
Net liabilities, end of year	(155,748)	(143,368)

8. Contractual obligations

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

	(in thousands of dollars)
2026	5,010
2027	4,680
2028	4,591
2029	4,323
2030 and thereafter	7,888
Total	26,492

Canadian Intellectual Property Office Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2025—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 operations.

10. Contingent liabilities

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

As at March 31, 2025, management has not identified legal actions and grievances with financial implications in the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund

Statement of management responsibility

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

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

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

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

Approved by:

Lisa Foss
Executive Director
Canadian Pari-Mutuel Agency

Shawn Audette
Director General
Financial Management and Strategic Reporting
Deputy Chief Financial Officer

Alain Lagacé
Assistant Deputy Minister
Corporate Management
Chief Financial Officer

June 11, 2025
Ottawa, Ontario

Canadian Pari-Mutuel Agency Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31, 2025**

(in thousands of dollars)

	2025		2024	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(2,748)	(1,480)	(936)	(743)
Items not requiring use of funds	109	109	106	106
Operating source (use) of funds	(2,639)	(1,371)	(830)	(637)
Items requiring use of funds				
Net tangible capital assets acquisitions	(1,144)	(110)	(532)	(473)
Net other assets and liabilities	–	(471)	–	(157)
Authority provided (used)	(3,783)	(1,952)	(1,362)	(1,267)

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, 2025

(in thousands of dollars)

	2025	2024
Debit balance in the accumulated net charge against the Fund's authority	5,584	7,435
Payables charged against the appropriation at year-end	(676)	(753)
Receivables credited to the appropriation at year-end	(174)	4
Net authority provided (used), end of year	4,734	6,686
Authority limit	2,000	2,000
Unused authority carried forward	6,734	8,686

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Independent auditor's report

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

Our opinion

In our opinion, the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund (the Fund) as at March 31, 2025 and for the year then ended are prepared, in all material respects, in accordance with the basis of accounting described in note 2 to the financial statements.

What we have audited

The Fund's financial statements comprise:

- the statement of financial position as at March 31, 2025;
- the statement of operations and net assets for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

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

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

Independence

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

Emphasis of matter—basis of accounting and restriction on use

We draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Fund to meet the requirements of Section 1 of the Receiver General for Canada Instructions for Volume III of the *Public Accounts of Canada*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Fund, Agriculture and Agri-Food Canada, the Treasury Board of Canada Secretariat and the Receiver General for Canada. We neither assume nor accept any responsibility or liability to any third party, other than to Agriculture and Agri-Food Canada, the Treasury Board of Canada Secretariat and the Receiver General for Canada, in respect of this report. 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 basis of accounting described in note 2 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Independent auditor's report—*concluded*

Auditor's responsibilities for the audit of the financial statements

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

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

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

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 11, 2025

Canadian Pari-Mutuel Agency Revolving Fund—continued

Statement of financial position as at March 31, 2025

(in thousands of dollars)

	2025	2024
Assets		
Financial assets		
Accounts receivable (note 3)	693	407
Total financial assets	693	407
Non-financial assets		
Tangible capital assets (note 4).....	3,043	3,042
Total assets	3,736	3,449
Liabilities and net assets		
Liabilities		
Accounts payable and accrued liabilities (note 5).....	676	753
Vacation pay	230	237
Obligation for employee future benefits	37	37
Total liabilities	943	1,027
Net assets (note 6)	2,793	2,422
Net financial position of the Fund	3,736	3,449

Contractual obligations (note 7)

Contingent liabilities (note 8)

Economic dependence (note 9)

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

Approved by:

Alain Lagacé
Chief Financial Officer

Canadian Pari-Mutuel Agency Revolving Fund—continued

Statement of operations and net assets for the year ended March 31, 2025

(in thousands of dollars)

	2025	2024
Revenues		
Pari-mutuel levy	8,027	8,472
Operating expenses		
Salaries and employee benefits	3,972	3,667
Professional and special services		
Drug control	4,044	4,060
Other	629	549
Utilities, materials and supplies	252	291
Transportation and telecommunications	228	208
Rentals	141	214
Repairs and maintenance	132	120
Amortization of tangible capital assets	109	106
Total expenses	9,507	9,215
Net results	(1,480)	(743)
Net assets, beginning of year	2,422	2,116
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	1,851	1,049
Net assets, end of year	2,793	2,422

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

Canadian Pari-Mutuel Agency Revolving Fund—continued

Statement of cash flows for the year ended March 31, 2025

(in thousands of dollars)

	2025	2024
Operating activities		
Net results	(1,480)	(743)
Items not requiring use of funds		
Amortization of tangible capital assets.....	109	106
Subtotal	(1,371)	(637)
 Variations in statement of financial position		
Increase in accounts receivable	(286)	(143)
Increase (decrease) in accounts payable and accrued liabilities.....	(77)	218
Decrease in vacation pay	(7)	(14)
Net financial resources used by operating activities	(1,741)	(576)
 Capital investing activities		
Acquisition of tangible capital assets.....	(110)	(473)
Net financial resources used by capital investing activities	(110)	(473)
 Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	(1,851)	(1,049)
Accumulated net charge against the Fund's authority, beginning of year	7,435	8,484
Accumulated net charge against the Fund's authority, end of year.....	5,584	7,435

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

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2025

1. Authority and purpose

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

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

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

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

2. Summary of significant accounting policies

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

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

The significant accounting policies are as follows:

a) Revenue recognition

Pari-mutuel levy revenues are generated through a levy of 0.8% applied to every dollar bet at Canadian racetracks and are recognized as bets are made.

b) Accounts receivable

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

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2025—continued

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:

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

d) Vacation pay

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

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. 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 applicable employee groups. The obligation for 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 of Canada 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. 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.

g) Use of estimates

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

3. Accounts receivable

	2025	2024
	(in thousands of dollars)	
Government of Canada	50	44
Outside parties	643	363
Total	693	407

Canadian Pari-Mutuel Agency Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2025—continued

4. Tangible capital assets

Cost	Balance at beginning of year	Acquisitions	Write-offs	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment	1,771	–	–	1,771
Computer hardware and software ¹	3,644	110	–	3,754
Automotive	153	–	–	153
Buildings	818	–	–	818
Land	98	–	–	98
Leasehold improvements	816	–	–	816
Total	7,300	110	–	7,410

Accumulated amortization	Balance at beginning of year	Amortization	Write-offs	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment	1,531	90	–	1,621
Computer hardware and software	1,259	–	–	1,259
Automotive	117	7	–	124
Buildings	535	12	–	547
Leasehold improvements	816	–	–	816
Total	4,258	109	–	4,367

Net book value	2025	2024
	(in thousands of dollars)	
Furniture and equipment	150	240
Computer hardware and software	2,495	2,385
Automotive	29	36
Buildings	271	283
Land	98	98
Leasehold improvements	–	–
Total	3,043	3,042

¹ Included in the computer hardware and software costs are assets in the amount of \$2,496,149 (2024—\$2,385,151) that were not placed into services as at March 31, 2025, as these assets are still under development.

5. Accounts payable and accrued liabilities

	2025	2024
	(in thousands of dollars)	
Government of Canada	228	375
Outside parties	448	378
Total	676	753

Canadian Pari-Mutuel Agency Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2025—concluded

6. Net assets

The net assets of the Fund include the accumulated surplus of each fiscal year's net results and the absorption of the opening net assets on establishment of the Fund.

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

	2025	2024
	(in thousands of dollars)	
Accumulated surplus, beginning of year	9,857	10,600
Net results.....	(1,480)	(743)
Accumulated surplus, end of year	8,377	9,857
Accumulated net charge against the Fund's authority, beginning of year.....	(7,435)	(8,484)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	1,851	1,049
Accumulated net charge against the Fund's authority, end of year	(5,584)	(7,435)
Net assets, end of year.....	2,793	2,422

7. Contractual obligations

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

	(in thousands of dollars)
Fiscal year ending March 31, 2026	141
Fiscal year ending March 31, 2027	141
Fiscal year ending March 31, 2028	141
Fiscal year ending March 31, 2029	141

8. Contingent liabilities

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

As at March 31, 2025 and 2024 no liabilities existed or were recorded in the financial statements.

9. Economic dependence

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

Woodbine generated \$5,535,014 (2024—\$5,910,367) or 69% (2024—70%) of the Fund's total pari-mutuel levy for the year ended March 31, 2025. As at March 31, 2025, \$414,999 (2024—\$105,741) or 66% (2024—29%) of the Fund's accounts receivable—outside parties were owed from Woodbine.

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; however, some figures for the previous year have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the 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:

Chris Hill
Chief Executive Officer
CORCAN

Chadi Haddad
Director, CORCAN Financial Services
CORCAN

May 26, 2025
Ottawa, Canada

CORCAN Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31, 2025**

(in thousands of dollars)

	2025		2024	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	1,127	6,522	1,836	1,417
Items not requiring use of funds	1,201	942	984	968
Operating source of funds	2,328	7,464	2,820	2,385
Items requiring use of funds				
Net tangible capital assets acquisitions	(1,000)	(1,841)	–	(346)
Net other assets and liabilities	250	1,225	(550)	99
Authority provided (used)	1,578	6,848	2,270	2,138

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, 2025

(in thousands of dollars)

	2025	2024
Debit (credit) balance in the accumulated net charge against the Fund's authority account	22,414	14,140
Payables charged against the appropriation, at year-end	(16,299)	(15,369)
Receivables credited to the appropriation, at year-end	5,403	5,899
Net authority provided (used), end of year	11,518	4,670
Authority limit	11,000	17,000
Unused authority carried forward	22,518	21,670

CORCAN Revolving Fund—continued

Independent auditors' report

To the Commissioner of Correctional Service Canada

Opinion

We have audited the financial statements of the CORCAN Revolving Fund (the Fund), which comprise the statement of financial position as at March 31, 2025, and the statement of operations and net assets, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for opinion

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

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

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

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

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

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

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

CORCAN Revolving Fund—*continued*

Independent auditors' report—*concluded*

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Ernst & Young LLP
Chartered Professional Accountants
Licensed Public Accountants

Ottawa, Canada
May 26, 2025

CORCAN Revolving Fund—continued**Statement of financial position as at March 31, 2025**

(in thousands of dollars)

	2025	2024
Assets		
Financial assets		
Accounts receivable (note 4)	8,692	10,653
Inventories held for resale (note 5)	3,695	4,010
Total financial assets	12,387	14,663
Non-financial assets		
Inventories held for consumption (note 5)	8,136	8,208
Capital assets, net (note 6).....	6,935	5,834
Total assets	27,458	28,705
Liabilities		
Accounts payable (note 7)	13,214	12,354
Deferred revenue	937	1,606
Vacation pay and salary accrual	6,046	5,840
Employee termination benefits (note 8).....	1,065	1,059
Total liabilities	21,262	20,859
Net assets (note 10)	6,196	7,846
Net financial position of the Fund	27,458	28,705

Commitments (note 9)

Contingent liabilities (note 13)

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

CORCAN Revolving Fund—continued**Statement of operations and net assets for the year ended March 31, 2025**

(in thousands of dollars)

	2025	2024
Revenue		
Revenue (notes 3 and 11).....	96,996	86,857
Cost of goods sold (note 11).....	98,120	97,745
Gross margin	(1,124)	(10,888)
Other revenue		
Training, correctional and other fees (note 3).....	36,279	41,218
Miscellaneous.....	222	189
Total other revenue	36,501	41,407
Expenses (note 12)		
National/regional headquarters.....	9,708	10,314
Employment and employability programs.....	15,603	15,160
Selling and marketing.....	3,544	3,628
Total expenses	28,855	29,102
Net results	6,522	1,417
Net assets, beginning of year.....	7,846	8,055
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year.....	(8,275)	(1,702)
Other.....	103	76
Net assets, end of year (note 10)	6,196	7,846

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, 2025**

(in thousands of dollars)

	2025	2024
Operating activities		
Net results for the year	6,522	1,417
Add (deduct) items not requiring use of funds		
Remeasurement of the termination liability for the year (note 8)	41	60
Amortization (note 6)	872	940
Loss on disposal/write down of capital assets	106	42
Subtotal	7,541	2,459
Variations in statement of financial position		
Accounts receivable	1,826	(3,947)
Inventories held for resale	315	120
Inventories held for consumption	72	72
Employee termination benefits (note 8)	(35)	(14)
Accounts payable	860	2,443
Deferred revenue	(669)	631
Vacation pay and salary accrual	206	284
Net financial resources provided by operating activities	10,116	2,048
Capital investing activities		
Capital asset acquisitions	(1,841)	(346)
Net financial resources used in investing activities	(1,841)	(346)
Net financial resources used and change in accumulated net charge against the Fund's authority	8,275	1,702
Accumulated net charge against the Fund's authority, beginning of year	14,140	12,438
Accumulated net charge against the Fund's authority, end of year (note 10)	22,415	14,140

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, 2025

1. Authority and purpose

The CORCAN Revolving Fund (CORCAN or the Fund) is a special operating agency within Correctional Service Canada financed by way of a Revolving Fund. CORCAN was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in accordance with terms and conditions prescribed by the Treasury Board of Canada (Treasury Board). CORCAN's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which was not to exceed \$17,000,000 in 2023–2024 and was not to exceed \$11,000,000 at any time in 2024–2025 (as of April 1, 2025, this amount will be reduced to \$5,000,000). An amount of \$15,218,000 representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992. The Fund is a non-taxable entity.

2. Summary of significant accounting policies

Basis of accounting

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

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

The significant accounting policies are as follows:

(a) Recognition of revenue and expenses

Revenue from exchange transaction is recognized when the Fund has satisfied the performance obligation(s). For Manufacturing, Textile, Agriculture and Services revenue the performance obligation is satisfied at a point in time upon delivery of goods to the customer or when the service is rendered. For Construction contract revenue, the performance obligation is satisfied over time. Construction contract revenues are recognized based on the percentage of completion of the project. The degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated. Expenses are recorded in the period they are incurred.

Unilateral revenues are recognized when the Fund has authority to claim or retain an inflow of economic resources and a past event gives rise to a claim on economic resources. Training and correctional fees are unilateral transactions. Revenue that has been received but not yet earned is recorded as deferred revenue.

(b) Vacation pay and compensatory leave

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

(c) Net cash provided by government

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

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2025—continued

(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.

(e) Inventories

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

(f) Capital assets

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

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

One exception to this is the Dairy Herd, which is recorded at market value and not amortized.

(g) Pension plan

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

(h) Employee termination benefits

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

(i) Sick leave

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

(j) Financial instruments

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

(k) Measurement uncertainty

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

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2025—continued

3. Related party transactions

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

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

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

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

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

	2025	2024
	(in thousands of dollars)	
Correctional Service Canada		
Trade revenue.....	30,781	29,045
Training, correctional and other fees	36,279	41,218
Other government departments		
Trade revenue.....	62,514	53,565
Total.....	129,574	123,828

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

4. Accounts receivable

Accounts receivable consist of the following:

	2025	2024
	(in thousands of dollars)	
Government of Canada	5,403	5,899
Outside parties	3,598	4,871
Subtotal.....	9,001	10,770
Allowance for doubtful accounts.....	(309)	(117)
Total accounts receivable	8,692	10,653

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2025—continued

5. Inventories

Inventories consist of the following:

	2025	2024
	(in thousands of dollars)	
Inventories held for consumption		
Raw materials	8,659	8,816
Work in progress	217	199
Subtotal	8,876	9,015
Provision for obsolete inventory	(740)	(807)
Total inventories held for consumption	8,136	8,208
Inventories held for resale		
Finished goods	4,040	4,723
Provision for obsolete inventory	(345)	(713)
Total inventories held for resale	3,695	4,010
Total	11,831	12,218

6. Capital assets

Capital assets consist of the following:

Cost	Balance at beginning of year	Acquisitions	Disposals and write-offs	Balance at end of year
	(in thousands of dollars)			
Buildings	563	70	–	633
Equipment	28,444	270	(483)	28,231
Leasehold improvements	1,343	470	–	1,813
Vehicle fleet	8,147	711	(396)	8,462
Other	130	557	–	687
Total	38,627	2,078	(879)	39,826

Accumulated amortization	Balance at beginning of year	Amortization	Disposals and write-offs	Balance at end of year
	(in thousands of dollars)			
Buildings	49	21	–	70
Equipment	25,903	428	(394)	25,937
Leasehold improvements	1,343	12	–	1,355
Vehicle fleet	5,368	411	(380)	5,399
Other	130	–	–	130
Total	32,793	872	(774)	32,891

Net book value	2025	2024
	(in thousands of dollars)	
Buildings	563	514
Equipment	2,294	2,541
Leasehold improvements	458	–
Vehicle fleet	3,063	2,779
Other	557	–
Total	6,935	5,834

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2025—continued

7. Accounts payable

Accounts payable consist of the following:

	2025	2024
	(in thousands of dollars)	
Government of Canada	4,285	2,380
Outside parties	8,929	9,974
Total	13,214	12,354

8. Employee future benefits

Pension benefits

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

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

Termination benefits

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

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

	2025	2024
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year.....	1,059	1,013
Benefits paid during the year	(35)	(14)
Remeasurement of the liability for the year.....	41	60
Accrued benefit obligation, end of year	1,065	1,059

9. Commitments

CORCAN is committed to pay under the terms of lease agreements a total amount of \$2,248,327. These commitments are related to the Kingston warehouse, the lease for the Edmonton and Saskatoon Inmate Offender Employment Initiative facilities, and office space.

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

	(in thousands of dollars)
2026.....	2,651
2027.....	2,291
2028.....	1,996
2029.....	1,950
2030.....	1,626
2031 and thereafter	588
Total	11,102

CORCAN Revolving Fund—continued

Notes to the financial statements for the year ended March 31, 2025—continued

10. Net assets

Net assets consist of the following:

	2025	2024
	(in thousands of dollars)	
Contributed capital.....	30,542	30,542
Accumulated net charges against the Fund's authority	(22,415)	(14,140)
Accumulated deficit.....	(2,034)	(8,632)
Other.....	103	76
Net assets, end of year.....	6,196	7,846

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, 2025	Manufacturing	Construction	Textile	Services	Agriculture	Other	Total
	(in thousands of dollars)						
Revenue.....	50,018	27,279	14,498	4,447	754	–	96,996
Cost of goods sold.....	48,403	29,215	13,788	4,955	1,759	–	98,120
Gross margin.....	1,615	(1,936)	710	(508)	(1,005)	–	(1,124)
Identifiable assets							
Accounts receivable	2,234	3,529	618	503	145	1,663	8,692
Inventories.....	7,534	–	3,790	507	–	–	11,831
Capital assets, net.....	1,524	2,969	84	174	1,666	518	6,935
Amortization of capital assets.....	326	300	13	29	176	28	872
Year ended March 31, 2024	Manufacturing	Construction	Textile	Services	Agriculture	Other	Total
	(in thousands of dollars)						
Revenue.....	39,980	29,914	12,151	4,590	222	–	86,857
Cost of goods sold.....	45,351	32,922	12,793	5,381	1,298	–	97,745
Gross Margin	(5,371)	(3,008)	(642)	(791)	(1,076)	–	(10,888)
Identifiable assets							
Accounts receivable	1,449	7,396	466	399	35	908	10,653
Inventories.....	8,117	163	3,209	613	116	–	12,218
Capital assets, net.....	1,817	2,255	84	181	1,308	189	5,834
Amortization of capital assets.....	352	359	34	25	116	54	940

CORCAN Revolving Fund—concluded

Notes to the financial statements for the year ended March 31, 2025—concluded

12. Expenses

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

	2025	2024
	(in thousands of dollars)	
Salaries	14,322	14,601
Professional and special services.....	7,107	7,408
Employee benefits.....	3,369	3,506
Rentals	2,713	2,611
Utilities, materials and supplies.....	596	422
Repairs and maintenance.....	150	171
Transportation and communications.....	261	217
Information	12	15
Other expenditures	325	151
Total.....	28,855	29,102

13. Contingent Liabilities

In the normal course of operations, CORCAN is involved in various claims and legal proceedings. Management has not identified any significant claims that exist as at March 31, 2025.

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, 2025.

Approved by:

Michael Hammond, CPA
Chief Financial Officer and Assistant Deputy Minister
Finance Branch
Public Services and Procurement Canada

Paula Folkes for
Siobhan Harty
Senior Assistant Deputy Minister
Defence and Marine Procurement Branch
Public Services and Procurement Canada

June 13, 2025
Gatineau, Canada

Defence Production Revolving Fund

Reconciliation of unused authority (unaudited) as at March 31, 2025

(in thousands of dollars)

	2025	2024
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, 2025

(in thousands of dollars)

	2025	2024
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, 2025

1. Authority and purpose

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

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

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

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

Geomatics Canada Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Geomatics Canada Revolving Fund as required by and in accordance with the Treasury Board *Directive on Charging and Special Financial Authorities* and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by 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. In order to fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and also benefits from the advice of accounting personnel of Corporate Management and Services Sector. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

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

Approved by:

Grace Chennette
Director General, Deputy Chief Financial Officer
Finance and Procurement Branch

Francis Brisson
Assistant Deputy Minister and Chief Financial Officer
Corporate Management and Services Sector

June 11, 2025
Ottawa, Canada

Geomatics Canada Revolving Fund—continued**Statement of authority (used) provided (unaudited) for the year ended March 31, 2025**

(in thousands of dollars)

	2025		2024	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	263	(1,263)	100	7
Items not requiring use of funds	–	276	–	159
Operating source of funds	263	(987)	100	166
Items requiring use of funds				
Net tangible capital assets acquisitions	–	(54)	–	(1,056)
Net other assets	–	493	–	52
Authority (used) provided	263	(548)	100	(838)

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, 2025

(in thousands of dollars)

	2025	2024
Debit balance in the accumulated net charge against the Fund's authority account.....	3,733	3,990
Payables at year-end charged against the appropriation account after March 31	(834)	(544)
Net authority provided, end of year	2,899	3,446
Authority limit	5,000	5,000
Unused authority carried forward	7,899	8,446

Geomatics Canada Revolving Fund—continued

Statement of financial position (unaudited) as at March 31, 2025

(in thousands of dollars)

	2025	2024
Assets		
Financial assets		
Accounts receivable (note 3)	210	210
Inventory	46	47
Total financial assets	256	257
Non-financial assets		
Tangible capital assets (note 4).....	1,387	1,609
Total assets	1,643	1,866
Liabilities and net assets		
Accounts payable and accrued liabilities (note 5)	1,371	572
Vacation pay	129	145
Total liabilities	1,500	717
Net assets (note 6)	143	1,149
Total	1,643	1,866

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

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

Approved by:

Daniel Dufour
 A/ Frank Des Rosiers
 Assistant Deputy Minister
 Strategic Policy and Innovation Sector

June 10, 2025

Geomatics Canada Revolving Fund—continued

Statement of operations and net assets (unaudited) for the year ended March 31, 2025

(in thousands of dollars)

	2025	2024
Revenues		
Services	5,625	4,817
Products	418	420
Total revenues	6,043	5,237
Expenses		
Salaries and employee benefits	1,622	1,952
Professional and special services	4,442	2,336
Rentals	439	126
Corporate and sector services	426	363
Amortization of tangible capital assets	290	159
Repairs and maintenance	48	101
Utilities, materials and supplies	22	137
Other expenses	16	20
Transportation and telecommunications	1	36
Total expenses	7,306	5,230
Net results	(1,263)	7
Net assets, beginning of year	1,149	459
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	257	683
Net assets, end of year	143	1,149

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

Statement of cash flows (unaudited) for the year ended March 31, 2025

(in thousands of dollars)

	2025	2024
Operating activities		
Net results for the year	(1,263)	7
Items not requiring use of funds		
Amortization of tangible capital assets (note 4)	290	159
Loss on disposal of tangible capital assets	(14)	–
Subtotal	(987)	166
Variations in the statement of financial position		
Decrease (increase) in accounts receivable (note 3)	–	(20)
Decrease in inventory	1	1
Increase in accounts payable and accrued liabilities (note 5)	799	202
Increase (decrease) in vacation pay	(16)	24
Net financial resources provided by operating activities	(203)	373
Capital investing activities		
Acquisition of tangible capital assets (note 4)	(71)	(1,056)
Proceeds of sale of tangible capital assets	17	–
Net financial resources used in capital investing activities	(54)	(1,056)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	(257)	(683)
Accumulated net charge against the Fund's authority, beginning of year	3,990	4,673
Accumulated net charge against the Fund's authority, end of year	3,733	3,990

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

Geomatics Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025

1. Authority and purpose

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

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

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

2. Summary of significant accounting policies

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

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

The significant accounting policies are as follows:

(a) Use of estimates

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

(b) Revenues

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

(c) Expenses

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

(d) Accounts receivable

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

Geomatics Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025—continued

(e) Inventory

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

(f) Tangible capital assets

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

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

(g) Pension benefits

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

(h) Vacation pay

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

(i) Sick leave

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

3. Accounts receivable

	2025	2024
	(in thousands of dollars)	
Other government departments and agencies	110	83
Outside parties	118	131
Subtotal.....	228	214
Allowance for doubtful accounts on receivables from outside parties	(18)	(4)
Net accounts receivable.....	210	210

Geomatics Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025—continued

4. Tangible capital assets

Cost	Balance at beginning of year	Acquisitions	Adjustments, Disposals and Write-Offs	Balance at end of year
	(in thousands of dollars)			
Machinery and equipment.....	1,406	–	–	1,406
Informatics hardware.....	928	–	–	928
Computer software.....	144	–	–	144
Other equipment (including furniture).....	38	–	–	38
Motor vehicle.....	31	71	(31)	71
Total.....	2,547	71	(31)	2,587

Accumulated amortization	Balance at beginning of year	Amortization	Adjustments, Disposals and Write-Offs	Balance at end of year
	(in thousands of dollars)			
Machinery and equipment.....	214	145	–	359
Informatics hardware.....	533	135	–	668
Computer software.....	144	–	–	144
Other equipment (including furniture).....	23	4	–	27
Motor vehicle.....	24	6	(28)	2
Total.....	938	290	(28)	1,200

Net book value	2025	2024
	(in thousands of dollars)	
Machinery and equipment.....	1,047	1,192
Informatics hardware.....	260	395
Computer software.....	–	–
Other equipment (including furniture).....	11	15
Motor vehicle.....	69	7
Total.....	1,387	1,609

5. Accounts payable and accrued liabilities

	2025	2024
	(in thousands of dollars)	
Other government departments and agencies.....	292	362
Outside parties.....	1,079	210
Total.....	1,371	572

Geomatics Canada Revolving Fund—concluded

Notes to the financial statements (unaudited) for the year ended March 31, 2025—concluded

6. Net assets

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

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

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

	2025	2024
	(in thousands of dollars)	
Contributed capital.....	1,438	1,438
Accumulated net charge against the Fund's authority.....	(3,733)	(3,990)
Transfer of the transition payments for implementing salary payments in arrears.....	(20)	(20)
Accumulated surplus.....	2,458	3,721
Net assets	143	1,149

7. Contractual rights

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

	(in thousands of dollars)
2026.....	553
2027.....	321
2028.....	328
2029.....	247
2030 and thereafter.....	1,073
Total	2,522

8. Contingent liabilities

In the normal course of its operations, the Fund may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded in the financial statements. As at March 31, 2025, there were no claims outstanding against the Fund.

9. Contractual obligations

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

	(in thousands of dollars)
2026.....	226
2027.....	34
2028.....	35
2029.....	35
2030 and thereafter.....	891
Total	1,221

10. Related party transactions

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

National Film Board

Statement of management responsibility including internal control over financial reporting

The management of the National Film Board (the Board) is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Standards. Management is also responsible for all other information presented in the annual report and its consistency with the financial statements.

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

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

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

The system of internal control over financial reporting is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments. The Board is subject to an annual process of self-assessment of core controls by the Office of the Comptroller General which is validated by the latter and the Board uses the results in order to adhere to the Treasury Board Secretariat's Policy on financial management.

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

The board of directors is made up of 8 directors, including the Government Film Commissioner. The latter, through the Finance and Audit Committee, ensures that management fulfills its responsibilities regarding the presentation of financial information and internal control. The Finance and Audit Committee meets with management and the auditors to review how each is carrying out their responsibilities and to discuss auditing, internal controls and other relevant financial matters. The financial statements are reviewed and approved by the board of trustees on the recommendation of the Finance and Audit Committee.

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

Approved by:

Suzanne Guèvremont
Government Film Commissioner

Julia Zhu, CPA
Director General, Finance and Administration
Chief Financial Officer

Montréal, Canada
August 22, 2025

National Film Board—continued

Statements of authority provided (used) (unaudited) for the year ended March 31, 2025

(in thousands of dollars)

	2025		2024	
	Estimates ¹	Actual	Estimates ¹	Actual
Cost of operation.....	(74,014)	(78,663)	(68,565)	(76,136)
Items not requiring use of funds.....	–	(2,272)	–	6,539
Operating source (use) of funds	(74,014)	(80,935)	(68,565)	(69,597)
Items requiring use of funds				
Net capital acquisitions	(952)	(1,417)	(3,303)	(1,782)
Net other assets and liabilities	–	(123)	–	(228)
Authority provided (used)	(74,966)	(82,475)	(71,868)	(71,607)
Annual voted authority (used).....	(74,966)	(82,352)	(71,868)	(71,379)
Revolving fund legislative authority provided (used)	–	(123)	–	(228)

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, 2025

(in thousands of dollars)

	2025	2024
Credit balance in the accumulated net charge against the Fund's authority.....	(586)	(1,179)
Frozen Allotment.....	586	593
Net other assets and liabilities requiring use of revolving fund	(1,293)	(1,169)
Net legislative revolving fund authority used, end of year	(1,293)	(1,755)
Revolving fund legislative authority limit.....	15,000	15,000
Unused legislative revolving fund authority carried forward	13,707	13,245

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 2025, 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 2025, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

National Film Board—continued

Independent Auditor's Report—concluded

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

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

Report on Compliance with Specified Authorities

Qualified Opinion

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

In our opinion, except for the matter of non-compliance described in the *Basis for Qualified Opinion* section of our Report on Compliance with Specified Authorities, 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.

Basis for Qualified Opinion

Section 12 of the *National Film Act* requires the National Film Board to obtain the approval of the Treasury Board on the recommendation of the Minister before entering into a contract involving an estimated expenditure in excess of amounts determined by the Treasury Board. The National Film Board did not obtain the required approval before entering into a non-competitive contract that exceeded by more than three times the contracting limits. Adherence to contracting rules is important to ensure transparency and accountability regarding the use of public funds. Upholding legislative compliance contributes towards effective oversight and maintaining public trust.

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.

Original signed by:

Chantale Perreault, CPA auditor
Principal
for the Auditor General of Canada

Montréal, Canada
22 August 2025

National Film Board—continued**Statement of financial position as at March 31, 2025**

(in thousands of dollars)

	2025	2024
Liabilities		
Accounts payable and accrued liabilities (note 4)	5,330	5,653
Accrued salaries	2,327	1,911
Vacation pay and provision for salary revisions	1,623	6,155
Unearned revenue	137	327
Lease obligation for tangible capital assets (note 5)	–	42
Employee future benefits (note 6)	2,872	3,309
Total net liabilities	12,289	17,397
Financial assets		
Due from Consolidated Revenue Fund	4,874	4,052
Accounts receivable (note 7)	1,348	2,051
Deposits	38	118
Total net financial assets	6,260	6,221
Departmental net debt	6,029	11,176
Non-financial assets		
Prepaid expenses	1,108	841
Inventory	109	159
Tangible capital assets (note 8)	18,111	19,840
Total non-financial assets	19,328	20,840
Departmental net financial position	13,299	9,664

Contractual obligations (note 9)

Contingent liabilities (note 10)

Contractual rights (note 14)

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

Approved by Board of Trustees:

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

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

August 22, 2025

National Film Board—continued

Statement of operations and departmental net financial position for the year ended March 31, 2025

(in thousands of dollars)

	2025	2025	2024
	Expected results		
Expenses (note 11a)			
Audiovisual production	39,365	37,523	40,765
Accessibility and audience engagement.....	27,247	30,295	28,355
Internal services	11,503	14,267	12,646
Total expenses	78,115	82,085	81,766
Revenues (note 11b)			
Audiovisual products.....	2,700	2,706	2,898
Partnerships and pre-sale.....	948	482	2,304
Technical services	351	129	349
Other revenues	102	105	79
Total revenues	4,101	3,422	5,630
Net cost of operations before government funding and transfers	74,014	78,663	76,136
Government funding and transfers			
Net cash provided by Government of Canada.....	71,674	81,476	71,417
Change in due from Consolidated Revenue Fund.....	–	822	(154)
Net cost (revenue) from operations after government funding and transfers	2,340	(3,635)	4,873
Departmental net financial position, beginning of year	9 664	9 664	14 537
Departmental net financial position, end of year	7,324	13,299	9,664

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, 2025

(in thousands of dollars)

	2025	2025	2024
	Expected results		
Net cost (revenue) from operations after government funding and transfers	2,340	(3,635)	4,873
Change due to tangible capital assets			
Acquisition of tangible capital assets	952	1,375	1,691
Amortization of tangible capital assets	(3,448)	(2,996)	(3,333)
Loss on disposal of tangible capital assets	–	(108)	–
Total change due to tangible capital assets	(2,496)	(1,729)	(1,642)
Change due to inventories	–	(50)	46
Change due to prepaid expenses	–	267	35
Net change in department net debt	(156)	(5,147)	3,312
Department net debt, beginning of year	11,176	11,176	7,864
Department net debt, end of year	11,020	6,029	11,176

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

Statement of cash flows for the year ended March 31, 2025

(in thousands of dollars)

	2025	2024
Operating activities		
Net cost of operations before government funding and transfers	78,663	76,136
Non-cash items:		
Amortization of tangible capital assets	(2,996)	(3,333)
Loss on disposal of tangible capital assets	(108)	–
Change in employee future benefits	316	(190)
Change in provision for salary revisions	4,146	(3,272)
Recognition of unearned revenues	327	577
Charge for doubtful accounts	(4)	37
Utilization of prepaid expenses	(712)	(637)
Changes in Statement of Financial Position		
Changes in accrued salaries	(416)	(107)
Change in vacation pay and payable salary revisions	386	253
Cash received related to unearned revenue	(137)	(327)
Cash used related to employee future benefits	121	154
Change in accounts payable and accrued liabilities	315	(699)
Change in accounts receivable	(699)	335
Change in deposits	(80)	(2)
Cash used related to prepaid expenses	979	672
Change in inventory	(50)	46
Cash used in operating activities	80,051	69,643
Capital investing activities		
Cash used to acquire tangible capital assets	1,383	1,683
Cash used in capital investing activities	1,383	1,683
Financing activities		
Lease payments for tangible capital assets	42	91
Cash used in financing activities	42	91
Net cash provided by Government of Canada	81,476	71,417

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, 2025

1. Authority and purposes

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

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

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

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

The Board is not subject to income taxes.

2. Significant accounting policies

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

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

Significant accounting policies are as follows:

(a) Parliamentary authorities

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

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital assets acquisitions. Based on a decision by the Treasury Board issued in 2001, this authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$15 million. Amounts used for capital projects are included in current financial year authorities used in note 3b. In 2025, the Board did not use the Revolving Fund for projects (2024—\$0). The use of the year 2020 has been fully reimbursed according to the directives and terms of the Treasury Board Secretariat, starting in 2022. The amount reimbursed in 2025 is \$586 (2024—\$593).

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 expected 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 2024–2025 *Departmental Plan*. The expected 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, 2025—continued

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

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

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

(b) Net cash provided by Government of Canada

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

(c) Due from or to the Consolidated Revenue Fund

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

(d) Expense recognition

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

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

(e) Revenues

Revenues from operations with performance obligations:

Revenue from transactions with performance obligations occurs when an enforceable promise to transfer goods or services is made directly to a payer in exchange for promised consideration. This revenue is recognized when control of the benefits associated with the goods or services has been transferred and there are no unfulfilled performance obligations. When consideration is received from a payer prior to providing the goods or services, these amounts are initially included in unearned revenue, provided they meet the definition of a liability. They are then recognized as revenue as performance obligations are met.

Audiovisual Products and Pre-sales consist of licenses as well as sales of audiovisual products. Licenses include a continuing performance obligation which is satisfied progressively since the Board has a continuing obligation to provide access to a predetermined asset during the term of the agreement. Additionally, the payer simultaneously receives and consumes the benefits provided by the specific asset throughout the term of the license or permit agreement. These revenues are recognized on a straight-line basis over the duration of the agreement. Licenses or permits received in advance are included in unearned revenue and recognized as revenue as the performance obligation is satisfied. Sales of audiovisual products consist of a performance obligation which is satisfied at a specific moment when the product is purchased. This revenue is recognized when the goods are delivered to the customer or over time.

Partnerships and Technical Services are sales of services consisting of multiple performance obligations that span the term of the agreement based on key steps and milestones defined in the agreement. Revenues from these agreements are recognized as each milestone is fulfilled. Revenue received prior to service delivery is included in unearned revenue and recognized as revenue as each step and milestone is completed.

Other Revenues are activities related to operations that consist of a performance obligation that is satisfied at a specific time. This revenue is recognized when the goods and services are delivered to the customer or over time.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2025—continued

Revenues from operations without performance obligations:

Transactions without performance obligations can be voluntary or forced. Forced transaction revenues occur because the right to the economic resource is attributable to legislation based on constitutional authority or delegated constitutional authority. These revenues are recognized when the economic resources of the Board increase without direct transfer of goods or services to a payor. The Board has no significant revenue from operations without performance obligations.

No significant revenues from non-recurring activities are presented in these financial statements.

(f) Accounts receivable

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

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

(g) Inventory

Materials and supplies are valued at cost.

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

(h) Tangible capital assets

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

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

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

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

The Board has a collection of nearly 20,000 titles, including the various versions and acquisitions of 14,000 audiovisual works produced or co-produced by the Office 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.

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2025—continued

(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.

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, 2025—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

	2025	2024
	(in thousands of dollars)	
Net cost of operations before government funding and transfers	78,663	76,136
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	4,532	(3,019)
Change in accrued liabilities not charged to authorities	947	(869)
Change in accounts receivable not impacting authorities	(526)	666
Change in doubtful accounts not charged to authorities	(13)	37
Net change in employee future benefits	436	(36)
Loss on disposal of tangible capital assets	(108)	–
Return of an unused donation to the Crown	–	15
Amortization of tangible capital assets	(2,996)	(3,333)
Subtotal	2,272	(6,539)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Add (less):		
Acquisition of tangible capital assets	1,375	1,691
Lease payments for tangible capital assets	42	91
Subtotal	1,417	1,782
Current year authorities used	82,352	71,379

b) Authorities provided and used

	2025	2024
	(in thousands of dollars)	
Authorities provided		
Main Estimates	71,954	66,490
Supplementary Estimates authorities	12,753	8,196
Less:		
Authorities available for future years	(569)	(2,649)
Frozen Allotment	(1,786)	(658)
Current year authorities used	82,352	71,379

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2025—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.

	2025	2024
	(in thousands of dollars)	
Accounts payable and accrued liabilities—Other departments and agencies	1,491	843
Accounts payable and accrued liabilities—External parties	3,539	3,668
Total accounts payable and accrued liabilities	5,030	4,511
Accrued liabilities—reorganization	300	1,142
Total accounts payable and accrued liabilities	5,330	5,653

During the 2024–2025 financial year, the Board had to pursue the reorganization of its operations. As a result, on March 31, 2025, the Board recognized an additional termination benefit obligation in the amount of \$300 (2024—\$1,142) in its accrued liabilities for estimated work force adjustment costs.

5. Lease obligation for tangible capital assets

At year end, the Board had no more agreements to lease technical equipment under capital leases (note 8). Payments for the year ended March 31, 2025 totaled \$42 (2024—\$91). Interest of \$0 (2024—\$1) is charged to operations.

	2025	2024
	(in thousands of dollars)	
2024–2025	–	42
2025–2026	–	–
Total future minimum lease payments	–	42
Less: imputed interest	–	–
Balance of lease obligation for tangible capital assets	–	42

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 2025, the expense amount for Group 1 and Group 2 members is \$4,211 (2024—\$3,256). For the members of group 1, the charges represent approximately 1.02 times the employee contributions and for the members of group 2, the charges represent approximately 1.00 times the employee contributions. In 2024, the charges represent approximately 1.02 times the employee contributions and for the members of group 2, the charges represent approximately 1.00 times the employee contributions.

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, 2025—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 of March 31, 2025, to calculate the obligation of the remaining portion, the Board uses a rate of compensation increase estimate at 2.00% (2024—3.52%), an estimated discount rate of 3.24% (2024—3.40%), a benefit plan contribution rate of 22.50% (2024—24.30%) and a horizon of retirement estimated at 60 years old.

Compensated absences

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

To calculate the obligation for sick leave, the Board uses an average daily wage of \$391 (2024—\$377), a rate of salary increase of 3.32% (2024—3.60%), an average annual utilization rate of 1.98% (2024—2.04%), a discount rate of 3.24% (2024—3.40%), a 3.93% (2024—4.21%) probability of employee departure, a benefit plan contribution rate of 22.50% (2024—24.30%) 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 3.24% (2024—3.40%).

Information about the severance and compensated absence benefits, measured as of March 31, 2025, is as follows:

	Severance benefits	Compensate Absences	Total
	(in thousands of dollars)		
Balance as at March 31, 2023	730	2,543	3,273
Expenses for the year	22	168	190
Benefits paid during the year	(124)	(30)	(154)
Balance as at March 31, 2024	628	2,681	3,309
Expenses for the year	(16)	(300)	(316)
Benefits paid during the year	(90)	(31)	(121)
Balance as at March 31, 2025	522	2,350	2,872

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2025—continued

7. Accounts receivable

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

	2025	2024
	(in thousands of dollars)	
Receivables—Other government departments and agencies.....	395	369
Receivables—External parties	1,111	1,874
Subtotal.....	1,506	2,243
Allowance for doubtful accounts on receivables from external parties.....	(158)	(192)
Total accounts receivable	1,348	2,051

8. Tangible capital assets

	March 31, 2024	Additions	Disposals and write-offs	Transfers	March 31, 2025
	(in thousands of dollars)				
Technical equipment					
Cost.....	16,117	581	(237)	–	16,461
Accumulated amortization.....	(12,609)	(1,299)	237	–	(13,671)
	3,508	(718)	–	–	2,790
Software and data processing equipment					
Cost.....	11,435	248	(2,825)	651	9,509
Accumulated amortization.....	(9,923)	(522)	2,825	–	(7,620)
	1,512	(274)	–	651	1,889
Office furniture, equipment and other					
Cost.....	1,540	204	–	–	1,744
Accumulated amortization.....	(797)	(163)	–	–	(960)
	743	41	–	–	784
Rolling stock					
Cost.....	25	–	–	–	25
Accumulated amortization.....	(21)	(4)	–	–	(25)
	4	(4)	–	–	–
Leasehold improvements					
Cost.....	20,572	13	(291)	–	20,294
Accumulated amortization.....	(6,821)	(1,008)	183	–	(7,646)
	13,751	(995)	(108)	–	12,648
Collection ¹	–	–	–	–	–
Work in progress.....	322	329	–	(651)	–
Total					
Cost.....	50,011	1,375	(3,353)	–	48,033
Accumulated amortization.....	(30,171)	(2,996)	3,245	–	(29,922)
Net book value.....	19,840	(1,621)	(108)	–	18,111

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 \$0 (2024—\$449) less accumulated amortization of \$0 (2024—\$402). Current year amortization expense relating to property under capital leases amounts to \$0 (2024—\$90).

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2025—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:

	2026	2027	2028	2029	2030 +	Total
	(in thousands of dollars)					
Premises.....	7,149	7,183	7,110	7,185	70,121	98,748
Other goods and services	2,098	805	651	530	–	4,084
Total.....	9,247	7,988	7,761	7,715	70,121	102,832

The agreements for leased premises in the amount of \$98,748 were signed with Public Services and Procurement Canada. The Board entered into a new agreement with Public Services and Procurement Canada for a 15-year lease as of fiscal year 2025 for the rental of space for its headquarters. In 2019, the Office signed a 20-year lease for the rental of new space for the conservation room.

10. Contingent liabilities

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

11. Expenses by major object and types of revenues

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

(a) Expenses

	2025	2024
	(in thousands of dollars)	
Salaries and benefits	47,885	48,664
Professional and special services.....	11,861	11,302
Rentals	10,390	10,005
Amortization of tangible capital assets.....	2,996	3,333
Transportation and communication	2,368	2,604
Materials and supplies.....	1,672	1,782
Royalties	1,452	670
Repairs and upkeep.....	1,429	1,577
Information	1,108	858
Cash financing in co-productions	606	758
Miscellaneous	144	74
Loss on disposal of tangible capital assets.....	108	–
Contracted film production and laboratory processing	66	139
Total.....	82,085	81,766

National Film Board—continued

Notes to the financial statements for the year ended March 31, 2025—continued

(b) Revenues

	2025	2024
	(in thousands of dollars)	
Audiovisual Products		
Royalties and subscriptions	1,998	2,320
Stock shots	667	526
Film prints and downloads	41	52
Subtotal Audiovisual Products.....	2,706	2,898
Partnerships and pre-sale.....	482	2,304
Technical services.....	129	349
Miscellaneous	105	79
Total.....	3,422	5,630

12. Related party transactions

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

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

	2025	2024
	(in thousands of dollars)	
Accounts receivable	32	4
Accounts payable	1,491	860
Expenses	19,703	18,041
Revenues	152	417

During the year ending March 31, 2025, the Board leased premises from Public Services and Procurement Canada in the amount of \$8,212 (2024—\$8,050) and paid the employee benefits plan to the Treasury Board Secretariat for \$10,358 (2024—\$8,793). This amount is included in the expenses. The expenses in 2025 includes a capitalized amount of \$0 (2024—\$32) related with leasehold improvements of the new premises of the headquarters.

13. The Documentary Channel

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

Revenues from portfolio investments are recognized only to the extent that they are received or eligible and they are presented under miscellaneous revenues in the income statement in the amount of \$0 (\$0 in 2024).

National Film Board—concluded

Notes to the financial statements for the year ended March 31, 2025—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 two agreements with two collaborators valued at \$147, of which \$147 remains to be collected in subsequent years. During the year 2024, the Board entered into one agreement with a collaborator valued at \$53, of which \$0 remains to be collected in subsequent years.

	2026	2027	2028	2029	2030	Total
	(in thousands of dollars)					
Contractual rights.....	147	–	–	–	–	147

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.

Approved by:

Michael Hammond, CPA
Chief Financial Officer and Assistant Deputy Minister
Finance Branch
Public Services and Procurement Canada

Dominic Laporte
Senior Assistant Deputy Minister
Procurement Branch
Public Services and Procurement Canada

June 13, 2025
Gatineau, Canada

Optional Services Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31, 2025**

(in thousands of dollars)

	2025		2024	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	103	699	185	1,029
Items not requiring use of funds	177	–	50	–
Operating source (use) of funds	280	699	235	1,029
Items requiring use of funds				
Transfer of salary overpayments between government departments	–	4	–	–
Net other assets and liabilities	(177)	2,117	(50)	6,681
Authority provided (used)	103	2,820	185	7,710

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, 2025

(in thousands of dollars)

	2025	2024
Debit balance in the accumulated net charge against the Fund's authority	35,021	32,280
Payables charged against the appropriation at year-end	(22,889)	(22,912)
Receivables credited to the appropriation at year-end	2,608	2,266
Other items	(606)	(320)
Net authority provided (used), end of year	14,134	11,314
Authority limit (note 1)	45,000	45,000
Unused authority carried forward	59,134	56,314

Optional Services Revolving Fund—continued

Statement of financial position (unaudited) as at March 31, 2025

(in thousands of dollars)

	2025	2024
Assets		
Financial assets		
Cash in transit.....	1	–
Accounts receivable (note 3).....	3,181	5,297
Sales tax refundable and other advances.....	64	77
Total financial assets.....	3,246	5,374
Liabilities		
Accounts payable and accrued liabilities (note 4).....	22,889	23,029
Vacation pay and compensatory leave.....	213	176
Employee severance benefits (note 5).....	63	50
Total liabilities.....	23,165	23,255
Net liabilities (note 6).....	(19,919)	(17,881)
Total.....	3,246	5,374

Contractual obligations (note 7)

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

Statement of operations and net liabilities (unaudited) for the year ended March 31, 2025

(in thousands of dollars)

	2025	2024
Revenues		
Travel and relocation-related services.....	43,326	13,806
Communication procurement services.....	3,772	3,134
Vaccines and drugs.....	182	190
Interest on accounts receivable.....	53	78
Total revenues.....	47,333	17,208
Cost of sales.....	(41,082)	(11,169)
Gross profit.....	6,251	6,039
Operating expenses		
Salaries and employee benefits.....	3,461	2,725
Corporate and administrative services.....	1,504	1,490
Professional and special services.....	450	780
Other expenses.....	124	17
Employee severance benefits (note 5).....	13	(2)
Total operating expenses.....	5,552	5,010
Net results.....	699	1,029
Net (liabilities) assets, beginning of year.....	(17,881)	8,134
Transfer of salary overpayments between government departments.....	4	–
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 6).....	(2,741)	(27,044)
Net liabilities, end of year (note 6).....	(19,919)	(17,881)

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

Optional Services Revolving Fund—continued**Statement of cash flows (unaudited) for the year ended March 31, 2025**

(in thousands of dollars)

	2025	2024
Operating activities		
Net results	699	1,029
Variations in statement of financial position		
Decrease (increase) in cash in transit	(1)	–
Decrease (increase) in accounts receivable	2,116	4,191
Decrease (increase) in sales tax refundable and other advances	13	(17)
Increase (decrease) in accounts payable and accrued liabilities	(140)	21,803
Increase (decrease) in vacation pay and compensatory leave	37	40
Increase (decrease) in employee severance benefits	13	(2)
Total variation in statement of financial position	2,038	26,015
Transfer of salary overpayments between government departments	4	–
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 6)	2,741	27,044
Accumulated net charge against the Fund's authority, beginning of year	32,280	5,236
Accumulated net charge against the Fund's authority, end of year	35,021	32,280

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

Optional Services Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025

1. Authority and purpose

The Optional Services Revolving Fund (the Fund) is the funding mechanism to deliver specialized services to federal departments, agencies and provincial and territorial governments. The Fund procures vaccines and drugs, zero-emission vehicles, and 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 \$45,000,000 at any time. Previously at \$35,000,000, the authority limit was increased to \$45,000,000 in 2023–2024 through the *Appropriation Act No. 4, 2023-24*. This adjustment is associated with the introduction of a new procurement activity for federal departments and agencies related to zero-emission vehicles, in support of the Greening Government Strategy.

2. Significant accounting policies

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

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

The significant accounting policies are as follows:

(a) Revenue recognition

Revenues are comprised of revenues earned from non-tax sources. They include exchange transactions where goods or services are provided for consideration where a performance obligation exists. A performance obligation consists of an enforceable promise to provide specific goods or services to a specific client. The Fund's revenue transactions are recurring in nature. Recurring transactions are viewed as ongoing, routine activities that form part of the normal course of operations and can be used to indicate if they can be reasonably expected to be earned again in future years. Revenues are recorded when performance obligations are satisfied and collection is reasonably certain, as describe below:

Vaccines and drugs revenue consists of annual fees charged to provincial and territorial governments, which are recognized in the year they are earned. No revenues are recognized for the procurement of vaccines and drugs, as the Fund acts as an agent in these transactions. The Fund does not have the controls over purchased vaccines and drugs prior to delivery to federal departments, agencies and provincial and territorial governments, as the suppliers remain primary responsible for providing the vaccines and drugs directly to clients. Accordingly, revenues related to the procurement service of vaccines and drugs are recognized on a net basis, with the Fund's revenues reflecting only the annual fees it earns.

Travel and relocation-related services revenue consist of fees charged on relocation costs, fees related to the accommodation and car rental directory, and fees charged to carriers on transportation costs services. Revenues are recognized when services are rendered.

Revenue earned on communication procurement services consist of fees charged to departments based on the value of contract awarded. Revenue is recognized when services are rendered using the completed contract method.

The Fund provides procurement service related to the purchasing of zero-emission vehicles on behalf of federal departments and agencies. The vehicles are procured through the use of the Fund and their costs are invoiced back to federal departments and agencies. No fees are charged and as such, no revenues are recognized for this service.

Optional Services Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025—continued

(b) Accounts receivable

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

(c) Expense recognition

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

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

(d) Employee future benefits

Pension benefits

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

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

	2025	2024
	(in thousands of dollars)	
Outside parties	592	3,044
Other government departments and agencies	2,608	2,266
Subtotal	3,200	5,310
Allowance for doubtful accounts on receivables from outside parties	(19)	(13)
Net accounts receivable	3,181	5,297

Optional Services Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025—continued

4. Accounts payable and accrued liabilities

	2025	2024
	(in thousands of dollars)	
Outside parties	22,822	22,847
Other government departments and agencies	67	65
Subtotal	22,889	22,912
Accrued liabilities	–	117
Total accounts payable and accrued liabilities	22,889	23,029

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:

	2025	2024
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	50	52
Expense for the year.....	13	(2)
Employee severance benefits obligation, end of year	63	50

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.

	2025	2024
	(in thousands of dollars)	
Accumulated surplus, beginning of year	14,399	13,370
Net results	699	1,029
Transfer of salary overpayments between government departments	4	–
Accumulated surplus, end of year	15,102	14,399
Accumulated net charge against the Fund's authority, beginning of year.....	(32,280)	(5,236)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(2,741)	(27,044)
Accumulated net charge against the Fund's authority, end of year	(35,021)	(32,280)
Net liabilities, end of year	(19,919)	(17,881)

Optional Services Revolving Fund—concluded

Notes to the financial statements (unaudited) for the year ended March 31, 2025—concluded

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	
2026	210
2027	72
2028	–
2029	–
2030 and thereafter	–
Total contractual obligations	282

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 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, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's *Departmental Results Report* is consistent with these financial statements.

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

Approved by:

Nathalie Proulx, CPA
Acting / Chief Financial Officer | Assistant Deputy Minister
Chief Financial Officer Sector
Immigration, Refugees and Citizenship Canada

June 13, 2025
Gatineau, Canada

Passport Canada Revolving Fund—continued**Statement of authority used (unaudited) for the year ended March 31, 2025**

(in thousands of dollars)

	2025		2024	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(28,645)	(96,320)	7,858	(153,505)
Items not requiring use of funds	546	3,178	559	1,358
Operating source (use) of funds	(28,099)	(93,142)	8,417	(152,147)
Items requiring use of funds :				
Net tangible capital assets acquisitions	(12,999)	(3,878)	(15,000)	(6,472)
Net other assets and liabilities	–	(23,607)	–	57,257
Authority used.....	(41,098)	(120,627)	(6,583)	(101,362)

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, 2025

(in thousands of dollars)

	2025	2024
Debit balance in the accumulated net charge against the Fund's authority	104,020	249,622
Payables charged against the appropriation at year-end	(62,917)	(92,741)
Receivables credited to the appropriation at year-end	32,408	37,257
Net authority provided, end of year.....	73,511	194,138
Unused authority carried forward.....	73,511	194,138

Passport Canada Revolving Fund—continued**Statement of financial position (unaudited) as at March 31, 2025**

(in thousands of dollars)

	2025	2024
Assets		
Financial assets		
Accounts receivable (note 3)	33,923	38,856
Inventory held for resale (note 4)	23,441	24,041
Total financial assets	57,364	62,897
Non-financial assets		
Prepaid expenses (note 5)	38,938	39,943
Inventory held for consumption (note 4)	7,742	5,930
Tangible capital assets (note 6).....	17,798	17,156
Total non-financial assets	64,478	63,029
Total assets	121,842	125,926
Liabilities		
Accounts payable and accrued liabilities (note 7)	72,544	103,587
Vacation pay and compensatory leave	5,401	5,704
Deferred revenue (note 8)	19,683	41,645
Employee future benefits (note 9).....	1,661	1,719
Total liabilities	99,289	152,655
Net assets (liabilities) (note 10).....	22,553	(26,729)
Net financial position of the Fund	121,842	125,926

Contractual obligations (note 11)

Contingent liabilities (note 12)

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

Passport Canada Revolving Fund—continued**Statement of operations and net assets (liabilities) (unaudited) for the year ended March 31, 2025**

(in thousands of dollars)

	2025	2024
Revenues		
Fees earned.....	631,494	553,732
Funding to stabilize the Passport Program.....	–	25,000
Miscellaneous revenues.....	337	371
Total revenues	631,831	579,103
Expenses		
Professional and special services.....	457,591	474,987
Salaries and employee benefits.....	106,449	117,168
Passport materials.....	60,745	40,425
Freight, express and cartage.....	56,910	57,443
Passport operations at missions abroad.....	20,476	19,003
Rentals.....	8,743	10,194
Accommodation.....	5,188	4,715
Printing, stationery and supplies.....	4,906	3,422
Amortization of tangible capital assets.....	3,175	1,414
Information.....	2,926	2,578
Travel and relocation.....	559	811
Repair and maintenance.....	137	262
Other.....	346	186
Total expenses	728,151	732,608
Net results	(96,320)	(153,505)
Net liabilities, beginning of year.....	(26,729)	(20,813)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year.....	145,602	147,589
Net assets (liabilities), end of year (note 10)	22,553	(26,729)

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, 2025**

(in thousands of dollars)

	2025	2024
Operating activities		
Net results	(96,320)	(153,505)
Items not requiring use of funds		
Amortization of tangible capital assets.....	3,175	1,414
Net loss on disposal of tangible capital assets	61	–
Provision for employee future benefits	(58)	(56)
Subtotal	(93,142)	(152,147)
Variations in statement of financial position		
Decrease (increase) in accounts receivable	4,933	(10,316)
Decrease (increase) in prepaid expenses	1,005	(2,662)
Decrease (increase) in inventory held for resale.....	600	8,401
Decrease (increase) in inventory held for consumption.....	(1,812)	239
Increase (decrease) in accounts payable and accrued liabilities.....	(31,043)	(26,540)
Increase (decrease) in vacation pay and compensatory leave	(303)	263
Increase (decrease) in deferred revenue	(21,962)	41,645
Net financial resources used by operating activities	(141,724)	(141,117)
Capital investing activity		
Acquisitions of tangible capital assets	(3,878)	(6,472)
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	(145,602)	(147,589)
Accumulated net charge against the Fund's authority, beginning of year	249,622	397,211
Accumulated net charge against the Fund's authority, end of year (note 10)	104,020	249,622

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, 2025

1. Authority and purpose

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

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

2. Significant accounting policies

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

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

Significant accounting policies are as follows:

(a) Revenues and deferred revenues

The recognition of revenue from passport fees is deferred until a final decision has been made. Deferred revenue consists of amounts received in advance for the delivery of goods and provision of services that will be recognized as revenue in a subsequent fiscal year when it will be earned.

In 2024–2025, no revenue was recognized to stabilize the Passport Program. In 2023–2024, \$25 million in one-time funding was recognized for this purpose and was not a result of the Passport Office's recurring activities. This one-time injection of funds was needed after historically low application volumes followed by an increase in demand in recent years. The Passport Program strives to balance service delivery standards with the need to maintain the integrity and international reputation of the Canadian passport, while delivering services as cost-effectively as possible. These funds served to support client access to passport services, maintain processing capacity within service standards and to safeguard against passport service delivery issues.

(b) Expenses

Expenses are recorded on an accrual basis.

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

(c) Accounts receivable

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

(d) Inventory

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

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025—continued

(e) Tangible capital assets

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

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

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

(f) Employee future benefits

Pension benefits

Eligible employees of the Fund participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government of Canada. The Fund's contributions to the 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.

(g) Contingent liabilities

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

(h) Measurement uncertainty

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

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025—continued

3. Accounts receivable

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

	2025	2024
	(in thousands of dollars)	
Accounts receivable		
Accounts receivable—Government of Canada	33,900	38,679
Accounts receivable—Outside parties	41	193
Subtotal	33,941	38,872
Allowance for doubtful accounts on receivables from external parties.....	(18)	(16)
Net accounts receivable	33,923	38,856

4. Inventory

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

	2025	2024
	(in thousands of dollars)	
Inventories		
Inventory held for resale.....	23,441	24,041
Inventory held for consumption.....	7,742	5,930
Total.....	31,183	29,971

Inventory held for resale consists of passport booklets. Inventory held for consumption primarily includes prepaid envelopes and informatics hardware.

The cost of consumed inventory recognized as an expense in the Statement of operations and net assets (liabilities) is \$102,050,987 for 2024–2025 (\$83,455,195 for 2023–2024).

5. Prepaid expenses

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

	2025	2024
	(in thousands of dollars)	
Prepaid expenses		
Prepaid expenses—Modernization initiative.....	37,848	38,950
Prepaid expenses—Other	1,090	993
Total.....	38,938	39,943

As part of the modernization initiative, the Passport program is transitioning to the Immigration, Refugees and Citizenship Canada's Global Case Management System and the Integrated Payment Revenue Management System for the processing of passport applications. The costs incurred for this initiative and financed by the Fund are recorded as prepaid expenses, as the systems are owned by Immigration, Refugees and Citizenship Canada. These prepaid expenses are gradually recognized as expenses over time to reflect the Fund's use of Immigration, Refugees and Citizenship Canada's systems.

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025—continued

6. Tangible capital assets

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

Cost	Balance at	Acquisitions	Adjustments	Disposals	Balance at
	beginning of year				end of year
(in thousands of dollars)					
Technology Enhancement Plan Project	2,906	–	–	–	2,906
Leasehold improvements	4,353	–	–	–	4,353
Office furniture	156	–	–	–	156
Informatics hardware	15,839	–	6,196	(4,138)	17,897
Software	24,891	–	–	–	24,891
Machinery and equipment	666	–	–	(357)	309
Assets under construction	7,786	3,878	(6,196)	–	5,468
Total	56,597	3,878	–	(4,495)	55,980

Accumulated amortization	Balance at	Amortization	Disposals	Balance at
	beginning of year			end of year
(in thousands of dollars)				
Technology Enhancement Plan Project	2,906	–	–	2,906
Leasehold improvements	4,353	–	–	4,353
Office furniture	68	11	–	79
Informatics hardware	7,003	2,967	(4,138)	5,832
Software	24,729	162	–	24,891
Machinery and equipment	382	35	(296)	121
Total	39,441	3,175	(4,434)	38,182

Net book value	2025	2024
	(in thousands of dollars)	
Technology Enhancement Plan Project	–	–
Leasehold improvements	–	–
Office furniture	77	88
Informatics hardware	12,065	8,836
Software	–	162
Machinery and equipment	188	284
Assets under construction	5,468	7,786
Total	17,798	17,156

7. Accounts payable and accrued liabilities

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

Accounts payable and accrued liabilities	2025	2024
	(in thousands of dollars)	
Accounts payable—Government of Canada	60,289	77,921
Accounts payable—Outside parties	9,884	17,330
Accrued liabilities—Outside parties	2,354	5,782
Contractors' holdbacks	17	2,554
Total	72,544	103,587

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025—continued

8. Deferred revenue

The deferred revenue account was established to record revenues from passport fees in the Fund derived from the *Revolving Funds Act* for services that have yet to be rendered.

The following table presents details of the deferred revenue account:

	2025	2024
	(in thousands of dollars)	
Opening balance.....	41,645	–
Amounts received.....	642,769	601,864
Revenue recognized	(664,731)	(560,219)
Closing balance	19,683	41,645

9. Employee future benefits**a) Pension benefits**

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

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

The 2024–2025 expense amounts to \$8,124,647 (\$8,292,670 in 2023–2024). For Group 1 members, the expense represents approximately 1.02 times (1.02 times in 2023–2024) the employee contributions, and for Group 2 members, approximately 1.00 times (1.00 times in 2023–2024) the employee contributions.

b) Severance benefits

Severance benefits provided to employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011, the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2025, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

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

	2025	2024
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year.....	1,719	1,775
Expense for the year.....	23	(12)
Benefits paid, during the year	(81)	(44)
Accrued benefit obligation, end of year	1,661	1,719

Passport Canada Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025—continued

10. Net assets (liabilities)

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

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

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

	2025	2024
	(in thousands of dollars)	
Accumulated surplus, beginning of year	142,419	295,924
Net results	(96,320)	(153,505)
Accumulated surplus, end of year	46,099	142,419
Accumulated net charge against the Fund's authority, beginning of year	(249,622)	(397,211)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	145,602	147,589
Accumulated net charge against the Fund's authority, end of year	(104,020)	(249,622)
Contributed capital	80,474	80,474
Net asset (liabilities), end of year	22,553	(26,729)

11. Contractual obligations

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

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

	(in thousands of dollars)
2026	57,290
2027	53,628
2028	52,731
2029	36,702
2030	34,576
2031 and thereafter	103,988
Total	338,915

12. Contingent liabilities

In the normal course of its operations, the Fund may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. Claims and litigations for which the outcome is not determinable and a reasonable estimate can be made by management amount to \$1,250 as at March 31, 2025 (\$1,250 as at March 31, 2024).

Passport Canada Revolving Fund—concluded

Notes to the financial statements (unaudited) for the year ended March 31, 2025—concluded

13. 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 services throughout Canada, accommodation and legal services, and the employer's contributions to the health and dental insurance plans are made to related parties in the normal course of business. All related party transactions are accounted for at the exchange amount, which represents the consideration agreed to by both parties.

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

	2025	2024
	(in thousands of dollars)	
Related party transactions		
Service delivery, operations and internal services (Employment and Social Development Canada)	352,988	350,562
Receiving agents (Employment and Social Development Canada)	36,779	31,347
Information technology services (Shared Services Canada)	18,793	19,245
3rd processing and printing centre (Employment and Social Development Canada)	8,897	10,018
Transition and modernization (Employment and Social Development Canada)	4,608	9,923
e-Passport (Employment and Social Development Canada)	2,899	14,770
Passport Digital Services (Employment and Social Development Canada)	–	801
Total	424,964	436,666

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

	2025	2024
	(in thousands of dollars)	
Expenses—Other government departments	54,365	52,826
Revenues—Other government departments	(3,942)	(27,785)

In 2024–2025, the Fund did not receive funding to stabilize the Passport Program. However, in 2023–2024, the Fund received funding of \$25 million from Immigration, Refugees and Citizenship Canada to stabilize the Passport Program.

Also, as part of its operations, the Fund collects Consular fees on behalf of Global Affairs Canada. These fees are not recorded as revenues in the Statement of operations and net assets (liabilities). In 2024–2025, the Fund collected and remitted to Global Affairs Canada \$100,066,717 (\$86,874,909 in 2023–2024) in consular fees.

Real Property Services Revolving Fund

Statement of management responsibility

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

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

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

Approved by:

Michael Hammond, CPA
Chief Financial Officer and Assistant Deputy Minister
Finance Branch
Public Services and Procurement Canada

Mark Quinlan
Senior Assistant Deputy Minister
Real Property Services Branch
Public Services and Procurement Canada

June 13, 2025
Gatineau, Canada

Real Property Services Revolving Fund—continued**Statement of authority provided (used) (unaudited) for the year ended March 31, 2025**

(in thousands of dollars)

	2025		2024	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(6,300)	(17,418)	(5,800)	(24,698)
Operating source (use) of funds	(6,300)	(17,418)	(5,800)	(24,698)
Items requiring use of funds				
Transfer of salary overpayments between government departments	–	(21)	–	(80)
Net other assets and liabilities	(14,500)	(3,707)	2,300	(7,187)
Authority provided (used)	(20,800)	(21,146)	(3,500)	(31,965)

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, 2025

(in thousands of dollars)

	2025	2024
Debit balance in the accumulated net charge against the Fund's authority	262,707	311,186
Payables charged against the appropriation at year-end	(441,618)	(525,243)
Receivables credited to the appropriation at year-end	211,554	258,480
Other items	31,155	40,521
Net authority provided (used), end of year	63,798	84,944
Authority limit (note 1)	150,000	150,000
Unused authority carried forward	213,798	234,944

Real Property Services Revolving Fund—continued

Statement of financial position (unaudited) as at March 31, 2025

(in thousands of dollars)

	2025	2024
Assets		
Financial assets		
Cash in transit.....	–	18
Accounts receivable (note 3).....	221,126	268,955
Other assets (note 4).....	39,522	45,933
Total financial assets.....	260,648	314,906
Non-financial assets		
Prepaid expenses.....	272	26
Total assets.....	260,920	314,932
Liabilities		
Accounts payable and accrued liabilities (note 5).....	441,619	529,044
Vacation pay and compensatory leave.....	25,828	23,812
Contractors' security deposits.....	185	416
Employee severance benefits (note 6).....	9,462	8,874
Total liabilities.....	477,094	562,146
Net liabilities (note 7).....	(216,174)	(247,214)
Total.....	260,920	314,932
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 (unaudited) for the year ended March 31, 2025**

(in thousands of dollars)

	2025	2024
Revenues		
Real Property services—other government departments.....	2,214,410	2,093,571
Real Property services—Public Services and Procurement Canada portfolio	374,166	344,492
Other revenues	953	3,477
Total revenues	2,589,529	2,441,540
Cost of sales.....	(1,974,095)	(1,867,853)
Gross profit	615,434	573,687
Operating expenses		
Salaries and employee benefits.....	480,369	455,629
Corporate and administrative services	96,474	84,408
Occupancy costs.....	22,828	21,039
Professional and special services	19,466	21,148
Transportation and telecommunications	5,922	5,786
Utilities, materials and supplies	4,237	3,489
Employee severance benefits (note 6).....	2,236	1,144
Other expenses	1,320	5,742
Total operating expenses	632,852	598,385
Net results	(17,418)	(24,698)
Net liabilities, beginning of year	(247,214)	(121,061)
Transfer of salary overpayments between government departments	(21)	(80)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 7).....	48,479	(101,375)
Net liabilities, end of year (note 7)	(216,174)	(247,214)

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

Real Property Services Revolving Fund—continued

Statement of cash flows (unaudited) for the year ended March 31, 2025

(in thousands of dollars)

	2025	2024
Operating activities		
Net results	(17,418)	(24,698)
Variations in statement of financial position		
Decrease (increase) in cash in transit	18	(3)
Decrease (increase) in accounts receivable	47,829	(54,869)
Decrease (increase) in other assets	6,411	(9,440)
Decrease (increase) in prepaid expenses	(246)	(9)
Increase (decrease) in accounts payable and accrued liabilities	(87,425)	190,473
Increase (decrease) in vacation pay and compensatory leave	2,016	(247)
Increase (decrease) in contractors' security deposits	(231)	237
Increase (decrease) in employee severance benefits	588	11
Total variation in statement of financial position	(31,040)	126,153
Transfer of salary overpayments between government departments	(21)	(80)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 7)	(48,479)	101,375
Accumulated net charge against the Fund's authority, beginning of year	311,186	209,811
Accumulated net charge against the Fund's authority, end of year	262,707	311,186

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

Real Property Services Revolving Fund—*continued*

Notes to the financial statements (unaudited) for the year ended March 31, 2025

1. Authority and purpose

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

2. Significant accounting policies

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

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

The significant accounting policies are as follows:

(a) Revenue recognition

Revenues are comprised of revenues earned from non-tax sources. They include exchange transactions where goods or services are provided for consideration where a performance obligation exists. A performance obligation consists of an enforceable promise to provide specific goods or services to a specific client. The Fund's revenue transactions are recurring in nature. Recurring transactions are viewed as ongoing, routine activities that form part of the normal course of operations and can be used to indicate if they can be reasonably expected to be earned again in future years. Revenues are recorded as performance obligations are satisfied and collection is reasonably certain, as follows:

Revenues are recognized when professional and technical services are rendered based on the extent of progress towards completion of project deliverables. The recovery of disbursements in direct relation to the goods or services made on behalf of other government departments, agencies, and outside parties are recognized when costs for goods and services procured from the private sector are incurred by the Fund and the economic benefits associated with the revenue transaction are transferred to the Fund.

(b) Accounts receivable

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

(c) Expense recognition

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

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

Real Property Services Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025—continued

(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.

(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

	2025	2024
	(in thousands of dollars)	
Other government departments and agencies	211,554	258,480
Outside parties	13,050	16,015
Subtotal	224,604	274,495
Allowance for doubtful accounts on receivables from outside parties	(3,478)	(5,540)
Net accounts receivable	221,126	268,955

4. Other assets

	2025	2024
	(in thousands of dollars)	
Sales tax refundable advances	38,704	45,052
Other advances	818	881
Total other assets	39,522	45,933

Real Property Services Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025—continued

5. Accounts payable and accrued liabilities

	2025	2024
	(in thousands of dollars)	
Outside parties	427,192	514,202
Other government departments and agencies	14,426	11,041
Subtotal	441,618	525,243
Accrued liabilities	1	3,801
Total accounts payable and accrued liabilities	441,619	529,044

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:

	2025	2024
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	8,874	8,863
Expense for the year	2,236	1,144
Benefits paid during the year	(1,648)	(1,133)
Employee severance benefits obligation, end of year	9,462	8,874

7. Net liabilities

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

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

	2025	2024
	(in thousands of dollars)	
Accumulated surplus, beginning of year	63,972	88,750
Net results	(17,418)	(24,698)
Transfer of salary overpayments between government departments	(21)	(80)
Accumulated surplus, end of year	46,533	63,972
Accumulated net charge against the Fund's authority, beginning of year	(311,186)	(209,811)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	48,479	(101,375)
Accumulated net charge against the Fund's authority, end of year	(262,707)	(311,186)
Net liabilities, end of year	(216,174)	(247,214)

Real Property Services Revolving Fund—concluded

Notes to the financial statements (unaudited) for the year ended March 31, 2025—concluded

8. Contractual obligations

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

	(in thousands of dollars)
Year ending March 31	
2026	1,791,032
2027	211,169
2028	78,494
2029	32,675
2030 and thereafter	293,412
Total contractual obligations.....	2,406,782

9. Contingent liabilities

Claims have been made against the Fund in the normal course of operations. These claims include items with pleading amounts and others for which no amount is specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. Claims and litigations for which the outcome is not determinable, and a reasonable estimate can be made by management amount to \$0.1 million at March 31, 2025 (Nil in 2023–2024). Settlement, if any, that may be made with respect to these actions, is expected to be accounted for as a charge against income of the applicable years when future events are likely to occur and a reasonable estimate of the loss can be made.

10. Related party transactions

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

Translation Bureau Revolving Fund

Statement of management responsibility

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

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

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

Approved by:

Michael Hammond, CPA
Chief Financial Officer and Assistant Deputy Minister
Finance Branch
Public Services and Procurement Canada

Jean-François Lymburner
Chief Executive Officer
Translation Bureau
Public Services and Procurement Canada

June 13, 2025
Gatineau, Canada

Translation Bureau Revolving Fund—continued

Statement of authority provided (used) (unaudited) for the year ended March 31, 2025

(in thousands of dollars)

	2025		2024	
	Estimates ¹	Actual	Estimates ¹	Actual
Net results	(5,892)	(424)	(4,797)	(4,284)
Items not requiring use of funds				
Amortization of tangible capital assets	2,292	1,898	1,846	1,980
Disposals and write-offs of tangible capital assets	–	2,713	–	–
Operating source (use) of funds	(3,600)	4,187	(2,951)	(2,304)
Items requiring use of funds				
Net tangible capital assets acquisitions	(1,204)	(137)	(1,832)	(808)
Transfer of salary overpayments between government departments	–	8	–	31
Net other assets and liabilities	(271)	(439)	(3,285)	(3,516)
Authority provided (used)	(5,075)	3,619	(8,068)	(6,597)

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, 2025

(in thousands of dollars)

	2025	2024
Credit balance in the accumulated net charge against the Fund's authority	(153)	(3,180)
Payables charged against the appropriation at year-end	(10,692)	(14,510)
Receivables credited to the appropriation at year-end	646	3,276
Other items	8,561	9,157
Net authority provided (used), end of year	(1,638)	(5,257)
Authority limit (note 1)	30,000	30,000
Unused authority carried forward	28,362	24,743

Translation Bureau Revolving Fund—*continued*

Statement of financial position (unaudited) as at March 31, 2025

(in thousands of dollars)

	2025	2024
Assets		
Financial assets		
Accounts receivable (note 3)	2,412	5,069
Other assets (note 4)	1,587	2,042
Total financial assets	3,999	7,111
Non-financial assets		
Prepaid expenses	4	2
Tangible capital assets (note 5)	2,802	7,276
Total non-financial assets	2,806	7,278
Total assets	6,805	14,389
Liabilities		
Accounts payable and accrued liabilities (note 6)	10,710	14,528
Vacation pay and compensatory leave	4,365	4,628
Employee severance benefits (note 7)	2,221	2,281
Total liabilities	17,296	21,437
Net liabilities (note 8)	(10,491)	(7,048)
Total	6,805	14,389

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 (unaudited) for the year ended March 31, 2025

(in thousands of dollars)

	2025	2024
Revenues		
Translation services	120,141	132,274
Interpretation services	21,145	21,560
Terminology services	14,891	15,765
Other	10,617	11,676
Total revenues	166,794	181,275
Operating expenses		
Salaries and employee benefits	116,621	124,716
Professional and special services	24,318	34,283
Corporate and administrative services	17,888	18,173
Disposals and write-offs of tangible capital assets (note 5)	2,713	–
Amortization of tangible capital assets (note 5)	1,898	1,980
Transportation and telecommunications	1,577	1,833
Occupancy costs	1,085	2,249
Other expenses	506	1,337
Interest from drawdown authority limit	478	463
Utilities, materials and supplies	88	429
Employee severance benefits (note 7)	46	96
Total operating expenses	167,218	185,559
Net results	(424)	(4,284)
Net liabilities, beginning of year	(7,048)	(3,881)
Transfer of salary overpayments between government departments	8	31
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year (note 8)	(3,027)	1,086
Net liabilities, end of year (note 8)	(10,491)	(7,048)

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

Translation Bureau Revolving Fund—continued

Statement of cash flows (unaudited) for the year ended March 31, 2025

(in thousands of dollars)

	2025	2024
Operating activities		
Net results	(424)	(4,284)
Items not requiring use of funds		
Amortization of tangible capital assets (note 5)	1,898	1,980
Disposals and write-offs of tangible capital assets (note 5)	2,713	–
Subtotal	4,187	(2,304)
Variations in statement of financial position		
Decrease (increase) in accounts receivable	2,657	3,946
Decrease (increase) in other assets	455	67
Decrease (increase) in prepaid expenses	(2)	–
Increase (decrease) in accounts payable and accrued liabilities	(3,818)	(1,995)
Increase (decrease) in vacation pay and compensatory leave	(263)	(30)
Increase (decrease) in employee severance benefits	(60)	7
Total variations in statement of financial position	(1,031)	1,995
Transfer of salary overpayments between government departments	8	31
Net financial resources provided (used) by operating activities	3,164	(278)
Capital investing activities		
Acquisitions of tangible capital assets (note 5)	(137)	(808)
Net financial resources used by capital investing activities	(137)	(808)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 8)	3,027	(1,086)
Accumulated net charge against the Fund's authority, beginning of year	(3,180)	(2,094)
Accumulated net charge against the Fund's authority, end of year	(153)	(3,180)

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

Translation Bureau Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025

1. Authority and purpose

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

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

2. Significant accounting policies

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

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

The significant accounting policies are as follows:

(a) Revenue recognition

Revenues are comprised of revenues earned from non-tax sources. They include exchange transactions where goods or services are provided for consideration where a performance obligation exists. A performance obligation consists of an enforceable promise to provide specific goods or services to a specific client. These Fund's revenue transactions are recurring in nature. Recurring transactions are viewed as ongoing, routine activities that form part of the normal course of operations and can be used to indicate if they can be reasonably expected to be earned again in future years. Revenues are recorded when performance obligations are satisfied and collection is reasonably certain, as describe below:

Revenues from translation services performed by the Fund for other government departments and agencies and external clients are recognized based on the percentage of completion of the project which is determined by the proportion of translation work completed at year end. Progress is measured by assessing the volume of translated material against the total scope of required services.

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

(b) Accounts receivable

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

(c) Expense recognition

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

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

Translation Bureau Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025—continued

(d) Tangible capital assets

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

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

(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.

Translation Bureau Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025—continued

3. Accounts receivable

	2025	2024
	(in thousands of dollars)	
Other government departments and agencies	646	3,276
Outside parties	2,848	2,667
Subtotal.....	3,494	5,943
Allowance for doubtful accounts on receivables from outside parties	(1,082)	(874)
Net accounts receivable.....	2,412	5,069

4. Other assets

	2025	2024
	(in thousands of dollars)	
Sales tax refundable advances	1,385	1,826
Other advances.....	202	216
Total other assets.....	1,587	2,042

5. Tangible capital assets

Cost	Balance at beginning of year	Acquisitions	Disposals, write-offs and transfers	Balance at end of year
	(in thousands of dollars)			
Computer hardware	893	–	–	893
Computer software	24,533	137	–	24,670
Leasehold improvements	6,140	–	(4,535)	1,605
Total.....	31,566	137	(4,535)	27,168

Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals, write-offs and transfers	Balance at end of year
	(in thousands of dollars)			
Computer hardware.....	(399)	(175)	–	(574)
Computer software.....	(21,437)	(1,279)	–	(22,716)
Leasehold improvements	(2,454)	(444)	1,822	(1,076)
Total.....	(24,290)	(1,898)	1,822	(24,366)

Net book value	2025	2024
	(in thousands of dollars)	
Computer hardware.....	319	494
Computer software.....	1,954	3,096
Leasehold improvements	529	3,686
Total tangible capital assets.....	2,802	7,276

Translation Bureau Revolving Fund—continued

Notes to the financial statements (unaudited) for the year ended March 31, 2025—continued

6. Accounts payable and accrued liabilities

	2025	2024
	(in thousands of dollars)	
Outside parties	8,245	10,034
Other government departments and agencies	2,447	4,476
Total	10,692	14,510
Accrued liabilities	18	18
Total accounts payable and accrued liabilities	10,710	14,528

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:

	2025	2024
	(in thousands of dollars)	
Employee severance benefits obligation, beginning of year	2,281	2,274
Expense for the year	46	96
Benefits paid during the year	(106)	(89)
Employee severance benefits obligation, end of year	2,221	2,281

8. Net liabilities

The accumulated surplus (deficit) 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.

	2025	2024
	(in thousands of dollars)	
Accumulated surplus (deficit), beginning of year	(10,228)	(5,975)
Net results	(424)	(4,284)
Transfer of salary overpayments between government departments	8	31
Accumulated surplus (deficit), end of year	(10,644)	(10,228)
Accumulated net charge against the Fund's authority, beginning of year	3,180	2,094
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(3,027)	1,086
Accumulated net charge against the Fund's authority, end of year	153	3,180
Net liabilities, end of year	(10,491)	(7,048)

Translation Bureau Revolving Fund—concluded

Notes to the financial statements (unaudited) for the year ended March 31, 2025—concluded

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	
2026	1,854
2027	966
2028	–
2029	–
2030 and thereafter	–
Total contractual obligations.....	2,820

10. Contingent liabilities

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

11. Related party transactions

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

Section 2

Public Accounts of Canada

2024–2025

Supplementary information required by the *Financial Administration Act*

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Remissions of taxes, fees, penalties and other debts

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

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

(in dollars)

Description	Amount ¹
<i>Financial Administration Act (Section 23)</i>	
Employment and Workforce Development	
Department of Employment and Social Development.....	87,197,278
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	1,834,995
Justice	
Department of Justice	4,458,031
National Revenue	
Canada Revenue Agency	3,562,691,630
Parks Canada	
Parks Canada Agency	978,383
Public Safety	
Canada Border Services Agency.....	81,427,269
Royal Canadian Mounted Police.....	2,961,293
	<u>84,388,562</u>
<i>Customs Tariff (Section 115)</i>	
Public Safety	
Canada Border Services Agency.....	<u>169,254,389</u>
Total.....	<u>3,910,803,268</u>

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

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

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
Pursuant to section 23 of the <i>Financial Administration Act</i>	
Employment and Workforce Development	
Department of Employment and Social Development	
P.C. 2022-0617, June 22, 2022, to allow for partial remission of overpayments to students found to be ineligible for the Canada Emergency Response Benefit (CERB) or the Employment Insurance Emergency Response Benefit (EI-ERB) who may have otherwise been eligible for the Canada Emergency Student Benefit (CESB) had they applied.....	2,291,000
P.C. 2024-1303, December 9, 2024, to allow for the remission of overpayments incurred by beneficiaries of the Canada Pension Plan (CPP) Disability Pension and the Post-retirement Disability Benefit (PRDB) and their dependent children for whom there was a delay in processing the reassessment of continuing eligibility	84,906,278
	<u>87,197,278</u>
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
P.C. 2012-1590, November 29, 2012, pursuant to subsection 23(2.1) of the <i>Financial Administration Act</i> to remit a fee paid by a person for passport and other travel document if the reason for travelling is the serious illness of the person or another individual, or the death of the other individual.....	10,345
P.C. 2024-0387, April 19, 2024, remission order in respect of certain fees for the issuance of identity and travel documents (Hurricane Fiona) in order to remit the associated fees for the issuance of replacement Canadian travel documents, Permanent Resident Cards, and certificates of Canadian citizenship that were rendered lost, damaged, destroyed, or inaccessible as a result of Hurricane Fiona in September 2022.....	480
P.C. 2024-0388, April 19, 2024, remission order in respect of certain fees for the issuance of identity and travel documents (2021 British Columbia floods) in order to remit associated fees for the issuance of replacement Canadian travel documents, Permanent Resident Cards, and certificates of Canadian citizenship that were lost, damaged, destroyed, or rendered inaccessible as a result of the major flooding events that occurred in British Columbia in 2021	1,440
P.C. 2024-0389, April 19, 2024, remission order in respect of certain fees for the issuance of identity and travel documents (Port of Beirut explosions) in order to remit the fees for the issuance of travel documents and certificates of Canadian citizenship for those impacted by the August 2020 Port of Beirut explosions	9,930
P.C. 2024-0390, April 19, 2024, remission order in respect of certain fees for the issuance of identity and travel documents (Russian invasion of Ukraine) in order to (1) remit fees payable for Canadian travel documents, Permanent Resident Travel Documents, and certificates of Canadian citizenship under the responsibility of the Minister of Citizenship and Immigration, as well as consular services fees for adult travel documents under the responsibility of the Minister of Foreign Affairs, for applications received between February 22, 2022, and March 31, 2023; (2) reimburse fees for temporary resident visas, work and study permits, and all associated biometrics fees paid by Ukrainian nationals and their immediate family members applying under the Canada-Ukraine Authorization for Emergency Travel (CUAET) between February 22, 2022, and March 14, 2022; and (3) reimburse overpayment amounts for temporary resident visas, work and study permits, and all associated biometrics fees paid by Ukrainian nationals and their immediate family members	1,018,925
P.C. 2024-0882, July 18, 2024, certain fees in respect of the issuance of the replacement documents (2024 wildfires) remission order in order to remit associated fees for the issuance of replacement Canadian travel documents, Permanent Resident Cards, and certificates of Canadian citizenship that were lost, damaged, destroyed, or rendered inaccessible as a direct result of the 2024 Canadian wildfire season	23,840
P.C. 2024-1306, December 9, 2024, certain fees in respect of the issuance of temporary resident visas for certain extended family (crisis in Gaza) remission order in order to reimburse fees related to the temporary resident visas and all associated biometrics fees paid by Palestinian nationals and their immediate family members	770,035
	<u>1,834,995</u>
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 His Majesty ceases to be bound by a garnishee summons, or any outstanding fee amount in respect of the processing of the garnishee summons remains payable at the end of a year by the judgment debtor, the outstanding fee is remitted	4,458,031
National Revenue	
Canada Revenue Agency	
P.C. 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the <i>Income Tax Act</i> , in respect of certain royalty provisions for Syncrude	(11,873)

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. 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government.....	3,524,773,569
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.....	6,781,331
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	4,844,887
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	105,033
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	15,313,173
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)	5,294,710
P.C. 1998-0396, March 19, 1998, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council P.C. 1989-1204 of June 22, 1989, and P.C. 1994-0567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years	5,599,493
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 of agreements specific to each band agreements	10,000
P.C. 2003-0910, June 12, 2003, grants a remission of federal income tax and the GST to Indians and Indian bands on the campus of the Saskatchewan Indian Federated College	5,188
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.....	19,865
P.C. 2018-0610, May 29, 2018, amended Oak Ridges Moraine Land Exchange Income Tax Remission Order, made by the P.C. 2010-0218 of February 23, 2010, in order to extend the tax relief provided by the original Remission Order, which would otherwise end on the filing-due date for the 2017 taxation year, for another 10 years	(43,746)
	<u>3,562,691,630</u>

Parks Canada

Parks Canada Agency

P.C. 2024-1068, September 27, 2024, Her Excellency the Governor General in Council, considering that it is in the public interest to do so, on the recommendation of the Treasury Board and the Minister of the Environment, makes the annexed Jasper National Park of Canada Rent and Fee Remission Order under subsection 23(2.1) of the <i>Financial Administration Act</i>	978,383
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Public Safety

Canada Border Services Agency

P.C. 1964-5000, June 30, 1964, remission of duties, sales and excise taxes in importations made by the Roosevelt-Campobello National Park	9,541
P.C. 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency	407
P.C. 1976-1884, July 20, 1976, remission of GST and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	13,666
P.C. 1976-2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value	8,120
P.C. 1978-3762, December 14, 1978, partial remission of customs duties and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	7,148
P.C. 1979-0395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments.....	2,899

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. 1982-1994, June 30, 1982, remission of GST on Canadian civil aircrafts, Canadian aircraft engines, Canadian flights simulators and parts thereof, repaired abroad	24,139,146
P.C. 1984-867, March 15, 1984, remission of GST and excise taxes on goods imported for meetings in Canada of Foreign organizations.....	953,388
P.C. 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services.....	15,290,234
P.C. 1985-3606, December 25, 1985, remission of customs duties, GST and excise taxes on merchandise for photographic layouts	84
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	324,153
P.C. 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects	101
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	52,161
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	40,615,480
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	10,741
	81,427,269
Royal Canadian Mounted Police	
P.C. 2022-1017, September 23, 2022, fees in respect of Fingerprinting and Criminal Record Verification (Reclaimed Names) Remission Order in order to waive an administrative fee that would otherwise be incurred by residential school survivors and their families seeking to reclaim names changed by the residential school system	475
P.C. 2023-0289, March 27, 2023, remission of the interest paid or payable on debt owed by municipalities for the retroactive compensation increases for the period beginning on April 1, 2017 and ending on March 31, 2021, under the Municipal Police Service Agreement.....	2,960,818
	2,961,293
	84,388,562

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

Canada Border Services Agency

P.C. 1995-0132, January 31, 1995, remission of GST and excise taxes on certain goods imported into Canada by scientific or exploratory expeditions	368,545
P.C. 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers	11,208
P.C. 1998-1456, August 26, 1998, remission of customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States	324
P.C. 2008-0815, May 1, 2008, remission of customs duties on the importation of apparel produced in a country or territory that is a beneficiary of the General Preferential Tariff in the List of Countries and Applicable Tariff Treatments set out in the schedule to the <i>Customs Tariff</i> in whole or in part from textiles produced in Canada and shipped directly to that country or territory from Canada, without undergoing further processing outside that country or territory, and then shipped directly to Canada from that country or territory.....	17,456
P.C. 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels Remission Order	156,591,113
P.C. 2020-1135, December 20, 2020, United Kingdom Trade Continuity Remission Order, 2021. Remission is granted of customs duties paid or payable under the <i>Customs Tariff</i> in respect of goods imported from the United Kingdom during the period commencing on January 1, 2021 and ending on the day on which the Agreement on Trade Continuity between Canada and the United Kingdom of Great Britain and Northern Ireland comes into force, in an amount equal to the difference between: the customs duties paid or payable at the Most-Favoured-Nation Tariff rate for those goods under the <i>Customs Tariff</i> and the regulations made under it; and the customs duties that would be payable at the Agreement rate of duty for those goods as if those goods qualified for that rate of duty under the <i>Customs Tariff</i> and the regulations made under it.....	36,194

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

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
P.C. 2022-649, June 9, 2022, Ukraine Goods Remission Order. Remission is granted of the customs duties paid or payable under the <i>Customs Tariff</i> in respect of goods that originate in Ukraine, except for goods subject to the General Tariff	869,473
P.C. 2022-1089, October 7, 2022, Order (1) repealing the Most-Favoured-Nation Tariff Withdrawal Order (2022-1); and (2) withdrawing the Most-Favoured-Nation status from Russia and Belarus, exempting goods of tariff item 2844.43.00.....	6,074,450
P.C. 2025-0054, January 31, 2025, China Surtax Remission Order (2024) in order to remit surtaxes paid or payable under the China Surtax Order (2024) in regards to specified goods imported from China.....	5,285,626
	169,254,389

Debts, obligations and claims written off or forgiven

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

i. Ministerial approval

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

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

ii. Treasury Board approval

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

iii. Governor in Council and Parliamentary authority

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

The following codes are used:

Codes

A	Write-off
B	Forgiveness
C	Remission
D	Waiver

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

(in dollars)

Description	Code ¹	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
Financial Administration Act										
Agriculture and Agri-Food										
Department of Agriculture and Agri-Food....	A	158	21,300,574	—	—	—	—	—	158	21,300,574
Canadian Grain Commission.....	A	7	9,939	—	—	—	—	—	7	9,939
Canadian Heritage										
Department of Canadian Heritage	A	10	338,987	—	—	—	—	—	10	338,987
Canadian Radio-television and Telecommunications Commission	A/D	11	204,826	—	—	—	—	—	11	204,826
National Film Board.....	A	114	122,999	—	—	—	—	—	114	122,999
Democratic Institutions										
Office of the Chief Electoral Officer	A	32	124,295	—	—	—	—	—	32	124,295
Employment and Workforce Development										
Department of Employment and Social Development.....	A/C/D	16,821	49,699,991	—	—	²	3,812	87,197,278	20,633	136,897,269
Energy and Natural Resources										
Department of Natural Resources.....	A/D	64	12,849	—	—	—	—	—	64	12,849
Canadian Nuclear Safety Commission.....	A	4	20,287	—	—	—	—	—	4	20,287
Environment and Climate Change										
Department of the Environment	A/D	32	5,962	—	—	—	—	—	32	5,962
Finance										
Department of Finance	A	112	132,323	—	—	—	—	—	112	132,323
Financial Consumer Agency of Canada.....	A	1	2,015	—	—	—	—	—	1	2,015
Financial Transactions and Reports Analysis Centre of Canada.....	A	3	372,636	—	—	—	—	—	3	372,636
Fisheries, Oceans and the Canadian Coast Guard										
Department of Fisheries and Oceans	A	8	396,496	—	—	—	—	—	8	396,496
Global Affairs										
Department of Foreign Affairs, Trade and Development.....	A/B	96	567,406	1	20,162,020	—	—	—	97	20,729,426
Health										
Department of Health.....	A	441	86,820	—	—	—	—	—	441	86,820
Canadian Food Inspection Agency	A	39	10,763	—	—	—	—	—	39	10,763
Canadian Institutes of Health Research	A	2	28,127	—	—	—	—	—	2	28,127
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration.....	A/C	4,280	1,065,888	—	—	²	16,210	1,834,995	20,490	2,900,883
Indigenous Services										
Department of Indigenous Services	A	29	1,629,758	—	—	—	—	—	29	1,629,758
Innovation, Science and Industry										
Department of Industry	A/D	122	14,406,580	—	—	—	—	—	122	14,406,580
Atlantic Canada Opportunities Agency.....	A/D	58	17,935,002	—	—	—	—	—	58	17,935,002
Department of Western Economic Diversification.....	A	4	4,856,211	—	—	—	—	—	4	4,856,211
Federal Economic Development Agency for Northern Ontario.....	A	3	4,329,251	—	—	—	—	—	3	4,329,251
Federal Economic Development Agency for Southern Ontario.....	A	47	3,866,245	—	—	—	—	—	47	3,866,245
National Research Council of Canada	A	5	179,697	—	—	—	—	—	5	179,697
Pacific Economic Development Agency of Canada	A	1	156,389	—	—	—	—	—	1	156,389
Statistics Canada	A/D	111	3,668	—	—	—	—	—	111	3,668
Justice										
Department of Justice.....	A/C	3	30,987	—	—	²	55,240	4,458,031	55,243	4,489,018
Courts Administration Service	A	1	4,450	—	—	—	—	—	1	4,450
Registrar of the Supreme Court of Canada.....	A	1	90	—	—	—	—	—	1	90
National Defence										
Department of National Defence.....	A	340	364,996	—	—	—	—	—	340	364,996
Communications Security Establishment.....	A	1	2,000	—	—	—	—	—	1	2,000

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	1,082,973	4,236,507,362	–	–	–	–	–	1,082,973	4,236,507,362
Parks Canada										
Parks Canada Agency	A/C	142	259,514	–	–	²	177	978,384	319	1,237,898
Public Safety										
Canada Border Services Agency	A	9,682	3,117,153	–	–	–	–	–	9,682	3,117,153
Correctional Service of Canada	A	80	1,416	–	–	–	–	–	80	1,416
Royal Canadian Mounted Police	A/C/D	18	222,012	–	–	²	82	2,961,293	100	3,183,305
Public Services and Procurement										
Department of Public Works										
and Government Services	A/D	761	4,027,613	–	–	–	–	–	761	4,027,613
Shared Services Canada	A	1	1,664,349	–	–	–	–	–	1	1,664,349
Transport										
Department of Transport	A	30	5,682	–	–	–	–	–	30	5,682
Canadian Transportation Agency	A	3	13,920	–	–	–	–	–	3	13,920
Veterans Affairs										
Department of Veterans Affairs.....	A	774	1,965,552	–	–	–	–	–	774	1,965,552
		<i>1,117,425</i>	<i>4,370,053,080</i>	<i>1</i>	<i>20,162,020</i>		<i>75,521</i>	<i>97,429,981</i>	<i>1,192,947</i>	<i>4,487,645,081</i>
Apprentice Loans Act										
Employment and Workforce Development										
Department of Employment and Social Development.....										
	B	325	1,653,096	–	–	–	–	–	325	1,653,096
Bankruptcy and Insolvency Act										
National Revenue										
Canada Revenue Agency.....	A	17,974	489,288,865	–	–	–	–	–	17,974	489,288,865
Canada Small Business Financing Act										
Innovation, Science and Industry										
Department of Industry	A	828	84,670,045	–	–	–	–	–	828	84,670,045
Canada Student Financial Assistance Act										
Employment and Workforce Development										
Department of Employment and Social Development.....										
	B	96,792	242,196,606	–	–	–	–	–	96,792	242,196,606
Canada Student Loans Act										
Employment and Workforce Development										
Department of Employment and Social Development.....										
	B	121	1,033,603	–	–	–	–	–	121	1,033,603
Canadian Food Inspection Agency Act										
Health										
Canadian Food Inspection Agency	C	17,711	2,264,094	–	–	–	–	–	17,711	2,264,094
Customs Act										
Public Safety										
Canada Border Services Agency	D	141	5,424,772	–	–	–	–	–	141	5,424,772
Department of Veterans Affairs Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	42	272,915	–	–	–	–	–	42	272,915
Employment Insurance Act										
Employment and Workforce Development										
Department of Employment and Social Development.....										
	A	82,924	93,279,760	–	–	–	–	–	82,924	93,279,760
Excise Tax Act										
National Revenue										
Canada Revenue Agency.....	B	20,468	291,734,371	–	–	–	–	–	20,468	291,734,371
Export Development Act										
Global Affairs										
Export Development Canada (Canada Account).....	A/B	27,835	491,531,367	–	–	–	–	–	27,835	491,531,367

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
Immigration and Refugee Protection Act										
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration.	D	189,613	32,401,719	–	–	–	–	–	189,613	32,401,719
Income Tax Act										
Innovation, Science and Industry										
Economic Development Agency of Canada for the Regions of Quebec.....	D	87	262,740	–	–	–	–	–	87	262,740
National Revenue										
Canada Revenue Agency.....	B/D	282,952	660,193,131	–	–	–	–	–	282,952	660,193,131
		283,039	660,455,871	–	–	–	–	–	283,039	660,455,871
Old Age Security Act										
Employment and Workforce Development										
Department of Employment and Social Development.....	C	64,323	166,078,540	–	–	–	–	–	64,323	166,078,540
Parliament of Canada Act										
Parliament										
House of Commons.....	A	115	132,315	–	–	–	–	–	115	132,315
Senate	A	47	5,848	–	–	–	–	–	47	5,848
		162	138,163	–	–	–	–	–	162	138,163
Pension Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	65	1,026,075	–	–	–	–	–	65	1,026,075
Select Luxury Items Tax Act										
National Revenue										
Canada Revenue Agency.....	B	4	3,916	–	–	–	–	–	4	3,916
Service Fees Act										
Agriculture and Agri-Food										
Canadian Grain Commission.....	C	1	2,543	–	–	–	–	–	1	2,543
Environment and Climate Change										
Department of the Environment	C	17	1,002	–	–	–	–	–	17	1,002
Fisheries, Oceans and the Canadian Coast Guard										
Department of Fisheries and Oceans	C	2	1,211	–	–	–	–	–	2	1,211
Health										
Department of Health.....	C	87	132,989	–	–	–	–	–	87	132,989
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration.	C	1,198,371	38,750,493	–	–	–	–	–	1,198,371	38,750,493
Innovation, Science and Industry										
Department of Industry	C	306	61,696	–	–	–	–	–	306	61,696
National Revenue										
Canada Revenue Agency.....	C	1	459	–	–	–	–	–	1	459
Parks Canada										
Parks Canada Agency	C	247	2,896	–	–	–	–	–	247	2,896
Transport										
Department of Transport	C	40	4,485	–	–	–	–	–	40	4,485
		1,199,072	38,957,774	–	–	–	–	–	1,199,072	38,957,774
Underused Housing Tax Act										
National Revenue										
Canada Revenue Agency.....	B/D	89,599	173,334,755	–	–	–	–	–	89,599	173,334,755
Veterans Well-being Act										
Veterans Affairs										
Department of Veterans Affairs.....	B	202	4,905,933	–	–	–	–	–	202	4,905,933
		3,208,665	7,150,705,320	1	20,162,020	75,521	97,429,981	3,284,187	7,268,297,321	

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
Summary										
Write-offs.....	A	1,223,619	5,281,733,564	–	–	–	–	1,223,619	5,281,733,564	
Forgiveness.....	B	218,307	1,180,514,188	1	20,162,020	–	–	218,308	1,200,676,208	
Remissions.....	C	1,281,106	207,300,408	–	–	75,521	97,429,981	1,356,627	304,730,389	
Waivers.....	D	485,633	481,157,160	–	–	–	–	485,633	481,157,160	
		3,208,665	7,150,705,320	1	20,162,020	75,521	97,429,981	3,284,187	7,268,297,321	

¹ Refer to the above table introduction for code descriptions.² Order in Council remission of other debts as defined in section 23(2.1) of the *Financial Administration Act*. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 126 of this section.

Accountable advances

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

Accountable advances

(in dollars)

Department and agency	Advances outstanding as at March 31, 2025		Advances settled in April 2025		Advances outstanding as at April 30, 2025	
	Number	Amount	Number	Amount	Number	Amount
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food.....	20	13,825	20	13,825	–	–
Canadian Dairy Commission.....	1	400	–	–	1	400
Canadian Grain Commission.....	3	294	–	–	3	294
	24	14,519	20	13,825	4	694
Canadian Heritage						
Department of Canadian Heritage.....	33	68,861	9	1,485	24	67,376
Canadian Radio-television and Telecommunications Commission....	37	142,467	–	908	37	141,559
Library and Archives of Canada.....	5	15,303	–	–	5	15,303
National Film Board.....	25	20,705	9	10,583	16	10,122
	100	247,336	18	12,976	82	234,360
Crown-Indigenous Relations and Northern Affairs						
Department of Crown-Indigenous Relations and Northern Affairs....	291	534,819	–	1,376	291	533,443
Canadian High Arctic Research Station.....	22	46,105	–	–	22	46,105
	313	580,924	–	1,376	313	579,548
Democratic Institutions						
Leaders' Debates Commission.....	1	4,762	–	–	1	4,762
Office of the Chief Electoral Officer.....	380	403,885	2	2,253	378	401,632
Secretariat of the National Security and Intelligence Committee of Parliamentarians.....	2	1,218	–	–	2	1,218
	383	409,865	2	2,253	381	407,612
Employment and Workforce Development						
Department of Employment and Social Development.....	2,985	8,312,344	9	18,212	2,976	8,294,132
Energy and Natural Resources						
Department of Natural Resources.....	152	381,384	3	7,013	149	374,371
Canadian Energy Regulator.....	3	12,890	–	–	3	12,890
Canadian Nuclear Safety Commission.....	12	19,328	2	5,920	10	13,408
	167	413,602	5	12,933	162	400,669
Environment and Climate Change						
Department of the Environment.....	324	551,937	2	2,743	322	549,194
Impact Assessment Agency of Canada.....	17	28,121	–	62	17	28,059
	341	580,058	2	2,805	339	577,253
Finance						
Department of Finance.....	6	18,940	–	–	6	18,940
Financial Consumer Agency of Canada.....	1	2,493	1	2,493	–	–
Financial Transactions and Reports Analysis Centre of Canada.....	1	1,987	1	1,987	–	–
Office of the Superintendent of Financial Institutions.....	2	2,170	2	2,170	–	–
	10	25,590	4	6,650	6	18,940
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans.....	351	586,440	6	20,281	345	566,159
Global Affairs						
Department of Foreign Affairs, Trade and Development.....	7,132	20,695,437	41	868,989	7,091	19,826,448
International Joint Commission (Canadian Section).....	5	12,256	3	1,830	2	10,426
Invest in Canada Hub.....	4	10,552	–	–	4	10,552
	7,141	20,718,245	44	870,819	7,097	19,847,426
Health						
Department of Health.....	316	1,065,388	19	12,905	297	1,052,483
Canadian Food Inspection Agency.....	104	130,929	27	7,060	77	123,869
Patented Medicine Prices Review Board.....	4	10,094	–	–	4	10,094
Public Health Agency of Canada.....	109	423,880	3	600	106	423,280
	533	1,630,291	49	20,565	484	1,609,726

Accountable advances—continued

(in dollars)

Department and agency	Advances outstanding as at March 31, 2025		Advances settled in April 2025		Advances outstanding as at April 30, 2025	
	Number	Amount	Number	Amount	Number	Amount
Housing, Infrastructure and Communities						
Department of Housing, Infrastructure and Communities.....	29	57,439	1	7,413	28	50,026
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration.....	403	864,704	12	22,261	391	842,443
Immigration and Refugee Board.....	60	176,155	3	5,885	57	170,270
	463	1,040,859	15	28,146	448	1,012,713
Indigenous Services						
Department of Indigenous Services	774	1,595,661	4	7,396	770	1,588,265
Innovation, Science and Industry						
Department of Industry.....	113	362,162	4	8,634	109	353,528
Atlantic Canada Opportunities Agency	6	1,400	–	–	6	1,400
Canadian Northern Economic Development Agency.....	4	3,238	–	–	4	3,238
Canadian Space Agency	15	67,279	3	2,009	12	65,270
Economic Development Agency of Canada for the Regions of Quebec	1	28,270	–	–	1	28,270
Federal Economic Development Agency for Northern Ontario	3	3,500	1	1,649	2	1,851
Federal Economic Development Agency for Southern Ontario	27	79,645	1	610	26	79,035
Statistics Canada	38	57,076	4	6,017	34	51,059
	207	602,570	13	18,919	194	583,651
Justice						
Department of Justice	210	8,453,589	7	16,892	203	8,436,697
Administrative Tribunals Support Service of Canada	2	6,750	–	–	2	6,750
Canadian Human Rights Commission	16	27,488	1	879	15	26,609
Courts Administration Service.....	58	69,980	3	766	55	69,214
Office of the Commissioner for Federal Judicial Affairs	31	223,530	7	13,278	24	210,252
Office of the Director of Public Prosecutions	42	103,877	1	1,252	41	102,625
Offices of the Information and Privacy Commissioners of Canada....	14	70,806	1	144	13	70,662
Registrar of the Supreme Court of Canada	4	500	–	–	4	500
	377	8,956,520	20	33,211	357	8,923,309
National Defence						
Department of National Defence	7,063	39,298,325	964	3,613,060	6,099	35,685,265
Communications Security Establishment.....	191	742,422	96	383,308	95	359,114
Military Grievances External Review Committee.....	1	2,360	–	–	1	2,360
Military Police Complaints Commission	1	3,815	–	–	1	3,815
	7,256	40,046,922	1,060	3,996,368	6,196	36,050,554
National Revenue						
Canada Revenue Agency.....	414	381,065	27	10,915	387	370,150
Office of the Governor General's Secretary						
Office of the Governor General's Secretary	5	2,700	–	–	5	2,700
Parks Canada						
Parks Canada Agency.....	1,334	2,950,957	149	262,251	1,185	2,688,706
Parliament						
House of Commons	339	641,962	18	31,699	321	610,263
Office of the Senate Ethics Officer.....	1	250	–	–	1	250
Parliamentary Protective Service.....	13	14,825	–	200	13	14,625
Senate.....	9	7,148	2	1,750	7	5,398
	362	664,185	20	33,649	342	630,536
Privy Council						
Privy Council Office	117	257,053	2	532	115	256,521
Canadian Transportation Accident Investigation and Safety Board ...	5	2,142	–	–	5	2,142
National Security and Intelligence Review Agency Secretariat	2	22,480	–	–	2	22,480
Public Service Commission.....	114	220,638	–	1,312	114	219,326
	238	502,313	2	1,844	236	500,469

Accountable advances—concluded

(in dollars)

Department and agency	Advances outstanding as at March 31, 2025		Advances settled in April 2025		Advances outstanding as at April 30, 2025	
	Number	Amount	Number	Amount	Number	Amount
Public Safety						
Department of Public Safety and Emergency Preparedness	67	175,134	–	–	67	175,134
Canada Border Services Agency	838	1,030,669	16	26,085	822	1,004,584
Canadian Security Intelligence Service	225	30,495,580	13	45,309	212	30,450,271
Civilian Review and Complaints Commission for the Royal						
Canadian Mounted Police	1	6,576	–	–	1	6,576
Correctional Service of Canada	1,066	2,008,527	13	52,434	1,053	1,956,093
Office of the Correctional Investigator of Canada	3	7,788	–	–	3	7,788
Parole Board of Canada	46	55,677	–	–	46	55,677
Royal Canadian Mounted Police	2,025	22,870,150	1,468	15,704,196	557	7,165,954
	4,271	56,650,101	1,510	15,828,024	2,761	40,822,077
Public Services and Procurement						
Department of Public Works and Government Services	1,353	3,471,389	19	87,863	1,334	3,383,526
Shared Services Canada	206	577,706	13	31,058	193	546,648
	1,559	4,049,095	32	118,921	1,527	3,930,174
Transport						
Department of Transport	48	134,352	4	24,307	44	110,045
Treasury Board						
Treasury Board Secretariat	143	437,836	1	3,285	142	434,551
Canada School of Public Service	77	204,585	–	2,126	77	202,459
	220	642,421	1	5,411	219	637,010
Veterans Affairs						
Department of Veterans Affairs	141	181,560	1	2,814	140	178,746
Veterans Review and Appeal Board	3	9,817	–	101	3	9,716
	144	191,377	1	2,915	143	188,462
Women, Gender Equality and Youth						
Department for Women and Gender Equality	25	22,097	–	485	25	21,612
Total	30,074	152,009,848	3,018	21,362,870	27,056	130,646,978

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 2024–2025

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2024–2025	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.....	14	4,902,589	–	²	²
Income tax	5	2,472,329	–	²	²
Other administered losses	1	798,709	–	²	²
	20	8,173,627	–	–	–
Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court)					
Goods and services tax/harmonized sales tax.....	14	987,279	12,740	47,253	927,286
Income tax	2	261,280	–	155,280	106,000
Other Administered losses	1	798,710	–	–	798,710
	17	2,047,269	12,740	202,533	1,831,996
Public Safety					
Canada Border Services Agency					
Loss of revenues due to <i>Customs Act</i> infractions					
Non report/Smuggling	1	17,927	17,927	–	–
Total.....	38	10,238,823	30,667	202,533	1,831,996

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 2024–2025

(in dollars)

Brief description of loss	Number of cases	Charged to 2024–2025 vote	Amount of loss	Amount recovered in 2024–2025	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 or fraudulent use of cellular phone	2	1	2,228	1,497	–	731
Canadian Grain Commission						
Unauthorized or fraudulent use of acquisition or travel card.....	1		2,010	2,010	–	–
Crown-Indigenous Relations and Northern Affairs						
Department of Crown-Indigenous Relations and Northern Affairs						
Fraudulent claim for grant and contribution.....	1	10	38,117	–	–	38,117
Unauthorized or fraudulent use of acquisition or travel card.....	1	1	446	–	446	–
Employment and Workforce Development						
Department of Employment and Social Development						
Fraudulent claim for Canada Pension Plan	7	(S)	201,713	19,309	8,006	174,398
Fraudulent claim for Canada Student Loan.....	258	(S)	4,611,906	548,169	1,394,072	2,669,665
Fraudulent claim for Employment Insurance Benefit.....	95,556	(S)	279,151,875	59,501,238	59,779	219,590,858
Fraudulent claim for Old Age Security	6	(S)	271,390	1,974	160,058	109,358
Loss, theft or misappropriation of cash receipt and petty cash fund...	6	1	1,380	200	1,180	–
Loss, theft or misappropriation of cash receipt and petty cash fund...	4	(S)	525	–	525	–
Environment and Climate Change						
Department of the Environment						
Overpayment to a vendor	1	1	1,978	–	–	1,978
Overpayment to a vendor	2	10	71,655	–	–	71,655
Unauthorized or fraudulent use of acquisition or travel card.....	2	1	9,725	–	–	9,725
Finance						
Department of Finance						
Unauthorized or fraudulent use of acquisition or travel card.....	2	1	1,878	1,490	143	245
Office of the Auditor General						
Unauthorized or fraudulent use of cellular phone	1	1	3,410	2,323	1,087	–
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans						
Unauthorized or fraudulent use of acquisition or travel card.....	57	1	68,039	42,506	–	25,533
Global Affairs						
Department of Foreign Affairs, Trade and Development						
Loss, theft or misappropriation of cash receipt and petty cash fund...	5	1	619	–	619	–
Overpayment to a vendor	1	1	375	–	375	–
Health						
Department of Health						
Unauthorized or fraudulent use of acquisition or travel card.....	25	1	14,423	3,404	–	11,019
Unauthorized or fraudulent use of taxi voucher	2	1	200	–	200	–
Canadian Food Inspection Agency						
Loss, theft or misappropriation of cash receipt and petty cash fund...	2	1	130	–	130	–
Unauthorized or fraudulent use of acquisition or travel card.....	9	1	12,152	4,414	–	7,738
Public Health Agency of Canada						
Unauthorized or fraudulent use of acquisition or travel card.....	11	1	3,740	3,729	–	11
Housing, Infrastructure and Communities						
Canada Mortgage and Housing Corporation						
Fraudulent claim for grants and contributions.....	1	1	231,840	–	231,840	–
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration						
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	32	1	419,338	71,887	–	347,451
Loss, theft or misappropriation of cash receipt and petty cash fund...	22,398		5,317,515	168,582	4,795,129	353,804
Overpayment or fraudulent claim for health and dental benefits.....	65	1	2,621,578	152,725	–	2,468,853
Unauthorized or fraudulent use of taxi voucher	16	1	524	–	524	–

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2024–2025—continued

(in dollars)

Brief description of loss	Number of cases	Charged to 2024–2025 vote	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Indigenous Services						
Department of Indigenous Services						
Fraudulent claim for grants and contributions	8	10	1,470,605	–	456,201	1,014,404
Overpayment to a vendor	55	1	93,958	–	3,737	90,221
Overpayment to a vendor	15	(S)	290	–	290	–
Unauthorized or fraudulent use of acquisition or travel card.....	13	1	33,403	4,532	28,871	–
Innovation, Science and Industry						
Department of Industry						
Fraudulent claim by a supplier and/or contractor.....	12		1,703,406	–	–	1,703,406
Overpayment to a vendor	11		497,373	–	–	497,373
Unauthorized or fraudulent use of acquisition or travel card.....	16		242,169	–	–	242,169
Federal Economic Development Agency for Southern Ontario						
Loss, theft or misappropriation of cash receipt and petty cash fund...	1	1	7,605	–	7,605	–
Pacific Economic Development Agency of Canada						
Unauthorized or fraudulent use of acquisition or travel card.....	1	1	303	303	–	–
Statistics Canada						
Loss, theft or misappropriation of cash receipt and petty cash fund...	2	1	300	–	300	–
Justice						
Office of the Director of Public Prosecutions						
Loss, theft or misappropriation of cash receipt and petty cash fund...	1	1	93	93	–	–
National Defence						
Department of National Defence						
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	2	1	522	–	–	522
Loss, theft or misappropriation of cash receipt and petty cash fund...	2	1	9,741	–	9,741	–
Overpayment or fraudulent claim to the Canadian Forces Pension Plan	9	(S)	474,009	32,650	–	441,359
Overpayment to a vendor	1	1	486	–	–	486
Unauthorized or fraudulent use of acquisition or travel card.....	20	1	10,770	9,274	–	1,496
Communications Security Establishment						
Unauthorized or fraudulent use of acquisition or travel card.....	1	1	3,953	–	–	3,953
National Revenue						
Canada Revenue Agency						
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	14	1	194,418	6,798	–	187,620
Parks Canada						
Parks Canada Agency						
Fraudulent claim by supplier and/or contractor.....	1	1	5,244	–	5,244	–
Loss, theft or misappropriation of cash receipt and petty cash fund...	457	1	87,471	–	87,431	40
Overpayment to a vendor	3	1	2,801	–	–	2,801
Unauthorized or fraudulent use of acquisition or travel card.....	287	1	46,128	36,619	737	8,772
Parliament						
House of Commons						
Unauthorized or fraudulent use of acquisition or travel card.....	1	1	5	–	5	–

Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 2024–2025—concluded

(in dollars)

Brief description of loss	Number of cases	Charged to 2024–2025 vote	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Public Safety						
Department of Public Safety and Emergency Preparedness						
Unauthorized or fraudulent use of acquisition or travel card.....	1	1	40,551	–	–	40,551
Canada Border Services Agency						
Cashier shortage (shortage of revenues only)	1	1	307	–	307	–
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	9	–	108,742	183	2,253	106,306
Loss, theft or misappropriation of cash receipt and petty cash fund...	5	1	907	–	907	–
Non-compliant relocation claim	1	1	13,467	581	–	12,886
Unauthorized or fraudulent use of acquisition or travel card.....	6	1	26,284	19,784	–	6,500
Correctional Service of Canada						
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	1	1	53	–	53	–
Overpayment to a vendor	879	1	477,797	–	357,251	120,546
Unauthorized or fraudulent use of acquisition or travel card.....	1	1	500	–	–	500
Office of the Commissioner of Official Languages						
Loss, theft or misappropriation of cash receipt and petty cash fund...	1	1	100	–	100	–
Royal Canadian Mounted Police						
Unauthorized or fraudulent use of acquisition or travel card.....	27		222,790	175,000	–	47,790
Public Services and Procurement						
Department of Public Works and Government Services						
Forged or fraudulent endorsement of payment instrument or other	9,904	1	31,576,725	31,372,778	203,947	–
Fraudulent claim by supplier and/or contractor.....	1	1	499	–	499	–
Loss of revenue due to fraudulent payment	4	1	3,356	–	3,356	–
Misdirected electronic payment.....	8,221	1	12,027,823	6,587,364	3,946,149	1,494,310
Overpayment or fraudulent claim to the public service pension plan.	35	1	2,443,960	185,046	45,811	2,213,103
Unauthorized or fraudulent use of acquisition or travel card.....	3	1	36,634	2,880	–	33,754
Shared Services Canada						
Fraudulent change of deposit information	1	1	70,688	–	70,688	–
Transport						
Department of Transport						
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	1	1	23,869	–	–	23,869
Unauthorized or fraudulent use of acquisition or travel card.....	2	1	628	–	628	–
Treasury Board						
Treasury Board Secretariat						
Overpayment or fraudulent claim for health and dental benefits.....	13	20	319,127	5,258	–	313,869
Total.....	138,524		345,340,569	98,964,600	11,886,224	234,489,745

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2024–2025

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food					
Theft or vandalism: Crown vehicle and other transportation equipment ...	2	5,271	–	5,271	–
Theft or vandalism: machinery, equipment, furniture and furnishing	6	15,933	–	15,933	–
Vandalism to building or other real property	14	20,448	–	20,448	–
Canadian Grain Commission					
Theft or vandalism: machinery, equipment, furniture and furnishing	1	150	–	150	–
Canadian Heritage					
Library and Archives of Canada					
Theft or vandalism: cellular phone	68	73,236	–	73,236	–
Theft or vandalism: computer, tablet or laptop	1	1,265	–	1,265	–
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Theft or vandalism: cellular phone	2	2,154	–	2,154	–
Employment and Workforce Development					
Department of Employment and Social Development					
Theft of access card or security badge	30	548	–	548	–
Theft or vandalism: cellular phone	15	5,690	–	5,690	–
Theft or vandalism: computer, tablet or laptop	33	10,170	–	10,170	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	5	2,394	–	2,394	–
Theft or vandalism: material, tool or supply	5	404	–	404	–
Theft or vandalism: other telecommunication, informatic or electronic equipment	20	3,000	–	3,000	–
Energy and Natural Resources					
Department of Natural Resources					
Theft or vandalism: computer, tablet or laptop	1	1	–	1	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	3	465	–	465	–
Theft or vandalism: material, tool or supply	1	298	–	298	–
Vandalism to building or other real property	1	549	–	549	–
Canadian Nuclear Safety Commission					
Theft or vandalism: computer, tablet or laptop	1	2,400	–	2,400	–
Environment and Climate Change					
Department of the Environment					
Theft or vandalism: cellular phone	2	1,600	–	1,600	–
Theft or vandalism: computer, tablet or laptop	5	7,276	–	7,276	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	13	50,969	–	50,969	–
Theft or vandalism: machinery, equipment, furniture and furnishing	3	42,754	–	42,754	–
Theft or vandalism: material, tool or supply	3	2,930	–	2,930	–
Theft or vandalism: other telecommunication, informatic or electronic equipment	4	1,348	–	1,348	–
Finance					
Department of Finance					
Theft or vandalism: computer, tablet or laptop	1	1,932	–	1,932	–
Office of the Auditor General					
Theft or vandalism: cellular phone	1	500	–	500	–
Theft or vandalism: other telecommunication, informatic or electronic equipment	1	100	–	100	–
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Theft or vandalism: cellular phone	8	8,616	–	8,616	–
Theft or vandalism: computer, tablet or laptop	13	18,200	–	18,200	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	13	89,664	13,000	76,664	–
Theft or vandalism: machinery, equipment, furniture and furnishing	6	39,905	–	39,905	–
Theft or vandalism: materials, tool or supply	21	38,686	3,000	35,686	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2024–2025—continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Theft or vandalism: other telecommunication, informatic or electronic equipment.....	2	957	–	957	–
Theft or vandalism: uniform.....	1	760	–	760	–
Vandalism to building or other real property.....	9	42,425	–	42,425	–
Health					
Department of Health					
Theft or vandalism: computer, tablet or laptop.....	2	2,655	–	2,655	–
Theft or vandalism: material, tool or supplie.....	1	3,000	–	3,000	–
Canadian Food Inspection Agency					
Theft of access card or security badge.....	5	16	–	16	–
Theft or vandalism: cellular phone.....	4	4,308	–	4,308	–
Theft or vandalism: computer, tablet or laptop.....	7	11,900	–	11,900	–
Theft or vandalism: Crown vehicle and other transportation equipment...	62	39,443	–	39,443	–
Theft or vandalism: other telecommunication, informatic or electronic equipment.....	10	2,231	–	2,231	–
Theft or vandalism: uniform.....	7	1,025	–	1,025	–
Canadian Institutes of Health Research					
Theft or vandalism: other telecommunication, informatic or electronic equipment.....	1	4,900	–	4,900	–
Patented Medicine Prices Review Board					
Theft or vandalism: cellular phone.....	1	1,077	–	1,077	–
Public Health Agency of Canada					
Theft or vandalism: computer, tablet or laptop.....	3	3,417	1,140	2,277	–
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Theft of access card or security badge.....	2	11	–	11	–
Theft or vandalism: computer, tablet or laptop.....	4	5,200	–	5,200	–
Theft or vandalism: other telecommunication, informatic or electronic equipment.....	12	3,000	–	3,000	–
Indigenous Services					
Department of Indigenous Services					
Theft of access card or security badge.....	2	40	–	40	–
Theft or vandalism: cellular phone.....	9	9,693	–	9,693	–
Theft or vandalism: computer, tablet or laptop.....	2	2,800	–	2,800	–
Theft or vandalism: Crown vehicle and other transportation equipment...	2	1,807	–	1,807	–
Theft or vandalism: material, tool or supplie.....	1	10	–	10	–
Vandalism to building or other real property.....	3	6,215	–	6,215	–
Innovation, Science and Industry					
Department of Industry					
Theft of access card or security badge.....	4	30	–	30	–
Theft or vandalism: computer, tablet or laptop.....	2	1,664	–	1,664	–
Theft or vandalism: Crown vehicle and other transportation equipment...	3	3,100	–	3,100	–
Theft or vandalism: material, tool or supplie.....	4	204	–	204	–
Theft or vandalism: other telecommunication, informatic or electronic equipment.....	3	1,100	–	1,100	–
Atlantic Canada Opportunities Agency					
Theft or vandalism: computer, tablet or laptop.....	1	1,427	–	1,427	–
Theft or vandalism: other telecommunication, informatic or electronic equipment.....	1	290	–	290	–
Theft or vandalism: vehicle accessories.....	1	6	–	6	–
Canadian Northern Economic Development Agency					
Theft or vandalism: cellular phone.....	1	1,977	–	1,977	–
Canadian Space Agency					
Theft or vandalism: computer, tablet or laptop.....	1	1,828	–	1,828	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2024–2025—continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Federal Economic Development Agency for Southern Ontario					
Theft or vandalism: cellular phone	1	1,100	–	–	1,100
Theft or vandalism: computer, tablet or laptop	1	970	–	–	970
Theft or vandalism: other telecommunication, informatic or electronic equipment	1	704	–	–	704
National Research Council of Canada					
Theft or vandalism: cellular phone	2	2,154	–	2,154	–
Theft or vandalism: computer, tablet or laptop	1	1,000	–	1,000	–
Theft or vandalism: machinery, equipment, furniture and furnishing	2	21,134	–	21,134	–
Theft or vandalism: material, tool or supply	2	255	–	255	–
Theft or vandalism: other telecommunication, informatic or electronic equipment	3	519	–	519	–
Pacific Economic Development Agency of Canada					
Theft or vandalism: cellular phone	1	1,077	–	1,077	–
Theft or vandalism: computer, tablet or laptop	1	2,800	–	2,800	–
Theft or vandalism: material, tool or supply	1	142	–	142	–
Social Sciences and Humanities Research Council					
Theft of access card or security badge	1	13	–	13	–
Theft or vandalism: computer, tablet or laptop	1	1,300	–	1,300	–
Theft or vandalism: other telecommunication, informatic or electronic equipment	3	380	–	380	–
Justice					
Department of Justice					
Theft or vandalism: cellular phone	1	1,077	–	1,077	–
Theft or vandalism: computer, tablet or laptop	3	4,900	–	4,900	–
Administrative Tribunals Support Service of Canada					
Theft or vandalism: cellular phone	2	2,100	–	2,100	–
National Defence					
Department of National Defence					
Theft or vandalism: combat outfit	15	1,105	142	963	–
Theft or vandalism: computer, tablet or laptop	1	1,326	–	1,326	–
Theft or vandalism: Crown vehicle and other transportation equipment	1	225,000	–	225,000	–
Theft or vandalism: machinery, equipment, furniture and furnishing	14	11,529	–	11,529	–
Theft or vandalism: material, tool or supply	5	17,359	58	17,301	–
Theft or vandalism: other telecommunication, informatic or electronic equipment	1	1,990	–	1,990	–
Theft or vandalism: uniform	19	1,585	–	1,585	–
Theft or vandalism: weapon and accessory	1	3,825	–	3,825	–
National Revenue					
Canada Revenue Agency					
Theft of access card or security badge	1	7	–	7	–
Theft or vandalism: cellular phone	9	4,863	–	4,863	–
Theft or vandalism: computer, tablet or laptop	12	11,853	–	11,853	–
Theft or vandalism: machinery, equipment, furniture and furnishing	29	17,400	–	17,400	–
Theft or vandalism: material, tool or supply	2	100	–	100	–
Theft or vandalism: other telecommunication, informatic or electronic equipment	63	4,070	–	4,070	–
Parks Canada					
Parks Canada Agency					
Theft of access card or security badge	1	10	–	10	–
Theft or vandalism: cellular phone	6	6,462	–	6,462	–
Theft or vandalism: computer, tablet or laptop	5	18,318	–	18,318	–
Theft or vandalism: Crown vehicle and other transportation equipment	7	38,668	–	38,668	–
Theft or vandalism: machinery, equipment, furniture and furnishing	35	44,816	–	44,816	–
Theft or vandalism: material, tool or supply	8	11,208	4,308	6,900	–
Theft or vandalism: other telecommunication, informatic or electronic equipment	3	20,956	–	20,956	–
Vandalism to building or other real property	53	55,452	–	54,952	500

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2024–2025—continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Parliament					
House of Commons					
Theft or vandalism: cellular phone	1	2,129	–	2,129	–
Theft or vandalism: computer, tablet or laptop	2	3,386	–	3,386	–
Library of Parliament					
Theft or vandalism: computer, tablet or laptop	1	1,750	–	1,750	–
Theft or vandalism: machinery, equipment, furniture and furnishing	1	360	–	360	–
Privy Council					
Canadian Transportation Accident Investigation and Safety Board					
Theft or vandalism: Crown vehicle and other transportation equipment ...	1	4,146	–	–	4,146
Public Safety					
Department of Public Safety and Emergency Preparedness					
Theft or vandalism: cellular phone	1	1,077	–	1,077	–
Theft or vandalism: computer, tablet or laptop	1	2,399	–	2,399	–
Theft or vandalism: other telecommunication, informatic or electronic equipment.....	3	159	–	159	–
Canada Border Services Agency					
Theft of access card or security badge	13	165	35	130	–
Theft or vandalism: cellular phone	3	3,000	–	3,000	–
Theft or vandalism: computer, tablet or laptop	3	3,000	–	3,000	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	6	78,634	–	78,634	–
Theft or vandalism: material, tool or supplie	11	1,195	35	1,160	–
Theft or vandalism: uniform.....	2	199	–	199	–
Vandalism to building or other real property	2	2,770	–	2,770	–
Correctional Service of Canada					
Theft or vandalism: Crown vehicle and other transportation equipment ...	16	14,584	–	12,141	2,443
Theft or vandalism: machinery, equipment, furniture and furnishing	1,643	214,145	1,370	211,153	1,622
Theft or vandalism: material, tool or supplie	27	4,943	–	4,943	–
Theft or vandalism: other telecommunication, informatic or electronic equipment.....	58	7,091	75	6,516	500
Theft or vandalism: uniform.....	3	2,760	–	2,760	–
Theft or vandalism: weapon and accessory.....	1	50	47	–	3
Vandalism to building or other real property	3,660	1,551,748	652	1,550,451	645
Royal Canadian Mounted Police					
Theft of access card or security badge.....	13	130	–	130	–
Theft or vandalism: cellular phone	4	4,308	–	4,308	–
Theft or vandalism: computer, tablet or laptop	5	4,950	–	4,950	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	166	1,104,766	2,688	–	1,102,078
Theft or vandalism: other telecommunication, informatic or electronic equipment.....	2	10,109	–	10,109	–
Theft or vandalism: uniform.....	4	2,000	–	2,000	–
Theft or vandalism: weapon and accessory.....	2	2,000	–	2,000	–
Vandalism to building or other real property	1	16,200	–	16,200	–
Public Services and Procurement					
Department of Public Works and Government Services					
Theft of access card or security badge.....	3	90	–	90	–
Theft or vandalism: cellular phone	13	12,391	–	12,391	–
Theft or vandalism: computer, tablet or laptop	10	18,998	–	18,998	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	3	7,535	–	7,535	–
Theft or vandalism: machinery, equipment, furniture and furnishing	5	60,572	–	60,572	–
Theft or vandalism: material, tool or supplie	1	4,200	–	4,200	–
Theft or vandalism: other telecommunication, informatic or electronic equipment.....	5	4,220	–	4,220	–
Vandalism to building or other real property	16	26,875	–	26,875	–

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2024–2025—concluded

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Shared Services Canada					
Theft of access card or security badge	1	6	–	6	–
Theft or vandalism: cellular phone	9	9,693	–	9,693	–
Theft or vandalism: computer, tablet or laptop	8	13,053	–	13,053	–
Theft or vandalism: Crown vehicle and other transportation equipment ...	3	27,317	–	27,317	–
Theft or vandalism: material, tool or supplie	1	150	–	150	–
Theft or vandalism: other telecommunication, informatic or electronic equipment.....	16	676,325	–	676,325	–
Transport					
Department of Transport					
Theft of access card or security badge	2	135	–	135	–
Theft or vandalism: cellular phone	1	1,077	–	1,077	–
Theft or vandalism: computer, tablet or laptop	2	3,300	–	3,300	–
Theft or vandalism: material, tool or supplie	1	1,953	–	1,953	–
Theft or vandalism: other telecommunication, informatic or electronic equipment.....	4	376	–	376	–
Vandalism to building or other real property	2	1,400	–	1,400	–
Veterans Affairs					
Department of Veterans Affairs					
Theft or vandalism: cellular phone	5	2,970	–	2,970	–
Theft or vandalism: computer, tablet or laptop	2	2,500	–	2,500	–
Total.....	6,563	5,066,188	26,550	3,924,927	1,114,711

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2024–2025

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food					
Damage to building or other real property	6	39,945	1,511	38,434	–
Loss or damage: cellular phone	1	1,077	–	1,077	–
Loss or damage: computer, tablet or laptop	6	3,693	–	3,693	–
Loss or damage: Crown vehicle or other transportation equipment	16	87,115	6,390	80,725	–
Loss or damage: material, tool or supply	1	195	–	195	–
Loss or damage: other telecommunication, informatic or electronic equipment	4	771	–	771	–
Canadian Grain Commission					
Loss or damage: cellular phone	2	1,336	–	1,336	–
Loss or damage: other telecommunication, informatic or electronic equipment	4	1,400	–	1,400	–
Canadian Heritage					
Department of Canadian Heritage					
Loss or damage: computer, tablet or laptop	16	27,366	–	27,366	–
Loss or damage: other telecommunication, informatic or electronic equipment	8	4,923	–	4,923	–
Canadian Radio-television and Telecommunications Commission					
Loss or damage: cellular phone	12	10,705	–	10,705	–
Loss or damage: computer, tablet or laptop	9	22,650	–	22,650	–
Loss or damage: other telecommunication, informatic or electronic equipment	5	2,119	–	2,119	–
Library and Archives of Canada					
Loss or damage: cellular phone	20	12,685	–	12,685	–
Loss or damage: computer, tablet or laptop	16	16,445	–	16,445	–
National Film Board					
Loss or damage: other telecommunication, informatic or electronic equipment	1	250	–	250	–
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Loss of access card or security badge	10	200	–	200	–
Loss or damage: cellular phone	13	14,001	–	14,001	–
Loss or damage: computer, tablet or laptop	1	1,400	–	1,400	–
Loss or damage: Crown vehicle or other transportation equipment	2	1,000	–	1,000	–
Canadian High Arctic Research Station					
Loss or damage: cellular phone	1	1,000	–	1,000	–
Loss or damage: other telecommunication, informatic electronic equipment	1	600	–	600	–
Democratic Institutions					
Office of the Chief Electoral Officer					
Loss or damage: computer, tablet or laptop	6	7,624	–	7,624	–
Loss or damage: other telecommunication, informatic or electronic equipment	4	622	–	622	–
Employment and Workforce Development					
Department of Employment and Social Development					
Damage to building or other real property	1	167,584	–	167,584	–
Loss of access card or security badge	528	10,996	–	10,996	–
Loss or damage: cellular phone	70	40,862	–	40,862	–
Loss or damage: computer, tablet or laptop	333	103,816	–	103,816	–
Loss or damage: Crown vehicle or other transportation equipment	4	4,490	–	4,490	–
Loss or damage: machinery, equipment, furniture and furnishing	3	1,186	–	1,186	–
Loss or damage: material, tool or supply	224	27,555	–	27,555	–
Loss or damage: other telecommunication, informatic or electronic equipment	475	52,341	–	52,341	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2024–2025— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Energy and Natural Resources					
Department of Natural Resources					
Loss or damage: cellular phone	34	33,398	–	33,398	–
Loss or damage: computer, tablet or laptop	6	8,602	–	8,602	–
Loss or damage: Crown vehicle or other transportation equipment	3	6,108	–	6,108	–
Loss or damage: machinery, equipment, furniture and furnishing.....	1	430	–	430	–
Canadian Energy Regulator					
Loss or damage: cellular phone	6	4,181	–	4,181	–
Canadian Nuclear Safety Commission					
Loss of access card or security badge	10	133	–	133	–
Loss or damage: cellular phone	2	2,154	–	2,154	–
Environment and Climate Change					
Department of the Environment					
Loss or damage: cellular phone	30	32,310	–	32,310	–
Impact Assessment Agency of Canada					
Loss of access card or security badge	14	119	–	119	–
Loss or damage: cellular phone	1	872	–	872	–
Loss or damage: computer, tablet or laptop	1	2,298	–	2,298	–
Finance					
Department of Finance					
Loss of access card or security badge	29	415	–	415	–
Loss or damage: cellular phone	13	14,001	–	14,001	–
Loss or damage: computer, tablet or laptop	11	5,608	–	5,608	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	33	1,635	–	1,635	–
Financial Consumer Agency of Canada					
Loss or damage: cellular phone	1	1,315	–	1,315	–
Loss or damage: computer, tablet or laptop	2	4,020	–	4,020	–
Loss or damage: machinery, equipment, furniture and furnishing.....	3	1,493	–	1,493	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	4	2,574	–	2,574	–
Financial Transactions and Reports Analysis Centre of Canada					
Loss or damage: monitor	12	3,600	–	3,600	–
Loss or damage: computer, tablet or laptop	15	24,700	–	24,700	–
Office of the Auditor General					
Loss or damage: cellular phone	3	2,083	–	2,083	–
Office of the Superintendent of Financial Institutions					
Loss or damage: cellular phone	4	4,400	–	4,400	–
Loss or damage: computer, tablet or laptop	10	19,378	–	19,378	–
Loss or damage: machinery, equipment, furniture and furnishing.....	2	1,300	–	1,300	–
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Damage to building or other real property	11	8,913,780	–	5,113,780	3,800,000
Loss or damage: cellular phone	70	74,585	–	74,585	–
Loss or damage: computer, tablet or laptop	7	9,800	–	9,800	–
Loss or damage: Crown vehicle or other transportation equipment	54	291,845	–	289,326	2,519
Loss or damage: machinery, equipment, furniture and furnishing.....	2	725,000	–	725,000	–
Loss or damage: material, tool or supply	7	119,183	–	119,183	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	5	25,810	–	25,810	–
Loss or damage: weapon and accessory.....	1	100	–	100	–
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Loss or damage: cellular phone	84	90,468	–	90,468	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2024–2025— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Canadian Intergovernmental Conference Secretariat					
Loss of access card or security badge	3	120	–	120	–
Loss or damage: cellular phone	10	11,000	–	11,000	–
Loss or damage: computer, tablet or laptop	3	9,000	–	9,000	–
Loss or damage: material, tool or supply	5	315	–	315	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	14	1,620	–	1,620	–
Invest in Canada Hub					
Loss or damage: machinery, equipment, furniture and furnishing.....	1	10,600	–	10,600	–
Health					
Department of Health					
Loss or damage: cellular phone	25	22,095	–	22,095	–
Loss or damage: computer, tablet or laptop	3	5,109	–	5,109	–
Loss or damage: material, tool or supply	1	2,000	–	2,000	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	4	1,640	–	1,640	–
Canadian Food Inspection Agency					
Loss of access card or security badge	26	130	–	130	–
Loss or damage: cellular phone	11	11,847	1,077	10,770	–
Loss or damage: computer, tablet or laptop	2	3,400	–	3,400	–
Loss or damage: Crown vehicle or other transportation equipment	85	114,544	16,173	71,079	27,292
Loss or damage: machinery, equipment, furniture and furnishing.....	1	179	–	179	–
Loss or damage: material, tool or supply	10	8	–	8	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	6	1,346	–	1,346	–
Loss or damage: uniform.....	1	250	–	250	–
Canadian Institutes of Health Research					
Loss of access card or security badge	12	36	–	36	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	8	800	–	800	–
Patented Medicine Prices Review Board					
Loss or damage: other telecommunication, informatic or electronic equipment.....	3	300	–	300	–
Public Health Agency of Canada					
Loss or damage: cellular phone	4	4,308	–	4,308	–
Loss or damage: machinery, equipment, furniture and furnishing.....	19	395,437	–	395,437	–
Loss or damage: material, tool or supply	193	1,168,311	–	1,168,311	–
Loss or damage: pharmaceutical product inventory.....	1	20,436,373	–	20,436,373	–
Housing, Infrastructure and Communities					
Department of Housing, Infrastructure and Communities					
Loss or damage: cellular phone	2	2,154	–	2,154	–
Loss or damage: computer, tablet or laptop	1	2,288	–	2,288	–
Loss or damage: machinery, equipment, furniture and furnishing.....	1	169	–	169	–
Loss or damage: material, tool or supply	1	98	–	98	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	1	220	–	220	–
Office of Infrastructure of Canada					
Loss or damage: cellular phone	1	1,077	–	1,077	–
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Loss of access card or security badge	182	1,028	–	1,028	–
Loss or damage: cellular phone	68	60,356	–	60,356	–
Loss or damage: computer, tablet or laptop	98	127,400	–	127,400	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	43	9,950	–	9,950	–
Immigration and Refugee Board					
Loss of access card or security badge	14	196	196	–	–
Loss or damage: cellular phone	8	8,616	–	–	8,616

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2024–2025— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Indigenous Services					
Department of Indigenous Services					
Loss of access card or security badge	27	540	–	540	–
Loss or damage: cellular phone	36	38,772	–	38,772	–
Loss or damage: computer, tablet or laptop	7	9,900	9,900	–	–
Loss or damage: Crown vehicle or other transportation equipment	2	8,846	6,383	2,463	–
Loss or damage: machinery, equipment, furniture and furnishing.....	3	1,370	–	1,370	–
Loss or damage: material, tool or supply	1	10	–	10	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	20	2,005	–	2,005	–
Innovation, Science and Industry					
Department of Industry					
Loss of access card or security badge	122	915	–	915	–
Loss or damage: cellular phone	32	34,464	–	34,464	–
Loss or damage: computer, tablet or laptop	20	11,844	–	11,844	–
Loss or damage: Crown vehicle or other transportation equipment	1	1,000	–	1,000	–
Loss or damage: material, tool or supply	14	210	–	210	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	3	902	–	902	–
Atlantic Canada Opportunities Agency					
Loss or damage: cellular phone	4	4,308	–	4,308	–
Loss or damage: Crown vehicle or other transportation equipment	2	1,757	–	1,757	–
Canadian Northern Economic Development Agency					
Loss or damage: cellular phone	1	1,977	–	1,977	–
Loss or damage: Crown vehicle or other transportation equipment	1	26,026	–	–	26,026
Canadian Space Agency					
Loss of access card or security badge	18	180	–	180	–
Loss or damage: cellular phone	1	1,077	–	1,077	–
Loss or damage: computer, tablet or laptop	1	269	–	269	–
Loss or damage: machinery, equipment, furniture and furnishing.....	1	4,000	–	4,000	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	31	3,013	–	3,013	–
Department of Western Economic Diversification					
Loss or damage: cellular phone	1	1,077	–	1,077	–
Loss or damage: computer, tablet or laptop	8	2,490	–	2,490	–
Loss or damage: machinery, equipment, furniture and furnishing.....	9	1,190	–	1,190	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	23	1,365	–	1,365	–
Economic Development Agency of Canada for the Regions of Quebec					
Loss or damage: cellular phone	1	415	–	415	–
Loss or damage: computer, tablet or laptop	3	2,448	–	2,448	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	1	444	–	444	–
Federal Economic Development Agency for Northern Ontario					
Loss or damage: Crown vehicle or other transportation equipment	1	4,995	–	–	4,995
Federal Economic Development Agency for Southern Ontario					
Loss or damage: computer, tablet or laptop	6	5,818	–	5,818	–
National Research Council of Canada					
Loss or damage: cellular phone	7	7,539	–	7,539	–
Loss or damage: computer, tablet or laptop	2	2,800	–	2,800	–
Loss or damage: Crown vehicle or other transportation equipment	1	3,127	–	3,127	–
Loss or damage: machinery, equipment, furniture and furnishing.....	1	52,584	–	48,334	4,250
Loss or damage: other telecommunication, informatic or electronic equipment.....	4	80	–	80	–
Natural Sciences and Engineering Research Council					
Loss of access card or security badge	12	156	–	156	–
Loss or damage: computer, tablet or laptop	2	3,230	–	3,230	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	14	2,405	–	2,405	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2024–2025— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Pacific Economic Development Agency of Canada					
Loss or damage: cellular phone	1	1,077	–	1,077	–
Social Sciences and Humanities Research Council					
Loss of access card or security badge	5	65	–	65	–
Loss or damage: cellular phone	2	1,481	–	1,481	–
Loss or damage: computer, tablet or laptop	1	1,300	–	1,300	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	6	1,076	–	1,076	–
Statistics Canada					
Loss or damage: cellular phone	3	2,426	–	2,426	–
Loss or damage: computer, tablet or laptop	3	4,000	–	4,000	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	25	3,796	–	3,796	–
Justice					
Department of Justice					
Loss of access card or security badge	56	882	–	882	–
Loss or damage: cellular phone	14	15,078	–	15,078	–
Loss or damage: computer, tablet or laptop	4	6,200	–	6,200	–
Loss or damage: material, tool or supply	7	222	–	222	–
Administrative Tribunals Support Service of Canada					
Loss of access card or security badge	15	225	–	225	–
Loss or damage: cellular phone	2	2,121	–	2,121	–
Loss or damage: material, tool or supply	4	20	–	20	–
Canadian Human Rights Commission					
Loss of access card or security badge	8	93	–	93	–
Loss or damage: cellular phone	10	5,022	–	5,022	–
Loss or damage: computer, tablet or laptop	9	6,715	–	6,715	–
Loss or damage: material, tool or supply	3	281	–	281	–
Courts Administration Service					
Loss or damage: cellular phone	4	1,500	–	1,500	–
Loss or damage: computer, tablet or laptop	46	58,880	–	58,880	–
Office of the Director of Public Prosecutions					
Damage to building or other real property	17	60,213	5,337	–	54,876
Loss of access card or security badge	34	479	–	479	–
Loss or damage: cellular phone	5	4,262	–	4,262	–
Loss or damage: material, tool or supply	6	230	–	230	–
Offices of the Information and Privacy Commissioners of Canada					
Loss of access card or security badge	2	18	–	18	–
Loss or damage: cellular phone	1	849	–	849	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	3	482	–	482	–
Registrar of the Supreme Court of Canada					
Loss or damage: cellular phone	1	1,066	–	1,066	–
Loss or damage: Crown vehicle or other transportation equipment	2	6,769	–	6,769	–
Loss or damage: other telecommunication, informatic or electronic equipment.....	2	120,887	–	120,887	–
National Defence					
Department of National Defence					
Damage to building or other real property	536	637,278	2,485	633,128	1,665
Loss or damage: cellular phone	2	2,154	–	2,154	–
Loss or damage: combat outfit.....	2,063	227,755	6,193	220,914	648
Loss or damage: computer, tablet or laptop	61	36,424	–	36,118	306
Loss or damage: Crown vehicle or other transportation equipment	11	25,474,747	–	25,474,747	–
Loss or damage: machinery, equipment, furniture and furnishing.....	1,480	309,707	4,969	303,599	1,139
Loss or damage: material, tool or supply	782	398,946	779	398,067	100
Loss or damage: other telecommunication, informatic or electronic equipment.....	82	283,262	–	281,885	1,377
Loss or damage: uniform.....	633	70,966	662	70,304	–
Loss or damage: weapon and accessory.....	2,868	31,345	462	30,854	29

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2024–2025— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Military Grievances External Review Committee					
Loss or damage: computer, tablet or laptop	2	1,000	–	1,000	–
National Revenue					
Canada Revenue Agency					
Damage to building or other real property	2	968	–	968	–
Loss of access card or security badge	2	20	–	20	–
Loss or damage: cellular phone	79	42,418	–	42,418	–
Loss or damage: computer, tablet or laptop	27	20,152	–	20,152	–
Loss or damage: Crown vehicle or other transportation equipment	6	13,262	–	13,262	–
Loss or damage: machinery, equipment, furniture and furnishing	10	3,901	–	3,901	–
Loss or damage: material, tool or supply	7	420	–	420	–
Loss or damage: other telecommunication, informatic or electronic equipment	515	52,026	–	52,026	–
Office of the Governor General's Secretary					
Office of the Governor General's Secretary					
Loss or damage: material, tool or supply	1	7,111	–	7,111	–
Parks Canada					
Parks Canada Agency					
Damage to building or other real property	26	285,116,959	586,581	284,138,538	391,840
Loss of access card or security badge	39	390	–	390	–
Loss or damage: cellular phone	31	26,142	–	26,142	–
Loss or damage: computer, tablet or laptop	6	7,357	1,000	6,357	–
Loss or damage: Crown vehicle or other transportation equipment	48	1,122,965	800	1,107,165	15,000
Loss or damage: machinery, equipment, furniture and furnishing	37	259,402	29,575	140,036	89,791
Loss or damage: material, tool or supply	3	2,478	–	2,478	–
Loss or damage: other telecommunication, informatic or electronic equipment	6	9,091	–	9,091	–
Parliament					
House of Commons					
Loss or damage: cellular phone	26	20,073	–	20,073	–
Loss or damage: computer, tablet or laptop	14	25,116	–	25,116	–
Loss or damage: machinery, equipment, furniture and furnishing	18	27,381	–	27,381	–
Loss or damage: other telecommunication, informatic or electronic equipment	15	6,177	–	6,177	–
Library of Parliament					
Loss or damage: cellular phone	3	600	–	600	–
Loss or damage: computer, tablet or laptop	8	14,450	–	14,450	–
Loss or damage: machinery, equipment, furniture and furnishing	6	1,810	–	1,810	–
Parliamentary Protective Service					
Loss or damage: cellular phone	4	2,017	–	2,017	–
Loss or damage: computer, tablet or laptop	1	761	–	761	–
Loss or damage: Crown vehicle or other transportation equipment	4	14,657	–	14,657	–
Loss or damage: other telecommunication, informatic or electronic equipment	1	790	–	790	–
Senate					
Loss of access card or security badge	28	977	–	977	–
Loss or damage: cellular phone	4	3,345	–	3,345	–
Loss or damage: computer, tablet or laptop	5	4,566	–	4,566	–
Loss or damage: machinery, equipment, furniture and furnishing	154	7,027	–	7,027	–
Loss or damage: other telecommunication, informatic or electronic equipment	16	6,241	–	6,241	–
Privy Council					
Privy Council Office					
Loss or damage: cellular phone	11	11,847	–	11,847	–
Loss or damage: computer, tablet or laptop	10	18,708	–	18,708	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2024–2025— continued

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Canadian Transportation Accident Investigation and Safety Board					
Loss or damage: Crown vehicle or other transportation equipment	2	6,621	–	–	6,621
Public Safety					
Department of Public Safety and Emergency Preparedness					
Loss of access card or security badge	9	66	–	66	–
Loss or damage: cellular phone	1	1,077	–	1,077	–
Loss or damage: computer, tablet or laptop	13	28,852	–	28,852	–
Loss or damage: other telecommunication, informatic or electronic equipment	39	18,388	–	18,388	–
Canada Border Services Agency					
Damage to building or other real property	4	16,488	–	16,488	–
Loss of access card or security badge	276	2,102	–	2,102	–
Loss or damage: cellular phone	54	47,000	–	47,000	–
Loss or damage: computer, tablet or laptop	18	23,000	–	23,000	–
Loss or damage: Crown vehicle or other transportation equipment	15	183,569	–	183,569	–
Loss or damage: material, tool or supply	69	7,492	–	7,492	–
Loss or damage: other telecommunication, informatic or electronic equipment	71	192,775	–	192,775	–
Loss or damage: uniform	18	8,979	–	8,979	–
Loss or damage: weapon and accessory	5	172	–	172	–
Correctional Service of Canada					
Damage to building or other real property	18	227,621	–	227,621	–
Loss or damage: computer, tablet or laptop	22	25,180	–	25,180	–
Loss or damage: Crown vehicle or other transportation equipment	43	373,524	11,200	338,199	24,125
Loss or damage: machinery, equipment, furniture and furnishing	240	79,407	–	79,407	–
Loss or damage: material, tool or supply	342	107,325	–	107,325	–
Loss or damage: other telecommunication, informatic or electronic equipment	516	30,651	–	30,651	–
Loss or damage: weapon and accessory	14	1,944	–	1,944	–
Office of the Commissioner of Official Languages					
Loss of access card or security badge	2	23	–	23	–
Loss or damage: computer, tablet or laptop	1	570	–	570	–
Loss or damage: material, tool or supply	3	92	–	92	–
Parole Board of Canada					
Loss of access card or security badge	6	254	–	254	–
Loss or damage: cellular phone	1	1,360	–	1,360	–
Loss or damage: other telecommunication, informatic or electronic equipment	4	464	–	464	–
Royal Canadian Mounted Police					
Damage to building or other real property	68	2,179,880	–	2,161,284	18,596
Loss of access card or security badge	393	4,687	–	4,687	–
Loss or damage: cellular phone	208	224,016	–	224,016	–
Loss or damage: computer, tablet or laptop	29	56,489	–	56,489	–
Loss or damage: Crown vehicle or other transportation equipment	533	4,955,299	31,760	–	4,923,539
Loss or damage: machinery, equipment, furniture and furnishing	1	225,500	–	225,500	–
Loss or damage: material, tool or supply	44	1,290	–	1,290	–
Loss or damage: other telecommunication, informatic or electronic equipment	111	705,784	–	705,784	–
Loss or damage: uniform	1	200	–	200	–
Loss or damage: weapon and accessory	31	30,448	–	30,448	–
Public Services and Procurement					
Department of Public Works and Government Services					
Damage to building or other real property	6	189,096	–	170,246	18,850
Loss of access card or security badge	116	3,480	–	3,480	–
Loss or damage: cellular phone	58	58,499	–	58,499	–
Loss or damage: computer, tablet or laptop	229	77,678	–	77,678	–
Loss or damage: Crown vehicle or other transportation equipment	19	44,819	–	44,819	–

Losses of public property due to accidental loss, destruction or damage—Occurrence or discovery in 2024–2025—concluded

(in dollars)

Brief description of loss	Number of cases	Amount of loss	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Loss or damage: machinery, equipment, furniture and furnishing	4	4,519	–	4,519	–
Loss or damage: material, tool or supply	5	2,513	–	2,513	–
Loss or damage: other telecommunication, informatic or electronic equipment	176	36,230	–	36,230	–
Shared Services Canada					
Loss of access card or security badge	69	414	–	414	–
Loss or damage: cellular phone	28	28,546	–	28,546	–
Loss or damage: computer, tablet or laptop	21	65,202	–	65,202	–
Loss or damage: Crown vehicle or other transportation equipment	7	58,297	13,962	44,335	–
Loss or damage: machinery, equipment, furniture and furnishing	2	1,743,927	–	1,743,927	–
Loss or damage: material, tool or supply	2	476,617	–	476,617	–
Loss or damage: other telecommunication, informatic or electronic equipment	16	8,475,215	–	8,475,215	–
Transport					
Department of Transport					
Loss of access card or security badge	26	1,020	–	1,020	–
Loss or damage: cellular phone	37	39,849	–	39,849	–
Loss or damage: computer, tablet or laptop	10	17,100	–	17,100	–
Loss or damage: Crown vehicle or other transportation equipment	26	95,126	–	95,126	–
Loss or damage: material, tool or supply	2	1,154	–	1,154	–
Loss or damage: other telecommunication, informatic or electronic equipment	238	28,174	–	28,174	–
Canadian Transportation Agency					
Loss or damage: computer, tablet or laptop	3	4,700	–	4,700	–
Treasury Board					
Treasury Board Secretariat					
Loss or damage: cellular phone	21	22,617	–	22,617	–
Loss or damage: computer, tablet or laptop	55	125,125	–	125,125	–
Loss or damage: other telecommunication, informatic or electronic equipment	7	1,519	–	1,519	–
Canada School of Public Service					
Loss or damage: cellular phone	4	4,308	–	4,308	–
Loss or damage: computer, tablet or laptop	4	5,600	–	5,600	–
Veterans Affairs					
Department of Veterans Affairs					
Loss or damage: cellular phone	2	2,154	–	2,154	–
Loss or damage: computer, tablet or laptop	2	2,500	–	2,500	–
Women, Gender Equality and Youth					
Department for Women and Gender Equality					
Loss or damage: cellular phone	4	2,300	–	2,300	–
Loss or damage: material, tool or supply	2	400	–	400	–
Total.....	18,029	369,775,709	737,395	359,616,114	9,422,200

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
Agriculture and Agri-Food		
Department of Agriculture and Agri-Food		
Loss or damage: Crown vehicle or other transportation equipment	2023-2024	16
Crown-Indigenous Relations and Northern Affairs		
Department of Crown-Indigenous Relations and Northern Affairs		
Damage to Crown building.....	2016-2017	2
Fraudulent claim for contribution.....	2015-2016	1
Unauthorized or fraudulent use of acquisition or travel card.....	2022-2023	1
Unauthorized use of travel card.....	2017-2018	1
Employment and Workforce Development		
Department of Employment and Social Development		
Fraudulent application forms pursuant to Canada Student Loans.....	2009-2010	19
Fraudulent claims for benefits:		
Canada Pension Plan:		
.....	1990-1991	
.....	1991-1992	
.....	1992-1993	
.....	1993-1994	
.....	1994-1995	
.....	1995-1996	
.....	1996-1997	
.....	1997-1998	
.....	1998-1999	
.....	1999-2000	
.....	2000-2001	
.....	2001-2002	
.....	2002-2003	
.....	2003-2004	
.....	2004-2005	
.....	2005-2006	
.....	2006-2007	
.....	2007-2008	
.....	2008-2009	
.....	2009-2010	292
.....	2010-2011	336
.....	2011-2012	36
.....	2013-2014	35
.....	2014-2015	61
.....	2015-2016	40
.....	2016-2017	12
.....	2017-2018	5
.....	2019-2020	4
.....	2021-2022	7
.....	2023-2024	3
Employment Insurance Benefits:		
.....	2017-2018	104,179
.....	2018-2019	93,659
.....	2019-2020	82,981
.....	2020-2021	6,925
.....	2021-2022	23,295
.....	2022-2023	44,902
.....	2023-2024	85,574
Family Allowances:		
.....	1991-1992	
.....	1993-1994	
Old Age Security:		
.....	1985-1986	
.....	1986-1987	

Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
71,432	–	71,432	–	10,178	61,254	–
6,209	–	6,209	–	–	–	6,209
153,250	40,250	193,500	40,250	–	–	153,250
5,335	–	5,335	–	–	5,335	–
1,100	–	1,100	1,100	–	–	–
137,572	(74)	137,498	14,815	¹ –	70,273	52,410
1,237,299	(1,025,188)	212,111	188,468	–	6,070	17,573
400,740	89,095	489,835	422,833	–	34,993	32,009
305,029	74,094	379,123	326,588	–	25,441	27,094
244,571	(37,800)	206,771	184,913	1,112	8,562	12,184
554,947	(190,296)	364,651	329,030	2,466	25,062	¹ 8,093
724,248	413,861	1,138,109	958,889	966	96,569	¹ 81,685
287,024	447,429	734,453	564,783	1,981	124,245	43,444
1,862,075	(1,034,427)	827,648	629,028	1,473	49,997	147,150
922,012	259,451	1,181,463	779,218	16,994	241,939	¹ 143,312
1,166,820	178,427	1,345,247	1,080,676	7,065	160,976	¹ 96,530
1,426,831	(382,140)	1,044,691	731,250	6,651	189,077	¹ 117,713
1,675,005	(717,506)	957,499	744,975	4,425	174,169	¹ 33,930
540,077	54,944	595,021	481,700	–	110,086	3,235
331,076	454,297	785,373	534,772	2,949	210,493	¹ 37,159
709,351	(107,220)	602,131	362,478	5,485	117,554	116,614
392,020	47,072	439,092	329,852	2,651	72,144	34,445
27,486	910,703	938,189	607,514	4,116	304,355	22,204
852,364	63,206	¹ 915,570	512,184	5,739	200,441	197,206
724,860	(427,348)	297,512	206,515	1,418	15,615	73,964
606,033	346,932	952,965	616,992	7,435	255,261	¹ 73,277
983,060	(624,713)	358,347	230,013	455	115,531	12,348
319,457	(64,570)	¹ 254,887	164,205	¹ 3,099	64,438	23,145
963,674	(227,035)	736,639	210,835	27,386	301,651	¹ 196,767
710,001	(65,460)	644,541	358,035	8,278	31,262	246,966
491,332	11,025	502,357	238,174	4,657	165,613	93,913
339,359	(51,284)	¹ 288,075	109,377	4,411	51,315	¹ 122,972
92,010	3,975	95,985	43,687	4,852	2	¹ 47,444
29,667	–	29,667	1,967	64	20,626	7,010
165,956	(102)	¹ 165,854	8,893	3,313	26,846	126,802
66,070	–	66,070	3,400	–	53,116	9,554
176,993,293	(10,994,551)	¹ 165,998,742	118,947,443	372,362	46,678,937	¹ –
168,605,168	(9,861,384)	¹ 158,743,784	108,091,443	¹ 3,790,762	25,813,498	¹ 21,048,081
151,716,218	(6,118,033)	¹ 145,598,185	85,338,935	¹ 9,109,350	2,641,061	¹ 48,508,839
14,737,747	(412,757)	¹ 14,324,990	6,824,957	1,237,888	226,690	¹ 6,035,455
43,458,183	(595,590)	¹ 42,862,593	22,466,064	¹ 3,623,944	511,978	¹ 16,260,607
95,779,495	479,107	¹ 96,258,602	43,480,741	¹ 11,130,599	521,782	¹ 41,125,480
242,594,579	(3,969,391)	¹ 238,625,188	46,563,252	¹ 51,599,448	383,427	¹ 140,079,061
79,520	(5,816)	¹ 73,704	25,689	–	48,015	¹ –
113,772	42,974	¹ 156,746	45,431	–	111,252	63
168,923	424,344	¹ 593,267	243,415	24,117	184,916	140,819
173,459	68,676	¹ 242,135	98,259	–	143,876	–

**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
.....	1987-1988	
.....	1988-1989	
.....	1989-1990	
.....	1990-1991	
.....	1991-1992	
.....	1992-1993	
.....	1993-1994	
.....	1994-1995	
.....	1995-1996	
.....	1996-1997	
.....	1997-1998	
.....	1998-1999	
.....	1999-2000	
.....	2000-2001	
.....	2001-2002	
.....	2002-2003	
.....	2003-2004	
.....	2004-2005	
.....	2005-2006	
.....	2008-2009	
.....	2009-2010	15
.....	2010-2011	2
.....	2011-2012	1
.....	2012-2013	15
.....	2013-2014	16
.....	2014-2015	41
.....	2015-2016	15
.....	2016-2017	16
.....	2017-2018	10
.....	2018-2019	15
.....	2019-2020	12
.....	2020-2021	10
.....	2021-2022	8
.....	2022-2023	6
.....	2023-2024	5
Fraudulent claims for Canada Student Loans:		
.....	2013-2014	75
.....	2014-2015	30
.....	2015-2016	28
.....	2016-2017	2
.....	2017-2018	20
.....	2018-2019	39
.....	2019-2020	37
.....	2020-2021	18
.....	2021-2022	111
.....	2022-2023	100
.....	2023-2024	324
Fraudulent claims for grant and contribution:		
.....	2011-2012	2
.....	2012-2013	3
Fraudulent claim for Universal Child Care Benefits:		
.....	2011-2012	2
.....	2014-2015	3
.....	2021-2022	2
Fraudulent operation by an employee:		
Old Age Security		
.....	2008-2009	3
.....	2016-2017	1
Loss or damage: Crown vehicle or other transportation equipment	2023-2024	8
Loss, theft or misappropriation of cash receipt and petty cash fund	2021-2022	7

Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
348,198	(91,134) ¹	257,064	156,434	–	82,923	17,707
1,149,776	(641,201) ¹	508,575	236,695	–	271,880	–
745,061	120,293 ¹	865,354	245,811	5,621	576,632 ¹	37,290
450,788	(101,508) ¹	349,280	123,597	18,557	192,431	14,695
563,001	130,113 ¹	693,114	174,790	360	461,358	56,606
541,650	483,509 ¹	1,025,159	182,155	2,345	830,606 ¹	10,053
256,140	10,951 ¹	267,091	90,670	–	175,930	491
1,076,882	(45,622) ¹	1,031,260	209,131	–	822,129 ¹	–
558,177	430,200 ¹	988,377	506,772	–	458,671 ¹	22,934
556,744	(52,534) ¹	504,210	55,147	289	419,849	28,925
808,271	89,064 ¹	897,335	223,625	–	673,710	–
955,473	79,153 ¹	1,034,626	342,077	–	463,858 ¹	228,691
517,463	(65,165) ¹	452,298	276,504	–	105,433	70,361
985,419	(456,495) ¹	528,924	249,359	250	219,218 ¹	60,097
3,658,263	(3,163,328) ¹	494,935	152,354	24,042	315,462 ¹	3,077
843,538	(311,009) ¹	532,529	177,372	–	354,643 ¹	514
2,330,524	(1,479,290) ¹	851,234	162,412	–	688,822 ¹	–
1,013,070	(745,613) ¹	267,457	150,782	500	3,313 ¹	112,862
718,362	(420,194) ¹	298,168	98,205	–	173,057 ¹	26,906
134,360	66,633 ¹	200,993	111,558	–	–	89,435
606,989	54,816 ¹	661,805	251,756	8,368	–	401,681
95,829	(48,363) ¹	47,466	26,303	–	–	21,163
14,995	– ¹	14,995	11,924	3,071	–	–
659,405	(175,580) ¹	483,825	220,312	18,311	53,730 ¹	191,472
585,092	30,203 ¹	615,295	241,251	1,522	237,454	135,068
2,055,396	(698,073) ¹	1,357,323	673,702	55,461	360,347	267,813
795,157	(159,904) ¹	635,253	144,366	–	484,919 ¹	5,968
1,174,919	(516,959) ¹	657,960	198,219	–	67,259	392,482
494,490	(122,346) ¹	372,144	102,647	–	–	269,497
235,653	33,930 ¹	269,583	139,921	–	18,639 ¹	111,023
166,727	25,445 ¹	192,172	32,110	–	–	160,062
576,497	(35,842) ¹	540,655	67,570	54,665	60,423 ¹	357,997
381,500	(305,174) ¹	76,326	10,799	–	14,029	51,498
567,648	(109,156) ¹	458,492	18,359	700	158,535	280,898
61,077	(9,286) ¹	51,791	33,465	–	–	18,326
696,810	(3,833)	692,977	399,357 ¹	9,275	190,690	93,655
266,102	204	266,306	119,495 ¹	–	137,490	9,321
267,856	11,357	279,213	67,620 ¹	2,343	149,696	59,554
40,701	(26,713)	13,988	806	–	–	13,182
361,592	–	361,592	43,640 ¹	2,541	4,810 ¹	310,601
404,156	15,678	419,834	167,759 ¹	9,122	6,300 ¹	236,653
418,983	–	418,983	77,027 ¹	8,993	99,802 ¹	233,161
415,649	–	415,649	6,892 ¹	397	100,069	308,291
1,723,979	– ¹	1,723,979	765,990 ¹	22,991	629,112	305,886
1,635,836	–	1,635,836	301,136	35,457	1,173,552 ¹	125,691
6,353,425	–	6,353,425	394,537	146,326	2,934,487 ¹	2,878,075
468,767	297,934	766,701	270,736	600	48,494	446,871
620,814	(286,016) ¹	334,798	105,502	–	154,965	74,331
14,000	300	14,300	14,073	–	–	227
40,000	–	40,000	3,360	–	–	36,640
32,720	–	32,720	–	–	–	32,720
115,669	(48,241) ¹	67,428	23,993	–	673	42,762
39,546	– ¹	39,546	18,700	–	–	20,846
40,852	–	40,852	–	–	40,852 ¹	–
11,494	–	11,494	2,975	–	6,447 ¹	2,072

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
Environment and Climate Change		
Department of the Environment		
Fraudulent use of travel card	2014-2015	1
Loss of petty cash	2013-2014	5
Overpayment to a vendor:		
.....	2021-2022	11
.....	2023-2024	1
Unauthorized use of cellular phone	2023-2024	1
Finance		
Department of Finance		
Unauthorized or fraudulent use of acquisition or travel card	2023-2024	15
Financial Transactions and Reports Analysis Centre of Canada		
Loss or damage: cellular phone	2022-2023	9
Loss or damage: computer, tablet or laptop:		
.....	2022-2023	13
.....	2023-2024	30
Office of the Auditor General		
Overpayment to a vendor	2023-2024	3
Fisheries, Oceans and the Canadian Coast Guard		
Department of Fisheries and Oceans		
Damage to building and other real property (including small craft harbours)	2016-2017	6
Damage to building or other real property	2023-2024	58
Loss or damage: Crown vehicle or other transportation equipment	2023-2024	41
Loss or damage: machinery, equipment, furniture and furnishing	2021-2022	6
Unauthorized or fraudulent use of acquisition or travel card:		
.....	2020-2021	136
.....	2021-2022	87
.....	2022-2023	123
.....	2023-2024	77
Unauthorized use of designated travel card:		
.....	2017-2018	15
.....	2018-2019	16
.....	2019-2020	10
Unauthorized use of travel card:		
.....	2014-2015	17
.....	2015-2016	12
.....	2016-2017	24
Vandalism to vessel	2018-2019	1
Global Affairs		
Department of Foreign Affairs, Trade and Development		
Fraudulent use of taxi vouchers and acquisition card	2015-2016	1
Unauthorized or fraudulent use of acquisition or travel card	2020-2021	5
Unauthorized use of travel card	2018-2019	1
Health		
Department of Health		
Fraudulent use of acquisition and travel card	2014-2015	2
Unauthorized or fraudulent use of acquisition or travel card	2023-2024	21
Unauthorized use of taxi vouchers	2017-2018	2
Canadian Food Inspection Agency		
Loss or damage: Crown vehicle or other transportation equipment:		
.....	2022-2023	54
.....	2023-2024	55
Unauthorized or fraudulent use of acquisition or travel card	2023-2024	26
Unauthorized use of designated travel card	2012-2013	12
Unauthorized use of travel card	2014-2015	6

Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
7,307	–	7,307	2,887	–	–	4,420
7,894	(15)	7,879	–	–	–	7,879
5,489,197	(1,949,281)	3,539,916	3,012,953	–	–	526,963
21,012	–	21,012	–	21,012	–	–
1,190	–	1,190	–	–	–	1,190
2,795	–	2,795	2,295	500	–	–
6,750	–	6,750	–	4,500	2,250	–
16,900	–	16,900	–	10,400	6,500	–
43,400	–	43,400	–	–	43,400	–
2,593	–	2,593	931	1,662	–	–
393,046	–	393,046	–	–	293,046	100,000
2,749,657	–	2,749,657	–	–	2,710,110	39,547
157,680	612 ¹	158,292	–	11,195	147,097 ¹	–
303,616	125,000	428,616	–	–	148,616	280,000
93,053	–	93,053	84,435	–	12	8,606
102,813	(1,680)	101,133	73,035 ¹	–	–	28,098
312,405	–	312,405	270,629 ¹	3,775	–	38,001
194,496	–	194,496	99,118	49,207	–	46,171
38,962	–	38,962	25,886 ¹	1,401	–	11,675
46,147	–	46,147	26,093 ¹	–	–	20,054
20,901	–	20,901	12,059 ¹	–	1,190	7,652
27,758	(3,411)	24,347	20,547 ¹	–	3,690	110
23,688	–	23,688	18,165 ¹	–	4,175 ¹	1,348
51,028	–	51,028	14,382 ¹	3,674	–	32,972
11,000,000	10,684,234	21,684,234	–	2,500,000	19,184,234	–
13,872	–	13,872	4,889	–	–	8,983
40,984	–	40,984	30,976 ¹	2,679	–	7,329
12,883	–	12,883	1,983 ¹	–	–	10,900
15,707	–	15,707	11,401	760	–	3,546
5,938	–	5,938	5,756	–	–	182
13,936	–	13,936	10,352	302	–	3,282
134,954	39,724	174,678	16,362	7,790	150,526 ¹	–
170,693	–	170,693	19,077	3,301	148,315 ¹	–
8,299	–	8,299	4,889	2	658	2,750
44,290	644	44,934	40,687	–	207	4,040
26,698	–	26,698	26,420	–	19	259

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
Canadian Institutes of Health Research		
Overpayment to a vendor:		
.....	2022-2023	1
.....	2023-2024	2
Public Health Agency of Canada		
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	2022-2023	1
Fraudulent salary and education costs payment for unattended training.....	2017-2018	1
Loss or damage: machinery, equipment, furniture and furnishing	2023-2024	2,038
Loss or damage: material, tool or supply	2023-2024	762
Unauthorized or fraudulent use of acquisition or travel card.....	2023-2024	14
Unfulfilled contract by a vendor:		
.....	2020-2021	3
.....	2023-2024	3
Housing, Infrastructure and Communities		
Canada Mortgage and Housing Corporation		
Fraudulent claim for grant and contribution	2023-2024	529
Immigration, Refugees and Citizenship		
Department of Citizenship and Immigration		
Forged or fraudulent endorsement of payment instrument or other.....	2021-2022	3
Fraudulent claim to travel, relocation, overtime payment and other by an employee:		
.....	2022-2023	6
.....	2023-2024	10
Loss, theft or misappropriation of cash receipt and petty cash fund.....	2023-2024	12,910
Overpayment or fraudulent claim for health and dental benefits:		
.....	2021-2022	25
.....	2022-2023	15
.....	2023-2024	101
Unauthorized use of travel card.....	2019-2020	3
Immigration and Refugee Board		
Overpayment to a vendor	2023-2024	3
Indigenous Services		
Department of Indigenous Services		
False or fraudulent claim for contribution.....	2009-2010	2
Fraudulent claim for contribution	2017-2018	1
Fraudulent claim for grant and contribution:		
.....	2016-2017	1
.....	2022-2023	4
Fraudulent claims for post-secondary student support program, Québec region	2005-2006	1
Inappropriate use of government resources	2015-2016	1
Misappropriation of Government funding	2016-2017	1
Misuse of government acquisition card	2009-2010	1
Overpayment—Non-insured health services provider	2009-2010	2
Overpayment to a vendor:		
.....	2022-2023	35
.....	2023-2024	46
Unauthorized or fraudulent use of acquisition or travel card:		
.....	2020-2021	3
.....	2021-2022	3
.....	2022-2023	4
.....	2023-2024	4
Unauthorized use of travel card.....	2017-2018	3
Innovation, Science and Industry		
Statistics Canada		
Loss or damage: computer, tablet or laptop	2023-2024	27
Theft or vandalism: computer, tablet or laptop	2021-2022	17

Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
15,778	–	15,778	–	–	–	15,778
572,222	–	572,222	–	572,222	–	–
137,674	1,959	139,633	79,137	60,496	–	–
28,617	(4,757)	23,860	–	–	–	23,860
7,583,926	–	7,583,926	–	195,938	7,387,988	–
629,290	–	629,290	–	23,439	605,851	–
3,946	–	3,946	3,803	–	–	143
105,119,965	–	105,119,965	–	–	20,366,167	84,753,798
5,319,613	–	5,319,613	–	–	1,324,232	3,995,381
47,681,341	(15,431,175) ¹	32,250,166	500,000	79,000	2,386,274	29,284,892
21,518	19,423	40,941	–	8,063	–	32,878
58,148	(32,799)	25,349	–	16,440	–	8,909
66,596	1,341	67,937	14,021	37,189	–	16,727
3,045,107	–	3,045,107	212,717	96,593	2,735,797	–
4,227,063	111,878	4,338,941	3,412,986	258,985	666,970	–
604,693	59,355	664,048	570,470	63,640	2,872	27,066
3,542,991	(402,540)	3,140,451	536,860	197,069	67,804	2,338,718
8,491	–	8,491	5,909	–	–	2,582
3,041	–	3,041	–	617	1,140	1,284
3,699,000	(97,107)	3,601,893	1,018,741	106,619	–	2,476,533
1,458,744	–	1,458,744	–	–	–	1,458,744
1,200,000	–	1,200,000	–	–	543,843	656,157
2,301	–	2,301	1,130	–	–	1,171
60,000	–	60,000	25,212	25,788	9,000	–
11,963	–	11,963	–	–	–	11,963
779,825	–	779,825	–	–	–	779,825
19,222	–	19,222	10,355	–	–	8,867
6,805,708	(6,388,074)	417,634	13,120	–	404,514	–
132,314	–	132,314	58,041 ¹	21,063	–	53,210
86,291	–	86,291	–	40,516	–	45,775
23,635	–	23,635	201	–	22,833	601
7,398	–	7,398	1,656	–	–	5,742
5,059	–	5,059	–	1,420	190	3,449
4,630	–	4,630	–	1,963	–	2,667
9,553	–	9,553	6,842	–	–	2,711
31,188	–	31,188	–	2,723	28,465	–
16,799	–	16,799	3,033	824	12,942	–

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
Justice		
Office of the Director of Public Prosecutions		
Damage to building or other real property	2023-2024	11
National Defence		
Department of National Defence		
Cashier shortage (shortage of revenues only)	2022-2023	19
Damage of combat clothing	2019-2020	55
Damage of electrical equipment	2019-2020	7
Damage of military specific equipment	2019-2020	6
Damage of non-military specific equipment	2019-2020	45
Damage of telecommunication equipment	2019-2020	1
Damage to building or other real property	2023-2024	35
Direct funds transfer error	2016-2017	2
Duplicate payment of claim to posted member	2022-2023	1
Fire damage within building	2017-2018	5
Fraudulent claim to supplier and contractor	2016-2017	1
Fraudulent claims, cashing of cheques and receipts of pay—Canadian Forces Support Unit Ottawa	1999-2000	1
Fraudulent use of acquisition card by unknown organization/person	2019-2020	1
Fraudulent use of designated acquisition card—Winnipeg	2015-2016	1
Loss of access card or security badge	2021-2022	4
Loss of accountable advance	2016-2017	1
Loss of combat clothing:		
.....	2018-2019	3,033
.....	2019-2020	2,659
Loss of electrical equipment	2019-2020	7
Loss of informatic equipment	2019-2020	10
Loss of machinery	2019-2020	1
Loss of material	2019-2020	72
Loss of military specific equipment:		
.....	2018-2019	1,110
.....	2019-2020	1,048
Loss of non-military specific equipment:		
.....	2018-2019	1,158
.....	2019-2020	1,390
Loss of telecommunication equipment:		
.....	2018-2019	26
.....	2019-2020	29
Loss of tool	2018-2019	217
Loss of weapon and accessory:		
.....	2018-2019	286
.....	2019-2020	165
Loss or damage: cellular phone	2020-2021	2
Loss or damage: combat outfit:		
.....	2020-2021	2,138
.....	2021-2022	1,704
.....	2022-2023	2,794
Loss or damage: computer, tablet or laptop:		
.....	2020-2021	154
.....	2021-2022	47
Loss or damage: Crown vehicle or other transportation equipment:		
.....	2020-2021	32
.....	2021-2022	7
.....	2023-2024	39
Loss or damage: machinery, equipment, furniture and furnishing:		
.....	2020-2021	1,604
.....	2021-2022	1,442
.....	2022-2023	2,255
.....	2023-2024	2,007
Loss or damage: material, tool or supply:		
.....	2020-2021	242
.....	2021-2022	164

Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
40,308	(10,309) ¹	29,999	–	5,064	12,549	12,386
149,447	–	149,447	403	–	137,887	11,157
151,341	–	151,341	–	–	6,157	145,184
20,202	–	20,202	–	–	2,825	17,377
21,495	–	21,495	–	–	288	21,207
122,127	–	122,127	–	–	1,670	120,457
12,433	–	12,433	–	–	12,197	236
795,014	–	795,014	2,716	38,946	753,352 ¹	–
1,363	–	1,363	847	–	–	516
1,725	–	1,725	–	–	–	1,725
14,040	–	14,040	–	–	4,264	9,776
1,300,000	–	1,300,000	–	–	–	1,300,000
28,305	85,277	113,582	35,391	–	–	78,191
57,101	–	57,101	15,430	–	–	41,671
10,301	–	10,301	1,000	–	–	9,301
1,645	–	1,645	–	–	116	1,529
1,879	–	1,879	–	–	638	1,241
254,051	–	254,051	15,297	–	236,019	2,735
1,952,517	–	1,952,517	15,582	–	238,344	1,698,591
101,921	–	101,921	–	–	6,417	95,504
106,892	–	106,892	–	–	34,220	72,672
15,415	–	15,415	–	–	5,000	10,415
529,864	–	529,864	246	–	486,632	42,986
196,420	–	196,420	7,081	–	181,677	7,662
8,554,903	–	8,554,903	69,952	–	1,567,304	6,917,647
95,716	–	95,716	3,631	–	89,344	2,741
889,554	–	889,554	8,877	–	107,653	773,024
31,999	–	31,999	300	–	31,406	293
106,944	–	106,944	–	–	37,159	69,785
12,571	–	12,571	1,543	–	10,197	831
16,022	–	16,022	1,178	–	14,665	179
63,286	–	63,286	380	–	10,896	52,010
95,357	–	95,357	–	–	1,299	94,058
2,430,911	–	2,430,911	21,542	–	271,609	2,137,760
1,211,507	–	1,211,507	9,471	–	155,083	1,046,953
234,590	–	234,590	20,251	–	212,161	2,178
2,540,707	–	2,540,707	–	–	193,933	2,346,774
541,292	–	541,292	–	–	145,108	396,184
87,706,181	–	87,706,181	–	–	87,702,665	3,516
111,490	–	111,490	–	–	110,620	870
212,398	–	212,398	–	–	41,525	170,873
2,844,938	–	2,844,938	19,829	–	575,775	2,249,334
1,079,616	–	1,079,616	7,093	–	116,379	956,144
326,460	–	326,460	36,518	–	286,766	3,176
160,431	–	160,431	4,283	–	149,238	6,910
511,046	–	511,046	893	–	23,075	487,078
93,119	–	93,119	974	–	7,485	84,660

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
Loss or damage: other telecommunications, informatics or electronic equipment:		
.....	2020-2021	116
.....	2021-2022	44
Loss or damage: uniform.....	2023-2024	237
Loss or damage: weapon and accessory:		
.....	2020-2021	318
.....	2021-2022	207
.....	2023-2024	112
Loss, theft or misappropriation of cash receipt and petty cash fund.....	2023-2024	8
Overpayment or fraudulent claim to the Canadian Forces Pension Plan:		
.....	2021-2022	6
.....	2022-2023	9
.....	2023-2024	10
Theft of combat clothing.....	2019-2020	31
Theft of electrical equipment.....	2019-2020	1
Theft of military specific equipment.....	2019-2020	23
Theft of non-military specific equipment.....	2019-2020	25
Theft of technical equipment.....	2019-2020	2
Theft of telecommunication equipment.....	2019-2020	5
Theft of weapon and accessory.....	2019-2020	1
Theft or vandalism: combat outfit:		
.....	2020-2021	29
.....	2021-2022	51
Theft or vandalism: computer, tablet or laptop.....	2020-2021	20
Theft or vandalism: machinery, equipment, furniture and furnishing:		
.....	2020-2021	40
.....	2021-2022	61
Theft or vandalism: material, tool or supply:		
.....	2020-2021	6
.....	2021-2022	3
Theft or vandalism: weapon and accessory.....	2020-2021	3
National Revenue		
Canada Revenue Agency		
Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court):		
Goods and services tax/harmonized sales tax:		
.....	2006-2007	550
.....	2010-2011	380
.....	2011-2012	255
.....	2012-2013	598
.....	2014-2015	217
.....	2015-2016	34
.....	2017-2018	36
.....	2018-2019	68
.....	2019-2020	30
.....	2020-2021	36
.....	2021-2022	29
.....	2022-2023	46
.....	2023-2024	29
Income tax:		
.....	2005-2006	1,160
.....	2007-2008	2,020
.....	2008-2009	589
.....	2009-2010	653
.....	2010-2011	389
.....	2011-2012	252
.....	2012-2013	298
.....	2013-2014	180
.....	2014-2015	237
.....	2015-2016	122
.....	2016-2017	79
.....	2017-2018	57
.....	2018-2019	41
.....	2019-2020	17

Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
1,800,425	–	1,800,425	356	–	277,412	1,522,657
220,325	–	220,325	110	–	33,609	186,606
24,734	–	24,734	373	–	24,259	102
157,328	–	157,328	1,032	–	26,569	129,727
53,451	–	53,451	1,275	–	31,882	20,294
11,039	–	11,039	236	–	10,784	19
8,312	–	8,312	–	–	7,870	442
392,226	(1,476) ¹	390,750	7,200	6,256	162,821 ¹	214,473
306,456	42,574 ¹	349,030	2,269	–	36,232 ¹	310,529
648,401	14,313 ¹	662,714	328,303	45,941	–	288,470
36,136	–	36,136	1,027	–	3,025	32,084
3,681	–	3,681	550	–	–	3,131
32,997	–	32,997	200	–	4,304	28,493
24,684	–	24,684	1,131	–	2,753	20,800
7,362	–	7,362	447	–	–	6,915
9,362	–	9,362	1,039	–	2,000	6,323
2,328	–	2,328	–	–	58	2,270
27,917	–	27,917	15	–	3,377	24,525
60,000	–	60,000	100	–	5,012	54,888
23,088	–	23,088	–	–	22,867	221
37,151	–	37,151	146	–	4,138	32,867
102,216	–	102,216	100	–	5,596	96,520
3,763	–	3,763	132	–	248	3,383
3,851	–	3,851	–	–	122	3,729
1,793	–	1,793	–	–	278	1,515
8,692,483	(17,804)	8,674,679	2,866,883	–	5,807,388	408
4,445,660	–	4,445,660	1,997,153	–	2,300,882	147,625
13,871,865	–	13,871,865	8,460,623	–	5,275,302	135,940
21,919,300	–	21,919,300	1,568,316	–	20,256,687	94,297
8,703,643	–	8,703,643	1,450,580	218	6,962,989	289,856
1,251,325	31,895	1,283,220	376,012	–	867,054	40,154
1,452,077	(220,542)	1,231,535	317,234	1,361	753,410	159,530
618,440	10,357,104	10,975,544	892,568	–	9,349,889 ¹	733,087
13,893,312	–	13,893,312	464,654	11,117	11,972,318 ¹	1,445,223
3,986,809	–	3,986,809	701,470	1,707	2,144,469 ¹	1,139,163
1,583,590	–	1,583,590	62,787	2,561	735,828 ¹	782,414
8,258,395	–	8,258,395	46,306	13,265	4,421,031 ¹	3,777,793
974,608	46,132 ¹	1,020,740	36,409	20,949	172,842 ¹	790,540
9,648,565	–	9,648,565	6,233,737	–	3,371,935	42,893
13,004,212	–	13,004,212	4,067,610	–	8,908,971	27,631
15,562,835	(501,070)	15,061,765	8,449,306	–	6,612,459 ¹	–
7,428,731	–	7,428,731	3,607,335	5,680	3,701,055 ¹	114,661
22,442,722	(20,048)	22,422,674	10,087,743	–	12,064,225	270,706
4,611,681	–	4,611,681	2,570,950	–	1,927,864	112,867
11,841,323	(6,594)	11,834,729	6,198,000	–	5,223,980 ¹	412,749
8,814,118	(11,126)	8,802,992	2,732,527	14,570	6,005,655	50,240
3,508,671	–	3,508,671	1,832,705	5,858	917,941	752,167
4,594,597	(79,287)	4,515,310	1,491,980	16,116	1,215,570 ¹	1,791,644
3,700,231	154,470	3,854,701	1,075,679	86,244	2,004,886 ¹	687,892
1,760,874	220,542	1,981,416	939,453	54,801	135,182	851,980
2,187,366	–	2,187,366	1,399,789	–	693,967 ¹	93,610
2,484,546	–	2,484,546	132,144	–	1,072,819	1,279,583

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
.....	2020-2021	20
.....	2021-2022	11
.....	2022-2023	8
.....	2023-2024	7
Other administered losses:		
.....	2012-2013	8
.....	2013-2014	7
.....	2020-2021	1
.....	2021-2022	7
.....	2023-2024	1
Fraudulent claim for sick and other leave benefits:		
.....	2013-2014	5
.....	2014-2015	4
.....	2015-2016	3
.....	2016-2017	5
Fraudulent claim to travel, relocation, overtime payment and other by an employee:		
.....	2021-2022	19
.....	2022-2023	17
.....	2023-2024	14
Fraudulent salary payment for unreported absences:		
.....	2013-2014	6
.....	2014-2015	4
.....	2015-2016	3
.....	2016-2017	4
.....	2017-2018	16
.....	2018-2019	12
.....	2019-2020	9
.....	2023-2024	10
Loss or damage: Crown vehicle or other transportation equipment	2023-2024	10
Parks Canada		
Parks Canada Agency		
Damage to building or other real property:		
.....	2021-2022	48
.....	2022-2023	36
.....	2023-2024	31
Fraudulent claim to travel, relocation, overtime payment and other by an employee	2023-2024	1
Loss or damage: Crown vehicle or other transportation equipment	2023-2024	42
Loss, theft or misappropriation of cash receipt and petty cash fund	2023-2024	356
Overpayment to a vendor	2023-2024	10
Unauthorized or fraudulent use of acquisition or travel card:		
.....	2022-2023	76
.....	2023-2024	158
Public Safety		
Department of Public Safety and Emergency Preparedness		
Loss or damage: cellular phone	2021-2022	13
Loss or damage: computer, tablet or laptop	2021-2022	26
Canada Border Services Agency		
Fraudulent claim to travel, relocation, overtime payment and other by an employee:		
.....	2020-2021	4
.....	2023-2024	1
Loss of revenues due to <i>Customs Act</i> infractions—Misrepresentation—Value	2021-2022	1
Loss of revenues due to <i>Customs Act</i> infractions—Non-report/Smuggling	2023-2024	1
Loss of revenues due to <i>Customs Act</i> infractions—Other infractions	2013-2014	1
Loss or damage: material, tool or supply	2023-2024	107
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police		
Loss or damage: computer, tablet or laptop	2023-2024	1
Correctional Service of Canada		
Damage to building or other real property	2023-2024	1
Loss or damage: Crown vehicle or other transportation equipment:		
.....	2022-2023	74
.....	2023-2024	59

Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
7,950,148	–	7,950,148	865,011	–	3,631,134 ¹	3,454,003
3,574,618	(660,189)	2,914,429	348,943	39,679	–	2,525,807
2,035,151	–	2,035,151	870,265	1,576	221,020 ¹	942,290
11,683,211	1,050,887 ¹	12,734,098	–	–	200,071 ¹	12,534,027
47,923	–	47,923	26,134	–	–	21,789
30,089	–	30,089	2,353	–	–	27,736
61,460	–	61,460	–	–	–	61,460
275,579	660,189	935,768	67,832	–	660,640	207,296
377,601	–	377,601	–	–	–	377,601
6,020	–	6,020	5,174	–	563	283
2,839	–	2,839	1,973	–	–	866
1,587	–	1,587	972	–	–	615
21,605	–	21,605	17,172	–	–	4,433
172,411	(20,307)	152,104	71,441	3,529	21,675	55,459
221,125	(11,811)	209,314	52,755	46,051	21,454	89,054
143,664	4,215	147,879	21,748	25,893	–	100,238
77,379	–	77,379	49,988	–	17,772	9,619
52,768	–	52,768	49,145	–	–	3,623
10,610	–	10,610	3,106	–	–	7,504
25,002	–	25,002	290	–	–	24,712
100,679	(7,268)	93,411	34,340	80	–	58,991
143,083	(118)	142,965	75,453	–	59,580	7,932
31,319	(7,879)	23,440	21,466	–	–	1,974
55,334	–	55,334	–	24,181	31,153	–
43,263,708	489,157 ¹	43,752,865	59,993	–	43,692,872 ¹	–
16,014,500	(5,376) ¹	16,009,124	9,944	13,479	15,985,701	–
1,314,129	(118,539) ¹	1,195,590	–	11,624	1,179,099 ¹	4,867
3,977	–	3,977	–	1,421	2,556 ¹	–
297,989	(27,090) ¹	270,899	5,500	4,779	259,902 ¹	718
42,032	–	42,032	530 ¹	–	41,502	–
9,785	(9,785) ¹	–	–	–	–	–
59,537	(78) ¹	59,459	48,643 ¹	–	10,796	20
70,900	142 ¹	71,042	44,266 ¹	11,029	6,594 ¹	9,153
11,968	–	11,968	–	–	11,968 ¹	–
34,956	–	34,956	–	–	34,956	–
24,639	(15,449)	9,190	8,905	–	–	285
7,745	–	7,745	5,252	2,493	–	–
417,339	–	417,339	30,000	20,000	–	367,339
1,849	–	1,849	–	1,849	–	–
27,266	–	27,266	18,569	–	–	8,697
7,182	–	7,182	–	50	7,132	–
456	–	456	–	–	456 ¹	–
–	10,309 ¹	10,309	–	2,179	–	8,130
482,589	–	482,589	61,368	8,197	395,735 ¹	17,289
259,030	–	259,030	23,500	7,411	228,119 ¹	–

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
Loss or damage: other telecommunication, informatic or electronic equipment	2023-2024	26
Loss, theft or misappropriation of cash receipt and petty cash fund	2023-2024	5
Not sufficient funds cheque cashed in the Inmate Trust Fund	2023-2024	1
Overpayment to a vendor	2023-2024	8
Theft or vandalism: machinery, equipment, furniture and furnishing:	2021-2022	1,401
.....	2023-2024	1,963
Theft or vandalism: material, tool or supply:	2019-2020	2,345
.....	2023-2024	116
Theft or vandalism: other telecommunication, informatic or electronic equipment.....	2023-2024	39
Unauthorized or fraudulent use of acquisition or travel card.....	2023-2024	2
Vandalism to building or other real property	2023-2024	919
Royal Canadian Mounted Police		
Damage to building or other real property	2023-2024	50
Damage to Crown vehicle:	2018-2019	736
.....	2019-2020	1,079
Damage to Crown vehicle due to illegal act.....	2019-2020	114
Damage to real property	2018-2019	31
Loss or damage: Crown vehicle or other transportation equipment:	2020-2021	671
.....	2021-2022	952
.....	2022-2023	986
.....	2023-2024	1,130
Theft of exhibit.....	2013-2014	1
Theft or vandalism: Crown vehicle and other transportation equipment:	2020-2021	132
.....	2021-2022	110
.....	2022-2023	81
.....	2023-2024	133
Unauthorized or fraudulent use of acquisition or travel card.....	2023-2024	34
Vandalism to Crown vehicle:	2018-2019	56
.....	2019-2020	53
Public Services and Procurement		
Department of Public Works and Government Services		
Fraud—Pay officer	2006-2007	1
Fraud—Public Service Pension Fund	2006-2007	1
Fraudulent claim by a supplier and/or contractor, made to other government department	2023-2024	32
Fraudulent claim by supplier and/or contractor.....	2023-2024	4
Fraudulent claim to travel, relocation, overtime payment and other by an employee.....	2021-2022	2
Fraudulent endorsement of payment instrument	2023-2024	1
Fraudulent salary payment for unreported absences	2018-2019	1
Fraudulent use of acquisition card	2018-2019	5
Fraudulent use of taxi voucher	2009-2010	2
Loss or damage: Crown vehicle or other transportation equipment	2023-2024	8
Loss public money due to an illegal act	2004-2005	1
Malfeasance by an employee.....	2007-2008	1
Misdirected electronic payment:	2010-2011	1
.....	2013-2014	7,174
.....	2015-2016	11,723
.....	2017-2018	10,860
.....	2019-2020	9,619
.....	2020-2021	22,170
.....	2021-2022	7,998
.....	2022-2023	5,718
.....	2023-2024	6,349

Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
17,918	–	17,918	–	–	17,918 ¹	–
732	–	732	–	–	682 ¹	50
998	–	998	449	115	–	434
35,635	–	35,635	–	1,432	32,900	1,303
111,870	–	111,870	676	–	111,194 ¹	–
165,056	–	165,056	736	235	157,354	6,731
156,272	–	156,272	2,164	–	152,935	1,173
38,257	–	38,257	356	–	37,546	355
13,153	–	13,153	1,286	301	11,220 ¹	346
7,629	–	7,629	6,948	681	–	–
414,934	–	414,934	670	92	414,172	–
3,167,551	(811,400) ¹	2,356,151	–	–	2,338,021 ¹	18,130
2,332,017	100,191	2,432,208	210,605	–	1,910,709	310,894
4,209,269	6,843	4,216,112	822,803	–	2,796,093	597,216
358,281	41,591	399,872	57,791	–	114,491	227,590
1,407,534	684,065	2,091,599	–	–	1,174,684	916,915
2,996,932	107,638	3,104,570	331,344	–	1,770,812	1,002,414
3,520,135	107,109	3,627,244	184,116	–	2,498,236	944,892
3,693,781	–	3,693,781	51,339	40,400	3,249,620 ¹	352,422
6,566,416	205,984 ¹	6,772,400	6,254	184,190	6,047,278 ¹	534,678
116,231	68	116,299	12,789	1,713	289 ¹	101,508
487,250	33,616	520,866	84,900	–	170,369	265,597
352,482	3,588	356,070	15,545	–	181,323	159,202
271,506	–	271,506	2,666	–	215,962	52,878
721,225	37,665 ¹	758,890	762	1,007	314,226 ¹	442,895
62,901	(4) ¹	62,897	48,371	–	526 ¹	14,000
260,513	22,997	283,510	15,237	2,043	115,314 ¹	150,916
35,973	149	36,122	3,325	–	29,851	2,946
250,000	–	250,000	138,990	5,969	–	105,041
1,185,000	(904,631)	280,369	96,004	–	129,767	54,598
3,654,240	(322,714)	3,331,526	–	2,094,106	–	1,237,420
770,189	120,492	890,681	–	871,288	–	19,393
10,534	–	10,534	–	–	134	10,400
733,824	–	733,824	679,022	–	54,802	–
33,628	8,072 ¹	41,700	–	–	–	41,700
52,059	(6,730) ¹	45,329	3,881	1,200	25,170	15,078
21,156	–	21,156	3,366	240	17,070	480
16,207	–	16,207	–	–	13,685	2,522
3,452,066	–	3,452,066	547,759	8,340	2,890,404	5,563
2,775,542	–	2,775,542	1,056,796	9,942	1,574,097	134,707
2,850,554	–	2,850,554	1,891,834 ¹	256	958,464 ¹	–
3,420,463	–	3,420,463	2,248,892 ¹	600	1,170,971 ¹	–
8,332,870	–	8,332,870	7,075,043 ¹	690	1,257,137 ¹	–
8,345,320	(93,311)	8,252,009	7,003,695 ¹	5,715	1,242,599 ¹	–
6,573,662	(562,360) ¹	6,011,302	3,845,774 ¹	1,472	2,164,056 ¹	–
25,963,353	(10,965,305) ¹	14,998,048	12,430,734 ¹	11,714	2,555,600 ¹	–
9,170,377	(711,027) ¹	8,459,350	8,344,459 ¹	18,404	96,487 ¹	–
7,000,112	(705,606) ¹	6,294,506	3,545,070 ¹	92,349	2,657,087 ¹	–
10,222,411	(1,507,918) ¹	8,714,493	5,166,852	1,773,823	1,773,818 ¹	–

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

(in dollars)

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Number of cases
Non-compliant relocation claim	2019-2020	6
Overpayment or fraudulent claim to the public service pension plan:		
.....	2020-2021	8
.....	2021-2022	22
.....	2022-2023	30
Overpayment—Public Service Pension Fund:		
.....	2009-2010	1
.....	2010-2011	1
.....	2012-2013	1
.....	2013-2014	1
.....	2015-2016	9
.....	2016-2017	11
.....	2019-2020	1
.....	2023-2024	24
Overpayment to a vendor	2021-2022	2
Overpayment to an employee	2023-2024	1
Unauthorized or fraudulent use of acquisition or travel card:		
.....	2020-2021	1
.....	2022-2023	1
Unauthorized use of Public Service Pension plan fund	2018-2019	5
Unauthorized use of travel card:		
.....	2017-2018	6
.....	2018-2019	15
.....	2019-2020	10
.....	2023-2024	49
Transport		
Department of Transport		
Damage to building or other real property	2023-2024	2
Fraudulent claim to travel, relocation, overtime payment and other by an employee	2020-2021	1
Unauthorized or fraudulent use of acquisition or travel card.....	2023-2024	4
Treasury Board		
Treasury Board Secretariat		
Fraudulent benefit claim:		
.....	2014-2015	5
.....	2015-2016	4
.....	2016-2017	2
.....	2017-2018	5
.....	2018-2019	12
.....	2019-2020	14
Fraudulent benefit claim (health and dental plans)	2013-2014	5
Fraudulent claim by supplier and/or contractor.....	2021-2022	1
Overpayment or fraudulent claim for health and dental benefits:		
.....	2020-2021	10
.....	2021-2022	15
.....	2022-2023	31
.....	2023-2024	10
.....	2021-2022	6
Theft or vandalism: computer, laptop, or tablet		
Veterans Affairs		
Department of Veterans Affairs		
False or fraudulent claims for Health Related Travel benefits	2023-2024	1
False or fraudulent claims for war Veterans Allowance benefits	1992-1993	2
Theft of disability pension payments following death of payee	2007-2008	3
Total		593,116

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

Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2024–2025	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
18,249	2,776	21,025	12,748	245	4,012	4,020
373,054	–	373,054	26,346	6,218	15,807	324,683
1,483,461	358,878	1,842,339	378,326	1,620	615,395	846,998
1,387,507	–	1,387,507	288,728	268	46,299	1,052,212
211,459	–	211,459	133,083	1,640	52,245	24,491
145,480	–	145,480	88,507	750	14,623	41,600
174,014	–	174,014	136,885	523	–	36,606
497,792	–	497,792	309,197	4,831	63,616	120,148
169,594	–	169,594	19,909	1,793	121,882	26,010
21,214	(3,375)	17,839	17,672	–	–	167
19,379	(4,607) ¹	14,772	–	–	7,372	7,400
894,684	–	894,684	157,804	6,600	80,786	649,494
117,329	–	117,329	109,428	–	–	7,901
240	–	240	–	240	–	–
2,700	–	2,700	–	–	–	2,700
2,966	559	3,525	–	–	–	3,525
434,911	449	435,360	–	–	50,455	384,905
9,217	(657)	8,560	4,632	–	–	3,928
20,523	(4,635)	15,888	15,816	–	–	72
28,024	1,684 ¹	29,708	23,321	–	–	6,387
1,543,371	–	1,543,371	–	–	1,543,371	–
205,683	–	205,683	–	6,842	–	198,841
9,531	–	9,531	–	2,198	–	7,333
2,730	–	2,730	–	2,730	–	–
70,725	(450)	70,275	4,951	–	–	65,324
320,150	(3,039)	317,111	176	–	–	316,935
10,552	–	10,552	–	–	–	10,552
37,840	217	38,057	8,076	–	–	29,981
113,149	(2,723)	110,426	43,907	–	–	66,519
129,320	864	130,184	99,775	2,450	–	27,959
189,739	10,906	200,645	40,431	–	–	160,214
5,399	–	5,399	–	–	–	5,399
1,852,612	–	1,852,612	1,836,757 ¹	129	–	15,726
62,803	(1,358) ¹	61,445	24,668	–	–	36,777
171,104	–	171,104	54,425	14,323	–	102,356
51,613	–	51,613	6,980	2,910	–	41,723
5,217	–	5,217	–	–	5,217 ¹	–
468,913	–	468,913	5,453	65,913	–	397,547
97,219	(5,634)	91,585	72,400	601	18,584	–
51,893	(10,464)	41,429	19,120	1,234	10,192	10,883
1,717,441,394	(57,364,774)	1,660,076,620	596,822,788	91,701,492	485,830,159	485,722,181

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Section 3

Public Accounts of Canada
2024–2025

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.....	14,271,641	–	17,883,564	520,933	35,186,457	3,203,335
Canadian Grain Commission.....	959,310	–	–	896	536,503	331,547
	15,230,951	–	17,883,564	521,829	35,722,960	3,534,882
Canadian Heritage						
Department of Canadian Heritage	3,176,314	–	102,810	42,482	9,346,545	1,305,277
Canadian Radio-television and Telecommunications Commission.....	210,391	–	–	9,662	686,426	502,253
Library and Archives of Canada.....	1,737,895	–	–	10,575	2,422,768	185,970
National Film Board.....	1,537,639	–	65,863	–	96,445	124,240
The National Battlefields Commission	96,712	–	284,594	–	131,301	24,001
	6,758,951	–	453,267	62,719	12,683,485	2,141,741
Crown-Indigenous Relations and Northern Affairs						
Department of Crown-Indigenous Relations and Northern Affairs	11,036,876	–	490,144,285	176,818	21,681,444	1,334,109
Canadian High Arctic Research Station.....	627,882	–	9,089	96,752	352,335	140,012
	11,664,758	–	490,153,374	273,570	22,033,779	1,474,121
Democratic Institutions						
Leaders' Debates Commission.....	87,662	–	–	–	12,338	7,560
Office of the Chief Electoral Officer	3,292,473	–	–	91,421	49,590,088	1,331,132
Secretariat of the National Security and Intelligence Committee of Parliamentarians.....	236,793	–	–	–	629,020	94,302
	3,616,928	–	–	91,421	50,231,446	1,432,994
Employment and Workforce Development						
Department of Employment and Social Development	454,236,219	–	–	7,513,917	446,841,219	7,660,732
Canadian Accessibility Standards Development Organization.....	671,251	–	7,000	5,546	14,787	489,394
Canadian Centre for Occupational Health and Safety	190,613	–	–	–	–	232,158
	455,098,083	–	7,000	7,519,463	446,856,006	8,382,284
Energy and Natural Resources						
Department of Natural Resources.....	69,970,861	–	6,784,640	520,423	36,240,944	2,310,914
Canadian Energy Regulator.....	328,981	–	71,550	230	3,014,092	22,381
Canadian Nuclear Safety Commission	658,772	–	445,365	108,472	9,998,060	1,551,025
Northern Pipeline Agency	165,476	–	–	–	15,683	393
	71,124,090	–	7,301,555	629,125	49,268,779	3,884,713

The detailed information is available at <https://www.canada.ca/en/public-services-procurement/services/payments-accounting/public-accounts/2025.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.

A reconciliation of the total amount spent in the current fiscal year as presented in this volume and the total external expenses is available in Table 3a of Volume II.

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
7,456,410	2,421,621	3,888,043	6,670,656	821,564	3,460	3,534,336	19,154,436	115,016,456
283,117	53,372	99,811	20,036	168,341	–	384,279	258,803	3,096,015
7,739,527	2,474,993	3,987,854	6,690,692	989,905	3,460	3,918,615	19,413,239	118,112,471
4,770,057	279,917	1,743,946	1,617,106	468,712	–	1,184,967	6,887,431	30,925,564
88,712	1,202,195	87,634	18,000	391,965	37,556	763,581	7,084	4,005,459
531,490	765,499	1,980,863	–	331,677	–	546,307	8,097,909	16,610,953
39,650	362,581	–	93,835	186,098	1,027	137,290	10,341,704	12,986,372
133,133	–	887,671	–	54,750	–	32,961	1,266,459	2,911,582
5,563,042	2,610,192	4,700,114	1,728,941	1,433,202	38,583	2,665,106	26,600,587	67,439,930
54,025,188	30,073,115	73,389	9,490,452	369,696	–	1,929,660	78,188,912	698,523,944
55,900	–	576,708	699,950	164,792	–	176,498	931,661	3,831,579
54,081,088	30,073,115	650,097	10,190,402	534,488	–	2,106,158	79,120,573	702,355,523
46,707	–	500	–	350	–	–	15,577	170,694
1,032,861	8,723,736	580,512	69,695	936,572	663,212	1,278,685	2,467,289	70,057,676
–	21,485	1,136	28,573	12,789	–	35,223	30,639	1,089,960
1,079,568	8,745,221	582,148	98,268	949,711	663,212	1,313,908	2,513,505	71,318,330
19,901,474	29,204,169	12,659,029	872,670	1,401,520	431,591	15,645,229	2,166,701	998,534,470
103,374	326,701	46,784	1,066,854	53,180	–	96,563	1,374,565	4,255,999
–	–	56,377	–	78,472	–	83,765	267,489	908,874
20,004,848	29,530,870	12,762,190	1,939,524	1,533,172	431,591	15,825,557	3,808,755	1,003,699,343
8,685,418	5,016,223	4,953,806	23,996,033	1,507,974	1,284,377	6,119,013	2,134,257	169,524,883
99,959	870,609	27,422	–	414,473	825,249	682,285	4,151,771	10,509,002
89,123	252,937	298,939	1,349,427	437,382	183,564	1,926,168	997,266	18,296,500
12,387	–	–	–	–	–	–	174,633	368,572
8,886,887	6,139,769	5,280,167	25,345,460	2,359,829	2,293,190	8,727,466	7,457,927	198,698,957

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
Environment and Climate Change						
Department of the Environment	25,104,447	–	60,022,568	246,238	31,932,815	6,488,098
Canada Water Agency	432,672	–	272,944	482	36,494	252,789
Impact Assessment Agency of Canada	720,510	–	–	27,507	1,514,080	1,247,094
	26,257,629	–	60,295,512	274,227	33,483,389	7,987,981
Finance						
Department of Finance	2,141,163	–	–	107,845	2,500,333	888,275
Financial Consumer Agency of Canada	201,349	–	–	923	4,267,134	255,630
Financial Transactions and Reports Analysis Centre of Canada	107,891	–	11,250	5,210	5,709,198	489,562
Office of the Auditor General	2,440,855	–	–	83,097	1,225,191	489,561
Office of the Superintendent of Financial Institutions	94,638	–	–	200	16,411,566	478,971
	4,985,896	–	11,250	197,275	30,113,422	2,601,999
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	180,360,207	–	1,041,622,812	756,750	25,605,763	7,988,412
Global Affairs						
Department of Foreign Affairs, Trade and Development	52,974,470	–	92,503,837	374,209	62,250,231	5,340,627
Canadian Intergovernmental Conference Secretariat	386,426	–	–	–	8,063	734,668
Export Development Canada (Canada Account)	91,602,706	–	–	–	–	–
International Joint Commission (Canadian Section)	126,480	–	143,000	–	19,980	38,557
Invest in Canada Hub	50,908	–	–	672	330,829	152,571
	145,140,990	–	92,646,837	374,881	62,609,103	6,266,423
Health						
Department of Health	286,783,388	–	3,171,217	18,049,254	46,959,192	4,028,488
Canadian Food Inspection Agency	6,988,161	–	39,834,577	1,850,607	17,200,465	1,611,588
Canadian Institutes of Health Research	50,202	–	–	2,835	360,545	318,357
Patented Medicine Prices Review Board	49,462	–	–	510	3,288	295,611
Public Health Agency of Canada	60,378,852	–	927,537	2,803,955	37,923,656	3,442,364
	354,250,065	–	43,933,331	22,707,161	102,447,146	9,696,408
Housing, Infrastructure and Communities						
Department of Housing, Infrastructure and Communities	3,235,367	–	3,339,052	16,212	6,187,317	1,333,193
Office of Infrastructure of Canada	100,289	–	422,452	197,575	1,235,351	128,479
	3,335,656	–	3,761,504	213,787	7,422,668	1,461,672
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration	619,040,248	–	–	896,898,702	134,167,218	4,767,947
Immigration and Refugee Board	5,780,715	–	–	202,370	7,576,590	18,383,507
	624,820,963	–	–	897,101,072	141,743,808	23,151,454
Indigenous Services						
Department of Indigenous Services	19,381,910	–	6,823,246	876,859,740	37,940,386	2,779,054
Innovation, Science and Industry						
Department of Industry	16,541,908	–	620,349	454,002	72,900,735	5,418,497
Atlantic Canada Opportunities Agency	103,905	–	33,836	1,340	54,365	216,161
Canadian Northern Economic Development Agency	1,279,592	–	–	–	591,604	97,275
Canadian Space Agency	6,867,950	–	328,158,544	124,069	2,360,271	717,253
Copyright Board	29,827	–	–	12,267	194,946	20,964
Department of Western Economic Diversification	148,689	–	–	–	203,641	57,841

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
10,705,072	8,573,126	5,656,238	34,470,840	1,275,708	1,181,736	9,559,878	13,151,828	208,368,592
143,169	111,500	1,005	1,411,022	20,999	132,381	138,697	104,419	3,058,573
3,765,919	994,566	33,892	434,843	146,864	–	915,509	375,717	10,176,501
14,614,160	9,679,192	5,691,135	36,316,705	1,443,571	1,314,117	10,614,084	13,631,964	221,603,666
4,874,049	73,203	806,536	24,027	1,182,890	8,561	1,593,555	769,200	14,969,637
777,553	–	300	–	48,082	31,388	328,651	1,364,221	7,275,231
2,043,343	25,349	520,790	–	114,406	–	492,817	1,627,289	11,147,105
–	162,756	215,792	–	651,407	–	1,286,917	1,734,672	8,290,248
1,047,836	–	541,807	–	1,074,844	174,361	1,642,920	6,883,649	28,350,792
8,742,781	261,308	2,085,225	24,027	3,071,629	214,310	5,344,860	12,379,031	70,033,013
18,604,516	6,603,984	11,858,485	35,208,131	1,821,488	1,583,547	15,477,742	11,514,125	1,359,005,962
32,850,522	32,419,932	78,090,340	2,780,393	12,782,990	17,440,232	22,903,346	20,281,472	432,992,601
–	131,655	45,366	8,400	3,038	13,410	32,443	413,295	1,776,764
–	–	–	–	–	–	–	–	91,602,706
–	75,980	28,974	1,669,996	55,522	–	71,289	237,147	2,466,925
7,937	52,700	–	128,441	242,448	–	221,456	215,392	1,403,354
32,858,459	32,680,267	78,164,680	4,587,230	13,083,998	17,453,642	23,228,534	21,147,306	530,242,350
17,720,821	7,261,873	7,587,047	9,968,001	1,169,178	1,368,109	5,625,730	20,819,214	430,511,512
8,979,056	787,702	1,260,304	11,892,280	2,321,880	53,173	2,054,787	11,647,324	106,481,904
231,025	316,253	322,424	57,747	132,378	–	283,994	610,536	2,686,296
68,807	–	–	206,384	43,148	–	113,247	117,825	898,282
5,597,325	2,867,361	450,945	12,563,830	805,799	16,418	4,058,122	64,145,773	195,981,937
32,597,034	11,233,189	9,620,720	34,688,242	4,472,383	1,437,700	12,135,880	97,340,672	736,559,931
4,250,392	1,012,469	2,811,622	2,767,935	324,926	267,941	1,818,022	868,037	28,232,485
509,463	34,112	762,360	7,062,506	82,240	38,250	246,132	21,517	10,840,726
4,759,855	1,046,581	3,573,982	9,830,441	407,166	306,191	2,064,154	889,554	39,073,211
31,765,006	4,747,436	26,050,348	132,393	1,667,215	1,951,017	5,855,465	30,532,825	1,757,575,820
43,411	684,892	2,568,138	–	383,853	746,417	1,009,691	1,770,012	39,149,596
31,808,417	5,432,328	28,618,486	132,393	2,051,068	2,697,434	6,865,156	32,302,837	1,796,725,416
45,176,911	6,703,884	2,815,153	7,787,499	1,681,858	761,393	7,173,691	106,214,366	1,122,099,091
13,511,424	5,501,126	3,049,766	42,496,494	1,120,338	14,271	6,300,977	4,256,487	172,186,374
619,686	331,550	88,580	–	100,896	3,217	654,605	3,734	2,211,875
248,296	35,000	–	–	116,041	1,043	171,499	470,163	3,010,513
1,399,567	312,680	2,281,167	38,658,867	337,333	90,032	917,910	5,503,109	387,728,752
785	100,075	4,623	–	13,731	33,332	67,329	111,755	589,634
373,369	422,973	5,523	–	152,733	–	389,688	2,451,962	4,206,419

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
Economic Development Agency of Canada for the Regions of Quebec	65,999	–	–	–	170,957	206,605
Federal Economic Development Agency for Northern Ontario	706,665	–	–	19,074	–	186,540
Federal Economic Development Agency for Southern Ontario	817,992	–	–	870	1,777,094	135,061
National Research Council of Canada	25,352,363	–	25,306,875	387,844	25,301,982	1,112,118
Natural Sciences and Engineering Research Council	139,193	–	–	162	2,512,754	202,327
Pacific Economic Development Agency of Canada	5,548,726	–	–	–	1,492,328	72,365
Social Sciences and Humanities Research Council	55,203	–	–	3,775	1,571,015	259,342
Statistics Canada	4,923,876	–	–	8,575,019	9,209,615	1,308,002
	62,581,888	–	354,119,604	9,578,422	118,341,307	10,010,351
Justice						
Department of Justice	3,659,614	–	–	663,413	14,784,677	2,083,440
Administrative Tribunals Support Service of Canada	344,796	–	–	80,545	1,646,214	2,254,343
Canadian Human Rights Commission	66,408	–	–	44,475	794,764	111,016
Courts Administration Service	2,715,025	–	5,433,686	8,612	3,982,583	2,869,970
Law Commission of Canada	316,999	–	–	1,040	87,674	22,621
Office of the Commissioner for Federal Judicial Affairs	355,799	–	–	–	572,235	84,758
Office of the Director of Public Prosecutions	2,186,382	–	–	294,733	2,830,460	658,812
Offices of the Information and Privacy Commissioners of Canada	825,337	–	–	59,787	1,791,555	323,882
Registrar of the Supreme Court of Canada	332,588	–	9,069	–	123,470	239,519
	10,802,948	–	5,442,755	1,152,605	26,613,632	8,648,361
National Defence						
Department of National Defence	775,246,375	–	3,545,838,238	357,606,927	313,094,489	22,889,472
Military Grievances External Review Committee	167,268	–	–	9,022	50,502	16,932
Military Police Complaints Commission	186,221	–	–	250	18,256	10,710
	775,599,864	–	3,545,838,238	357,616,199	313,163,247	22,917,114
National Revenue						
Canada Revenue Agency	257,728,883	–	6,508	3,076,315	126,186,022	2,756,282
Office of the Governor General's Secretary						
Office of the Governor General's Secretary	233,601	–	–	51,267	160,233	490,865
Parks Canada						
Parks Canada Agency	13,040,244	–	79,453,338	3,192,514	14,116,896	4,193,877
Parliament						
House of Commons	2,091,133	–	149,642	318,602	15,395,291	283,504
Library of Parliament	44,219	–	–	4,083	59,464	14,031
Office of the Conflict of Interest and Ethics Commissioner	57,107	–	–	1,794	647,612	300
Office of the Parliamentary Budget Officer	239	–	–	–	37,890	7,172
Office of the Senate Ethics Officer	39,116	–	–	–	–	–
Parliamentary Protective Service	538,119	–	–	233,149	2,036,259	150
Senate	799,654	–	–	58,914	164,912	1,280
	3,569,587	–	149,642	616,542	18,341,428	306,437

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
571,244	94,638	326,553	–	89,897	–	232,176	296,987	2,055,056
231,788	41,787	2,618	–	44,684	12,345	51,562	13,598	1,310,661
87,796	669,809	54,227	–	55,964	–	201,641	15,836	3,816,290
4,738,114	767,879	5,056,373	17,394,069	2,151,327	313,170	3,667,348	113,721	111,663,183
14,980	183,593	113,501	–	140,460	16,084	414,949	415,807	4,153,810
292,603	421,901	671	–	75,485	–	214,980	496,603	8,615,662
111,087	152,014	63,138	–	248,559	42,564	210,023	451,568	3,168,288
301,829	471,461	2,132,133	20,000	419,579	73,361	4,994,927	2,438,897	34,868,699
22,502,568	9,506,486	13,178,873	98,569,430	5,067,027	599,419	18,489,614	17,040,227	739,585,216
3,528,991	436,095	3,550,610	757,369	7,009,352	20,640	4,298,024	6,473,988	47,266,213
818,792	196,019	282,843	–	245,597	81,637	623,486	178,625	6,752,897
123,142	155,840	–	144,169	66,049	–	241,436	993,365	2,740,664
224,207	60,137	4,209,819	–	211,032	–	469,226	979,643	21,163,940
–	–	–	–	9,414	–	4,540	57,500	499,788
1,471,398	142,403	2,576	–	17,035,674	–	403,986	1,196,478	21,265,307
34,805,535	18,975	1,380,666	–	1,449,019	320	423,357	239,423	44,287,682
155,868	246,806	65,624	9,000	141,384	11,911	576,957	616,894	4,825,005
35,873	18,097	1,769,097	–	267,762	156,025	92,240	488,120	3,531,860
41,163,806	1,274,372	11,261,235	910,538	26,435,283	270,533	7,133,252	11,224,036	152,333,356
38,013,628	65,363,503	121,863,586	121,777,654	9,761,911	36,993,546	282,151,974	1,234,632,932	6,925,234,235
2,759	22,599	6,207	–	11,252	79,275	96,973	20,538	483,327
48,560	18,547	540	–	26,067	–	52,042	164,183	525,376
38,064,947	65,404,649	121,870,333	121,777,654	9,799,230	37,072,821	282,300,989	1,234,817,653	6,926,242,938
127,964,740	1,214,454	5,055,623	898,169	8,007,200	3,798	17,671,446	15,422,754	565,992,194
–	17,301	–	–	17,242	219,293	55,443	147,385	1,392,630
4,393,304	1,145,371	5,262,193	5,650,706	1,396,977	95,268	3,619,653	48,935,324	184,495,665
271,186	756,571	1,710,859	1,036,209	3,670,738	719,263	2,767,493	2,263,246	31,433,737
64,052	268,463	74,278	–	201,397	22,334	392,596	–	1,144,917
–	–	72,034	–	25,845	–	59,731	17,277	881,700
–	274,875	1,770	–	26,998	–	46,322	–	395,266
56,112	33,719	–	–	5,868	–	902	124	135,841
378,836	806,326	512,739	–	83,410	–	382,537	29,232	5,000,757
31,035	978,053	85,469	547,821	616,150	–	458,677	150,464	3,892,429
801,221	3,118,007	2,457,149	1,584,030	4,630,406	741,597	4,108,258	2,460,343	42,884,647

Professional and special services—concluded

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Privy Council						
Privy Council Office	924,629	–	–	–	6,918,512	5,158,898
Canadian Transportation Accident Investigation and Safety Board	257,770	–	90,807	68,413	2,714,017	82,868
National Security and Intelligence Review Agency Secretariat	260,112	–	–	–	2,103,569	155,134
Office of the Intelligence Commissioner	102,300	–	–	790	357,750	45,086
Public Service Commission	372,776	–	–	27,590	2,338,517	192,465
	1,917,587	–	90,807	96,793	14,432,365	5,634,451
Public Safety						
Department of Public Safety and Emergency Preparedness	1,836,150	–	37,933	41,277	15,523,713	1,942,585
Canada Border Services Agency	71,488,983	–	398,069	25,784,094	185,865,208	15,334,132
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	35,220	–	–	3,461	58,010	123,525
Correctional Service of Canada	29,561,487	–	5,115,969	259,089,338	28,357,011	4,681,633
Office of the Commissioner of Official Languages	125,883	–	–	2,760	529,577	439,508
Office of the Correctional Investigator of Canada	137,637	–	–	2,927	52,397	38,962
Parole Board of Canada	249,174	–	–	8,232	6,168,987	293,048
Royal Canadian Mounted Police	153,397,231	–	78,744,516	186,653,282	134,210,618	–
Royal Canadian Mounted Police External Review Committee	193,269	–	–	–	–	177,623
	257,025,034	–	84,296,487	471,585,371	370,765,521	23,031,016
Public Services and Procurement						
Department of Public Works and Government Services	434,216,721	749,235,349	529,207,734	569,180	328,711,369	44,345,824
Shared Services Canada	6,905,566	–	1,273,009	81,381	320,669,747	1,906,282
	441,122,287	749,235,349	530,480,743	650,561	649,381,116	46,252,106
Transport						
Department of Transport	23,710,117	–	103,770,941	2,777,155	40,240,673	2,996,874
Canadian Transportation Agency	55,409	–	–	3,398	112,917	197,088
	23,765,526	–	103,770,941	2,780,553	40,353,590	3,193,962
Treasury Board						
Treasury Board Secretariat	1,105,838	–	–	254,762	31,028,832	3,975,263
Canada School of Public Service	17,995	–	–	77,938	4,198,303	742,493
Office of the Commissioner of Lobbying	296,359	–	–	15,510	599,692	18,354
Office of the Public Sector Integrity Commissioner	474,209	–	–	–	126,038	15,736
	1,894,401	–	–	348,210	35,952,865	4,751,846
Veterans Affairs						
Department of Veterans Affairs	154,446,115	–	14,594	522,934,118	91,971	1,812,368
Veterans Review and Appeal Board	87,600	–	–	–	–	95,183
	154,533,715	–	14,594	522,934,118	91,971	1,907,551
Women, Gender Equality and Youth						
Department for Women and Gender Equality	504,285	–	–	44,228	607,450	371,482
Total	3,926,346,927	749,235,349	6,468,556,909	3,181,306,718	2,786,669,783	217,249,839

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
13,286,340	288,499	4,047,403	367,473	676,508	3,611	1,418,180	2,923,531	36,013,584
374,557	311,500	84,644	4,000	78,101	112,497	591,435	75,687	4,846,296
61,688	140,965	35,776	–	73,297	–	288,655	522,549	3,641,745
–	–	7,965	–	9,114	–	5,488	86,347	614,840
1,734,487	504,530	197,645	–	51,945	57,178	644,332	1,240,231	7,361,696
15,457,072	1,245,494	4,373,433	371,473	888,965	173,286	2,948,090	4,848,345	52,478,161
7,059,038	11,362,820	2,369,767	1,570,588	640,121	241,003	1,377,298	5,211,354	49,213,647
26,637,877	2,179,023	80,830,053	44,941	423,362	7,459	4,612,809	8,549,438	422,155,448
47,084	204,747	1,622	–	21,455	35,099	225,166	–	755,389
43,426,636	1,534,034	18,646,475	683,385	1,310,209	398,513	48,094,314	92,655,513	533,554,517
118,278	81,073	58,388	40,234	61,021	80,840	155,631	270,882	1,964,075
–	10,588	9,919	–	23,496	18,157	45,658	132,937	472,678
1,629,784	25,474	65,475	–	18,764	29,932	205,302	677,476	9,371,648
41,973,954	7,665,199	156,809,315	1,904,663	2,878,155	6,093,289	27,306,114	1,808,242	799,444,578
17,189	19,575	224	–	30,589	133,213	54,979	32,649	659,310
120,909,840	23,082,533	258,791,238	4,243,811	5,407,172	7,037,505	82,077,271	109,338,491	1,817,591,290
24,440,956	131,798,764	77,679,714	3,982,658	1,646,508	1,191,332	11,524,862	702,504,417	3,041,055,388
1,075,107	34,034,997	8,690,568	3,448,837	227,474	67,625	17,872,066	9,000	396,261,659
25,516,063	165,833,761	86,370,282	7,431,495	1,873,982	1,258,957	29,396,928	702,513,417	3,437,317,047
16,835,214	20,837,189	4,391,432	22,513,012	2,878,169	491,533	9,189,838	11,966,916	262,599,063
10,003	226,800	145,976	35,000	73,446	29,610	316,218	197,829	1,403,694
16,845,217	21,063,989	4,537,408	22,548,012	2,951,615	521,143	9,506,056	12,164,745	264,002,757
8,085,487	3,029,002	858,100	494,897	1,408,030	19,597	6,297,640	147,231,602	203,789,050
88,199	169,725	7,722	8,850	207,427	–	1,093,047	407,011	7,018,710
1,250	136,375	8,583	–	13,554	–	13,011	21,288	1,123,976
45,796	29,636	4,444	–	28,414	2,743	15,162	122,890	865,068
8,220,732	3,364,738	878,849	503,747	1,657,425	22,340	7,418,860	147,782,791	212,796,804
9,667,899	30,800	1,176,460	–	770,127	871,910	1,367,116	13,586,304	706,769,782
–	–	51,638	–	27,442	–	414,775	96,884	773,522
9,667,899	30,800	1,228,098	–	797,569	871,910	1,781,891	13,683,188	707,543,304
54,292	307,622	57,025	250,954	66,229	504	286,595	1,044,445	3,595,111
718,078,794	449,824,470	685,712,175	439,307,974	104,829,790	78,086,744	584,255,257	2,755,757,585	23,145,218,314

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Section 4

Public Accounts of Canada

2024–2025

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 <https://www.canada.ca/en/public-services-procurement/services/payments-accounting/public-accounts/2025.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.....	–	11,541,896	28,251,509	–	39,793,405
Canadian Heritage					
Library and Archives of Canada.....	–	–	40,777,551	–	40,777,551
The National Battlefields Commission.....	–	953,423	477,849	–	1,431,272
	–	953,423	41,255,400	–	42,208,823
Crown-Indigenous Relations and Northern Affairs					
Canadian High Arctic Research Station.....	–	–	94,911	–	94,911
Employment and Workforce Development					
Canadian Accessibility Standards Development Organization.....	–	–	25,271	–	25,271
Energy and Natural Resources					
Department of Natural Resources.....	201,263	7,633,984	8,444,815	–	16,280,062
Canadian Energy Regulator.....	–	–	112,973	–	112,973
	201,263	7,633,984	8,557,788	–	16,393,035
Environment and Climate Change					
Department of the Environment.....	–	2,998,112	1,103,005	–	4,101,117
Finance					
Office of the Superintendent of Financial Institutions.....	–	–	635,615	–	635,615
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans.....	–	204,771,125	3,055,926	–	207,827,051
Global Affairs					
Department of Foreign Affairs, Trade and Development.....	154,638	15,852	23,095,572	9,735,041	33,001,103
Invest in Canada Hub.....	–	–	400,000	–	400,000
	154,638	15,852	23,495,572	9,735,041	33,401,103
Health					
Department of Health.....	–	–	58,533	–	58,533
Public Health Agency of Canada.....	–	–	72,014	–	72,014
	–	–	130,547	–	130,547
Housing, Infrastructure and Communities					
Department of Housing, Infrastructure and Communities.....	–	6,692,858	91,555	–	6,784,414
Office of Infrastructure of Canada.....	–	1,301,649	–	–	1,301,649
	–	7,994,507	91,555	–	8,086,062

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
Indigenous Services					
Department of Indigenous Services	219,654	–	–	–	219,654
Innovation, Science and Industry					
Canadian Northern Economic Development Agency.....	–	–	22,927	–	22,927
National Research Council of Canada	81,972	64,372	38,695,233	–	38,841,577
Natural Sciences and Engineering Research Council.....	–	–	190,542	–	190,542
Social Sciences and Humanities Research Council.....	–	–	149,711	–	149,711
Statistics Canada	–	–	153,925	–	153,925
	81,972	64,372	39,212,338	–	39,358,682
Justice					
Department of Justice	–	–	1,253,688	–	1,253,688
Courts Administration Service	–	–	155,221	–	155,221
Law Commission of Canada.....	–	–	1,292,760	–	1,292,760
Offices of the Information and Privacy Commissioners of Canada.....	–	–	6,894	–	6,894
	–	–	2,708,563	–	2,708,563
National Defence					
Department of National Defence	17,178,984	207,584,678	560,565,370	81,872,656	867,201,688
Communications Security Establishment	–	–	15,770,512	–	15,770,512
	17,178,984	207,584,678	576,335,882	81,872,656	882,972,200
Parks Canada					
Parks Canada Agency.....	46,000	120,701,141	42,851,023	9,968,256	173,566,420
Public Safety					
Canada Border Services Agency	–	12,024	48,270,932	–	48,282,956
Correctional Service of Canada.....	–	1,231,486	143,101,836	–	144,333,322
Royal Canadian Mounted Police	765,604	8,359,900	62,703,430	5,462,597	77,291,531
	765,604	9,603,410	254,076,198	5,462,597	269,907,809
Public Services and Procurement					
Department of Public Works and Government Services.....	3,636,148	335,640,536	676,319,414	799,740	1,016,395,838
Shared Services Canada	–	–	4,052,474	–	4,052,474
	3,636,148	335,640,536	680,371,888	799,740	1,020,448,312
Transport					
Department of Transport	–	105,201,899	67,726,540	–	172,928,439
Treasury Board					
Canada School of Public Service.....	–	–	28,840	–	28,840
Veterans Affairs					
Department of Veterans Affairs.....	–	–	2,929,658	–	2,929,658
Women, Gender Equality and Youth					
Department for Women and Gender Equality.....	–	–	32,599	–	32,599
Total.....	22,284,263	1,014,704,935	1,772,970,628	107,838,290	2,917,798,116

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Section 5

Public Accounts of Canada

2024–2025

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	Ammunition and weapons	Communications equipment
Agriculture and Agri-Food			
Department of Agriculture and Agri-Food.....	4,534,279	–	1,107,188
Canadian Grain Commission.....	396,086	–	66,157
	4,930,365	–	1,173,345
Canadian Heritage			
Department of Canadian Heritage.....	5,500	–	122,196
Canadian Radio-television and Telecommunications Commission.....	–	–	29,166
Library and Archives of Canada.....	–	–	59,579
National Film Board.....	–	–	64,514
The National Battlefields Commission.....	66,469	–	104,182
	71,969	–	379,637
Crown-Indigenous Relations and Northern Affairs			
Department of Crown-Indigenous and Northern Affairs.....	44,080	–	41
Canadian High Arctic Research Station.....	36,632	–	8,040
	80,712	–	8,081
Democratic Institutions			
Leaders' Debates Commission.....	–	–	1,718
Office of the Chief Electoral Officer.....	–	–	94,839
Secretariat of the National Security and Intelligence Committee of Parliamentarians.....	–	–	1,520
	–	–	98,077
Employment and Workforce Development			
Department of Employment and Social Development.....	1,198,880	–	13,254,385
Canadian Accessibility Standards Development Organization.....	–	–	849
Canadian Centre for Occupational Health and Safety.....	–	–	–
	1,198,880	–	13,255,234
Energy and Natural Resources			
Department of Natural Resources.....	2,911,810	3,401	6,884,924
Canadian Energy Regulator.....	–	–	2,240
Canadian Nuclear Safety Commission.....	159,628	14,287	104,428
	3,071,438	17,688	6,991,592
Environment and Climate Change			
Department of the Environment.....	6,503,959	12,162	587,889
Canada Water Agency.....	62	–	–
Impact Assessment Agency of Canada.....	–	–	670
	6,504,021	12,162	588,559

Computer/ related equipment and software	Specialized equipment	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment	Total
5,007,502	15,995,300	960,539	–	353,719	6,719,405	34,677,932
348,462	1,401,599	77,490	–	165	321,516	2,611,475
5,355,964	17,396,899	1,038,029	–	353,884	7,040,921	37,289,407
843,776	632,056	95,167	–	24,616	298,259	2,021,570
1,706,444	135	781,627	–	21,205	5,581	2,544,158
1,279,199	6,714	66,443	–	52,525	279,833	1,744,293
1,340,113	–	253,390	–	–	523,213	2,181,230
157,344	1,902	733,095	–	–	46,077	1,109,069
5,326,876	640,807	1,929,722	–	98,346	1,152,963	9,600,320
375,178	–	92,405	–	20,710	16,883	549,297
106,040	80,855	25,280	–	3,261	98,037	358,145
481,218	80,855	117,685	–	23,971	114,920	907,442
–	–	–	–	–	–	1,718
5,434,165	–	213,372	–	86,041	52,672	5,881,089
32	–	21,367	–	565	–	23,484
5,434,197	–	234,739	–	86,606	52,672	5,906,291
14,452,479	282,142	9,594,520	–	1,142,446	154,535	40,079,387
–	–	34,377	–	5,798	–	41,024
–	–	26,297	–	11,148	–	37,445
14,452,479	282,142	9,655,194	–	1,159,392	154,535	40,157,856
12,070,142	24,292,959	599,577	–	284,934	3,695,925	50,743,672
963,784	–	188,977	–	14,379	1,236,372	2,405,752
2,681,382	598,698	87,625	–	–	2,738	3,648,786
15,715,308	24,891,657	876,179	–	299,313	4,935,035	56,798,210
11,007,364	23,657,654	924,041	–	290,385	4,121,570	47,105,024
372,582	6,651	–	–	265	269	379,829
906,195	–	358,693	–	6,619	137,536	1,409,713
12,286,141	23,664,305	1,282,734	–	297,269	4,259,375	48,894,566

Acquisition of machinery and equipment—continued

(in dollars)

Department and agency	Transportation machinery and equipment	Ammunition and weapons	Communications equipment
Finance			
Department of Finance	330	–	10,409
Financial Consumer Agency of Canada	–	–	52,689
Financial Transactions and Reports Analysis Centre of Canada	–	–	1,093,723
Office of the Auditor General	57,557	–	267,058
Office of the Superintendent of Financial Institutions	–	–	762
	57,887	–	1,424,641
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans	556,601,383	229,589	10,561,076
Global Affairs			
Department of Foreign Affairs, Trade and Development	4,953,828	–	5,623,767
Canadian Intergovernmental Conference Secretariat	–	–	12,069
International Joint Commission (Canadian Section)	–	–	92
Invest in Canada Hub	–	–	–
	4,953,828	–	5,635,928
Health			
Department of Health	1,119,716	–	510,893
Canadian Food Inspection Agency	1,884,290	–	526,876
Canadian Institutes of Health Research	52,157	–	111,573
Patented Medicine Prices Review Board	–	–	1,896
Public Health Agency of Canada	269,664	–	417,037
	3,325,827	–	1,568,275
Housing, Infrastructure and Communities			
Department of Housing, Infrastructure and Communities	–	–	38,521
Office of Infrastructure of Canada	–	–	1,482
	–	–	40,003
Immigration, Refugees and Citizenship			
Department of Citizenship and Immigration	249,323	–	1,092,961
Immigration and Refugee Board	–	–	155,218
	249,323	–	1,248,179
Indigenous Services			
Department of Indigenous Services	3,889,860	–	132,825
Innovation, Science and Industry			
Department of Industry	4,654,465	–	1,306,359
Atlantic Canada Opportunities Agency	151,359	–	3,063
Canadian Northern Economic Development Agency	90	–	19,591
Canadian Space Agency	133,483	–	1,300,972
Copyright Board	–	–	9,483
Department of Western Economic Diversification	–	–	2,322
Economic Development Agency of Canada for the Regions of Quebec	68,436	–	9,172
Federal Economic Development Agency for Northern Ontario	103,312	–	8,710
Federal Economic Development Agency for Southern Ontario	–	–	63
National Research Council of Canada	3,076,598	–	465,552
Natural Sciences and Engineering Research Council	–	–	211,313
Pacific Economic Development Agency of Canada	–	–	141,117
Social Sciences and Humanities Research Council	–	–	167,275
Statistics Canada	3,385,362	–	489,857
	11,573,105	–	4,134,849

Computer/ related equipment and software	Specialized equipment	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment	Total
522,459	–	160,970	–	44,820	457	739,445
601,033	–	37,501	–	714	–	691,937
3,687,456	–	84,958	1,037	1,011	4,258	4,872,443
1,071,218	–	206,139	–	22,432	–	1,624,404
4,785,755	–	519,617	–	–	–	5,306,134
10,667,921	–	1,009,185	1,037	68,977	4,715	13,234,363
18,679,435	38,435,658	3,670,489	4,380,197	372,134	32,577,314	665,507,275
16,035,632	14,587,630	14,375,114	–	1,252,463	8,876,009	65,704,443
28,129	–	4,896	–	4,121	–	49,215
49,653	–	600	–	–	–	50,345
393,741	–	17,730	–	1,120	–	412,591
16,507,155	14,587,630	14,398,340	–	1,257,704	8,876,009	66,216,594
6,458,640	14,009,937	2,735,203	–	66,269	10,281,732	35,182,390
4,259,113	13,409,121	414,372	–	135,638	1,153,312	21,782,722
461,826	–	31,226	–	–	9,221	666,003
231,271	–	2,836	–	2,113	–	238,116
3,619,728	7,175,329	274,604	–	149,188	1,406,919	13,312,469
15,030,578	34,594,387	3,458,241	–	353,208	12,851,184	71,181,700
3,328,252	2,474	383,393	–	1,967	766	3,755,373
15,332	–	9,896	–	–	–	26,710
3,343,584	2,474	393,289	–	1,967	766	3,782,083
4,295,248	469,883	1,521,531	–	24,837	170,719	7,824,502
1,526,937	40,518	488,531	–	19,945	683,044	2,914,193
5,822,185	510,401	2,010,062	–	44,782	853,763	10,738,695
6,966,635	59,420,394	1,404,508	41,091	113,598	622,521	72,591,432
7,081,176	6,577,397	2,765,020	124,839	37,895	2,316,954	24,864,105
447,006	–	165,420	–	11,918	210	778,976
59,622	–	48,139	–	4,400	208	132,050
2,348,249	614,147	1,179,306	837	43,895	805,876	6,426,765
18,081	25	19,944	–	–	–	47,533
296,156	–	22,266	–	–	590	321,334
258,699	–	87,704	–	8,637	1,492	434,140
71,033	–	2,393	–	1,101	–	186,549
33,957	–	31,197	–	1,050	250	66,517
13,193,071	98,964,280	1,598,958	9,365,758	614,105	6,975,759	134,254,081
1,775,828	–	19,666	–	4,052	330	2,011,189
91,980	–	344,358	–	27	–	577,482
798,902	–	14,858	–	3,128	4,366	988,529
6,841,469	181,916	1,648,624	–	253,319	711,128	13,511,675
33,315,229	106,337,765	7,947,853	9,491,434	983,527	10,817,163	184,600,925

Acquisition of machinery and equipment—continued

(in dollars)

Department and agency	Transportation machinery and equipment	Ammunition and weapons	Communications equipment
Justice			
Department of Justice	37,341	–	219,036
Administrative Tribunals Support Service of Canada	–	–	597,523
Canadian Human Rights Commission	–	–	13,346
Courts Administration Service	12,013	–	2,605,250
Law Commission of Canada	–	–	52,668
Office of the Commissioner for Federal Judicial Affairs	–	–	41,514
Office of the Director of Public Prosecutions	–	–	162,108
Offices of the Information and Privacy Commissioners of Canada	60,682	–	51,483
Registrar of the Supreme Court of Canada	–	–	114,539
	110,036	–	3,857,467
National Defence			
Department of National Defence	4,376,990,028	718,742,503	208,747,749
Military Grievances External Review Committee	–	–	1,464
Military Police Complaints Commission	–	–	9,288
	4,376,990,028	718,742,503	208,758,501
National Revenue			
Canada Revenue Agency	317,483	–	123,694
Office of the Governor General's Secretary			
Office of the Governor General's Secretary	4,667	–	132,131
Parks Canada			
Parks Canada Agency	18,655,129	150,357	922,690
Parliament			
House of Commons	–	2,212	6,554,294
Library of Parliament	–	–	22,146
Office of the Conflict of Interest and Ethics Commissioner	–	–	14,269
Office of the Parliamentary Budget Officer	–	–	–
Office of the Senate Ethics Officer	–	–	–
Parliamentary Protective Service	317,015	254,482	304,164
Senate	61,174	–	3,718,157
	378,189	256,694	10,613,030
Privy Council			
Privy Council Office	2,851	–	1,960,436
Canadian Transportation Accident Investigation and Safety Board	53,743	–	148,620
National Security and Intelligence Review Agency Secretariat	–	–	17,527
Office of the Intelligence Commissioner	–	–	–
Public Service Commission	–	–	348,924
	56,594	–	2,475,507
Public Safety			
Department of Public Safety and Emergency Preparedness	26,307	–	1,525,808
Canada Border Services Agency	9,244,105	255,641	3,186,947
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	–	–	149,845
Correctional Service of Canada	18,010,450	720,536	2,653,555
Office of the Commissioner of Official Languages	–	–	24,047
Office of the Correctional Investigator of Canada	–	–	47,628
Parole Board of Canada	1,623	–	1,723
Royal Canadian Mounted Police	192,841,244	31,833,987	65,065,357
Royal Canadian Mounted Police External Review Committee	–	–	–
	220,123,729	32,810,164	72,654,910

Computer/ related equipment and software	Specialized equipment	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment	Total
4,192,463	543,860	1,541,336	–	173,784	7,339	6,715,159
1,393,410	380	402,742	–	9,570	19,635	2,423,260
491,861	–	33,280	–	10,344	1,564	550,395
765,974	–	200,758	–	14,780	53,008	3,651,783
1,553	–	2,380	–	154	–	56,755
116,273	–	48,858	–	4,086	8,120	218,851
510,991	11,551	349,964	–	36,594	68,062	1,139,270
494,779	–	41,792	–	23,755	–	672,491
626,150	18,740	189,942	–	348	24,090	973,809
8,593,454	574,531	2,811,052	–	273,415	181,818	16,401,773
260,586,951	289,755,438	50,096,446	12,346,340	7,087,394	633,426,965	6,557,779,814
59,878	–	10,391	–	1,178	–	72,911
40,504	–	–	–	1,465	–	51,257
260,687,333	289,755,438	50,106,837	12,346,340	7,090,037	633,426,965	6,557,903,982
24,540,922	–	8,173,013	–	128,786	2,256,490	35,540,388
659,599	–	21,801	–	208	1,851	820,257
4,393,304	3,749,636	919,585	634,283	193,661	9,068,540	38,687,185
12,479,501	–	1,780,668	–	2,383,463	8,104,523	31,304,661
609,579	–	86,019	–	–	–	717,744
177,997	–	185	–	–	4,012	196,463
66,368	–	758	–	–	–	67,126
7,203	–	–	–	–	–	7,203
991,535	554,699	110,726	–	34,383	922,801	3,489,805
898,518	8,147	91,198	–	253,230	85,686	5,116,110
15,230,701	562,846	2,069,554	–	2,671,076	9,117,022	40,899,112
6,248,956	1,220,779	619,214	–	6,609	20,957	10,079,802
372,061	68,847	39,519	–	4,879	35,221	722,890
10,023	–	3,919	–	7,084	–	38,553
–	–	4,695	–	–	–	4,695
894,063	13,392	319,805	–	795	1,128	1,578,107
7,525,103	1,303,018	987,152	–	19,367	57,306	12,424,047
2,459,914	–	1,330,967	–	134,409	–	5,477,405
15,863,498	8,466,109	3,951,215	–	207,772	14,368,242	55,543,529
258,057	–	101,079	–	8,545	–	517,526
17,799,688	8,682,933	6,092,807	49,446	–	29,101,094	83,110,509
80,048	5,366	244,393	–	22,888	218	376,960
–	–	29,391	–	702	–	77,721
26,749	1,178	60,027	–	6,751	–	98,051
46,011,301	14,118,744	8,381,429	498,829	6,882,203	27,887,795	393,520,889
609	–	28,822	–	100	–	29,531
82,499,864	31,274,330	20,220,130	548,275	7,263,370	71,357,349	538,752,121

Acquisition of machinery and equipment—concluded

(in dollars)

Department and agency	Transportation machinery and equipment	Ammunition and weapons	Communications equipment
Public Services and Procurement			
Department of Public Works and Government Services	1,756,945	–	4,099,708
Shared Services Canada	807,656	–	80,382,318
	2,564,601	–	84,482,026
Transport			
Department of Transport	71,257,407	9,954	864,711
Canadian Transportation Agency	–	–	57,768
	71,257,407	9,954	922,479
Treasury Board			
Treasury Board Secretariat	220	–	13,820
Canada School of Public Service	–	–	1,013,863
Office of the Commissioner of Lobbying	–	–	30,151
Office of the Public Sector Integrity Commissioner	–	–	2,089
	220	–	1,059,923
Veterans Affairs			
Department of Veterans Affairs	81,035	–	248,592
Veterans Review and Appeal Board	–	–	225,416
	81,035	–	474,008
Women, Gender Equality and Youth			
Department for Women and Gender Equality	67,273	–	220,605
Total	5,287,114,989	752,229,111	433,937,272

¹ This category includes aircraft and related parts, \$2,237,114,566; ships, boats and related parts, \$2,180,738,460; road motor vehicles and related parts, \$810,627,371; and miscellaneous vehicles and related parts, \$58,634,592.

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	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment	Total
49,685,087	1,972,897	32,088,235	5,498,377	201,331	23,999,605	119,302,185
194,734,737	–	3,185,853	675,314	214,900	1,949,145	281,949,923
244,419,824	1,972,897	35,274,088	6,173,691	416,231	25,948,750	401,252,108
5,514,212	289,518	4,068,333	218,806	34,147	17,190,025	99,447,113
211,661	–	127,982	–	–	1,331	398,742
5,725,873	289,518	4,196,315	218,806	34,147	17,191,356	99,845,855
1,770,092	–	98,777	–	650	10,343	1,893,902
1,339,563	–	321,288	–	6,815	50,634	2,732,163
122,263	–	1,283	–	271	–	153,968
20,991	–	886	–	1,057	–	25,023
3,252,909	–	422,234	–	8,793	60,977	4,805,056
345,821	39,291	750,536	–	199,535	60,866	1,725,676
5,423	–	75,449	–	20	–	306,308
351,244	39,291	825,985	–	199,555	60,866	2,031,984
633,266	–	101,790	–	7,771	10,821	1,041,526
827,898,301	650,366,879	175,555,785	33,835,154	23,821,095	853,053,967	9,037,812,553

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Section 6

Public Accounts of Canada
2024–2025

Transfer payments

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Transfer payments

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

Transfer payments

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
Agriculture and Agri-Food			
Department of Agriculture and Agri-Food.....	–	1,406,696,385	1,549,676,299
Canadian Heritage			
Department of Canadian Heritage	41,681,608	131,523,447	437,951,709
Library and Archives of Canada	–	–	–
	41,681,608	131,523,447	437,951,709
Crown-Indigenous Relations and Northern Affairs			
Department of Crown-Relations and Northern Affairs	66,480	1,138,989,654	1,025,350,708
Canadian High Arctic Research Station	606,500	–	165,000
	672,980	1,138,989,654	1,025,515,708
Democratic Institutions			
Office of the Chief Electoral Officer	–	–	–
Employment and Workforce Development			
Department of Employment and Social Development	85,156,223,779	127,561,974	9,050,576,961
Canadian Accessibility Standards Development Organization	8,125,000	–	–
	85,164,348,779	127,561,974	9,050,576,961
Energy and Natural Resources			
Department of Natural Resources	530,213,077	1,155,184,311	1,410,619,015
Canadian Energy Regulator	121,915	–	–
Canadian Nuclear Safety Commission	3,500	–	–
	530,338,492	1,155,184,311	1,410,619,015
Environment and Climate Change			
Department of the Environment	467,099	23,393,944	369,672,177
Canada Water Agency	–	15,515	1,653,583
Impact Assessment Agency of Canada	706,644	–	450,000
	1,173,743	23,409,459	371,775,760
Finance			
Department of Finance	–	–	91,894,261,549
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans	310,832,995	47,901,701	–
Global Affairs			
Department of Foreign Affairs, Trade and Development	936,592	610,192,339	–
Health			
Department of Health	1,673,526,284	–	4,898,115,052
Canadian Food Inspection Agency	76,237,816	–	–
Canadian Institutes of Health Research	1,246,742,050	–	–
Public Health Agency of Canada	96,239	–	77,201,199
	2,996,602,389	–	4,975,316,251

The detailed information is available at <https://www.canada.ca/en/public-services-procurement/services/payments-accounting/public-accounts/2025.html>. This information includes for each Government program:

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

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
3,991,267	198,057,120	–	–	3,158,421,071
13,065,578	1,211,980,266	23,092,369	–	1,859,294,977
–	2,655,996	–	–	2,655,996
13,065,578	1,214,636,262	23,092,369	–	1,861,950,973
–	9,738,252,805	3,621,087	–	11,906,280,734
–	7,303,181	–	–	8,074,681
–	9,745,555,986	3,621,087	–	11,914,355,415
–	2,064,190	–	–	2,064,190
11,983,936	1,862,599,243	41,028,106	(21,211,495)	96,228,762,504
–	373,511	–	–	8,498,511
11,983,936	1,862,972,754	41,028,106	(21,211,495)	96,237,261,015
12,778,036	243,682,451	–	–	3,352,476,890
–	6,987,385	–	–	7,109,300
1,203,003	4,467,311	–	–	5,673,814
13,981,039	255,137,147	–	–	3,365,260,004
42,496,726	1,073,894,807	24,796,823	–	1,534,721,576
110,000	22,501,361	50,000	–	24,330,459
60,299	20,036,960	–	–	21,253,903
42,667,025	1,116,433,128	24,846,823	–	1,580,305,938
538,663,727	400,000	–	184,903,516	92,618,228,792
3,421,241	398,911,382	–	–	761,067,319
5,390,642,658	213,273,006	15,102,711	–	6,230,147,306
–	593,969,786	9,453,083	–	7,175,064,205
–	–	–	–	76,237,816
–	89,480,845	–	–	1,336,222,895
5,372,227	379,675,082	614,846	–	462,959,593
5,372,227	1,063,125,713	10,067,929	–	9,050,484,509

Transfer payments—continued

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
Housing, Infrastructure and Communities			
Department of Housing, Infrastructure and Communities.....	–	220,974,105	4,508,625,233
Office of Infrastructure of Canada.....	–	482,198,491	28,031,204
	–	703,172,596	4,536,656,437
Immigration, Refugees and Citizenship			
Department of Citizenship and Immigration.....	247,608,471	–	1,670,338,042
Indigenous Services			
Department of Indigenous Services.....	12,367,058	2,943,922,154	1,203,267,308
Innovation, Science and Industry			
Department of Industry.....	–	2,335,545,551	–
Atlantic Canada Opportunities Agency.....	329,725	123,749,709	33,686
Canadian Northern Economic Development Agency.....	84,200	24,890,465	3,092,730
Canadian Space Agency.....	275,095	19,235,710	–
Department of Western Economic Diversification.....	–	75,178,317	–
Economic Development Agency of Canada for the Regions of Quebec.....	–	134,131,358	–
Federal Economic Development Agency for Northern Ontario.....	–	5,833,040	–
Federal Economic Development Agency for Southern Ontario.....	–	105,137,751	–
National Research Council of Canada.....	–	409,405,935	–
Natural Sciences and Engineering Research Council.....	1,396,360,221	–	–
Pacific Economic Development Agency of Canada.....	212,576	44,066,328	–
Social Sciences and Humanities Research Council.....	1,234,605,283	–	–
	2,631,867,100	3,277,174,164	3,126,416
Justice			
Department of Justice.....	721,126	–	610,653,766
Offices of the Information and Privacy Commissioners of Canada.....	–	–	–
	721,126	–	610,653,766
National Defence			
Department of National Defence.....	515,471	28,547,890	41,946,805
National Revenue			
Canada Revenue Agency.....	13,149,053,754	2,681,254,623	49,890,877
Office of the Governor General's Secretary			
Office of the Governor General's Secretary.....	967,860	–	–
Parks Canada			
Parks Canada Agency.....	111,306	359,436	4,030,007
Parliament			
House of Commons.....	–	–	–
Senate.....	–	–	–
	–	–	–
Privy Council			
Privy Council Office.....	1,228,977	–	–
Public Safety			
Department of Public Safety and Emergency Preparedness.....	40,650,000	–	470,680,336
Correctional Service of Canada.....	–	–	–
Royal Canadian Mounted Police.....	4,996,655	–	16,876,159
	45,646,655	–	487,556,495
Public Services and Procurement			
Department of Public Works and Government Services.....	–	–	–

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
–	285,724,302	2,059,964,729	–	7,075,288,369
–	33,161,326	15,232,650	–	558,623,671
–	318,885,628	2,075,197,379	–	7,633,912,040
94,914,387	1,136,553,520	423,443,962	–	3,572,858,382
–	18,596,294,381	105,403,400	(12)	22,861,254,289
30,546,260	1,718,332,974	–	–	4,084,424,785
–	171,762,071	18,457,964	–	314,333,155
–	26,032,754	1,082,261	–	55,182,410
40,585,447	19,331,960	–	–	79,428,212
–	193,424,048	43,450,064	–	312,052,429
–	143,042,678	5,254,007	–	282,428,043
–	42,094,186	–	–	47,927,226
–	105,080,788	5,849,530	–	216,068,069
73,912,359	156,407,911	–	–	639,726,205
–	–	–	–	1,396,360,221
–	55,493,341	448,027	–	100,220,272
–	–	–	–	1,234,605,283
145,044,066	2,631,002,711	74,541,853	–	8,762,756,310
853,206	105,403,260	–	–	717,631,358
–	500,000	–	–	500,000
853,206	105,903,260	–	–	718,131,358
1,490,553,455	19,507,612	11,623,552	–	1,592,694,785
–	6,010,237	–	–	15,886,209,491
–	–	–	–	967,860
921,672	91,930,445	6,264,776	–	103,617,642
1,470,647	–	–	–	1,470,647
566,625	–	–	–	566,625
2,037,272	–	–	–	2,037,272
–	–	–	–	1,228,977
3,946,647	446,921,130	84,679,858	–	1,046,877,971
–	5,931,782	114,500	–	6,046,282
124,500	833,012	–	–	22,830,326
4,071,147	453,685,924	84,794,358	–	1,075,754,579
–	–	632,181,670	(622,271,212)	9,910,458

Transfer payments—concluded

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
Transport			
Department of Transport	48,846	1,476,156,115	220,571,539
Treasury Board			
Treasury Board Secretariat	340,974	–	–
Office of the Public Sector Integrity Commissioner	27,112	–	–
	368,086	–	–
Veterans Affairs			
Department of Veterans Affairs.....	5,531,457,114	–	–
Women, Gender Equality and Youth			
Department for Women and Gender Equality.....	–	–	158,749,266
Total.....	110,668,549,402	15,752,046,248	119,702,480,210

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
361,940	431,612,923	53,781,204	–	2,182,532,567
573,521	153,863	–	–	1,068,358
–	–	–	–	27,112
573,521	153,863	–	–	1,095,470
12,881,495	35,542,454	–	–	5,579,881,063
–	143,729,884	–	–	302,479,150
7,776,000,859	40,041,379,530	3,584,991,179	(458,579,203)	297,066,868,225

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Section 7

Public Accounts of Canada
2024–2025

Public debt charges

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Public debt charges

Public debt charges include effective interest calculated on market debt including amounts arising on the extinguishment of debt, as well as interest on obligations for public sector pensions and other employee and veteran future benefits.

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

Public debt charges

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2025
Unmatured Debt and cross-currency swaps			
Interest on marketable bonds ¹			
Payable in Canadian currency			
CA 135087L690—Apr 2024	0.25	—	422,022
CA 135087N423—May 2024	1.50	—	24,656,920
CA 135087B451—June 2024	2.50	—	59,851,719
CA 135087N910—Aug 2024	2.75	—	137,340,488
CA 135087J967—Sept 2024	1.50	—	98,243,916
CA 135087M508—Oct 2024	0.75	—	64,196,547
CA 135087P402—Nov 2024	3.00	—	297,460,379
CA 135087P659—Feb 2025	3.75	—	447,569,182
CA 135087K528—March 2025	1.25	—	233,319,839
CA 135087N340—Apr 2025	1.50	11,875,000,000	281,147,380
CA 135087Q319—May 2025	3.75	14,700,000,000	566,266,194
CA 135087D507—June 2025	2.25	12,950,000,000	249,647,348
CA 135087VH40—June 2025	9.00	2,133,858,000	189,126,521
CA 135087Q640—Aug 2025	3.50	11,597,000,000	593,927,321
CA 135087K940—Sept 2025	0.50	47,492,000,000	203,647,188
CA 135087P246—Oct 2025	3.00	10,000,000,000	356,823,188
CA 135087Q806—Nov 2025	4.50	19,375,000,000	921,164,851
CA 135087R226—Feb 2026	4.50	22,250,000,000	971,600,996
CA 135087L518—March 2026	0.25	34,000,000,000	206,766,057
CA 135087P816—Apr 2026	3.00	10,000,000,000	348,800,462
CA 135087R556—May 2026	4.00	25,800,000,000	1,063,321,140
CA 135087E679—June 2026	1.50	13,472,000,000	197,042,419
CA 135087R978—Aug 2026	4.00	21,450,000,000	714,488,333
CA 135087L930—Sept 2026	1.00	22,700,000,000	223,440,346
CA 135087S398—Nov 2026	3.25	21,500,000,000	375,226,951
CA 135087V505—Dec 2026	4.25	9,641,940,000	591,776,582
CA 135087S547—Feb 2027	3.00	27,500,000,000	241,662,268
CA 135087M847—March 2027	1.25	17,000,000,000	259,648,935
CA 135087S885—May 2027	2.75	16,500,000,000	26,704,660
CA 135087F825—June 2027	1.00	14,740,000,000	211,977,701
CA 135087VW17—June 2027	8.00	3,620,841,000	278,054,101
CA 135087P733—Aug 2027	3.25	500,000,000	16,242,555
CA 135087N837—Sept 2027	2.75	16,000,000,000	496,496,933
CA 135087P576—March 2028	3.50	15,000,000,000	501,359,447
CA 135087H235—June 2028	2.00	13,500,000,000	293,684,838
CA 135087Q491—Sept 2028	3.25	20,000,000,000	707,948,531
CA 135087Q988—March 2029	4.00	27,000,000,000	998,955,543
CA 135087J397—June 2029	2.25	12,300,000,000	263,077,905
CA 135087WL43—June 2029	5.75	10,598,959,000	606,829,611
CA 135087R895—Sept 2029	3.50	30,000,000,000	784,377,746
CA 135087N670—Dec 2029	2.25	5,000,000,000	115,052,036
CA 135087S471—March 2030	2.75	33,000,000,000	235,290,056
CA 135087K379—June 2030	1.25	44,200,000,000	385,598,926
CA 135087L443—Dec 2030	0.50	40,000,000,000	359,565,231
CA 135087M276—June 2031	1.50	42,000,000,000	594,381,281
CA 135087N266—Dec 2031	1.50	32,000,000,000	546,015,843
CA 135087WV25—Dec 2031	4.00	10,237,406,000	583,910,472
CA 135087S968—March 2032	3.00	2,000,000,000	5,529,762
CA 135087N597—June 2032	2.00	24,000,000,000	643,164,470
CA 135087P329—Dec 2032	2.50	21,000,000,000	626,360,844
CA 135087Q236—June 2033	2.75	19,000,000,000	557,854,061

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2025
CA135087XG49—June 2033.....	5.75	11,988,905,000	702,244,966
CA135087Q723—Dec 2033.....	3.25	21,000,000,000	757,263,287
CA135087R713—March 2034.....	3.50	6,000,000,000	171,959,233
CA135087R481—June 2034.....	3.00	34,000,000,000	1,061,839,354
CA135087S216—Dec 2034.....	3.25	30,000,000,000	470,174,596
CA135087S620—June 2035.....	3.25	18,000,000,000	82,189,757
CA135087XQ21—Dec 2036.....	3.00	9,161,802,000	405,542,268
CA135087XW98—June 2037.....	5.00	11,730,774,000	584,206,999
CA135087YQ12—June 2041.....	4.00	13,838,441,000	555,232,666
CA135087YK42—Dec 2041.....	2.00	9,499,268,500	364,384,354
CA135087ZH04—Dec 2044.....	1.50	10,743,810,000	328,843,192
CA135087ZS68—Dec 2045.....	3.50	16,300,000,000	525,217,053
CA135087B949—Dec 2047.....	1.25	10,073,679,000	288,960,012
CA135087D358—Dec 2048.....	2.75	14,900,000,000	385,709,618
CA135087G997—Dec 2050.....	0.50	9,432,056,000	220,226,633
CA135087H722—Dec 2051.....	2.00	51,816,529,000	917,447,768
CA135087M680—Dec 2053.....	1.75	32,000,000,000	648,701,530
CA135087M433—Dec 2054.....	0.25	2,425,164,000	52,753,346
CA135087P998—Dec 2055.....	2.75	28,750,000,000	714,120,709
CA135087S703—Dec 2057.....	3.50	5,000,000,000	22,933,067
CA135087C939—Dec 2064.....	2.75	8,750,000,000	230,083,781
		<i>1,163,044,432,500</i>	<i>29,247,052,234</i>
Adjustment to amortized cost.....		6,215,280,536	—
		<i>1,169,259,713,036</i>	<i>29,247,052,234</i>
Less: Government's holdings and consolidation adjustment.....		(136,985,000)	—
		<i>1,169,396,698,036</i>	<i>29,247,052,234</i>
Payable in foreign currencies			
US135087K787—Jan 2025.....	1.625	—	59,107,025
US135087N757—Apr 2025.....	2.875	5,034,750,000	144,356,554
US427028AB18—May 2026.....	0.75	5,034,750,000	41,558,097
US135087Q560—Apr 2028.....	3.75	5,754,000,000	218,176,317
US43358BAA17—Apr 2029.....	4.625	4,315,500,000	183,549,474
US43358BAB99—March 2030.....	4.00	5,034,750,000	6,877,967
		<i>25,173,750,000</i>	<i>653,625,434</i>
Adjustment to amortized cost.....		<i>190,570,054</i>	—
		<i>25,364,320,054</i>	<i>653,625,434</i>
Less: Government's holdings.....		—	—
		<i>25,364,320,054</i>	<i>653,625,434</i>
Total interest on marketable bonds.....		<i>1,194,761,018,090</i>	<i>29,900,677,668</i>
Treasury bills.....		<i>285,200,000,000</i>	<i>11,807,091,756</i>
Adjustment to amortized cost.....		(2,688,114,042)	—
Consolidation adjustments.....		(259,663,000)	—
		<i>282,252,222,958</i>	<i>11,807,091,756</i>
Canada bills.....		<i>4,209,704,079</i>	<i>147,573,458</i>
Adjustment to amortized cost.....		(17,201,632)	—
		<i>4,192,502,448</i>	<i>147,573,458</i>
Servicing costs and costs of issuing new borrowings.....	various	—	8,887,474
Total interest on market debt.....		<i>1,481,205,743,496</i>	<i>41,864,230,357</i>
Net interest on Cross-Currency Swap.....	various	—	321,055,412
Interest on capital lease obligations.....	various	<i>2,187,989,273</i>	<i>142,596,044</i>
Interest on obligations under public-private partnerships.....	various	<i>2,492,740,170</i>	<i>127,044,086</i>
Total public debt charges related to unmatured debt and cross-currency swaps.....		<i>1,485,886,472,939</i>	<i>42,454,925,899</i>

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2025
Pension and other future benefits (interest)			
Public sector pensions			
Canadian Forces Pension Fund Account ²	various	—	—
Canadian Forces Superannuation Account	various	44,882,934,877	1,361,594,290
Members of Parliament Retirement Compensation Arrangements Account	various	256,826,949	8,310,568
Members of Parliament Retiring Allowances Account	various	652,735,160	19,988,658
Public Service Pension Fund Account ²	various	—	—
Public Service Superannuation Account	various	91,257,200,266	2,590,533,469
Reserve Force Pension Fund Account ²	various	—	—
Retirement Compensation Arrangements Account			
RCA No. 1—Canadian Forces	various	559,464,261	16,435,440
RCA No. 1—Public Service	various	1,522,868,918	43,976,102
RCA No. 1—Royal Canadian Mounted Police	various	36,271,255	1,073,174
RCA No. 2—Public Service	various	455,465,232	13,876,898
Royal Canadian Mounted Police Pension Fund Account	various	—	—
Royal Canadian Mounted Police Superannuation Account	various	13,140,023,651	399,192,867
Supplementary Retirement Benefits Account (Judges)	various	334,303,251	9,772,444
Supplementary Retirement Benefits Account (Others)	various	1,455,341	43,256
		<i>153,099,549,161</i>	<i>4,464,797,166</i>
Allowance for pension adjustments ³	various	9,523,000,000	(2,297,000,000)
Consolidated Crown corporations and other entities ^{2,3}	various	123,661,000	(223,200,000)
		<i>162,746,210,161</i>	<i>1,944,597,166</i>
Other employee and veteran future benefits			
Public Service Health Care Plan and Pensioners'			
Dental Service Plan		42,813,000,000	984,000,000
Royal Canadian Mounted Police disability and other future benefits			
		31,110,000,000	1,199,000,000
Severance and other benefits		1,904,000,000	66,000,000
Accumulated sick leave entitlements		2,389,000,000	69,000,000
Veterans' disability and other future benefits		132,706,000,000	5,276,000,000
Worker's compensation		2,441,000,000	76,000,000
Consolidated Crown corporations and other entities		304,450,000	8,293,000
	various	<i>213,667,450,000</i>	<i>7,678,293,000</i>
Total public debt charges related to pension and other future benefits		<i>376,413,660,161</i>	<i>9,622,890,166</i>
Other liabilities			
Canada Pension Plan (net of securities held by the Canada Pension Plan Investment Fund)			
	various	464,979,869	21,350,994
Government Annuities Account	various	53,487,176	3,289,718
Deposit accounts			
Canada Development Investment Corporation			
Holdback—Privatization	various	7,187,252	—
Canada Hibernia Holding Corporation			
Abandonment reserve fund	various	113,640,275	—
Interest for railway accidents	various	—	3,235,746
Canada Labour Code—Wage Recovery Appeals	various	1,135,551	36,952
Swap collateral guarantee deposits		254,657,000	25,610,455
Contractors' security deposits	various	308,943	303,584
General security deposits	various	8,240,735	—
Non-interest bearing accounts		611,897,089	—
		<i>997,066,845</i>	<i>29,186,738</i>

Public debt charges—continued

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2025
Trust accounts			
Administered trust accounts.....	various	—	—
Agri-Invest Kickstart		—	1,074,495
Canadian Security Intelligence Service			
Scholastic awards.....	various	27,984	1,012
Correctional Service of Canada			
Inmates' trust fund.....	various	35,185,202	2,377
Indian band funds	various	586,627,746	18,856,767
Indian estate accounts	various	56,487,362	1,821,270
Indian savings accounts	various	22,929,687	818,805
Interest—Indian Residential Schools	various	1,909,914	66,775
Royal Canadian Mounted Police			
Benefit trust fund	various	3,270,240	114,783
Veterans administration and welfare trust fund	various	1,393,413	49,158
Non-interest bearing accounts.....		808,623	—
		708,640,171	22,805,441
Total deposit and trust accounts		1,705,707,016	51,992,178
Other specified purpose accounts			
Insurance and death benefit accounts			
Public Service death benefit account	various	4,314,420,980	126,893,448
Regular forces death benefit account	various	153,663,425	4,774,283
Non-interest bearing accounts		1,055,985	—
		4,469,140,390	131,667,731
Pension accounts			
Locally engaged contributory pension account.....	various	21,206	—
Royal Canadian Mounted Police			
Dependants' pension fund	various	4,224,264	140,281
		4,245,470	140,281
Other accounts			
AgriInvest Program	various	7,711,364	—
AgriStability Program.....	various	64,088,890	—
Canadian Dairy Commission	various	—	—
Common school funds—Ontario and Quebec.....	5.00	2,677,771	133,889 ⁴
Courts Administration Service			
Special account	various	6,454,316	—
Federal Court special account	various	—	262,065
Hibernia Future Abandonment Funds	various	120,827,528	4,267,040
Indian moneys suspense account.....	various	70,396,586	1,873,504
Non-interest bearing accounts.....	various	60,939,007	—
Special drawing rights allocations.....	various	—	1,116,958,024
		333,095,462	1,123,494,522
Deferred revenue specified purpose accounts ⁵			
Social Sciences and Humanities Research Council—Trust fund	various	—	6,451
Total other specified purpose accounts		4,806,481,322	1,255,308,984
Other liabilities—Special drawing rights allocations	various	— ⁶	—
Total public debt charges related to other liabilities.....		7,030,655,383	1,331,941,874

Public debt charges—concluded

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2025
Consolidated specified purpose accounts (interest)			
The National Battlefields Commission—Trust fund.....	various	1,725,238	138,061
Ship-Source Oil Pollution Fund.....	various	435,619,820	12,825,430
Mackenzie King trust account	various	225,000	7,493
Endowments for health research	various	75,000	135,868
Social Sciences and Humanities Research Council Queen's Fellowship fund.....	various	250,000	12,877
Non-interest bearing accounts		(13,491,897,660)	—
Total public debt charges related to consolidated specified purpose accounts.....		(13,054,002,602)	13,119,729
Total public debt charges before consolidation adjustment		1,856,276,785,881	53,422,877,668
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		13,054,002,602	(13,119,729)
Total public debt charges		1,869,330,788,483	53,409,757,939
Comprised of:			
Total public debt charges under statutory authorities before accrual and other adjustments and consolidation adjustments.....			47,995,144,538
Accrual and other adjustments.....			5,427,733,130
Consolidation adjustments.....			(13,119,729)
Total public debt charges			53,409,757,939

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

² 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.

³ Amount charged includes public debt charges on pension plans that were in a net asset position.

⁴ Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

⁵ Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.

⁶ No amount of principal is shown since the closing balance of this liability account is reported with the Foreign exchange accounts in Section 8 of Volume I.

Section 8

Public Accounts of Canada
2024–2025

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	
Intact Insurance for	
MacLeod A and J	2,770
Saskatchewan Government Insurance for	
Anear T	8,583
Danskin A	11,548
Wawanesa Insurance for	
D Double H Farm Ltd	6,109
Payments under \$1,000 (3)	930
	<u>29,940</u>
Canadian Grain Commission	
Payments under \$1,000 (2)	125
Settlements subject to publication exemption	
Names withheld (7)	168,500
	<u>198,565</u>
Canadian Heritage	
Department of Canadian Heritage	
Payments under \$1,000 (3)	1,354
National Film Board	
Damages on rented car	
Canada Damage Recovery	1,762
Payment under \$1,000	429
	<u>2,191</u>
The National Battlefields Commission	
Settlement of a claim related to a solicitation of contract	
Atwill-Morin Quebec inc.	15,000
Settlements subject to publication exemption	
Names withheld (6)	160,869
	<u>179,414</u>
Crown-Indigenous Relations and Northern Affairs	
Department of Crown-Indigenous Relations and Northern Affairs	
Settlement of claims related to Sixties Scoop Class Action	
Collectiva Class Action Services Inc. in trust for	
Sixties Scoop Class Action Members	
Names withheld (10)	250,000
Settlement of claim related to Dundas Harbour Relocation Society	
Cooper Regel LLP in trust for	
Dundas Harbour Relocation Society	4,500,000
Settlement of claim related to Fort McKay Métis Nation Association and Métis Settlements General Council	
Aird & Berlis LLP	267,448
Settlement of claims related to Six Nations of the Grand River	
Ministry of the Attorney General	50,000
Settlement of claims related to the Federal Indian Day Schools Class Action	
Deloitte LLP in trust for	
Federal Indian Day Schools Class Action members	
Names withheld (7,886)	1,070,000,000

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claims related to the Indian Boarding Homes Class Action (Percival)	
Boarding Homes Program IBHP Foundation	50,000,000
PWC Inc. in trust for	
Federal Indian Boarding Homes Class Action members	
Names withheld (5,324)	197,000,000
Settlement of claims related to the Indian Residential Schools Day Scholar (Gottfriedson) Class Action	
Deloitte LLP in trust for	
Gottfriedson Class Action Members	
Names withheld (2,500)	25,000,000
	<u>1,347,067,448</u>
Settlement of claims related to Indian Schools	
Names withheld (4)	2,984,754
Settlements subject to publication exemption	
Names withheld (9)	605,257
	<u>1,350,657,459</u>
Democratic Institutions	
Office of the Chief Electoral Officer	
Payments under \$1,000 (4)	1,722
Settlements subject to publication exemption	
Names withheld (5)	213,641
	<u>215,363</u>
Employment and Workforce Development	
Department of Employment and Social Development	
Payments under \$1,000 (5,899)	149,620
Settlements subject to publication exemption	
Names withheld (39)	998,997
	<u>1,148,617</u>
Energy and Natural Resources	
Department of Natural Resources	
Decision by the Federal Public Sector Labour Relations and Employment Board in a grievance matter	
Wilson A	20,000
Payment to Manitoba as part of an agreement that includes a settlement and release from claims related to Soldier Settlement Board mineral rights	
Province of Manitoba	29,975
Settlement of claim for damage to rental vehicle	
Bédard J.	3,647
Gammon P.	4,100
	<u>57,722</u>
Canadian Energy Regulator	
Payment under \$1,000	200
Settlements subject to publication exemption	
Names withheld (6)	167,134
	<u>225,056</u>
Environment and Climate Change	
Department of the Environment	
Accident involving a Crown vehicle	
Intact Insurance Corporation	2,526
Jia Y	1,541
Settlement of claim related to a grievance	
Phillips R.	10,000
Saunders H	25,000
Payment under \$1,000	462
	<u>39,529</u>

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Finance	
Settlements subject to publication exemption	
Names withheld (4)	219,025
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
Compensation or settlement following an incident involving a Crown vehicle	
CAA Insurance	2,115
Laidlaw Carriers Van GP Inc.	14,065
Northbridge General Insurance Corporation	4,548
Zurich Insurance	2,339
Compensation or settlement following an incident involving a Crown vessel	
Azar M	15,000
Eagle Underwriting Group Inc.	11,469
Mowi Canada West Inc.	382,799
Compensation or settlement for damage to property	
Chau C	1,986
Compensation or settlement for financial loss or loss of business opportunity	
Barry Morrison in trust for	
Tatton L	10,000
Boyne Clarke LLP in trust for	
Gregory Kerr Limited	431,251
Settlement of claim related to personal injuries	
MacGillivray Law in trust for	
Richard G	15,000
Payments under \$1,000 (3)	1,813
	892,385
Settlements subject to publication exemption	
Names withheld (9)	181,978
	1,074,363
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Settlement of claim related to damages to an elevator	
Société des Hôtels et Casino de Deauville	11,302
Payments under \$1,000 (6)	2,809
	14,111
Settlements subject to publication exemption	
Names withheld (17)	1,972,326
	1,986,437
Health	
Canadian Food Inspection Agency	
Accident involving a Crown vehicle	
City of Ottawa	1,010
Manitoba Public Insurance	8,320
Payments under \$1,000 (21)	5,234
	14,564
Public Health Agency of Canada	
Payments under \$1,000 (4)	1,254
Settlements subject to publication exemption	
Names withheld (46)	728,688
	744,506
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
Reimbursement of expenses related to an administrative error with a passport	
Alsaleh M	3,588
Barnes S J	1,598
Burrell J A	1,191
Daryanavard Y	4,946
Gallo I	4,200

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Jaquier I.....	3,032
Jean F.....	2,558
Kew A.....	2,300
Lottner L.....	2,137
Nicholson C.....	1,545
Paul L.....	9,456
Pépin R.....	1,384
Pepin-Genest M.....	6,597
Silva Estragues G A.....	1,942
Vella A G.....	5,873
Reimbursement of expenses related to an administrative error with a permanent resident visa	
Suh M K.....	4,433
Reimbursement of expenses related to an administrative error with a temporary resident visa	
Jeyarajan V.....	2,071
Settlement of claim related to a permanent residence application	
Jared Will & Associates in trust for	
Handasamy H.....	2,000
Payments under \$1,000 (11).....	4,935
	65,786
Settlements subject to publication exemption	
Names withheld (11).....	260,500
	326,286
Indigenous Services	
Department of Indigenous Services	
Settlement of a claim related to car accident on travel status	
Dumulon L.....	2,068
Settlement of a claim related to damages to fleet vehicle	
Crawford & Company (Canada) Inc. for	
Shell Canada.....	1,188
Settlement of a claim related to travel	
Aggarwal S.....	2,850
Payments under \$1,000 (5).....	2,364
	8,470
Settlements subject to publication exemption	
Names withheld (26).....	3,776,941
	3,785,411
Innovation, Science and Industry	
Department of Industry	
Settlement of claim following a minor car accident involving a Crown vehicle	
Silver C.....	6,977
Payments under \$1,000 (2).....	1,228
	8,205
Canadian Space Agency	
Compensation for damage to property	
Canadensys Aerospace Corporation.....	7,220
Economic Development Agency of Canada for the Regions of Quebec	
Payments under \$1,000 (5).....	330
Pacific Economic Development Agency of Canada	
Payment under \$1,000.....	514
Statistics Canada	
Payments under \$1,000 (3).....	689
Settlements subject to publication exemption	
Names withheld (12).....	612,424
	629,382

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Justice	
Department of Justice	
Settlement of claim related to employment	
Morgan A	5,000
Payments under \$1,000 (3)	1,717
	6,717
Canadian Human Rights Commission	
Payment under \$1,000	291
Courts Administration Service	
Payments under \$1,000 (2)	749
Office of the Director of Public Prosecutions	
Settlement of claim related to a grievance	
Lattie J	15,000
Settlement of claim related to employment	
Haddad R	8,000
Nanton J	15,000
Pavoni N	29,051
	67,051
Registrar of the Supreme Court of Canada	
Payment under \$1,000	156
Settlements subject to publication exemption	
Names withheld (13)	741,771
	<u>816,735</u>
National Defence	
Department of National Defence	
Compensation for environmental damages	
Okanagan Indian Band	2,660,561
Ongoing personal injury/liability payments to civilians of Lahr in Germany	
UVB Unfallversicherung Bund und Bahn	41,062
Payment for environmental damages in Germany	
Bundesanstalt für Immobilienaufgaben (BImA) Nürnberg	134,007
Reimbursement of expenses	
Confurius K	2,436
Wind A	2,629
Settlement for insurance deductible on rental car	
Enterprise Holdings Inc	11,691
Settlement for reimbursement of health claim	
Boyer A	5,000
Markov S	7,000
Settlement of a claim for missed financial opportunities, pay, incentives and pension	
Arnold P	25,000
Baker-Lucas J-C	4,881
Belanger C	1,341
Blanchard D	5,565
Boyd F	4,336
De Vos J	5,086
Dubreuil J	3,873
Dufour F	17,173
Fournier-Montalvo E	14,000
Garneau-Gauvin Y	25,000
Grewal R	2,599
Hebert E	6,925
Jensen J	1,971
LeBlanc T	6,082
Marcil P	1,602
McCutcheon L	9,036
McQuilken C	10,000
Petit G	6,533
Pitre F	4,438
Roach L	6,026

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Thibeault-Julien D	10,851
Topshee A	25,000
Veilleux R	14,586
Waddell S	1,000
Whitman B	3,500
Settlement of claim as a result of damages to rental vehicles	
Aviscar Inc	12,409
Enterprise Holdings Inc	27,836
Settlement of claim for damage to foreign government property	
The Personal Insurance Company for	
McKay H	6,689
Settlement of claim for damage to personal property	
Fitzpatrick T	90,000
Giajnorio E	10,991
Gonthier J	2,864
Smith Thompson Law LLP in trust for	
Lacoste C	31,631
Settlement of claim for damage to property	
Duivenvoorden Haulage Limited	2,034
Gilbert E	1,060
Jamco Hospitality Inc	1,544
Legett-Cormier R	1,150
McKeen J	1,055
NB Power	4,560
Ricard C	1,458
Rose K	18,964
Rubber Duck Car Wash	2,215
Saulis C	98,174
Smith T	1,303
Wong K	7,038
Settlement of claim for damages to rental equipment	
Greg Stewart Limited	1,715
Settlement of claim for loss of personal property	
Reed R	1,604
Santini S	1,353
Steinhaus N	2,991
Settlement of claim for motor vehicle accident	
Al Mamun A	4,088
Bell Canada	2,476
Cha JM	18,305
Co-Operators	3,900
Correia Transport Limited	1,779
Lennox & Addington County	11,880
Manitoba Public Insurance	4,000
Ministry of Transportation of Ontario	1,890
Pembroke Insurance Company	2,548
Stoski J	6,925
Wallace S	3,581
Allstate Insurance Company of Canada for	
Levesque E S	2,643
Aviva Canada for	
Turnbull J	4,487
Certas Home and Auto Insurance Company for	
McLatchy L	7,830
Heath Law LLP in trust for	
Hear I	307,000
IndemniPro for	
A30 Express	18,781
Intact Insurance Company for	
Campbell R	10,642
Cullen R	22,047
Manitoba Public Insurance for	
Delcarmen R	4,482
Embree J	1,406
Johnson L-E	2,656
Thiele G	3,774

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Peace Hills Insurance for Dusseault D.....	4,000
SGI for Bayer G.....	2,851
TD Insurance for Blackburn T.....	39,691
Charlemagne M-E.....	3,131
Settlement of claim for Nuisance/Loss of Sales Petawawa Golf Holdings Inc.....	25,000
Settlement of claim for personal injuries Avant Law Professional Corporation in trust for Hunt D.....	65,000
CFM Lawyers LLP in trust for Weatherby R.....	475,000
Gaertner Baron Professional Corporation in trust for Easter A.....	600,500
MacKenzie Fujisawa LLP in trust for Greekas C.....	52,750
Valent Legal Injury Lawyer in trust for Leboutillier E.....	40,000
McCoul K.....	5,000
ZSRH Litigation Lawyers LLP in trust for Ferri D.....	500,000
Settlement of claim for relocation benefits Lokombe N.....	9,987
Trotter K.....	3,550
Settlement of claim related to garnishment order Gagnon K.....	2,748
Settlement of claim related to leave travel assistance Lavigne T.....	19,200
Tavarthy Y.....	3,698
Settlement of claim related to military housing Huot S.....	6,900
Lapointe G.....	1,128
Pelletier R.....	5,843
Settlement of claim related to negligent misrepresentation Robert-Alarie M.....	42,249
Payments under \$1,000 (66).....	66,750
	5,833,524
Settlement of claims related to Heyder Beattie Class Action Names withheld (2,615).....	52,810,000
Settlements subject to publication exemption Names withheld (103).....	3,363,884
	62,007,408
National Revenue	
Canada Revenue Agency	
Out-of-court settlement of claim related to a grievance Mckinney, N.....	7,600
Payments under \$1,000 (46).....	4,443
	12,043
Settlements subject to publication exemption Names withheld (20).....	245,017
	257,060
Office of the Governor General's Secretary	
Office of the Governor General's Secretary	
Payment under \$1,000.....	192
Settlements subject to publication exemption Names withheld (2).....	8,492
	8,684

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Parks Canada	
Parks Canada Agency	
Compensation for damage to a boat	
Howich D	4,036
Compensation for damage to a shed	
Intact Insurance for	
Hert Denault L	6,908
Compensation for damage to personal property	
McCarney J	1,397
Ritchie T	3,000
TD Insurance for	
Laycraft J & L	3,402
Compensation for damage to vehicle	
Aczel S	1,195
Baxter C	1,068
Evans C	1,161
Garcia D	1,912
Hanson J	2,881
Hazelaar C	4,576
Huang S	1,403
Johnson P	1,023
Mandrusiak C	1,516
Morrow J	4,255
Oasis Event Services	2,247
Park J	1,000
Teams Transport	1,351
Widmer H	1,032
CAA Insurance for	
Graham J	3,380
Intact Insurance for	
Dunham J	6,779
O'Brien S	4,246
Manitoba Public Insurance for	
Ranjoy Sales & Leasing Limited	4,722
Saskatchewan Government Insurance for	
Enterprise Rent-A-Car	1,071
TD Insurance for	
Hammond G & K	5,356
Oswald R	9,234
Van Hyfte V	7,885
Settlement of claim as a result of personal injuries	
Frag S	2,590
Payments under \$1,000 (18)	7,209
	97,835
Settlements subject to publication exemption	
Names withheld (16)	701,434
	799,269
Parliament	
House of Commons	
Payment under \$1,000	550
Office of the Conflict of Interest and Ethics Commissioner	
Payment under \$1,000	82
Parliamentary Protective Service	
Settlement of claim arising from a motor vehicle accident	
Intact Insurance	21,006
Payments under \$1,000 (2)	138
	21,144
Settlements subject to publication exemption	
Names withheld (9)	235,032
	256,808

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Privy Council	
Settlement subject to publication exemption	
Names withheld (7)	461,595
Public Safety	
Canada Border Services Agency	
Compensation for an accident involving a Crown vehicle	
Enterprise Mobility	14,758
Compensation for damages to a vehicle	
Arseneau W	3,205
Bell B	4,905
Hall M K	1,457
Mohammed A	1,619
Oakes J	1,268
Pillon C	1,825
Rahman SM Z	2,783
Simpraga R S	8,763
Synergy RV Transport	5,685
Virginia Transportation Corporation	1,033
Compensation for damages to personal property	
Lapointe S	2,610
McFarlane C	1,283
Mole D	1,250
Shanebrooke J	5,781
Compensation for demurrage and storage fees	
Office Star Products-Canada	4,916
Compensation for personal property loss	
McCoy A	3,110
Compensation for storage costs	
Manas International Inc.	1,505
Decision by the Federal Public Sector Labour Relations and Employment Board in a grievance matter	
Barcier T	2,000
Kline A	110,000
Sahadeo R	6,023
Settlement of claim as a result of damages to rental vehicles	
National Car and Truck Rentals	3,743
Settlement of claim related to a grievance	
Cormier J	10,000
Leclair A	10,000
Payments under \$1,000 (44)	9,170
	218,692
Correctional Service of Canada	
Compensation for damage to vehicle	
Aviva Canada Inc	14,336
Beneva Insurance Inc	3,491
Insurance Corporation of British Columbia	4,891
Reinelt V	1,532
Security National	2,459
Payments under \$1,000 (697)	130,495
	157,204
Royal Canadian Mounted Police	
Settlement for losses of private property held under custody	
Asuchak R	1,860
French S	1,560
Gagne J	5,129
Patz T	2,895
Sappier J	13,154
Vanderham A	1,065
Woodill S	3,500
Kalinowski Law in trust for	
Edwards I	6,450

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Settlement of claim arising from a motor vehicle accident	
Albert I	1,051
Annett N	3,708
Avis Budget Group	5,972
Beekman A	1,855
Bowes T	1,000
Canada Post Corporation	1,649
City of Prince George	30,086
Collett K	1,921
Debodr E	6,456
DeCicco M	2,520
Duguay I	1,187
Dunn D	2,317
Eakins T	3,960
Goodwin M	3,784
Harvey S	5,296
Hill D	1,339
Iyoupe A	7,130
Kaur M	8,000
Kelly D	3,450
Kennedy B	1,495
Lavorato A	34,650
Malik B	2,359
McIntosh K	1,539
McRae J	5,800
Muthuswamy M	1,759
Penney M	7,065
Pick L	5,000
Province of British Columbia	3,549
Province of New Brunswick	2,878
Robertson K	2,492
Sanderson W	3,672
Silverwinds Colony Ltd	2,496
Spring J	3,291
Whelan C	8,687
Alberta Motor Association Insurance Company for	
Burbach J	3,558
Stover E	20,593
Allstate Insurance Company of Canada for	
Spring J	15,847
Yetman A	7,045
Aviva Canada for	
Anderson W, Anderson C	5,552
Cold Lake First Nations	7,406
Jayatunge T	2,265
Kirkelund G	3,831
Saniger S	6,038
Stevens J	2,893
Wuskynyk M	2,758
Black Ace Collision for	
Chapman H	4,395
CAA Insurance for	
Baxter M	11,923
Gardner A	1,033
Carstar Collision & Glass Service for	
Frampton C	8,492
Certas Direct Insurance Company for	
Mann K	3,450
Osadchyi O	16,802
Chubb Insurance Company of Canada for	
Apex Utilities Inc	2,382
Co-operators General Insurance Company for	
Burke L, Burke M	15,292
Casionan S	4,891
McKearney J	5,876
Rintoul S	7,226

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Gaudet's Auto Body for	
Hartwig D	5,798
Genesis Reciprocal Insurance Exchange for	
Mendez M.....	37,517
Sturgeon County Fire Services	14,754
Gregg's Paint & Collision for	
Vert D	2,062
Intact Insurance Company for	
Baines C.....	11,786
Butters M	5,941
Cooper T.....	16,382
Mahmood A	21,813
Maple Car Deals Ltd	5,812
Pinto J	5,294
Rumbolt J.....	4,492
Yip A	2,954
Zoe N.....	19,400
Manitoba Public Insurance for	
Blight S.....	1,723
Brar M.....	1,592
Dyck L	23,529
Ferland M.....	19,659
Gallant R.....	1,474
Gregoire K.....	6,914
Lagace J.....	2,689
Lernowicz D	25,753
Matthews R.....	1,669
Newbigging E	12,435
Pelley B.....	2,410
Portey D.....	19,875
Nelson Chevrolet Buick GMC Ltd for	
Beingessner G	2,680
Nordic Insurance Company for	
Arsenault G.....	14,165
Schofield J	9,823
Northbridge General Insurance Corporation for	
Border Paving Ltd.....	16,146
Kessler B.....	13,119
Vanderberg R.....	4,063
Pembroke Insurance Company for	
Doiron M	14,623
Primum Insurance Company for	
Neil M.....	1,306
Pratt M	2,741
Pye Chevrolet Ltd for	
Taylor T	5,253
Risk and Recovery Inc for	
Province of Alberta	13,049
Sandbox Mutual Insurance Company for	
Meadow Lake Native Urban Housing Corporation.....	21,955
Saskatchewan Government Insurance for	
Alphonse L.....	7,520
Ballantyne A	13,453
Bennett Dunlop Ford Sales.....	35,770
Blanchette T.....	4,343
Bracken T.....	6,997
Cote W.....	1,165
Dantes J.....	1,707
Friday C	7,823
Horton Land and Cattle Ltd.....	9,601
Johnson S.....	2,297
Kahpeaysewat R.....	5,946
Khan M.....	5,577
Kohut J.....	3,961
Lafontaine M.....	10,550
Lemaigre L.....	21,324
Lyoha O	2,571
Malcolm T	3,335

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Moorhead B	6,827
Morse A	4,811
Nelson S.....	3,861
PBC Family Serv Inc Prince Albert.....	4,057
Provencher G	3,060
Russel H.....	3,305
Sandhu G	6,858
Senchuk G.....	1,705
Smith A	3,744
Tsannie J	50,000
Security National Insurance Company for	
Cao L	4,887
Chaisson C	2,964
Olgala S	3,664
Rochon M	2,054
SGI Canada Insurance Services Ltd for	
BMJ Group Inc	24,375
Larivee A	6,367
TD Insurance for	
Baker E	13,909
The Dominion of Canada General Insurance Company for	
Standing A	4,349
The Insurance Company of Prince Edward Island for	
Preeper J.....	2,242
The Personal Insurance Company for	
O'Brien K	4,096
Travelers Canada for	
Boutilier T.....	16,638
Unifund Assurance Company for	
Prysko L.....	6,643
Ward's Hi-Way Autobody and Painting Ltd for	
Fischer D.....	2,847
Wawanesa Insurance for	
Balash J.....	6,809
Laughlin C	9,428
Lewis F	3,611
Slabbert J	35,978
Settlement of claim for breach of contract	
The Good Samaritan Society for	
Olfert G.....	28,465
Settlement of claim for loss of servants' effects	
Bobinski M.....	1,766
Settlement of claim for personal injury	
Grace, Snowden & Terepocki LLP in trust for	
Grenfal N	141,989
Settlement of claim for property damage	
Abbott C	1,891
Acharige U	2,098
Adams C.....	2,552
Adrain M	1,847
Aguilo E	1,857
Albert A.....	2,037
Alberta Health Services	12,293
Andersen O.....	1,685
Anderson R.....	2,220
Antonecchia E	8,500
Askoty A	1,586
Auger L	1,733
Bardoel K	2,196
Barez A.....	3,260
Baron N	1,907
Barret D.....	1,438
Beauchamps M.....	1,795
Bedi S	1,262
Behie R.....	2,188
Bell Canada	4,958
Berard H	1,879

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Berg C	2,174
Berry J	2,473
Bertram H	1,872
Best M	1,892
Biebers B	2,753
Bitz K	2,246
Bizi R	1,601
Black J	1,854
Black L	1,685
Blackstone Drilling Fluids Limited	2,203
Blaine Roth Farms Ltd	2,470
Boehlke B	1,549
Bourassa A	1,864
Brand N	2,861
Braun T	2,525
Brayshaw D	2,468
Brideson C	2,146
Bridge C	2,192
Broadhead J	1,890
Brock K	1,510
Brooks D	1,801
Brostrom M	2,381
Brown J	2,304
Brun J	2,310
Brunelle C	1,911
Bubalo I	1,447
Buchelt D	1,495
Burlas C	2,258
Cairns A	2,566
Cameron's Towing	5,200
Campbell R	2,499
Camps J	2,242
Cardinal A	1,000
Carnahan C	2,375
Catt D	2,633
Cedar Camp Projects Ltd	5,195
Central Equipment Inc	6,685
Chatha A	2,247
Chinzvende P	1,352
Chipeniuk J	3,102
Chirvaiu A	2,568
Clennett D	2,898
Coady S	2,097
Coll A	1,971
Collins C	1,575
Constantineau R	3,061
Conteh L	2,066
Cooling W	2,318
Cosgrove C	2,101
Cosijn D	2,886
Côté R	3,150
Crawford R	1,526
Crawford T	1,882
Crocker W	2,006
Cronkhite M	3,504
Croteau R	2,690
Crowchief C	1,928
Davidson C	2,638
DCT Chambers Trucking Ltd	3,781
Debruin M	1,421
Demelo B	2,240
Desranleau B	1,953
Desserre C	1,733
Destiné M	2,171
Diaz C	1,908
Dillon M	1,276
Dimo D	2,184

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Diputado C	1,971
Donovan T	2,441
Doornenbal K	3,987
Doty C	1,596
Duffy H	2,201
Dumont R	1,418
Dussault D	1,994
Easson Transportation	6,927
Estate Ward A	1,446
Fartak A	1,864
Fawcett A	1,452
Feltham M	1,596
Fenech M	2,285
Fisher M	2,059
Fletcher J	1,864
Fonau K	1,072
Fournier M	2,074
Fox M	1,540
Fry J	1,309
Furgeson C	1,795
Gajdostik V	1,948
Galipeau S	1,719
Gallace A	7,000
Garcha H	2,007
Garcia I	1,331
Gardewine C	2,444
Garneau S	3,022
Gawel-Wu J	3,851
Geleta D	1,643
Giesbrecht C	1,281
Glass J	1,617
Gordon C	1,329
Goulden B	2,411
Graham C	1,426
Graham W	1,785
Grant P	1,664
Gray C	1,785
Greene S	1,772
Grewal G	2,778
Grimble N	1,591
Grobbelaar C	2,863
Groundwater B	1,431
Gunther A	1,931
Guru Road Connections Ltd	4,830
Hackney C	1,958
Halwa N	1,453
Hamilton K	2,083
Hann J	2,757
Hanna J	2,001
Hanson B	1,460
Hanson D	1,613
Harkiss I	1,890
Harris R	2,439
Hayne M	3,232
Hedlund P	1,418
Henderson M	1,062
Herd R	2,252
Hessler D	1,496
Highmoor S	2,462
Hines E	2,529
Hliwa D	2,087
Hodgins R	2,263
Hope A	2,643
Howarth N	1,689
Hudson T	3,297
Hughes B	2,074
Huston C	1,800

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Ilagan C	1,175
Jackson K	1,772
Jacob J	2,048
Jacobs M	1,964
Janzen D	1,507
Johns B	1,675
Johnson K	2,471
Jordi D	1,218
Jukic M	3,522
Kaur S	2,708
Kaziechko K	2,435
Keck D	2,494
Keeble B	1,411
Kells B	2,414
Kelsch-McCafferty J	1,808
Kennedy-Ryan S	2,008
Khatri V	1,150
Kienzle A	3,775
Kikkert J	2,121
Kilar L	2,100
Kilian L	2,595
Kim K	1,900
Kindjerski K	2,879
King J	2,048
Kirici M	1,341
Klassen C	1,785
Knibb M	2,130
Knox A	1,458
Kohinsky L	1,611
Kord Enterprises Ltd	1,841
Krabben M	2,317
Kuzio R	1,901
Laboucan W	2,403
Laronde S	1,821
Larsen D	2,489
Laybourne B	1,675
Layton K	1,040
Leighton R	1,111
Leroux C	1,523
Levesque E	1,321
Levesque M	5,019
Linden B	1,393
Liu K	4,200
Lovell C	1,958
Lunz T	2,673
MacInnes D	1,995
Maclean B	1,480
Madore A	2,918
Magee B	2,428
Majeau D	3,337
Mann M	2,054
Manness J	1,107
Marchand S	3,098
Marchuk C	1,208
Maron W	1,411
Martens H	2,375
Martini R	1,664
Mathers K	1,575
Mathieu J	2,380
Matte J	1,619
Matthews T	1,838
Mayes C	2,517
McAllister W	1,575
McAullay C	2,644
McCabe D	1,808
McDermott R	1,495
McDonald M	1,868

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
McGinn B.....	2,733
McGonigle D.....	1,493
McGuinness S.....	2,531
McKay H.....	1,135
McLean C.....	1,596
McMaster C.....	1,537
McMillan D.....	2,527
Meade D.....	2,229
Melvin J.....	1,733
Michalak M.....	1,690
Miller L.....	2,989
Minto M.....	2,363
Mirhashem S.....	1,064
Mitchell T.....	2,087
Money D.....	1,582
Moore A.....	1,797
Moore C.....	2,344
Morrison J.....	1,338
Muchiri G.....	2,898
Murphy J.....	1,877
Musselman H.....	1,428
Mutandwa S.....	1,457
Mutti A.....	2,318
Natannah C.....	2,164
Neis D.....	2,088
Niemelainen Z.....	2,452
Nipshank D.....	2,785
Nollido J.....	1,411
Noskey J.....	1,402
Ogle B.....	1,187
O'Hara A.....	3,145
O'Kane B.....	2,039
Okeymow L.....	2,162
Olino M.....	1,217
Ostevik J.....	2,813
Pankiw L.....	2,882
Papa N.....	1,130
Paradox Access Solutions.....	4,337
Paradun A.....	1,538
Pardo J.....	2,118
Parfitt C.....	3,156
Parsons D.....	2,621
Penner N.....	1,160
Peters A.....	1,032
Pettersen J.....	1,718
Pindani K.....	2,509
Prill A.....	2,698
Pringle D.....	1,453
Prout E.....	1,670
Rana A.....	2,400
Rasoli H.....	2,025
Ratnani A.....	1,197
Raven M.....	1,369
Rees-Maher T.....	2,651
Resch T.....	2,425
Robinson K.....	1,510
Rodriguez F.....	1,428
Romanchuk T.....	1,811
Romaniuk D.....	2,179
Roose D.....	1,626
Rose S.....	1,824
Roy S.....	1,374
Rubin A.....	1,042
Rurka D.....	2,840
Rushton D.....	1,412
Russell G.....	1,411
Russell T.....	1,331
Ryland M.....	1,621

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Sanchez S	1,623
Sandhu R	2,155
Saretzky B	1,904
Schmidt M	4,014
Schmidt N	2,179
Secure Energy (Drilling Services) Inc	2,361
Sehn K	2,500
Sekhoni J	1,922
Service D	1,821
Shahzamani-sichani D	1,312
Shaw B	2,552
Shewchuk D	1,984
Shiplack M	1,480
Short M	1,621
Sidhu B	2,951
Siemonsen K	1,937
Singh A	2,739
Singh C	2,045
Singh H	1,819
Singh P	2,473
Singh S	3,411
Singh T	3,384
Skowronski L	1,922
Skuta S	1,890
Sloan Y	1,680
Smallboy-Dixon G	1,612
Smid C	1,510
Smillie E	1,612
Smith C	1,906
Smith M	2,329
Snowden-Malo K	1,484
Soltys A	2,785
Sonnenberg K	2,676
Sparkes S	6,072
Stamp S	2,651
Stang I	2,831
Stanley B	1,392
Stefura M	1,019
Stephenson M	1,300
Stewart I	1,622
Stoesz M	1,327
Stolz C	1,564
Stoyko S	1,667
Strudwick M	1,103
Stuart M	1,659
Stupar-Roberge W	3,207
Summers P	2,343
Swanson A	1,908
Syroid D	1,881
Tadese D	1,821
Tataryn J	1,248
Taylor M	2,707
Taylor T	1,108
Tedrick C	2,411
Thibert M	2,564
Thompson V	1,785
Thurmeier C	2,638
Tilander D	2,814
Timm N	1,696
Timmer C	1,417
Tinordi K	1,612
Town of High Level	6,850
Trinden Enterprises Ltd	6,983
Trottier T	1,811
Turner W	3,569
Turple J	2,837
Twa B	2,066

Payments of claims against the Crown—continued

(in dollars)

Description and payee	Amount
Uhryn S	2,904
Unger I	1,670
Van Bommel T	2,817
Vanderloon K	1,981
Vanzalen S	2,549
Veltri P	2,137
Verhey D	1,950
Vidéotron Ltd	1,229
Wade C	1,000
Waraich V	2,815
Wasilenko T	1,844
Watkins J	1,318
Wedow L	2,310
Weston A	1,575
Wielenga L	1,819
Wood C	2,508
Woods A	2,166
Woods E	1,411
Wright D	1,118
Wruth A	1,969
Yahey K	1,980
Yeung J	1,780
Yoon M	5,027
Zackrisson N	2,357
Zinn C	2,732
Zwart C	1,216
Allan Kay in trust for	
Angeltvedt K	1,959
Blanchette S	2,314
Elliott S	1,881
French T	2,147
Hofer D	1,665
Vanderzwaag W	1,864
Comeau's Sealing Driveways for	
Risser T	1,490
Economical Insurance for	
1600003 Alberta Ltd	12,284
Fleetwood Construction Ltd for	
Quiminales R	3,497
Goodyear Canada Inc for	
Stone K	1,135
Kay Mahoney Koustov Law in trust for	
Matthiessen J	2,872
Lakeland Towing for	
Chambers K	3,020
Manitoba Public Insurance for	
Harman R	1,877
Oil Country Towing for	
Bandurka E	2,588
RW Riverside Properties for	
Westcott R	2,325
Saskatchewan Government Insurance for	
Potts J	5,107
Scott's Autobody & Repair Ltd for	
Coles J	3,410
SGI Canada Insurance Services Ltd for	
MacKay R	40,982
Signature Site Services Inc for	
Redstone Enterprises Ltd	3,165
Tires on the Run for	
O'Hara C	1,204
Wawanesa Insurance for	
Rebsomen J	1,739
Zee's Towing for	
Favel S	1,825
Payments under \$1,000 (153)	68,213
	2,334,258

Payments of claims against the Crown—concluded

(in dollars)

Description and payee	Amount
Settlements subject to publication exemption	
Names withheld (304)	19,323,794
	22,033,948
Public Services and Procurement	
Department of Public Works and Government Services	
Compensation for financial loss due to administrative error—Public Service Superannuation	
Laroche M	81,216
Settlement of claim for lost profit	
Fasken Martineau DuMoulin LLP in trust for Chantier Davie Canada Inc & Wartsila Canada Inc	5,426,954
Settlement of claim for personal injuries and damages to personal property	
Walker S	5,712
Settlement of class action for legal cost	
RavenLaw LLP	200,000
Payments under \$1,000 (2)	299
	5,714,181
Settlements subject to publication exemption	
Names withheld (15)	1,928,077
	7,642,258
Transport	
Department of Transport	
Compensation for damages following a snow removal activity at the airport	
D'Amours C	1,000
Payment of compensation for costs incurred by a bidder in response to a Transport Canada call for tenders	
Scruton Marine Inc	3,277
Settlement of a claim related to an accident involving a Crown vehicle	
Manitoba Public Insurance for Preteau R	1,648
	5,925
Settlements subject to publication exemption	
Names withheld (12)	1,573,904
	1,579,829
Treasury Board	
Settlement subject to publication exemption	
Name withheld	4,000
Veterans Affairs	
Department of Veterans Affairs	
Settlement of claims related to Manuge Class Action	
Gowling WLG (CANADA)	74,929,140
Klynveld Peat Marwick Goerdeler (KPMG) LLP	2,652,633
Administered by Department of Veterans Affairs	
Names withheld (92,616)	354,031,367
KPMG LLP in trust for class action members	
Names withheld (4,647)	12,539,994
	444,153,134
Settlements subject to publication exemption	
Names withheld (9)	1,560,535
	445,713,669
Other Payments of claims against the Crown	
Settlement of Phoenix-related damages	
Names withheld (1,117)	4,826,920
Settlement subject to a confidentiality agreement ¹	
Name withheld	226,339
	5,053,259
Total	1,908,063,935

¹ Due to a confidentiality agreement associated with this claim, 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
Agriculture and Agri-Food	
Department of Agriculture and Agri-Food	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (4).....	4,000
Canadian Heritage	
Department of Canadian Heritage	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (2).....	269
Canadian Radio-television and Telecommunications Commission	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (3).....	1,500
National Film Board	
Reimbursement of overpayment	
Martin-Smith, A.....	1,555
The National Battlefields Commission	
Ex gratia payment	
Grenon M.....	250
Honorarium or gift for First Nations, Inuit or Métis recipient	
Name withheld.....	500
	750
	4,074
Crown-Indigenous Relations and Northern Affairs	
Department of Crown-Indigenous Relations and Northern Affairs	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (52).....	16,966
Canadian High Arctic Research Station	
Honorarium or gift for First Nations, Inuit or Métis recipient	
Name withheld.....	550
	17,516
Democratic Institutions	
Office of the Chief Electoral Officer	
Honorarium or gift for First Nations, Inuit or Métis recipient	
Name withheld.....	500
Payment under \$100.....	46
	546
Energy and Natural Resources	
Department of Natural Resources	
Honorarium or gift for First Nations, Inuit or Métis recipient	
Name withheld.....	77
Canadian Energy Regulator	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (1,283).....	18,249
Canadian Nuclear Safety Commission	
Honorarium or gift for First Nations, Inuit or Métis recipient	
Name withheld.....	328
Payment under \$100.....	60
	388
Payment subject to publication exemption	
Name withheld.....	10,000
	28,714

Ex gratia payments—continued

(in dollars)

Description and payee	Amount
Environment and Climate Change	
Impact Assessment Agency of Canada	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (12).....	7,226
Payments under \$100 (5).....	166
	<u>7,392</u>
Finance	
Department of Finance	
Honorarium or gift for First Nations, Inuit or Métis recipient	
Name withheld.....	250
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (60).....	13,300
Payments subject to publication exemption	
Names withheld (3).....	20,577
	<u>33,877</u>
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Honorarium or gift for First Nations, Inuit or Métis recipient	
Name withheld.....	1,000
Payments under \$100 (3).....	154
	1,154
Payments subject to publication exemption	
Names withheld (6).....	14,330
	<u>15,484</u>
Health	
Department of Health	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (11).....	165
Canadian Food Inspection Agency	
Payment under \$100.....	28
Payments subject to publication exemption	
Names withheld (8).....	1,870,000
	<u>1,870,193</u>
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
Honorarium or gift for First Nations, Inuit or Métis recipient	
Name withheld.....	313
Payments subject to publication exemption	
Names withheld (3).....	725
	<u>1,038</u>
Indigenous Services	
Department of Indigenous Services	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (4).....	243
Payments under \$100 (3).....	113
	<u>356</u>
Innovation, Science and Industry	
Atlantic Canada Opportunities Agency	
Honorarium or gift for First Nations, Inuit or Métis recipient	
Name withheld.....	500
Department of Western Economic Diversification	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (2).....	900

Ex gratia payments—continued

(in dollars)

Description and payee	Amount
Federal Economic Development Agency for Northern Ontario	
Compensation for time invested in Prosperity and Growth Strategy for Northern Ontario session	
Esquega M.....	150
Pacific Economic Development Agency of Canada	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (2).....	1,000
Statistics Canada	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (2).....	950
	<u>3,500</u>
Justice	
Department of Justice	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (64).....	90,663
National Defence	
Department of National Defence	
Claim for guests of Canadian Armed Forces member for travel to Canadian Armed Forces Recognition Program	
Brett K.....	2,164
Devitt A.....	937
Harris T.....	2,025
Rowland B.....	961
Compensation for legal costs	
Langlois Lawyers LLP.....	100,876
	106,963
Payment subject to publication exemption	
Name withheld.....	6,296
	<u>113,259</u>
Office of the Governor General's Secretary	
Office of the Governor General's Secretary	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (4).....	6,000
Honorariums to panelists at an event	
Gilmore R.....	1,000
Johnson M.....	1,000
LaFlamme L.....	1,000
Nizigama A.....	1,000
Raphaël K.....	1,000
Savard F.....	1,000
Umar A.....	1,000
	<u>13,000</u>
Parks Canada	
Parks Canada Agency	
Compensation for legal fees	
Poulsom C.....	240
Compensation for removal of cabins on unauthorized property	
Anderson D.....	50,000
	50,240
Payment subject to publication exemption	
Name withheld.....	126,000
	<u>176,240</u>
Parliament	
House of Commons	
Compensation for damage to personal property	
Hawkes J.....	230
Senate	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (9).....	3,850
Payments under \$100 (2).....	87
	<u>3,937</u>

Ex gratia payments—concluded

(in dollars)

Description and payee	Amount
Payment subject to publication exemption	
Name withheld	3,057
	<u>7,224</u>
Privy Council	
Privy Council Office	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (2).....	750
	<u>750</u>
Public Safety	
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	
Payment under \$100.....	31
Correctional Service of Canada	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Name withheld (6).....	1,777
Payments under \$100 (7).....	600
	<u>2,377</u>
Office of the Commissioner of Official Languages	
Payment under \$100.....	34
Royal Canadian Mounted Police	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (7).....	4,900
	<u>7,342</u>
Public Services and Procurement	
Department of Public Works and Government Services	
Ex Gratia payment	
City of Ottawa	1,697,509
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (9).....	7,325
Payments under \$100 (8).....	413
	<u>1,705,247</u>
Transport	
Department of Transport	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (30).....	21,700
Payments under \$100 (7).....	335
	<u>22,035</u>
Treasury Board	
Treasury Board Secretariat	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (11).....	7,520
	<u>7,520</u>
Veterans Affairs	
Department of Veterans Affairs	
Honorariums or gifts for First Nations, Inuit or Métis recipients	
Names withheld (5).....	3,504
Total	<u><u>4,133,724</u></u>

Court awards

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

Court awards

(in dollars)

Description and payee	Amount
Crown-Indigenous Relations and Northern Affairs	
Department of Crown-Indigenous Relations and Northern Affairs	
<i>Authority—Court of Appeal for Ontario</i>	
<i>C69830</i>	
Award for costs related to disbursements, interest and all applicable taxes	
Olthuis Kleer Townshend LLP in trust for	
Chippewas of Nawash First Nation / Saugeen First Nation	200,000
<i>Authority—Federal Court</i>	
<i>T-589-23</i>	
Award for legal costs	
Metis Settlements General Council	120,000
JFK Law LLP in trust for	
Fort McKay Métis Nation Association	120,000
<i>T-1417-18</i>	
Award for legal costs of Indian Boarding Homes Class Action	
Dionne Schulze s.e.n.c.	7,515,169
Klein Lawyers LLP	29,253,024
<i>Authority—Ontario Superior Court of Justice</i>	
<i>CV-18-594281-0000</i>	
Award for costs related to interim court costs and interest	
Blake Cassels & Graydon LLP in trust for	
Six Nations of the Grand River	151,295
Pape Salter Teillet LLP in trust for	
Mississaugas of the Credit First Nation	50,000
<i>00-CV-192059CP</i>	
Award for legal costs	
Stacy R. Tijerina Barrister and Solicitor	10,800
<i>03-CV-253768-CM3</i>	
Award for submission costs	
Chippewas of Saugeen First Nation / Town of South Bruce Peninsula et al	322,180
<i>Authority—Nunavut Court of Justice</i>	
<i>07-19-283-CVC</i>	
Award for legal costs	
Cooper Regal LLP	5,000
<i>Authority—Supreme Court of Canada</i>	
<i>40024</i>	
Award for legal costs	
Ministry of the Attorney General in trust for	
Robinson-Huron and Robinson-Superior First Nations	375,000
<i>40153</i>	
Award for legal costs related to Jim Shot Both Sides litigation	
Blood Tribe Administration Kainaiwa Fund Transfer	2,200,000
	40,322,468
Employment and Workforce Development	
Department of Employment and Social Development	
<i>Authority—Federal Court</i>	
<i>T-2712-22</i>	
Award for legal costs	
RAVENLAW LLP/s.r.l. in trust for	
Holita S	3,500
<i>Authority—Federal Court of Appeal</i>	
<i>A 54-24</i>	
Award for legal costs	
Zhou H	1,000
<i>Authority—Tax Court of Canada</i>	
<i>2023-2374</i>	
Award for legal costs	
Simpson A	500
	5,000

Court awards—continued

(in dollars)

Description and payee	Amount
Environment and Climate Change	
Department of the Environment	
<i>Authority—Federal Court</i>	
<i>T-2284-23</i>	
Award for legal costs	
Dentons Canada LLP in trust for	
Enhance Energy Inc	1,260
<i>T-849-22</i>	
Award for legal costs	
Ecojustice Canada Society in trust for	
Western Canada Wilderness Committee and Sierra Club of British Columbia Foundation	8,900
<i>T-1177-23</i>	
Award for legal costs	
Ecojustice Canada Society in trust for	
Western Canada Wilderness Committee	8,000
	<u>18,160</u>
Impact Assessment Agency of Canada	
<i>Authority—Federal Court</i>	
<i>T-1367-21</i>	
Award for legal costs	
Gowling WLG (Canada) LLP in trust for	
Piikani Nation	9,000
	<u>27,160</u>
Finance	
Department of Finance	
<i>Authority—Federal Court</i>	
<i>T-2018-22</i>	
Award for legal costs	
Meyer Housewares Canada Inc	4,930
Financial Transactions and Reports Analysis Centre of Canada	
<i>Authority—Federal Court</i>	
<i>T-2021-23</i>	
Award for legal costs	
Blake, Cassels & Graydon LLP in trust for	
Norwich Real Estate Services Inc	7,500
	<u>12,430</u>
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
<i>Authority—Court of Quebec</i>	
<i>110-73-000046-213 Event 2021-08419</i>	
Award for legal costs	
Papageorges S.	680
<i>Authority—Federal Court</i>	
<i>T-2356-22</i>	
Award for legal costs	
Cox & Palmer in trust for	
Mombourquette J	8,000
<i>T-263-23</i>	
Award for legal costs	
Cox & Palmer in trust for	
Robinson D	8,000
	<u>16,680</u>
Health	
Department of Health	
<i>Authority—Court of Appeal of Québec</i>	
<i>500-09-029316-213 (500-17-109270-192)</i>	
Award for legal costs	
Fasken Martineau DuMoulin LLP in trust for	
Avir Pharma Inc, Bayer Inc, Boehringer Ingelheim (Canada) Ltd, Janssen Canada Inc, Merck Canada Inc, Servier Canada Inc,	
Theratechnologies Inc	15

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Federal Court	
<i>T-1178-23</i>	
Award for legal costs	
McCarthy Tetrault LLP in trust for	
Bayer Inc, Regeneron Pharmaceuticals Inc	1,700
<i>T-1881-23</i>	
Award for legal costs	
Hameed Law Barristers & Solicitors in trust for	
Lance J, Davenport W J	6,860
	8,575
Canadian Institutes of Health Research	
Authority—Federal Court	
<i>T-1155-23</i>	
Award for legal costs	
Dickinson P	650
Patented Medicine Prices Review Board	
Authority—Federal Court of Appeal	
<i>A-61-24</i>	
Award for legal costs	
Galderma Canada Inc	20,000
	<u>29,225</u>
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
Authority—Federal Court	
<i>IMM-1387-23</i>	
Award for legal costs	
McCrea Immigration Law LLP in trust for	
He Y	2,000
<i>IMM-13322-23</i>	
Award for legal costs	
Community Legal Services of Ottawa in trust for	
Amawla A, Amawla F	2,500
<i>IMM-9774-21</i>	
Award for legal costs	
Paransothy K	2,500
<i>IMM-1407-22</i>	
Award for legal costs	
Downtown Legal Services in trust for	
Abdulahad S	3,000
<i>IMM-8585-22</i>	
Award for legal costs	
Downtown Legal Services in trust for	
Mamut K	3,000
<i>IMM-9741-22</i>	
Award for legal costs	
Jared Will & Associates in trust for	
Gichura M N	2,500
<i>IMM-16511-23</i>	
Award for legal costs	
Lee & Company in trust for	
Stojiljkovic D	3,000
<i>T-1272-22 & DES-7-23</i>	
Award for legal costs	
Lorne Waldman Professional Corporation in trust for	
Jahazi M	3,250
<i>IMM-14092-23</i>	
Award for legal costs	
Koltun Law Professional Corporation in trust for	
Eugene-Akhere I J	3,000
<i>IMM-10872-22</i>	
Award for legal costs	
Sharma Harsanyi Professional Law Corporation in trust for	
Toor I S	500

Court awards—continued

(in dollars)

Description and payee	Amount
<i>T-492-23</i>	
Award for legal costs	
Hatoum A	100
Authority—Ontario Superior Court of Justice	
<i>CV-21-67419-0000</i>	
Award for legal costs	
Sujit Choudhry Professional Corporation in trust for	
Bjorkquist S A, Burgess G, Chandler P, Chandler P, Kenyon E, Kenyon M, Kenyon R, Kovacs A, Maruyama V, Roy Brooke D,	
Setterfield T, Setterfield T, Warelis D, Warelis W	61,064
	<u>86,414</u>
Payment subject to publication exemption	
Name withheld	500
	<u>86,914</u>
Indigenous Services	
Department of Indigenous Services	
Authority—Federal Court	
<i>T-1625-23</i>	
Award for administration costs	
Gordon Scott Campbell in trust for	
Schofer W	3,000
<i>T-1937-22</i>	
Award for class action legal costs	
CA2 Inc	30,603
<i>T-1207-23</i>	
Award for class action legal costs	
CA2 Inc	198,766
<i>T-1673-19</i>	
Award for class action fees and disbursements	
Scotiastrust.....	5,417,091
	<u>5,649,460</u>
Justice	
Department of Justice	
Authority—Federal Court	
<i>T-225-24</i>	
Award for legal costs	
Walsh J E.....	90
Office of the Commissioner for Federal Judicial Affairs	
Authority—Federal Court	
<i>T-429-00</i>	
Award for pension benefits	
Corbett M C.....	62,370
Payment subject to publication exemption	
Name withheld	300
	<u>62,760</u>
National Defence	
Department of National Defence	
Authority—Federal Court	
<i>T-662-24</i>	
Award for legal costs	
Wiome E.....	4,500
<i>T-1436-24</i>	
Award for legal costs	
Ekhlas F.....	2,000
<i>T-2278-24</i>	
Award for legal costs	
Gardner R	2,500
<i>T-1358-18</i>	
Award for Logan Class Action	
The Manufacturers Life Insurance Company (Manulife) in trust for	
Names withheld (7,315)	3,910,170

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Superior Court of Justice	
SC-23-00165437-00	
Award for legal costs	
Lyle A	100
Authority—Superior Court of Québec	
200-06-000038-037	
Award for Spieser Class Action	
Names withheld (111).....	1,397,247
	5,316,517
Payment subject to publication exemption	
Name withheld	1,065
	5,317,582
National Revenue	
Canada Revenue Agency	
Authority—Court of King's Bench of Alberta	
1501-01439	
Tax related award	
Jenson Shawa Solomon Duguid Hawkes LLP in trust for	
Grenon J T	4,363
2503 02176	
Tax related award	
Richards D L	2,000
Authority—Federal Court	
T-12-22	
Award for costs	
RavenLaw LLP in trust for	
Tyler K.....	3,964
T-1412-22, T-1413-22	
Award for costs	
Vetrici G.....	150
T-1572-23	
Award for costs	
RavenLaw LLP in trust for	
Brown K	3,000
T-1804-24	
Award for costs	
Morum A	1,000
T-2084-23	
Award for costs	
Fournier M-I.....	334
T-2423-23	
Award for costs	
Gillespie K.....	2,500
T-857-23	
Award for costs	
Construction Gauthier Entrepreneur Général Inc	2,581
T-1915-22	
Tax related award	
Nutter H L	300
T-2474-24	
Tax related award	
Virgen M A	250
T-2707-23	
Tax related award	
Davies Ward Phillips and Vineberg LLP in trust for	
Hillcore Financial Corporation.....	2,160
T-582-23	
Tax related award	
Chad S R	12,421
T-958-23	
Tax related award	
Merali M.....	120

Court awards—continued

(in dollars)

Description and payee	Amount
Authority—Ontario Superior Court of Justice	
<i>CV16-2099</i>	
Tax related award	
McKenzie Lake Lawyers LLP in trust for The Evans (2009) Family Trust	18,098
Authority—Supreme Court of Canada	
<i>41252</i>	
Tax related award	
EY Law LLP in trust for 3295940 Canada Inc	1,102
Authority—Tax Court of Canada	
<i>2017-1901(IT)G</i>	
Tax related award	
Thorsteinssons LLP in trust for Emergis Inc	71,086
<i>2017-689(GST)G</i>	
Tax related award	
A-Supreme Nursing & Home Care Services Inc	29,252
<i>2018-677(IT)G</i>	
Tax related award	
Makki Law in trust for Canafriac Inc	37,250
<i>2019-2997(IT)G</i>	
Tax related award	
Starnino Mostovac LLP in trust for Paquet S	7,974
<i>2019-2998(IT)G</i>	
Tax related award	
Starnino Mostovac LLP in trust for 4527976 Canada Inc	7,974
<i>2019-3217(IT)G, 2019-3215(IT)G</i>	
Tax related award	
Felesky Flynn LLP in trust for Fuhr T	38,244
<i>2019-3595(IT)G</i>	
Tax related award	
Aird and Berlis LLP in trust for Lloyd G	10,000
<i>2019-4226(IT)G</i>	
Tax related award	
Fijal B	19,171
<i>2019-670(IT)G</i>	
Tax related award	
Thorsteinssons LLP in trust for Active Asset Management Inc	183,309
<i>2019-894(IT)G, 2021-1471(IT)G</i>	
Tax related award	
Crease Harman LLP in trust for Vortex Energy Services Ltd	1,000
<i>2020-281(IT)APP</i>	
Tax related award	
Morrow Z	200
<i>2020-88(IT)G</i>	
Tax related award	
Biletsky D	400
<i>2021-1139(GST)G</i>	
Tax related award	
Beitel Tax Law in trust for Nicosia P	9,943
<i>2021-1983(IT)I</i>	
Tax related award	
Astle K C L	2,036
<i>2021-2483(IT)G</i>	
Tax related award	
Schnier P	500

Court awards—continued

(in dollars)

Description and payee	Amount
2021-370(IT)G	
Tax related award	
Rudolph G R.....	19,250
2022-2390(GST)I	
Tax related award	
Koutorjevskii N.....	700
2022-2702(IT)G	
Tax related award	
Torys LLP in trust for	
Bank of Nova Scotia.....	700
2023-2244(IT)G	
Tax related award	
Roy B.....	250
2023-419(IT)I	
Tax related award	
Jenkins R.....	100
2023-692(IT)G	
Tax related award	
Davies Ward Phillips and Vineberg LLP in trust for	
Levinson S.....	1,000
2024-1743(CPP)	
Tax related award	
CompuCorps Mentoring Inc.....	500
2024-1997(IT)G	
Tax related award	
Amesse S.....	250
2024-2026(IT)APP	
Tax related award	
Sontag J.....	1,500
2024-2158(CPP), 2024-2163(EI)	
Tax related award	
Guerra P.....	500
2024-412(EI)	
Tax related award	
Barkhouse A J.....	330
2024-510(IT)G	
Tax related award	
Zhang B.....	1,000
	498,762
Payments subject to publication exemption	
Names withheld (10).....	1,708,551
	<u>2,207,313</u>
Public Safety	
Department of Public Safety and Emergency Preparedness	
Authority—Federal Court	
T-961-23	
Award for legal costs	
Indigenous Police Chiefs of Ontario.....	5,000
Canada Border Services Agency	
Authority—Federal Court	
15411-23	
Award for legal costs	
Jared Will & Associates in trust for	
Chirum M O.....	3,500
IMM-18210-24	
Award for legal costs	
Lawgical Law Corporation in trust for	
Sanchez J E V.....	1,500
T-175-23	
Award for legal costs	
Andruszkiewicz V.....	750

Court awards—continued

(in dollars)

Description and payee	Amount
<i>T-228-23</i>	
Award for legal costs	
RavenLaw LLP in trust for	
Marentette C	3,500
<i>T-917-21</i>	
Award for legal costs	
Akme Poultry, Butter & Eggs Distributors Inc.....	4,500
Authority—Ontario Superior Court of Justice	
<i>CV-23-00708719-0000</i>	
Award for legal costs	
Miguna M.....	1,500
	15,250
Correctional Service of Canada	
Authority—Ontario Superior Court of Justice	
<i>CV-15-53262500-CP</i>	
Award for damages	
Epiq Class Action Services Canada Inc in trust for	
Federal Administrative Segregation Class Actions members	
Names withheld (2,294).....	15,858,279
Parole Board of Canada	
Authority—Federal Court	
<i>T-1010-24</i>	
Award for legal costs	
Juker, G. F.	500
Royal Canadian Mounted Police	
Authority—Court of King's Bench of Alberta	
<i>1203 04197</i>	
Award for personal injury	
Kubitz Law in trust for	
Artindale-Eeles C.....	220,000
Authority—Federal Court	
<i>T-1012-23</i>	
Award for legal costs	
Goldblatt Partners LLP in trust for	
Montminy H.....	4,500
<i>T-1199-24</i>	
Award for legal costs	
Atwood D, Mintoff L.....	500
Authority—Ontario Superior Court of Justice	
<i>SC-23-00000039-0000</i>	
Award for legal costs	
Lavoie P	375
Authority—Supreme Court of British Columbia	
<i>S055295</i>	
Award for damages	
Emond J.....	45,650
<i>S198647</i>	
Award for personal injury	
Degen B.....	4,486
<i>SM187550</i>	
Award for personal injury	
Stanley T Cope Personal Law Corporation in trust for	
Roberts J	182,973
	458,484
Payments subject to publication exemption	
Names withheld (8)	22,459
	<u>16,359,972</u>

Court awards—continued

(in dollars)

Description and payee	Amount
Public Services and Procurement	
Department of Public Works and Government Services	
<i>Authority—Federal Court</i>	
<i>T-125-23</i>	
Award for costs	
RavenLaw LLP in trust for Miller M.....	6,000
<i>Authority—Ontario Superior Court of Justice</i>	
<i>CV-22-0000913-0000</i>	
Award for costs	
Dentons Canada LLP in trust for Campbell Drug Store Ltd	20,000
<i>SC-23-163988</i>	
Award for lease dispute	
Noticia LLP	2,980
<i>Authority—Superior Court of Quebec</i>	
<i>550-17-007284-134</i>	
Award for damages	
Dani Ann Robichaud, Avocate inc in trust for David S. Laflamme Construction Inc	1,418,186
	<u>1,447,166</u>
Transport	
Department of Transport	
<i>Authority—Federal Court</i>	
<i>T-947-23</i>	
Award for legal costs	
Adams H.....	5,408
<i>Authority—Canadian Human Rights Tribunal</i>	
<i>T2660/3621 - CHRT</i>	
Award for legal costs	
Lévesque Labadie Avocats Inc in trust for Houle G.....	544,587
	<u>549,995</u>
Treasury Board	
Treasury Board Secretariat	
<i>Authority—Federal Court</i>	
<i>T-482-23</i>	
Award for costs	
Brown D	100
Veterans Affairs	
Department of Veterans Affairs	
<i>Authority—Federal Court</i>	
<i>T-1581-24</i>	
Award for legal costs	
Hameed Law in Trust Pettipas C	1,260
<i>A-12-24</i>	
Award for legal costs	
Dmitrienko A.....	1,000
<i>T-2573-23</i>	
Award for legal costs	
Borden Ladner Gervais LLP in trust for Pelletier J	5,737
<i>T-2443-23</i>	
Award for legal costs	
Borden Ladner Gervais LLP in trust for Christie F	5,589

Court awards—concluded

(in dollars)

Description and payee	Amount
<i>T-2903-24</i>	
Award for legal costs	
Bonin J-L.....	50
	13,636
Total.....	72,107,861

Section 9

Public Accounts of Canada

2024–2025

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	–	–	–	<i>4,906</i>	–
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	–	–	–	–	<i>113</i>
2014 Canada–British Columbia Avian Influenza Assistance Initiative	–	–	<i>750</i>	–	–
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	–	–	<i>783</i>	–	–
2016 Canada–Saskatchewan Bovine Tuberculosis Assistance Initiative	–	–	<i>590</i>	–	–
2017 Canada–British Columbia Wildfires Recovery Initiative	–	–	–	–	–

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	1,176	-	1,176	-	-	-	1,176
-	-	-	-	-	-	-	-	-	-
-	-	-	-	105	105	-	-	-	105
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,399	1,399	-	-	-	1,399
-	-	-	-	-	-	-	-	-	-
-	-	-	-	793	793	-	-	-	793
-	-	-	-	-	-	-	-	-	-
-	6,948	-	-	-	6,948	-	-	-	6,948
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	4,906	-	-	-	4,906
-	-	-	-	-	-	-	-	-	-
-	67,428	141,359	22,538	-	231,377	-	-	-	231,377
-	-	-	-	-	-	-	-	-	-
222	-	-	-	-	222	-	-	-	222
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	113	-	-	-	113
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	750	-	-	-	750
-	-	-	-	-	-	-	-	-	-
-	-	-	-	408	408	-	-	-	408
-	-	-	-	-	-	-	-	-	-
-	2,340	-	-	-	2,340	-	-	-	2,340
-	-	-	-	-	-	-	-	-	-
-	-	-	8,211	-	8,211	-	-	-	8,211
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	783	-	-	-	783
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	590	-	-	-	590
-	-	-	-	-	-	-	-	-	-
-	-	63	-	-	63	-	-	-	63
-	-	-	-	-	-	-	-	-	-
-	-	-	-	5,782	5,782	-	-	-	5,782

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
2017 Canada-Quebec Agricultural Producers assistance with the extraordinary cost incurred by hailstorms initiative.....	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	6,487
2018 British Columbia Bovine Tuberculosis Initiative	-	-	-	-	-
	-	-	-	-	-
2018 Canada-British Columbia Wildfires Recovery Initiative	-	-	-	-	-
	-	-	-	-	-
2021 Drought and Wildfires	-	-	-	-	-
	-	-	-	-	-
2022 Bees Ontario Manitoba Alberta	-	-	-	-	4
	-	-	-	-	-
2022 Ontario Grape	-	-	-	-	-
	-	-	-	-	-
Agricultural Disaster Relief program.....	-	-	-	-	-
	-	-	-	-	-
	-	-	-	150	-
AgriInsurance—Contributions.....	141	20,767	2,913	2,877	61,864
	149	17,725	2,227	2,766	54,580
AgriInvest Kickstart program—Contributions.....	5,759	240,115	38,962	89,974	1,129,684
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	92,514
AgriInvest program—Contributions	-	-	-	-	25,864
	-	-	-	-	25,515
	-	-	-	-	396,235
AgriInvest program—Grants	51	1,250	688	937	-
	59	1,266	767	1,039	-
	1,449	29,243	18,191	21,530	16,812
AgriStability—Contributions	-	2,366	-	-	69,389
	-	968	-	-	57,671
	1,653	92,055	25,870	63,263	1,266,951
AgriStability—Grants	288	-	5,546	7,666	-
	(16)	-	856	2,332	-
	9,763	-	84,377	55,817	-
British Columbia Cariboo Flooding Initiative.....	-	-	-	-	-
	-	-	-	-	-
British Columbia Flood Recovery Program.....	-	-	-	-	-
	-	-	-	-	-
Canada-Manitoba Feed and Transportation Assistance Initiative.....	-	-	-	-	-
	-	-	-	-	-
Cattle Set-Aside Program	-	-	-	-	-
	-	-	-	-	-
Drought and Wildfires	-	-	-	-	-
	-	-	-	-	-

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	6,487	-	-	-	6,487
-	-	-	-	-	-	-	-	-	-
-	-	-	-	274	274	-	-	-	274
-	-	-	-	-	-	-	-	-	-
-	-	-	-	839	839	-	-	-	839
-	-	-	(71)	-	(71)	-	-	-	(71)
-	(1,588)	-	(233)	371	(1,450)	-	-	-	(1,450)
2,323	54,204	166,700	212,773	7,570	443,574	-	-	-	443,574
(3)	(21)	2	-	-	(22)	-	-	-	(22)
1,453	2,107	357	2,103	-	6,020	-	-	-	6,020
1,450	2,085	359	2,103	-	5,997	-	-	-	5,997
(4)	-	-	-	-	(4)	-	-	-	(4)
3,930	-	-	-	-	3,930	-	-	-	3,930
3,926	-	-	-	-	3,926	-	-	-	3,926
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	150	-	-	-	150
87,197	146,705	492,779	406,798	42,417	1,264,458	-	-	-	1,264,458
92,701	180,541	442,484	390,663	26,429	1,210,265	-	-	-	1,210,265
1,939,865	2,525,089	6,933,856	5,598,208	500,346	19,001,858	-	-	-	19,001,858 ^(a)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	92,514	-	-	-	92,514
-	-	-	-	-	25,864	-	-	-	25,864
-	-	-	-	-	25,515	-	-	-	25,515
-	-	-	-	-	396,235	-	-	-	396,235
31,155	22,442	61,000	43,801	3,963	165,287	-	-	-	165,287
30,247	21,396	57,778	45,583	4,082	162,217	-	-	2	162,219
560,294	395,740	1,004,564	734,305	87,757	2,869,885	-	2	25	2,869,912 ^(a)
47,625	-	112,456	38,882	52,539	323,257	-	-	-	323,257
56,431	-	205,188	53,126	21,102	394,486	-	-	-	394,486
1,530,218	587,386	2,378,994	1,899,318	452,899	8,298,607	-	-	124	8,298,731 ^(a)
-	84,225	(52)	-	(1)	97,672	-	-	9	97,681
-	86,597	(312)	-	(1)	89,456	-	-	-	89,456
-	664,962	29,492	1	2,175	846,587	-	-	63	846,650 ^(a)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	257	257	-	-	-	257
-	-	-	-	167	167	-	-	-	167
-	-	-	-	213	213	-	-	-	213
-	-	-	-	32,233	32,233	-	-	-	32,233
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	6,102	-	-	-	6,102	-	-	-	6,102
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,900	854	3,765	16,983	-	23,502	-	-	-	23,502
-	-	2,591	218	314	3,123	-	-	-	3,123
-	-	53,052	98,800	18,120	169,972	-	-	-	169,972
-	-	55,642	99,018	18,434	173,094	-	-	-	173,094

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Farm Income Program (FIP) Direct Payments—Grants.....	–	–	–	–	–
	102	1,069	902	813	–
Hog Recovery Program.....	–	–	–	–	–
	–	257	–	25	12,970
New Brunswick Potato.....	–	–	–	3,855	–
	–	–	–	3,855	–
Payments in connection with the <i>Farm Income Protection Act</i> — Safety Net Companion programs.....	–	–	–	–	–
	10,745	15,015	13,004	5,626	518,004
Prairie Excess Moisture Initiative (PEMI).....	–	–	–	–	–
	–	–	–	–	–
Prince Edward Island Fall Harvest Recovery Initiative.....	–	–	–	–	–
	–	9,199	–	–	–
Quebec Horticulture.....	–	–	–	–	5,942
	–	–	–	–	5,942
Sustainable Canadian Agricultural Partnership—Cost Shared Programs.....	3,979	4,038	4,148	4,136	19,700
	3,614	4,205	4,108	3,922	28,740
	7,592	8,244	8,255	8,058	48,440
Sustainable Canadian Agricultural Partnership—Livestock Price Insurance.....	–	88	85	85	–
	–	88	85	85	–
Sustainable Canadian Agricultural Partnership—Resilient Agricultural Landscape Program.....	755	521	581	417	18,600
	559	300	719	–	–
	1,314	821	1,300	417	18,600
Transitional Industry Support program (TISP) Cattle Payments—Grants.....	–	–	–	–	–
	387	4,509	3,991	3,675	4,000
Total ministry.....	5,214	29,030	13,961	19,973	201,359
	4,365	24,464	8,677	10,059	166,506
	38,764	400,615	197,060	258,194	3,516,808
Canadian Heritage					
Department of Canadian Heritage					
Canada Arts Presentation Fund.....	–	–	–	–	–
	120	–	–	–	–
	2,460	–	–	–	–
Official Languages in Education and Services.....	7,838	6,205	21,120	41,221	85,853
	8,154	5,876	19,608	38,906	73,171
	185,730	151,557	415,067	1,207,253	3,794,218
Sport Support Program.....	413	357	418	401	818
	413	357	418	401	818
	9,571	8,544	11,219	10,011	21,950
Total ministry.....	8,251	6,562	21,538	41,622	86,671
	8,687	6,233	20,026	39,307	73,989
	197,761	160,101	426,286	1,217,264	3,816,168
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing.....	–	–	–	–	32,774
	–	–	–	–	31,168
	–	–	–	–	457,550

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
22,600	14,354	25,801	64,003	5,020	134,664	-	-	7	134,671
-	-	-	-	-	-	-	-	-	-
783	-	-	436	-	14,471	-	-	-	14,471
-	-	-	-	-	3,855	-	-	-	3,855
-	-	-	-	-	3,855	-	-	-	3,855
-	-	-	-	-	-	-	-	-	-
248,516	38,604	45,996	190,826	62,001	1,148,337	340	-	416	1,149,093
-	-	-	-	-	-	-	-	-	-
-	25,284	151,600	10,774	-	187,658	-	-	-	187,658
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	9,199	-	-	-	9,199
-	-	-	-	-	5,942	-	-	-	5,942
-	-	-	-	-	5,942	-	-	-	5,942
64,567	21,493	44,042	49,905	13,825	229,833	689	531	1,000	232,053
43,945	13,539	46,305	46,123	10,532	205,033	775	607	911	207,326
108,512	35,033	90,347	96,028	24,357	434,866	1,464	1,137	1,911	439,378 ^(a)
-	337	429	955	136	2,115	-	-	-	2,115
-	330	448	1,140	135	2,053	-	-	-	2,053
-	667	876	2,095	271	4,167	-	-	-	4,167
4,190	3,196	6,590	6,500	1,658	43,008	99	76	144	43,327
537	1,541	4,326	2,484	1,659	12,125	135	-	151	12,411
4,727	4,737	10,915	8,983	3,317	55,131	234	76	295	55,736
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
95,682	56,246	97,388	248,182	22,849	536,909	-	-	10	536,919
234,727	278,377	719,837	546,988	115,018	2,164,484	788	607	1,153	2,167,032
229,244	304,463	809,626	639,789	82,642	2,279,835	910	607	1,064	2,282,416
4,521,018	4,488,063	11,137,717	9,215,961	1,229,086	35,003,286	2,038	1,215	2,851	35,009,390
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	120	-	-	-	120
-	-	-	-	-	2,460	-	-	-	2,460
156,898	22,806	12,791	34,647	31,709	421,088	7,053	2,124	3,374	433,639
155,673	22,259	17,690	35,826	35,547	412,710	5,647	1,764	3,197	423,318
4,154,913	579,029	392,240	649,692	678,208	12,207,907	95,615	54,658	76,434	12,434,614
1,128	500	477	641	661	5,814	394	416	353	6,977
1,128	500	477	641	661	5,814	494	516	453	7,277
28,487	12,288	11,920	16,573	17,222	147,785	8,808	7,395	8,601	172,589
158,026	23,306	13,268	35,288	32,370	426,902	7,447	2,540	3,727	440,616
156,801	22,759	18,167	36,467	36,208	418,644	6,141	2,280	3,650	430,715
4,183,400	591,317	404,160	666,265	695,430	12,358,152	104,423	62,053	85,035	12,609,663
-	-	-	-	-	32,774	-	-	-	32,774
-	-	-	-	-	31,168	-	-	-	31,168
-	-	-	-	-	457,550	-	-	-	457,550

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Beverly and Kaminuriak Caribou Management Agreement.....	–	–	–	–	–
Canada/British Columbia Information Sharing Protocol (Lands/Resource Info Sharing in Support of Treaty Negotiations).....	–	–	–	–	–
Federal–Provincial Agreement to Present an Offer for funding for Eligibility and Enrollment to Kitselas First Nation	–	–	–	–	–
Federal–Provincial Agreement to Present an Offer for funding for Eligibility and Enrollment to Kitsumkalum First Nation.....	–	–	–	–	–
Federal–Provincial Agreement to Present an Offer for funding for Eligibility and Enrollment to Komoks First Nation.....	–	–	–	–	–
Restoule/Whitesand—Mediation Cost Sharing Agreement	–	–	–	–	–
Tripartite Treaty Negotiations	–	–	–	–	–
Wet'suwet'en Facilitator	–	–	–	–	–
Total ministry	–	–	–	–	32,774
	–	–	–	–	31,168
	–	–	–	–	457,550
Employment and Workforce Development					
Department of Employment and Social Development					
Early Learning and Child Care	83,661	34,536	172,632	143,572	1,586,926
	73,744	30,558	149,955	122,463	1,371,218
	277,248	124,500	579,109	474,117	5,254,560
Improve the death notification process	–	653	1,388	187	–
	–	563	457	107	–
	30	2,124	1,845	1,811	2,482
Interprovincial Computerized Examination Management System	12	12	12	12	12
	11	11	11	11	11
	1,385	1,385	1,385	1,385	1,385
Labour Market Development Agreements	132,482	25,027	84,887	94,821	593,464
	146,352	28,794	100,827	110,536	699,610
	2,243,018	469,563	1,536,254	1,665,879	10,952,214
National School Food Program	2,505	2,182	3,032	2,845	11,556
	–	–	–	–	–
	2,505	2,182	3,032	2,845	11,556
Workforce Development Agreements	9,479	3,104	18,713	14,853	157,440
	12,313	3,973	24,203	19,082	202,887
	102,321	33,557	200,432	152,077	1,557,128
Total ministry	228,139	65,514	280,664	256,290	2,349,398
	232,420	63,899	275,453	252,199	2,273,726
	2,626,507	633,311	2,322,057	2,298,114	17,779,325

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	-	-	50	-	50
-	-	-	-	-	-	-	50	-	50
-	-	-	-	-	-	191	1,373	-	1,564
-	-	-	-	570	570	-	-	-	570
-	-	-	-	467	467	-	-	-	467
-	-	-	-	9,179	9,179	-	-	-	9,179
-	-	-	-	190	190	-	-	-	190
-	-	-	-	-	-	-	-	-	-
-	-	-	-	469	469	-	-	-	469
-	-	-	-	195	195	-	-	-	195
-	-	-	-	-	-	-	-	-	-
-	-	-	-	510	510	-	-	-	510
-	-	-	-	176	176	-	-	-	176
-	-	-	-	158	158	-	-	-	158
-	-	-	-	334	334	-	-	-	334
93	-	-	-	-	93	-	-	-	93
-	-	-	-	-	-	-	-	-	-
146	-	-	-	-	146	-	-	-	146
-	-	-	-	1,829	1,829	-	-	-	1,829
-	-	-	-	1,829	1,829	-	-	-	1,829
-	-	-	-	183,040	183,040	-	-	-	183,040
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	374	374	-	-	-	374 ^(f)
93	-	-	-	2,960	35,827	-	50	-	35,877
-	-	-	-	2,454	33,622	-	50	-	33,672
146	-	-	-	193,906	651,602	191	1,373	-	653,166
2,703,839	309,192	268,247	984,810	869,556	7,156,971	15,786	20,499	14,793	7,208,049
2,310,915	265,327	230,448	830,380	747,986	6,132,994	14,624	18,284	13,289	6,179,191
8,873,895	1,016,643	888,060	3,172,425	2,887,787	23,548,344	62,033	72,218	57,758	23,740,353 ^(a)
540	-	-	-	-	2,768	-	-	-	2,768
100	899	645	-	-	2,771	-	-	-	2,771
3,040	899	2,993	-	-	15,224	-	-	-	15,224 ^(f)
12	12	12	12	12	120	12	12	12	156
11	11	11	11	11	110	11	11	11	143
1,385	1,385	1,385	1,385	1,385	13,850	1,385	1,385	1,385	18,005
641,028	50,529	44,229	167,208	296,142	2,129,817	4,518	3,953	3,467	2,141,755
791,749	63,215	55,365	214,720	339,235	2,550,403	4,262	3,790	4,723	2,563,178 ^(a)
11,251,049	895,803	773,599	2,515,883	5,070,049	37,373,311	72,918	54,281	66,261	37,566,771 ^(a)
18,549	3,807	3,588	7,848	7,388	63,300	2,269	2,292	2,259	70,120
-	-	-	-	-	-	-	-	-	-
18,549	3,807	3,588	7,848	7,388	63,300	2,269	2,292	2,259	70,120
280,320	25,979	21,555	84,991	99,068	715,502	2,899	2,166	2,166	722,733
356,828	33,261	27,642	107,341	126,172	913,702	2,766	2,766	2,766	922,000
2,972,934	269,688	235,292	896,503	1,046,178	7,466,110	23,149	21,909	23,232	7,534,400
3,644,288	389,519	337,631	1,244,869	1,272,166	10,068,478	25,484	28,922	22,697	10,145,581
3,459,603	362,713	314,111	1,152,452	1,213,404	9,599,980	21,663	24,851	20,789	9,667,283
23,120,852	2,188,225	1,904,917	6,594,044	9,012,787	68,480,139	161,754	152,085	150,895	68,944,873

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Energy and Natural Resources					
Department of Natural Resources					
Canada/Newfoundland and Labrador Offshore Petroleum Board	(634)	—	—	—	—
	121	—	—	—	—
	85,634	—	—	—	—
Canada/Nova Scotia Offshore Energy Regulator	—	—	2,890	—	—
	—	—	2,595	—	—
	—	—	51,754	—	—
Flood Hazard Identification and Mapping Program	1,076	300	850	23	3,019
	1,548	243	1,589	—	1,124
	3,158	721	2,624	23	7,026
Total ministry	442	300	3,740	23	3,019
	1,669	243	4,184	—	1,124
	88,792	721	54,378	23	7,026
Environment and Climate Change					
Department of the Environment					
Agreement related to the notification of environmental occurrences	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	—
Canada Agreement Concerning the Monitoring of Water Quality St-Lawrence Basin—Atlantic	—	—	—	—	198
	—	—	—	—	191
	—	—	—	—	1,036
Canada Agreement with Provinces and Territories Concerning the Monitoring of Water Quality	49	255	—	29	—
	64	322	—	47	—
	653	2,652	—	338	1,503
Canada–Quebec Climate Network Expansion Agreement	—	—	—	—	240
	—	—	—	—	240
	—	—	—	—	11,084
Canada–Quebec St-Lawrence Action Plan	—	—	—	—	960
	—	—	—	—	4,272
	—	—	—	—	71,350
Canada-Wide National Air Pollution Surveillance Program	169	282	292	235	2,194
	143	238	246	199	1,851
	1,662	2,771	2,863	2,309	21,518
Ottawa River Regulation	—	—	—	—	187
	—	—	—	—	165
	—	—	—	—	3,625
Pulp and Paper	—	—	—	—	50
	—	—	—	—	50
	—	—	—	—	4,022
SARA— <i>Species at Risk Act</i>	—	—	—	—	—
	—	—	—	—	—
	—	—	—	—	5,342
Wastewater system effluent regulation	—	—	—	19	—
	—	—	—	37	—
	—	—	—	56	—
Water Quantity Survey Agreement	553	54	171	366	1,020
	561	40	128	421	464
	11,679	1,126	3,922	7,489	35,418
Wetland mapping	52	69	—	52	—
	—	—	—	—	—
	52	110	50	112	—
Canada Water Agency					
Canada/Quebec Climate S-Lawrence Action Plan	—	—	—	—	1,971
	—	—	—	—	—
	—	—	—	—	—

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	(634)	-	-	-	(634)
-	-	-	-	-	121	-	-	-	121
-	-	-	-	-	85,634	-	-	-	85,634
-	-	-	-	-	2,890	-	-	-	2,890
-	-	-	-	-	2,595	-	-	-	2,595
-	-	-	-	-	51,754	-	-	-	51,754
1,406	750	1,314	1,132	2,130	12,000	704	163	950	13,817
3,143	680	930	822	4,030	14,109	503	600	991	16,203
7,687	2,150	2,820	2,319	6,660	35,188	1,430	763	2,026	39,407
1,406	750	1,314	1,132	2,130	14,256	704	163	950	16,073
3,143	680	930	822	4,030	16,825	503	600	991	18,919
7,687	2,150	2,820	2,319	6,660	172,576	1,430	763	2,026	176,795
104	14	14	126	90	348	-	-	7	355
100	13	13	64	87	277	-	-	7	284
734	98	98	539	636	2,105	23	-	49	2,177
-	-	-	-	-	198	-	-	-	198
-	-	-	-	-	191	-	-	-	191
-	-	-	-	-	1,036	-	-	-	1,036
-	-	-	-	-	333	-	-	-	333
-	-	-	-	-	433	-	-	-	433
-	-	-	-	-	5,146	317	-	-	5,463
-	-	-	-	-	240	-	-	-	240
-	-	-	-	-	240	-	-	-	240
-	-	-	-	-	11,084	-	-	-	11,084
-	-	-	-	-	960	-	-	-	960
-	-	-	-	-	4,272	-	-	-	4,272
-	-	-	-	-	71,350	-	-	-	71,350
3,333	358	320	913	1,233	9,329	51	17	17	9,414
2,812	302	270	771	1,041	7,873	43	14	14	7,944
32,693	3,509	3,140	8,958	12,098	91,521	454	151	151	92,277
187	-	-	-	-	374	-	-	-	374
165	-	-	-	-	330	-	-	-	330
3,625	-	-	-	-	7,250	-	-	-	7,250
-	-	-	-	-	50	-	-	-	50
-	-	-	-	-	50	-	-	-	50
-	-	-	-	273	4,295	-	-	-	4,295
35	-	-	-	48	83	-	-	-	83
-	-	-	-	-	-	-	-	-	-
75	-	-	-	549	5,966	224	150	201	6,541
-	20	-	-	-	39	-	-	-	39
-	20	-	-	-	57	-	-	-	57
-	41	-	-	-	97	-	-	-	97
2,417	1,457	1,953	3,404	3,376	14,771	964	-	1,632	17,367
2,220	1,645	2,535	1,486	4,895	14,395	1,500	-	1,483	17,378
64,724	28,182	34,857	51,400	40,122	278,919	16,275	-	9,631	304,825
-	100	-	-	75	348	-	-	275	623
-	100	-	-	-	100	-	-	-	100
-	200	-	-	75	599	-	-	275	874
-	-	-	-	-	1,971	-	-	-	1,971
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

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.....	-	-	-	-	450
	-	-	-	-	433
	-	-	-	-	7,168
Total ministry	823	660	463	701	7,270
	768	600	374	704	7,666
	14,046	6,659	6,835	10,304	162,066
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Annual Fisheries Production Data and Supplemental Price Information for Commercial Fisheries in British Columbia.....					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Atlantic Fisheries Fund (AFF).....	10,870	3,097	15,025	17,826	-
	14,339	3,101	12,262	13,079	84
	75,931	23,055	84,668	67,055	84
British Columbia Flood Recovery	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
British Columbia Department of Fisheries and Oceans Aquaculture Alternative Technologies agreement.....	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
British Columbia's Fisheries and Aquaculture Sector, 2022 edition.....	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
British Columbia Salmon Restoration and Innovation Funds	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Canada–Quebec Agreement on the St-Lawrence.....	-	-	-	-	2,992
	-	-	-	-	3,280
	-	-	-	-	24,622
Carnation Creek Fish-Forestry Interaction Project.....	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Cumulative Impact Monitoring Program (Northwest Territories).....	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Delivery of Department of Fisheries and Oceans Programs by Government of Nunavut, Department of the Environment within and immediately adjacent to Nunavut	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Fish Habitat Management System for Yukon Placer Mining	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Fish Health Diagnostic Services.....	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Government of Nunavut Participation in Marine Planning and Conservation	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Kudz Ze Kayah (KZK) Mine Project.....	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Operation of the Allico Hatchery in Maple Ridge (British Columbia).....	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	450	-	-	-	450
-	-	-	-	-	433	-	-	-	433
-	-	-	-	-	7,168	-	-	-	7,168 ^(a)
6,076	1,949	2,287	4,443	4,822	29,494	1,015	17	1,931	32,457
5,297	2,080	2,818	2,321	6,023	28,651	1,543	14	1,504	31,712
101,851	32,030	38,095	60,897	53,753	486,536	17,293	301	10,307	514,437
-	-	-	-	62	62	-	-	-	62
-	-	-	-	62	62	-	-	-	62
-	-	-	-	365	365	-	-	-	365
-	-	-	-	-	46,818	-	-	-	46,818
-	-	-	-	282	43,147	12	-	-	43,159
-	-	-	-	637	251,430	35	-	-	251,465
-	-	-	-	-	-	-	-	-	-
-	-	-	-	500	500	-	-	-	500
-	-	-	-	750	750	-	-	-	750
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	50	50	-	-	-	50 ^(f)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	25	25	-	-	-	25 ^(f)
-	-	-	-	33,212	33,212	-	-	-	33,212
-	-	-	-	50,202	50,202	-	-	-	50,202
-	-	-	-	155,107	155,107	-	-	-	155,107
-	-	-	-	-	2,992	-	-	-	2,992
-	-	-	-	-	3,280	-	-	-	3,280
-	-	-	-	-	24,622	-	-	-	24,622
-	-	-	-	75	75	-	-	-	75
-	-	-	-	85	85	-	-	-	85 ^(a)
-	-	-	-	487	487	-	-	-	487 ^(a)
-	-	-	-	-	-	227	-	-	227
-	-	-	-	-	-	605	-	-	605
-	-	-	-	-	-	3,709	-	-	3,709
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	150	-	150
-	-	-	-	-	-	-	450	-	450
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	105	105 ^(a)
-	-	-	-	-	-	-	-	420	420 ^{(a)(f)}
-	-	-	-	182	182	-	-	-	182
-	-	-	-	149	149	-	-	-	149
-	-	-	-	1,205	1,205	-	-	-	1,205
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	864	-	864
-	-	-	-	-	-	-	1,213	-	1,213
-	-	-	-	-	-	-	-	36	36
-	-	-	-	-	-	-	-	30	30 ^(a)
-	-	-	-	-	-	-	-	66	66 ^(a)
-	-	-	-	25	25	-	-	-	25
-	-	-	-	25	25	-	-	-	25
-	-	-	-	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
Prince Edward Island Aquaculture Leasing Program.....	–	361	–	–	–
	–	378	–	–	–
Pygmy Whitefish and Deepwater Sculpin Survey Saskatchewan	–	5,000	–	–	–
	–	–	–	–	–
Quebec Fisheries Fund (QFF).....	–	–	–	–	5,657
	–	–	–	–	4,712
Respecting Priority Species at Risk (2021–2022) (#1).....	–	–	–	–	22,388
	–	–	–	–	–
Respecting Priority Species at Risk (2022–2023) #1 (British Columbia).....	–	–	–	–	–
	–	–	–	–	–
Respecting Priority Species at Risk (2022–2023) #1 (Yukon)	–	–	–	–	–
	–	–	–	–	–
Respecting Priority Species at Risk (2023–2024) #1	–	–	–	–	–
	–	–	–	–	–
Respecting Priority Species at Risk (2024–2025) (British Columbia)	–	–	–	–	–
	–	–	–	–	–
Respecting Priority Species at Risk (2024–2025) (Yukon).....	–	–	–	–	–
	–	–	–	–	–
Skeena River Tyee Test Fishery	–	–	–	–	–
	–	–	–	–	–
Species at Risk (Ontario).....	–	–	–	–	–
	–	–	–	–	–
Statistical Management of Commercial Fisheries in Quebec	–	–	–	–	67
	–	–	–	–	53
Survey of freshwater recreational fishing in British Columbia	–	–	–	–	1,298
	–	–	–	–	–
Upper St. Lawrence River American Eel Monitoring	–	–	–	–	–
	–	–	–	–	–
Vessel support for baseline surveys of biota in Canadian Arctic ports and near Nunavut communities (GN#1).....	–	–	–	–	–
	–	–	–	–	–
Total ministry	10,870	3,458	15,025	17,826	8,716
	14,339	3,479	12,262	13,079	8,129
	<i>75,931</i>	<i>28,055</i>	<i>84,668</i>	<i>67,055</i>	<i>48,392</i>
Health					
Department of Health					
Canada–Quebec Agreement on the St-Lawrence	–	–	–	–	5
	–	–	–	–	1
	–	–	–	–	44
Public Health Agency of Canada					
Canada–Quebec Agreement on the St-Lawrence	–	–	–	–	5
	–	–	–	–	37
	–	–	–	–	196

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	361	-	-	-	361
-	-	-	-	-	378	-	-	-	378 ^(a)
-	-	-	-	-	5,000	-	-	-	5,000 ^(a)
-	-	-	-	-	-	-	-	-	-
-	-	25	-	-	25	-	-	-	25
-	-	25	-	-	25	-	-	-	25 ^(f)
-	-	-	-	-	5,657	-	-	-	5,657
-	-	-	-	-	4,712	-	-	-	4,712
-	-	-	-	-	22,388	-	-	-	22,388
-	-	-	-	-	-	-	-	-	-
-	-	-	-	430	430	-	-	-	430
-	-	-	-	-	-	-	-	-	-
-	-	-	-	410	410	-	-	-	410
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	100	100 ^(f)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	499	499	-	-	-	499
-	-	-	-	499	499	-	-	-	499
-	-	-	-	331	331	-	-	-	331
-	-	-	-	-	-	-	-	-	-
-	-	-	-	331	331	-	-	-	331
-	-	-	-	-	-	-	-	50	50
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	50	50
-	-	-	-	326	326	-	-	-	326
-	-	-	-	307	307	-	-	-	307
-	-	-	-	931	931	-	-	-	931
16	-	-	-	-	16	-	-	-	16
16	-	-	-	-	16	-	-	-	16
428	-	-	-	-	428	-	-	-	428
-	-	-	-	-	67	-	-	-	67
-	-	-	-	-	53	-	-	-	53
-	-	-	-	-	1,298	-	-	-	1,298
-	-	-	-	177	177	-	-	-	177
-	-	-	-	177	177	-	-	-	177
-	-	-	-	419	419	-	-	-	419
60	-	-	-	-	60	-	-	-	60
-	-	-	-	-	-	-	-	-	-
60	-	-	-	-	60	-	-	-	60
-	-	-	-	-	-	-	500	-	500
-	-	-	-	-	-	-	500	-	500
-	-	-	-	-	-	-	2,069	-	2,069
76	-	-	-	34,390	90,361	227	500	86	91,174
16	-	25	-	52,288	103,617	617	1,514	135	105,883
488	-	25	-	161,871	466,485	3,744	3,732	636	474,597
-	-	-	-	-	5	-	-	-	5
-	-	-	-	-	1	-	-	-	1
-	-	-	-	-	44	-	-	-	44
-	-	-	-	-	5	-	-	-	5
-	-	-	-	-	37	-	-	-	37
-	-	-	-	-	196	-	-	-	196

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Payments for proof of vaccination pursuant to the <i>Economic and Fiscal Update Implementation Act, 2021</i>	–	–	–	–	–
	12,314	10,730	–	13,508	–
	<i>12,314</i>	<i>10,730</i>	<i>14,410</i>	<i>13,508</i>	<i>48,246</i>
Total ministry	–	–	–	–	10
	12,314	10,730	–	13,508	38
	<i>12,314</i>	<i>10,730</i>	<i>14,410</i>	<i>13,508</i>	<i>48,486</i>
Housing, Infrastructure and Communities					
Department of Housing, Infrastructure and Communities					
Clean Water and Wastewater Fund	–	–	–	–	6,867
	–	–	–	–	–
	–	–	–	–	6,867
Investing in Canada Infrastructure Program	73,413	56,174	60,025	89,877	258,216
	–	–	–	–	–
	<i>73,413</i>	<i>56,174</i>	<i>60,025</i>	<i>89,877</i>	<i>258,216</i>
New Building Canada Fund—Provincial-Territorial Infrastructure Component— Small Communities Fund	–	–	1,869	426	8,886
	–	–	–	–	–
	–	–	1,869	426	8,886
Public Transit Infrastructure Fund	–	–	–	–	101
	–	–	–	–	–
	–	–	–	–	101
Office of Infrastructure of Canada					
Active Transportation Fund—Grants	–	–	–	50	100
	–	–	–	–	50
	–	–	–	50	150
Building Canada Fund—Communities Component	–	–	–	–	–
	–	–	–	–	2,753
	–	–	–	–	329,707
Building Canada Fund—Major Infrastructure Component	–	–	–	–	–
	2,250	–	–	–	42,018
	<i>73,533</i>	<i>13,156</i>	<i>198,248</i>	<i>15,990</i>	<i>1,291,847</i>
Canada Strategic Infrastructure Fund	–	–	–	–	–
	–	–	–	–	–
	99,550	20,230	105,500	362,100	943,397
Clean Water and Wastewater Fund	–	–	–	–	–
	–	–	–	–	1,858
	66,250	44,224	82,800	77,008	306,856
Disaster Mitigation and Adaptation Fund	–	–	–	307	–
	5,281	–	486	2,785	40,029
	7,966	–	10,521	5,667	52,829
Green and Inclusive Community Buildings Program—Contributions	–	586	110	–	–
	2,080	–	15,680	–	3,950
	<i>2,080</i>	<i>586</i>	<i>18,165</i>	–	<i>5,333</i>
Green Infrastructure Fund	–	–	–	–	–
	–	–	–	–	–
	–	64,653	–	–	48,219
Investing in Canada Infrastructure Program	108	–	–	–	52
	59,409	68,477	55,881	79,813	223,684
	<i>180,163</i>	<i>245,126</i>	<i>216,135</i>	<i>206,471</i>	<i>945,136</i>
New Building Canada Fund—National Infrastructure Component	–	–	–	–	–
	–	–	–	3,415	66,115
	–	–	–	68,300	259,110
New Building Canada Fund—Provincial-Territorial Infrastructure Component— National and Regional Projects	–	–	–	–	–
	7,241	11,022	50,426	29,486	237,881
	<i>289,339</i>	<i>138,052</i>	<i>296,496</i>	<i>235,467</i>	<i>601,863</i>

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
75,901	–	–	–	–	75,901	–	–	–	75,901
–	16,151	15,244	–	–	67,947	–	10,175	–	78,122
75,901	16,151	15,244	29,748	33,179	269,431	10,202	10,175	10,191	299,999 ^(f)
75,901	–	–	–	–	75,911	–	–	–	75,911
–	16,151	15,244	–	–	67,985	–	10,175	–	78,160
75,901	16,151	15,244	29,748	33,179	269,671	10,202	10,175	10,191	300,239
–	–	–	–	753	7,620	–	–	–	7,620
–	–	–	–	–	–	–	–	–	–
–	–	–	–	753	7,620	–	–	–	7,620
340,189	132,546	122,369	460,142	776,625	2,369,576	42,820	21,229	48,714	2,482,339
–	–	–	–	–	–	–	–	–	–
340,189	132,546	122,369	460,142	776,625	2,369,576	42,820	21,229	48,714	2,482,339
8,567	–	246	6,026	590	26,610	3,721	1,975	7,368	39,674
–	–	–	–	–	–	–	–	–	–
8,567	–	246	6,026	590	26,610	3,721	1,975	7,368	39,674
801	–	–	–	–	902	–	–	–	902
–	–	–	–	–	–	–	–	–	–
801	–	–	–	–	902	–	–	–	902
50	–	–	–	–	200	–	–	–	200
–	–	–	–	–	50	–	–	–	50
50	–	–	–	–	250	–	–	–	250
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	2,753	–	–	–	2,753
337,419	40,771	97,653	–	–	805,550	–	–	–	805,550
–	–	–	–	–	–	–	–	–	–
85,464	–	–	1,840	506	132,078	–	–	–	132,078
1,150,175	113,463	136,392	698,078	689,530	4,380,412	–	–	–	4,380,412
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
710,623	363,787	92,700	300,000	285,000	3,282,887	65,000	40,000	39,936	3,427,823
–	–	–	–	–	–	–	–	–	–
1,380	–	–	979	4,066	8,283	–	107	–	8,390
507,820	85,691	87,957	181,749	218,074	1,658,429	47,967	37,193	46,003	1,789,592
–	7,790	30	–	1,479	9,606	2,738	–	–	12,344
721	–	–	18,211	12,894	80,407	13,514	–	–	93,921
9,629	7,790	30	31,502	34,402	160,336	16,253	–	–	176,589
8,286	–	3,618	–	–	12,600	–	–	–	12,600
19,950	10,807	–	7,022	24,561	84,050	–	24,200	–	108,250
28,235	15,347	3,618	7,033	24,561	104,958	–	24,200	–	129,158
–	–	–	–	–	–	–	–	–	–
2,053	–	–	–	–	2,053	–	–	–	2,053
218,233	9,900	–	–	180,000	521,005	–	–	71,000	592,005
201	625	1,069	–	4,346	6,401	–	1,262	–	7,663
440,386	91,507	160,568	371,274	379,376	1,930,375	25,208	29,799	53,376	2,038,758
1,340,718	196,218	367,366	867,327	1,230,563	5,795,223	143,004	62,758	228,541	6,229,526
–	–	–	–	–	–	–	–	–	–
–	–	–	39,070	14,843	123,443	–	–	7,309	130,752
–	–	–	433,225	296,870	1,057,505	–	–	24,766	1,082,271
–	2,660	–	14,362	11,045	28,067	–	–	–	28,067
376,821	42,831	17,720	123,510	94,422	991,360	–	1,444	–	992,804
1,853,834	349,800	355,500	738,178	755,629	5,614,158	72,000	79,391	–	5,765,549

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
New Building Canada Fund—Provincial-Territorial Infrastructure Component - Small Communities Fund	—	—	—	—	1,536
	1,263	—	1,309	1,193	7,754
	31,378	7,797	37,401	37,990	145,794
Public Transit Infrastructure Fund	—	—	—	—	4,952
	3,025	635	31,555	8,580	604,683
Rural Transit Solutions Fund—Grants	—	—	—	—	50
	—	—	—	—	50
Toronto Waterfront Revitalization Initiative.....	—	—	—	—	—
	—	—	—	—	—
Zero Emission Transit Fund	—	—	—	—	—
	—	—	—	—	—
Total ministry	73,521	56,760	62,004	90,660	280,760
	77,524	79,499	123,782	116,692	638,708
	826,697	590,633	1,058,715	1,107,926	5,809,044
Indigenous Services					
Department of Indigenous Services					
Cost-sharing for Contributions to Mental Wellness teams for First Nations Communities in Ontario.....					
	—	—	—	—	—
	—	—	—	—	—
Emergency Management Assistance	—	—	—	—	—
	—	—	—	—	—
Flood Protection.....	—	—	—	—	—
	—	—	—	—	—
Forest Protection	—	—	—	—	1,220
	—	—	—	—	1,220
	—	—	—	—	8,414
Medical Air Transportation to Innu and Inuit Communities on the Labrador Coast.....	2,494	—	—	—	—
	1,600	—	—	—	—
	13,251	—	—	—	—
Northern Flood Agreement.....	—	—	—	—	—
	—	—	—	—	—
Roads on Reserves	—	—	—	—	—
	—	—	—	—	—
Social Services	—	—	—	—	—
	—	—	—	—	—
Total ministry	2,494	—	—	—	1,220
	1,600	—	—	—	1,220
	13,251	—	—	—	8,414
Innovation, Science and Industry					
Department of Western Economic Diversification					
Promoting Access to Public Transportation for Vulnerable Canadians in the Wake of Greyhound Canada's 2018 Service Reductions.....					
	—	—	—	—	—
	—	—	—	—	—

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	–	–	–	–	1,536	–	–	–	1,536
25,696	–	1,486	1,767	409	40,877	18,452	1,368	17,416	78,113
226,079	46,077	41,254	79,006	100,787	753,563	157,605	85,735	221,967	1,218,870
–	–	–	–	–	4,952	–	–	–	4,952
–	–	–	–	–	12,616	–	–	–	12,616
1,400,367	65,923	28,390	344,551	420,600	2,908,309	254	–	785	2,909,348
–	–	–	–	–	50	–	–	–	50
–	–	–	–	–	–	–	–	–	–
–	–	–	–	50	100	–	–	–	100
–	–	–	–	–	–	–	–	–	–
16,583	–	–	–	–	16,583	–	–	–	16,583
345,749	–	–	–	–	345,749	–	–	–	345,749
180	–	–	–	718	898	–	–	–	898
–	–	–	–	180	180	–	–	–	180
180	–	–	–	897	1,077	–	–	–	1,077
358,274	143,621	127,332	480,530	795,556	2,469,018	49,279	24,466	56,082	2,598,845
969,054	145,145	179,774	563,673	531,257	3,425,108	57,174	56,918	78,101	3,617,301
8,478,668	1,427,313	1,333,475	4,146,817	5,014,931	29,794,219	548,624	352,481	689,080	31,384,404
–	6,089	–	–	–	6,089	–	–	–	6,089
–	–	–	–	–	–	–	–	–	–
33,371	6,089	–	–	–	39,460	–	–	–	39,460
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	2,060	–	–	2,060
–	–	–	–	–	–	–	–	–	–
681	–	–	–	–	681	–	–	–	681
–	–	–	–	–	1,220	–	–	–	1,220
–	5,628	–	–	–	6,848	–	–	–	6,848
–	36,186	11,545	–	–	56,145	–	–	–	56,145
–	–	–	–	–	2,494	–	–	–	2,494
–	–	–	–	–	1,600	–	–	–	1,600
–	–	–	–	–	13,251	–	–	–	13,251
–	15	–	–	–	15	–	–	–	15
–	17	–	–	–	17	–	–	–	17
–	95	–	–	–	95	–	–	–	95
19,646	7,717	–	–	–	27,363	–	–	–	27,363
8,599	–	–	–	–	8,599	–	–	–	8,599
68,460	27,520	–	–	–	95,980	–	–	–	95,980
362,228	–	–	–	–	362,228	–	–	–	362,228
332,989	–	–	–	–	332,989	–	–	–	332,989
2,376,994	–	–	3,071	–	2,380,065	–	–	373	2,380,438
381,874	13,821	–	–	–	399,409	–	–	–	399,409
341,588	5,645	–	–	–	350,053	–	–	–	350,053
2,479,506	69,890	11,545	3,071	–	2,585,677	2,060	–	373	2,588,110
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	1,619	1,619	–	–	–	1,619

Federal-provincial shared-cost programs—continued

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Atlantic Canada Opportunities Agency					
Atlantic Canada Tourism Partnership	–	4,494	–	–	–
	–	3,217	–	–	–
	–	27,996	–	–	–
Atlantic Trade and Investment Growth Agreement.....	541	324	1,190	1,190	–
	471	282	1,035	1,035	–
	3,524	2,114	7,752	7,752	–
Canadian Space Agency					
Canada–Quebec Agreement on the St-Lawrence.....	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	944
Total ministry	541	4,818	1,190	1,190	–
	471	3,499	1,035	1,035	–
	3,524	30,110	7,752	7,752	944
Justice					
Department of Justice					
Contributions for Access to Justice Services to the Territories (being Legal Aid, Indigenous Courtwork and Public Legal Education and Information Services).....	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Contributions to the provinces and territories in support of youth justice services.....	4,886	1,833	5,831	4,549	34,879
	4,886	1,833	5,831	4,549	34,879
	184,635	72,461	221,517	173,586	1,300,626
Contributions to the provinces and territories in support of youth justice services— Intensive Rehabilitative Custody and Supervision Program.....	285	322	380	400	–
	238	376	447	400	–
	6,215	7,350	12,080	8,034	10,299
Contributions to the provinces to assist in the operation of criminal legal aid.....	3,710	651	6,215	3,752	38,869
	3,405	612	5,737	3,510	36,019
	83,974	15,439	150,416	87,956	977,498
Contributions to the provinces to assist in the operation of immigration and refugee legal aid	55	–	–	–	13,500
	–	–	–	–	11,900
	165	–	596	–	68,948
Contributions to the provinces under the Indigenous Courtwork Program.....	–	63	433	305	1,540
	–	60	386	–	1,465
	2,936	370	4,804	305	26,341
Total ministry	8,936	2,869	12,859	9,006	88,788
	8,529	2,881	12,401	8,459	84,263
	277,925	95,620	389,413	269,881	2,383,712
Public Safety					
Department of Public Safety and Emergency Preparedness					
Disaster Financial Assistance Arrangement (DFAA).....	210	6,170	90,021	15,684	31,543
	23,316	45,000	25,000	11,159	–
	220,438	76,945	193,802	246,378	1,516,007
First Nation Policing Program	51	18	851	622	98,351
	–	–	769	669	77,579
	1,396	1,038	26,331	12,915	916,839
Funding for First Nation and Inuit policing facilities	–	–	–	–	5,643
	–	–	–	–	7,500
	–	7	210	–	41,316
Grants to National Flagging System	57	52	63	61	167
	57	52	63	61	167
	747	676	821	789	2,140
Correctional Service of Canada					
General Training Offered to Adults in Federal Correctional Institutions	–	–	–	–	4,343
	–	–	–	–	3,885
	–	–	–	–	31,320

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
-	-	-	-	-	4,494	-	-	-	4,494
-	-	-	-	-	3,217	-	-	-	3,217
-	-	-	-	-	27,996	-	-	-	27,996
-	-	-	-	-	3,245	-	-	-	3,245
-	-	-	-	-	2,823	-	-	-	2,823
-	-	-	-	-	21,142	-	-	-	21,142
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	944	-	-	-	944
-	-	-	-	-	7,739	-	-	-	7,739
-	-	-	-	-	6,040	-	-	-	6,040
-	-	-	-	1,619	51,701	-	-	-	51,701
-	-	-	-	-	-	4,454	5,188	2,629	12,271
-	-	-	-	-	-	4,101	4,682	2,413	11,196
-	-	-	-	-	-	60,226	59,975	33,478	153,679
65,342	8,313	8,224	22,707	21,743	178,307	2,893	2,431	1,343	184,974
65,342	7,481	8,224	22,707	21,743	177,475	2,893	2,431	1,343	184,142
2,340,054	234,267	271,998	609,280	747,221	6,155,645	131,864	42,617	44,840	6,374,966
2,303	2,640	3,097	1,409	544	11,380	309	300	300	12,289
2,310	2,305	2,869	1,560	567	11,072	367	335	375	12,149
34,649	25,602	30,760	27,204	20,248	182,441	6,368	8,045	6,259	203,113
76,848	13,000	12,153	30,242	27,388	212,828	-	-	-	212,828
70,707	11,518	10,728	26,690	24,902	193,828	-	-	-	193,828
1,943,341	206,938	177,800	444,230	551,658	4,639,250	24,435	-	7,605	4,671,290
-	-	-	3,479	-	17,034	-	-	-	17,034
-	-	-	975	-	12,875	-	-	-	12,875
144,889	2,951	-	12,589	15,303	245,441	-	-	-	245,441
2,868	540	960	2,866	2,311	11,886	-	-	54	11,940
2,968	540	960	3,153	2,194	11,726	20	-	44	11,790
50,221	17,367	23,609	54,320	51,680	231,953	6,891	65	2,575	241,484
147,361	24,493	24,434	60,703	51,986	431,435	7,656	7,919	4,326	451,336
141,327	21,844	22,781	55,085	49,406	406,976	7,381	7,448	4,175	425,980
4,513,154	487,125	504,167	1,147,623	1,386,110	11,454,730	229,784	110,702	94,757	11,889,973
-	121,601	-	19,570	35,255	320,054	23,086	-	-	343,140
-	18,412	20,918	8,000	148,818	300,623	99,617	-	8,705	408,945
240,778	1,529,940	809,753	1,724,052	2,951,174	9,509,267	202,866	5,300	22,204	9,739,637
120,289	17,096	5,395	14,595	2,113	259,381	158	-	893	260,432
98,245	17,789	4,006	14,860	2,578	216,495	158	-	953	217,606
1,296,440	185,265	105,432	193,297	85,290	2,824,243	7,225	3,784	19,672	2,854,924
5,738	-	-	3,000	35	14,416	-	-	-	14,416
9,677	-	-	1,736	452	19,365	-	-	-	19,365
45,779	-	3,832	4,736	3,243	99,123	-	-	-	99,123
242	68	66	-	116	892	-	-	-	892
242	68	66	-	116	892	-	-	-	892
3,089	881	848	1,040	1,488	12,519	43	69	43	12,674
-	-	-	-	-	4,343	-	-	-	4,343
-	-	-	-	-	3,885	-	-	-	3,885
-	-	-	-	-	31,320	-	-	-	31,320

Federal-provincial shared-cost programs—concluded

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Post-Secondary Education	–	–	–	–	195
	–	–	–	–	192
	–	–	–	–	574
Royal Canadian Mounted Police					
Canadian Firearms Program	–	250	1,225	975	–
	–	500	2,212	1,950	58,137
	2,255	6,501	28,550	28,900	169,972
Total ministry	318	6,490	92,160	17,342	140,242
	23,373	45,552	28,044	13,839	147,460
	224,836	85,167	249,714	288,982	2,678,168
Public Services and Procurement					
Department of Public Works and Government Services					
Canada–Quebec Agreement on the St-Lawrence	–	–	–	–	28
	–	–	–	–	30
	–	–	–	–	327
Maintenance Costs of Macdonald-Cartier Bridge	–	–	–	–	166
	–	–	–	–	276
	–	–	–	–	12,917
Timiskaming Dam Complex—Ontario dam replacement	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Total ministry	–	–	–	–	194
	–	–	–	–	306
	–	–	–	–	13,244
Transport					
Department of Transport					
Airports Capital Assistance Program	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Canada–Quebec Agreement on the St. Lawrence	–	–	–	–	1
	–	–	–	–	8
	–	–	–	–	342
National Trade Corridors Fund	33	–	5,886	5,277	–
	167	–	94,991	3,972	–
	200	–	108,789	20,451	18,910
Outaouais Road Development	–	–	–	–	94
	–	–	–	–	584
	–	–	–	–	150,443
Rail Safety Improvement Program	–	–	–	–	10,000
	–	–	–	–	179
	–	–	–	2,442	10,531
Road Safety Transfer Payment Program	189	161	220	207	748
	456	285	592	535	2,851
	5,793	4,780	8,096	6,664	24,010
Safety Equipment and Basic Marine Infrastructure for Northern Communities Initiative	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Zero Emission Trucking Program	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Total ministry	222	161	6,106	5,484	10,843
	623	285	95,583	4,507	3,622
	5,993	4,780	116,885	29,557	204,236
Grand total	339,771	176,622	509,710	460,117	3,211,264
	386,682	241,364	581,821	473,388	3,437,925
	4,406,341	2,046,502	4,928,173	5,568,560	36,933,583

(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
-	-	-	-	-	195	-	-	-	195
-	-	-	-	-	192	-	-	-	192
-	-	-	-	-	574	-	-	-	574
13,642	-	784	-	-	16,876	-	-	-	16,876
-	-	-	-	-	62,799	-	-	-	62,799
<i>171,600</i>	<i>2,464</i>	<i>2,974</i>	<i>4,587</i>	<i>27,893</i>	<i>445,696</i>	<i>1,137</i>	-	<i>1,297</i>	<i>448,130</i>
139,911	138,765	6,245	37,165	37,519	616,157	23,244	-	893	640,294
108,164	36,269	24,990	24,596	151,964	604,251	99,775	-	9,658	713,684
<i>1,757,686</i>	<i>1,718,550</i>	<i>922,839</i>	<i>1,927,712</i>	<i>3,069,088</i>	<i>12,922,742</i>	<i>211,271</i>	<i>9,153</i>	<i>43,216</i>	<i>13,186,382</i>
-	-	-	-	-	28	-	-	-	28
-	-	-	-	-	30	-	-	-	30
-	-	-	-	-	327	-	-	-	327
166	-	-	-	-	332	-	-	-	332
276	-	-	-	-	552	-	-	-	552
<i>18,055</i>	-	-	-	-	<i>30,972</i>	-	-	-	<i>30,972</i>
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<i>24,975</i>	-	-	-	-	<i>24,975</i>	-	-	-	<i>24,975</i> ^(f)
166	-	-	-	-	360	-	-	-	360
276	-	-	-	-	582	-	-	-	582
<i>43,030</i>	-	-	-	-	<i>56,274</i>	-	-	-	<i>56,274</i>
-	1,056	-	-	-	1,056	-	1,188	-	2,244
-	7,277	-	-	-	7,277	-	-	-	7,277 ^(a)
-	8,334	-	-	-	8,334	-	1,188	-	9,522
-	-	-	-	-	1	-	-	-	1
-	-	-	-	-	8	-	-	-	8
-	-	-	-	-	342	-	-	-	342
-	-	18,249	-	2,114	31,559	10,932	24,048	85,657	152,196
-	-	11,097	-	7,583	117,810	5,407	46,098	60,962	230,277
-	-	69,099	-	14,420	231,869	27,898	79,793	230,919	570,479
-	-	-	-	-	94	-	-	-	94
-	-	-	-	-	584	-	-	-	584
-	-	-	-	-	150,443	-	-	-	150,443
-	-	47	-	185	10,232	-	-	-	10,232
-	-	10	-	50	239	-	-	-	239
30	409	1,140	40	767	15,359	-	-	-	15,359
1,123	241	228	426	645	4,188	153	-	153	4,494
4,540	700	638	1,555	2,326	14,478	313	-	312	15,103
<i>40,957</i>	<i>8,146</i>	<i>7,967</i>	<i>18,281</i>	<i>17,521</i>	<i>142,215</i>	<i>4,214</i>	<i>250</i>	<i>4,409</i>	<i>151,088</i>
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,534	-	-	1,534
-	-	-	-	-	-	19,850	958	-	20,808
-	-	-	45	229	274	-	-	-	274
-	-	-	-	16	16	-	-	-	16
-	-	-	45	245	290	-	-	-	290
1,123	1,297	18,524	471	3,173	47,404	11,085	25,236	85,810	169,535
4,540	7,977	11,745	1,555	9,975	140,412	7,254	46,098	61,274	255,038
<i>40,987</i>	<i>16,889</i>	<i>78,206</i>	<i>18,366</i>	<i>32,953</i>	<i>548,852</i>	<i>51,962</i>	<i>82,189</i>	<i>235,328</i>	<i>918,331</i>
5,149,302	1,015,898	1,250,872	2,411,589	2,352,090	16,877,235	126,929	90,420	177,655	17,272,239
5,419,053	925,726	1,400,211	2,476,760	2,139,651	17,482,581	202,961	150,555	181,341	18,017,438
<i>49,324,374</i>	<i>11,037,703</i>	<i>16,353,210</i>	<i>23,812,823</i>	<i>20,891,373</i>	<i>175,302,642</i>	<i>1,344,776</i>	<i>786,222</i>	<i>1,324,695</i>	<i>178,758,335</i>

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Section 10

Public Accounts of Canada

2024–2025

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					
Public Inquiry into Foreign Interference in Federal Electoral Processes and Democratic Institutions	–	78,273	2,672,167	16,194,027	18,944,467
<p>This Commission was established by Order in Council (Privy Council (P.C.) 2023-0882 dated September 7, 2023) pursuant to Part I of the <i>Inquiries Act</i>. The mandate is to examine and assess interference by China, Russia and other foreign state or non-state actors, including any potential impacts on the 43rd and 44th general elections at the national and electoral district levels; the flow of information about foreign interference within government and to decision-makers before, during and after those elections; Government's capacity to detect, deter and counter foreign interference; and to make recommendations to better protect federal democratic processes from foreign interference.</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	
Public Inquiry into Foreign Interference in Federal Electoral Processes and Democratic Institutions	
Hogue M-J (Commissioner).....	78,273
Total	78,273

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.....	8	85,725	27,658	75,000	–	188,383
Canadian Heritage						
Canadian Radio-television and Telecommunications Commission.....	1	8,414	–	36,000	–	44,414
Crown-Indigenous Relations and Northern Affairs						
Canadian High Arctic Research Station.....	5	150,598	106,114	4,590	–	261,302
Employment and Workforce Development						
Department of Employment and Social Development	7	19,238	935	75,595	–	95,768
Energy and Natural Resources						
Department of Natural Resources.....	2	102,018	9,238	4,370	–	115,626
Environment and Climate Change						
Department of the Environment	7	49,804	32,368	113,332	–	195,504
Impact Assessment Agency of Canada.....	1	13,643	–	–	–	13,643
Finance						
Department of Finance	1	10,676	–	36,000	–	46,676
Office of the Auditor General.....	3	37,743	10,810	35,343	–	83,896
Office of the Superintendent of Financial Institutions	1	1,250	1,645	–	–	2,895
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	16	216,363	67,692	44,714	2,245	331,014
Global Affairs						
Department of Foreign Affairs, Trade and Development.....	2	–	–	–	112,069	112,069
Health						
Department of Health	4	33,279	8,170	78,570	–	120,019
Canadian Food Inspection Agency	2	32,513	9,670	32,990	–	75,173
Public Health Agency of Canada.....	2	15,997	5,343	49,538	–	70,878
Housing, Infrastructure and Communities						
Department of Housing, Infrastructure and Communities.....	3	27,663	17,950	71,490	–	117,103
Office of Infrastructure of Canada.....	5	18,064	6,481	18,000	–	42,545
Immigration, Refugees and Citizenship						
Immigration and Refugee Board.....	1	–	–	24,521	–	24,521
Indigenous Services						
Department of Indigenous Services	7	375,212	–	21,505	276	396,993
Innovation, Science and Industry						
Department of Industry	8	47,211	–	12,998	758	60,967
Atlantic Canada Opportunities Agency	2	3,149	–	3,575	136	6,860
Copyright Board.....	1	7,800	–	–	–	7,800
Department of Western Economic Diversification	1	4,264	1,131	17,490	–	22,885
Economic Development Agency of Canada for the Regions of Quebec.....	2	28,387	18,050	15,500	–	61,937
Federal Economic Development Agency for Southern Ontario	1	19,408	2,467	–	–	21,875
National Research Council of Canada	4	172,804	–	–	–	172,804
Statistics Canada	2	14,195	1,462	35,490	–	51,147

Education costs—concluded

(in dollars)

Department and agency	Number of employees	Salaries ¹	Travel and living costs	Tuition fees ²	Other expenditures	Total
Justice						
Department of Justice	1	13,730	–	2,766	–	16,496
Office of the Director of Public Prosecutions	1	59,105	–	–	–	59,105
National Defence						
Department of National Defence	488	52,372,295	5,745,443	25,888,344	28,187	84,034,269
National Revenue						
Canada Revenue Agency.....	12	66,950	–	74,297	–	141,247
Parks Canada						
Parks Canada Agency.....	2	28,506	–	22,676	–	51,182
Privy Council						
National Security and Intelligence Review Agency Secretariat	1	41,668	–	–	–	41,668
Public Service Commission	1	3,225	2,478	35,977	–	41,680
Public Safety						
Canada Border Services Agency	5	–	3,959	112,499	–	116,458
Correctional Service of Canada	2	62,731	–	9,973	–	72,704
Royal Canadian Mounted Police	27	116,983	128,886	623,463	–	869,332
Royal Canadian Mounted Police External Review Committee	1	9,913	–	9,459	–	19,372
Public Services and Procurement						
Department of Public Works and Government Services	6	80,503	7,639	50,876	–	139,018
Shared Services Canada	3	35,817	10,504	65,990	–	112,311
Transport						
Department of Transport	35	293,298	146,500	718,490	5,340	1,163,628
Treasury Board						
Treasury Board Secretariat	4	42,217	13,051	72,000	50	127,318
Canada School of Public Service	3	17,802	10,337	64,966	–	93,105
Office of the Public Sector Integrity Commissioner	1	113,257	–	–	–	113,257
Women, Gender Equity and Youth						
Department for Women and Gender Equality.....	1	9,913	2,026	36,000	–	47,939
Total.....	693	54,863,331	6,398,007	28,594,387	149,061	90,004,786

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 2024–2025
Cash and accounts receivable	
Department of Employment and Social Development	
Interest on bank deposits.....	712,410
Department of Finance	
Interest on bank deposits.....	818,087,635
Department of Health	
Interest on bank deposits.....	2,100,042
Total cash and accounts receivable.....	820,900,087
Foreign exchange accounts	
Department of Finance	
International Monetary Fund—Transfer of profits	
Loans.....	21,361,372
Subscriptions.....	172,195,395
International reserves held in the Exchange Fund Account	
Transfer of profits.....	4,149,340,135
Total foreign exchange accounts.....	4,342,896,902
Loans, investments and advances	
Enterprise Crown corporations and other government business enterprises	
Business Development Bank of Canada	
Dividends.....	337,000,000
Interest.....	1,195,063,088
	1,532,063,088
Canada Development Investment Corporation	
Interest.....	748,446,561
Canada Housing Trust—Canada Mortgage Bonds	
Interest.....	731,888,151
Canada Lands Company Limited	
Dividends.....	11,000,000
Canada Mortgage and Housing Corporation	
Dividends.....	145,000,000
Interest.....	620,662,863
	765,662,863
Farm Credit Canada	
Dividends.....	690,000,000
Interest.....	1,478,536,959
	2,168,536,959
Royal Canadian Mint	
Dividends.....	1,000,000

Return on investments—continued

(in dollars)

Description	Amount realized in 2024–2025
Other government business enterprises	
Other than interest	
Department of Transport	
Belledune Port Authority	197,927
Halifax Port Authority	2,804,286
Hamilton-Oshawa Port Authority	2,244,344
Montreal Port Authority	4,913,561
Nanaimo Port Authority	371,437
Port Alberni Port Authority	116,077
Prince Rupert Port Authority	3,616,924
Quebec Port Authority	3,159,269
Saguenay Port Authority	145,832
Saint John Port Authority	1,297,563
Sept-Îles Port Authority	1,591,541
St John's Port Authority	194,883
Thunder Bay Port Authority	95,864
Toronto Port Authority	3,625,115
Trois-Rivières Port Authority	425,125
Vancouver Fraser Port Authority	9,575,857
Windsor Port Authority	48,110
	34,423,715
Total enterprise Crown corporations and other government business enterprises	5,993,021,337
International organizations	
Department of Finance	
International Bank for Reconstruction and Development (World Bank)—Hybrid Capital	
Interest	1,297,424
International Development Association	
Interest	9,823,630
International Monetary Fund—Poverty Reduction and Growth Trust	
Interest	110,453,235
Total International organizations	121,574,289
Other loans, investments and advances	
Department of Agriculture and Agri-Food	
Canadian Dairy Commission—Interest	1,698,574
Unconditionally repayable contributions and Hog Industry Loan Loss Reserve Program	2,436,358
Department of Crown-Indigenous Relations and Northern Affairs	
Inuit loan fund	3,922
Department of Employment and Social Development	
Interest on Canada apprentice loans	6,139
Interest on Canada student loans	14,056,516
Payments received for discounted portion of loans	913,300
Department of Finance	
Federal-provincial fiscal arrangements	58,944
Financial Consumer Agency of Canada	367,553
Financial Transactions and Reports Analysis Centre of Canada	12,354
Optional Services	369,209
Department of Foreign Affairs, Trade and Development	
Canadian Commercial Corporation—Dividends	10,000,000
Interest earned on bank accounts in missions	94,936
Interest on loans and advances to Missions abroad	15,876,493
Interest on loans and advances to personnel posted abroad	363,248
Interest on portfolio investments	441,411
Interest on unconditionally repayable contributions	11,432,931
Department of Indigenous Services	
Indian Economic Development Guaranteed Loans Program	19,200
Reserve Housing Guaranteed Loans Program	56,132
Department of Industry	
Interest on loans receivable	13,472,973

Return on investments—concluded

(in dollars)

Description	Amount realized in 2024–2025
Export Development Canada (Canada Account)	
Canada Emergency Business Account—Interest.....	237,033,865
Development of export trade—Interest.....	78,323,100
Total other loans, investments and advances.....	387,037,158
Total loans, investments and advances	6,501,632,784
Other accounts	
Department of National Defence	
Interest earned from funds on deposit with suppliers/banks	1,092,472
Interest on loans to employees posted abroad	464,804
Security deposit (outside Canada posting)	1,837
Canadian Security Intelligence Service	
Interest on bank deposits.....	16,232
Public Health Agency of Canada	
Interest earned from funds on deposit with supplier.....	2,690,998
Royal Canadian Mounted Police	
Loans and advances to persons posted abroad—Interest.....	969
Total other accounts	4,267,312
Total return on investments	11,669,697,085
Summary	
Dividends	1,194,000,000
Interest	6,097,463,168
Transfer of profits	4,342,896,902
Other	35,337,015
Total.....	11,669,697,085

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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 \$102,181,133) in accordance with the Policies for Ministers' Offices. This table does not include civilian termination benefits and statutory expenditures such as the Minister's salary and motor vehicle allowance, employer contributions to superannuation and certain benefit plans and other items as specified in these policies.

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

Expenditures of ministers' offices

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food					
Ministers of Agriculture and Agri-Food					
The Honourable K Blois.....	March 14, 2025 to March 31, 2025	101,063	3,071	–	–
The Honourable L MacAulay.....	April 1, 2024 to March 14, 2025	1,151,555	137,708	269	1,281
		1,252,618	140,779	269	1,281
Canadian Heritage					
Department of Canadian Heritage					
Minister of Canadian Heritage					
The Honourable P St-Onge	April 1, 2024 to March 14, 2025	1,964,800	82,579	399	3,053
Minister for Women and Gender Equality and Youth—Portfolio of Youth					
The Honourable M Ien	April 1, 2024 to March 14, 2025	122,596	21,836	321	764
Minister of Canadian Culture and Identity, Parks Canada—Canadian Heritage Portfolio					
The Honourable S Guilbeault	March 14, 2025 to March 31, 2025	89,444	–	–	–
Minister of Canadian Culture and Identity, Parks Canada—Official Languages Portfolio					
The Honourable S Guilbeault	March 14, 2025 to March 31, 2025	7,314	–	–	–
Minister of Canadian Culture and Identity, Parks Canada—Sport and Physical Activity Portfolio					
The Honourable S Guilbeault	March 14, 2025 to March 31, 2025	17,704	–	–	–
Minister of Canadian Culture and Identity, Parks Canada—Youth Portfolio					
The Honourable S Guilbeault	March 14, 2025 to March 31, 2025	11,350	–	–	–
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity					
The Honourable K Khera	April 1, 2024 to March 13, 2025	732,474	23,118	225	1,145
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion					
The Honourable K Khera	April 1, 2024 to March 13, 2025	50,160	10,670	104	529
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities					
The Honourable K Khera	April 1, 2024 to March 13, 2025	100,462	10,684	104	529
Ministers of Employment, Workforce Development and Official Languages—Portfolio of Official Languages					
The Honourable G Petitpas Taylor	November 20, 2024 to December 20, 2024	19,059	1,041	11	349
The Honourable R Boissonnault.....	April 1, 2024 to November 20, 2024	181,033	27,377	517	90
Minister of Official Languages and Associate Minister of Public Safety—Portfolio of Official Languages					
The Honourable R Bendayan	December 20, 2024 to March 13, 2025	107,880	4,969	163	–
Minister of Sport and Minister responsible for Prairies Economic Development Canada—Portfolio of Sport					
The Honourable T Duguid.....	December 20, 2024 to March 13, 2025	100,743	15,314	275	1

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
–	–	336	–	–	–	104,470
–	–	150	–	–	–	1,290,963
–	–	486	–	–	–	1,395,433
4,975	–	15	–	–	2,570	2,058,391
335	–	24	–	–	–	145,876
–	–	–	–	–	–	89,444
–	–	–	–	–	–	7,314
–	–	–	–	–	–	17,704
–	–	–	–	–	–	11,350
–	–	112	–	1,742	–	758,816
–	–	52	–	804	–	62,319
–	–	52	–	804	–	112,635
4	–	54	–	57	–	20,575
134	–	377	–	253	–	209,781
–	–	–	–	258	–	113,270
–	–	26	–	171	–	116,530

Expenditures of ministers' offices—continued

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Minister of Sport and Physical Activity— Portfolio of Sport The Honourable C Qualtrough	April 1, 2024 to December 20, 2024	415,307	39,283	18	1,818
		3,920,326	236,871	2,137	8,278
Crown-Indigenous Relations and Northern Affairs					
Department of Crown-Indigenous Relations and Northern Affairs					
Minister of Crown-Indigenous Relations and Northern Affairs					
The Honourable G Anandasangaree	December 20, 2024 to March 31, 2025	795,612	160,089	180	2,833
Minister of Crown-Indigenous Relations The Honourable G Anandasangaree	April 1, 2024 to December 20, 2024	1,068,177	214,065	481	2,871
Minister of Northern Affairs The Honourable D Vandal.....	April 1, 2024 to December 20, 2024	683,670	98,493	240	5,676
		2,547,459	472,647	901	11,380
Employment and Workforce Development					
Department of Employment and Social Development					
Minister of Employment, Workforce Development and Labour					
The Honourable S MacKinnon.....	December 20, 2024 to March 13, 2025	635,276	64,483	591	–
Ministers of Employment, Workforce Development and Official Languages—Portfolio of Employment and Workforce Development					
The Honourable G Petitpas Taylor	November 20, 2024 to December 20, 2024	172,506	3,643	52	1,222
The Honourable R Boissonnault.....	April 1, 2024 to November 20, 2024	1,128,433	95,821	2,204	314
Minister for Women and Gender Equality and Youth—Portfolio of Youth					
The Honourable M Ien	April 1, 2024 to March 14, 2025	122,596	22,200	142	764
Minister of Citizens' Services					
The Honourable T Beech	April 1, 2024 to March 14, 2025	1,063,391	105,919	327	735
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity					
The Honourable K Khera	April 1, 2024 to March 13, 2025	728,403	23,118	225	1,145
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion					
The Honourable K Khera	April 1, 2024 to March 13, 2025	51,879	10,670	104	529
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities					
The Honourable K Khera	April 1, 2024 to March 13, 2025	103,788	10,684	104	529
Minister of Families, Children and Social Development					
The Honourable J Sudds.....	April 1, 2024 to March 14, 2025	1,544,707	143,207	1,497	407
Minister of Jobs and Families—Portfolio of Citizen Services					
The Honourable S MacKinnon.....	March 14, 2025 to March 31, 2025	87,553	–	–	–
Minister of Jobs and Families—Portfolio of Diversity					
The Honourable S MacKinnon.....	March 14, 2025 to March 31, 2025	29,062	–	–	–
Minister of Jobs and Families—Portfolio of Employment Workforce Development and Labour					
The Honourable S MacKinnon.....	March 14, 2025 to March 31, 2025	17,051	177	–	–
Minister of Jobs and Families—Portfolio of Family, Children and Social Development					
The Honourable S MacKinnon.....	March 14, 2025 to March 31, 2025	49,065	–	–	–

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
–	–	44	–	341	–	456,811
5,448	–	756	–	4,430	2,570	4,180,816
–	–	437	–	–	912	960,063
555	–	837	–	–	12	1,286,998
–	–	298	–	–	–	788,377
555	–	1,572	–	–	924	3,035,438
58	–	1,368	–	–	–	701,776
–	–	390	–	–	–	177,813
–	–	1,557	–	832	–	1,229,161
–	–	60	–	6	–	145,768
660	–	–	–	3,143	–	1,174,175
–	–	240	–	1,614	–	754,745
–	–	111	–	745	–	64,038
–	–	111	–	745	–	115,961
500	–	1,835	–	269	–	1,692,422
–	–	–	–	–	–	87,553
–	–	–	–	–	–	29,062
–	–	–	–	–	–	17,228
–	–	–	–	–	–	49,065

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 Jobs and Families—Portfolio of Inclusion					
The Honourable S MacKinnon.....	March 14, 2025 to March 31, 2025	2,097	–	–	–
Minister of Jobs and Families—Portfolio of Persons with Disabilities					
The Honourable S MacKinnon.....	March 14, 2025 to March 31, 2025	4,197	–	–	–
Minister of Jobs and Families—Portfolio of Seniors					
The Honourable S MacKinnon.....	March 14, 2025 to March 31, 2025	17,203	–	–	–
Ministers of Labour and Seniors—Portfolio of Labour					
The Honourable S MacKinnon.....	July 19, 2024 to December 20, 2024	661,291	52,799	864	617
The Honourable S O'Regan.....	April 1, 2024 to July 19, 2024	579,139	47,586	809	–
Ministers of Labour and Seniors—Portfolio of Seniors					
The Honourable S MacKinnon.....	July 19, 2024 to December 20, 2024	77,663	29,275	706	51
The Honourable S O'Regan.....	April 1, 2024 to July 19, 2024	68,525	19,989	311	–
Minister of Seniors					
The Honourable J Thompson	December 20, 2024 to March 13, 2025	297,721	44,710	779	–
		7,441,546	674,281	8,715	6,313
Energy and Natural Resources					
Department of Natural Resources					
Minister of Energy and Natural Resources					
The Honourable J Wilkinson.....	April 1, 2024 to March 31, 2025	1,827,123	159,241	419	1,470
Environment and Climate Change					
Department of the Environment					
Ministers of Environment and Climate Change					
The Honourable T Duguid.....	March 14, 2025 to March 31, 2025	92,813	268	–	–
The Honourable S Guilbeault.....	April 1, 2024 to March 13, 2025	2,353,775	134,715	455	103
		2,446,588	134,983	455	103
Finance					
Department of Finance					
Ministers of Finance					
The Honourable F-P Champagne	March 14, 2025 to March 31, 2025	9,660	1,763	–	–
The Honourable D LeBlanc.....	December 16, 2024 to March 13, 2025	299,110	26,505	927	1,019
The Honourable C Freeland	April 1, 2024 to December 15, 2024	1,683,351	178,070	18,574	25,285
		1,992,121	206,338	19,501	26,304
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Ministers of Fisheries, Oceans and the Canadian Coast Guard					
The Honourable J Thompson	March 14, 2025 to March 31, 2025	33,172	–	–	–
The Honourable D LeBouthillier	April 1, 2024 to March 14, 2025	1,373,849	165,831	–	400
		1,407,021	165,831	–	400
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Minister of Foreign Affairs					
The Honourable M Joly.....	April 1, 2024 to March 13, 2025	2,522,795	122,564	1,671	1,438
Minister of Export Promotion, International Trade and Economic Development					
The Honourable M Ng	April 1, 2024 to March 14, 2025	1,487,851	137,216	4,401	200
Minister of Foreign Affairs and International Development					
The Honourable M Joly.....	March 14, 2025 to March 31, 2025	110,454	–	–	–
Minister of International Development					
The Honourable A Hussen	April 1, 2024 to March 14, 2025	1,375,925	107,838	647	–

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
-	-	-	-	-	-	2,097
-	-	-	-	-	-	4,197
-	-	-	-	-	-	17,203
-	-	967	-	-	6	716,544
-	-	533	-	-	1	628,068
-	-	792	-	-	5	108,492
-	-	193	-	-	1	89,019
-	-	365	-	-	12	343,587
1,218	-	8,522	-	7,354	25	8,147,974
1,590	-	-	-	490	77	1,990,410
-	-	-	-	-	-	93,081
455	-	2,341	-	-	-	2,491,844
455	-	2,341	-	-	-	2,584,925
-	-	-	-	-	-	11,423
132	-	277	-	-	-	327,970
360	-	2,825	-	-	-	1,908,465
492	-	3,102	-	-	-	2,247,858
-	-	-	-	-	-	33,172
-	-	-	-	-	-	1,540,080
-	-	-	-	-	-	1,573,252
-	-	372	-	-	-	2,648,840
80	-	30	-	-	-	1,629,778
-	-	-	-	-	-	110,454
-	-	43	-	-	-	1,484,453

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 International Trade and Intergovernmental Affairs and President of the King's Privy Council for Canada The Honourable D LeBlanc.....	March 14, 2025 to March 31, 2025	101,224	1,714	1,076	–
		5,598,249	369,332	7,795	1,638
Health					
Department of Health					
Ministers of Health					
The Honourable K Khera	March 14, 2025 to March 31, 2025	49,236	–	–	–
The Honourable M Holland.....	April 1, 2024 to March 14, 2025	2,324,099	222,433	–	1,221
Minister of Mental Health and Addictions and Associate Ministers of Health					
The Honourable Y Saks	April 1, 2024 to March 14, 2025	1,106,018	123,502	413	1,909
		3,479,353	345,935	413	3,130
Public Health Agency of Canada					
Minister of Canadian Culture and Identity, Parks Canada					
The Honourable S Guilbeault.....	March 14, 2025 to March 31, 2025	18,011	–	–	–
Minister of Sport					
The Honourable T Duguid.....	December 20, 2024 to March 13, 2025	102,224	15,339	275	1
Minister of Sport and Physical Activity					
The Honourable C Qualtrough	April 1, 2024 to December 20, 2024	415,858	39,678	–	1,818
		536,093	55,017	275	1,819
		4,015,446	400,952	688	4,949
Housing, Infrastructure and Communities					
Department of Housing, Infrastructure and Communities					
Ministers of Housing, Infrastructure and Communities					
The Honourable N Erskine-Smith	December 20, 2024 to March 31, 2025	369,184	61,732	–	370
The Honourable S Fraser.....	April 1, 2024 to December 20, 2024	1,441,696	132,116	2,810	2,176
		1,810,880	193,848	2,810	2,546
Office of Infrastructure of Canada					
Minister of Housing, Infrastructure and Communities					
The Honourable S Fraser.....	April 1, 2024 to December 20, 2024	384,065	45,305	–	2,918
		2,194,945	239,153	2,810	5,464
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Ministers of Immigration, Refugees and Citizenship					
The Honourable R Bendayan	March 14, 2025 to March 31, 2025	88,352	3,401	–	–
The Honourable M Miller	April 1, 2024 to March 14, 2025	2,263,498	193,017	1,057	54
		2,351,850	196,418	1,057	54
Indigenous Services					
Department of Indigenous Services					
Minister of Indigenous Services					
The Honourable P Hajdu	March 14, 2025 to March 31, 2025	1,679,280	211,968	1,200	9,056
Innovation, Science and Industry					
Department of Industry					
Ministers of Innovation, Science and Industry					
The Honourable A Anand	March 14, 2025 to March 31, 2025	98,765	–	–	–
The Honourable F-P Champagne	April 1, 2024 to March 13, 2025	2,234,450	249,835	1,928	703
Minister of Export Promotion, International Trade and Economic Development					
The Honourable M Ng	April 1, 2024 to March 14, 2025	215,000	–	–	–

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
–	–	–	–	–	–	104,014
80	–	445	–	–	–	5,977,539
–	–	–	–	–	–	49,236
–	–	1,672	–	–	2,198	2,551,623
–	–	1,353	–	–	2,301	1,235,496
–	–	3,025	–	–	4,499	3,836,355
–	–	–	–	–	–	18,011
–	–	171	–	–	–	118,010
–	–	8	–	–	–	457,362
–	–	179	–	–	–	593,383
–	–	3,204	–	–	4,499	4,429,738
40	–	161	–	–	–	431,487
135	–	2,240	–	–	–	1,581,173
175	–	2,401	–	–	–	2,012,660
–	–	–	–	–	–	432,288
175	–	2,401	–	–	–	2,444,948
42	–	–	–	–	–	91,795
562	157	361	–	–	313	2,459,019
604	157	361	–	–	313	2,550,814
365	–	1,709	–	–	15,387	1,918,965
–	–	–	–	–	–	98,765
–	98	1,047	–	25	–	2,488,086
–	–	–	–	–	–	215,000

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 Innovation, Science and Industry—Rural Economic Development Portfolio					
The Honourable A Anand	March 14, 2025 to March 31, 2025	6,083	—	—	—
Minister of Innovation, Science and Industry—Small Business Portfolio					
The Honourable A Anand	March 14, 2025 to March 31, 2025	53,003	—	—	—
Minister of Innovation, Science and Industry—Tourism Portfolio					
The Honourable A Anand	March 14, 2025 to March 31, 2025	47,136	—	—	—
Minister of Rural Economic Development and Minister responsible for the Atlantic Canada Opportunities Agency					
The Honourable G Hutchings.....	April 1, 2024 to March 14, 2025	1,183,181	159,662	595	5,530
Minister of Small Business					
The Honourable R Valdez.....	April 1, 2024 to March 13, 2025	1,104,423	110,891	390	462
Ministers of Tourism and Ministers responsible for the Economic Development Agency of Canada for the Regions of Quebec					
The Honourable P St-Onge	February 6, 2025 to March 14, 2025	87,649	138	41	—
The Honourable S Martinez Ferrada	April 1, 2024 to February 6, 2025	929,927	77,618	—	—
		5,959,617	598,144	2,954	6,695
Atlantic Canada Opportunities Agency					
Minister of Innovation, Science and Industry					
The Honourable A Anand	March 14, 2025 to March 31, 2025	15,758	—	—	—
Minister of Rural Economic Development and Minister responsible for the Atlantic Canada Opportunities Agency					
The Honourable G Hutchings.....	April 1, 2024 to March 14, 2025	259,192	29,248	11	1,442
		274,950	29,248	11	1,442
Canadian Northern Economic Development Agency					
Minister of Northern Affairs, Minister responsible for Prairies Economic Development Canada and Minister responsible for the Canadian Northern Economic Development Agency					
The Honourable D Vandal.....	April 1, 2024 to December 20, 2024	198,293	17,189	—	—
Department of Western Economic Diversification					
Minister of Innovation, Science and Industry					
The Honourable A Anand	March 14, 2025 to March 31, 2025	5,002	—	—	—
Ministers responsible for Prairies Economic Development Canada					
The Honourable T Duguid.....	December 20, 2024 to March 13, 2025	50,023	12,419	—	—
The Honourable D Vandal.....	April 1, 2024 to December 20, 2024	131,053	30,929	—	—
		186,078	43,348	—	—
Economic Development Agency of Canada for the Regions of Quebec					
Minister of Tourism and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec					
The Honourable S Martinez Ferrada	April 1, 2024 to February 6, 2025	300,000	35,404	—	—
Federal Economic Development Agency for Northern Ontario					
Minister responsible for the Federal Development Agency for Northern Ontario					
The Honourable P Hajdu.....	April 1, 2024 to March 13, 2025	300,000	—	—	—
Federal Economic Development Agency for Southern Ontario					
Minister of Innovation, Science and Industry					
The Honourable A Anand	March 14, 2025 to March 31, 2025	44,478	3,081	—	—

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
-	-	-	-	-	-	6,083
-	-	-	-	-	-	53,003
-	-	-	-	-	-	47,136
-	-	-	-	-	680	1,349,648
-	-	138	-	-	-	1,216,304
-	-	-	-	-	-	87,828
-	-	-	-	-	(457)	1,007,088
-	98	1,185	-	25	223	6,568,941
-	-	-	-	-	-	15,758
-	-	-	-	-	177	290,070
-	-	-	-	-	177	305,828
-	-	-	-	-	-	215,482
-	-	-	-	-	-	5,002
-	-	-	-	-	-	62,442
-	-	-	-	-	-	161,982
-	-	-	-	-	-	229,426
-	-	-	-	-	-	335,404
-	-	-	-	-	-	300,000
-	-	-	-	-	-	47,559

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)
Ministers responsible for the Federal Economic Development Agency for Southern Ontario					
The Honourable R Sahota	December 20, 2024 to March 14, 2025	233,378	36,819	164	275
The Honourable F Tassi	April 1, 2024 to December 20, 2024	759,200	62,250	959	2,146
		1,037,056	102,150	1,123	2,421
Pacific Economic Development Agency of Canada					
Minister responsible for the Pacific Economic Development Agency of Canada					
The Honourable H S Sajjan	April 1, 2024 to March 14, 2025	344,500	–	–	–
		8,600,494	825,483	4,088	10,558
Justice					
Department of Justice					
Ministers of Justice and Attorneys General of Canada					
The Honourable G Anandasangaree	March 14, 2025 to March 31, 2025	151,263	116	–	–
The Honourable A Virani	April 1, 2024 to March 14, 2025	2,310,087	79,892	78	1,922
		2,461,350	80,008	78	1,922
National Defence					
Department of National Defence					
Minister of National Defence					
The Honourable B Blair	April 1, 2024 to March 31, 2025	2,194,703	91,679	–	2,250
National Revenue					
Canada Revenue Agency					
Ministers of National Revenue					
The Honourable É Brière	December 20, 2024 to March 13, 2025	278,197	3,565	–	435
The Honourable M-C Bibeau	April 1, 2024 to December 20, 2024	979,357	29,687	48	1,695
Minister responsible for the Canada Revenue Agency					
The Honourable É Brière	March 14, 2025 to March 31, 2025	22,359	64	–	–
		1,279,913	33,316	48	2,130
Privy Council					
Privy Council Office					
Prime Ministers					
The Right Honourable M Carney	March 14, 2025 to March 31, 2025	309,677	5,963	–	–
The Right Honourable J Trudeau	April 1, 2024 to March 14, 2025	11,137,418	1,743,772	1,089	100,837
Deputy Prime Minister and Minister of Finance					
The Honourable C Freeland	April 1, 2024 to December 15, 2024	1,353,454	218,062	–	–
Deputy Prime Minister and Minister of Finance—Exempt Staff working in Ministers' Regional Offices ¹					
The Honourable C Freeland	April 1, 2024 to December 15, 2024	977,291	75,190	–	–
Leaders of the Government in the House of Commons					
The Honourable A Kayabaga	March 14, 2025 to March 23, 2025	157,028	–	–	–
The Honourable K Gould	July 31, 2024 to January 23, 2025	894,920	3,229	295	–
The Honourable S MacKinnon	April 1, 2024 to July 18, 2024	573,701	4,491	–	–
Minister of Democratic Institutions					
The Honourable A Kayabaga	March 14, 2025 to March 31, 2025	16,546	–	–	–
Minister of Democratic Institutions and Minister responsible for the Federal Economic Development Agency for Southern Ontario					
The Honourable R Sahota	December 20, 2024 to March 14, 2025	82,729	–	–	–
Minister of Employment, Workforce and Development and Labour and Leader of the Government in the House of Commons					
The Honourable S MacKinnon	December 20, 2024 to March 13, 2025	374,859	469	–	–

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
–	–	637	–	–	–	271,273
–	–	471	–	–	–	825,026
–	–	1,108	–	–	–	1,143,858
–	–	–	–	–	–	344,500
–	98	2,293	–	25	400	9,443,439
–	–	238	–	–	–	151,617
–	–	1,917	–	249	5	2,394,150
–	–	2,155	–	249	5	2,545,767
1,850	–	1,993	–	151	–	2,292,626
–	–	33	–	–	–	282,230
–	–	641	–	93	–	1,011,521
–	–	–	–	–	–	22,423
–	–	674	–	93	–	1,316,174
–	–	3,469	–	–	–	319,109
22,353	2,208	78,259	–	325	–	13,086,261
–	–	–	–	–	–	1,571,516
–	–	232	–	–	–	1,052,713
–	–	–	–	–	–	157,028
–	–	–	–	–	–	898,444
–	–	–	–	–	–	578,192
–	–	–	–	–	–	16,546
–	–	–	–	–	–	82,729
–	–	–	–	–	–	375,328

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 Finance and Intergovernmental Affairs					
The Honourable D LeBlanc.....	December 20, 2024 to March 13, 2025	383,496	21,979	–	–
Minister of International Trade and Intergovernmental Affairs					
The Honourable D LeBlanc.....	March 14, 2025 to March 31, 2025	132,445	4,652	–	90
Minister of International Trade and Intergovernmental Affairs—Exempt Staff working in Ministers' Regional Offices ¹					
The Honourable D LeBlanc.....	March 14, 2025 to March 31, 2025	432,403	25,686	–	–
Minister of Public Safety, Democratic Institutions and Intergovernmental Affairs					
The Honourable D LeBlanc.....	April 1, 2024 to December 20, 2024	1,211,738	67,219	–	874
President of the King's Privy Council for Canada and Minister of Emergency Preparedness and Minister responsible for the Pacific Economic Development Agency of Canada—Portfolio of the President of the King's Privy Council for Canada					
The Honourable H S Sajjan.....	April 1, 2024 to March 13, 2025	624,244	–	–	–
Quebec Lieutenants					
The Honourable S Guilbeault.....	March 14, 2025 to March 31, 2025	19,125	–	–	–
The Honourable J-Y Duclos.....	September 19, 2024 to March 14, 2025	348,826	15,665	184	326
The Honourable P Rodriguez.....	April 1, 2024 to September 19, 2024	685,136	33,495	–	8,698
		19,715,036	2,219,872	1,568	110,825
Public Safety					
Department of Public Safety and Emergency Preparedness					
Minister of Public Safety					
The Honourable D J McGuinty.....	December 20, 2024 to March 13, 2025	475,793	24,771	–	54
Associate Minister of Public Safety					
The Honourable R Bendayan.....	December 20, 2024 to March 13, 2025	62,587	9,188	–	–
Minister of Emergency Preparedness					
The Honourable H S Sajjan.....	April 1, 2024 to March 14, 2025	660,060	225,001	–	–
Minister of Public Safety and Emergency Preparedness					
The Honourable D J McGuinty.....	March 14, 2025 to March 31, 2025	70,436	–	–	–
Minister of Public Safety, Democratic Institutions and Intergovernmental Affairs					
The Honourable D LeBlanc.....	April 1, 2024 to December 20, 2024	1,286,358	104,080	–	1,742
		2,555,234	363,040	–	1,796
Public Services and Procurement					
Department of Public Works and Government Services					
Minister of Public Services and Procurement					
The Honourable J-Y Duclos.....	April 1, 2024 to March 14, 2025	1,988,750	189,703	1,277	26,716
Minister of Government Transformation, Public Services and Procurement					
The Honourable A Ehsassi.....	March 14, 2025 to March 31, 2025	32,353	2,852	–	–
		2,021,103	192,555	1,277	26,716
Transport					
Department of Transport					
Ministers of Transport					
The Honourable A Anand.....	September 19, 2024 to December 20, 2024	405,746	27,240	352	1,689
The Honourable P Rodriguez.....	April 1, 2024 to September 19, 2024	670,648	37,268	1,057	2,768
Ministers of Transport and Internal Trade					
The Honourable C Freeland.....	March 14, 2025 to March 31, 2025	65,242	446	–	264
The Honourable A Anand.....	December 20, 2024 to March 13, 2025	509,934	32,951	148	926
		1,651,570	97,905	1,557	5,647

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
-	-	-	-	-	-	405,475
-	-	-	-	-	-	137,187
-	-	-	-	-	-	458,089
-	-	140	-	1,229	-	1,281,200
103	-	-	-	-	-	624,347
-	-	-	-	-	-	19,125
-	-	179	-	-	-	365,180
-	-	40	-	-	-	727,369
22,456	2,208	82,319	-	1,554	-	22,155,838
-	50	120	-	-	-	500,788
-	-	-	-	-	-	71,775
-	-	-	-	-	-	885,061
-	-	-	-	-	-	70,436
-	-	967	-	-	-	1,393,147
-	50	1,087	-	-	-	2,921,207
-	-	4,333	-	4,318	1,904	2,217,001
-	-	-	-	-	-	35,205
-	-	4,333	-	4,318	1,904	2,252,206
-	-	363	-	531	-	435,921
-	-	100	-	324	-	712,165
-	-	-	-	64	-	66,016
-	-	101	-	187	-	544,247
-	-	564	-	1,106	-	1,758,349

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)
Treasury Board					
Treasury Board Secretariat					
Presidents of the Treasury Board					
The Honourable G Petitpas Taylor	December 20, 2024 to March 31, 2025	426,811	34,710	132	195
The Honourable A Anand	April 1, 2024 to December 20, 2024	1,465,648	79,854	2,151	19,448
		1,892,459	114,564	2,283	19,643
Veterans Affairs					
Department of Veterans Affairs					
Ministers of Veterans Affairs					
The Honourable É Brière	March 14, 2025 to March 31, 2025	29,810	–	–	–
The Honourable D Fisher	December 20, 2024 to March 14, 2025	184,920	32,202	–	–
The Honourable G Petitpas Taylor	April 1, 2024 to December 20, 2024	1,088,538	158,023	–	1,958
		1,303,268	190,225	–	1,958
Women, Gender Equality and Youth					
Department of Women and Gender Equality					
Minister for Women and Gender Equality and Youth—Portfolio for Women and Gender Equality					
The Honourable M Ien	April 1, 2024 to March 14, 2025	1,439,969	93,436	2,897	2,800
Minister of Canadian Culture and Identity, Parks Canada—Portfolio for Women and Gender Equality					
The Honourable S Guilbeault	March 14, 2025 to March 31, 2025	29,728	–	–	–
		1,469,697	93,436	2,897	2,800
Other ²	Not applicable	2,390	–	–	–
Total		83,821,789	7,910,877	59,743	262,935

¹ Responsibility for all Ministers' Regional Offices falls under the Privy Council Office. As a result, all related expenditures are presented under the Privy Council Office portfolio.

² Expenditures relate to former Minister's offices, which were paid out in the 2024–2025 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
80	–	297	–	–	134	462,359
520	–	1,464	–	33	626	1,569,744
600	–	1,761	–	33	760	2,032,103
–	–	–	–	–	–	29,810
–	–	–	–	–	–	217,122
1,982	–	6,976	–	–	665	1,258,142
1,982	–	6,976	–	–	665	1,505,074
–	–	335	–	–	–	1,539,437
–	–	–	–	–	–	29,728
–	–	335	–	–	–	1,569,165
–	–	–	–	–	–	2,390
37,870	2,513	129,389	–	19,803	27,529	92,272,448

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 2024–2025"
- Department of National Defence charges for the use of government aircrafts
- travel expenditures of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenditures are reported in a separate statement in Section 11 of this volume entitled "Department of Foreign Affairs, Trade and Development—Travel expenditures for Canadian representation at international conferences and meetings"

Travel expenditures of ministers and parliamentary secretaries

(in dollars)

Ministry and minister	Vote	Amount
Agriculture and Agri-Food		
Minister of Agriculture and Agri-Food		
The Honourable L MacAulay	1	48,443
Canadian Heritage		
Minister of Canadian Heritage		
The Honourable P St-Onge.....	1	13,015
Parliamentary Secretaries to the Minister of Canadian Heritage		
T Louis.....	1	2,605
T Noormohamed	1	32,430
Minister for Women and Gender Equality and Youth—Portfolio of Youth		
The Honourable M Ien	1	4,078
Parliamentary Secretary to the Minister for Women and Gender Equality and Youth—Portfolio of Youth		
L Hefpner.....	1	1,239
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity		
The Honourable K Khera	1	9,656
Parliamentary Secretary to the Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity		
S Zuberi	1	1,428
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion		
The Honourable K Khera	1	4,607
Parliamentary Secretary to the Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion		
S Zuberi	1	659
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities		
The Honourable K Khera	1	8,701
Parliamentary Secretary to the Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities		
S Zuberi	1	659
Minister of Employment, Workforce Development and Official Languages—Portfolio of Official Languages		
The Honourable R Boissonnault.....	1	7,701
Parliamentary Secretary to the Minister of Employment, Workforce Development and Official Languages—Portfolio of Official Languages		
I Kusmierczyk	1	379
Minister of Official Languages and Associate Minister of Public Safety—Portfolio of Official Languages		
The Honourable R Bendayan.....	1	452
Minister of Sport and Minister responsible for Prairies Economic Development Canada—Portfolio of Sport		
The Honourable T Duguid.....	1	3,206
Parliamentary Secretary to the Minister of Sport and Minister responsible for Prairies Economic Development Canada—Portfolio of Sport		
The Honourable A van Koeverden	1	2,714
Minister of Sport and Physical Activity—Portfolio of Sport		
The Honourable C Qualtrough	1	14,993
Parliamentary Secretary to the Minister of Sport and Physical Activity—Portfolio of Sport		
The Honourable A van Koeverden	1	4,711

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

Ministry and minister	Vote	Amount
Crown-Indigenous Relations and Northern Affairs		
Minister of Crown-Indigenous Relations		
The Honourable G Anandasangaree	1	76,249
Minister of Crown-Indigenous Relations and Northern Affairs		
The Honourable G Anandasangaree	1	46,845
Minister of Northern Affairs		
The Honourable D Vandal	1	28,741
Employment and Workforce Development		
Minister of Employment, Workforce Development and Labour		
The Honourable S MacKinnon	1	16,008
Minister of Employment, Workforce Development and Official Languages—Portfolio of Employment and Workforce Development		
The Honourable R Boissonnault	1	45,120
Parliamentary Secretary of the Minister of Employment, Workforce Development and Official Languages—Portfolio of Employment and Workforce Development		
I Kusmierczyk	1	1,705
Minister for Women and Gender Equality and Youth—Portfolio of Youth		
The Honourable M Ien	1	3,984
Parliamentary Secretary of the Minister for Women and Gender Equality and Youth—Portfolio of Youth		
L Hepfner	1	1,197
Minister of Citizens' Services		
The Honourable T Beech	1	9,904
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity		
The Honourable K Khera	1	8,918
Parliamentary Secretary of the Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity		
S Zuberi	1	1,428
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion		
The Honourable K Khera	1	4,267
Parliamentary Secretary of the Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion		
S Zuberi	1	659
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities		
The Honourable K Khera	1	8,360
Parliamentary Secretary of the Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities		
S Zuberi	1	659
Minister of Families, Children and Social Development		
The Honourable J Sudds	1	36,006
Parliamentary Secretary to the Minister of Families, Children and Social Development		
The Honourable É Brière	1	9,388
Ministers of Labour and Seniors—Portfolio of Labour		
The Honourable S MacKinnon	1	16,362
The Honourable S O'Regan	1	10,181
Parliamentary Secretary of the Ministers of Labour and Seniors—Portfolio of Labour		
T Sheehan	1	2,793
Ministers of Labour and Seniors—Portfolio of Seniors		
The Honourable S MacKinnon	1	8,392
The Honourable S O'Regan	1	7,165
Parliamentary Secretary of the Ministers of Labour and Seniors—Portfolio of Seniors		
T Sheehan	1	4,943
Minister of Seniors		
The Honourable J Thompson	1	19,005
Energy and Natural Resources		
Minister of Energy and Natural Resources		
The Honourable J Wilkinson	1	62,087
Parliamentary Secretaries to the Minister of Energy and Natural Resources		
The Honourable J Dabrusin	1	35
M G Serré	1	3,694
Environment and Climate Change		
Minister of Environment and Climate Change		
The Honourable S Guilbeault	1	69,262
Parliamentary Secretaries to the Minister of Environment and Climate Change		
The Honourable J Dabrusin	1	990
The Honourable T Duguid	1	5,619
The Honourable A van Koeverden	1	866

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

Ministry and minister	Vote	Amount
Finance		
Ministers of Finance		
The Honourable C Freeland	1	26,124
The Honourable D LeBlanc	1	12,757
Parliamentary Secretary to the Deputy Prime Minister and Ministers of Finance and to the Minister of Innovation, Science and Industry		
R Turnbull	1	2,459
Fisheries, Oceans and the Canadian Coast Guard		
Minister of Fisheries, Oceans and the Canadian Coast Guard		
The Honourable D LeBouthillier	1	37,843
Parliamentary Secretary to the Minister of Fisheries, Oceans and the Canadian Coast Guard		
M Kelloway	1	14,502
Global Affairs		
Minister of Foreign Affairs		
The Honourable M Joly	1	132,879
Parliamentary Secretary to the Minister of Foreign Affairs		
The Honourable R Oliphant	1	60,561
Parliamentary Secretary to the Minister of Foreign Affairs (Consular Affairs)		
P Damoff	1	6,203
Minister of Export Promotion, International Trade and Economic Development		
The Honourable M Ng	1	136,272
Parliamentary Secretary to the Minister of Export Promotion, International Trade and Economic Development		
The Honourable M Sidhu	1	7,230
Minister of International Development		
The Honourable A Hussien	1	181,117
Parliamentary Secretary to the Minister of International Development		
A Vandenbeld	1	3,607
Parliamentary Secretary to the Leader of the Government in the House of Commons		
The Honourable K Lamoureux	1	6,670
Health		
Minister of Health		
The Honourable M Holland	1	75,076
Parliamentary Secretary to the Minister of Health		
Y Naqvi	1	100
Minister of Mental Health and Addictions and Associate Minister of Health		
The Honourable Y Saks	1	29,151
Parliamentary Secretary to the Minister of Mental Health and Addictions and Associate Minister of Health		
The Honourable É Brière	1	3,062
Minister of Sport		
The Honourable T Duguid	1	3,206
Parliamentary Secretary to the Minister of Sport		
The Honourable A van Koeverden	1	1,123
Minister of Sport and Physical Activity		
The Honourable C Qualtrough	1	14,851
Parliamentary Secretary to the Minister of Sport and Physical Activity		
The Honourable A van Koeverden	1	1,634
Housing, Infrastructure and Communities		
Ministers of Housing, Infrastructure and Communities		
The Honourable N Erskine-Smith	1	6,509
The Honourable S Fraser	1	26,593
Parliamentary Secretaries to the Ministers of Housing, Infrastructure and Communities		
C Bittle	1	328
P Fragiskatos	1	5,409
Immigration, Refugees and Citizenship		
Ministers of Immigration, Refugees and Citizenship		
The Honourable R Bendayan	1	77
The Honourable M Miller	1	63,073
Parliamentary Secretary to the Ministers of Immigration, Refugees and Citizenship		
P Chiang	1	2,484
Indigenous Services		
Minister of Indigenous Services		
The Honourable P Hajdu	1	73,334
Innovation, Science and Industry		
Minister of Innovation, Science and Industry		
The Honourable F-P Champagne	1	113,057
Parliamentary Secretary to the Deputy Prime Minister and Minister of Finance and to the Minister of Innovation, Science and Industry		
R Turnbull	1	8,847

Travel expenditures of ministers and parliamentary secretaries—continued

(in dollars)

Ministry and minister	Vote	Amount
Minister of Northern Affairs, Minister responsible for Prairies Economic Development Canada and Minister responsible for the Canadian Northern Economic Development Agency		
The Honourable D Vandal.....	1	9,896
Minister of Rural Economic Development and Minister responsible for the Atlantic Canada Opportunities Agency		
The Honourable G Hutchings.....	1	52,486
Parliamentary Secretary to the Minister of Rural Economic Development and Minister responsible for the Atlantic Canada Opportunities Agency		
D Samson.....	1	1,478
Minister of Small Business		
The Honourable R Valdez.....	1	45,611
Minister of Tourism and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec		
The Honourable S Martinez Ferrada.....	1	77,534
Parliamentary Secretary to the Minister of Tourism and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec		
A Koutrakis.....	1	3,719
Ministers responsible for Prairies Economic Development Canada		
The Honourable T Duguid.....	1	12,419
The Honourable D Vandal.....	1	30,929
Ministers responsible for the Federal Economic Development Agency for Southern Ontario		
The Honourable R Sahota.....	1	5,039
The Honourable F Tassi.....	1	4,071
Justice		
Minister of Justice and Attorney General of Canada		
The Honourable A Virani.....	1	31,641
National Defence		
Minister of National Defence		
The Honourable B Blair.....	1	122,375
Parliamentary Secretaries to the Minister of National Defence		
Y Jones.....	1	4,936
M-F Lalonde.....	1	8,002
National Revenue		
Ministers of National Revenue		
The Honourable M-C Bibeau.....	1	9,856
The Honourable É Brière.....	1	1,109
Privy Council		
Prime Minister		
The Right Honourable J Trudeau.....	1	26,817
Deputy Prime Minister and Minister of Finance		
The Honourable C Freeland.....	1	50,827
Minister of Finance and Intergovernmental Affairs		
The Honourable D LeBlanc.....	1	19,479
Minister of Public Safety, Democratic Institutions and Intergovernmental Affairs		
The Honourable D LeBlanc.....	1	13,655
Leaders of the Government in the House of Commons		
The Honourable K Gould.....	1	997
The Honourable S MacKinnon.....	1	1,439
Quebec Lieutenants		
The Honourable J-Y Duclos.....	1	2,361
The Honourable P Rodriguez.....	1	1,293
Public Safety		
Minister of Public Safety		
The Honourable D J McGuinty.....	1	13,077
Parliamentary Secretary to the Minister of Public Safety		
J O'Connell.....	1	6,042
Associate Minister of Public Safety		
The Honourable R Bendayan.....	1	1,467
Minister of Emergency Preparedness		
The Honourable H S Sajjan.....	1	74,214
Minister of Public Safety, Democratic Institutions and Intergovernmental Affairs		
The Honourable D LeBlanc.....	1	62,858
Public Services and Procurement		
Minister of Public Services and Procurement		
The Honourable J-Y Duclos.....	1	31,805
Parliamentary secretary to the Minister of Public Services and Procurement		
C Sousa.....	1	3,653

Travel expenditures of ministers and parliamentary secretaries—concluded

(in dollars)

Ministry and minister	Vote	Amount
Transport		
Ministers of Transport		
The Honourable A Anand	1	7,023
The Honourable P Rodriguez	1	33,394
Ministers of Transport and Internal Trade		
The Honourable A Anand	1	5,675
The Honourable C Freeland	1	446
Treasury Board		
Presidents of the Treasury Board		
The Honourable A Anand	1	10,230
The Honourable G Petitpas Taylor	1	8,653
Parliamentary Secretary to the Presidents of the Treasury Board		
A Housefather	1	12,078
Veterans Affairs		
Ministers of Veterans Affairs		
The Honourable D Fisher	1	8,163
The Honourable G Petitpas Taylor	1	40,842
Parliamentary Secretary to the Ministers of Veterans Affairs		
The Honourable R Sarai	1	684
Women, Gender Equality and Youth		
Minister for Women and Gender Equality and Youth		
The Honourable M Ien	1	21,636
Parliamentary Secretary to the Minister for Women and Gender Equality and Youth		
L Hepfner	1	7,543
Total		2,616,098

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

This statement presents the international travel expenditures incurred by ministers, parliamentary secretaries, and ministers' staff where the travel is required for departmental operational or program purposes only. These expenditures are charged to a special fund centre, created from existing reference levels, within the minister's department or agency. These costs are not charged to the ministers' office therefore are not included on the expenditure of ministers' offices table.

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

(in dollars)

Ministry and minister	Amount
Agriculture and Agri-Food	
Minister of Agriculture and Agri-Food	
The Honourable L MacAulay	69,964
Canadian Heritage	
Minister of Canadian Heritage	
The Honourable P St-Onge.....	16,088
Parliamentary Secretary to the Minister of Canadian Heritage	
T Noormohamed	20,506
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity	
The Honourable K Khera	10,927
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion	
The Honourable K Khera	5,333
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities	
The Honourable K Khera	14,659
Minister of Sport and Physical Activity—Portfolio of Sport	
The Honourable C Qualtrough	14,356
Parliamentary Secretary to the Minister of Sport and Physical Activity—Portfolio of Sport	
The Honourable A van Koeverden	4,668
Crown-Indigenous Relations and Northern Affairs	
Minister of Crown-Indigenous Relations	
The Honourable G Anandasangaree	18,233
Minister of Crown-Indigenous Relations and Northern Affairs	
The Honourable G Anandasangaree	6,672
Minister of Northern Affairs	
The Honourable D Vandal.....	24,063
Employment and Workforce Development	
Minister of Employment, Workforce Development and Official Languages—Portfolio of Employment and Workforce Development	
The Honourable R Boissonnault.....	27,019
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Diversity	
The Honourable K Khera	10,757
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Inclusion	
The Honourable K Khera	5,255
Minister of Diversity, Inclusion and Persons with Disabilities—Portfolio of Persons with Disabilities	
The Honourable K Khera	14,581
Minister of Families, Children and Social Development	
The Honourable J Sudds.....	9,728
Energy and Natural Resources	
Minister of Energy and Natural Resources	
The Honourable J Wilkinson	44,868
Environment and Climate Change	
Minister of Environment and Climate Change	
The Honourable S Guilbeault	86,968
Finance	
Ministers of Finance	
The Honourable C Freeland	70,044
The Honourable D LeBlanc.....	6,420
Fisheries, Oceans and the Canadian Coast Guard	
Minister of Fisheries, Oceans and the Canadian Coast Guard	
The Honourable D LeBouthillier.....	25,577
Global Affairs	
Minister of Foreign Affairs	
The Honourable M Joly.....	417,801
Minister of Export Promotion, International Trade and Economic Development	
The Honourable M Ng	250,366
Minister of International Development	
The Honourable A Hussen	340,306

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

(in dollars)

Ministry and minister	Amount
Health	
Minister of Health	
The Honourable M Holland.....	37,328
Minister of Mental Health and Addictions and Associate Minister of Health	
The Honourable Y Saks.....	7,509
Immigration, Refugees and Citizenship	
Minister of Immigration, Refugees and Citizenship	
The Honourable M Miller.....	14,822
Indigenous Services	
Minister of Indigenous Services	
The Honourable P Hajdu.....	40,756
Innovation, Science and Industry	
Minister of Innovation, Science and Industry	
The Honourable F-P Champagne.....	92,747
Minister of Northern Affairs, Minister responsible for Prairies Economic Development Canada and Minister responsible for the Canadian Northern Economic Development Agency	
The Honourable D Vandal.....	7,294
Minister of Small Business	
The Honourable R Valdez.....	32,330
Minister of Tourism and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec	
The Honourable S Martinez Ferrada.....	36,881
Parliamentary Secretary to the Minister of Tourism and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec	
A Koutrakis.....	3,710
Minister responsible for the Federal Economic Development Agency for Southern Ontario	
The Honourable F Tassi.....	2,473
Justice	
Minister of Justice and Attorneys General of Canada	
The Honourable A Virani.....	16,590
National Defence	
Minister of National Defence	
The Honourable B Blair.....	254,481
National Revenue	
Minister of National Revenue	
The Honourable É Brière.....	711
Privy Council	
Prime Minister	
The Right Honourable J Trudeau.....	271
Deputy Prime Minister and Minister of Finance	
The Honourable C Freeland.....	828
Minister of Finance and Intergovernmental Affairs	
The Honourable D LeBlanc.....	1,734
Minister of Public Safety, Democratic Institutions and Intergovernmental Affairs	
The Honourable D LeBlanc.....	271
Public Safety	
Minister of Public Safety	
The Honourable D J McGuinty.....	16,972
Parliamentary Secretary to the Minister of Public Safety	
J O'Connell.....	6,042
Minister of Emergency Preparedness	
The Honourable H S Sajjan.....	22,053
Minister of Public Safety, Democratic Institutions and Intergovernmental Affairs	
The Honourable D LeBlanc.....	49,154
Transport	
Minister of Transport	
The Honourable P Rodriguez.....	46,053
Minister of Transport and Internal Trade	
The Honourable A Anand.....	3,212
Treasury Board	
President of the Treasury Board	
The Honourable A Anand.....	11,182

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

(in dollars)

Ministry and minister	Amount
Veterans Affairs	
Minister of Veterans Affairs	
The Honourable G Petitpas Taylor	40,495
Parliamentary Secretary to the Minister of Veterans Affairs	
The Honourable R Sarai	684
Women, Gender Equality and Youth	
Minister for Women and Gender Equality and Youth	
The Honourable M Ien	20,048
Total	2,281,790

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Section 11

Public Accounts of Canada

2024–2025

Other miscellaneous information

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Democratic Institutions Office of the Chief Electoral Officer

Voted and statutory expenditures by program

(in dollars)

Funding authority	Regulatory Oversight	Electoral Administration	Internal services	Total
Vote 1—Program expenditures				
Salaries of indeterminate positions	14,111,615	24,619,317	25,302,682	64,033,614
Statutory expenditures				
June 2024 By-Election in Toronto-St. Paul's	123,127	1,994,707	234,365	2,352,199
September 2024 Two By-Elections	317,422	3,003,626	285,269	3,606,317
December 2024 By-Election in Cloverdale-Langley City	172,177	1,369,801	203,434	1,745,412
45th General Election Preparation	2,274,861	80,074,194	12,476,698	94,825,753
45th General Election	61,360	31,353,842	334,531	31,749,733
44th General Election and other elections	605,917	864,001	288,216	1,758,134
Electoral district associations' auditors subsidy	1,218,784	—	—	1,218,784
Other expenditures under the <i>Canada Elections Act</i>	9,117,975	43,394,477	40,886,846	93,399,298
	13,891,623	162,054,648	54,709,359	230,655,630
Contributions to employee benefit plans	3,006,375	9,673,427	5,910,646	18,590,448
Total	31,009,613	196,347,392	85,922,687	313,279,692

Details of expenditures—June 2024 By-Election in Toronto-St. Paul's

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Regulatory Oversight	Electoral Administration	Internal services	Total
Toronto–St. Paul's (Ontario)	122,047	961,201	—	1,083,248
Elections Canada headquarters ¹	1,080	1,033,506	234,365	1,268,951
Total	123,127	1,994,707	234,365	2,352,199

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.

Details of expenditures—September 2024 Two By-Elections

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Regulatory Oversight	Electoral Administration	Internal services	Total
LaSalle–Émard–Verdun (Quebec)	202,541	933,087	—	1,135,628
Elmwood–Transcona (Manitoba)	113,800	609,775	—	723,575
Elections Canada headquarters ¹	1,081	1,460,764	285,269	1,747,114
Total	317,422	3,003,626	285,269	3,606,317

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.

Details of expenditures—December 2024 By-Election in Cloverdale-Langley City

(in dollars)

Statutory authority under the <i>Canada Elections Act</i>	Regulatory Oversight	Electoral Administration	Internal services	Total
Cloverdale-Langley City (British Columbia)	171,097	665,620	—	836,717
Elections Canada headquarters ¹	1,080	704,181	203,434	908,695
Total	172,177	1,369,801	203,434	1,745,412

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.

Employment and Workforce 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.....	4,150,395	1,131,732	5,282,127
Prince Edward Island.....	584,421	168,096	752,517
Nova Scotia—Federal.....	21,404,820	6,036,799	27,441,619
Nova Scotia—Other claim under the Enterprise Cape Breton Corporation.....	5,655,955	2,092,582	7,748,537
Nova Scotia—Automatic assumption claim under the Enterprise Cape Breton Corporation.....	1,827,447	628,768	2,456,215
Nova Scotia—Silicosis claim under the Enterprise Cape Breton Corporation.....	89,440	25,854	115,294
New Brunswick.....	13,229,270	3,175,149	16,404,419
Quebec.....	30,488,246	8,707,653	39,195,899
Ontario.....	58,519,221	8,485,501	67,004,722
Manitoba.....	5,228,930	2,367,366	7,596,296
Saskatchewan.....	5,688,654	3,511,145	9,199,799
Alberta.....	30,145,421	6,841,965	36,987,386
British Columbia.....	41,639,228	19,478,120	61,117,348
Claim cost payments to locally engaged employees outside Canada (Section 7).....	184,766	–	184,766
	218,836,214	62,650,730	281,486,944
Less: recoveries			
Claim and administration expenses recovered from Crown agencies.....	46,518,014	12,737,716	59,255,730
Claim and administration expenses recovered from other Government departments.....	163,028,002	43,059,633	206,087,635
Recoveries from responsible third parties (subrogation).....	1,621	–	1,621
	209,547,637	55,797,349	265,344,986
Net expenditures ⁴.....	9,288,577	6,853,381	16,141,958

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 now operated by Enterprise Cape Breton Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

³ Represents the federal government's net share of administration expenses of provincial boards.

The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal government.

Claims of employees resident in the Yukon, Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

⁴ Net expenditures agree with the Payments of compensation respecting Government employees and merchant seamen.

Global Affairs

Department of Foreign Affairs, Trade and Development

Expenditures for Canadian representation at international conferences and meetings

This statement presents expenditures such as hospitality and conference fees covered under the department of Foreign Affairs, Trade and Development International Conference Allotment that is approved by Cabinet to fund the protocol activities of the Governor General and the Prime Minister of Canada during official visits abroad. The allotment also supports the participation of the department of Foreign Affairs, Trade and Development Portfolio ministers and their official delegations in major multilateral international conferences defined as a congress, convention, briefing seminar or other formal gathering in one location outside Canada that deals with topics related to Government of Canada objectives.

(in dollars)

Conferences and meetings	Amount
Prime Minister's Visit to London (United Kingdom)—Coronation of King Charles III, May 5-7, 2023.....	543
Prime Minister's Visit to Jakarta (Indonesia)—Association of Southeast Asian Nations (ASEAN), September 3-7, 2023	1,838
Prime Minister's Visit to New Delhi (India)—G20 Leaders' Summit, September 8-12, 2023.....	1,838
Prime Minister's Visit to Kyiv (Ukraine) and Warsaw (Poland), February 23-26, 2024	5,530
Prime Minister's Visit to Philadelphia (United States)—Service Employees International Union Convention, May 20-21, 2024	203,029
Prime Minister's Visit to Normandy (France)—80th anniversary of D-Day and the Battle of Normandy, June 5-7, 2024.....	429,580
Prime Minister's Visit to Fasano (Italy)—G7 Leaders' Summit, June 12-15, 2024.....	217,226
Prime Minister's Visit to Bürgenstock (Switzerland)—Summit on Peace in Ukraine, June 15-16, 2024	259,088
Prime Minister's Visit to Washington, D.C. (United States)—North Atlantic Treaty Organization (NATO) Summit, July 8-11, 2024	231,226
Prime Minister's Visit to New York City (United States)—79th Session of the United Nations General Assembly (UNGA), September 22-25, 2024	395,921
Planning and advance for the Prime Minister's Visit to Apia (Samoa)—Commonwealth Heads of Government Meeting (CHOGM), October 2024 ...	179,887
Prime Minister's Visit to Villers-Cotterêts and Paris (France)—Francophonie Summit, October 4-5, 2024	293,380
Prime Minister's Visit to Vientiane (Laos)—Association of Southeast Asian Nations (ASEAN), October 10-11, 2024.....	232,449
Planning and advance for the Prime Minister's Visit to Ramstein (Germany)—Ukraine Defense Contact Group, October 12, 2024	143,780
Prime Minister's Visit to Lima (Peru)—Asia Pacific Economic Co-operation (APEC), November 14-17, 2024	385,425
Prime Minister's Visit to Rio de Janeiro (Brazil)—G20 Leaders' Summit, November 18-19, 2024	308,786
Prime Minister's Visit to Washington, D.C. (United States)—State Funeral for Jimmy Carter, January 9, 2025	30,855
Prime Minister's Visit to Auschwitz (Poland)—National Day of Remembrance of the 80th Anniversary of the Liberation of Auschwitz, January 26-28, 2025	156,900
Planning and advance for the Prime Minister's Visit to Amman (Jordan), February 2025	49,547
Planning and advance for the Prime Minister's Visit to London (United Kingdom), February 2025	2,179
Prime Minister's Visit to Lisbon (Portugal)—Funeral service for His Highness Prince Karim al-Hussaini, Aga Khan IV, February 8, 2025.....	34,242
Prime Minister's Visit to Brussels (Belgium), February 9, 2025.....	123,722
Prime Minister's Visit to Paris (France)—Artificial Intelligence Action Summit, February 10-11, 2025	371,872
Prime Minister's Visit to Kyiv (Ukraine), February 25-26, 2025	58,207
Prime Minister's Visit to London (United Kingdom)—Securing our Future Summit, March 2, 2025.....	130,935
Prime Minister's Visit to Paris (France), March 16-17, 2025.....	68,184
Prime Minister's Visit to London (United Kingdom), March 18, 2025.....	121,382

Global Affairs Department of Foreign Affairs, Trade and Development

Expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Conferences and meetings	Amount
Planning for the Prime Minister's Visit to The Hague (Netherlands)—North Atlantic Treaty Organization (NATO) Summit, June 2025.....	316,323
Governor General's Visit to Anchorage (United States)—Arctic Winter Games, March 9-12, 2024.....	690
Governor General's Visit to Paris (France)—Paralympic Games, August 27-September 1, 2024.....	76,726
Planning for the Governor General's Visit to Oslo and Tromsø (Norway), January 2025.....	16,555
Minister of Foreign Affairs—Bilateral Visits (Visits Officer).....	129,616
Minister of Foreign Affairs—Bilateral Visits (Members of Parliament Pairing).....	7,900
Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—NATO Foreign Ministers' Meeting, November 27-29, 2023.....	2,700
Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—NATO Foreign Ministers' Meeting, April 2-6, 2024.....	31,397
Minister of Foreign Affairs—Canadian delegation to Capri (Italy)—G7 Foreign Ministers' Meeting, April 17-19, 2024.....	103,132
Minister of Foreign Affairs—Canadian delegation to Prague (Czechia)—Informal NATO Foreign Ministerial Meeting, May 30-31, 2024.....	31,213
Minister of Foreign Affairs—Canadian delegation to Washington, D.C. (United States)—NATO Leaders' Summit, July 10-11, 2024.....	35,391
Minister of Foreign Affairs—Canadian delegation to Vientiane (Laos)—Association of Southeast Asian Nations (ASEAN) Post-Ministerial Conference with Canada and the 31st ASEAN Regional Forum Ministerial Meeting, July 24-27, 2024.....	60,415
Minister of Foreign Affairs—Canadian delegation to Villiers-Cotterêts et Paris (France)—Francophonie Summit, October 4-5, 2024.....	80,094
Minister of Foreign Affairs—Canadian delegation to Fiuggi-Anagni (Italy)—G7 Foreign Ministers' Meeting, November 25-26, 2024.....	93,108
Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—NATO Foreign Ministers' Meeting, December 3-4, 2024.....	41,889
Minister of Foreign Affairs—Canadian delegation to Munich (Germany)—Munich Security Conference, February 14-16, 2025.....	109,880
Minister of Foreign Affairs—Canadian delegation to Johannesburg (South Africa)—G20 Foreign Ministers' Meeting, February 20-21, 2025.....	108,519
Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—Preparation costs for the NATO Foreign Ministers' Meeting, April 3-4, 2025.....	28,631
Minister of Foreign Affairs and Minister of International Development—Canadian delegation to New York (United States)—The 79th Session of United Nations General Assembly (UNGA), September 2024.....	600,969
Minister of Foreign Affairs and Minister of International Trade—Canadian delegation to Lima (Peru)—Asia Pacific Economic Cooperation Summit (APEC), November 14-16, 2024.....	210,112
Minister of International Development—Bilateral Visits (Visits Officer).....	156,503
Minister of International Development—Canadian delegation to Rio de Janeiro (Brazil)—G20 Development Ministers' Meeting, July 22-23 2024 ...	40,304
Minister of International Trade—Bilateral Visits (Visits Officer).....	95,190
Minister of International Trade—Canadian delegation to Arequipa (Peru)—Asia Pacific Economic Cooperation (APEC) Ministers Responsible for Trade Meeting, May 14-19, 2024.....	110,827
Minister of International Trade—Canadian delegation to Reggio Calabria and Villa San Giovanni (Italy)—G7 Trade ministers' Meeting, July 16-17, 2024.....	67,997
Minister of International Trade—Canadian delegation to Vientiane (Laos)—56th Association of Southeast Asian Nations (ASEAN) Economic Minister's Meeting, September 19-21, 2024.....	67,467
Minister of International Trade—Canadian delegation to Vientiane (Laos)—44th Leaders' Summit of the Association of Southeast Asian Nations (ASEAN), October 6-11, 2024.....	34,486

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
Canadian delegation to Paris (France)—The Organisation for Economic Co-operation and Development (OECD), May 2-3, 2024	19,153
Canadian delegation to St John's (Antigua and Barbuda)—Small Island Developing States Conference (SIDS), May 27-30, 2024.....	17,887
Canadian delegation to Fasano (Italy)—G7 Leaders' Summit, June 13-15, 2024	51,587
Canadian delegation to Asunción (Paraguay)—54th General Assembly of the Organization of American States (OAS), June 26-28, 2024	93,758
Canadian delegation to Vienna (Austria)—68th General Conference of the International Atomic Energy Agency (IAEA), September 16-20, 2024....	20,295
Canadian delegation to Apia (Samoa)—Commonwealth Heads of Government Meeting (CHOGM), October 20-25 2024.....	144,858
Canadian delegation to Pescara (Italy)—G7 Development Ministers' Meeting, October 22-24, 2024	18,117
Canadian delegation to Brasilia (Brazil)—G20 Trade and Investment Ministers' Meeting, October 23-25, 2024.....	38,391
Canadian delegation to Rio de Janeiro (Brazil)—G20 Leaders' Summit, November 18-19, 2024	61,907
Canadian delegation to Valletta (Malta)—Organization for Security and Co-operation in Europe Ministerial Council (OSCE), December 4-6, 2024 .	7,085
Canadian delegation to the elevation of Archbishop Francis Leo to the Cardinalate, Vatican (Holy See), December 7-8, 2024.....	25,496
Canadian participation to the Presidential inauguration ceremony in Mexico City (Mexico), September 30-October 2, 2024	5,197
Canadian participation to the canonization of Marie-Léonie Paradis in Vatican (Holy See), October 24, 2024.....	7,130
Canadian participation to Commonwealth Week Events in London (United Kingdom), March 11-13, 2025	21,290
Total.....	7,627,736

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 London (United Kingdom)—Coronation of King Charles III, May 5-7, 2023</i>	543
Prime Minister's Office Clarke, S.	
<i>Prime Minister's Visit to Jakarta (Indonesia)—Association of Southeast Asian Nations (ASEAN), September 3-7, 2023</i>	1,838
Prime Minister's Office Esposito, V.	
<i>Prime Minister's Visit to New Delhi (India)—G20 Leaders' Summit, September 8-12, 2023</i>	1,838
Prime Minister's Office Esposito, V.	
<i>Prime Minister's Visit to Kyiv (Ukraine) and Warsaw (Poland), February 23-26, 2024</i>	4,347
Prime Minister's Office Collacut, J., Des Rosiers, M-P., Grover, A., Jervis, B., Jungic, O., Kojo, H., Telford, K., Travers, P., Vaillancourt, A-C., Van Gerven, K. Privy Council Office Drouin, N.	
<i>Prime Minister's Visit to Philadelphia (United States)—Service Employees International Union Convention, May 20-21, 2024</i>	198,497
House of Commons Trudeau, The Right Honourable J. Prime Minister's Office Archambault, A., Clow, B., Deeks, J., Easton, J., Fernandes, A., Grant, E., Grover, A., Hussain, M., Iacob, J., Jungic, O., Kachuck, M., Scotti, A. Privy Council Office Béchamp, N., Cuvelier, A., de Boer, S., Madore, J., Matrahazy, J., Melanson, P., Moss, N., O'Nions, C., Tremblay, É., Wagner, R., Watson, P. Global Affairs Canada Avila, G., Babou, S., Burleson, L., Clark, T., de Mayo Rodriguez, J., Farnsworth, A., Hillman, K., McCubbing, B., Petrilli, K., Roy, S., Ruedel, E., Sklencar, A., Tom, J., Turgeon, F., Turner, D., Vachon-White, A., Wimmer, C.	
<i>Prime Minister's Visit to Normandy (France)—80th anniversary of D-Day and the Battle of Normandy, June 5-7, 2024</i>	394,951
House of Commons Trudeau, The Right Honourable J. Prime Minister's Office Archambault, A., Collacut, J., Des Rosiers, M-P., Gravel, A., Grover, A., Jungic, O., Kachuck, M., Proulx, P., Scotti, A., Theis, R., Vaillancourt, A-C., Valois, J. Privy Council Office Albert, S., Bonneville-Mainville, R., Brault, V., Clarke, D., de Boer, S., Harvey, M-C. (BGen), Jasek, A., Lanbro, J., Madore, J., Martel, C., Matrahazy, J., McNicoll, B., Mitchell, K., Moss, N., Tremblay, E., Turcotte, D-A. Global Affairs Canada Albert, C., Bersanetti, O., Carrière, S., Corneloup, F., Corrigan, A., Cousin, M., Dion, The Honourable S., Garneau, V., Labrosse, J., Lambert, D., Lambert, S., Lanoix, A., Le Merrer, S., Nadeau, C., Petrilli, K., Sahli, M., Sorel, C. Department of National Defence MacDonald, Dr. D. (Maj) Accompanying delegation Akeagok, The Honourable P.J., Critch, M.R., Furey, The Honourable A., Joanasie, D., Nepinak, C., Pillai, C.L., Pillai, The Honourable R., Woodhouse Nepinak, C.	

Global Affairs

Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
<i>Prime Minister's Visit to Fasano (Italy)—G7 Leaders' Summit, June 12-15, 2024</i>	182,989
House of Commons	
Trudeau, The Right Honourable J.	
Prime Minister's Office	
Chin, B., Clow, B., Collacutt, J., Esposito, V., Ghassabeh, J., Gravel, A., Grover, A., Guillon, T., Hage-Moussa, V., Jungic, O., Kachuck, M., Lee, J., Scotti, A., Telford, K., Travers, P., Vaillancourt, A-C.	
Privy Council Office	
Brault, V., Christopher, J., Cotten, B., Drouin, N., Erickson, J., Furlong, B., Gascon, A., Grecco, B., Kennedy, C., Lynch, C., Madore, J., Massabki, M., McCaughey, K., Menard, D., Moss, N., Rasmussen, E-B., Robert, A., Rollins, J., Tessier-Stall, S., Wilson, I.	
Global Affairs Canada	
Adler, J., Aggelopoulos, T., Alvarez-Barkham, S., Bucalossi, P., Fusco, T., Gentili, T., Giuliano, A., Golberg, E., Goon, E., Hudson, A., Huot-Bolduc, F., Kalisz, M., Lazzarini, C., Levesque, V., Mari, G., Mollica, K., Montanari, D., Nakhle, M., Petrilli, K., Strussione, P., Zarghami, S.	
Public Services and Procurement Canada (Interpreter)	
Ceriello, E., Nakamura, S.	
<i>Prime Minister's Visit to Bürgenstock (Switzerland)—Summit on Peace in Ukraine, June 15-16, 2024</i>	252,694
House of Commons	
Trudeau, The Right Honourable J.	
Prime Minister's Office	
Clow, B., Collacutt, J., Fernandes, A., Ghassabeh, J., Gravel, A., Grover, A., Guillon, T., Hage-Moussa, V., Jungic, O., Kachuck, M., Kuligowski-Chan, P., Lee, J., Scotti, A., Telford, K., Travers, P., Vaillancourt, A-C.	
Privy Council Office	
Calvert, M., Christopher, J., Cloutier, B., Cotten, B., Drouin, N., Erickson, J., Furlong, B., Gascon, A., Kennedy, C., Letourneau, A., Lynch, C., Madore, J., Massabki, M., McNicoll, B., Moss, N., McCaughey, K., Rollins, J., Rasmussen, E., Tessier-Stall, S., Wilson, I.	
Global Affairs Canada	
Aggelopoulos, T., Arunasalam, S., Blanchard, J., Büttler, B., Campelli, F., Capparuccini, G., Chartrand, S., Genest, P., Godoy-Smirnova, D., Harms, H., Huot-Bolduc, F., Jent, L., Louden, L., Mion, R., Peters, M., Petrilli, K., Schindele, M., Tanguay, S., Wittmann, P.	
Department of National Defence	
MacDonald, Dr. D. (Maj)	
Public Services and Procurement Canada (Interpreter)	
Ceriello, E., Nakamura, S.	
<i>Prime Minister's Visit to Washington, D.C. (United States)—North Atlantic Treaty Organization (NATO) Summit, July 8-11, 2024</i>	149,403
House of Commons	
Trudeau, The Right Honourable J., Badawey, V., Blair, The Honourable B., Blois, K., Dzerowicz, J., Housefather, A., Maloney, J., Sgro, The Honourable J., Sorbara, F.	
Prime Minister's Office	
Clow, B., Easton, J., Fernandes, A., Grant, E., Grover, A., Guillon, T., Hage-Moussa, V., Hall, G., Hussain, M., Kachuck, M., Orbach-Miller, H., Scotti, A., Telford, K., Travers, P.	
Privy Council Office	
Abbott, K., Castro-Arevalo, F., de Boer, S., Drouin, N., Guillemette, C., Kennedy, C., Lemire, M., Letourneau, A., Madore, J., Moss, N., Nizman, S., Rasmussen, E., Smitheman, S., Williams, D.	
Global Affairs Canada	
Petrilli, K., Ross, B., Roy, S.	
Department of National Defence	
Ebadi, D., Eyre, W. (Gen), Sheehan, G. (Maj), Zalusky, T.	
<i>Prime Minister's Visit to New York City (United States)—79th Session of the United Nations General Assembly (UNGA), September 22-25, 2024</i>	392,692
House of Commons	
Trudeau, The Right Honourable J.	
Prime Minister's Office	
Archambault, A., Clow, B., Easton, J., Grover, A., Hage-Moussa, V., Hussain, M., Jungic, O., Kachuck, M., Kuligowski Chan, P., Lee, J., Scotti, A., Telford, K., Travers, P., Vaillancourt, A-C.	
Privy Council Office	
Abounehme, K., Brault, V., Chan, J., Cotten, B., de Boer, S., Drouin, N., Fortune, M., Gauvin, M., Leveque, K., Lynch, C., Madore, J., Matrahazy, J., Moss, N., Panesar, A., Quinn, J., Tremblay, É., Turcotte, D.A.	
Global Affairs Canada	
Petrilli, K., Roy, S.	

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
<i>Planning and advance for the Prime Minister's Visit to Apia (Samoa)—Commonwealth Heads of Government Meeting (CHOGM), October 2024....</i>	179,388
Global Affairs Canada Eyssautier, A., Patterson, K., Roy, S., Senkiw, J.	
<i>Prime Minister's Visit to Villers-Cotterêts and Paris (France)—Francophonie Summit, October 4-5, 2024.....</i>	289,383
House of Commons Trudeau, The Right Honourable J.	
Prime Minister's Office Desrochers, E., Des Rosiers, M-P., Grover, A., Guillon, T., Hage-Moussa, V., Harvey-Blouin, W., Jamali, M-M., Jungic, O., Kachuck, M., Proulx, P., Robert, M., Scotti, A., Vaillancourt, A-C.	
Privy Council Office Ataei, T., Babb, A., Bisson, V., Brault, V., de Boer, S., Gascon, A., Goodlet, C., Jasek, A., Letourneau, C., Madore, J., Martel, C., Matrahazy, J., Moss, N., Ouellet, B., Robert, A., Wilson, I.	
Global Affairs Canada Bersanetti, O., Blettery Arsenaault, C., Boufraine, N., Corneloup, F., Corrigan, A., Cousin, M., Huot-Bolduc, F., Lanoix, A., Ross, B., Sahli, M., Searle, A., Therrien, C.	
Department of National Defence MacDonald, Dr. D. (Maj)	
Accompanying delegation Allaire, L., Arnaud, M., Bertin-Maheux, O., Colas, J., Enayeh, N., Hominuk, P., Kemajou, E., Normand, M., Plante, Y., Roy, L., Simard, L., Théberge, M., Thériault, S.	
<i>Prime Minister's Visit to Vientiane (Laos)—Association of Southeast Asian Nations (ASEAN), October 10-11, 2024.....</i>	206,645
House of Commons Trudeau, The Right Honourable J.	
Prime Minister's Office Archambault, A., Chin, B., Easton, J., Esposito, V., Forman, J., Ghassabeh, J., Grover, A., Kachuck, M., Lee, J., Scotti, A., Telford, K., Travers, P., Vaillancourt, A-C.	
Privy Council Office Allemedinders, B., Bechamp, N., Bonneville-Mainville, R., Calvert, M., Cloutier, B., Cotten, B., de Boer, S., Gascon, A., Lanbro, J., Leuprecht, F., Madore, J., McCaughey, K.P., Moss, N., O'Nions, C., Panesar, A., Wilson, I.	
Global Affairs Canada Bellehumeur, F., Bichara, N., Boucher, C., Chaiwattanachai, P., Chowdhury, S., Cruz, A., Danis, T., Foote, D., Houghton, S., Kitnikone, P., Mallet, M-C., Moreau, F., Opielová, A., Petrilli, K., Putri, D., Rouleau-Dick, C., Sauvé, M-A., St-Germain, M., Sriyanong, V., Supaluk, A., Xaythanith, K.	
Department of National Defence MacDonald, Dr. D. (Maj)	
Public Services and Procurement Canada (Interpreter) Chi, J., Chu, M., Rattanavong, S.	
<i>Planning and advance for the Prime Minister's Visit to Ramstein (Germany)—Ukraine Defense Contact Group, October 12, 2024.....</i>	141,978
Prime Minister's Office Des Rosiers, M-P.	
Privy Council Office Brault, V., Lemire, M., Matrahazy, J., Zurawell, R.	
Global Affairs Canada Anstead, V., Bacigalupo, G., Bailey, L., Gauthier, C., Godoy-Smirnova, D., Meyer, A., Puhlmann, A.	
<i>Prime Minister's Visit to Lima (Peru)—Asia Pacific Economic Co-operation (APEC), November 14-17, 2024.....</i>	361,923
House of Commons Trudeau, The Right Honourable J., Dzerowicz, J., Serré, M., Sidhu, M.	
Prime Minister's Office Archambault, A., Chin, B., Dwivedi, S., Easton, J., Forman, J., Grant, E., Grover, A., Hage-Moussa, V., Jungic, O., Kachuck, M., Scotti, A., Telford, K., Vaillancourt, A-C.	
Privy Council Office Ammerman, R., Ataei, T., Baidwan, A., Béchamp, N., Brault, V., Cuvelier, A., de Boer, S., Gascon, A., Jiwani, N., Madore, J., Melanson, P., Moss, N., Power, K., Smitheman, S., Tremblay, E., Wagner, R., Williams, D., Zurawell, R.	
Global Affairs Canada Aggelopoulos, T., Petrilli, K., Thériault, M-C.	
Department of National Defence Lee, Dr. R. (Capt)	
Public Services and Procurement Canada (Interpreter) Chi, J., Ledesma Arocena, M.	

Global Affairs

Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
<i>Prime Minister's Visit to Rio de Janeiro (Brazil)—G20 Leaders' Summit, November 18-19, 2024.....</i>	303,642
House of Commons	
Trudeau, The Right Honourable J.	
Prime Minister's Office	
Dwivedi, S., Easton, J., Fernandes, A., Forman, J., Grover, A., Guillon, T., Hage-Moussa, V., Jungic, O., Kachuck, M., Kuligowski Chan, P., Scotti, A., Telford, K., Travers, P., Vaillancourt, A-C.	
Privy Council Office	
Ammerman, R., Ataei, T., Baidwan, A., Béchamp, N., Calvert, M., Cuvelier, A., de Boer, S., Drouin, N., Gascon, A., Grecco, B., Jiwani, N., Madore, J., Melanson, P., Moss, N., Power, K., Quinn, J., Robert, A., Smitherman, S., Williams, D.	
Global Affairs Canada	
Aggelopoulos, T., Opielová, A., Petrilli, K., Roy, S.	
Department of National Defence	
Lee, Dr. R. (Capt)	
Public Services and Procurement Canada (Interpreter)	
Chi, J.S., Rangel, G.	
<i>Prime Minister's Visit to Washington, D.C. (United States)—State Funeral for Jimmy Carter, January 9, 2025.....</i>	15,183
House of Commons	
Trudeau, The Right Honourable J.	
Prime Minister's Office	
Clow, B., Easton, J., Guillon, T., Isinger, D., Kachuck, M., Kuligowski Chan, P., Scotti, A., Telford, K., Vaillancourt, A-C.	
Privy Council Office	
Lanbro, J., Lemire, M.	
Global Affairs Canada	
Roy, S.	
<i>Prime Minister's Visit to Auschwitz (Poland)—National Day of Remembrance of the 80th Anniversary of the Liberation of Auschwitz, January 26-28, 2025.....</i>	156,900
House of Commons	
Trudeau, The Right Honourable J.	
Prime Minister's Office	
Archambault, A., Collocutt, J., Easton, J., Forman, J., Gans, D., Ghassabeh, J., Habert, A., Jungic, O., Kachuck, M., Kojo, H., Pereira, D., Scotti, A., Travers, P., Vaillancourt, A-C., Witten, H.	
Privy Council Office	
Abbott, K., Bernard, M., Brault, V., Cloutier, B., Cotten, B., de Boer, S., Gascon, A., Jasek, A., Lee, G., Matrahazy, J., McCaughey, K., Melanson, P., Moss, N., Robert, A., Smith, S., Tessier-Stall, S., Wagner, R.	
Global Affairs Canada	
Anstead, V., Anusewicz, A., Carrière, S., Gajek, R., Godin, C., Karbowski, P., Ksiasek, M., Lyons, D., Maryszczak, P., Nadeau, D., Petrilli, K., Philippe, M., Pomianowski, A., Roy, S., Suchcicka, K., Wawrzyc, M.	
Department of National Defence	
MacDonald, Dr. D. (Maj)	
<i>Planning and advance for the Prime Minister's Visit to Amman (Jordan), February 2025.....</i>	48,275
Prime Minister's Office	
Archambault, A., Kuligowski Chan, P.	
Privy Council Office	
Lemire, M.	
Global Affairs Canada	
Ahmad, M., Thériault, M-C.	
<i>Planning and advance for the Prime Minister's Visit to London (United Kingdom), February 2025.....</i>	1,588
Global Affairs Canada	
Roy, S.	
<i>Prime Minister's Visit to Lisbon (Portugal)—Funeral service for His Highness Prince Karim al-Hussaini, Aga Khan IV, February 8, 2025.....</i>	31,728
House of Commons	
Trudeau, The Right Honourable J., Noormohamed, T.	
Prime Minister's Office	
Archambault, A., Kachuck, M., Scotti, A.	
Global Affairs Canada	
Petrilli, K.	

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
<i>Prime Minister's Visit to Brussels (Belgium), February 9, 2025</i>	114,202
House of Commons	
Trudeau, The Right Honourable J.	
Prime Minister's Office	
Archambault, A., Dwivedi, S., Easton, J., Guillon, T., Hage-Moussa, V., Hussaini, S., Jamali, M., Jungic, O., Kachuck, M., Kang, N., Kojo, H., Lee, J., Pereira, D., Proulx, P., Robert, M., Scotti, A., Stickney, M., Telford, K., Vaillancourt, A-C.	
Privy Council Office	
Abounehme, K., de Boer, S., Bernard, M., Calvert, M., Cotten, B., Furlong, B., Gason, A., Jiwani, N., Lynch, C., Madore, J., Martel, C., Melanson, P., Moss, N., Williams, D., Wood, T.	
Global Affairs Canada	
Aggelopoulos, T., Anstead, V., Carrière, S., Huot-Bolduc, F., Petrilli, K.	
Department of National Defence	
Coleby, Dr. J. (Capt)	
<i>Prime Minister's Visit to Paris (France)—Artificial Intelligence Action Summit, February 10-11, 2025</i>	370,049
House of Commons	
Trudeau, The Right Honourable J.	
Prime Minister's Office	
Archambault, A., Dwivedi, S., Easton, J., Esposito, V., Guillon, T., Hage-Moussa, V., Hussaini, S., Jamali, M., Jungic, O., Kachuck, M., Kang, N., Lee, J., Pereira, D., Proulx, P., Robert, M., Scotti, A., Stickney, M., Telford, K., Vaillancourt, A-C.	
Privy Council Office	
Abounehme, K., Brault, V., Cloutier, B., Cuvelier, A., de Boer, S., Furlong, B., Gascon, A., Grecco, B., Jiwani, N., Lynch, C., Madore, J., Martel, C., Melanson, P., Moss, N., Péladeau, C., Schaan, M., Williams, D., Wood, T.	
Global Affairs Canada	
Aggelopoulos, T., Carrière, S., Hulan, H., Huot-Bolduc, F., Petrilli, K., Thériault, M-C.	
Department of National Defence	
Coleby, Dr. J. (Capt)	
<i>Prime Minister's Visit to Kyiv (Ukraine), February 25-26, 2025</i>	58,162
House of Commons	
Trudeau, The Right Honourable J.	
Prime Minister's Office	
Bouchard, L., Chaudhury, S., Clow, B., Collacutt, J., Forman, J., Guillon, T., Grant, E., Hage-Moussa, V., Jungic, O., Kachuk, M., Lee, J., Pereira, D., Scotti, A., Telford, K., Travers, P.	
Privy Council Office	
Abbott, K., de Boer, S., Drouin, N., Furlong, B., Lanbro, J., Madore, J., McCaughey, K., Moss, N., Power, K., Smith, S.	
Global Affairs Canada	
Currie, J., Petrilli, K., Roy, S.	
Department of National Defence	
Clark, T. (MCpl), Coleby Dr. J. (Capt), Sokolova, A., Zalusky, T.	
<i>Prime Minister's Visit to London (United Kingdom)—Securing our Future Summit, March 2, 2025</i>	130,641
House of Commons	
Trudeau, The Right Honourable J.	
Prime Minister's Office	
Archambault, A., Collacutt, J., Hage-Moussa, V., Jungic, O., Kachuck, M., Kuligowski Chan, P., Lee, J., Pereira, D., Proulx, P., Scotti, A., Telford, K., Vaillancourt, A-C.	
Privy Council Office	
Abbott, K., Baradei, Y., Brault, V., Cuvelier, A., de Boer, S., Drouin, N., Furlong, B., Gascon, A., Lanbro, J., Lemire, M., Madore, J., Moss, N., Panesar, A., Williams, D.	
Global Affairs Canada	
Currie, J., Petrilli, K., Roy, S.	
Department of National Defence	
Coleby, Dr. J. (Capt)	

Global Affairs

Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
<i>Prime Minister's Visit to Paris (France), March 16-17, 2025</i>	65,654
House of Commons	
Carney, The Right Honourable M.	
Prime Minister's Office	
Caley, B., Champoux, A., Gilmore, S., Guillon, T., Hagberg, L., Kojo, H., Krupa, T., Lee, J., Mendicino, The Honourable M., Orozco-Madisen, I., Pereira, D., Power, K., Robert, M., Scott, G., Tim, K.	
Privy Council Office	
Abbott, K., Baradei, Y., Brault, V., Cotten, B., Drouin, N., Fox, C., Furlong, B., Goodlet, C., Harvey, M-C (BGen), Madore, J., Matrahazy, J., McCaughey, K., McManus, T., Moss, N., Power, K., Quinn, J., Schann, M., Williams, D.	
Global Affairs Canada	
Aggelopoulos, T., Anstead, V., Carrière, S., Morrison, D., Petrilli, K., Roy, S., Termorshuizen, C.	
Department of National Defence	
Kosciukiewicz, T. (Capt), Smith, Dr. S. (Capt)	
<i>Prime Minister's Visit to London (United Kingdom), March 18, 2025</i>	120,093
House of Commons	
Carney, The Right Honourable M.	
Prime Minister's Office	
Caley, B., Champoux, A., Gilmore, S., Guillon, T., Hagberg, L., Krupa, T., Kuligowski Chan, P., Lee, J., Mendicino, The Honourable M., Orozco-Madisen, I., Pereira, D., Power, K., Robert, M.	
Privy Council Office	
Abbott, K., Baradei, Y., Brault, V., Cotten, B., Drouin, N., Fox, C., Goodlet, C., Harvey, M-C. (BGen), Furlong, B., Madore, J., Matrahazy, J., McCaughey, K., McManus, T., Moss, N., Power, K., Quinn, J., Schaan, M., Williams, D.	
Global Affairs Canada	
Aggelopoulos, T., Anstead, V., Carrière, S., Morrison, D., Opielová, A., Petrilli, K., Termorshuizen, C.	
Department of National Defence	
Kosciukiewicz, T. (Capt), Smith, Dr. S. (Capt)	
<i>Planning for the Prime Minister's Visit to The Hague (Netherlands)—North Atlantic Treaty Organization (NATO) Summit, June 2025</i>	316,323
<i>Governor General's Visit to Anchorage (United States)—Arctic Winter Games, March 9-12, 2024</i>	690
<i>Governor General's Visit to Paris (France)—Paralympic Games, August 27-September 1, 2024</i>	75,561
Government House	
Simon, Her Excellency the Right Honourable M.	
Office of the Secretary to the Governor General	
Barkhouse, I., Guèvremont, M., MacKillop, K.	
Global Affairs Canada	
St-Louis, N.	
Department of National Defence	
Racette, M. (Sgt), Tremblay, E. (Capt)	
<i>Planning for the Governor General's Visit to Oslo and Tromsø (Norway), January 2025</i>	16,555
<i>Minister of Foreign Affairs—Bilateral Visits (Visits Officer)</i>	113,418
Global Affairs Canada	
Ross, B., Currie, J., Dionne-Petit, M., Opielová, A., Roy, S.	
<i>Minister of Foreign Affairs—Bilateral Visits (Members of Parliament Pairing)</i>	7,900
House of Commons	
Gallant, C.	
<i>Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—NATO Foreign Ministers' Meeting, November 27-29, 2023</i>	2,700
<i>Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—NATO Foreign Ministers' Meeting, April 2-6, 2024</i>	30,658
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Belisle-Leclerc, T., Hulan, H., Roy, S., Williams, E.	

Global Affairs Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
<i>Minister of Foreign Affairs—Canadian delegation to Capri (Italy)—G7 Foreign Ministers' Meeting, April 17-19, 2024</i>	98,876
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Adler, J., Cronin, F., Demers, M-C., Hulan, H., Juteau, É., Perreault, M., Ross, B., Shipley, B., Strussione, P., Wilkinson, P., Zarghami, S.	
<i>Minister of Foreign Affairs—Canadian delegation to Prague (Czechia)—Informal NATO Foreign Ministerial Meeting, May 30-31, 2024</i>	28,752
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Angell, D., Boulé, A., Demers, M-C., Goudreau, F., Ross, B.	
<i>Minister of Foreign Affairs—Canadian delegation to Washington, D.C. (United States)—NATO Leaders' Summit, July 10-11, 2024</i>	35,391
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Angell, D., Currie, J., Demers, M-C., Hulan, H., Richardson, M., Wilkinson, P.	
<i>Minister of Foreign Affairs—Canadian delegation to Vientiane (Laos)—Association of Southeast Asian Nations (ASEAN) Post-Ministerial Conference with Canada and the 31st ASEAN Regional Forum Ministerial Meeting, July 24-27, 2024</i>	56,031
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Alexander, E., Epp, W., Kitnikone, P., Kondracki, N., Norstrom, M., Ross, B., Singmin, V., Tinkler, S., Wilkinson, P., Williams, E.	
<i>Minister of Foreign Affairs—Canadian delegation to Villiers-Cotterêts et Paris (France)—Francophonie Summit, October 4-5, 2024</i>	79,893
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Boulé, A., Carrière, S., Dionne-Petit, M., Fontaine, E., Orozco-Madison, I.	
<i>Minister of Foreign Affairs—Canadian delegation to Fiuggi-Anagni (Italy)—G7 Foreign Ministers' Meeting, November 25-26, 2024</i>	92,941
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Adler, J., Akkouche, K., Boulé, A., Angell, D., Bernier, A., Dionne-Petit, M., Goldberg, E., Kamineni, M., Mattson-Gauss, A., Orozco-Madison, I., Shipley, B., Strussione, P.	
<i>Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—NATO Foreign Ministers' Meeting, December 3-4, 2024</i>	40,745
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Angell, D., Boulé, A., Coulombe, G., Fitz-Morris, J., Ross, B.	
<i>Minister of Foreign Affairs—Canadian delegation to Munich (Germany)—Munich Security Conference, February 14-16, 2025</i>	100,837
House of Commons	
Joly, The Honourable M.	
Senate of Canada	
Boehm, The Honourable P. M.	
Global Affairs Canada	
Angell, D., Bacigalupo, G., Bryan, J., Coulombe, E., Juteau, E., Murphy Haglund, D., Orozco-Madison, I., Perreault, M., Ross, B., Sparkes, B.	
<i>Minister of Foreign Affairs—Canadian delegation to Johannesburg (South Africa)—G20 Foreign Ministers' Meeting, February 20-21, 2025</i>	108,427
House of Commons	
Joly, The Honourable M.	
Global Affairs Canada	
Angell, D., Belisle-Leclerc, T., Juteau, E., McNee, J., Orozco-Madison, I., Perreault, M., Pike, C., Ross, 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
<i>Minister of Foreign Affairs—Canadian delegation to Brussels (Belgium)—Preparation costs for the NATO Foreign Ministers' Meeting, April 3-4, 2025</i>	28,631
<i>Minister of Foreign Affairs and Minister of International Development—Canadian delegation to New York (United States)—The 79th Session of the United Nations General Assembly (UNGA), September 2024</i>	597,709
House of Commons	
Hussen, The Honourable A., Joly, The Honourable M., Oliphant, The Honourable R.	
Global Affairs Canada	
Angell, D., Baltas, I., Bélisle-Leclerc, T., Benson, I., Bourdon, S., Castellanos, E., Cosentino, S., Daliri, D., Dionne-Petit, M., Ducharme, A-G., Fall, R., Fitz-Morris, J., Furuya, E., Jaswal, H., MacLennan, C., McCartin, S., Pena, P., Roy, L., Sparkes, B., Termorshuizen, C., Wallace, H., Wilkinson, D.	
Department of National Defence	
Clapham-Fisher, J.	
<i>Minister of Foreign Affairs and Minister of International Trade—Canadian delegation to Lima (Peru)—Asia Pacific Economic Cooperation Summit (APEC), November 14-16, 2024</i>	205,570
House of Commons	
Joly, The Honourable M., Ng, The Honourable M.	
Global Affairs Canada	
Belisle-Leclerc, T., Bowman, A., Coon, K., Goldenberg, D., Kung, J., Lee Rodriguez, L., Lim, J., McKay, I., Nguyen, D., Orozco-Madison, I., Pecora, J., Qaisar, H., Rajasansi, H., Ross, B.	
<i>Minister of International Development—Bilateral Visits (Visits Officer)</i>	136,259
Global Affairs Canada	
Benson, I., Dionne-Petit, M., Lee Rodriguez, L., Opielová, A.,	
<i>Minister of International Development—Canadian delegation to Rio de Janeiro (Brazil)—G20 Development Ministers' Meeting, July 22-23 2024</i> ...	40,279
House of Commons	
Hussen, The Honourable A.	
Global Affairs Canada	
Lee Rodriguez, L., Radchenko, O., Wilson, J.	
<i>Minister of International Trade—Bilateral Visits (Visits Officer)</i>	82,583
Global Affairs Canada	
Lee Rodriguez, L., Opielová, A., Theriault, M-C., Zeinali, M.	
<i>Minister of International Trade—Canadian delegation to Arequipa (Peru)—Asia Pacific Economic Cooperation (APEC) Ministers Responsible for Trade Meeting, May 14-19, 2024</i>	109,648
House of Commons	
Ng, The Honourable M.	
Global Affairs Canada	
Bowman, A., Burak, I., Christie, B., Dionne-Petit, M., Lefler, A., Nguyen, D-T., Pecora, J., Qaisar, H., Rajasansi, H., Smith, D., Wagner, E.	
<i>Minister of International Trade—Canadian delegation to Reggio Calabria and Villa San Giovanni (Italy)—G7 Trade ministers' Meeting, July 16-17, 2024</i>	67,903
House of Commons	
Ng, The Honourable M.	
Global Affairs Canada	
Boroun, N., Coon, K., Golberg, E., Levesque M-A., Marrone, S., Opielová, A., Qureshi, S., Simin, Y., Stewart, R., Strussione, P.,	
<i>Minister of International Trade—Canadian delegation to Vientiane (Laos)—56th Association of Southeast Asian Nations (ASEAN) Economic Minister's Meeting, September 19-21, 2024</i>	66,005
House of Commons	
Ng, The Honourable M.	
Global Affairs Canada	
Bichara, N., Boroun, N., Jobin, A-L., Kitnikone, P., Mallet, M-C., Opielová, A., Qaisar, H., Rouleau-Dick, C-A., Singmin, V., Speirs, M-C., Wang, V.	

Global Affairs

Department of Foreign Affairs, Trade and Development

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

(in dollars)

Description	Amount
<i>Minister of International Trade—Canadian delegation to Vientiane (Laos)—44th Leaders' Summit of the Association of Southeast Asian Nations (ASEAN), October 6-11, 2024</i>	34,486
House of Commons	
Ng, The Honourable M.	
Global Affairs Canada	
Boroun, N., Epp, W., Lee Rodríguez, L., McKay, I., Portelance-Galarneau, J., Qaisar, H., Singmin, V.	
<i>Canadian delegation to Paris (France)—The Organisation for Economic Co-operation and Development (OECD), May 2-3, 2024</i>	19,153
House of Commons	
Sidhu, M.	
Global Affairs Canada	
Jobin, C., McDougall, D., O'Neill, S.	
<i>Canadian delegation to St John's (Antigua and Barbuda)—Small Island Developing States Conference (SIDS), May 27-30, 2024</i>	17,887
Global Affairs Canada	
Chatterjee, L., Rae, R., Smith, A.	
<i>Canadian delegation to Fasano (Italy)—G7 Leaders' Summit, June 13-15, 2024</i>	51,587
Global Affairs Canada	
Dobner, G., McBain, D., Rodríguez, P-A., Termorshuizen, C.	
<i>Canadian delegation to Asunción (Paraguay)—54th General Assembly of the Organization of American States (OAS), June 26-28, 2024</i>	91,607
House of Commons	
Oliphant, The Honourable R.	
Global Affairs Canada	
Dulude, V., Federici, F., Hinzer, C., Kostine, M., Linder, G., Mettini, C., Rukus, M., Savage, S., Sheldrake, M., Sundstrom, K., Trnkus, M.	
<i>Canadian delegation to Vienna (Austria)—68th General Conference of the International Atomic Energy Agency (IAEA), September 16-20, 2024</i>	20,295
Global Affairs Canada	
Hinton, T., Semblat, N., Thoppil, N.	
<i>Canadian delegation to Apia (Samoa)—Commonwealth Heads of Government Meeting (CHOGM), October 20-25 2024</i>	143,842
Global Affairs Canada	
Eyssautier, A., Furuya, E., Goodale, R., Kinsey, C., Patterson, K., Roy, C., Vito, C.	
<i>Canadian delegation to Pescara (Italy)—G7 Development Ministers' Meeting, October 22-24, 2024</i>	18,117
Global Affairs Canada	
De Groot, M., Golberg E., MacLennan C., Tabi, M.	
<i>Canadian delegation to Brasilia (Brazil)—G20 Trade and Investment Ministers' Meeting, October 23-25, 2024</i>	38,391
Global Affairs Canada	
Christie, B., Lévesque, M-A., McLeod, K.	
<i>Canadian delegation to Rio de Janeiro (Brazil)—G20 Leaders' Summit, November 18-19, 2024</i>	61,907
Global Affairs Canada	
Beach, C., Krahotin, A., Lajoie, M., Termorshuizen, C.	
<i>Canadian delegation to Valletta (Malta)—Organization for Security and Co-operation in Europe Ministerial Council (OSCE), December 4-6, 2024</i>	7,085
Global Affairs Canada	
Angell, D., Coulombe, G., Pepin-Hallé, V., Van Nes, E.	
<i>Canadian delegation to the elevation of Archbishop Francis Leo to the Cardinalate, Vatican (Holy See), December 7-8, 2024</i>	25,496
House of Commons	
Barrett, M., Lattanzio, P., Tassi, The Honourable F.	
Innovation, Science and Economic Development Canada	
Pierre, J.	
<i>Canadian participation to the Presidential inauguration ceremony in Mexico City (Mexico), September 30-October 2, 2024</i>	5,197
Senate of Canada	
Boehm, The Honourable P. M.	

Global Affairs
Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—concluded

(in dollars)

Description	Amount
<i>Canadian participation to the canonization of Marie-Léonie Paradis in Vatican (Holy See), October 24, 2024.....</i>	<i>7,130</i>
House of Commons	
Brière, The Honourable É.	
<i>Canadian participation to Commonwealth Week Events in London (United Kingdom), March 11-13, 2025</i>	<i>21,290</i>
House of Commons	
Oliphant, The Honourable R.	
Global Affairs Canada	
Hadaller, L.	
Total.....	7,278,981

Parliament House of Commons

Salaries of parliamentary secretaries to ministers paid in 2024–2025

(in dollars)

Name	Parliamentary Secretary	Amount
Atwin J	Minister of Indigenous Services	17,500
Badawey V	Minister of Transport	17,500
	Minister of Transport and Internal Trade	1,678
Battiste J	Minister of Crown-Indigenous Relations	17,500
	Minister of Crown-Indigenous Relations and Northern Affairs and Minister responsible for the Canadian Northern Economic Development Agency	1,678
Bendayan The Hon R	Deputy Prime Minister and Minister of Finance	14,068
Bittle C	Minister of Housing, Infrastructure and Communities	17,500
	Minister of Housing, Infrastructure and Communities and to the Minister of Families, Children and Social Development	1,678
Blois The Hon K	Minister of Agriculture and Agri-Food and to the Minister of Rural Economic Development and Minister responsible for the Atlantic Canada Opportunities Agency	1,152
Brière The Hon É	Minister of Families, Children and Social Development and to the Minister of Mental Health and Addictions and Associate Minister of Health	14,068
Chatel S	Minister of Agriculture and Agri-Food and Rural Economic Development	527
Chiang P	Minister of Immigration, Refugees and Citizenship	19,178
Dabrusin The Hon J	Minister of Environment and Climate Change and to the Minister of Energy and Natural Resources	19,178
Damoff P	Minister of Foreign Affairs (Consular Affairs)	17,500
Drouin F	Minister of Agriculture and Agri-Food	17,500
Duguid The Hon T	Prime Minister and Special Advisor for Water	14,068
Dzerowicz J	Minister of Foreign Affairs (Consular Affairs and Latin America)	1,678
Fragiskatos P	Minister of Housing, Infrastructure and Communities	19,178
Hepfner L	Minister for Women and Gender Equality and Youth	19,178
Housefather A	President of the Treasury Board	19,178
Jones Y	Minister of Northern Affairs and to the Minister of National Defence (Northern Defence)	17,500
Kayabaga The Hon A	Minister of Small Business	1,152
Kelloway M	Minister of Fisheries, Oceans and the Canadian Coast Guard	17,500
	Minister of Fisheries, Oceans and the Canadian Coast Guard and to the Minister of Rural Economic Development and Minister responsible for the Atlantic Canada Opportunities Agency	1,678
Khalid I	Minister of National Revenue	19,178
Koutrakis A	Minister of Tourism and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec	19,178
Kusmierczyk I	Minister of Employment, Workforce Development and Official Languages	17,500
	Minister of Employment, Workforce Development and Labour and to the Minister of Seniors	1,678
Lalonde M-F	Minister of National Defence	19,178
Lamoureux The Hon K	Leader of the Government in the House of Commons	19,178
Lapointe V	Minister of Official Languages and Associate Minister of Public Safety	1,678
Lauzon S	Minister of Citizens' Services	19,178
Louis T	Minister of Canadian Heritage	1,678
Maloney J	Minister of Justice and Attorney General of Canada	19,178
May B	Minister of Small Business and to the Minister responsible for the Federal Economic Development Agency for Southern Ontario	17,500
	Prime Minister	1,678
Naqvi Y	Minister of Health	17,500
	Minister of Health and to the Minister of Mental Health and Addictions and Associate Minister of Health	1,678
Noormohamed T	Minister of Canadian Heritage	17,500
	Minister of Finance and Intergovernmental Affairs (Canada-U.S.)	1,678
O'Connell J	Minister of Public Safety, Democratic Institutions and Intergovernmental Affairs (Cybersecurity)	17,500
	Minister of Public Safety (Cybersecurity)	1,678
Oliphant The Hon R	Minister of Foreign Affairs	19,178
Romanado S	President of the King's Privy Council for Canada and Minister of Emergency Preparedness	19,178
Samson D	Minister of Rural Economic Development and Minister responsible for the Atlantic Canada Opportunities Agency ..	17,500
Sarai The Hon R	Minister of Veterans Affairs and Associate Minister of National Defence	19,178
Serré M	Minister of Energy and Natural Resources and to the Minister of Official Languages	17,500
	Minister of Energy and Natural Resources	1,678
Sheehan T	Minister of Labour and Seniors	17,500
	Minister of Indigenous Services and Minister responsible for the Federal Economic Development Agency for Northern Ontario	1,678
Sidhu The Hon M	Minister of Export Promotion, International Trade and Economic Development	19,178
Sorbara F	Minister of Finance and Intergovernmental Affairs	1,678
Sousa C	Minister of Public Services and Procurement	19,178

**Parliament
House of Commons**

Salaries of parliamentary secretaries to ministers paid in 2024–2025—concluded

(in dollars)

Name	Parliamentary Secretary	Amount
Turnbull R	Minister of Innovation, Science and Industry.....	1,524
	Deputy Prime Minister and Minister of Finance and to the Minister of Innovation, Science and Industry	15,976
van Koeverden The Hon A	Minister of Finance and Intergovernmental Affairs and to the Minister of Innovation, Science and Industry.....	1,678
	Minister of Environment and Climate Change and to the Minister of Sport and Physical Activity.....	17,500
Vandenbeld A	Minister of Environment and Climate Change and to the Minister of Sport and Minister responsible for Prairies Economic Development Canada.....	1,678
	Minister of International Development	19,178
Zuberi S	Minister of Diversity, Inclusion and Persons with Disabilities	19,178
Total.....		733,765

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2024–2025

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Aboutaif Z	203,100	110,268
Aitchison S	203,100	104,389
Albas D.....	203,100	64,751
<i>Allowance as Committee Chair</i>	10,573	–
Aldag J.....	33,850	77,350
<i>Allowance as Committee Chair</i>	2,040	–
Alghabra The Hon O.....	203,100	60,827
Ali The Hon S.....	203,100	75,138
Allison D	203,100	100,800
Anand The Hon A.....	203,100	82,129
Anandasangaree The Hon G	203,100	103,332
Angus C.....	203,100	85,636
Arnold M	203,100	122,942
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Arseneault R	203,100	85,513
<i>Allowance as Committee Chair</i>	10,573	–
Arya C	203,100	28,631
Ashton N.....	203,100	173,171
Atwin J	203,100	64,106
Bachrach T.....	203,100	161,098
Badawey V	203,100	91,778
Bains P.....	203,100	102,298
Baker Y	203,100	140,518
Baldinelli T.....	203,100	57,532
Barlow J.....	203,100	144,618
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Barrett M	203,100	28,535
Barron L M.....	203,100	98,475
Barsalou-Duval X	203,100	52,200
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Battiste J	203,100	85,473
Beaulieu M	203,100	51,312
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Beech The Hon T.....	203,100	149,895
Bendayan The Hon R.....	203,100	20,523
<i>Allowance as Committee Vice-Chair</i>	4,753	–
Bergeron S.....	203,100	67,889
<i>Allowance as Committee Vice-Chair</i>	8,137	–
Berthold L.....	203,100	61,283
<i>Allowance as Deputy House Leader Official Opposition</i>	19,178	–
Bérubé S	203,100	85,035
Bezan J	203,100	134,409
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Bibeau The Hon M-C.....	203,100	46,688
Bittle C	203,100	85,678
Blair The Hon B.....	203,100	72,584
Blanchet Y-F	203,100	72,414
<i>Allowance as Leader Other Opposition Party</i>	68,600	–
Blanchette-Joncas M.....	203,100	114,032
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Blaney R.....	203,100	122,617
<i>Allowance as Chief Whip Other Opposition Party</i>	153	–
Block K	203,100	112,230
Blois The Hon K.....	203,100	122,125
<i>Allowance as Committee Chair</i>	10,573	–
Boissonnault The Hon R.....	203,100	128,469
Boulerice A.....	203,100	49,758
Bradford V.....	203,100	64,907
<i>Allowance as Committee Chair</i>	9,200	–
Bragdon R.....	203,100	107,820

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2024–2025—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Brassard J	203,100	64,945
<i>Allowance as Committee Chair</i>	10,573	—
Brière The Hon É	203,100	48,689
Brock L	203,100	131,010
<i>Allowance as Committee Vice-Chair</i>	2,036	—
Brunelle-Duceppe A	203,100	84,583
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Calkins B	203,100	151,607
Cannings R	203,100	98,763
Caputo F	203,100	139,439
Carr B	203,100	103,340
<i>Allowance as Committee Chair</i>	9,200	—
Carrie C	203,100	45,828
Casey S	203,100	114,961
<i>Allowance as Committee Chair</i>	10,573	—
Chabot L	203,100	38,520
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Chagger The Hon B	203,100	68,213
<i>Allowance as Committee Chair</i>	1,112	—
Chahal G	203,100	160,882
<i>Allowance as Committee Chair</i>	10,573	—
Chambers A	203,100	81,761
Champagne The Hon F-P	203,100	53,455
Champoux M	203,100	64,457
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Chatel S	203,100	31,508
Chen S	203,100	74,703
Chiang P	203,100	56,518
Chong The Hon M	203,100	62,556
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Collins C	203,100	52,323
Collins L	203,100	124,419
<i>Allowance as Deputy Whip Other Opposition Party</i>	6,578	—
Cooper M	203,100	115,371
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Cormier S	203,100	72,938
Coteau M	203,100	52,260
Dabrusin The Hon J	203,100	58,283
Dalton M	203,100	159,899
Damoff P	203,100	93,225
Dance L	110,012	36,418
Dancho R	203,100	75,297
<i>Allowance as Committee Vice-Chair</i>	2,036	—
Davidson S	203,100	85,914
Davies D	203,100	170,308
DeBellefeuille C	203,100	41,425
<i>Allowance as Chief Whip Other Opposition Party</i>	9,756	—
Deltell G	203,100	54,380
d'Entremont C	203,100	79,624
<i>Allowance as Deputy Speaker and Chair of Committees of the Whole</i>	50,100	—
Desbiens C	203,100	120,682
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Desilets L	203,100	55,782
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Desjarlais B	203,100	82,599
Dhaliwal S	203,100	174,859
<i>Allowance as Committee Chair</i>	10,573	—
Dhillon A	203,100	53,589
Diab The Hon L M	203,100	98,619
<i>Allowance as Committee Chair</i>	10,573	—

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2024–2025—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Doherty T	203,100	186,959
Dong H	203,100	36,678
Dowdall T	203,100	54,305
Dreeshen E	203,100	95,884
Drouin F	203,100	22,896
Dubourg E	203,100	36,754
<i>Allowance as Committee Chair</i>	10,573	—
Duclos The Hon J-Y	203,100	66,467
Duguid The Hon T	203,100	101,265
Duncan E	203,100	49,653
Duncan The Hon K	203,100	9,644
Dzerowicz J	203,100	75,561
Ehsassi The Hon A	203,100	85,745
<i>Allowance as Committee Chair</i>	10,573	—
El-Khoury F	203,100	49,216
Ellis S	203,100	95,004
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Epp D	203,100	102,236
Erskine-Smith The Hon N	203,100	64,007
Falk R	203,100	137,952
Falk T	203,100	104,014
Fast The Hon E	203,100	120,036
Fergus The Hon G	203,100	4,392
<i>Allowance as Speaker of the House of Commons</i>	96,800	—
Ferreri M	203,100	55,220
Fillmore A	84,625	61,247
Findlay The Hon K-L	203,100	92,019
<i>Allowance as Chief Whip Opposition Party</i>	36,000	—
Fisher The Hon D	203,100	77,879
<i>Allowance as Committee Vice-Chair</i>	5,059	—
Fonseca P	203,100	92,966
<i>Allowance as Committee Chair</i>	10,573	—
Fortier The Hon M	203,100	11,502
<i>Allowance as Committee Vice-Chair</i>	151	—
<i>Allowance as Deputy Whip Government</i>	9,942	—
<i>Allowance as Chief Whip Government</i>	8,419	—
Fortin R É	203,100	39,703
<i>Allowance as Committee Chair</i>	9,645	—
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Fragiskatos P	203,100	87,108
Fraser The Hon S	203,100	67,546
Freeland The Hon C	203,100	72,080
Fry The Hon H	203,100	68,315
<i>Allowance as Committee Chair</i>	10,573	—
Gaheer I	203,100	84,447
<i>Allowance as Committee Chair</i>	1,833	—
Gainey The Hon A	203,100	31,012
Gallant C	203,100	36,890
Garon J-D	203,100	39,707
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Garrison R	169,250	70,395
Gaudreau M-H	203,100	64,752
<i>Allowance as Caucus Chair Other Opposition Party</i>	6,654	—
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Gazan L	203,100	110,256
Généreux B	203,100	75,461
Genuis G	203,100	127,499
Gerretsen The Hon M	203,100	61,358
<i>Allowance as Deputy House Leader Government</i>	19,178	—
Gill M	203,100	228,333
<i>Allowance as Deputy Whip Other Opposition Party</i>	6,654	—

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2024–2025—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Gladu M.....	203,100	61,157
Godin J.....	203,100	62,563
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Goodridge L.....	203,100	108,986
Gould The Hon K.....	203,100	52,216
Gourde J.....	203,100	61,628
Gray T.....	203,100	104,626
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Green M.....	203,100	60,517
<i>Allowance as Committee Chair</i>	9,645	–
Guilbeault The Hon S.....	203,100	30,154
Hajdu The Hon P.....	203,100	86,490
Hallan J S.....	203,100	153,735
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Hanley B.....	203,100	200,238
Hardie K.....	203,100	86,563
<i>Allowance as Committee Chair</i>	10,573	–
Hepfner L.....	203,100	53,149
Hoback R.....	203,100	173,840
Holland The Hon M.....	203,100	93,551
Housefather A.....	203,100	55,226
Hughes C.....	203,100	105,037
<i>Allowance as Assistant Deputy Speaker and Deputy Chair of Committees of the Whole</i>	15,016	–
Hussen The Hon A.....	203,100	56,031
Hutchings The Hon G.....	203,100	102,737
Iacono A.....	203,100	41,212
Idlout L.....	203,100	273,546
Ien The Hon M.....	203,100	54,104
Jaczek The Hon H.....	203,100	64,149
Jansen T.....	59,511	27,623
Jeneroux M.....	203,100	178,651
Jivani J.....	203,100	64,462
Johns G.....	203,100	102,353
Joly The Hon M.....	203,100	30,675
Jones Y.....	203,100	215,140
Jowhari M.....	203,100	47,643
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Julian P.....	203,100	132,336
<i>Allowance as House Leader Other Opposition Party</i>	19,600	–
Kayabaga The Hon A.....	203,100	85,650
Kelloway M.....	203,100	121,022
Kelly P.....	203,100	85,731
Khalid I.....	203,100	63,140
Khanna A.....	203,100	59,855
Khera The Hon K.....	203,100	80,670
Kitchen R.....	203,100	96,551
Kmieciak T.....	203,100	90,713
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Koutrakis A.....	203,100	65,304
Kram M.....	203,100	53,443
Kramp-Neuman S.....	203,100	62,773
<i>Allowance as Committee Chair</i>	9,921	–
Kurek D.....	203,100	129,823
Kusie S.....	203,100	119,261
Kusmierczyk I.....	203,100	73,478
Kwan J.....	203,100	125,194
Lake The Hon M.....	203,100	139,993
Lalonde M-F.....	203,100	31,741
Lambropoulos E.....	203,100	49,257

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2024–2025—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Lamoureux The Hon K	203,100	82,300
Lantsman M	203,100	116,926
Lapointe V	203,100	67,814
Larouche A	203,100	67,508
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Lattanzio P	203,100	40,633
Lauzon S	203,100	23,989
Lawrence P	203,100	56,850
<i>Allowance as Committee Vice-Chair</i>	2,074	–
LeBlanc The Hon D	203,100	118,307
Lebouthillier The Hon D	203,100	85,893
Lehoux R	203,100	49,757
Lemire S	203,100	102,163
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Leslie B	203,100	127,953
Lewis C	203,100	65,688
Lewis L	203,100	85,177
Liepert R	203,100	84,417
Lightbound The Hon J	203,100	62,164
<i>Allowance as Committee Chair</i>	10,573	–
Lloyd D	203,100	120,558
Lobb B	203,100	63,890
Long The Hon W	203,100	53,650
Longfield L	203,100	43,575
<i>Allowance as Committee Chair</i>	1,373	–
Louis T	203,100	95,978
<i>Allowance as Committee Vice-Chair</i>	5,210	–
MacAulay The Hon L	203,100	126,722
MacDonald The Hon H	203,100	72,540
<i>Allowance as Committee Chair</i>	2,003	–
MacGregor A	203,100	120,170
<i>Allowance as Caucus Chair Other Opposition Party</i>	6,654	–
MacKinnon The Hon S	203,100	12,453
Maguire L	203,100	94,546
Majumdar S	203,100	84,684
Maloney J	203,100	80,884
Martel R	203,100	84,926
Martinez Ferrada The Hon S	203,100	58,182
Masse B	203,100	67,148
Mathysen L	203,100	99,160
<i>Allowance as Deputy House Leader Other Opposition Party</i>	6,654	–
May B	203,100	70,610
May E	203,100	101,453
Mazier D	203,100	180,408
<i>Allowance as Committee Vice-Chair</i>	5,210	–
McCauley K	203,100	135,643
<i>Allowance as Committee Chair</i>	10,573	–
McDonald K	203,100	113,685
<i>Allowance as Committee Chair</i>	10,573	–
McGuinty The Hon D	203,100	3,685
McKay The Hon J	203,100	70,625
<i>Allowance as Committee Chair</i>	10,573	–
McKinnon R	203,100	175,898
<i>Allowance as Committee Chair</i>	6,774	–
McLean G	203,100	123,784
McLeod M	203,100	166,699
McPherson H	203,100	130,627
<i>Allowance as Committee Vice-Chair</i>	5,210	–
<i>Allowance as Deputy Whip Other Opposition Party</i>	75	–
<i>Allowance as Chief Whip Other Opposition Party</i>	13,647	–
Meillo E	203,100	163,182

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2024–2025—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Mendès A.....	203,100	43,606
<i>Allowance as Assistant Deputy Speaker and Assistant Deputy Chair of Committees of the Whole</i>	15,016	—
Mendicino The Hon M.....	193,819	91,275
Miao W.....	203,100	116,179
Michaud K.....	203,100	309,092
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Miller The Hon M.....	203,100	26,716
Moore The Hon R.....	203,100	53,335
<i>Allowance as Committee Vice-Chair</i>	3,136	—
Morantz M.....	203,100	90,176
Morrice M.....	203,100	73,721
Morrison R.....	203,100	182,195
Morrissey R.....	203,100	102,426
<i>Allowance as Committee Chair</i>	10,573	—
Motz G.....	203,100	155,671
<i>Allowance as Committee Vice-Chair</i>	4,753	—
Murray The Hon J.....	203,100	130,773
Muys D.....	203,100	63,505
Naqvi Y.....	203,100	5,482
Nater J.....	203,100	65,576
Ng The Hon M.....	203,100	62,990
Noormohamed T.....	203,100	130,254
Normandin C.....	203,100	51,427
<i>Allowance as Committee Vice-Chair</i>	5,210	—
<i>Allowance as Deputy House Leader Other Opposition Party</i>	6,654	—
O'Connell J.....	203,100	96,264
Oliphant The Hon R.....	203,100	92,341
O'Regan The Hon S.....	203,100	167,599
Patzer J.....	203,100	109,196
Paul-Hus P.....	203,100	61,489
Pauzé M.....	203,100	42,429
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Perkins R.....	203,100	82,484
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Perron Y.....	203,100	57,787
<i>Allowance as Committee Vice-Chair</i>	5,210	—
<i>Allowance as Chief Whip Other Opposition Party</i>	4,044	—
Petitpas Taylor The Hon G.....	203,100	71,547
Plamondon L.....	203,100	41,983
Poilievre The Hon P.....	203,100	1,447
<i>Allowance as Leader Official Opposition</i>	96,800	—
Powlowski M.....	203,100	91,956
Qualtrough The Hon C.....	203,100	173,658
Rayes A.....	203,100	68,467
Redekopp B.....	203,100	139,827
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Reid S.....	203,100	166
<i>Allowance as Caucus Chair Official Opposition</i>	13,503	—
Rempel Garner The Hon M.....	203,100	104,236
Richards B.....	203,100	90,087
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Roberts A.....	203,100	85,242
Robillard Y.....	203,100	31,140
Rodriguez The Hon P.....	163,790	42,120
Rogers C.....	203,100	96,917
Romanado S.....	203,100	77,478
Rood L.....	203,100	110,382
Rota The Hon A.....	203,100	37,074
Ruff A.....	203,100	42,901
Sahota The Hon R.....	203,100	100,784
<i>Allowance as Chief Whip Government</i>	25,935	—

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2024–2025—continued

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Sajjan The Hon H S	203,100	207,060
Saks The Hon Y	203,100	70,794
Samson D	203,100	91,325
Sarai The Hon R	203,100	120,946
Sauvé L-P	110,012	16,562
Savard-Tremblay S-P	203,100	53,889
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Scarpaleggia The Hon F	203,100	66,885
<i>Allowance as Committee Chair</i>	10,573	—
Scheer The Hon A	203,100	162,381
<i>Allowance as House Leader Official Opposition</i>	50,100	—
Schiefke P	203,100	57,182
<i>Allowance as Committee Chair</i>	10,573	—
Schmale J	203,100	166,288
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Seeback K	203,100	120,858
<i>Allowance as Committee Vice-Chair</i>	3,136	—
Serré M	203,100	71,880
Sgro The Hon J A	203,100	82,823
<i>Allowance as Committee Chair</i>	10,573	—
Shanahan B	203,100	50,728
<i>Allowance as Caucus Chair Government</i>	13,503	—
Sheehan T	203,100	107,340
Shields M	203,100	152,434
Shiple D	203,100	68,456
<i>Allowance as Committee Vice-Chair</i>	3,136	—
Sidhu The Hon M	203,100	86,294
Sidhu S	203,100	69,263
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Simard M	203,100	102,265
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Sinclair-Desgagné N	203,100	49,677
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Singh J	203,100	191,810
<i>Allowance as Leader Other Opposition Party</i>	68,600	—
Small C	203,100	108,832
Sorbara F	203,100	111,331
Soroka G	203,100	146,845
Sousa C	203,100	81,029
Steinley W	203,100	95,203
Ste-Marie G	203,100	44,334
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Stewart D	156,274	51,828
Stewart J	203,100	139,010
St-Onge The Hon P	203,100	51,405
Strahl M	203,100	69,962
<i>Allowance as Committee Vice-Chair</i>	3,136	—
Stubbs S	203,100	99,729
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Sudds The Hon J	203,100	4,510
Tassi The Hon F	203,100	73,985
Taylor Roy L	203,100	52,858
Thériault L	203,100	53,358
<i>Allowance as Committee Vice-Chair</i>	5,210	—
Therrien A	203,100	51,230
<i>Allowance as House Leader Other Opposition Party</i>	19,600	—
Thomas R	203,100	90,480
Thompson The Hon J	203,100	81,847
Tochor C	203,100	104,320
<i>Allowance as Committee Vice-Chair</i>	5,210	—

Parliament House of Commons

Statement of sessional allowances and travel expenses paid in 2024–2025—concluded

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses ¹
Tolmie F.....	203,100	88,117
Trudeau The Right Hon J.....	203,100	10,530
Trudel D.....	203,100	73,717
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Turnbull R.....	203,100	82,030
Uppal The Hon T.....	203,100	151,122
Valdez The Hon R.....	203,100	77,513
Van Bynen T.....	203,100	72,596
van Koeverden The Hon A.....	203,100	57,468
Van Popta T.....	203,100	121,221
Vandal The Hon D.....	203,100	114,442
Vandenbeld A.....	203,100	2,332
Vecchio K.....	203,100	69,891
<i>Allowance as Committee Chair</i>	652	–
Vidal G.....	203,100	100,902
Vien D.....	203,100	45,275
Viersen A.....	203,100	85,339
Vignola J.....	203,100	98,718
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Villemure R.....	203,100	56,807
<i>Allowance as Committee Vice-Chair</i>	7,170	–
Virani The Hon A.....	203,100	92,126
Vis B.....	203,100	131,121
Vuong K.....	203,100	106,313
Wagantall C.....	203,100	115,902
Warkentin C.....	203,100	155,311
<i>Allowance as Deputy Whip Official Opposition</i>	13,503	–
Waugh K.....	203,100	89,344
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Webber L.....	203,100	141,921
Weiler P.....	203,100	141,283
<i>Allowance as Committee Chair</i>	8,458	–
Wilkinson The Hon J.....	203,100	118,005
Williams R.....	203,100	49,020
<i>Allowance as Committee Vice-Chair</i>	2,036	–
Williamson J.....	203,100	108,949
<i>Allowance as Committee Chair</i>	10,573	–
Yip J.....	203,100	72,844
<i>Allowance as Committee Vice-Chair</i>	5,210	–
Zahid S.....	203,100	114,954
Zarrillo B.....	203,100	105,078
Zimmer B.....	203,100	228,075
Zuberi S.....	203,100	140,799
Former Members ²	–	39,486
Total	69,431,140	29,895,519

¹ This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 10 of this volume, entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any charges for the use of Government aircraft by the department of National Defence;
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Department of Foreign Affairs, Trade and Development—Travel expenses for Canadian representation at international conferences and meetings".

² Relocation, winding-up, resettlement and other expenses.

Parliament The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2024–2025

(in dollars)

Honourable Members of the Senate	Sessional allowance	Living and travel expenses ¹	Office expenses
Adler C S, Manitoba ²	111,552	53,419	86,913
Al Zaibak M K, Ontario.....	178,100	76,934	193,395
Anderson D, Northwest Territories.....	178,100	122,757	229,597
Arnold D, New Brunswick ²	–	2,965	–
Arnot D M, Saskatchewan.....	178,100	76,754	231,908
<i>Committee Deputy Chair</i>	5,115	–	–
<i>Legislative Liaison of the Independent Senators Group</i>	7,800	–	–
Ataullahjan S, Ontario.....	178,100	65,972	133,405
<i>Committee Chair</i>	10,459	–	–
Aucoin R, Nova Scotia.....	178,100	96,421	172,358
Audette M, Quebec.....	178,100	71,125	207,307
<i>Committee Chair</i>	3,167	–	–
<i>Liaison of the Progressive Senate Group</i>	1,531	–	–
Batters D, Saskatchewan.....	178,100	87,205	245,756
<i>Committee Deputy Chair</i>	10,230	–	–
Bellemare D, Quebec ²	94,795	18,921	99,873
<i>Committee Chair</i>	7,292	–	–
Bernard W T, Nova Scotia.....	178,100	62,493	244,432
<i>Committee Deputy Chair</i>	5,968	–	–
<i>Liaison of the Progressive Senate Group (Former)</i>	2,270	–	–
Black R, Ontario.....	178,100	134,797	183,342
<i>Committee Chair</i>	10,459	–	–
Boehm P M, Ontario.....	178,100	4,747	227,534
<i>Committee Chair</i>	10,459	–	–
Boniface G, Ontario.....	178,100	47,918	174,152
<i>Committee Chair</i>	10,459	–	–
Boudreau V, New Brunswick ²	135,059	34,399	129,558
Boyer Y, Ontario.....	178,100	27,628	233,375
Brazeau P, Quebec.....	178,100	38,351	245,542
Burey S, Ontario.....	178,100	58,689	119,975
Busson B, British Columbia.....	178,100	107,310	195,738
<i>Committee Deputy Chair</i>	5,115	–	–
Cardozo A, Ontario.....	178,100	25,911	241,180
Carignan C, Quebec.....	178,100	54,203	239,355
<i>Committee Chair</i>	9,965	–	–
<i>Committee Deputy Chair</i>	11,815	–	–
Clement B, Ontario.....	178,100	50,971	249,262
<i>Deputy Facilitator of the Independent Senators Group</i>	28,900	–	–
Cordy J, Nova Scotia ²	112,797	85,082	131,923
<i>Committee Deputy Chair</i>	4,243	–	–
Cormier R, New Brunswick.....	178,100	73,188	246,171
<i>Committee Chair</i>	10,459	–	–
Cotter B, Saskatchewan ²	126,873	57,738	168,566
<i>Committee Chair</i>	4,493	–	–
<i>Committee Deputy Chair</i>	4,773	–	–
Coyle M, Nova Scotia.....	178,100	66,164	182,770
Cuzner R, Nova Scotia.....	178,100	132,732	253,429
Dagenais J-G, Quebec ²	148,947	35,723	211,386
<i>Committee Deputy Chair</i>	5,115	–	–
Dalphond P J, Quebec ³	178,100	39,606	–
<i>Committee Deputy Chair</i>	6,700	–	–
<i>Leader of the Progressive Senate Group</i>	22,700	–	736,645
Dasko D, Ontario.....	178,100	99,169	216,539
Deacon C, Nova Scotia.....	178,100	66,771	225,962
Deacon M, Ontario.....	178,100	62,254	205,971
Dean T, Ontario.....	178,100	45,922	107,205
<i>Committee Chair</i>	8,106	–	–
Dhillon B S, British Columbia ²	26,503	24,975	60

Parliament The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2024-2025—continued

(in dollars)

Honourable Members of the Senate	Sessional allowance	Living and travel expenses ¹	Office expenses
Downe P E, Prince Edward Island	178,100	97,024	220,578
<i>Liaison of the Canadian Senators Group</i>	3,800	—	—
Duncan P, Yukon.....	178,100	123,388	254,676
Forest É, Quebec.....	178,100	65,748	200,392
<i>Committee Deputy Chair</i>	5,115	—	—
Francis B, Prince Edward Island	178,100	102,214	212,602
<i>Committee Chair</i>	10,459	—	—
Fridhandler D S, Alberta ²	104,849	70,314	65,155
Gagné R, Manitoba ³	178,100	81,523	—
<i>Speaker of the Senate</i>	70,600	—	958,160
Galvez R, Quebec	178,100	80,207	215,907
<i>Committee Chair</i>	184	—	—
Gerba A, Quebec	178,100	48,032	210,709
<i>Deputy Liaison and Caucus Chair of the Progressive Senate Group</i>	1,500	—	—
Gignac C, Quebec.....	178,100	43,908	217,443
Gold M, Quebec ³	178,100	48,107	—
<i>Government Representative in the Senate</i>	96,900	—	1,255,147
Greene S, Nova Scotia ²	122,085	56,624	95,374
<i>Deputy Liaison of the Canadian Senators Group (Former)</i>	1,028	—	—
Greenwood M, British Columbia	178,100	114,743	208,551
Harder P, Ontario.....	178,100	7,504	190,820
<i>Committee Deputy Chair</i>	5,115	—	—
Hartling N J, New Brunswick ²	148,417	43,947	132,715
Hay K, Ontario ²	—	1,222	—
Hébert M, Quebec ²	26,503	1,892	—
Henkel D, Quebec ²	22,793	1,227	791
Housakos L, Quebec.....	178,100	45,845	238,688
<i>Committee Chair</i>	10,459	—	—
<i>Deputy Whip of the Opposition</i>	3,300	—	—
Ince T, Nova Scotia ²	11,969	5,376	205
Jaffer M S B, British Columbia ²	68,463	53,291	72,000
<i>Committee Chair</i>	5,267	—	—
Karetak-Lindell N, Nunavut ²	50,749	32,667	15,044
Kingston J, New Brunswick.....	178,100	81,050	157,150
Klyne M, Saskatchewan.....	178,100	101,224	240,814
<i>Committee Chair</i>	10,459	—	—
Kutcher S, Nova Scotia.....	178,100	74,168	212,305
<i>Committee Deputy Chair</i>	5,115	—	—
LaBoucane-Benson P, Alberta ³	178,100	94,422	—
<i>Legislative Deputy to the Government Representative in the Senate</i>	45,800	—	194,245
<i>Government Liaison in the Senate</i>	3,725	—	—
Lankin F, Ontario ^{2,3}	98,625	29,563	92,539
<i>Government Liaison in the Senate (Former)</i>	2,099	—	36,414
Lewis T, Saskatchewan ²	26,503	11,616	7,393
Loffreda T, Quebec.....	178,100	46,456	200,731
<i>Committee Deputy Chair</i>	5,115	—	—
MacAdam J, Prince Edward Island	178,100	72,446	188,062
MacDonald M L, Nova Scotia	178,100	78,119	229,051
<i>Committee Chair</i>	10,459	—	—
Manning F, Newfoundland and Labrador	178,100	78,475	251,848
<i>Committee Chair</i>	10,459	—	—
Marshall E, Newfoundland and Labrador	178,100	54,526	221,388
Martin Y, British Columbia ³	178,100	96,003	—
<i>Deputy Leader of the Opposition</i>	28,900	—	279,098
Massicotte P J, Quebec	178,100	19,930	188,345
<i>Committee Chair</i>	10,275	—	—
McBean M, Ontario	178,100	51,428	115,031
McCallum M J, Manitoba	178,100	143,138	234,354
McNair J M, New Brunswick	178,100	66,906	203,015
McPhedran M, Manitoba	178,100	112,462	224,770

Parliament The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2024–2025—continued

(in dollars)

Honourable Members of the Senate	Sessional allowance	Living and travel expenses ¹	Office expenses
Mégie M-F, Quebec	178,100	41,144	218,252
Miville-Dechêne J, Quebec	178,100	37,601	191,031
<i>Committee Deputy Chair</i>	5,115	—	—
Mockler P, New Brunswick ²	6,432	2,319	9,281
<i>Committee Chair</i>	495	—	—
Mohamed F, Ontario ²	—	3,092	291
Moncion L, Ontario	178,100	52,611	237,107
<i>Committee Chair</i>	13,700	—	—
Moodie R, Ontario	178,100	100,374	208,715
<i>Committee Chair</i>	2,315	—	—
Moreau P, Quebec ²	99,439	13,317	100,783
Muggli T, Saskatchewan ²	111,552	59,813	95,511
Oh V, Ontario ²	34,136	11,301	48,921
Omidvar R, Ontario ²	105,871	71,773	131,888
<i>Committee Chair</i>	8,144	—	—
Osler F, Manitoba	178,100	101,882	220,689
Oudar M, Quebec	178,100	34,457	65,366
Pate K, Ontario	178,100	73,050	206,962
<i>Committee Chair</i>	700	—	—
Patterson D G, Nunavut	—	67,007	—
Patterson R, Ontario	178,100	31,681	235,217
<i>Deputy Leader of the Canadian Senators Group</i>	14,300	—	—
Petitclerc C, Quebec	178,100	28,281	223,838
<i>Committee Deputy Chair</i>	5,115	—	—
<i>Chair of Group Deliberations for the Independent Senators Group</i>	3,300	—	—
Petten I G, Newfoundland and Labrador	178,100	89,985	70,539
<i>Government Liaison in the Senate</i>	7,840	—	117,963
Plett D N, Manitoba ³	178,100	187,549	—
<i>Leader of the Opposition</i>	45,800	—	1,053,064
Poirier R-M, New Brunswick	178,100	31,544	168,807
<i>Committee Deputy Chair</i>	5,115	—	—
<i>Chair of the Conservative Caucus</i>	6,700	—	—
Prosper P J, Nova Scotia	178,100	139,095	250,064
Pupatello S, Ontario ²	—	2,208	801
Quinn J, New Brunswick	178,100	66,192	229,875
Ravalia M-I, Newfoundland and Labrador	178,100	107,498	247,385
Richards D, New Brunswick	178,100	41,213	135,186
Ringuette P, New Brunswick	178,100	52,606	177,342
<i>Speaker Pro Tempore</i>	22,064	—	—
Robinson M, Prince Edward Island	178,100	115,415	155,175
Ross K, New Brunswick	178,100	62,782	141,012
<i>Deputy Liaison of the Canadian Senators Group</i>	468	—	—
Saint-Germain R, Quebec ³	178,100	79,296	—
<i>Facilitator of the Independent Senators Group</i>	45,800	—	1,267,232
Seidman J G, Quebec ³	178,100	45,155	—
<i>Committee Chair</i>	10,459	—	—
<i>Whip of the Opposition</i>	7,800	—	343,294
Senior P, Ontario	178,100	47,437	225,858
Simons P, Alberta	178,100	84,568	254,651
<i>Committee Deputy Chair</i>	5,115	—	—
Smith L W, Quebec	178,100	30,182	247,068
<i>Committee Deputy Chair</i>	6,700	—	—
Sorensen K, Alberta	178,100	111,033	183,518
Surette A W, Nova Scotia ²	50,749	12,110	2,587
Tannas S, Alberta ³	178,100	175,925	—
<i>Leader of the Canadian Senators Group</i>	22,700	—	712,282
Varone T, Ontario	178,100	38,042	191,841
Verner J, Quebec	178,100	48,112	219,085
<i>Committee Deputy Chair</i>	5,115	—	—
Wallin P, Saskatchewan	178,100	82,419	231,651
<i>Committee Chair</i>	10,459	—	—

Parliament The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 2024-2025—concluded

(in dollars)

Honourable Members of the Senate	Sessional allowance	Living and travel expenses ¹	Office expenses
Wells D M, Newfoundland and Labrador	178,100	129,076	254,069
<i>Committee Deputy Chair</i>	5,115	—	—
Wells K, Alberta ²	104,849	33,217	43,430
White J A, Newfoundland and Labrador.....	178,100	126,068	179,826
<i>Deputy Leader of the Progressive Senate Group</i>	14,300	—	—
Wilson D, British Columbia ²	15,372	20,291	—
Woo Y P, British Columbia.....	178,100	120,958	207,039
<i>Committee Chair</i>	10,459	—	—
Youance S, Quebec ²	92,019	21,225	35,907
Yussuff H, Ontario	178,100	69,839	234,546
<i>Committee Chair</i>	2,353	—	—
<i>Committee Deputy Chair</i>	4,557	—	—
Total	18,220,330	7,346,692	24,587,043

¹ Includes living expenses in the Parliamentary District.

² Senators who were appointed, have resigned, retired or passed away during fiscal year 2024–2025.

³ As of April 1, 2017, the House Officers' office expense budget is consolidated with the Senators' office expense budget.

**Privy Council
Privy Council Office**

Salaries and allowances to ministers of State

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

Public Safety Correctional Service of Canada

Expenditures by institution

(in dollars)

Institution	Operation and maintenance	Capital	Total
Archambault Institution, Sainte-Anne-des-Plaines, Quebec	74,478,706	12,660,623	87,139,329
Atlantic Institution, Renous, New Brunswick	67,667,060	9,000,051	76,667,111
Bath Institution, Bath, Ontario	67,615,834	7,918,681	75,534,515
Beaver Creek Institution, Gravenhurst, Ontario	76,275,955	8,104,732	84,380,687
Bowden Institution, Innisfail, Alberta	78,241,718	5,405,489	83,647,207
Collins Bay Institution, Kingston, Ontario	88,201,548	4,879,487	93,081,035
Cowansville Institution, Cowansville, Quebec	54,139,354	9,766,059	63,905,413
Donnacona Institution, Donnacona, Quebec	66,467,463	5,724,039	72,191,502
Dorchester Penitentiary (Shepody Healing Centre), Dorchester, New Brunswick.....	99,221,721	8,903,383	108,125,104
Drumheller Institution, Drumheller, Alberta	71,804,909	5,900,537	77,705,446
Drummond Institution, Drummondville, Quebec	44,013,273	2,193,049	46,206,322
Edmonton Institution, Edmonton, Alberta.....	69,018,421	1,381,320	70,399,741
Edmonton Institution for Women, Edmonton, Alberta	41,476,724	823,275	42,299,999
Federal Training Centre, Laval, Quebec.....	79,424,006	6,884,862	86,308,868
Fraser Valley Institution for Women, Abbotsford, British Columbia	33,459,394	610,136	34,069,530
Grand Valley Institution for Women, Kitchener, Ontario.....	47,631,182	1,247,312	48,878,494
Grande Cache Institution, Grande Cache, Alberta.....	49,913,853	8,026,878	57,940,731
Grierson Institution, Edmonton, Alberta	6,805,973	1,626,138	8,432,111
Joliette Institution, Joliette, Quebec	29,059,686	655,367	29,715,053
Joyceville Institution, Kingston, Ontario.....	106,277,093	14,566,887	120,843,980
Kent Institution, Agassiz, British Columbia.....	71,812,493	10,713,807	82,526,300
Kingston Penitentiary, Kingston, Ontario	1,176,670	249,104	1,425,774
Kwikwèxwèlhp Healing Village, Harrison Mills, British Columbia.....	10,016,385	916,822	10,933,207
La Macaza Institution, La Macaza, Quebec	39,968,398	3,376,260	43,344,658
Matsqui Institution, Abbotsford, British Columbia	50,695,379	10,360,621	61,056,000
Millhaven Institution, Bath, Ontario	72,069,546	1,620,523	73,690,069
Mission Institution, Mission, British Columbia.....	60,772,474	2,889,263	63,661,737
Mountain Institution, Agassiz, British Columbia	47,549,982	7,802,180	55,352,162
National Headquarters, Ottawa, Ontario	415,698,708	46,465,587	462,164,295
Nova Institution for Women, Truro, Nova Scotia	34,181,923	987,003	35,168,926
Okimaw Ohci Healing Lodge, Maple Creek, Saskatchewan	13,308,289	241,573	13,549,862
Pacific Institution/Regional Treatment Centre, Abbotsford, British Columbia.....	77,362,202	2,001,749	79,363,951
Pê Sâkâstêw Centre, Mâskwâcîs, Alberta.....	10,862,831	200,642	11,063,473
Port-Cartier Institution, Port-Cartier, Quebec.....	46,508,920	2,816,875	49,325,795
Regional Correctional Staff College—Atlantic, Moncton, New Brunswick.....	2,353,251	–	2,353,251
Regional Correctional Staff College—Ontario, Kingston, Ontario.....	5,905,907	358,248	6,264,155
Regional Correctional Staff College—Pacific, Abbotsford, British Columbia	5,097,532	–	5,097,532
Regional Correctional Staff College—Prairies, Saskatoon, Saskatchewan.....	7,264,569	–	7,264,569
Regional Correctional Staff College—Quebec, Laval, Quebec	6,368,754	–	6,368,754
Regional Headquarters—Atlantic, Moncton, New Brunswick	34,967,427	171,439	35,138,866
Regional Headquarters—Ontario, Kingston, Ontario.....	44,026,271	756,911	44,783,182
Regional Headquarters—Pacific, Abbotsford, British Columbia.....	37,272,613	1,833,336	39,105,949
Regional Headquarters—Prairies, Saskatoon, Saskatchewan.....	47,596,835	963,820	48,560,655
Regional Headquarters—Quebec, Laval, Quebec	40,918,069	366,015	41,284,084
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Quebec.....	12,588,926	–	12,588,926
Regional Parole Offices—Atlantic, Moncton, New Brunswick.....	40,123,286	688,301	40,811,587
Regional Parole Offices—Ontario, Kingston, Ontario	105,790,478	391,927	106,182,405
Regional Parole Offices—Pacific, Abbotsford, British Columbia	69,345,252	318,224	69,663,476
Regional Parole Offices—Prairies, Winnipeg, Manitoba	97,610,845	732,907	98,343,752
Regional Parole Offices—Quebec, Montréal, Quebec	85,460,942	2,316,300	87,777,242
Regional Psychiatric Centre, Saskatoon, Saskatchewan	65,478,474	1,873,545	67,352,019
Regional Reception Centre, Sainte-Anne-des-Plaines, Quebec	61,347,346	1,319,556	62,666,902
Regional Treatment Centre, Bath, Ontario	17,468,132	14,445	17,482,577
Saskatchewan Penitentiary, Prince Albert, Saskatchewan	105,286,305	8,713,965	114,000,270
Springhill Institution, Springhill, Nova Scotia	70,762,278	8,032,854	78,795,132
Stony Mountain Institution, Winnipeg, Manitoba	97,646,502	7,234,343	104,880,845
Warkworth Institution, Campbellford, Ontario	65,722,905	1,182,910	66,905,815
William Head Institution, Victoria, British Columbia	19,599,012	2,017,941	21,616,953
Willow Cree Healing Lodge, Duck Lake, Saskatchewan	11,933,708	44,280	11,977,988
Total.....	3,361,113,692	246,251,581	3,607,365,273

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	–	240,000	6,814,964	14,893,651	22,961,911	–
Capital expenditures	5	–	–	–	–	–	7,080,935
Canadian Dairy Commission							
Program expenditures	1	–	–	–	–	154,282	–
Canadian Grain Commission							
Program expenditures	1	–	–	120,041	215,274	72,874	–
Canadian Heritage							
Department of Canadian Heritage							
Operating expenditures	1	–	3,058	15,484	8,343,242	–	–
Canadian Broadcasting Corporation							
Payments to the Corporation for operating expenditures	1	42,000,000	–	–	–	–	–
Canadian Museum of History							
Payments to the Museum for operating and capital expenditures	1	–	–	–	–	110,254	–
Canadian Museum of Nature							
Payments to the Museum for operating and capital expenditures	1	–	–	3,802,445	–	40,954	–
Canadian Radio-television and Telecommunications Commission							
Program expenditures	1	–	–	–	3,376,826	254,557	–
Library and Archives of Canada							
Operating expenditures	1	–	–	1,238,701	7,484,051	–	–
Capital expenditures	5	–	–	–	–	–	9,539,152
National Film Board							
Program expenditures	1	–	–	7,482,333	3,133,275	2,136,956	–
National Museum of Science and Technology							
Payments to the Museum for operating and capital expenditures	1	–	–	–	–	36,202	–
The National Battlefields Commission							
Program expenditures	1	–	–	–	566,891	–	–
Crown-Indigenous Relations and Northern Affairs							
Department of Crown-Indigenous Relations and Northern Affairs							
Operating expenditures	1	–	–	496,793	19,223,453	2,500	–
Capital expenditures	5	–	–	–	–	–	35,619
Canadian High Arctic Research Station							
Program expenditures	1	–	–	439,649	1,108,270	–	–
Democratic Institutions							
Leaders' Debates Commission							
Program expenditures	1	–	–	–	29,124	1,864	–
Office of the Chief Electoral Officer							
Program expenditures	1	–	–	1,214,412	2,486,119	566,658	–
Secretariat of the National Security and Intelligence Committee of Parliamentarians							
Program expenditures	1	–	–	2,500	170,471	–	–

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
Employment and Workforce Development							
Department of Employment and Social Development							
Operating expenditures	1	–	36,124	33,705	104,265,330	12,787,985	–
Canadian Accessibility Standards Development Organization							
Operating expenditures	1	–	–	–	559,468	–	–
Canadian Centre for Occupational Health and Safety							
Program expenditures	1	–	–	–	–	455,358	–
Energy and Natural Resources							
Department of Natural Resources							
Operating expenditures	1	–	752,352	13,268,909	37,205,546	3,175,094	–
Capital expenditures	5	–	–	–	–	–	9,074,671
Canadian Energy Regulator							
Program expenditures	1	–	–	15,732,913	3,949,872	–	–
Canadian Nuclear Safety Commission							
Program expenditures	1	–	–	6,216,642	1,833,041	698,326	–
Environment and Climate Change							
Department of the Environment							
Operating expenditures	1	–	9,639	8,648,388	47,381,540	2,500,000	–
Capital expenditures	5	–	–	–	–	–	25,917,699
Impact Assessment Agency of Canada							
Operating expenditures	1	–	1,884	–	3,915,917	–	–
Finance							
Department of Finance							
Program expenditures	1	–	–	–	6,430,686	1,449,834	–
Financial Transactions and Reports Analysis Centre of Canada							
Program expenditures	1	–	–	612,113	3,818,894	444,569	–
Office of the Auditor General							
Program expenditures	1	–	–	4,599,732	2,305,534	1,928,575	–
Office of the Superintendent of Financial Institutions							
Program expenditures	1	–	–	158,148	–	–	–
Fisheries, Oceans and the Canadian Coast Guard							
Department of Fisheries and Oceans							
Operating expenditures	1	–	29,390	34,674,151	50,021,773	12,760,577	–
Capital expenditures	5	–	–	114,835	–	–	178,490,340
Global Affairs							
Department of Foreign Affairs, Trade and Development							
Operating expenditures	1	–	–	1,723,748	97,994,345	23,102,421	–
Capital expenditures	5	–	–	–	–	–	24,107,595
Canadian Intergovernmental Conference Secretariat							
Program expenditures	1	–	–	–	281,938	38,130	–
International Joint Commission (Canadian Section)							
Program expenditures	1	–	–	34,434	432,975	–	–
Invest in Canada Hub							
Program expenditures	1	–	–	–	1,186,380	–	–

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
Health							
Department of Health							
Operating expenditures	1	–	192,000	2,159,869	55,291,115	9,260,423	–
Capital expenditures	5	–	–	–	–	–	3,593,096
Canadian Food Inspection Agency							
Operating expenditures, grants and contributions	1	23,017,681	12,542	–	17,578,732	57,778,141	–
Capital expenditures	5	–	–	–	–	–	6,722,471
Canadian Institutes of Health Research							
Operating expenditures	1	–	–	–	598,518	900,000	–
Patented Medicine Prices Review Board							
Program expenditures	1	–	–	264,982	532,956	–	–
Public Health Agency of Canada							
Operating expenditures	1	–	–	990,263	146,507,903	4,444,951	–
Capital expenditures	5	–	–	–	–	–	8,370,438
Housing, Infrastructure and Communities							
Department of Housing, Infrastructure and Communities							
Operating expenditures	1	–	4,000	150,540	8,552,650	–	–
Capital expenditures	5	–	–	–	–	–	19,414,426
Grants and contributions	10	3,520,256	–	–	–	–	–
Immigration, Refugees and Citizenship							
Department of Citizenship and Immigration							
Operating expenditures	1	–	23,138	2,500	85,815,598	16,938,107	–
Capital expenditures	5	–	–	–	–	–	4,554,481
Grants and contributions	10	92,271,000	–	–	–	–	–
Immigration and Refugee Board							
Program expenditures	1	–	2,718	3,720,607	14,479,069	567,954	–
Indigenous Services							
Department of Indigenous Services							
Operating expenditures	1	–	5,000	2,923,546	47,916,516	14,260,098	–
Capital expenditures	5	–	–	–	–	–	2,070,658
Innovation, Science and Industry							
Department of Industry							
Operating expenditures	1	–	10,788	3,407,417	36,586,947	–	–
Capital expenditures	5	–	–	–	–	–	4,160,141
Atlantic Canada Opportunities Agency							
Operating expenditures	1	–	–	–	3,420,204	3,430,501	–
Canadian Northern Economic Development Agency							
Operating expenditures	1	–	–	–	933,085	370,500	–
Canadian Space Agency							
Operating expenditures	1	–	–	3,753,148	6,085,073	1,581,801	–
Capital expenditures	5	–	–	–	–	–	53,808,684
Copyright Board							
Program expenditures	1	–	–	416,609	195,929	10,000	–
Department of Western Economic Diversification							
Operating expenditures	1	–	–	–	2,215,285	2,984,648	–
Economic Development Agency of Canada for the Regions of Quebec							
Operating expenditures	1	–	–	–	1,782,783	3,348,838	–
Federal Economic Development Agency for Northern Ontario							
Operating expenditures	1	–	–	–	813,378	–	–

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
Federal Economic Development Agency for Southern Ontario							
Operating expenditures	1	–	3,500	–	822,541	2,000,000	–
National Research Council of Canada							
Operating expenditures	1	–	–	7,109,429	20,365,963	43,128,198	–
Capital expenditures	5	–	–	–	–	–	18,708,801
Grants and contributions	10	11,101,873	–	–	–	–	–
Natural Sciences and Engineering Research Council							
Operating expenditures	1	–	–	1,015,000	2,501,921	–	–
Pacific Economic Development Agency of Canada							
Operating expenditures	1	–	–	–	1,195,581	287,557	–
Social Sciences and Humanities Research Council							
Operating expenditures	1	–	–	7,265,827	2,032,228	845,000	–
Standards Council of Canada							
Payments to the Council	1	–	–	–	–	594,013	–
Statistics Canada							
Program expenditures	1	–	2,500	3,727,546	24,672,446	–	–
Justice							
Department of Justice							
Operating expenditures	1	–	11,404	174,293,270	32,730,723	7,000,000	–
Administrative Tribunals Support Service of Canada							
Program expenditures	1	–	–	2,308,708	2,925,532	16,681	–
Canadian Human Rights Commission							
Program expenditures	1	–	–	1,247,742	1,042,735	92,266	–
Courts Administration Service							
Program expenditures	1	–	5,000	1,390,508	4,141,782	799,152	–
Law Commissions of Canada							
Program expenditures	1	–	–	–	205,348	–	–
Office of the Commissioner for Federal Judicial Affairs							
Operating expenditures	1	–	–	599,206	396,658	70,000	–
Canadian Judicial Council							
Operating expenditures	5	–	–	128,856	132,088	–	–
Office of the Director of Public Prosecutions							
Program expenditures	1	–	–	35,243,982	9,648,748	666,073	–
Offices of the Information and Privacy Commissioners of Canada							
Office of the Information Commissioner of Canada							
Program expenditures	1	–	–	649,240	642,275	–	–
Office of the Privacy Commissioner of Canada							
Program expenditures	5	–	–	545,889	1,027,026	–	–
Registrar of the Supreme Court of Canada							
Program expenditures	1	–	–	1,993,775	1,260,432	523,477	–
National Defence							
Department of National Defence							
Operating expenditures	1	–	30,826	41,917,906	718,025,122	10,599,789	–
Capital expenditures	5	–	–	–	–	156,841	–
Communications Security Establishment							
Program expenditures	1	–	–	–	26,019,521	1,384,549	–
Military Grievances External Review Committee							
Program expenditures	1	–	–	443,659	298,837	–	–
Military Police Complaints Commission							
Program expenditures	1	–	–	387,406	86,774	–	–

Treasury Board Treasury Board Secretariat

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

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government Contingencies	Vote 10 Government- wide Initiatives	Vote 15 Compensation Adjustments	Vote 25 Operating Budget Carry Forward	Vote 30 Paylist Requirements	Vote 35 Capital Budget Carry Forward
National Revenue							
Canada Revenue Agency							
Operating expenditures, contributions and recoverable expenditures in relation to the application of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>	1	–	19,151	–	5,834,045	82,697,835	–
Office of the Governor General's Secretary							
Office of the Governor General's Secretary							
Program Expenditures	1	–	–	–	1,009,461	–	–
Parks Canada							
Parks Canada Agency							
Operating expenditures, grants and contributions	1	68,341,269	21,500	1,089,347	24,047,909	4,354,046	–
Capital expenditures	5	–	–	–	–	–	32,538,073
Privy Council							
Privy Council Office							
Program expenditures	1	–	–	787,037	7,596,849	–	–
Canadian Transportation Accident Investigation and Safety Board							
Program expenditures	1	–	–	457,968	1,197,277	1,329,397	–
National Security and Intelligence Review Agency Secretariat							
Program expenditures	1	–	–	1,006,158	1,046,999	–	–
Office of the Intelligence Commissioner							
Program expenditures	1	–	–	–	119,202	69,642	–
Public Service Commission							
Program expenditures	1	–	8,701	–	4,325,888	–	–
Public Safety							
Department of Public Safety and Emergency Preparedness							
Operating expenditures	1	–	6,791	36,836	7,881,486	–	–
Grants and contributions	5	1,456,712	–	3,418,610	–	–	–
Canada Border Services Agency							
Operating expenditures	1	–	33,545	265,906,508	–	50,509,821	–
Canadian Security Intelligence Service							
Program expenditures	1	–	–	58,415,467	7,891,237	–	–
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police							
Program expenditures	1	–	–	638,356	706,660	–	–
Correctional Service of Canada							
Operating expenditures, grants and contributions	1	–	54,492	3,310,361	109,875,688	54,502,282	–
Capital expenditures	5	–	–	–	–	–	9,476,473
Office of the Commissioner of Official Languages							
Program expenditures	1	–	–	264,500	1,009,969	–	–
Office of the Correctional Investigator of Canada							
Program expenditures	1	–	–	–	247,874	–	–
Parole Board of Canada							
Program expenditures	1	–	–	–	2,739,515	612,367	–
Royal Canadian Mounted Police							
Operating expenditures	1	–	10,412	207,442,515	91,577,107	68,043,045	–
Capital expenditures	5	–	–	–	–	–	82,932,614
Royal Canadian Mounted Police External Review Committee							
Program expenditures	1	–	–	341,185	290,720	28,914	–

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
Public Services and Procurement							
Department of Public Works and Government Services							
Operating expenditures	1	–	30,532	872,768	51,104,488	23,793,407	–
National Capital Commission							
Payments to the Commission for operating expenditures	1	–	–	11,221,778	–	1,183,866	–
Shared Services Canada							
Operating expenditures	1	–	4,249	243,944	147,264,486	25,527	–
Capital expenditures	5	–	–	–	–	–	17,144,818
Transport							
Department of Transport							
Operating expenditures	1	–	849,172	4,607,915	33,850,344	419,609	–
Capital expenditures	5	–	–	–	–	–	54,669,918
Canadian Transportation Agency							
Program expenditures	1	–	–	880,693	874,178	–	–
Treasury Board							
Treasury Board Secretariat							
Program expenditures	1	–	–	17,477	9,736,567	5,386,538	–
Canada School of Public Service							
Program expenditures	1	–	–	–	2,007,230	–	–
Office of the Commissioner of Lobbying							
Program expenditures	1	–	–	69,921	242,174	–	–
Office of the Public Sector Integrity Commissioner							
Program expenditures	1	–	–	298,081	98,906	74,117	–
Veterans Affairs							
Department of Veterans Affairs							
Operating expenditures	1	52,857,171	–	3,655,864	14,673,497	16,285,946	–
Veterans Review and Appeal Board							
Program expenditures	1	–	–	319,213	–	–	–
Women, Gender Equality and Youth							
Department for Women and Gender Equality							
Operating expenditures	1	–	–	–	2,887,135	–	–
Total		294,565,962	2,414,408	970,804,972	2,232,230,799	579,035,798	572,411,103

Section **12**

Public Accounts of Canada

2024–2025

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