



Government  
of Canada

Gouvernement  
du Canada

[Canada.ca](#) › [Canadian Grain Commission](#) › [About us](#) › [Corporate reports](#)

# Canadian Grain Commission's 2024-25 Departmental results report

## On this page

- [At a glance](#)
- [From the Minister](#)
- [From the Chief Commissioner](#)
- [Results - what we achieved](#)
  - [Core responsibility: Grain Regulation](#)
  - [Internal Services](#)
- [Spending and human resources](#)
  - [Spending](#)
  - [Funding](#)
  - [Financial statements highlights](#)
  - [Human resources](#)
- [Supplementary information tables](#)
- [Federal tax expenditures](#)
- [Corporate information](#)
- [Definitions](#)

# At a glance

This departmental results report details Canadian Grain Commission's actual accomplishments against the plans, priorities and expected results outlined in its [2024-25 Departmental Plan](#).

- [Vision, mission, raison d'être](#) and [operating context](#)

## Key priorities

The Canadian Grain Commission identified the following key priorities for 2024-25:

- Modernize the Canadian Grain Commission's regulatory framework, programs and services
- Position the Canadian Grain Commission as a global leader in grain science
- Strengthen the Canadian Grain Commission's stakeholder relationships, with a focus on Canadian producers
- Attract and retain employees in a competitive market

## Highlights for Canadian Grain Commission in 2024-25

- Total actual spending (including internal services): \$16,884,985
- Total full-time equivalent staff (including internal services): 477.

For complete information on Canadian Grain Commission's total spending and human resources, read the [Spending and human resources section](#) of its full departmental results report.

## Summary of Results

The following provides a summary of the results the department achieved in 2024-25 under its main areas of activity, called “core responsibilities.”

► Core responsibility: Grain Regulation

### ▼ Copyright information

2024-25 Departmental Results Report

© His Majesty the King in Right of Canada, represented by the Minister of Agriculture and Agri-Food, 2024

Cat. No.: A91-7E-PDF

ISSN: 2371-6886

This document is available on the Canadian Grain Commission website.

This document is available in alternative formats upon request.

## From the Minister



The Honourable Heath MacDonald,  
P.C., M.P., Minister of Agriculture and Agri-Food

I am pleased to present the Canadian Grain Commission's  
Departmental Results Report for the 2024–25 fiscal year.

Canada's agriculture sector continues to demonstrate extraordinary resilience and leadership. From drought conditions in the Prairies to shifting global trade dynamics, producers across the country are facing these challenges with determination and strength. The Government of Canada remains firmly committed to supporting Canadian grain farmers through responsive policy, strong partnerships, and timely action.

Global trade uncertainty remains a significant concern for Canada's grain sector. The imposition of new tariffs on certain Canadian agricultural exports has placed added pressure on our producers, exporters, and processors. The Government of Canada is taking this seriously. Our government has made enhancements to the AgriStability program, increasing the compensation rate from 80% to 90% and doubling the payment cap to \$6 million. We also collaborated with

provinces and territories to allow earlier and higher interim payments and to establish Targeted Advance Payments in the event of significant sectoral or regional losses. These enhancements are designed to get payments to producers faster, when and where it's needed most.

I would like to thank everyone at the Canadian Grain Commission for their important work and support. From scientists and inspectors to policy and program staff, their contributions support Canada's reputation for delivering the highest quality grain around the world. Together, we will continue our work to sustain and strengthen Canada's world class grain sector into the future.

## From the Chief Commissioner



David Hunt  
Chief Commissioner  
Canadian Grain Commission

Thank you for your interest in the Canadian Grain Commission's 2024-25 Departmental Results Report. I am very proud of the work we do and the results we achieve to benefit the Canadian grain sector, and am pleased to share the results of our efforts over the past year.

During 2024-25, the Canadian Grain Commission continued to make every effort to ensure that producers were fairly compensated for their grain under the Safeguards for Grain Farmers Program. This included paying over \$19.5 million in security for eligible producer claims, and administering the largest claims payout in the program's history. Helping farmers get paid for the grain they deliver is fundamental to the strength and stability of the sector and among our core activities.

The Canadian Grain Commission is a leader in grain quality science. Leveraging the expertise of our Grain Research Lab's scientists, we launched a new Soy Quality Program to help ensure Canadian food grade soybeans meet high safety and nutritional standards. We also implemented a five-year investment plan under our Science Strategy to ensure we continue making smart investments in grain research.

The Canadian grain sector is constantly evolving and at the Canadian Grain Commission we are determined to move right along with it. This year, we introduced our Grain Quality Technology Advancement Framework, which establishes transparent and consistent processes and decision making to support development of innovative grain quality assurance technologies, with a focus on those that make use of artificial intelligence in grading. We also continued making improvements on how our clients and stakeholders interact with us by adding more services and information to the MyCGC online portal.

Through engagement with stakeholders, we understand how challenging the past few years have been for Canadian grain farmers and grain companies facing volatile grain markets and growing costs. That is why we are drawing on our accumulated surplus to avoid fee increases for at least the next two fiscal years. This will ensure we can continue to deliver results through our programs and services, while avoiding fee increases at a time when farmers and grain companies are facing economic pressure.

I want to thank all Canadian Grain Commission staff for their hard work and determination in achieving the best possible results for Canadian grain farmers and the entire grain handling sector this year.

## Results – what we achieved

### Core responsibilities and internal services

- Core responsibility: Grain Regulation
- Internal services

### Core responsibility: Grain Regulation

#### ▼ In this section

- Description
- Quality of life impacts
- Progress on results
- Details on results
- Key risks
- Resources required to achieve results
- Related government priorities

- Program inventory.

## **Description**

The Canadian Grain Commission regulates grain handling in Canada and establishes and maintains science-based standards of quality for Canadian grain.

## **Quality of life impacts**

This core responsibility contributes to the “Prosperity” domain of the Quality of Life Framework for Canada, specifically the indicators “Investment in in-house research and development”, through the establishment and maintenance of science-based standards of quality for Canadian Grain; and “Protection from income shocks” through the regulation of grain handling in Canada. It also contributes to the “Good Governance” domain, particularly the “Confidence in institutions” and “Canada’s place in the world”, through the regulation of grain handling and the establishment of science-based standards for Canadian grain.

## **Progress on results**

This section details the department’s performance against its targets for each departmental result under Core responsibility: Grain Regulation.

### **Table 1: Domestic and International Markets Regard Canadian Grain as Dependable and Safe**

Table 1 shows the target, the date to achieve the target and the actual result for each indicator under “domestic and international markets regard Canadian grain as dependable and safe” in the last three fiscal years.

**Table 1: Domestic and international markets regard Canadian grain as dependable and safe**

<b>Departmental Result Indicators</b>	<b>Target</b>	<b>Date to achieve target</b>	<b>Actual results</b>
Percentage of stakeholders who regard Canadian grain as dependable and safe <sup>1</sup>	TBD	Not available	2022-23: Unavailable 2023-24: Unavailable 2024-25: Unavailable
Value of Canadian grain exports	\$30.6 billion	April 2025	2022-23: \$36.2 billion <sup>2</sup> 2023-24: \$26.3 billion <sup>3</sup> 2024-25: \$28.4 billion <sup>4</sup>

**Table 2: Farmers Are Fairly Compensated for Their Grain**

Table 2 shows the target, the date to achieve the target and actual result for each indicator under “farmers are fairly compensated for their grain” in the last three fiscal years.

**Table 2: Farmers are fairly compensated for their grain**

<b>Departmental Result Indicators</b>	<b>Target</b>	<b>Date to achieve target</b>	<b>Actual results</b>
Percentage of sales where farmers are compensated for their grain	100%	April 2021	2022-23: 100% 2023-24: 100% 2024-25: 100%
Percentage of outstanding liabilities paid to farmers in the event of a default by a Canadian Grain Commission-licensed grain company	100%	April 2021	2022-23: no payment default <sup>5</sup> 2023-24: 100% <sup>6</sup> 2024-25: 94% <sup>7</sup>

The [Results section of the Infographic for the Canadian Grain Commission on GC Infobase page](#) provides additional information on results and performance related to its program inventory.

**Details on results**

The following section describes the results for Grain Regulation in 2023–24 compared with the planned results set out in the Canadian Grain Commission’s departmental plan for the year.

▼ “Domestic and international markets regard Canadian grain as dependable and safe”

**Results achieved:**

- Modernized the Canadian Grain Commission’s regulatory framework, programs, and services.
  - The Canadian Grain Commission continues to develop a suite of integrated program delivery systems to provide seamless, digital service to Canadian Grain Commission clients. MyCGC Portal, a digital service window for a full range of Canadian Grain Commission transactions, was updated integrating new applications and enabling users to manage their own information. In addition, multi-year product roadmaps for licensing and export documentation modernization with MyCGC were finalized.
  - Development of a Data Strategy to improve data access and provide self-serve analytical tools for data users continued. For example, statistical reports formerly released in spreadsheet file format are now fully accessible in HTML format so that information can be viewed directly as webpages on screen, without opening a spreadsheet file.
  - To improve consistency and transparency, work continued to align the grading tables in the Canadian Grain Commission’s Official Grain Grading Guide with the grading tables in Schedule III of the Canadian Grain

Regulations. As a first step, in 2024-25, a new vertical look for the Official Grain Grading Guide tables was developed and posted on the Canadian Grain Commission website on Aug 1, 2024. Feedback has generally been positive.

- The Canadian Grain Commission completed a comprehensive review of its fees, service standards, and forecasting models to ensure they align with sector demands and provide cost-effective service. The Canadian Grain Commission subsequently finalized and announced its fee approach and surplus plan through 2026-27. Instead of amending fees, the accumulated surplus was used to cover shortfalls in fiscal 2024-25 and will be used for the next two fiscal years.
- Positioned the Canadian Grain Commission as a global leader in grain science.
  - The Canadian Grain Commission continues to pursue opportunities to maintain and advance its status as a global leader in grain science to keep pace with the dynamic nature of Canada's grain sector.
  - A detailed 5-year Implementation Plan was developed for the 2023 Science Strategy to ensure continued leadership in grain research and guide its investments in science. The Science Strategy is being used to strategically align all new, science-based projects. Key areas of focus of the Implementation Plan are technology advancement and enhancing current quality and safety monitoring activities such as cargo varietal purity. Since the strategy's launch in 2023, 52 projects have been completed and 65 are in

progress which investigate factors influencing grain quality and safety.

- In 2024-25, the Canadian Grain Commission assumed responsibility for the delivery of the Soy Quality Program which provides independent, third-party data on the quality of Canadian food-grade soybeans to support Canada's strong reputation as a reliable supplier of high-quality food grade soybeans to global markets.
- The Canadian Grain Commission published its Grain Quality Technology Advancement Framework outlining our approach in the development, evaluation, and adoption of new and innovative technologies for use in Canada's grain quality assurance system. The framework uses a structured approach to assess new technologies that impact grain grading, testing, and overall quality assessment. The Canadian Grain Commission is actively seeking to evaluate new technologies for objective grain grading based on established grading factors as determined by the Official Grain Grading Guide.

▼ "Farmers are fairly compensated for their grain"

**Results achieved:**

- In 2024-25, there were three defaults by Canadian Grain Commission licensed grain companies. Security was not sufficient to cover producer liabilities for one of the claim processes.
  - In May 2024, the Canadian Grain Commission revoked the licences of Global Food and Ingredients Inc. Subsequently,

the company was placed into receivership. In addition to realizing on the security held by Global Food and Ingredients Inc., the Canadian Grain Commission pursued and obtained payment for some producers who held primary elevator receipts through sale of the company's grain inventory. The total number of producers who received compensation was 33, with total compensation of \$2,054,761. Overall, producers received 77 percent compensation for their eligible claims.

- In July 2024, the Canadian Grain Commission revoked LSM Grain Ltd.'s grain dealer licence. The Canadian Grain Commission completed the claims process and issued approximately \$400,000 in compensation to producers for unpaid grain deliveries. Producers received 100 percent compensation on eligible claims from security tendered with the Canadian Grain Commission.
- In August 2024, the Canadian Grain Commission revoked the licences of Purely Canada Foods Corp. Following a review of individual claims submitted by producers, the Canadian Grain Commission determined there were 78 eligible claims for unpaid deliveries, totaling over \$17 million. Producers with eligible claims received 100 percent compensation from the company's security. This is the largest payout in the history of the Safeguards for Grain Farmers Program.
- The Canadian Grain Commission continued implementing its in-country strategy including publishing voluntary standards for moisture and protein test calibration. The standards provide industry a baseline and associated guidance for

utilization of moisture meters and protein testers which creates a reference point to monitor and assess discrepancies associated machine calibration.

- The Canadian Grain Commission published notice of its Final Quality Determination follow-up process on its website. The Canadian Grain Commission now actively follows up on all Final Quality Determination requests it receives. If concerns are identified, the Canadian Grain Commission works with the grain company to identify its cause.

## Key risks

The key risks to the achievement of the planned results for Grain regulation were identified as:

- The capacity to respond to opportunities and evolving grain sector needs due to resource constraints and unpredictable revenue generation.
- The ability to attract and/or retain a skilled workforce.

To mitigate program risk and ensure long-term success in delivering departmental results, the Canadian Grain Commission worked to deliver on its four key priorities to ensure domestic and international markets regard Canadian grain as dependable and safe and that Canadian farmers were fairly compensated for their grain.

## Resources required to achieve results

### Table 3: Snapshot of resources required for Grain Regulation

Table 3 provides a summary of the planned and actual spending and full-time equivalents required to achieve results. <sup>8</sup>

<b>Resource</b>	<b>Planned</b>	<b>Actual</b>
Spending	\$11,874,804	\$(7,169,735)
Full-time equivalents	339	333

The Finances section of the Infographic for the Canadian Grain Commission on GC Infobase page and the People section of the Infographic for the Canadian Grain Commission on GC Infobase page provide complete financial and human resources information related to its program inventory.

### **Related government-wide priorities**

This section highlights government priorities that are being addressed through this core responsibility.

### **United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals**

More information on the Canadian Grain Commission's contributions to Canada's Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in our Departmental Sustainable Development Strategy.

### **Program inventory**

Grain Regulation is supported by the following programs:

- Grain Quality
- Safeguards for Grain Farmers
- Grain Research

Additional information related to the program inventory for Grain Regulation is available on the [Results page on GC InfoBase](#).

## Internal services

### ▼ In this section

- [Description](#)
- [Progress on results](#)
- [Resources required to achieve results](#)
- [Contracts awarded to Indigenous business](#)

## Description

Internal services are the services that are provided within a department so that it can meet its corporate obligations and deliver its programs.

There are 10 categories of internal services:

- management and oversight services
- communications services
- legal services
- human resources management
- financial management
- information management
- information technology
- real property
- materiel
- acquisition

## Progress on results

This section presents details on how the department performed to achieve results and meet targets for Internal services.

Internal Services support the Canadian Grain Commission's core responsibility by enabling organizational program delivery. In 2024-25, the Canadian Grain Commission achieved results associated with the following key priorities and corresponding Internal Services initiatives.

**To reinforce the Canadian Grain Commission's position as a global leader in grain science.**

The 5-year GRL Investment Plan to upgrade identified deficiencies in the laboratory is underway. As part of this key priority, the Canadian Grain Commission has begun addressing infrastructure deficiencies and improving efficiencies in its laboratory facilities by:

- Upgrading its Grain Research Laboratory office and dry lab spaces.
- Upgrading its HVAC and dust handling systems.
- Installing air flow monitors for fume hoods and sensors for improved equipment monitoring.
- Additional construction to install a back-up generator.
- Selecting a new expanded laboratory space for its Vancouver Laboratory.

The Canadian Grain Commission continued to assess options for the Laboratory Headquarters Project to address evolving Grain Research Laboratory accommodation needs and to provide state-of-the-art infrastructure. Additionally, the Canadian Grain Commission continued to explore options for developing a Laboratory Information Management System (LIMS). However, due to budget and resource constraints, these projects have been deferred to focus on other priorities.

**Strengthening Canadian Grain Commission relationships with stakeholders and understanding their needs.**

Another of the Canadian Grain Commission's key priorities was to connect with grain producers and grain industry stakeholders at in-person tradeshows, grain sector events and through an enhanced engagement schedule. During 2024-25, the Canadian Grain Commission attended 16 agricultural tradeshows across the country and hosted 39 tour groups at its Winnipeg Headquarters (for a total of 391 visitors including producers, agriculture sector stakeholders and international delegations). In addition, Canadian Grain Commission personnel travelled overseas to participate in various international trade missions.

Stakeholder engagement included continued collaboration with the grain standards committees. At the fall 2024 grain standards meetings, the Canadian Grain Commission proposed a new approach to Grain Standards Advisory Committees. In January 2025, a consultation document was posted on the Canadian Grain Commission's website and shared with grain sector stakeholders by email. Consultations closed on March 15, 2025 and a What We Heard report was published in May, 2025.

### **Attract and retain employees in a competitive environment.**

The Canadian Grain Commission continued to make progress in fostering a healthy, inclusive, and supportive workplace. The Canadian Grain Commission's semi-annual workforce analysis was enhanced to include attrition trends, exit survey data, and equity indicators. Equity, Diversity, and Inclusion (EDI) Roadmaps were integrated into divisional planning and quarterly EDI newsletters continued to highlight new initiatives in support of the Clerk of the Privy Council's Call to Action on Anti-Racism. The Canadian Grain Commission also published its Year 2

Progress Report on the Accessibility Plan and is addressing the remaining recommendations from the Informal Conflict Management System evaluation.

Efforts to support a productive hybrid workplace included meeting GC Workplace requirements. Feedback from February 2025 focus groups confirmed the physical office environment is generally aligned with staff needs while improvements continue to be made. The Canadian Grain Commission remains active in interdepartmental committees and continues to promote learning opportunities related to diversity, inclusion and workplace well-being.

### **Resources required to achieve results**

**Table 4: Resources required to achieve results for internal services this year**

Table 4 provides a summary of the planned and actual spending and full-time equivalents required to achieve results. <sup>9</sup>

<b>Resource</b>	<b>Planned</b>	<b>Actual</b>
Spending	\$295,356	\$24,054,720
Full-time equivalents	146	144

The Finances section of the Infographic for the Canadian Grain Commission on GC Infobase and the People section of the Infographic for Canadian Grain Commission on GC Infobase provide complete financial and human resources information related to its program inventory.

## Contracts awarded to Indigenous businesses

Government of Canada departments are required to award at least 5% of the total value of contracts to Indigenous businesses every year.

### Canadian Grain Commission results for 2024-25:

#### Table 5: Total value of contracts awarded to Indigenous businesses<sup>1</sup>

As shown in Table 5, the Canadian Grain Commission awarded 7.2% of the total value of all contracts to Indigenous businesses for the fiscal year.

<b>Contracting performance indicators</b>	<b>2024-25 Results</b>
Total value of contracts awarded to Indigenous businesses <sup>2</sup> (A)	\$537,215.65
Total value of contracts awarded to Indigenous and non-Indigenous businesses <sup>3</sup> (B)	\$7,401,343.77
Value of exceptions approved by deputy head (C)	\$0.00
Proportion of contracts awarded to Indigenous businesses $[A / (B - C) \times 100]$	7.2%

- <sup>1</sup>“Contract” is a binding agreement for the procurement of a good, service, or construction and does not include real property leases. It includes contract amendments and contracts entered into by means of acquisition cards of more than \$10,000.00.
- <sup>2</sup>For the purposes of the minimum 5% target, the data in this table reflects how Indigenous Services Canada (ISC) defines “Indigenous business” as either:
  - owned and operated by Elders, band and tribal councils
  - registered in the Indigenous Business Directory
  - registered on a modern treaty beneficiary business list.

In its 2025–26 Departmental Plan, the Canadian Grain Commission estimated that it would award 6.9% of the total value of its contracts to Indigenous businesses by the end of 2024–25. The Canadian Grain Commission surpassed this, awarding 7.2% of the total value of its contracts to Indigenous business through a combination of voluntary and conditional set asides for tender processes.

In addition, the Canadian Grain Commission continues to monitor its procurement activities to facilitate tracking and reporting on any Indigenous business involvement.

## Spending and human resources

### ▼ In this section

- [Spending](#)
- [Funding](#)
- [Financial statement highlights](#)
- [Human resources](#)

### Spending

This section presents an overview of the department's actual and planned expenditures from 2022–23 to 2027–28.

### Refocusing Government Spending

In Budget 2023, the government committed to reducing spending by \$14.1 billion over five years, starting in 2023–24, and by \$4.1 billion annually after that.

While not officially part of this spending reduction exercise, the Canadian Grain Commission undertook the following measures in 2024-25 in alignment with the goals of the exercise.

- Planning for space reduction
- Developing controls on indeterminate staffing and travel to be implemented in 2025-26
- Planning for reduction of mobile phone usage

### Budgetary performance summary

**Table 6: Actual three-year spending on core responsibilities and internal services (dollars)**

Table 6 shows the money that the Canadian Grain Commission spent in each of the past three years on its core responsibilities and on internal services.

<b>Core responsibilities and internal services</b>	<b>2024-25 Main Estimates</b>	<b>2024-25 total authorities available for use</b>	<b>Actual spending over three years (authorities used)</b>
Grain Regulation	11,874,804	12,347,206	<ul style="list-style-type: none"> <li>• 2022-23: 750,274</li> <li>• 2023-24: 451,041</li> <li>• 2024-25: (7,169,735)</li> </ul>

<b>Core responsibilities and internal services</b>	<b>2024-25 Main Estimates</b>	<b>2024-25 total authorities available for use</b>	<b>Actual spending over three years (authorities used)</b>
Internal services	295,356	295,356	<ul style="list-style-type: none"> <li>• 2022-23: 22,337,460</li> <li>• 2023-24: 24,869,016</li> <li>• 2024-25: 24,054,720</li> </ul>
<b>Total</b>	<b>12,170,160</b>	<b>12,642,562</b>	<ul style="list-style-type: none"> <li>• <b>2022-23: 23,087,734</b></li> <li>• <b>2023-24: 25,320,057</b></li> <li>• <b>2024-25: 16,884,985</b></li> </ul>

▼ Analysis of the past three years of spending

Unlike most other government departments, which rely primarily on annual budget appropriations, the Canadian Grain Commission operates as a fee-based revolving fund. This means it collects the majority of its revenue from fees charged for its services and can carry amounts forward to future years. In total, more than 90% of the CGC's funding comes from fees, while the remainder comes from parliamentary appropriations focused on supporting grain

research. For the purposes of the Departmental Plan and Departmental Results Report, the annual amounts shown are net of revenues collected. As result, planned and actual spending may appear unusual, as they include appropriation amounts and surplus draws but do not reflect the gross amount of fee revenue collected (or spent) in a given year.

Refer to the explanatory note under “Graph 1: Approved funding (statutory and voted) over a six-year period” for further details of financial trends.

The Finances section of the Infographic for the Canadian Grain Commission on GC Infobase offers more financial information from previous years.

**Table 7: Planned three-year spending on core responsibilities and internal services (dollars)**

Table 7 shows the Canadian Grain Commission’s planned spending for each of the next three years on its core responsibilities and on internal services.

<b>Core responsibilities and internal services</b>	<b>2025-26 planned spending</b>	<b>2026-27 planned spending</b>	<b>2027-28 planned spending</b>
Grain Regulation	10,244,454	8,829,150	6,762,448
Internal services	18,045,310	20,010,310	11,679,328

<b>Core responsibilities and internal services</b>	<b>2025–26 planned spending</b>	<b>2026–27 planned spending</b>	<b>2027–28 planned spending</b>
<b>Total</b>	<b>28,289,764</b>	<b>28,839,460</b>	<b>18,441,776</b>

Note: Planned spending is net of respendable revenues. Revenue forecasts are allocated to Grain Regulation and expected revenue shortfalls have been allocated to internal services.

▼ Analysis of the next three years of spending

Planned spending includes respendable revenues generated by service fees, plans to fund expected revenue shortfalls, commitments to organizational sustainability and strategic priorities aimed at modernizing and generating efficiencies. Planned revenues netted against spending are based on the fees as set out in Schedule I to the Canada Grain Regulations. In accordance with the Service Fees Act, the Canadian Grain Commission adjusts fees annually for inflation each year on April 1 by the percentage change over 12 months in the April All-Items Consumer Index for Canada. Current fee amounts are located on the [Canadian Grain Commission's website](#). Planned net spending includes funding anticipated through the Main Estimates for voted appropriations and Canadian Grain Commission accumulated surplus.

The Finances section [of the Infographic for the Canadian Grain Commission](#) on GC Infobase offers more detailed financial information related to future years.

**Table 8: Budgetary actual gross and net planned spending summary (dollars)**

Table 8 reconciles gross planned spending with net spending for 2024–25.

<b>Core responsibilities and internal services</b>	<b>2024–25 actual gross spending</b>	<b>2024–25 actual revenues netted against expenditures</b>	<b>2024–25 actual net spending (authorities used)</b>
Grain Regulation	52,399,813	59,569,548	(7,169,735)
Internal services	24,083,915	29,195	24,054,720
<b>Total</b>	<b>76,483,728</b>	<b>59,598,743</b>	<b>16,884,985</b>

▼ Analysis of budgetary actual gross and net planned spending summary

Actual gross spending includes spendable revenues generated by service fees, commitments to organization sustainability and strategic priorities aimed at modernizing and generating efficiencies. Actual revenues netted against spending are based on the fees as set out in Schedule I of the *Canada Grain Regulations*.

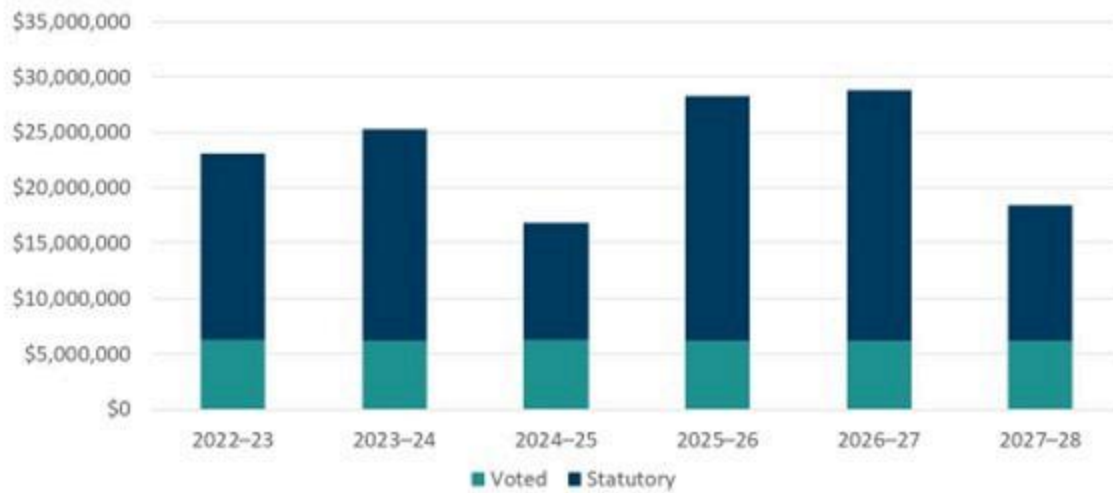
The Finances section [of the Infographic for the Canadian Grain Commission](#) on GC Infobase offers information on the alignment of the Canadian Grain Commission's spending with Government of Canada's spending and activities.

## **Funding**

This section provides an overview of the department's voted and statutory funding for its core responsibilities and for internal services. For further information on funding authorities consult the [Government of Canada budgets and expenditures](#).

### **Graph 1: Approved funding (statutory and voted) over a six-year period**

Graph 1 summarizes the department's approved voted and statutory funding from 2022-23 to 2027-28.



▼ Text version of graph 1

Year	Statutory	Voted	Total
2022-23	\$16,836	\$6,252	\$23,088
2024-25	\$19,156	\$6,164	\$25,320
2024-25	\$10,597	\$6,288	\$16,885
2025-26	\$22,094	\$6,196	\$28,290
2026-27	\$22,614	\$6,226	\$28,840

<b>Year</b>	<b>Statutory</b>	<b>Voted</b>	<b>Total</b>
2027-28	\$12,217	\$6,225	\$18,442

▼ Analysis of statutory and voted funding over a six-year period

The Canadian Grain Commission's revenue is mainly based on grain volumes handled, which can fluctuate from year-to-year. Variances can arise between projected and actual revenues since grain handling volumes are estimated based on historical data. The Canadian Grain Commission accumulates surplus funds (shown as unused authority carried forward in Public Accounts of Canada) in years with higher-than-average grain volumes and draws down on accumulated surplus funds in years with lower-than-average grain volumes.

From fiscal years 2013-14 through 2020-21, unprecedented increases in Canadian grain production and relatively stable operating costs led to an accumulated revolving fund surplus of \$155.98 million as of March 31, 2021. On August 1, 2021, to limit further accumulation of surplus, the Canadian Grain Commission adjusted its grain volume forecast upwards from 34.4 to 48.1 million metric tonnes and reduced major fees by 29 percent. In recent years, the Canadian Grain Commission faced challenging financial conditions primarily related to drought conditions, lower-than-forecasted grain volumes and growing costs for labour, technology and materials. This, in addition to planned strategic

investment spending, resulted in a drawdown of accumulated surplus for fiscal years 2021-22 through 2024-25, which decreased the surplus balance to \$102.11 million as of March 31, 2025.

Fee revenue of approximately \$58.37 million plus Voted and Statutory appropriations of \$7.02 million and accumulated surplus funds of \$21.27 million will fund spending in the 2025-26 fiscal year. Planned spending for 2026-27 and forward reflects expected appropriation and fee revenue based on the current fee structure and expected revenue shortfalls.

In 2024, the Canadian Grain Commission completed a review of its revenues, costs, grain volume forecasting model and service standards, and determined that its' fees do not reflect the costs of providing the organization's services and licences. This is due to a combination of lower-than-expected grain volume exports, changed assumptions regarding licensing costs, outdated fee alignment, and growing costs for labour and digital service delivery. In fall 2024, the Canadian Grain Commission announced plans that it intends to access its accumulated surplus to fund expected revenue shortfalls, commitments to organization sustainability and strategic priorities in fiscal years 2024-25 through 2026-27.

The Canadian Grain Commission continues to assess its costs and revenues to ensure a sustainably funded organization into the future. The Canadian Grain Commission will consult with stakeholders before implementing any fee amendments. The Canadian Grain Commission will recover, on average,

approximately 90 percent of its operating budget through service and licence fees, with the balance funded by parliamentary appropriations.

Consult the [Public Accounts of Canada](#) for further information on Canadian Grain Commission's departmental voted and statutory expenditures.

## Financial statement highlights

The Canadian Grain Commission's [Financial statements](#) (Audited) for the Year Ended March 31, 2025.

### Table 9 Condensed Statement of Operations (audited) for the year ended March 31, 2025 (dollars)

Table 9 summarizes the expenses and revenues for 2024–25 which net to the cost of operations before government funding and transfers.

<b>Financial information</b>	<b>2024–25 actual results</b>	<b>2024–25 planned results</b>	<b>Difference (actual results minus planned)</b>
Total expenses	75,477,063	78,522,695	(3,045,632)
Total revenues	(60,178,522)	(68,518,987)	8,340,465

<b>Financial information</b>	<b>2024-25 actual results</b>	<b>2024-25 planned results</b>	<b>Difference (actual results minus planned)</b>
Net cost of operations before government funding and transfers	15,298,541	10,003,708	5,294,833

▼ Analysis of expenses and revenues for 2024-25

Fiscal year 2024-25 planned total expenses were \$78.52 million, \$3.05 million higher than 2024-25 actual total expenses. The difference is primarily due to timing of project execution and planned activities.

Fiscal year 2024-25 planned total revenues were \$68.52 million, \$8.34 million higher than 2024-25 actual total revenues. This difference is primarily due to lower-than-forecasted grain volumes.

Taken together, for fiscal year 2024-25, planned net cost of operations before government funding was \$10.00 million, a net difference of \$5.29 million as compared to the 2024-25 actual results.

**Table 10: Condensed Statement of Operations (audited) for 2023-24 and 2024-25 (dollars)**

**Table 10 summarizes actual expenses and revenues and shows the net cost of operations before government funding and transfers. <sup>10</sup>**

<b>Financial information</b>	<b>2024-25 actual results</b>	<b>2023-24 actual results</b>	<b>Difference (2024-25 minus 2023-24)</b>
Total expenses	75,477,063	72,925,298	2,551,765
Total revenues	(60,178,522)	(49,428,056)	(10,750,466)
Net cost of operations before government funding and transfers	15,298,541	23,497,242	(8,198,701)

▼ Analysis of differences in expenses and revenues between 2023-24 and 2024-25

Fiscal year 2024-25 actual total expenses are \$75.48 million, \$2.55 million higher than 2023-24 actual total expenses. The difference is primarily due to growing costs for labour, technology and materials.

Fiscal year 2024-25 actual total revenues are \$60.18 million, \$10.75 million higher than 2023-24 actual total revenues. This increase is primarily due to a strong 2024 harvest combined with limited storage capacity resulting in higher grain export volumes.

Therefore, for fiscal year 2024-25, the actual net cost of operations before government funding is \$15.30 million, a net difference of (\$8.20) million as compared to the 2023-24 actual results.

**Table 11 Condensed Statement of Financial Position (audited) as of March 31, 2025 (dollars)**

Table 11 provides a brief snapshot of the amounts the department owes or must spend (liabilities) and its available resources (assets), which helps to indicate its ability to carry out programs and services.

<b>Financial information</b>	<b>Actual fiscal year (2024-25)</b>	<b>Previous fiscal year (2023-24)</b>	<b>Difference (2024-25 minus 2023-24)</b>
Total net liabilities	11,154,022	11,073,012	81,010
Total net financial assets	6,255,194	5,644,331	610,863
Departmental net debt	4,898,828	5,428,681	(529,853)

<b>Financial information</b>	<b>Actual fiscal year (2024-25)</b>	<b>Previous fiscal year (2023-24)</b>	<b>Difference (2024-25 minus 2023-24)</b>
Total non-financial assets	12,772,439	11,906,590	865,849
Departmental net financial position	7,873,611	6,477,909	1,395,702

▼ Analysis of department's liabilities and assets since last fiscal year

Fiscal year 2024-25 total net liabilities are \$11.15 million and relatively consistent with the 2023-24 total net liabilities.

Fiscal year 2024-25 total net financial assets are \$6.26 million, \$0.61 million higher than the 2023-24 total net financial assets. This increase is primarily due to higher trade accounts receivables in March 2025 due to higher grain volumes as compared to March 2024.

Fiscal year 2024-25 total non-financial assets are \$12.77 million, \$0.87 million higher than the 2023-24 total non-financial assets. This increase is primarily due to assets under construction for strategic modernization initiatives.

Combined, for fiscal year 2024-25, the departmental net financial position is \$7.87 million, a net difference of \$1.40 million as compared to the 2023-24 net financial position.

## Human resources

This section presents an overview of the department’s actual and planned human resources from 2022–23 to 2027–28.

### Table 12: Actual human resources for core responsibilities and internal services

Table 12 shows a summary in full-time equivalents of human resources for the Canadian Grain Commission’s core responsibilities and for its internal services for the previous three fiscal years.

<b>Core responsibilities and internal services</b>	<b>2022–23 actual full-time equivalents</b>	<b>2023–24 actual full-time equivalents</b>	<b>2024–25 actual full-time equivalents</b>
Grain Regulation	325	331	333
Internal services	148	144	144
Total	473	475	477

▼ Analysis of human resources over the last three years

Full-time equivalents have remained relatively stable from fiscal year 2022-23 of 473 through 2024-25 of 477, the slight increase is due to additional term resources required to support strategic initiatives such as digital transformation and strengthening grain inspection capacity.

**Table 13: Human resources planning summary for core responsibilities and internal services**

Table 13 shows the planned full-time equivalents for each of the Canadian Grain Commission’s core responsibilities and for its internal services for the next three years. Human resources for the current fiscal year are forecast based on year to date.

<b>Core responsibilities and internal services</b>	<b>2025-26 planned full-time equivalents</b>	<b>2026-27 planned full-time equivalents</b>	<b>2027-28 planned full-time equivalents</b>
Grain Regulation	367	368	340
Internal services	143	143	143
<b>Total</b>	<b>510</b>	<b>510</b>	<b>483</b>

▼ Analysis of human resources over the last three years

The increase in full-time equivalents from 477 in 2024-25 to 510 in 2026-27 is due to the additional resources required to ensure sustainable grain inspection capacity and support technological modernization. The majority of the increase in full-time equivalents was temporary in nature and is expected to decline by 2027-28.

## Supplementary information tables

The following supplementary information tables are available on the Canadian Grain Commission's website:

- [Gender-based analysis plus](#)

## Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the [Report on Federal Tax Expenditures](#). This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs as well as evaluations and GBA Plus of tax expenditures.

## Corporate information

▼ Departmental profile

**Appropriate minister(s):**

The Honourable Heath MacDonald

**Institutional head:**

David Hunt, Chief Commissioner

**Ministerial portfolio:**

Agriculture and Agri-Food

**Enabling instrument(s):**

*Canada Grain Act*

**Year of incorporation / commencement:**

1912

**Other:**

The Canadian Grain Commission's head office is located in Winnipeg, Manitoba. The Canadian Grain Commission operates two regional offices, eight service centres and provides service at more than 30 licensed terminal elevators across Canada. A combination of revolving fund (fees) and appropriation sources fund Canadian Grain Commission programs and services. The Canadian Grain Commission plans to recover approximately 90 percent of its costs through fees and the remaining through appropriation.

**▼ Departmental contact information**

## Mailing address:

Canadian Grain Commission, 303 Main Street, Winnipeg, Manitoba  
R3C 3G8

## Telephone:

204-984-0506

## TTY:

1-866-317-4289

## Fax:

204-983-2751

## Email:

[contact@grainscanada.gc.ca](mailto:contact@grainscanada.gc.ca)

## Website(s):

[www.grainscanada.gc.ca](http://www.grainscanada.gc.ca)

# Definitions

## ▼ List of terms

### **appropriation (crédit)**

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

### **budgetary expenditures (dépenses budgétaires)**

Operating and capital expenditures; transfer payments to other levels of government, departments or individuals; and payments to Crown corporations.

**core responsibility (responsabilité essentielle)**

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

**Departmental Plan (plan ministériel)**

A report on the plans and expected performance of an appropriated department over a 3year period. Departmental Plans are usually tabled in Parliament each spring.

**departmental priority (priorité)**

A plan or project that a department has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired departmental results.

**departmental result (résultat ministériel)**

A consequence or outcome that a department seeks to achieve. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

**departmental result indicator (indicateur de résultat ministériel)**

A quantitative measure of progress on a departmental result.

**departmental results framework (cadre ministériel des résultats)**

A framework that connects the department's core responsibilities to its departmental results and departmental result indicators.

## **Departmental Results Report (rapport sur les résultats ministériels)**

A report on a department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

## **fulltime equivalent (équivalent temps plein)**

A measure of the extent to which an employee represents a full person year charge against a departmental budget. For a particular position, the fulltime equivalent figure is the ratio of number of hours the person actually works divided by the standard number of hours set out in the person's collective agreement.

## **gender-based analysis plus (GBA Plus) (analyse comparative entre les sexes plus [ACS Plus])**

An analytical tool used to support the development of responsive and inclusive policies, programs, and other initiatives. GBA Plus is a process for understanding who is impacted by the issue or opportunity being addressed by the initiative; identifying how the initiative could be tailored to meet diverse needs of the people most impacted; and anticipating and mitigating any barriers to accessing or benefitting from the initiative. GBA Plus is an intersectional analysis that goes beyond biological (sex) and socio-cultural (gender) differences to consider other factors, such as age, disability, education, ethnicity, economic status, geography (including rurality), language, race, religion, and sexual orientation.

## **government-wide priorities (priorités pangouvernementales)**

For the purpose of the 2022–23 Departmental Results Report, government-wide priorities are the high-level themes outlining the government's agenda in the November 23, 2021, Speech from the Throne: building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fight harder for safer communities; standing up for diversity and inclusion; moving faster

on the path to reconciliation; and fighting for a secure, just and equitable world.

**horizontal initiative (initiative horizontale)**

An initiative where two or more federal departments are given funding to pursue a shared outcome, often linked to a government priority.

**non-budgetary expenditures (dépenses non budgétaires)**

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

**performance (rendement)**

What a department did with its resources to achieve its results, how well those results compare to what the department intended to achieve, and how well lessons learned have been identified.

**performance indicator (indicateur de rendement)**

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an department, program, policy or initiative respecting expected results.

**plan (plan)**

The articulation of strategic choices, which provides information on how a department intends to achieve its priorities and associated results. Generally, a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead to the expected result.

**planned spending (dépenses prévues)**

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

**program (programme)**

Individual or groups of services, activities or combinations thereof that are managed together within the department and focus on a specific set of outputs, outcomes or service levels.

**program inventory (répertoire des programmes)**

Identifies all the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

**result (résultat)**

A consequence attributed, in part, to a department, policy, program or initiative. Results are not within the control of a single department, policy, program or initiative; instead, they are within the area of the department's influence.

**Indigenous business (enterprise autochtones)**

For the purpose of the Directive on the *Management of Procurement Appendix E: Mandatory Procedures for Contracts Awarded to Indigenous Businesses* and the Government of Canada's commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses, a department that meets the definition and requirements as defined by the Indigenous Business Directory.

**statutory expenditures (dépenses législatives)**

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose

of the expenditures and the terms and conditions under which they may be made.

**target (cible)**

A measurable performance or success level that a department, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

**voted expenditures (dépenses votées)**

Expenditures that Parliament approves annually through an appropriation act. The vote wording becomes the governing conditions under which these expenditures may be made.

---

## Footnotes

- 1 In 2024, the Canadian Grain Commission retired this departmental results indicator and replaced it with a new indicator for the 2025-26 reporting year. For more information on the new departmental results indicator, see the Canadian Grain Commission's [2025-26 Departmental Plan](#).
- 2 Data taken from Agriculture and Agri-Food Canada.
- 3 See note 2.
- 4 See note 2.

- 5 Where security is sufficient to cover eligible claims, the result is 100 percent. In years where there are no payment defaults by Canadian Grain Commission licensed grain companies, the result is “no payment defaults.” In a year where a company default occurs, but final payments are still to be determined, results will be recorded as “final payout to farmers to be determined.”
- 6 See note 5.
- 7 In 2024-25, there were three defaults by Canadian Grain Commission licensed grain companies. Security was not sufficient to cover producer liabilities for one of the claim processes. Overall results for the three defaults was a combined 94 percent.
- 8 The Canadian Grain Commission reports all revenues collected under its Grain Regulation core responsibility; however these revenues also support the costs of internal services.
- 9 The Canadian Grain Commission reports all revenues collected under its Grain Regulation core responsibility; however these revenues also support the costs of internal services.
- 10 The actual and planned amounts in the following statement of operations and statement of financial positions were prepared on an accrual basis. The actual and planned amounts presented in other sections of the Departmental Results Report were prepared on an expenditure basis. Amounts may therefore differ.
-

**Date modified:** 2025-11-07