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Supplementary Estimates (B) 2025-2026

Report of the Standing Senate Committee on National Finance

The Honourable Claude Carignan P.C., *Chair*
The Honourable Éric Forest, *Deputy Chair*

FEBRUARY 2026



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The Committee Membership



The Honourable
Claude Carignan P.C.
Chair



The Honourable
Éric Forest
Deputy Chair

The Honourable Senators



Andrew Cardozo



Rodger Cuzner



Pierre J.
Dalphond



Rosa Galvez



Clément Gignac



Martine Hébert



Joan Kingston



Jane MacAdam



Elizabeth
Marshall



Krista Ross

Ex officio members of the committee:

The Honourable Pierre Moreau (or Patti LaBoucane-Benson)

The Honourable Leo Housakos (or Yonah Martin)

The Honourable Lucie Moncion (or Joan Kingston)

The Honourable Flordeliz (Gigi) Osler (or Robert Black)

The Honourable Brian Francis (or Judy A. White)

Other senators who have participated in the study:

The Honourable Sandra Pupatello

Research and Education, Library of Parliament:

Sylvain Fleury, Analyst (until January 12, 2026)

Michaël Lambert-Racine, Analyst

André Léonard (since January 13, 2026)

Senate Committees Directorate:

Sara Gajic, Clerk

Florence Blanchet, Administrative Assistant

Communications, Broadcasting and Publications Directorate:

Monica Granados, Communications Officer

Order of Reference

Extract from the *Journals of the Senate* of Thursday, November 20, 2025:

The Honourable Senator LaBoucane-Benson moved, seconded by the Honourable Senator Petten:

That the Standing Senate Committee on National Finance be authorized to examine and report upon the expenditures set out in the Supplementary Estimates (B) for the fiscal year ending March 31, 2026; and

That, for the purpose of this study, the committee have the power to meet, even though the Senate may then be sitting or adjourned, and that rules 12-18(1) and 12-18(2) be suspended in relation thereto.

The question being put on the motion, it was adopted.

Shaila Anwar

Clerk of the Senate

Introduction

The Standing Senate Committee on National Finance (the committee) has an important role to play on behalf of Parliament and Canadians in examining the federal government’s spending plans, as outlined in the main and supplementary estimates. The committee reviews and presents reports on the government’s proposed spending in order to examine whether it is reasonable, takes into account value for money, will be effective in achieving the government’s objectives and allows parliamentarians to follow the money.

As the main estimates do not contain all the government’s spending needs for the year, the government also presents supplementary estimates to Parliament for approval, usually in the spring, fall and winter. The *Supplementary Estimates (B) 2025–2026* were tabled in the Senate on 18 November 2025 and referred to the committee on 20 November 2025.

Of the 130 organizations that presented funding requirements in the 2025–2026 Estimates, 76 organizations are included in the *Supplementary Estimates (B) 2025–2026*. They present a total of \$10.7 billion in incremental budgetary spending, including a \$112.9 million decrease in forecast statutory expenditures, as well as a \$2.5 billion increase in non-budgetary statutory expenditures, as shown in Table 1.

Table 1 – Authorities to Date and Supplementary Estimates 2025–2026

	Authorities to Date (\$)	Supplementary Estimates (B) (\$)	Change (%)
Budgetary			
Voted	231,478,267,425	10,848,320,355	4.7
Statutory	264,460,561,206	-112,855,506	0
Total Budgetary	495,938,828,631	10,735,464,849	2.2
Non-budgetary			
Voted	104,703,000	1	0
Statutory	1,068,919,658	2,500,000,000	233.9
Total Non-budgetary	1,173,622,658	2,500,000,001	213.0

Source: Table prepared by the Library of Parliament using data obtained from Government of Canada, [*Supplementary Estimates \(B\) 2025–2026*](#).

In order to examine the *Supplementary Estimates (B) 2025–26*, our committee held two meetings and examined the estimates of five organizations. The committee also heard from the Interim Parliamentary Budget Officer (PBO), Jason Jacques.

Further information about the committee’s hearings can be found in the meeting transcripts, which are available on the [committee’s website here](#).

Observations

During its study of the *Supplementary Estimates (B) 2025–26*, the committee questioned officials from the Treasury Board of Canada Secretariat, the Canada Revenue Agency, Health Canada, the Department of National Defence and Indigenous Services Canada. This section summarizes the key points from the testimony provided by officials, as well as the committee’s observations on several issues discussed its study.

Treasury Board of Canada Secretariat

The Treasury Board of Canada Secretariat (TBS) is requesting additional voted appropriations of \$926.8 million (excluding transfers), including \$595.9 million for Public Service Insurance plans and programs; and \$315.0 million for compensation adjustments.

Public Service Insurance Plans

The committee questioned the nearly \$600 million in authorities requested for Public Service Insurance plans and programs. Senators noted that rising costs for employer-sponsored health, dental, and related benefits are a concern across both the public and private sectors, and asked whether the government had analyzed how these costs have evolved and how they compare with those in other jurisdictions.

The PBO told the committee that his Office has not conducted a detailed review of long-term cost trends for these plans. He noted, however, that the Treasury Board’s standard practice is to produce an initial estimate at the start of the fiscal year based on the size of the federal workforce, followed by a fall reassessment that accounts for staff turnover, new hires, and other changes. This annual recalibration often results in additional funding being sought in *Supplementary Estimates (B)*.

TBS officials confirmed that analytical work exists and committed to providing comparative and historical information to the committee. They emphasized that changes in insurance-plan costs must be assessed within the wider context of federal compensation, including employee counts, inflation pressures and the structure of benefit programs. Officials also noted that program design and benefit provisions evolve over time, which affects cost patterns and the need for periodic updates.

In a [follow-up response](#) to the Committee, TBS indicated that the annual cost of public service insurance plans increased from \$2.7 billion in 2020–2021 to \$3.9 billion in 2024–2025, a 44% increase. According to TBS, this increase is due to a number of factors, including an increase in the number of plan members during that period and a rise in the costs of health care and dental services since the pandemic.

Public Service Workforce Data

The committee sought clarification on the differences between figures published by the TBS on its website regarding the size and composition of the federal public service. One of TBS’s human resources statistics tables reported 266,433 employees as of 31 March 2024¹, while officials told the committee there were 357,965 public servants in 2025.²

For its part, Budget 2025 refers to a peak of “almost 368,000” employees in 2023–24, with a projected reduction to approximately 330,000 by 2028–29. TBS officials explained that differences among figures may arise due to varying definitions and coverage of the public service, such as the inclusion or exclusion of Crown corporations and separate agencies.

The committee sought further clarity on the composition of the public service by occupational group and classification level, including the distribution of positions within the executive group. Senators emphasized the importance of obtaining updated and precise information in the context of the government’s planned reductions to the number of public service employees. Such information is essential to understand which positions may be affected, how reductions are distributed across classifications, and to support meaningful accountability for the government’s decisions regarding where and how workforce reductions will occur. TBS officials provided the committee with a breakdown by occupational category and salary level for the 2021 to 2025 period in a [follow-up response](#).

In addition, the committee raised concerns about the relationship between employee headcounts and full-time equivalents (FTEs). The PBO noted, based on the 2025–26 Departmental Plans, that the number of FTEs is expected to have reached approximately 445,000 in 2024–25³. TBS officials explained that the FTE measure reflects the amount of work performed—rather than a count of individuals—and includes not only indeterminate full-time employees but also part-time staff, term

¹ Treasury Board of Canada Secretariat, [Representation in the Public Service of Canada by Designated Group and Fiscal Year, including Workforce Availability Estimates](#).

² Treasury Board of Canada Secretariat, [Population of the Federal Public Service](#).

³ Office of the Parliamentary Budget Officer, [Full-Time Equivalents in the Federal Public Service – 2025-26 Departmental Plans](#), published July 15, 2025.

and casual workers, seasonal employees, and individuals who work only part of the year.

They committed to providing further clarification on how these categories are counted. Senators noted, however, that the number of individuals would normally be expected to exceed the number of FTEs, since multiple part-time employees can correspond to a single FTE, underscoring the need for clearer reporting.

The committee expects to receive complete data on the public service population, including historical trends and detailed job-classification information, to support its assessment of the government's approach to managing—and potentially reducing—the size of the federal public service.

Access to Information Requested by the Interim Parliamentary Budget Officer regarding Planned Reductions in the 2025 Budget

The committee questioned the PBO regarding his 18 November 2025 letter to the Speaker of the Senate, in which he informed her that his Office had been unable to obtain the information needed to assess the government's plan for \$60 billion in spending reductions over five years. The PBO stated that this was the first time his Office had issued such a notification and that both his Office and the Speaker's Office were uncertain about the next procedural steps.

The PBO explained that he sought basic information that the Organisation for Economic Co-operation and Development and the International Monetary Fund consider necessary to assess whether the government's savings targets are achievable. This includes program-level details of the planned reductions, the number of full-time positions affected in each program, and expected impacts on service levels. He noted that such information was not included in Budget 2025, except for high-level narrative descriptions in a few cases, such as the Canadian Food Inspection Agency.

When asked whether departments had provided this information to the Treasury Board of Canada Secretariat, government officials indicated that departments were unable to do so earlier in the fall because they did not yet know which of their proposals had been accepted, modified, or rejected during Cabinet deliberations. Officials stated that responding by the PBO's requested deadline would have resulted in incomplete or potentially inaccurate information, and they committed to provide full details at the beginning of December 2025.

The committee expressed serious concern regarding the inability of an independent agent of Parliament to obtain essential budgetary information from the government. It urges the Treasury Board of Canada Secretariat to ensure that the Office of the Parliamentary Budget Officer has timely access to the information it requires to support effective parliamentary scrutiny.

Canada Revenue Agency

The Canada Revenue Agency (CRA) is requesting additional voted appropriations of \$185.7 million, including \$71.7 million to administer additional measures to combat tax evasion; \$23.7 million to administer the Canada Carbon Rebate for Small Businesses; and \$1.3 million for the automatic tax filing initiative.

CRA officials told the committee that the amount requested for measures to combat tax evasion is for implementing measures announced in the 2024 Fall Economic Statement. The funding would expand compliance efforts targeting individuals who fail to file tax returns but are likely to owe taxes, allow the completion of audits related to emergency business subsidies, and strengthen the agency's ability to detect tax avoidance schemes, prevent improper refunds, and review high-risk claims. Officials stated that these efforts would allow the agency to increase federal revenues by \$2.9 billion over the next five years. Of this amount, the CRA expects to recover \$232 million from the emergency business subsidies issued during the COVID-19 pandemic, as indicated in a [follow-up response](#) to the Committee.

To achieve this objective, CRA officials indicated that it will focus on high-risk behaviours, such as individuals who fail to file tax returns as mentioned above, compliance issues involving trusts, and cases of deliberate fraud. The agency may also conduct targeted activities in industries with elevated risk – such as real estate – or in areas involving international tax risks, as part of a broader compliance program.

CRA officials were also questioned about the recovery of COVID-19 emergency benefits to individuals. In 2022, the [OAG](#) reported that federal payments for COVID-19 benefit programs covered by its audit amounted to approximately \$110 billion. CRA officials explained that about \$14 billion was identified as paid in excess and that to date, the government has recovered roughly \$3.2 billion, leaving about \$11 billion still outstanding. While the CRA continues recovery efforts and has access to collection tools such as offsetting tax refunds or GST credit payments, officials noted that a significant portion of the remaining amount is owed by individuals with very low income, which limits recoverability. Based on current estimates, the CRA expects to recover approximately \$1.5 billion of the outstanding balance, implying that a substantial portion – potentially \$9 billion to \$10 billion – may ultimately not be recovered.

Concerning the comprehensive expenditure review, CRA officials explained that some of the savings related to the modernization of government operations will be reinvested to help increase federal revenues, with a goal of generating about \$1.1 billion annually once fully implemented. Those savings come from certain programs that the government has ended, such as the fuel charge and the underused housing tax, which may provide opportunities to redeploy some of the employees assigned

to these programs to other initiatives. In addition, they said that some savings will come from efficiency improvements and greater use of technology, including the use of artificial intelligence (AI) tools, which will allow employees to perform day-to-day tasks more quickly and to focus more on challenging tasks.

As part of its audit of the CRA's contact centres, the Office of the Auditor General of Canada (OAG) "placed 167 calls between February and May 2025 to contact centre agents to test the accuracy of their responses to general tax questions" and found that "agent responses to business tax or general benefits questions were accurate just over 54% of the time, while responses to general individual-tax questions were accurate only 17% of the time." When questioned on this matter, CRA officials stated that the CRA agrees with the OAG's findings and recommendations. However, they clarified that the issue identified in the audit pertained to the non-account-specific inquiries, which account for about 20% of total inquiries. While the CRA's own quality assurance program – covering more than 100,000 calls annually – typically reports accuracy above 90%, they acknowledged the concerns raised by the audit and said that the CRA is reviewing its evaluation framework and adjusting training and coaching programs with regards to accuracy. They emphasized that most call responses are accurate, and the agency is addressing the specific area identified in the audit.

Budget 2025 announced the government's intention to amend the *Income Tax Act* to allow the CRA to file a tax return for certain lower-income individuals to allow them to receive benefit and credit payments delivered through the tax system. Officials explained that this initiative is still being designed. It will rely largely on information already held by the CRA to create pre-filled returns for eligible low-income individuals. As the project develops, the CRA is examining where information or data gaps exist and determining how to obtain any missing information.

In addition, CRA officials informed the committee about its upcoming deemed filing initiative. Deemed filing will apply to a small group of individuals known to the agency who have not filed taxes for one to three years but could benefit from doing so. For this group, the CRA will be able to file a return on their behalf without requiring their consent, subject to strict parameters. This would differ from pre-filled tax returns, where taxpayers would have the opportunity to accept or refuse the return.

The committee notes the CRA's ongoing efforts to simplify tax filing processes, including pre-filled and deemed filing initiatives, and encourages the agency to continue pursuing measures that will help low-income individuals that do not file tax returns access the benefits for which they are eligible. The committee also observes that while the CRA expects significant revenue gains from enhanced compliance and anti-evasion activities, greater transparency would help clarify how additional funding for these initiatives is expected to translate into increased revenues. In addition, the committee would appreciate clearer information on how employees

affected by the winding down of certain programs and by savings identified through the comprehensive expenditure review will be redeployed to support other priorities within the agency.

Health Canada

Health Canada is requesting additional voted appropriations of \$1.6 billion for the Canadian Dental Care Plan (CDCP); \$15.0 million to support Ontario in providing mental health supports for frontline health workers and first responders; and \$3.0 million for the implementation of Canada's Black Justice Strategy.

Health Canada officials explained that the \$1.6 billion amount requested for the CDCP is to address higher-than-expected demand for dental care covered under the plan. They noted that this funding is required to maintain the program as many Canadians who previously deferred dental care for financial reasons are now seeking treatment. For example, they said that many individuals who became eligible to the program had not seen an oral health provider for years; as a result, the plan covered the costs for a lot of fillings and dentures. While demand is expected to ease in future years once immediate needs are addressed, Health Canada is reallocating resources from later years to ensure the program can meet current demand. As of 31 December 2025, there were 6.1 million approved applicants under the Canadian Dental Insurance Plan for the benefit year 2025–2026. Out of that number, 2.8 million applicants have received care in the 2025–2026 benefit year and 3.7 million have received care since the launch of the plan.

The PBO explained that the government has underestimated the extent of the early surge in demand following the expansion of eligibility in 2025 to adults between 18 and 64. The PBO highlighted that both its Office and the government relied on outdated data on dental-care needs, in part because Statistics Canada's dental-care survey ceased a decade ago. Demographic growth and changes in immigration levels may also have affected demand, and updated forecasting will be needed. The PBO confirmed that it may revise its initial 2023 cost estimate of \$10 billion over five years for the CDCP as new data becomes available, given the size and long-term implications of the CDCP.

The PBO explained the program was phased in, beginning with seniors and children. By reconstructing the amounts embedded in the Main Estimates, its Office estimated that initial authorities for the CDCP were approximately \$3.1 to \$3.2 billion, to which the government is now requesting an additional \$1.6 billion through Supplementary Estimates (B), bringing projected spending for this fiscal year to nearly \$4.8 billion. Health Canada officials indicated that the projected cost of the plan for the current fiscal year is \$4.32 billion and that any unused authorities for this year would be reprofiled for future years. They pointed out that the funding needed for the program should become more stable in the coming years and level

out at approximately \$4.1 billion annually by 2030. TBS officials stated that while early evidence suggests substantial uptake, formal evaluation of value for money will take time.

The committee noted that in the 2024–2025 fiscal year, CDCP benefits amounted to \$1.6 billion, while the administration costs of the plan were \$314 million, representing approximately 16% of the two amounts combined. Health Canada officials explained that the amount paid for the administration of the CDCP is paid to other organizations involved in the delivery of the program, including Service Canada, the Canada Revenue Agency and Sun Life, who is the private organization responsible for processing the claims under the plan. The PBO reported that its preliminary analysis suggests the administrative ratio has fallen to roughly 7 % this year but acknowledged this remains well above expectations and warrants further examination. In a follow-up response to the committee, Health Canada indicated that the CDCP administration budget represents approximately 8.5% of the CDCP benefits budget in 2025–2026.

One concern that has been raised since the CDCP was announced is the risk that it could lead employers to drop their private dental benefits coverage for their employees. Health Canada officials recognized that if this risk were to materialize, this would increase the costs of the plan. They said that employers are required to disclose whether a dental care plan was offered on T4 and T4A slips, which will allow the department to monitor this issue.

As well, Health Canada officials explained that provinces and territories generally operate their own dental programs, though their scope and eligibility vary, especially for seniors. The CDCP coordinates with these public programs, with the federal plan acting as the first payer and provincial or territorial programs as the second payer. However, they noted that arrangements differ across jurisdictions; for example, in Quebec the CDCP does not cover services already insured by the provincial government.

The committee underlines the importance of accurate forecasting and transparent reporting, given that the CDCP is quickly becoming one of the federal government's most significant social programs. We encourage the department to closely monitor and report on the evolution of administrative costs associated with the CDCP, as well as the risk of employers, provinces and territories dropping their dental coverage, which could lead to significant costs increases for the CDCP.

Department of National Defence

The Department of National Defence (DND) is requesting additional voted appropriations of \$1.1 billion (excluding transfers), including \$476.0 million for the Future Fighter Capability Program; \$294.5 million for a number of previously

approved defence investments funded through the Capital Investment Fund; and \$215.1 million for the River-class Destroyer.

The committee reviewed DND's funding request for the Future Fighter Capability Project. Officials stated that this funding aligns with Canada's partnership obligations under the F-35 program and covers costs related to aircraft procurement, weapons, infrastructure, training systems, and other components. They explained that, although the F-35 program is under review – following direction from the Prime Minister in March 2025 to ensure it remains the best choice for Canada – work continues under the existing memorandum of understanding. Planning is progressing toward the first aircraft deliveries in 2026, including pilot training and infrastructure readiness.

When asked whether the funding supports the acquisition of a specific number of jets, officials indicated that current expenditures reflect overall project requirements and not a fixed number of aircraft. Regarding infrastructure, DND confirmed that \$294.5 million has been allocated within the CF-35A program for required upgrades. Officials acknowledged that infrastructure is underway at both Bagotville and Cold Lake, and that further work remains. They also noted that the program includes interim measures to ensure capability is available upon delivery of the first jets.

According to the [OAG's recent audit of the Future Fighter Capability Project](#), construction of the fighter squadron facilities in Cold Lake and Bagotville is more than three years behind the original schedule. These facilities were initially planned to be ready when the first aircraft arrived in 2028. However, the completion date was pushed to 2031 after the department determined that important elements of the design had to be redone following the selection of the aircraft and the identification of new requirements by National Defence and the Joint Strike Fighter Program Office.

The committee also questioned officials about the government's recent defence spending commitments. In Budget 2025, the government announced \$81.8 billion over five years, on a cash basis beginning in 2025–26, to rebuild, rearm, and reinvest in the Canadian Armed Forces (CAF). Of this amount, \$9.2 billion is allocated to 2025–2026. DND officials noted that this funding envelope includes the significant pay raises awarded to CAF members earlier in 2025. They added that it also supports new initiatives under Canada's Defence Industrial Strategy, assistance to Ukraine, and other Budget 2025 commitments. Officials stated that these investments will also be reflected in Canada's next NATO reporting round in December.

The PBO told us that based on its internal projections and the September economic and fiscal outlook, Canada's defence spending for the current year is expected to be very close to the NATO's 2% of GDP target – potentially within a rounding margin of the threshold.

The committee is aware that the PBO is seeking clarification from DND on how the \$81.8 billion announced in Budget 2025 aligns with the government's stated path to meeting NATO commitments – including the 2% of GDP target for the current year and the longer-term 5% target by 2035. The PBO indicated that, at this stage, it is unclear how much of the new funding is incremental and whether a clear trajectory exists toward the 5% target, which appears to remain a work in progress.

The committee encourages the Department of National Defence to share this information with the Office of the Parliamentary Budget Officer in a timely and transparent manner to support parliamentary oversight and Canada's international defence commitments.

Indigenous Services Canada

Indigenous Services Canada (ISC) is requesting additional voted appropriations of \$1.3 billion (excluding transfers), including \$705.9 million for all-hazard emergency management in First Nation communities; \$154.6 million for the First Nations Elementary and Secondary Education Program; and \$87.9 million for reforms to the First Nations Child and Family Services program.

ISC officials explained that the all-hazard emergency management in First Nation communities program supports on-reserve emergency response and recovery by reimbursing First Nations, provinces, territories, municipalities, and third-party service providers for eligible costs. Officials explained that this program is broadly equivalent to Public Safety Canada's off-reserve disaster assistance, with one key difference: ISC not only funds immediate response efforts, but also invests in emergency preparedness and mitigation projects in First Nations communities.

They noted that climate-related disasters are increasing in frequency and severity, driving greater demand for funding across all stages of emergency management. Each Indigenous community now has a direct partnership with ISC for emergencies, rather than applying through provinces as was the case before 2009.

The committee acknowledges recent improvements in outcomes – for instance, 100% of short-term evacuees returned home within three months in 2024–25, up from 67% in the previous year – and wishes to emphasize the importance of sustained support, culturally informed response, and transparent reporting to build climate resilience in First Nations communities.

On the issue of contingent liabilities, the committee questioned the PBO on the transparency of federal reporting. The PBO stated that, although the Public Accounts report the net annual change, parliamentarians do not have access to the underlying flows that would show how much reflects newly recognized liabilities versus settlements or extinguished obligations. He indicated that his Office has requested this information from the government for several years and that, despite

the government's 2024 Fall Economic Statement announcing an expert panel on contingent liabilities, little progress has been made.

The committee notes that Supplementary Estimates (B) includes a request of \$944 million for Crown-Indigenous Relations and Northern Affairs Canada related to agricultural benefits claims and Federal Indian Day School settlements. As the PBO highlighted in his report on Supplementary Estimates (B) for 2025-2026, Indigenous-related claims remain a major driver of the federal provision for contingent liabilities, projected to reach \$55 billion in 2024-25 (net of settlements). As a result, the committee expects funding requests in future Estimates related to these contingent liabilities. The committee will remain interested in this issue and will continue to monitor it closely as part of its ongoing scrutiny of federal spending.

Regarding the comprehensive expenditure review, the committee raised concerns about how ISC will implement the government's required budget reduction of \$494 million per year without affecting essential services. Many of ISC's programs – such as Jordan's Principle and child and family services – are statutory or needs-based and effectively open-ended in funding. Departmental officials noted that the \$494 million efficiency target represents a 2% cut for ISC (compared to 15% in some other departments) and stated they would seek savings through internal efficiencies and attrition while minimizing impacts on front-line programs.

The committee expects ISC to achieve these savings without capping or reducing critical services, emphasizing that support for vulnerable Indigenous children and families must be maintained despite budgetary pressures.

Furthermore, committee members underscored the importance of financial transparency and accountability for First Nations, given that ISC's total expenditures exceed \$20 billion per year. They noted that although the *First Nations Financial Transparency Act*—passed in 2013 and suspended in 2015—is no longer enforced, a recent Federal Court decision⁴ nonetheless ordered ISC to release a First Nation's financial documents to a community member. Members questioned whether the government will comply with the court's direction or appeal it, and whether ISC will take steps to improve the public availability of First Nations' audited financial statements. ISC officials responded that First Nations communities are expected to produce audited financial statements for their members, and that the department assists them by building local financial reporting capacity.

While officials could not speak about this specific case, they indicated that communities are accountable to their citizens and must publish these financial reports, with ISC providing support as needed. The committee urged ISC to proactively facilitate transparency — for example, by tracking how many

⁴ [McCarthy v. Canada](#) (Indigenous Services), 2025 FC 1843, Federal Court, 20 November 2025.

communities publicly release financial statements — and to ensure that accountability to Canadians is strengthened.

The committee also asked whether ISC would be open to surveying First Nations to determine what percentage publish an annual financial statement. The officials indicated that they welcomed the suggestion and would bring it back to the department for consideration. The committee will follow up on this issue in its future work.

Appendix A – Witnesses

Tuesday, November 25, 2025

Jason Jacques, Interim Parliamentary Budget Officer (Office of the Parliamentary Budget Officer)

Mark Mahabir, Director General, Costing and Budgetary Analysis, and General Counsel (Office of the Parliamentary Budget Officer)

Govindadeva Bernier, Director, Budgetary Analysis (Office of the Parliamentary Budget Officer)

Caroline Nicol, Advisor-Analyst (Office of the Parliamentary Budget Officer)

Antoine Brunelle-Côté, Assistant Secretary, Expenditure Management Sector (Treasury Board of Canada Secretariat)

Karine Paré, Executive Director, Expenditure Management Sector (Treasury Board of Canada Secretariat)

Andres Velez-Guerra, Executive Director, Results Division, Expenditure Management Sector (Treasury Board of Canada Secretariat)

Emilio Franco, Executive Director, Investment Management Sector, Office of the Comptroller General (Treasury Board of Canada Secretariat)

Blair Kennedy, Executive Director, Government Accounting, Policy and Reporting (Treasury Board of Canada Secretariat)

Annie Boyer, Assistant Secretary and Chief Financial Officer (Treasury Board of Canada Secretariat)

Vidya ShankarNarayan, Senior Assistant Deputy Minister, People and Culture, Office of the Chief Human Resources Officer (Treasury Board of Canada Secretariat)

Wednesday, November 26, 2025

Hugo Pagé, Chief Financial Officer and Assistant Commissioner, Finance and Administration Branch (Canada Revenue Agency)

Melanie Serjak, Assistant Commissioner, Assessment, Benefit, and Service Branch (Canada Revenue Agency)

Jocelyne Voisin, Senior Assistant Deputy Minister, Health Policy Branch
(Health Canada)

Ryan Higgs, Acting Assistant Deputy Minister and Chief Financial Officer
(Health Canada)

Kendal Weber, Assistant Deputy Minister, Controlled Substances and
Cannabis Branch (Health Canada)

Lynne René de Cotret, Assistant Deputy Minister, Oral Health Branch (Health
Canada)

Jonathan Moor, Assistant Deputy Minister (Finance) and Chief Financial
Officer (Department of National Defence)

Heather Sheehy, Assistant Deputy Minister (Materiel) (Department of
National Defence)

Richard Goodyear, Chief Financial Officer (Indigenous Services Canada)

Candice St-Aubin, Senior Assistant Deputy Minister, Health and Social
Services (Indigenous Services Canada)

Karen Campbell, Director General, Children, Families and Learning
(Indigenous Services Canada)

Simon Joubarne, Director, Regional Development (Indigenous Services
Canada)

Appendix B – Briefs

The committee received the following briefs during this study:

Follow-up information from Health Canada

Follow-up information from Health Canada

Follow-up information from the Canada Revenue Agency

Follow-up information from the Treasury Board of Canada Secretariat

Follow-up information from the Office of the Parliamentary Budget Officer



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