



Privy Council
Office

Bureau du
Conseil privé

GLOSSARY OF TERMS FOR PARLIAMENTARY RETURNS



Privy Council Office
Office for the Coordination of Parliamentary Returns

2009

Canada

ABOUT THE COVER

Winter on the Hill, Ottawa (1992)
by Shirley Van Dusen (with permission)

Shirley Van Dusen was born in Ottawa, attended the Ontario College of Art, taught at the Ottawa School of Art and is a fellow of the Ottawa Water Colour Society. She is known for her portraits, paintings of Parliament Hill and landscapes created on location in Canada and abroad.

Library and Archives Canada Cataloguing in Publication
Glossary of terms for parliamentary returns

Available also on the Internet.
Text in English and French on inverted pages.
ISBN 978-0-662-06497-8
Cat. no. CP22-88/2009

1. Canada. Parliament—Rules and practice—Dictionaries.
2. Canada. Parliament—Rules and practice—Dictionaries—French.
3. Parliamentary practice—Canada—Dictionaries.
4. Parliamentary practice—Canada—Dictionaries—French.
 - I. Canada. Privy Council Office.
 - II. Title: Glossary of terms for parliamentary returns.
 - III. Title: Glossaire des documents parlementaires.

JL136 G68 2009
328.71'0503
C2009-980017-9E

TABLE OF CONTENTS

INTRODUCTION

PART I: Organizations of Federal Interest by Organizational Form and Ministerial Portfolio

1. Federal Government Institutions by Organizational Form..... 1
2. Other Federal Corporate Interests by Organizational Form..... 4
3. Inventory of Organizations of Federal Interest by Ministerial Portfolio 5
4. Assignment Process for Parliamentary Returns 7

PART II: Federal Government Financial and Accounting Terms

1. Accounting Cost Terms 9
2. Types of Financial Costs 11
3. Financial Reporting Period..... 13

ANNEXES

- ANNEX 1: Government Departments and Agencies by Ministerial Portfolio 15
- ANNEX 2: Parent Crown Corporations by Ministerial Portfolio 21
- ANNEX 3: Other Corporate Interests by Ministerial Portfolio..... 23

INTRODUCTION

The purpose of this Glossary is to help parliamentarians frame written questions on the *Order Paper* of the House of Commons or the Senate that request information from the Government of Canada in the form of a Parliamentary Return.

Part I defines federal government institutions and other federal interests by organizational form and ministerial portfolio. It also describes how organizational terms used in written questions will be interpreted to assign institutions to produce a response from the Ministry.

Part II lists Government of Canada financial and accounting terms that may be used in a written question to assist the Ministry to search for and provide the requested information.

PART I: ORGANIZATIONS OF FEDERAL INTEREST BY ORGANIZATIONAL FORM AND MINISTERIAL PORTFOLIO

The Government of Canada delivers programs and services through a variety of institutional forms, which range from departments to various types of agencies, corporations, boards and tribunals. The majority of these institutional forms are listed and categorized under schedules to the *Financial Administration Act*.

The Government of Canada may, in some circumstances, hold a corporate interest in other organizations, although these are not considered part of the Government of Canada.

1. FEDERAL GOVERNMENT INSTITUTIONS BY ORGANIZATIONAL FORM¹

The definitions of forms of federal government institutions are as follows.

DEPARTMENT

Departments are the primary vehicles through which government policies and programs are delivered, with broad policy mandates. Ministerial or line departments refer to those organizations listed in Schedule I of the *Financial Administration Act*, which are created by statute that sets out the Minister's area of jurisdiction and prescribe his/her responsibility for direction and management.

A ministerial department is legally under the control of the responsible Minister (i.e., without independent legal personality), and therefore the least autonomous institution through which the Crown carries on business.

An example of a department is Agriculture and Agri-food Canada.

SPECIAL OPERATING AGENCY

Special Operating Agencies (SOA) are operational units within a department or agency that have some management flexibility, independence and separate accountability. They function within a framework agreement approved by the Deputy Minister, the Minister and the Treasury Board, without legislation. SOAs have a clear mandate and the services they provide are readily identifiable and operational in nature (e.g. administrative, supervisory, advisory, regulatory or adjudicative). They

¹ These definitions of forms of federal institutions are found in the Policy on Reporting of Federal Institutions and Corporate Interests to Treasury Board Secretariat, Appendix A.
<http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=12622>

follow the departmental legislative framework and authorities, although they may be granted special flexibility for financial, human resources or other specified objectives (potentially including separate employer status).

An example of a Special Operating Agency is Passport Canada; it is within the Department of Foreign Affairs and International Trade.

STATUTORY AND OTHER AGENCIES

Statutory and Other Agencies refer to organizations listed in Schedule I.1 of the *Financial Administration Act*. These agencies have more narrowly defined mandates than ministerial departments, generally specified in their constituent acts or other instruments. They can be formed by statute or be created by Order-in-Council. Their specific functions vary widely but tend to be operational in nature. They usually operate at a distance from government, although the degree of their autonomy varies considerably from those that operate more like ministerial departments to tribunals and other adjudicative bodies whose decisions must be and be seen to be free from ministerial influence.

An example of a Statutory and Other Agency is Statistics Canada. It reports to Parliament through the Minister of Industry.

DEPARTMENTAL CORPORATION

Departmental corporations are corporations created by Acts of Parliament and are listed in Schedule II of the *Financial Administration Act*. They report to Parliament through a Minister, but usually function with greater autonomy from the core public administration than do ministerial departments, and perform administrative, research, advisory, supervisory or regulatory functions. Their governing bodies have roles specified in their constituent legislation, which vary in their nature, functions, program responsibilities and the extent of any management oversight responsibilities; some do not have any management oversight responsibilities (e.g., Assisted Human Reproduction Canada).

An example of a Departmental Corporation is the National Research Council. It reports to Parliament through the Minister of Industry.

SERVICE AGENCY

Service Agencies are listed as departmental corporations under Schedule II of the *Financial Administration Act*. They are distinct primarily in that they operate with

tailored legislation and reporting frameworks, and have operational functions focused on service.

An example of a Service Agency is the Canada Revenue Agency.

AGENT OF PARLIAMENT²

Agents of Parliament are a unique group of independent statutory officers who serve to scrutinize the activity of government. They report directly to Parliament rather than to government or an individual Minister and, as such, exist to serve Parliament in relation to Parliament's oversight role. Agents normally produce a report to Parliament to account for their own activities, and their institutional heads are typically appointed through special resolutions of the House of Commons and the Senate. To maintain the independence of the Agent, the degree of influence exercised by the executive arm of government is minimal.

An example of an Agent of Parliament is the Auditor General.

CROWN CORPORATIONS³

Crown corporations are government organizations that operate following a private-sector model but usually have a mixture of commercial and public policy objectives. Parent Crown corporations are those directly owned by the Government of Canada and are created by legislation, by letters patent, or by articles of incorporation under the *Canada Business Corporations Act*. In addition to the parent Crown corporations listed under Schedule III of the *Financial Administration Act*, nine parent Crown corporations (e.g. Bank of Canada) have their own legislation. An example of a parent Crown corporation is the Canadian Museum of Civilization.

Subsidiaries are entities owned, in whole or in part, by one or more parent Crown corporations and can be incorporated through provincial rather than federal legislation. Except in cases where a wholly owned subsidiary has been directed by the government to report as a parent Crown corporation, (e.g. The Old Port of Montréal Corporation Inc. or Parc Downsview Park Inc.) all subsidiaries are managed by their parent Crown corporation and other shareholders and report to them rather than to the government.

² and ³ These definitions are found in the Treasury Board Secretariat annual report to Parliament entitled, *Crown Corporations and Other Corporate Interests of Canada, 2008*, pages 12 and 13, available at <http://www.tbs-sct.gc.ca/reports-rapports/cc-se/2008/cc-setb-eng.asp>. The legal definition of a Crown corporation is contained in section 83 of the *Financial Administration Act*.

2. OTHER FEDERAL CORPORATE INTERESTS BY ORGANIZATIONAL FORM⁴

The *Policy on Reporting of Federal Institutions and Corporate Interests to Treasury Board Secretariat* defines corporate interest as a corporate entity in which the Government of Canada has a degree of influence as determined by ownership of shares in the corporation and/or the right to appoint members to its board of directors.

The principal forms of federal corporate interests include mixed enterprises, joint enterprises, shared-governance corporations and corporations under the terms of the *Bankruptcy and Insolvency Act*. They are defined as follows.

MIXED ENTERPRISES

Mixed enterprises are corporate entities whose shares are partially owned by Canada, through a Minister. Private sector parties own the remaining shares. Currently, there are no mixed enterprises.

JOINT ENTERPRISES

Joint enterprises are corporate entities whose shares are partially owned by Canada, through a Minister. However, the balance of shares is owned by another level of government, generally a province (e.g., Lower Churchill Development Corporation Limited).

SHARED-GOVERNANCE CORPORATIONS

Shared-governance corporations include corporate entities without share capital for which Canada, either directly or through a Crown corporation, has a right, pursuant to statute, articles of incorporation, letters patent, by-law or any contractual agreement (including funding or contribution agreements) to appoint or nominate one or more voting members to the governing body. There are some foundations and organizations related to intergovernmental or First Nations agreements that meet the definition of a shared-governance corporation.

An example of a shared governance corporation is the Vancouver International Airport Authority.

⁴ These definitions are found in the *Policy on Reporting of Federal Institutions and Corporate Interests to Treasury Board Secretariat*, Appendix B. <http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=12622>

CORPORATIONS UNDER THE TERMS OF THE *BANKRUPTCY AND INSOLVENCY ACT*

This group includes corporate entities whose shares are partially owned by Canada, following receipt from a trustee in bankruptcy.

3. INVENTORY OF ORGANIZATIONS OF FEDERAL INTEREST BY MINISTERIAL PORTFOLIO

Responsibility for federal institutions and for other federal interests is assigned by the Prime Minister through the appointment of Ministers and the assignment of organizations to these Ministers in ministerial portfolios. The following table, prepared by the Treasury Board of Canada Secretariat, provides an inventory of all federal institutions together with all other corporate interests, as of July 31, 2008.

INVENTORY OF ORGANIZATIONS OF FEDERAL INTEREST BY MINISTERIAL PORTFOLIO AND ORGANIZATIONAL FORM

(Treasury Board of Canada Secretariat – As of July 31, 2008)

ORGANIZATIONAL FORM

Ministerial Portfolio	Departments, Agencies and Departmental Corporations (Chapter 1)						Crown Corporations (Chapter 2)					Other Corporate Interests (Chapter 3)					TOTAL
	Departments	Statutory and Other Agencies	Agents of Parliament	Departmental Corporations	Service Agencies	Crown Corporations (Parent)	Wholly Owned Subsidiaries	Other Subsidiaries and Associates	Shared-governance Corporations	Joint Enterprises	Mixed Enterprises	International Organizations					
Agriculture and Agri-Food	1	2			1	2			21							27	
Atlantic Canada Opportunities Agency		1				1	4	1								7	
Canadian Heritage	1	8		1		9		7	20			1				47	
Citizenship and Immigration	1	1														2	
Economic Development Agency of Canada for the Regions of Quebec		1							3							4	
Environment	1	1		2	1				6			3				14	
Finance	1	4	1			5	22					6				39	
Fisheries and Oceans	1					1			1							3	
Foreign Affairs and International Trade	1	2				3	1		3			6				16	
Health	1	3		2					9							15	
Human Resources and Social Development	1	2		2		2	1		1							9	
Indian Affairs and Northern Development	1	2		1		1			2							7	
Industry	1	4		3		4	1		3							16	
Justice	1	6	2	1												10	
National Defence	1	3														4	
National Revenue					1											1	
Natural Resources	1	2		1		2	2		9	1						18	
Public Safety	1	7		1												9	
Public Works and Government Services	1					1			1							3	
Privy Council		5	2	1					2							10	
Transport, Infrastructure and Communities	1	3				16	9	5	43							77	
Treasury Board	1	2	1	1		1	36									42	
Veterans Affairs	1								1							2	
Western Economic Diversification	1									1						2	
TOTAL	20	59	6	16	3	48	76	13	125	2	0	16	16	2	16	384	

The full list of federal institutions that take the form of Departments (including Special Operating Agencies), Agencies and Departmental Corporations, by Ministerial portfolio, is at Annex 1.

The full list of parent Crown corporations, by Ministerial portfolio, is at Annex 2.

The full list of Other Corporate Interests, by Ministerial portfolio, is at Annex 3.

4. ASSIGNMENT PROCESS FOR PARLIAMENTARY RETURNS

When a written question on the *Order Paper* asks for information from the “Government” or from “all departments and agencies,” the Privy Council Office (Office for the Coordination of Parliamentary Returns) assigns the request to departments (including their special operating agencies), statutory and other agencies, and departmental corporations and service agencies. However, among these institutions, tribunals, external review committees and courts are not asked to respond.

When a parliamentary written question on the *Order Paper* asks for information only from “departments,” the Ministry will provide an answer from all departments (including their special operating agencies) as well as the Privy Council Office (categorized as one of the statutory and other agencies).

Written questions are not normally assigned to parent Crown corporations because they operate at arm’s length from the Government. However, when a written question asks explicitly for information from one or more parent Crown corporations, the Privy Council Office will assign the relevant institution or institutions to produce a response. Subsidiaries are not assigned as they report to the parent Crown corporation.

When a written question asks for information with respect to a named agent of Parliament that operates independently of the Government, the responsible portfolio Minister will be assigned to produce a response based on information available within the Government. The portfolio Minister’s department will also contact the entity directly with the request.

As stated above, other kinds of corporate entities in which the federal government has an interest, but that are not part of government, are shared-governance corporations; mixed enterprises; joint enterprises; international organizations; and corporations under the terms of the *Bankruptcy and Insolvency Act*.

The Government obtains specified basic information on these entities under section 6.2 of the *Policy on Reporting of Federal Institutions and Corporate Interests to Treasury Board Secretariat*. For this reason, if a parliamentary written question requests information about a specific entity, the responsible portfolio Minister will be assigned to produce a response based on information available within the Government. The portfolio Minister's department will also seek to contact the entity directly with the request. However, given the independence of these corporate interests from Ministers, it may be difficult to obtain any additional information.

PART II: FEDERAL GOVERNMENT FINANCIAL AND ACCOUNTING TERMS⁵

1. ACCOUNTING COST TERMS

The Government provides financial information to respond to written questions on the *Order Paper* on the cost of government activities using the accounting terms specified in individual questions, whenever possible. Three bases of accounting are possible: disbursements (based on cash accounting); expenditures (based on modified cash accounting); and expenses (based on accrual accounting). When a question does not request financial information on a specific basis of accounting, or asks for information on “government spending” in general, the government will normally report financial information as expenditures.

DISBURSEMENT

A disbursement is an outlay of cash (for the acquisition of goods or services, settlement of a liability, investments or advances, or transfer payments). Such disbursements may be in the form of cheques or warrants or through the electronic transfer of funds.

Treasury Board of Canada Secretariat. *Financial Information Strategy Accounting Manual*. Financial Management On-Line. Ottawa. Available at: http://www.tbs-sct.gc.ca/Pubs_pol/dcgpubs/acstd/fisam-mcssif-0701-1_e.asp#_Toc478797229 (except text in brackets)

EXPENDITURE

Expenditures are the cost of goods and services acquired in the accounting period whether or not payment has been made or invoices received. Expenditure include transfer payments due where no value is received directly in return. Examples would include the payment of grants and contributions, the acquisition or construction of capital assets, and the acquisition of operating supplies.

Treasury Board of Canada Secretariat. *Financial Information Strategy Accounting Manual*. Financial Management On-Line. Ottawa. Available at: http://www.tbs-sct.gc.ca/Pubs_pol/dcgpubs/acstd/fisam-mcssif-0701-1_e.asp#_Toc478797229

Unlike expenses, which are the cost of goods and services consumed in the accounting period, expenditures are the cost of goods and services acquired by the

⁵ The definitions of accrual accounting terms are found in the Treasury Board Secretariat, *Financial Information Strategy Accounting Manual*, available at <http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=12182>. The definitions are based on those found in the Canadian Institute of Chartered Accountants Public Sector Accounting Handbook.

government in the period. Expenditures and expenses both include transfer payments due where no value is received directly in return.

The Canadian Institute of Chartered Accountants. *CICA Public Sector Accounting Handbook PS 1200.089*. The Canadian Institute of Chartered Accountants. Toronto. ISBN 0-88800-410-9.

EXPENSE

Expenses are the cost of resources consumed in and identifiable with the operations of the accounting period. Expenses include the costs associated with: the purchase of goods and services; government transfers; grants, contributions and donations (non-repayable); and consumption of an asset, e.g. amortization of a capital asset, consumption of inventory or prepaid expenses.

Treasury Board of Canada Secretariat. *Financial Information Strategy Accounting Manual*. Financial Management On-Line. Ottawa. Available at: http://www.tbs-sct.gc.ca/Pubs_pol/dcgpubs/acstd/fisam-mcssif-0701-1_e.asp#_Toc478797229

Expenses, including losses, are decreases in economic resources, either by way of decreases in assets or increases in liabilities, resulting from the operations, transactions and events of the accounting period.

The Canadian Institute of Chartered Accountants. *CICA Public Sector Accounting Handbook PS 1000.49-50*. The Canadian Institute of Chartered Accountants. Toronto. ISBN 0-88800-410-9.

EXAMPLE: ACCOUNTING COST TERMS APPLIED TO A WRITTEN QUESTION ON THE ORDER PAPER

To further clarify the difference, an expenditure refers to the acquisition of a good or service whereas an expense refers to the use of the good or service acquired. For example, the acquisition cost of a tangible asset would be an expenditure and the amortization cost of that asset would be an expense in the Statement of Operations for the period. Conceptually, the cost of an asset is deferred and recognized as an amortization expense over the period when the assets are used in delivering government programs.

Parliamentary Order Paper Question:

What disbursements/expenditures/expenses on a vehicle were reported by the Department of XYZ in April 2007?

Background:

The Department of XYZ purchased a vehicle for \$20,000, which was delivered in March 2007, paid for in April 2007 and whose costs were amortized over the five-year period from April 1, 2007 to March 31, 2012.

Application of Accounting Cost Terms to the Parliamentary Order Paper Question:

“Disbursements” in April 2007:

The Department of XYZ incurred \$20,000 in disbursements in April 2007 – because the vehicle was paid for in April 2007.

“Expenditures” in April 2007:

The Department of XYZ incurred no expenditures in April 2007 – because the vehicle was delivered in March (there was an expenditure of \$20,000 for March). NOTE: If the written question on the *Order Paper* had requested information on expenditures in March 2007, the government response would have indicated expenditures of \$20,000.

“Expenses” in April 2007:

The Department of XYZ incurred expenses of \$333.33 in April 2007 – equal to one month of the \$20,000 vehicle cost amortized over five years.

2. TYPES OF FINANCIAL COSTS

Departments must track transactions according to the government-wide chart of accounts, which includes such things as the department, object of expense, program activity, the vote and the account, but does not include geographical information. Departments may track additional details in their own departmental financial systems. The Government will provide information on the types of financial costs specified in a written question on the *Order Paper*. Examples of types of financial costs are listed below based on the way Parliament votes funding: Operating Costs, Capital Assets and Transfer Payments.

DEFINITIONS

Salaries

Salaries include basic pay, overtime plus a component for benefits.

Contracts

Information on contracts can be provided on the value of a contract or the amount paid out under a contract.

Since October 2004, the government has had a policy of publicly disclosing information on the value of all contracts awarded by government departments

with a value of over \$10,000. This information is published quarterly on departmental websites.

The amount actually paid out under a contract is the total amount paid to the contractor(s) in accordance with the terms and conditions specified in the contract at the time of the request. The Public Accounts of Canada display payments to contractors above a certain threshold (\$100,000). However, they do not identify the specific contract(s) posted under proactive disclosure under which the payments were made.

CAPITAL ASSET

Capital assets are tangible assets that are purchased, constructed, developed or otherwise acquired and held for use in the production or supply of goods, delivery of services or to produce program outputs. They have a useful life that extends beyond one year and are not intended for resale in the normal course of operations. Capital assets include land, buildings, military assets, infrastructure assets, purchased or in-house developed software, computer hardware, equipment, leasehold improvements, and assets acquired by capital leases or donations.

Treasury Board Accounting Standard 3.1 – Capital Assets

TRANSFER PAYMENT⁶

Government transfers are monetary payments or a transfer of goods, services or assets made, on the basis of an appropriation, to a third party, including a Crown corporation, that does not result in the acquisition by the Government of Canada of any goods, services or assets. Transfer payments are categorized as grants, contributions and other transfer payments. Transfer payments do not include investments, loans or loan guarantees.

Transfer payments include the following:

Grant

A grant is a transfer payment subject to pre-established eligibility and other entitlement criteria. A grant is not subject to being accounted for by a recipient nor normally subject to audit by the department. The recipient may be required to report on results achieved.

⁶ These definitions for transfer payments are found in the Treasury Board Secretariat, *Policy on Transfer Payments*, section 3.1, Appendix A.

Contribution

A contribution is a transfer payment subject to performance conditions specified in a funding agreement. A contribution is to be accounted for and is subject to audit.

Other Transfer Payments

Other transfer payments are a transfer payment, other than a grant or contribution, based on legislation or other arrangement, that may be determined by a formula. Examples of other transfer payments are transfers to other orders of government such as Equalization payments as well as Canada Health and Canada Social Transfer payments.

OTHER DEFINITIONS

Loan

A loan is money to be repaid to the Crown. Loans are made by government organizations to Crown corporations, provincial and territorial governments, international organizations and private corporations for a variety of purposes and in accordance with different terms and conditions.

Loan Guarantee

A loan guarantee is a guarantee to a lender that the government will repay the amount guaranteed, subject to the terms and conditions of an agreement, if the borrower defaults.

3. FINANCIAL REPORTING PERIOD

Government organizations normally report financial information by fiscal year (the period beginning on April 1 in one year and ending on March 31 in the next year). Financial reporting by calendar year (the period beginning on January 1 and ending on December 31 of the same year) is generally not available from government organizations.

ANNEXES

ANNEX 1: GOVERNMENT DEPARTMENTS AND AGENCIES BY MINISTERIAL PORTFOLIO

(Treasury Board of Canada Secretariat – July 31, 2008)

SCHEDULES I, I.1, AND II OF THE *FINANCIAL ADMINISTRATION ACT*

DEPARTMENTS, STATUTORY & OTHER AGENCIES, DEPARTMENTAL CORPORATIONS, SERVICE AGENCIES AND SPECIAL OPERATING AGENCIES	MINISTERIAL PORTFOLIO
Agriculture and Agri-Food Canadian Pari-Mutuel Agency (SOA) Canadian Food Inspection Agency Canadian Grain Commission National Farm Products Council	Agriculture and Agri-Food
Atlantic Canada Opportunities Agency	Atlantic Canada Opportunities Agency
Canadian Heritage Canadian Heritage Information Network (SOA) Canadian Conservation Institute (SOA) Canadian Radio-Television and Telecommunications Commission Library and Archives Canada National Battlefields Commission National Film Board Office of the Coordinator, Status of Women Canada Public Service Commission Public Service Labour Relations Board	Canadian Heritage
Citizenship and Immigration Immigration and Refugee Board	Citizenship and Immigration
Economic Development Agency of Canada for the Regions of Quebec	Economic Development Agency of Canada for the Regions of Quebec
Environment Canada Emission Reduction Incentives Agency (non-operational on July 31, 2008) Canadian Environmental Assessment Agency National Round Table on the Environment and the Economy Parks Canada Agency	Environment

DEPARTMENTS, STATUTORY & OTHER AGENCIES, DEPARTMENTAL CORPORATIONS, SERVICE AGENCIES AND SPECIAL OPERATING AGENCIES	MINISTERIAL PORTFOLIO
Finance Office of the Superintendent of Financial Institutions	Finance
Fisheries and Oceans Canadian Coast Guard (SOA)	Fisheries and Oceans
Foreign Affairs and International Trade Passport Canada (SOA) Physical Resources Bureau (SOA) Canadian International Development Agency NAFTA Secretariat Canadian Section	Foreign Affairs and International Trade
Health Assisted Human Reproduction Canada Canadian Institutes of Health Research Hazardous Materials Information Review Commission Patented Medicine Prices Review Board Public Health Agency of Canada	Health
Human Resources and Skills Development Canada Industrial Relations Board Canadian Centre for Occupational Health and Safety Canadian Employment Insurance Commission	Human Resources and Social Development
Indian Affairs and Northern Development Indian Oil and Gas Canada (SOA)	Indian Affairs and Northern Development
Industry Canadian Intellectual Property Office (SOA) Industrial Technologies Office (SOA) Measurement Canada (SOA) Superintendent of Bankruptcy (SOA) Canadian Space Agency Copyright Board National Research Council of Canada Natural Sciences and Engineering Research Council Registry of the Competition Tribunal Social Sciences and Humanities Research Council Statistics Canada	Industry

DEPARTMENTS, STATUTORY & OTHER AGENCIES, DEPARTMENTAL CORPORATIONS, SERVICE AGENCIES AND SPECIAL OPERATING AGENCIES	MINISTERIAL PORTFOLIO
Justice Canadian Human Rights Commission Office of the Director of Public Prosecutions	Justice
National Defence Canadian Forces Housing Agency (SOA) Defence Research and Development Canada (SOA) Canadian Forces Grievance Board Military Police Complaints Commission Office of the Communications Security Establishment Commissioner	National Defence
Canada Revenue Agency	National Revenue
Natural Resources Canadian Nuclear Safety Commission National Energy Board Northern Pipeline Agency	Natural Resources
Privy Council Office Canadian Intergovernmental Conference Secretariat Canadian Transportation Accident Investigation and Safety Board Public Appointments Commission Secretariat (non-operational on July 31, 2008)	Privy Council
Public Safety Canada Border Services Agency Canadian Security Intelligence Service Correctional Service of Canada CORCAN (SOA) National Parole Board Royal Canadian Mounted Police	Public Safety
Public Works and Government Services Translation Bureau (SOA)	Public Works and Government Services
Transport Canadian Transportation Agency Office of Infrastructure Canada Transportation Appeal Tribunal of Canada	Transport, Infrastructure and Communities

DEPARTMENTS, STATUTORY & OTHER AGENCIES, DEPARTMENTAL CORPORATIONS, SERVICE AGENCIES AND SPECIAL OPERATING AGENCIES	MINISTERIAL PORTFOLIO
Treasury Board Secretariat Canada Public Service Agency Canada School of Public Service	Treasury Board
Veterans Affairs	Veterans Affairs
Western Economic Diversification	Western Economic Diversification

AGENTS OF PARLIAMENT	MINISTERIAL PORTFOLIO
Office of the Auditor General	Finance
Office of the Information Commissioner Office of the Privacy Commissioner	Justice
Office of the Chief Electoral Officer Office of the Commissioner of Official Languages	Privy Council
Office of the Public Sector Integrity Commissioner	Treasury Board

The Government does not assign requests for Parliamentary Returns to the following tribunals, external review committees, commission, courts and agents of Parliament, listed on Schedule I.1 and Schedule II of the *Financial Administration Act*, that are independent of Ministers:

Canadian Artists and Producers Professional Relations Tribunal
Canadian Human Rights Tribunal
Canadian International Trade Tribunal
Canadian Polar Commission
Courts Administration Service
Financial Consumer Agency of Canada
Financial Transactions and Reports Analysis Centre of Canada
Indian Residential Schools Truth and Reconciliation Commission Secretariat
Law Commission of Canada (non-operational on July 31, 2008)
Office of the Commissioner for Federal Judicial Affairs
Office of the Commissioner of Lobbying of Canada
Office of the Correctional Investigator of Canada
Office of the Governor General's Secretary
Public Service Staffing Tribunal
Registrar of the Supreme Court of Canada
Registry of the Public Servants Disclosure Protection Tribunal
(non-operational on July 31, 2008)
Registry of the Specific Claims Tribunal (non-operational on July 31, 2008)
Royal Canadian Mounted Police External Review Committee
Royal Canadian Mounted Police Public Complaints Commission
Security Intelligence Review Committee

ANNEX 2: PARENT CROWN CORPORATIONS BY MINISTERIAL PORTFOLIO

(Treasury Board of Canada Secretariat – July 31, 2008)

SCHEDULE III OF THE *FINANCIAL ADMINISTRATION ACT*

PARENT CROWN CORPORATIONS	MINISTERIAL PORTFOLIO
Canadian Dairy Commission Farm Credit Canada	Agriculture and Agri-Food
Enterprise Cape Breton Corporation	Atlantic Canada Opportunities Agency
Canada Council for the Arts Canadian Broadcasting Corporation Canadian Museum of Civilization Corporation Canadian Museum of Nature Canadian Race Relations Foundation National Arts Centre Corporation National Gallery of Canada National Museum of Science and Technology Telefilm Canada	Canadian Heritage
Bank of Canada Canada Deposit Insurance Corporation Canada Development Investment Corporation Canada Pension Plan Investment Board PPP Canada Inc.	Finance
Freshwater Fish Marketing Corporation	Fisheries and Oceans
Canadian Commercial Corporation Export Development Canada International Development Research Centre	Foreign Affairs and International Trade
Canada Employment Insurance Financing Board (non- operational on July 31, 2008) Canada Mortgage and Housing Corporation	Human Resources and Social Development
First Nations Statistical Institute	Indian Affairs and Northern Development
Business Development Bank of Canada Canadian Tourism Commission Corporation for the Mitigation of Mackenzie Gas Project Impacts (non-operational on July 31, 2008) Standards Council of Canada	Industry

PARENT CROWN CORPORATIONS	MINISTERIAL PORTFOLIO
Atomic Energy of Canada Limited Cape Breton Development Corporation	Natural Resources
Defence Construction (1951) Limited	Public Works and Government Services
Atlantic Pilotage Authority Blue Water Bridge Authority Canada Lands Company Limited Canada Post Corporation Canadian Air Transport Security Authority The Federal Bridge Corporation Limited Great Lakes Pilotage Authority Laurentian Pilotage Authority Marine Atlantic Inc. National Capital Commission Old Port of Montreal Corporation Inc. Pacific Pilotage Authority Parc Downsview Park Inc. Ridley Terminals Inc. Royal Canadian Mint Via Rail Canada Inc.	Transport, Infrastructure and Communities
Public Sector Pension Investment Board	Treasury Board

ANNEX 3: OTHER CORPORATE INTERESTS BY MINISTERIAL PORTFOLIO

(Treasury Board of Canada Secretariat – July 31, 2008)

SHARED-GOVERNANCE CORPORATIONS	MINISTERIAL PORTFOLIO
<p>Agri-Adapt Council Inc. Agricultural Adaptation Council Agriculture and Food Council of Alberta Agriculture Council of Saskatchewan Inc. Agri-Futures Nova Scotia Canada-Manitoba Agri-Food Research and Development Initiative Canadian International Grains Institute Canadian Livestock Records Corporation Canadian Wheat Board Centre de développement du porc du Québec inc. Conseil pour le développement de l'agriculture du Québec Fonds de développement de la transformation alimentaire Investment Agriculture Foundation of British Columbia Manitoba Rural Adaptation Council Inc. New Brunswick Agricultural Council Inc. New Brunswick Biotechnology and Technological Innovation Centre of Excellence Inc. Nunavut Harvesters Association Prince Edward Island ADAPT Council Territorial Farmers Association Western Grains Research Foundation Yukon Agricultural Association</p>	<p>Agriculture and Agri-Food</p>
<p>Association for the Export of Canadian Books Calgary Olympic Development Association Canada Commonwealth Legacy Fund Canada Games Council Canadian Sport Centre Manitoba Canadian Sport Centre Ontario Canadian Television Fund Celebrate Canada Committee for Alberta Celebrate Canada Committee for Manitoba</p>	<p>Canadian Heritage</p>

SHARED-GOVERNANCE CORPORATIONS	MINISTERIAL PORTFOLIO
Celebrate Canada Committee for Newfoundland and Labrador Celebrate Canada Committee for Quebec Celebrate Canada Committee for Prince Edward Island Celebrate Canada Committee for Saskatchewan Inc. Centre national multisport-Montréal Coaching Association of Canada Sport Dispute Resolution Centre of Canada Terry Fox Humanitarian Award The Halifax 2011 Canada Games Host Society The Prince Edward Island 2009 Canada Games Host Society Inc. Vancouver Organizing Committee for 2010 Olympics and Paralympics Games	Canadian Heritage (cont'd)
Fiducie du Chantier de l'économie sociale Fondation du maire de Montréal pour la jeunesse Montréal International	Economic Development Agency of Canada for the Regions of Quebec
Canadian Foundation for Climate and Atmospheric Sciences Lake of the Woods Control Board Ouranos Consortium Porcupine Caribou Management Board Waterfront Toronto Wildlife Habitat Canada	Environment
International Fisheries Commissions Pensions Society	Fisheries and Oceans
Asia-Pacific Foundation of Canada International Centre for Human Rights and Democratic Development Roosevelt Campobello International Park Commission	Foreign Affairs and International Trade
Canadian Agency for Drugs and Technologies in Health Canadian Centre on Substance Abuse Canadian Health Infoway Inc. Canadian Health Services Research Foundation Canadian Institute for Health Information Canadian Partnership Against Cancer Corporation Canadian Patient Safety Institute Health Council of Canada Mental Health Commission of Canada	Health

SHARED-GOVERNANCE CORPORATIONS	MINISTERIAL PORTFOLIO
Canadian Millennium Scholarship Foundation	Human Resources and Skills Development
First Nations Financial Management Board First Nations Tax Commission	Indian Affairs and Northern Development
Canada Foundation for Innovation Internal Trade Secretariat Corporation The Pierre Elliott Trudeau Foundation	Industry
ASEP-NB Inc. Association of Canada Lands Surveyors Canada-Newfoundland Offshore Petroleum Board Canada-Nova Scotia Offshore Petroleum Board Canada Foundation for Sustainable Development Technology Canadian Energy Research Institute FPInnovations Maritime Forestry Complex Corporation Petroleum Technology Research Centre Inc.	Natural Resources
The Nature Trust of British Columbia The Vanier Institute of the Family	Privy Council
Milit-Air Inc.	Public Works and Government Services
Aéroport de Québec Inc. Aéroports de Montréal Belledune Port Authority Buffalo and Fort Erie Public Bridge Authority Calgary Airport Authority Charlottetown Airport Authority Inc. Edmonton Regional Airports Authority Gander International Airport Authority Inc. Greater Fredericton Airport Authority Inc. Greater London International Airport Authority Greater Moncton International Airport Authority Inc. Greater Toronto Airports Authority Halifax International Airport Authority Halifax Port Authority Hamilton Port Authority Montréal Port Authority	Transport, Infrastructure and Communities

SHARED-GOVERNANCE CORPORATIONS	MINISTERIAL PORTFOLIO
<p>Nanaimo Port Authority NAV CANADA Oshawa Harbour Commission Ottawa Macdonald-Cartier International Airport Authority Port Alberni Port Authority Prince George Airport Authority Inc. Prince Rupert Port Authority Québec Port Authority Regina Airport Authority Saguenay Port Authority Saint John Airport Inc. Saint John Harbour Bridge Authority Saint John Port Authority Saskatoon Airport Authority Sept-Îles Port Authority St. John's International Airport Authority St. John's Port Authority St. Lawrence Seaway Management Corporation Thunder Bay International Airports Authority Inc. Thunder Bay Port Authority Toronto Port Authority Trois-Rivières Port Authority Vancouver International Airport Authority Vancouver Fraser Port Authority Victoria Airport Authority Windsor Port Authority Winnipeg Airports Authority Inc.</p>	<p>Transport, Infrastructure and Communities (cont'd)</p>
<p>Last Post Fund</p>	<p>Veterans Affairs</p>

JOINT ENTERPRISES	MINISTERIAL PORTFOLIO
<p>Lower Churchill Development Corporation Limited</p>	<p>Natural Resources</p>
<p>North Portage Development Corporation</p>	<p>Western Economic Diversification</p>

INTERNATIONAL ORGANIZATIONS	MINISTERIAL PORTFOLIO
World Anti-Doping Agency	Canadian Heritage
International Lake Memphremagog Levels Board International Lake of the Woods Control Board North American Commission for Environmental Cooperation- Joint Public Advisory Committee	Environment
European Bank for Reconstruction and Development International Bank for Reconstruction and Development International Development Association International Finance Corporation International Monetary Fund Multilateral Investment Guarantee Agency	Finance
African Development Bank Asian Development Bank Caribbean Development Bank Inter-American Development Bank International Boundary Commission International Joint Commission	Foreign Affairs and International Trade

There are no mixed enterprises assigned to ministerial portfolios.

