



Receiver General Manual

Chapter 18

Reporting Instructions for Crown Corporations and Other Reporting Entities

Last Updated: 2013-04-04



**Receiver General Manual (RGM) – Chapter 18
Version Tracking Summary Table**

Please note: Each time a chapter is revised and re-issued, the chapter is superseded by the latest one. The table below provides a revision number, as well as a summary of the significant changes that relate to each of the last 3 fiscal years. Vertical barring in the left-hand margin is used to identify changes in the latest revision to a chapter.

Chapter Version	Version Date	Summary of Significant Chapter Changes
Revision No. 7	2013-04-04	<p>The revision includes the following changes:</p> <ol style="list-style-type: none"> (1) Form CC-1 has been revised to add a line for allowance for doubtful accounts and a line for long-term receivables. (2) Form CC-2 has been revised to add a line for non-controlling interest. (3) Form CC-2b-1 has been revised to add a section for the reconciliation of future benefit asset (liability). (4) Forms CC-2b-1, CC-2b-2, CC-2b-3 and CC-2b-5 have been revised to segregate pension plans between funded plans and unfunded plans. (5) Form CC-2d has been revised to add a section for contingent liabilities related to contaminated sites. (6) Form CC-3c has been created to segregate other comprehensive income (loss) between non-reclassifying to profit/loss and reclassifying to profit/loss. (7) Form CC-4 has been revised to add a line for other comprehensive income (loss) non-reclassifying to profit (loss) for current year in the statement of accumulated profits/losses or net assets/liabilities. (8) Form CC-4b has been revised to add a line for other comprehensive income (loss) reclassifying to profit (loss) for current year in the statement of Accumulated Other Comprehensive Income (Losses). (9) Forms CC-5, CC-5a and CC-5c have been revised to remove the intangible capital assets. (10) Form CC-6a has been revised to add a categories heading in the section of contractual obligations.

Chapter Version	Version Date	Summary of Significant Chapter Changes
Revision No. 6	2012-03-29	<p>This revision includes clarification of the reporting requirements for consolidated Crown corporations which have adopted International Financial Reporting Standards (IFRS) as their basis of accounting. These entities must report financial information based upon Public Sector Accounting Standards (PSAS) for the values of balances and transactions recorded for the year ended March 31, 2012 and subsequent quarters based on the Government of Canada’s fiscal year (April 1 to March 31). A reconciliation between the entity’s financial statement components reported under IFRS and the financial information reported on Crown corporation (CC) Forms under PSAS must be identified and described on Form CC-8, along with the amount of the impact on the financial statement components.</p> <p>This revision also includes the following changes:</p> <ol style="list-style-type: none"> (1) The transmittal Memorandum has been modified to gather information on the entity’s basis of accounting; (2) Forms CC-1, CC-1a, CC-2 and CC-2a have been revised to segregate assets and liabilities held with consolidated entities or with enterprise Crown corporations and other government business enterprises; (3) Forms CC-2b-1 to CC-2b-3 have been revised and Forms CC-2b-4 and CC-2b-5 have been created to collect additional information on pension plans and other employee future benefits; (4) Form CC-2e has been created to collect more information on borrowings and notes payable with the Government of Canada; (5) Form CC-4b has been revised to include the new statement of accumulated remeasurement gains or losses for those entities who early adopted PSAS 3450 – Financial Instruments, PSAS 2601 – Foreign Currency Translation, as well as PSAS 1201 – Financial Statement Presentation; (6) Forms CC-5 and CC-5a have been modified to include a new column for work in progress transferred to capital assets categories; (7) Form CC-6c is now included with CC-6b; (8) A new column has been added to Form CC-7 to report the amount associated with the financial statement components of each change in accounting policies or unusual transactions; and, (9) A new Form CC-12 has been added to list all Crown corporations and other reporting entities which are included in the Government reporting entity.

Chapter Version	Version Date	Summary of Significant Chapter Changes
Revision No. 5	2011-04-08	<p>This revision includes the reporting requirements for Crown corporations and other reporting entities with December 31 year-ends that are transitioning to the International Financial Reporting Standards (IFRS) starting on January 1, 2011. These entities, for the purpose of consolidation into the Public Accounts of Canada, will continue to report under their old accounting standards (pre-changeover accounting standards) for the government's year ended March 31, 2011.</p> <p>Furthermore, consolidated Crown corporations that are transitioning to IFRS must report based upon Public Sector Accounting Standards (PSAS) for the values of balances and transactions from April 1, 2011 to the end of each subsequent quarter until the quarter ending December 31, 2011. Reconciliation between IFRS and PSAS must also be described on the new Form CC-8 with the impact on the financial statements components.</p> <p>This revision also includes the following changes:</p> <ol style="list-style-type: none"> (1) The section concerning the maturity of obligations related to capital leases on Form CC-5a has been modified to collect information on the imputed interest included in the remaining payments to be included in the Public Accounts of Canada; (2) The supplementary information on borrowings (Form CC-6) has been revised to collect detailed information on borrowing instruments held by consolidated entities; and, (3) Additional information on contingent liabilities (Form CC-6a) is now requested (amount recorded as a liability vs. disclosure).

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18.1 Introduction

The information requested from Crown corporations (CC) is a result of a recommendation included in the 1963 third Report of the Public Accounts Committee. The Treasury Board Secretariat has expanded this recommendation to include other reporting entities that are also considered part of the Government reporting entity. Information obtained is used to prepare annual financial statements and tables in the [Public Accounts of Canada](#), for disclosure in prospectuses of the Government of Canada and Crown corporations and for analysis purposes.

The reporting entity of the Government of Canada includes all departments, agencies, corporations, organizations and funds which are controlled by the Government. For financial reporting purposes, control is defined as the power to govern the financial and operating policies of an organization with benefits from the organization's activities being expected, or the risk of loss being assumed by the Government.

A Crown corporation is a government organization that operates following a private sector model but usually has a mixture of commercial and public policy objectives. A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary. A parent Crown corporation is wholly-owned directly by the Government and is established through legislation, letters patent or articles of incorporation under the [Canada Business Corporations Act](#). A wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations, directly or indirectly through any number of subsidiaries. Wholly-owned subsidiaries report to their parent Crown corporations, except those that have been directed by the Government to report as a parent Crown corporation.

There are a number of corporations that are not considered Crown corporations within the meaning of the [Financial Administration Act](#) (FAA), but which are controlled by the Government and in most cases accountable to Parliament through a Minister of the Crown for the conduct of their affairs.

In addition, there are a number of not-for-profit organizations, such as foundations, that meet the definition of control for financial reporting purposes and that are included in the reporting entity of the Government.

Consolidated Crown corporations and other entities are those that rely on Government funding as their principal source of revenue. Consolidation involves the combination of the accounts of these Crown corporations and other entities on a line-by-line and uniform basis of accounting and elimination of inter-organizational balances and transactions. Before these balances and transactions can be eliminated, the consolidated Crown corporations' and other entities' accounts must be adjusted to the Government's basis of accounting.

Therefore, a detailed breakdown of assets, liabilities, revenues and expenses, and information on accounting policy changes is required in order to facilitate the conversion of the consolidated Crown corporations' and other entities' account balances and transactions to the Government's accounting basis. This information is required for the preparation of the Government of Canada consolidated financial statements.

Other Crown corporations and reporting entities are able to raise substantial portions of their revenues through commercial business activities outside of the Government reporting entity and are self-sustaining. These other Crown corporations and reporting entities are classified as either enterprise Crown corporations or other government business enterprises.

The investments in enterprise Crown corporations and other government business enterprises are recorded under the modified equity method of accounting whereby the corporations' accounts are not adjusted to the Government's basis of accounting. Investments of this nature are recorded at cost and adjusted annually to recognize the investees' profits and losses, after elimination adjustments of unrealized inter-organizational gains or losses, and dividends received. Other comprehensive income or loss of enterprise Crown corporations and other government business enterprises is recorded directly to the Government's accumulated deficit and net debt. The corporations' assets and liabilities are not included in these financial statements, except for borrowings which are not expected to be repaid directly by the corporations. These are recorded as part of the allowance on guarantees by the Government.

Insurance programs operated by agent enterprise Crown corporations are disclosed in a note to the consolidated financial statements of the Government of Canada and relevant details are provided in Volume 1 of the [Public Accounts of Canada](#).

Summary financial position and results of enterprise Crown corporations and other government business enterprises are also included in a note to the consolidated financial statements of the Government of Canada. Additional summary information is presented for all consolidated Crown corporations and other entities, as well as enterprise Crown corporations and other government business enterprises in Volume I of the [Public Accounts of Canada](#). Therefore, submission of **accurate, complete and timely information** by all organizations that are part of the Government reporting entity is essential to the timely preparation of the [Public Accounts of Canada](#).

18.1.1 Purpose and Scope

The purpose of this chapter is to advise officials of Crown corporations and other reporting entities of the financial information required at the end of each calendar quarter, in order to report the financial position, results of operations, contingent liabilities, contractual obligations, particulars of insurance programs and guarantee funds of all Crown corporations and other reporting entities in the [Public Accounts of Canada](#), in prospectuses of the Government of Canada and Crown corporations and for analysis purposes.

18.1.2 Authority

In order to fulfill the responsibilities in accordance with [section 63 of the FAA](#) and [section 64 of the FAA](#), the Receiver General requests financial information on a quarterly basis.

18.1.3 Application

This [Receiver General Manual](#) (RGM) chapter applies to the Crown corporations listed in [Schedule III, Parts I and II of the FAA](#), to other Crown corporations and entities listed in Appendix A attached hereto, and to any Crown corporation or other reporting entity coming into existence after March 31, 2012, which is controlled by the Government, and is therefore part of the Government reporting entity.

18.1.4 Instruction

Crown corporations and other reporting entities are required to report all account balances, transactions, contingent liabilities, contractual obligations and particulars of insurance programs and guarantee funds in accordance with the procedures and the timetable set forth in section 18.4.

Enterprise Crown corporations and other government business enterprises reporting under International Financial Reporting Standards (IFRS) must report their financial information on the CC Forms using the same accounting framework. Consolidated Crown corporations and other entities which have adopted IFRS must report their financial information on the CC Forms based upon Public Sector Accounting Standards (PSAS) for the values of balances and transactions for the year ended March 31, 2013 and subsequent quarters following the Government of Canada fiscal year (from April 1st to March 31st). A quarterly reconciliation between IFRS and PSAS must be detailed on Form CC-8 (Reconciliation between IFRS and PSAS). The amount of the impact on the financial statements must be presented by financial statement item listed on the applicable CC Form (Assets, Liabilities, Equity, Revenues, Expenses and Contingent Liabilities). This requirement applies only to: Atomic Energy of Canada Limited, Canadian Air Transport Security Authority, Canadian Broadcasting Corporation, Canadian Commercial Corporation, Canadian Dairy Commission, Defence Construction (1951) Limited, International Development Research Centre and Via Rail Canada Inc.

All other consolidated Crown corporations and other entities which have adopted PSAS as their basis of accounting must identify and describe any change in their accounting policies on Form CC-7 (Change in accounting policies or unusual transactions). These changes must also include any early PSAS adopted along with the amount of the impact on the financial statement components.

18.2 Responsibilities

The Chief Executive Officer of the Crown corporation or other entity is responsible for:

- (1) ensuring that the financial data is prepared in accordance with the instructions of this chapter and is complete and accurate in all respects;
- (2) identifying insurance programs and guarantee funds including:
 - (a) determining amounts to be reported;
 - (b) providing an assessment of the adequacy of the insurance fund or provision, using Office of the Superintendent of Financial Institutions Standards, wherever applicable; and,
 - (c) providing information of factors or events that had or will have a material effect on the operation or financial position of the insurance fund or provision;
- (3) ensuring that the forms are submitted by the prescribed due date and accompanied by a signed copy of the transmittal memorandum (see subsection 18.4.12); and,
- (4) ensuring that a copy of the audited or interim financial statements or annual report is submitted as soon as available in accordance with subsection 18.4.11.

The Chief Executive Officer may delegate the signing authority to the Chief Financial Officer. Note that the certification of the information and the basis of accounting used in the preparation of the CC Forms are to be included on the Transmittal Memorandum.

18.3 Definitions

The following definitions, in alphabetical order, have been adopted for the purpose of this chapter:

Borrowings – contracts entered into for the use of money such as certificates of indebtedness (bonds), notes and loans payable.

Consolidated Crown corporation – a Crown corporation that relies on Government funding as its principal source of revenue. Appendix A identifies these corporations by the indicator (C).

Contingent liability – potential liabilities which may become actual liabilities when one or more future events occur or fail to occur.

Contractual obligation – represents a written obligation to outside organizations or individuals as a result of contracts and from a financial perspective will become a liability in the future.

Crown corporation – a corporation which at March 31 falls within the definition of [section 83 of the FAA](#) or [section 85 of the FAA](#). These include the corporations listed in [Parts I and II of Schedule III of the FAA](#) as well as the Bank of Canada, the Canada Council for the Arts, the Canadian Broadcasting Corporation, the Canadian Race Relations Foundation, the International Development Research Centre, the National Arts Centre Corporation and Telefilm Canada (see the complete list in Appendix A). It also includes any unconsolidated wholly-owned subsidiaries.

Enterprise Crown corporation – a Crown corporation that is able to raise substantial portions of its revenues through commercial business activities outside of the Government reporting entity and which is self-sustaining. Appendix A identifies these corporations by the indicator (E).

Government of Canada (Government) – as a reporting entity, the Government of Canada comprises all organizations that are controlled by the Government.

Government organization – an organization including a department, an agency and any other organization that is part of the Government of Canada reporting entity. (See the complete list in Appendix B.)

Insurance program or guarantee fund – is a program where the insured, an outside party (not employees), pays an insurance fee which is credited to an insurance fund or guarantee fund or provision operated or maintained by an enterprise Crown corporation. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims and administrative expenses. Insurance programs such as employee group insurance, dental plans, etc., are not included in this definition.

Other consolidated entities – other entities, as defined below, who rely on Government funding as their principal source of revenue. Appendix A identifies these other entities by the indicator (C).

Other reporting entities – organizations not listed in the FAA meeting the definition of control for financial reporting purposes. These organizations are included in the Government reporting entity if their revenues, expenses, assets, or liabilities are significant.

Other government business enterprise – a corporation that is not considered a Crown corporation within the meaning of the FAA, but which is controlled by the Government and in most cases accountable to Parliament through a Minister of the Crown for the conduct of its affairs. It is able to raise substantial portions of its revenues through commercial business activities outside of the Government reporting entity and is self-sustaining. Appendix A identifies these other government business enterprises by the indicator (E).

Wholly-owned subsidiary – a corporation that is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries each of which is wholly-owned directly or indirectly by one or more parent Crown corporations.

18.4 Procedures

18.4.1 Forms Preparation

All amounts are to be rounded to the nearest thousand dollars (ensure that no decimals are input in the CC Forms as they cause rounding issues during the consolidation process). Balances and transactions of \$100,000 and above are to be individually reported under each category/heading except where specifically mentioned otherwise.

For some items listed under 18.4.2 (Assets, Liabilities and Equity), 18.4.3 (Revenues and Expenses), 18.4.4 (Equity Accounts), 18.4.6 (Supplementary Information on borrowings, contingent liabilities and contractual obligations), 18.4.7 (Change in Accounting Policies or Unusual Transactions), 18.4.8 (Reconciliation between IFRS and PSAS) and 18.4.9 (Insurance Programs), Crown corporations and other reporting entities must report the outstanding balances at the end of each quarter and revenue and expense results on a cumulative basis from April 1 to the end of each quarter. Items listed under 18.4.5 (Annual Supplementary Information on capital assets and assets under capital leases) report transactions from April 1 to March 31, and balances as at March 31.

Balances and transactions with Government organizations or Crown corporations and other reporting entities must be shown separately on Forms CC-1, CC-1a, CC-2 and CC-2a for statement of financial position items and Forms CC-3, CC-3a and CC-3b for revenue and expense items (even though they may have been netted against another item in the financial statements of the entity). Similarly, Forms CC-4, CC-4a and CC-4b must show items affecting contributed surplus, accumulated profits or losses, net assets or liabilities, capital stock, other equity accounts/funds, accumulated other comprehensive income or losses and accumulated remeasurement gains or losses.

Crown corporations and other reporting entities created during the fiscal year are to be considered part of the list appearing in Appendix A or Form CC-12. This also applies to wholly-owned subsidiaries that will be presented in the Public Accounts. If a Crown corporation or another entity is sold or privatized, that entity will be deemed to be excluded from the list of Appendix A or Form CC-12 in the year after the sale or the privatization is finalized.

When shares of a Crown corporation are offered to parties outside the Government, thus reducing the Government's ownership to less than 100 percent, the Crown corporation is no longer wholly-owned and, therefore, loses its status of Crown corporation. In the event that the organization continues to be controlled by the Government of Canada, forms will still be required.

If control is not maintained, the investment in the organization will be recorded at cost and the organization will be reclassified as a portfolio investment.

The following transactions and balances must be itemized to aid in the reconciliation of transactions between the Government of Canada and each Crown corporation or other reporting entity and among Crown corporations or other reporting entities themselves:

- Amounts receivable from the Government of Canada, consolidated Crown corporations and other entities and enterprise Crown corporations and other government business enterprises:
 - these amounts include trade receivables and amounts receivable under parliamentary appropriations; and,
 - detail must also be provided for any holding of government-issued debt and any balance of unamortized premium or discounts relating to these instruments.

- Liabilities payable to the Government of Canada, consolidated Crown corporations and other entities and enterprise Crown corporations and other government business enterprises:
 - these amounts include trade payables;
 - the schedule of deferred capital funding must be completed to identify the portion of appropriations for depreciable capital assets, the amortization or any other adjustment; and,
 - the maturity of borrowings from the Government of Canada for future fiscal years including accrued interest.

- Revenues and expenses with the Government of Canada or other Crown corporations and other reporting entities:
 - these include revenues generated from operations, operating or capital appropriations, investments, grants/subsidies, gain on disposals of capital assets and other types of income; and,
 - expenses are to be itemized as cost of sales/services, administrative, grants/subsidies, finance charges, loss on disposals of capital assets and other types of expense.

Please refer to Form CC-12 for a list of Crown corporations and other reporting entities while completing the CC Forms. Entities not listed on this form are considered third parties.

The following reporting entity reports on two or more divisions or sets of operations, funds/programs and/or special accounts in its audited financial statements. In order to properly compile data from this entity, more detail is required to identify the separate divisions, funds/programs or special accounts that are part of it.

A complete set of Forms CC-1 to CC-8 and CC-10 is required for the following division, fund/program or special account:

(Note that Forms CC-9 and CC-11 are not currently used.)

Entity	Divisions/Funds/Programs/Special Accounts
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St. Lawrence Seaway Management Corporation	<ul style="list-style-type: none"> - Corporate account - Capital Fund Trust - Employee Termination Benefits Trust Fund
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18.4.2 Forms CC-1, CC-1a and CC-1b – Assets, and CC-2, CC-2a, CC-2b-1, CC-2b-2, CC-2b-3, CC-2b-4, CC-2b-5, CC-2c, CC-2d and CC-2e – Liabilities and Equity

18.4.2.1 Forms CC-1, CC-1a and CC-1b – Assets, and CC-2, CC-2a, CC-2c, CC-2d and CC-2e – Liabilities and Equity

Forms CC-1 and CC-2 are designed to distinguish between financial and non-financial assets, liabilities and equity accounts. Assets and liabilities are in turn segregated between third parties, the Government of Canada, enterprise Crown corporations and other government business enterprises (OGBE) and consolidated Crown corporations and other entities. The financial position items listed on the forms are those most commonly used. Financial position items not specifically listed on the forms should be identified separately under “Other” with an appropriate description.

Forms CC-1a and CC-2a are required to facilitate the reconciliation of trade receivables/payables, appropriations receivable/payable between the Government of Canada and each Crown corporation and other reporting entity and among Crown corporations and other reporting entities. Individual balances of \$1 million or more should be identified and balances of less than \$1 million can be grouped together to make up the total reported on Forms CC-1 and CC-2. This supporting detail is only required for March 31.

For investments with the Government of Canada and Crown corporations and other reporting entities reported on Form CC-1, details of any unamortized discounts/premiums or unrealized fair value gains/losses of these financial assets must be provided on Form CC-1a. The specification of the investment certificate (e.g. Marketable Bonds, Treasury Bills, etc.) as well as the certificate series and maturity date is required for adjustments in the [Public Accounts of Canada](#). When applicable, details must be provided on Form CC-1a for March 31, preliminary and final submissions.

Borrowings from third parties reported on Form CC-2 must include accrued interest. The end of period balance should agree with the corresponding accounts reported on Form CC-6.

Borrowings and notes payables from the Government of Canada reported on Form CC-2 must include accrued interest. The end of period balance should agree with the corresponding amounts reported on Form CC-2e.

When applicable, the schedule for “deferred capital funding” on Form CC-2a must be completed for March 31, preliminary and final submissions.

Any equity that by statute is to be used for the benefit of a certain group of third parties should be reported as other liabilities, with the appropriate description.

All Crown corporations and other reporting entities must report the financial instruments information on Form CC-1b and CC-2c. These forms are designed to gather information on financial instruments even when they are also presented elsewhere in the entity’s forms submission. The forms require the Government of Canada values based upon Public Sector Accounting Standards (PSAS), the Fair values and General Ledger values. However, **only consolidated Crown corporations and other entities** must report the Government of Canada values based upon PSAS. Financial instruments information for the following categories of financial assets and financial liabilities must be reported:

- available-for-sale financial assets;
- financial assets or financial liabilities held for trading or at fair value through profit or loss;
- held-to-maturity investments; and,
- other (please specify).

Note that the amount in the column “Government of Canada PSAS value” of Form CC-1b refers to the amount measured under the Canadian PSAS before the release of the new PS 3450-Financial Instruments, which is not yet adopted by the Government of Canada. Consequently, PS 3030-Temporary Investments, PS 3040-Portfolio Investments and PS 3050-Loans Receivable are still in force in measuring the “Government of Canada PSAS value”.

All Crown corporations and other reporting entities must report the financial position item “Environmental Liabilities” on Form CC-2. Consolidated Crown corporations and other entities must also complete Form CC-2d which is designed to provide more detailed information regarding “remediation liabilities for contaminated sites” and “future asset restoration liabilities”. Consolidated Crown corporations and other entities which have reported future asset restoration liabilities must provide a detailed breakdown of that category including the Government of Canada lending rate and the amount for each item presented. Form CC-2d is only required for March 31, preliminary and final submissions.

Note that contingent liabilities associated with contaminated sites, i.e., remediation related to litigation, should be reported on Form CC-6a for enterprise Crown corporations and other government business enterprises, and on Form CC-6b for consolidated Crown corporations and other entities.

Enterprise Crown corporations and other government business enterprises are required to report additional information on the borrowings and notes payable from the Government of Canada. Form CC-2e requires detail on any unamortized (discount) / premium and any unrealized gains / (losses) on borrowings or notes payable from the Government of Canada. This information is used to eliminate any unrealized inter-organizational gains and losses as required by the modified equity basis of accounting.

18.4.2.2 Forms CC-2b-1, CC-2b-2, CC-2b-3, CC-2b-4 and CC-2b-5 – Liabilities - Supporting Details, Pensions and Other Employee Future Benefits

Forms CC-2b-1, CC-2b-2, CC-2b-3, CC-2b-4 and CC-2b-5 are applicable only to consolidated Crown corporations and other entities identified in Appendix A. The CC Forms are designed to report information related to pensions and other employee future benefits and are used to prepare the [Public Accounts of Canada](#).

In order to accurately report pensions and other employee future benefits in the [Public Accounts of Canada](#), it is important that the information provided is complete and accurate and is presented in the established format and in accordance with these instructions. The Government and the Crown corporations and other entities may account for and present the information differently in their respective financial statements; therefore, some realignment or modification may be necessary to conform with the basis of accounting followed by the Government and with the presentation of the CC Forms.

Prior to last year, when the differences between Canadian Generally Accepted Accounting Principles (GAAP) and Canadian Public Sector Accounting Standards (PSAS) were not significant, the position of the Government of Canada was to allow consolidated Crown corporations and other entities to report pensions and other employee future benefits in the CC Forms using their basis of accounting. However, in 2011-2012, when a significant number of Crown corporations and other entities transitioned to International Financial Reporting Standards (IFRS), specific instructions were required and provided because of the need to convert from IFRS to PSAS for the purpose of reporting in the [Public Accounts of Canada](#). One exception to this requirement was the use of discount rates; specifically, Crown corporations and other entities were allowed to continue applying discount rates required under IFRS to measure their benefit obligations under PSAS. This exception was permitted in order to prevent these Crown corporations and other entities from having to perform additional actuarial valuations using discount rates as required under PSAS.

This year, as a result of the increased spread between the discount rates under IFRS and PSAS for funded defined benefit plans, this option is no longer viable. Consequently, to ensure that the information presented in the *Public Accounts of Canada* is free of material misstatement, all consolidated Crown corporations and other entities that transitioned to IFRS and have funded defined benefit plans will be required, for the purpose of reporting in the CC Forms, to re-measure annually their benefit obligations using discount rates required under PSAS, which is the “expected rate of return on plan assets”. (**Note:** funded plans refer to benefit plans for which assets are set aside; these plans also include those benefit plans that are partially funded and therefore are in a deficit position). In 2012-2013, the opening accrued benefit obligation must be re-measured using the appropriate discount rate and the adjustment should be recognized immediately in the current year benefit expense as a one-time re-measurement loss.

Re-measuring the unfunded benefit plans in the current year is not mandatory (**Note:** unfunded plans are referred to as benefits plans for which no assets are set aside). However, these organizations must ensure that they complete the sensitivity analysis which will allow the Office of the Comptroller General (OCG) to assess whether the impact of the difference between IFRS and PSAS discount rates is material. Because of materiality, and/or depending on the individual circumstances of each organization, the OCG may request additional information or set other specific reporting requirements in order to ensure full compliance with PSAS.

Considering the fact that accounting for pensions and other employee future benefits is a complex matter and that no information session took place this year, as well as the fact that last year’s conversion from IFRS to PSAS was not uniform in terms of approach (i.e. some organizations applied the transition retroactively while others applied it prospectively; some chose not to re-measure their obligations using discount rates as required under PSAS while others chose to re-measure), the OCG will likely be contacting some organizations individually to ensure that the information is captured, reported and consolidated correctly for the purpose of the *Public Accounts of Canada*.

As in the prior year, Crown corporations and other entities are required to continue to report actuarial gains and losses from the date of transition to the new accounting standards in accordance with PSAS (see guidance provided in the related sections below).

CC Forms are designed so that only the combined totals for all funded pension plans, all unfunded pension plans and all other employee future benefits are reported.

Ensure that all amounts/items are properly reported and classified; the use of the “Other” category should be kept to a minimum (if the category “Other” is used, provide an appropriate description based on the nature of the amount/item).

Note: When filling out the CC Forms, do not override the cells, specifically the cells that contain pre-populated formulas and links to other CC Forms (presented in greyed-out cells).

CC-2b-1 – Reconciliation of Future Benefit Asset (Liability)

Part A:

The purpose of Part A of Form CC-2b-1 is to reconcile the defined benefit plans to the amount presented in the statement of financial position as at March 31. Amounts should be entered as follows:

Accrued benefit obligation, end of year

This amount is carried-forward from Form CC-2b-2 where it is calculated. The amount should be entered as a negative value on the schedule.

Plan assets, end of year

This amount is carried-forward from Form CC-2b-2 where it is calculated. The amount should be entered as a positive value on the schedule.

Unamortized net actuarial loss or (gain)

In 2011-2012, following the transition to IFRS, some consolidated Crown corporations and other entities chose to recognize actuarial gains and losses immediately as incurred, in their IFRS financial statements. For Public Accounts purposes, all organizations are required to account for and report post-transitional actuarial gains and losses in accordance with PSAS. Therefore, consolidated Crown corporations and other entities must continue to defer and amortize actuarial losses and gains over the expected average remaining service life of employees (EARSL). Amortization may commence in the period following the determination of the actuarial loss/gain. Accelerated amortization may occur following a plan amendment, curtailment or settlement.

The unamortized net actuarial gains (losses) represents the amount as at the Crown corporation or other entity's year end. The amount should be entered as a negative value for unamortized net actuarial gains and as a positive value for unamortized net actuarial losses.

Amounts after measurement date up to March 31

If the measurement date is other than March 31, the amount of employer contributions made to funded plans and benefits paid directly by the Crown corporation or other entity for unfunded plans between the measurement date and March 31 should be recorded in the reconciliation to arrive at the amount of Future Benefit Asset (Liability) at March 31. For unfunded plans, benefits paid by corporations after the measurement date should be recorded in the reconciliation.

Valuation allowance

This amount represents the excess of an adjusted benefit asset over the expected future benefit; the Public Sector Handbook provides guidance on the limit of the carrying amount of an accrued benefit asset.

Future benefit Asset (Liability), net of valuation allowance March 31

It is important to ensure that the amount of future benefit asset (liability), net of valuation allowance, as at March 31, equals the amount presented on the Statement of Liabilities and Equity (Form CC-2). Therefore, if this amount does not equal the amount in Form CC-2, variances should be explained in the section "Other amounts not included in the above reconciliation"; details of the nature and amount of the variances should be provided.

Additional Information

For the benefit plans that are in a deficit position (not fully funded plans) and unfunded plans, provide a breakdown of the accrued benefit obligation and plan assets (if applicable) at March 31.

Part B:

The purpose of Part B of Form CC-2b-1 is to provide continuity schedules which help to reconcile the future benefit asset (liability) and unamortized net actuarial gain (loss). If calculated amounts do not agree to the amounts in Part A, details of the nature and amount of the variances should be provided. The greyed-out cells are linked to other CC Forms to ensure that proper amounts are included in the reconciliation. These cells should not be overridden. The information on the variances must be entered into the blank cells only (i.e. opening balances, stub period adjustments from prior year, one-time adjustments).

CC-2b-2 – Reconciliation of Accrued Benefit Obligation and Plan Assets

Reconciliation of Accrued Benefit Obligation

The reconciliation of the accrued benefit obligation is based on the Crown corporation or other entity's measurement date.

As mentioned above, effective in 2012-2013, all consolidated Crown corporations and other entities that transitioned to IFRS should measure and report in the CC Forms the accrued benefit obligation of the funded benefit plans in accordance with PSAS using the "expected rate of return on plan assets" as a discount rate. Therefore, organizations that did not re-measure their obligation under PSAS in 2011-2012 will be required to adjust the opening accrued benefit obligation of their funded benefit plans through a one-time remeasurement loss due to the change in discount rate.

The accrued benefit obligation at the beginning of the year should be the amount of accrued benefit obligation at the end of the year reported in the prior year's CC Form.

Reconciliation of Plan Assets

This portion of the reconciliation pertains only to funded and partially funded defined benefit plans. Unfunded defined benefit plans do not have plan assets; therefore, no amount of contributions and benefits paid should be reported in the reconciliation. This presentation may differ from the presentation used in the Crown corporation and other entity's financial statements, where benefits paid and matching amount of contributions may be recorded.

The reconciliation of the plan assets is based on the Crown corporation or other entity's measurement date

Plan assets at the beginning of the year should be the amount of plan assets at the end of the year reported in the prior year's CC form.

Actuarial gains or (losses) on plan assets represent the difference between the actual and the expected return on plan assets. The expected return on plan assets and the actuarial gains or (losses) on plan assets must be disclosed separately. Special consideration should be given to this item as the presentation required in the CC Form may vary from the presentation used in the Crown corporation and other entity's financial statements.

Contributions receivable from employees for past service is not included in investments but is shown as a separate line item.

Additional Information

Provide additional information as requested in this section.

CC-2b-3 – Expense

Total expense for the year comprises the benefit expense and net interest expense which should be reported separately both in the Form CC-2b-3 and in the Statement of Revenue and Expenses (Form CC-3).

Benefit expense

Total benefit expense, as presented in the supporting schedule, is comprised of defined benefit plan expense, defined contribution plan expense and multi-employer plan expense accounted for as defined contribution plan, as applicable.

Defined benefit plan expense

The amount related to each component of the defined benefit plan expense must be provided.

This year, as a result of the increased spread between the discount rates under IFRS and PSAS for funded defined benefit plans, the use of IFRS discount rates is no longer viable. Consequently, to ensure that the information presented in the *Public Accounts of Canada* is consistent and free of material misstatement, all consolidated Crown corporations and other entities that transitioned to IFRS and have funded defined benefit plans will be required to re-measure their opening accrued benefit obligations using discount rates required under PSAS, which is the “expected rates of return on plan assets”. The adjustment should be recognized immediately in the current year benefit expense as a one-time re-measurement loss.

The employer’s cost of benefits earned (benefits earned less employee contributions) and the cost of plan amendments, settlements and curtailments should equal to the amounts reported in the reconciliation of the accrued benefit obligation (Form CC-2b-2). The amortization of actuarial gains (losses) pertains to the actuarial gains (losses) after the date of the Crown corporation or other entity’s transition to new accounting standards as they have to be accounted for in accordance with PSAS. Under PSAS, the actuarial losses and gains should be amortized over the expected average remaining service life of employees (EARSL). Amortization may commence in the period following the determination of the actuarial gains (losses).

Accelerated amortization may occur following a plan amendment, curtailment or settlement and the amount must be reported on a separate line.

Termination benefits include early retirement window enhancements, closure benefits and severance benefits relating to a reorganization or downsizing.

When a defined benefit plan gives rise to an accrued benefit asset, a valuation allowance should be recognized for any excess of the adjusted benefit asset over the expected future benefit. A change in valuation allowance should be recognized in the statement of operations for the period in which the change occurs.

Net interest expense

The amount of interest on the average accrued benefit obligation and the expected return on the average value of the investments should equal to the amounts reported in the reconciliation of plan assets (Form CC-2b-2).

CC-2b-4 – Supplementary Information

This section is used to provide an overview of all the future benefit plans accounted for by the Crown corporation or other entity as well as any changes to the plans that took place during the year.

Overview of benefit plans

The name of the future benefit plan and a brief overview of the plan for each of the categories indicated in the CC Form should be provided. The overview is only required if it is different from the description provided in the Crown corporation or other entity's prior year Annual Report. If the description of the plan did not change, please indicate "No change" in the "Plan overview" column. For the categories that do not apply, please indicate "Does not apply" in the "Name of the plan" column. If the number of future benefit plans in one category exceeds the number of lines provided, insert additional lines as required.

Overview of funding policy

The name of the future benefit plan and a brief overview of the way it is financed should be provided. For example, a plan could be financed from employee and employer contributions, as well as investment earnings, or retired plan members could contribute to a specific plan in order to obtain coverage. The overview is only required if it is different from the description provided in the Crown corporation or other entity's prior year Annual Report. If the description of the funding policy did not change, please indicate "No change" in the "Funding policy" column. Insert additional lines as required.

Overview of significant changes to the plans during the year

If applicable, provide the name of the future benefit plan and a description of the change that occurred during the year (i.e. plan amendment, curtailment or settlement).

If the number of the future benefit plans that were changed during the year exceeds the number of lines provided, insert additional lines as required.

Contributions made and benefits paid from April 1 to March 31

The amount of contributions made and benefits paid presented in the reconciliations may cover a 12 month period (i.e. Crown corporation or other entity's period) that differs from the Government of Canada reporting period (April 1 to March 31). Similarly, any additional information on the amount of contributions made and benefits paid presented in the Crown corporation or other entity's Annual Report may cover a period that differs from the Government of Canada reporting period. Therefore, please provide the amount of contributions made and benefits paid from **April 1 to March 31**. Note that the amount of contributions made pertains only to funded and partially funded defined benefit plans. Unfunded defined benefit plans do not have plan assets; therefore, no amount of contributions should be recorded

The health care and dental plans for the Government's retired employees are contributory plans, whereby contributions by retired plan members are made to obtain coverage. If the Crown corporation or other entity has contributory future benefit plans, provide the amount of contributions made by retired plan members from **April 1 to March 31**. If there are no contributory future benefit plans, indicate "N/A" in the space provided. The Crown corporation or other entity's costs and benefits paid must be presented net of these contributions in the reconciliations and supporting expense schedule.

CC-2b-5 – Assumptions, Actuarial Valuation and Sensitivity Analysis

Assumptions

The rates used in valuating the accrued benefit obligations and benefit and interest expenses should be presented in the format specified in the CC Form.

For each of the benefit plans, indicate the expected average remaining service life of employees (EARSL). If the number of benefit plans for which the information is requested exceeds the number of lines provided, insert additional lines as required.

Actuarial valuations

For each of the benefit plans, indicate the date of the most recent valuation for funding purposes. If the number of benefit plans for which the information is requested exceeds the number of lines provided, insert additional lines as required.

Sensitivity analysis

All consolidated Crown corporations and other entities must report the sensitivity analysis in the format specified in the CC Form.

As mentioned above, re-measuring the unfunded benefit plans under PSAS in the current year is not mandatory. However, these entities must ensure that they complete the sensitivity analysis which will allow the OCG to assess whether the impact of the difference between IFRS and PSAS discount rates is material. Because of materiality, and/or depending on the individual circumstances of each organization, the OCG may request additional information or set specific reporting requirements in order to ensure full compliance with PSAS.

18.4.3 Forms CC-3, CC-3a and CC-3b – Revenues and Expenses and Form CC-3c – Other Comprehensive Income

Revenue and expense transactions, by categories, on a cumulative basis from April 1 to the end of quarter reporting date

Revenues must be identified as to the source from which they are generated - such as operations, appropriations, investments, grants/subsidies, gain on disposals of capital assets and other types of income.

Expenses include cost of sales and services, administrative, pension and other employee future benefits, grants/subsidies, finance charges and amortization of capital assets as well as income taxes, loss on disposals of capital assets and other types of expense. The financial information is cumulative from April 1 of each year to the closing date of each quarter and includes the March 31 preliminary and final amounts to cover the period of 12 months.

When exact amounts are not available, estimates may be used.

For the various categories of revenues and expenses, identify revenue and expense amounts of transactions with Government organizations listed in Appendix B, Crown corporations and other reporting entities listed in Appendix A or Form CC-12 or third parties and classify in the appropriate column. Note that amortization expenses fall under third parties.

Enterprise Crown corporations and other government business enterprises reporting under IFRS in the CC Forms must report net unrealized fair value adjustments on financial instruments at fair value through profit or loss separately in the Form CC-3 (even though it may have been netted against another item in the financial statements of the entity). Ensure the amounts reported are properly classified between Transactions with the Government of Canada, Transactions with Crown corporations or other reporting entities and Transactions with third parties to allow for reconciliation with Form CC-1a.

Consolidated Crown corporations and other entities reporting under PSAS in the CC Forms must report net unrealized fair value adjustments on financial instruments in the fair value category and unrealized foreign exchange gains/losses in the Statement of Remeasurement Gains and Losses (Form CC-4b).

For March 31 preliminary and final submissions, individual revenue and expense transactions with a Government organization, a Crown corporation or other reporting entity included in the Government reporting entity totaling \$1 million and above should be listed separately by Government department, Crown corporation or other reporting entity on Forms CC-3a and CC-3b.

Form CC-3a provides details of the revenues reported on Form CC-3 from the Government of Canada, Crown corporations or other reporting entities. Transactions with Government organizations, Crown corporations or other reporting entities totaling \$1 million and above must be listed separately. All other transactions should be aggregated and shown as one amount; a detailed listing is optional. If space on the form is insufficient, additional lines may be inserted.

Amounts as well as the proper Government organization, Crown corporation or other reporting entity must be listed according to the proper revenue category if the information is available.

Form CC-3b is the equivalent form for reporting expense transactions with the Government of Canada, Crown corporations and other reporting entities; only transactions totaling \$1 million and above need to be detailed, any further detail is optional.

Note that revenue totals (Form CC-3a) and expense totals (Form CC-3b) generated with the Government of Canada, Crown corporations and other reporting entities must agree with the appropriate totals on Form CC-3.

Only enterprise Crown corporations and other government business enterprises reporting under IFRS on the CC Forms are required to report Other Comprehensive Income (OCI) on Form CC-3c. Items of OCI should be split between OCI subsequently reclassifying to profit/loss (i.e. unrealized gains/losses on available-for-sale financial assets) that is reported in Accumulated Other Comprehensive Income/Loss (Form CC-4b) and non-reclassifying OCI taken directly to Accumulated profit/loss or surplus/deficit (Form CC-4) (i.e. actuarial gains/losses). Ensure the amounts reported are properly classified between Transactions with the Government of Canada, Transactions with Crown corporations or other reporting entities and Transactions with third parties to allow for reconciliation with Form CC-1a.

18.4.4 Forms CC-4, CC-4a and CC-4b – Equity Accounts

Forms CC-4, CC-4a and CC-4b are designed to report equity transactions segregated between the Government of Canada, Crown corporations and other reporting entities, and third parties.

(a) *Contributed Surplus*

Transactions must be identified by source as related to the Government of Canada, Crown corporations and other reporting entities, or third parties for such transactions as the receipt of additional capital, special appropriations, donations or unusual write-offs.

(b) *Accumulated profits/losses or Net assets/liabilities*

Transactions must be identified by source as related to the Government of Canada, Crown corporations and other reporting entities, or third parties for such transactions as dividends, transfers of excess funds or profits, provisions, allowances and special or unusual write-offs. Prior year adjustments must be properly described and an appropriate explanation must be provided.

Consolidated Crown corporations and other entities reporting under PSAS on the CC Forms must exclude remeasurement gains/losses (if applicable) from the Statement of Net assets/liabilities and report them on the Statement of accumulated remeasurement gains/losses (Form CC-4b).

Any change in accounting policy resulting in a restatement must be substantiated by completing Form CC-7 and must reflect a description of the change and the quantitative impact on the financial statements items.

Enterprise Crown corporations and other government business enterprises reporting under IFRS on the CC Forms must report the total of non-reclassifying OCI for the year (Form CC-3c) on this form.

(c) *Capital Stock*

Transactions related to capital stock such as new issues or restructuring must be identified on Form CC-4a.

(d) *Other Equity Accounts/Funds*

The name of other equity accounts/funds must be provided. Note that reserves are included in this category. Transactions in this type of equity account/fund must be identified; the nature of the change must also be reflected on Form CC-4a.

(e) *Accumulated Other Comprehensive Income or Losses*

Form CC-4b is designed to gather information related to the accumulated other comprehensive income or losses of enterprise Crown corporations and other government business enterprises.

Enterprise Crown corporations and other government business enterprises must report on this form the total of reclassifying OCI for the year (from Form CC-3c) and the amounts reclassified to profit/loss during the year.

(f) *Accumulated Remeasurement Gains or Losses*

Form CC-4b is designed to gather information related to accumulated remeasurement gains or losses of consolidated Crown corporations and other entities which have early adopted PSAS 3450–Financial Instruments, PSAS 2601–Foreign Currency Translation, as well as PSAS 1201–Financial Statement Presentation.

The amounts reported in the Accumulated Remeasurement Gains or Losses generally arise from:

- unrealized gains and losses attributable to financial instruments in the Fair Value category such as derivatives and portfolio investments in equity instruments that are quoted in an active market; and,
- unrealized exchange gains and losses in a foreign currency.

Some entities have several equity accounts categories. Forms CC-4 and CC-4a must be used to detail any changes in such equity accounts/funds.

The above financial information is cumulative from April 1 to the closing date of each quarter. March preliminary and final amounts represent twelve (12) months of financial information.

Note that the end of period balance of the equity accounts must agree with the corresponding equity accounts reported on Form CC-2.

18.4.5 Forms CC-5, CC-5a, CC-5b and CC-5c – Annual Supplementary Information

Forms CC-5⁽¹⁾, CC-5a⁽¹⁾, CC-5b and CC-5c⁽¹⁾ are designed to report transactions or information related to capital assets, assets under capital leases, obligations related to capital leases, amortization policies, information on works of art or similar items and other supplementary information.

⁽¹⁾ Forms CC-5, CC-5a and CC-5c are applicable only to **consolidated Crown corporations and other entities** identified in Appendix A or on Form CC-12.

In order to accurately report the capital asset balances in the consolidated financial statements of the Government of Canada, it is important that the following information be provided.

(a) *Details of Transactions relating to Capital Assets*

The schedule provides details of capital assets and amortization thereof covering the 12 month period ending March 31 of the current year. Amounts should be entered as follows:

Categories of capital assets

The categories of capital assets represent the main categories of tangible capital assets and work in progress on tangible capital assets.

Opening balance April 1

The opening balance as at April 1 is the amount reported as the closing balance as at March 31 of the previous period.

Acquisitions during the year

The acquisitions during the year represent the cost of capital assets acquired during the twelve (12) month period ending March 31.

Sales, disposals and write-offs

The sales, disposals or write-offs in capital assets consist of the elimination of the original cost of the capital assets sold, traded in, disposed of or written-off during the twelve (12) month period ending March 31.

The sales, disposals or write-offs in accumulated amortization consist of the elimination of the accumulated amortization related to capital assets that have been sold, traded in, disposed of or written-off during the period.

Works in progress transfers

Works in progress transfers to capital assets categories are reported in this column by reporting a negative amount (reduction) next to the Work in progress account and a positive (increase) one next to the appropriate capital asset. The total impact of this transfer should be nil.

Other transactions

The other transactions represent any adjustments made to capital assets and/or accumulated amortization except acquisitions, sales, disposals, write-offs and trade-ins.

For other transactions over \$1 million, provide a detailed description of the adjustment.

Amortization for the year

The amortization for the year represents the charge made to reflect the economic usage of the assets during the twelve (12) month period ending March 31.

Closing balance March 31

The closing balance as at March 31 represents the original cost of the asset still owned by the entity (capital assets) or the total accumulated amortization related to the closing balance of the capital assets.

Net Book Value Balance at March 31

The net amount must agree with that reported on the financial position item on Form CC-1 as of March 31 of the current period.

Proceeds on disposition of capital assets during the year ending March 31

Amounts received for capital assets sold or as a trade-in allowance are shown in total on a separate line.

(b)1) Details of Transactions relating to Assets under Capital Leases

The following information is required:

Categories of assets under capital leases

The categories of assets under capital leases represent the main categories of leased capital assets.

Opening balance April 1

The opening balance as at April 1 is the amount reported as the closing balance as at March 31 of the previous period.

Acquisitions during the year

The acquisitions during the year represent the cost of capital assets acquired under a capital lease during the twelve (12) month period ending March 31.

Disposals and write-offs

Disposals and write-offs consist of the elimination of the original cost of the assets under a capital lease disposed of or written-off during the twelve (12) month period ending March 31.

The disposals or write-offs in accumulated amortization consist of the elimination of the accumulated amortization related to assets under capital leases that have been disposed of or written-off during the period.

Works in progress transfers

Works in progress transfers to capital assets categories are reported in this column by reporting a negative amount (reduction) next to the Work in progress account and a positive (increase) one next to the appropriate capital asset. The total impact of this transfer should be nil.

Other transactions

The other transactions represent any adjustments brought to assets under capital leases and/or accumulated amortization except acquisitions, disposals and write-offs.

For other transactions over \$1 million, provide a detailed description of the adjustment.

Amortization for the year

The amortization for the period represents the charge made to reflect the economic usage of the assets during the twelve (12) month period ending March 31.

Closing balance March 31

The closing balance as at March 31 represents the original cost of the asset still owned by the entity (assets under capital leases) or the total accumulated amortization related to the closing balance of the assets under capital leases.

Net Book Value Balance at March 31

The net amount must agree with that reported in the financial position item on Form CC-1 as of March 31 of the current period.

(b)2) Obligations related to Capital Leases

The following information is required for capital leases with total remaining minimum lease payments at March 31 that exceed \$1 million. All capital leases with total remaining minimum lease payments of less than \$1 million can be grouped and reported together on the form.

Identification of capital lease

Identify the equipment by specific type. Describe a building by name and location. Describe a land by location and, if applicable, the building to which it is related.

Inception date and lease term in years

Represents the starting date of the lease and the term in years.

Total remaining minimum lease payments

The total planned or agreed remaining payments to be made over the term of the lease, excluding executory costs. This amount represents the total outstanding obligation.

Discount rate

This is the rate used to calculate the net present value of the minimum lease payments and should be the lower of the Government's rate for incremental borrowing (also referred to as [Government of Canada \(CRF\) lending rates](#)) and the interest rate implicit in the lease, if practical to determine.

Imputed interest

The amount of interest deemed to be included in the total minimum lease payments, using the appropriate discount rate. Note - executory costs must be excluded from the total minimum payments when calculating imputed interest.

Net obligations related to capital lease agreements

Represents the remaining lease payments less the imputed interest and executory costs. This amount must agree with the amount reported on Form CC-2.

Payments due each of the subsequent five years and thereafter

In these columns, the total remaining minimum lease payments and the imputed interest are allocated by year and must agree with the total reported.

All leases where the total remaining lease payments at March 31 are less than \$1 million are to be reported in aggregate on one line. In this case, the inception date, lease term and discount rate columns do not need to be filled in. All remaining columns are to be filled in.

Interest expense on capital leases recorded in the current year

Portion of payments made in the current year representing the interest portion.

(c) Supplementary Information on Capital Assets

Details of capital assets administered by the Crown corporation or other reporting entity on behalf of the Government, a Minister, or any other government organization for which the cost or part of the cost is not recorded in the financial statements. This information will be used to evaluate the completeness of reporting of capital assets by all Government departments and agencies.

The following three items of information are required **only by consolidated Crown corporations and other entities** for note disclosure purposes in the audited consolidated financial statements of the Government of Canada:

- Information when the organization acquires capital assets from the Government that are recorded at a value other than the original cost of acquisition (e.g. assets that were transferred from the Government at market value).

-
- Information when the organization receives a contribution in the form of a tangible capital asset during the year.
 - A description of the asset and its use if the organization carries tangible capital assets that are recorded at nominal value.

(d) Amortization Policies and Other Supplementary Information

The amortization policies table represents the amortization method used by asset type as well as useful life in years or applicable rate for each asset account, as recommended in the amortization policy.

When different components of an item of Capital Assets have different useful lives, they may be accounted for as separate items of Capital Assets and are amortized over their respective useful lives. When this approach is adopted, the amortization policies table must present the Useful Life or Rate information as a range of Useful Lives or Rates for each asset type.

Supplementary Information on Works of Art or Similar Items is required for the notes to the consolidated financial statements. Information is required if the organization holds museum collections, works of art, or historical treasures that have cultural, aesthetic or historical value that are worth preserving perpetually. Provide a brief description and the net book value, if applicable.

18.4.6 Forms CC-6, CC-6a and CC-6b – Supplementary Information

Form CC-6 is for reporting borrowing transactions, accrued interest, maturity and currency of borrowings from third parties.

(a) Borrowings from Third Parties, including Accrued Interest

This portion of the form should be filled out each quarter by all Crown corporations and other entities. It shows borrowings, accrued interest and repayment transactions with third parties, segregated between borrowings guaranteed by the Government and other borrowings.

Please note that new borrowings are cumulative from April 1 to the end of the period and are not new borrowings recorded during the reporting quarter. The opening balance at April 1 should be equivalent to your March 31 input of the previous fiscal year and should not change throughout the year.

Borrowings guaranteed by the Government may not necessarily be limited only to Crown corporations borrowing as agents of Her Majesty. Incorporation legislation or governing Acts may also expressly state the guarantee status applicable to borrowings.

(b) Maturity of Borrowing from Third Parties, including Accrued Interest

This portion of the form is only to be completed on an annual basis; it details the amount of minimum borrowing repayments for each of the following five years and should include the accrued interest. This information is at March 31 of the current period and should agree in total with the amount shown on Form CC-2. In addition, for each year of the following five years and subsequent years, calculate the average interest rate for all issues. If variable or prime plus interest rates exist for some borrowings, the total borrowings and the estimated interest rate should be disclosed as a footnote in a note to the schedule.

Details by borrowing instrument must be reported by the consolidated entities only and the total must be reported by all Crown corporations and other reporting entities. The minimum borrowing repayments must agree with the amount shown in the financial position item on Form CC-2, and with the borrowing from third parties amount reported in (a) on Form CC-6.

(c) Currency of Borrowings from Third Parties, including Accrued Interest

This portion of the form is only to be completed on an annual basis and the total amount of borrowings from third parties, including accrued interest, as at March 31 of the current year should be segregated between amounts payable in Canadian dollars and amounts payable in foreign currencies. The amount of Canadian dollar equivalent value must be presented and the total amount must agree in total with the amount shown in the financial position item on Form CC-2, and with the minimum borrowing repayments listed in (b) on Form CC-6.

(d) Terms and Conditions by Borrowing Instrument

This portion of the form is to be completed on an annual basis by the consolidated entities only, and provides the detailed terms and conditions of each borrowing instrument.

Contingent Liabilities and Contractual Obligations

Form CC-6a is designed to report the contingent liabilities and contractual obligations of enterprise Crown corporations and other government business enterprises.

Form CC-6b is designed to report on contractual obligations and contingent liabilities of consolidated Crown corporations and other entities only. These entities should refer to the PSAS: PS 3300-Contingent liabilities, PS 3310-Loan guarantees and PS 3390-Contractual Obligations, as required.

(e) *Contingent Liabilities*

Contingent Liabilities, as reported in the notes to the audited consolidated financial statements of the Government of Canada, must be reported by major category. Forms CC-6a and CC-6b provide space for a description of contingent liabilities by category. Categories may include, for example, claims and litigations, loan guarantees, contingent liabilities associated with contaminated sites, etc. Contingent liabilities associated with contaminated sites are any estimated remediation costs of which the Government's obligation to incur such costs is uncertain, i.e. remediation related to litigation. Remediation estimates for contaminated sites where the Government's obligation to incur such costs has been assessed and evaluated are reported on Form CC-2d "Remediation liabilities for contaminated sites".

Enterprise Crown corporations and other government business enterprises are to complete Form CC-6a on a quarterly basis. The total of all known contingent liabilities are to be reported under the appropriate category.

Consolidated Crown corporations and other entities are to complete Form CC-6b on a quarterly basis. All known contingent liabilities requiring disclosure are to be reported under the appropriate category. For claims and litigations, the amount claimed by the plaintiff, the legal counsel's best estimate of potential liability, and management's best estimate of potential liability must also be reported. Where either of these amounts is not-estimable, report the value as N/E. For guarantees, a complete listing should be provided. For each guarantee, provide the authorized limit, the principal amount outstanding and the allowance recorded (if applicable).

A distinction should be made between items where a liability has been recorded and items where only disclosure is required.

(f) *Contractual Obligations*

There are two different forms depending on the type of entity (as listed in Appendix A or Form CC-12).

Enterprise Crown corporations and other government business enterprises are to complete Form CC-6a. Include all contractual obligations as at March 31.

Consolidated Crown corporations and other entities are to complete Form CC-6b for all contractual obligations with an outstanding balance at March 31 that exceeds \$10 million per project or individual transaction, if not part of a project.

18.4.7 Form CC-7 – Change in Accounting Policies or Unusual Transactions

Form CC-7 is designed to gather information pertaining to changes in accounting policies or unusual transactions. For each change in accounting policy, the description of the change and the effect of the change on the financial statements should be disclosed. The disclosure of particulars, including dollar amounts, applies to each change in accounting policy.

The classification of a transaction as unusual requires significant judgment. Unusual transactions usually fall outside the normal operating activities of the entity, and as a result, are not expected to occur on a regular basis. Significant unusual transactions are recorded on Form CC-7 and may be separately disclosed in the [Public Accounts of Canada](#). Please include a brief description of any unusual transaction that has occurred during the period that may result in a difference in accounting policies as compared to the Government's accounting policies.

For consolidated Crown corporations and other entities, the accounting policies must conform to the accounting policies used by the Government of Canada. Please include a brief description of any unusual transaction that has occurred during the period that may result in a difference in accounting policies as compared to the Government's accounting policies. If an accounting interpretation has been based upon another primary source of generally accepted accounting principles, a description should be provided with the impact on the financial statements.

Early adoption of accounting standards, including early adoption of PSAS, which may differ from the Government's accounting policies, must be disclosed on this CC Form with a description of the impact on the financial statement components along with the associated amounts.

18.4.8 Form CC-8 – Reconciliation between International Financial Reporting Standards and Public Sector Accounting Standards

Consolidated Crown corporations who have adopted IFRS as their basis of accounting are to complete Form CC-8 on a quarterly basis. On this form, the reconciliation between accounting policies from IFRS to PSAS must be described and the impact on the financial statements must be presented by financial statement item with the corresponding amount, as listed on the assets, liabilities, equity, revenues, expenses and contingent liabilities forms.

18.4.9 Form CC-10⁽²⁾ – Insurance Programs

This form is applicable to Canada Deposit Insurance Corporation (CDIC), Canada Mortgage and Housing Corporation (CMHC), Export Development Canada (EDC) and other Crown corporations or reporting entities operating insurance programs with third parties.

General requirements:

- (a) A separate Form CC-10 for each insurance program administered.
- (b) Amounts reported should be on a comparative basis, current period with those of the previous period.
- (c) Any restatement of the previous period's amounts as well as any major changes from one quarter to another must be explained.

Specific requirements:

- (1) amount of insurance in force as at the reporting date;
- (2) the opening balances of the fund as at April 1 for the current and previous period;
- (3) total revenues credited to the fund for the period April 1 to the end of the quarter being reported, classified under premiums and fees, investment income, appropriations and other revenues and the total revenues for the period;
- (4) total expenses debited to the fund for the period April 1 to the end of the quarter being reported, classified under loss on claims paid or provided for, the interest paid on corporate borrowings, administrative expense, funds returned to the Government and other expenses and the total expenses for the period;
- (5) the profit (loss) for the period;
- (6) the closing balance of the fund at the reporting date which should agree to the relative totals reported in the corporate fund general ledger and balance to the total of (A) plus or minus (D) shown on Form CC-10. For Export Development Canada, only the revenues and expenses are reported on the Form CC-10 with appropriate notes relative to the provision maintained by the corporation;
- (7) amount of net claims paid and accrued during the year at the reporting date. This amount represents the difference between claims paid and amounts received from sales of related assets or other recoveries. For the period ended March 31 of a fiscal year, this amount must cover the 12 month period from April 1 to March 31;

For quarterly reports, the amount reported must be the amount of the net claims paid from April 1 to the end of the quarter being reported. Amounts reported for the previous year must be reported on the same basis and any restatement of the previous year's amounts must be explained. If recoveries are higher than claims paid, a negative amount (surplus) must be shown. Indicate a surplus by a minus sign "-" preceding the amount reported.

If there are no claims and no recoveries due to the inactivity in the fund, the abbreviation for not applicable (N/A) must be used.

Note: The reporting of net claims is to be cumulative in all reports – e.g., the report for December 31 will cover net claims for the nine months April to December, and is not to be restricted to the months of October, November and December.

- (8) average of annual net claims paid over the most recent sixty months (5 years). For reports submitted for periods ending March 31 of a fiscal year, this amount must be for the 60 month period, from April 1 to March 31 of the current and previous four fiscal years;

For quarterly reports, the amount to be reported must be for the 60 month period ending with the quarter being reported – e.g. from October 1, 2008 to September 30, 2013 for the current fiscal year and similarly for the five previous fiscal years ending on September 30 of the previous fiscal year. Amounts reported for the previous fiscal year and quarters must be on the same basis and any restatement of the previous fiscal year's amounts must be explained. If the recoveries are higher than the average claims paid in the 60 month period, negative amounts (surplus) must be shown.

If there are no claims and no recoveries because of inactivity in the fund, the abbreviation for not applicable (N/A) must be used.

- (9) when an actuarial valuation is undertaken on the adequacy of the fund or allowance, the result must be disclosed by way of a note; and,
- (10) factors or events that had a material effect on the operation or financial position of the insurance fund or allowance, which occurred during the period being reported. A concise description of such events and factors should be prepared, as this information may be used as footnotes to the Government's Summary of Insurance Programs of agent Crown Corporations.

⁽²⁾ Form numbers CC-9 and CC-11 are reserved for future use.

18.4.10 Form CC-12 – List of Crown Corporations and Other Reporting Entities

In order to facilitate the completion of CC Forms, a list of Crown corporations and other reporting entities has been included for an easier access. The same list can be found in Appendix A of this chapter.

18.4.11 Annual Report

All Crown corporations and other reporting entities are required to submit a copy of their audited financial statements to Treasury Board, as per [section 150 of the FAA](#).

For parent Crown corporations, where if wholly-owned subsidiaries are non-consolidated, a copy of the audited financial statements of the parent Crown corporation and of each wholly-owned subsidiary is required.

Address for submissions

Jessica Murrell
Information Asset Manager
Government Operations Sector
Treasury Board of Canada Secretariat
L'Esplanade Laurier - Floor 7
140 O'Connor Street
Ottawa, Canada K1A 0R5

Facsimile transmission: 613-957-0160

Email transmission: Jessica.Murrell@tbs-sct.gc.ca

18.4.12 Frequency of Reporting

Crown corporations and other reporting entities with projected annual revenues of less than \$10,000,000 are only required to submit their CC Forms for the **March 31 preliminary and final submissions**. The projected annual revenues must be for the Government fiscal year (i.e., April 1 to March 31). When applicable, a letter of confirmation to this effect, duly signed by the officer referred to in section 18.2, must be forwarded to the Receiver General on or before July 31. Please note that this date also coincides with the June 30 submission reporting due date.

As of March 31 and for each subsequent calendar quarter, each Crown corporation and other reporting entity is required to submit CC Forms according to the following summary.

CC Forms	March 31 Preliminary	March 31 Final	June 30	Sept. 30	Dec. 31
CC-1	All	All	All ⁽³⁾	All ⁽³⁾	All ⁽³⁾
CC-1a	All	All			
CC-1b	All	All			
CC-2	All	All	All ⁽³⁾	All ⁽³⁾	All ⁽³⁾
CC-2a	All	All			
CC-2b-1 to CC-2b-5	Consolidated entities	Consolidated entities			
CC-2c	All	All			
CC-2d	Consolidated entities	Consolidated entities			
CC-2e	Enterprise Crown and OGBE	Enterprise Crown and OGBE			
CC-3	All	All	All ⁽³⁾	All ⁽³⁾	All ⁽³⁾
CC-3a	All	All			
CC-3b	All	All			
CC-3c	Enterprise Crown and OGBE	Enterprise Crown and OGBE	Enterprise Crown and OGBE ⁽³⁾	Enterprise Crown and OGBE ⁽³⁾	Enterprise Crown and OGBE ⁽³⁾
CC-4	All	All	All ⁽³⁾	All ⁽³⁾	All ⁽³⁾
CC-4a	All	All	All ⁽³⁾	All ⁽³⁾	All ⁽³⁾
CC-4b	All	All	All ⁽³⁾	All ⁽³⁾	All ⁽³⁾
CC-5	Consolidated entities	Consolidated entities			
CC-5a	Consolidated entities	Consolidated entities			
CC-5b	All	All			
CC-5c	Consolidated entities	Consolidated entities			
CC-6	All	All	All ⁽³⁾	All ⁽³⁾	All ⁽³⁾
CC-6a	Enterprise Crown and OGBE	Enterprise Crown and OGBE	Enterprise Crown and OGBE ⁽³⁾	Enterprise Crown and OGBE ⁽³⁾	Enterprise Crown and OGBE ⁽³⁾
CC-6b	Consolidated entities	Consolidated entities	Consolidated entities ⁽³⁾	Consolidated entities ⁽³⁾	Consolidated entities ⁽³⁾
CC-7	All	All	All ⁽³⁾	All ⁽³⁾	All ⁽³⁾
CC-8 ⁽⁴⁾	Consolidated entities	Consolidated entities	Consolidated entities ⁽³⁾	Consolidated entities ⁽³⁾	Consolidated entities ⁽³⁾
CC-10 ⁽⁵⁾	All	All	All ⁽³⁾	All ⁽³⁾	All ⁽³⁾
CC-12	List of Crown corporations and other reporting entities				

Note that "All" refers to all entities listed in Appendix A.

-
- (3) Organizations with projected annual revenues of less than \$10,000,000, as described in subsection 18.4.12, are exempted from quarterly reporting.
- (4) Applicable only to consolidated Crown corporations who have adopted IFRS as their basis of accounting.
- (5) Applicable only to Crown corporations or other reporting entities administering funded insurance programs.

The submissions are due as follows:

Reporting date	Submission date due on or before
March 31 (preliminary amounts)	April 30
March 31 (final amounts)	May 31
June 30	July 31
September 30	October 31
December 31	January 31

The purpose of the March 31 (final amounts) report is for publication in the [Public Accounts of Canada](#). If there are no changes to the preliminary amounts, a final submission is not required and an e-mail will suffice.

Submission of accurate, complete and timely information by all organizations that are part of the Government reporting entity is essential to the timely preparation of the [Public Accounts of Canada](#). It is imperative that this information be submitted on time.

18.4.13 Submission of Forms

A Transmittal Memorandum is included to summarize the forms being submitted and requires the signature of the Chief Executive Officer or Chief Financial Officer to certify the information provided and the basis of accounting used for the preparation of the CC Forms.

The memorandum covers the requirements of this chapter of the RGM for reporting the results and financial position of Crown corporations and other reporting entities and reporting of insurance programs administered by Crown corporations and other reporting entities.

Crown corporations and other reporting entities must submit a copy of their forms by the due dates (see subsection 18.4.12) by mail or by e-mail to the address mentioned below.

CC Forms in an Excel (.xls) format are available for download on the [Public Accounts Instructions for Crown Corporations and Other Reporting Entities](#) Web page or upon request by sending an e-mail to: CPCControl.PACControl@tpsgc-pwgsc.gc.ca.

Address for submissions:

Director
Central and Public Accounts Reporting Directorate
Accounting, Banking and Compensation Branch
Public Works and Government Services Canada
Place du Portage, Phase III, Floor 13A1
11 Laurier Street
Gatineau, Quebec
K1A 0S5

Facsimile: 819-956-8400

Email: CPCControl.PACControl@tpsgc-pwgsc.gc.ca

18.5 Inquiries

For further information please contact:

Julien Maynard
Financial analyst
Public Accounts Section
Central and Public Accounts Reporting Directorate

Telephone: 819-956-1848

Facsimile: 819-956-8400

Email: julien.maynard@tpsgc-pwgsc.gc.ca

Appendix A

List of Crown Corporations and Other Reporting Entities

List of Crown corporations per Schedule III of the *Financial Administration Act*

Part I

Atlantic Pilotage Authority (E)
Atomic Energy of Canada Limited (C)
Blue Water Bridge Authority (E)
Business Development Bank of Canada (E)
Canada Deposit Insurance Corporation (E)
Canada Employment Insurance Financing Board (C)
Canada Lands Company Limited (E)
Canada Mortgage and Housing Corporation (E)
Canadian Air Transport Security Authority (C)
Canadian Commercial Corporation (C)
Canadian Dairy Commission (C)
Canadian Museum for Human Rights (C)
Canadian Museum of Civilization (C)
Canadian Museum of Immigration at Pier 21 (C)
Canadian Museum of Nature (C)
Canadian Tourism Commission (C)
Corporation for the Mitigation of MacKenzie Gas Project Impacts (C)
Defence Construction (1951) Limited (C)
Enterprise Cape Breton Corporation (C)
Export Development Canada (E)
Farm Credit Canada (E)
Federal Bridge Corporation Limited, The (C)
First Nations Statistical Institute (C)
Freshwater Fish Marketing Corporation (E)
Great Lakes Pilotage Authority (E)
Laurentian Pilotage Authority (E)
Marine Atlantic Inc. (C)
National Capital Commission (C)
National Gallery of Canada (C)
National Museum of Science and Technology (C)
Pacific Pilotage Authority (E)
Ridley Terminals Inc. (E)
Standards Council of Canada (C)
VIA Rail Canada Inc. (C)
Windsor-Detroit Bridge Authority (E)

Appendix A (continued)

List of Crown Corporations and Other reporting entities (continued)

Part II

Canada Development Investment Corporation (E)
Canada Post Corporation (E)
Royal Canadian Mint (E)

List of Other Crown Corporations

Bank of Canada (E)
Canada Council for the Arts (C)
Canada Hibernia Holding Corporation (E)
Canada Pension Plan Investment Board (E)⁽¹⁾
Canadian Broadcasting Corporation (C)
Canadian Race Relations Foundation (C)
International Development Research Centre (C)
National Arts Centre Corporation (C)
Old Port of Montreal Corporation Inc. (C)
Parc Downsview Park Inc. (E)
PPP Canada Inc. (C)
Public Sector Pension Investment Board (E)⁽²⁾
Telefilm Canada (C)
Wholly-owned subsidiaries of The Federal Bridge Corporation Limited (C)
 Jacques Cartier and Champlain Bridges Incorporated, The
 Seaway International Bridge Corporation, Limited
 St. Mary's River Bridge Company

All Crown corporations that are created during the year are to be considered part of the above list.

Appendix A (continued)

List of Crown Corporations and Other reporting entities (continued)

List of Other Government Business Enterprises

Belledune Port Authority (E)
Canadian Wheat Board, The (E)
Halifax Port Authority (E)
Hamilton Port Authority (E)
Montreal Port Authority (E)
Nanaimo Port Authority (E)
Port Alberni Port Authority (E)
Prince Rupert Port Authority (E)
Quebec Port Authority (E)
Saguenay Port Authority (E)
Saint John Port Authority (E)
St. John's Port Authority (E)
Sept-Iles Port Authority (E)
Thunder Bay Port Authority (E)
Toronto Port Authority (E)
Trois-Rivieres Port Authority (E)
Vancouver Fraser Port Authority (E)
Windsor Port Authority (E)

All other government business enterprises that are created during the year are to be considered part of the above list.

Appendix A (concluded)

List of Crown Corporations and Other reporting entities (concluded)

List of Other Consolidated Entities

Aboriginal Healing Foundation (C)
Canada Foundation for Innovation (C)
Canada Foundation for Sustainable Development Technology (C)
First Nations Market Housing Funds (C)
St. Lawrence Seaway Management Corporation (C)

All other entities that are created during the year are to be considered part of the above list.

Updates to the lists of Crown corporations per [Schedule III of the FAA](#), other Crown corporations, other government business enterprises and other entities are available from the “Central and Public Accounts Reporting Directorate”.

(E) Enterprise Crown corporation and other government business enterprise
(C) Consolidated entity

- (1) Since the corporation manages funds not belonging to the Government on behalf of the Canada Pension Plan, it is considered external to the Government reporting entity.
- (2) As the activities of this corporation are included in the Government’s results through pension accounting, it is not subject to the reporting instructions of this chapter.

Appendix B

List of Government Organizations (Departments and Agencies) (by ministry in alphabetical order)

Agriculture and Agri-Food

Department

Canadian Food Inspection Agency

Canadian Grain Commission

Atlantic Canada Opportunities Agency

Canada Revenue Agency

Canadian Heritage

Department

Canadian Radio-television and Telecommunications Commission

Library and Archives of Canada

National Battlefields Commission

National Film Board

Public Service Commission

Public Service Labour Relations Board

Public Service Staffing Tribunal

Registry of the Public Servants Disclosure Protection Tribunal

Citizenship and Immigration

Department

Immigration and Refugee Board of Canada

Economic Development Agency of Canada for the Regions of Quebec

Environment

Department

Canadian Environmental Assessment Agency

National Round Table on the Environment and the Economy

Parks Canada Agency

Appendix B (continued)

**List of Government Organizations
(Departments and Agencies)
(by ministry in alphabetical order) (continued)**

Finance

Department

Auditor General

Canadian International Trade Tribunal

Financial Consumer Agency of Canada

Financial Transactions and Reports Analysis Centre of Canada

Office of the Superintendent of Financial Institutions

Fisheries and Oceans

Foreign Affairs and International Trade

Department

Canadian International Development Agency

International Joint Commission (Canadian Section)

Governor General

Health

Department

Assisted Human Reproduction Agency of Canada

Canadian Institutes of Health Research

Canadian Northern Economic Development Agency

Hazardous Materials Information Review Commission

Patented Medicine Prices Review Board

Public Health Agency of Canada

Human Resources and Skills Development

Department

Canada Industrial Relations Board

Canadian Artists and Producers Professional Relations Tribunal

Canadian Centre for Occupational Health and Safety

Office of the Co-ordinator, Status of Women

Appendix B (continued)

**List of Government Organizations
(Departments and Agencies)
(by ministry in alphabetical order) (continued)**

Indian Affairs and Northern Development

Department

Canadian Polar Commission

Indian Residential Schools Truth and Reconciliation Commission

Registry of the Specific Claims Tribunal

Industry

Department

Canadian Space Agency

Copyright Board

Federal Economic Development Agency for Southern Ontario

National Research Council of Canada

Natural Sciences and Engineering Research Council

Registry of the Competition Tribunal

Social Sciences and Humanities Research Council

Statistics Canada

Justice

Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial Affairs

Courts Administration Service

Office of the Director of Public Prosecutions

Offices of the Information and Privacy Commissioners of Canada

Supreme Court of Canada

National Defence

Department

Canadian Forces Grievance Board

Communications Security Establishment

Military Police Complaints Commission

Office of the Communications Security Establishment Commissioner

Appendix B (continued)

**List of Government Organizations
(Departments and Agencies)
(by ministry in alphabetical order) (continued)**

Natural Resources

Department

Canadian Nuclear Safety Commission

National Energy Board

Northern Pipeline Agency

Parliament

The Senate

House of Commons

Library of Parliament

Office of the Conflict of Interest and Ethics Commissioner

Senate Ethics Office

Privy Council

Department

Canadian Intergovernmental Conference Secretariat

Canadian Transportation Accident Investigation and Safety Board

Chief Electoral Officer

Office of the Commissioner of Official Languages

Public Appointments Commission Secretariat

Security Intelligence Review Committee

Public Safety and Emergency Preparedness

Department

Canada Border Services Agency

Canadian Security Intelligence Service

Correctional Service of Canada

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police External Review Committee

Royal Canadian Mounted Police Public Complaints Commission

Public Works and Government Services

Department

Shared Services Canada

Appendix B (concluded)

**List of Government Organizations
(Departments and Agencies)
(by ministry in alphabetical order)** (concluded)

Transport

Department

Canadian Transportation Agency

Office of Infrastructure of Canada

Transportation Appeal Tribunal of Canada

Treasury Board

Secretariat

Canada School of Public Service

Office of the Commissioner of Lobbying

Office of the Public Sector Integrity Commissioner

Veterans Affairs

Department

Veterans Review and Appeal Board

Western Economic Diversification

Appendix C

Examples of Completed Forms

Table of Contents

Title

Transmittal Memorandum

Form CC-1

– Assets

Form CC-2

– Liabilities and Equity

Forms CC-1a, CC-1b, CC-2a,
CC-2b-1, CC-2b-2, CC-2b-3,
CC-2b-4, CC-2b-5, CC-2c,
CC-2d and CC-2e

– Assets and Liabilities – Supporting details

Form CC-3

– Revenues and Expenses

Forms CC-3a and CC-3b

– Revenues and Expenses – Supporting details

Form CC-3c

– Other Comprehensive income

Forms CC-4, CC-4a and CC-4b

– Equity Accounts

Form CC-5

– Capital Assets Schedule

Form CC-5a

– Assets under Capital Leases
Obligations related to Capital Leases

Form CC-5b

– Supplementary Information on Capital Assets

Form CC-5c

– Amortization Policies, Works of Art or Similar Items

Form CC-6

– Borrowings
Maturity of Borrowings
Currency of Borrowings

Forms CC-6a and CC-6b

– Contingent Liabilities
Contractual Obligations

Form CC-7

– Change in Accounting Policies or
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Form CC-8

– Reconciliation between IFRS and PSAS

Form CC-10

– Insurance Programs

Form CC-12

– List of Crown Corporations and Other Reporting Entities

Appendix C (continued)

Example of Completed Forms (continued)

Reporting of the results and financial position of
Crown Corporations and Other Reporting Entities

Transmittal Memorandum

Director
Central and Public Accounts Reporting Directorate
Public Works and Government Services Canada
Place du Portage, Phase III, Floor 13A1
11 Laurier Street
Gatineau, Québec
K1A 0S5

Telephone: 819-956-1848
Fax: 819-956-8400
Email: CPCControl.PACControl@tpsgc-pwgsc.gc.ca

Corporation / Enterprise Name: ABC Corporation Limited

Period ended / Year ended: March 31, 2013

Fiscal Year: 2012-2013

Please indicate in the table below if the form has been completed (X) if it does not apply to you (N/A) or if you simply do not have activity in connection with it (Nil).

Forms	March 31 preliminary	March 31 final	June 30	September 30	December 31
CC-1	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CC-2	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CC-3 and CC-3c	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CC-1a, CC-1b, CC-2a, CC-2b-1 ⁽¹⁾ , CC-2b-2 ⁽¹⁾ , CC-2b-3 ⁽¹⁾ , CC-2b-5 ⁽¹⁾ , CC-2c, CC-2d ⁽¹⁾ , CC-2e ⁽²⁾ , CC-3a and CC-3b	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CC-4, CC-4a and CC-4b	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CC-5 ⁽¹⁾ , CC-5a ⁽¹⁾ , CC-5b and CC-5c ⁽¹⁾	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CC-6 and CC-6a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CC-6b ⁽¹⁾	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CC-7	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CC-8 ⁽³⁾	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CC-10 ⁽⁴⁾	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CC-12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

List of Crown Corporations and Other Entities

⁽¹⁾ Applicable only to consolidated entities.

⁽²⁾ Applicable only to enterprise Crown corporations and other government business enterprises.

⁽³⁾ Applicable only to consolidated Crown corporations transitioning to International Financial Reporting Standards (IFRS).

⁽⁴⁾ Applicable only to Crown corporations and other entities administering funded Insurance Programs.

Note: Submissions are due 30 days after the end of the reporting quarter, April 30 for preliminary March 31 figures and by May 31 for March 31 final figures.

All transactions and balances have been reported in accordance with Chapter 18 of the Receiver General Manual.

The CC Forms have been prepared using the following basis of accounting:

Public Sector Accounting Standards without PS 4200 to 4270, government not-for-profit organization standards

Public Sector Accounting Standards with PS 4200 to 4270, government not-for-profit organization standards

International Financial Reporting Standards

This certification covers the forms indicated above.



Signature of Chief Executive Officer (or Chief Financial Officer):

Name: Joe Smith

Title: Chief Financial Officer

Email: JoeSmith@ABCCorporation.com

Date: _____

Appendix C (continued)

Example of Completed Forms (continued)

**ABC Corporation Limited
CC-1
Assets
March 31, 2013
(in thousands of dollars)**

Financial assets with third parties		66,103
Cash and cash equivalents	4,500	
Trade accounts receivable	12,000	
Allowance for doubtful accounts	-597	
Net trade accounts receivable	11,403	
Other receivables	3,800	
Loans and advances	15,500	
Allowance for valuation	-500	
Net loans and advances	15,000	
Long-Term receivable	5,100	
Investments (CC-1b)	10,300	
Accrued interest, fees, etc.	200	
Provincial Income Taxes deferred	500	
Provincial Income Taxes receivable	600	
Derivative financial instruments (CC-1b)	14,700	
Other (specify):		
Non-financial assets		226,762
Inventories held for internal consumption or use	20,000	
Inventories for resale	5,000	
Prepaid expenses	1,000	
Deferred charges (specify):		
Capital Assets (CC-5)	137,100	
Assets under Capital Leases (CC-5a)	41,340	
Accrued benefit asset	22,322	
Other (specify):		
Assets with the Government of Canada		23,350
Investments (CC-1a)	10,800	
Accrued interest	150	
Trade accounts receivable (CC-1a)	1,000	
Appropriations receivable (CC-1a)	10,000	
Deposits with the Consolidated Revenue Fund		
Federal Income Taxes deferred	500	
Federal Income Taxes receivable	600	
Other (specify): GST receivable	300	
Assets with Enterprise Crown Corporations and Other Government Business Enterprises		1,600
Trade accounts receivable (CC-1a)	1,500	
Investments (including accrued interest, fees) (CC-1a)	100	
Other (specify):		
Assets with Consolidated Crown Corporations and Other Entities		1,000
Trade accounts receivable (CC-1a)	900	
Investments (including accrued interest, fees) (CC-1a)	100	
Other (specify):		
Total Assets		318,815

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-1a
Assets – Supporting details
March 31, 2013
(in thousands of dollars)

Assets with the Government of Canada

Asset Name & Description	Maturity date	Financial Instrument Classification ⁽¹⁾	Par value	Unamortized (Discount) / Premium	Unrealized Fair Value Gain / (Loss) ⁽²⁾	General Ledger Value	Government of Canada PSAS Value ⁽³⁾
Marketable bonds:							
Marketable bonds-Series ZF48	December 1, 2015	Available-for-sale	5,000	100		5,100	
Marketable bonds-Series YL25	June 1, 2018	Available-for-sale	1,500	-60		1,440	
Marketable bonds-Series YZ11	June 1, 2020	Available-for-sale	1,200	-120		1,080	
Treasury Bills:							
Treasury Bills-Series P405	November 24, 2014	Held-to-maturity	3030	150		3,180	
						0	
Total (Agrees with CC-1)⁽⁴⁾			10,730	70	0	10,800	0
Trade accounts receivable:							
National Defence						1,000	
Total (Agrees with CC-1)⁽⁴⁾						1,000	
Appropriations receivable:							
Industry Canada						10,000	
Total (Agrees with CC-1)⁽⁴⁾						10,000	

Assets with Enterprise Crown Corporations and Other Government Business Enterprises⁽⁵⁾

Asset Name & Description	Maturity date	Financial Instrument Classification ⁽¹⁾	Par value	Unamortized (Discount) / Premium	Unrealized Fair Value Gain / (Loss) ⁽²⁾	General Ledger Value	Government of Canada PSAS Value ⁽³⁾
Investments:							
Via Rail - Bonds - Series ABC11	September 1, 2017	Available-for-sale	100	-5		95	
						0	
Accrued interest, fees:							
Via Rail			5			5	
						0	
						0	
Total (Agrees with CC-1)⁽⁴⁾			105	-5	0	100	0
Trade accounts receivable:							
Canadian Museum of Nature						1,500	
Total (Agrees with CC-1)⁽⁴⁾						1,500	

Assets with Consolidated Crown Corporations and Other Entities⁽⁵⁾

Asset Name & Description	Maturity date	Financial Instrument Classification ⁽¹⁾	Par value	Unamortized (Discount) / Premium	Unrealized Fair Value Gain / (Loss) ⁽²⁾	General Ledger Value	Government of Canada PSAS Value ⁽³⁾
Investments:							
Bank of Canada - Bonds - Series WW90	July 31, 2015	Available-for-sale	90			90	
						0	
Accrued interest, fees:							
Bank of Canada			10			10	
						0	
						0	
Total (Agrees with CC-1)⁽⁴⁾			100	0	0	100	0
Trade accounts receivable:							
Farm Credit Canada						900	
Total (Agrees with CC-1)⁽⁴⁾						900	

⁽¹⁾ Indicate whether financial assets are held for trading, available-for-sale, held-to-maturity or loans and receivables.

⁽²⁾ Enter unrealized fair value gain (loss) if the financial assets are carried at fair value.

⁽³⁾ The Government of Canada has not early adopted Public Sector Accounting Standard (PSAS) 3450-Financial Instruments. Therefore, the Government of Canada PSAS value is the amount calculated under PSAS without the adoption of the PSAS 3450. This is usually the cost method in accordance with PSAS 3040-Portfolio Investments. This column to be completed by consolidated Crown corporations and other entities only.

⁽⁴⁾ Individual balances of \$1 million or more should be identified and balances less than \$1 million can be grouped together to make up the total reported on Form CC-1.

⁽⁵⁾ Refer to Form CC-12 for a list of Crown corporations and other reporting entities. Entities not listed in the Appendix are considered third parties.

Appendix C (continued)

Example of Completed Forms (continued)

**ABC Corporation Limited
CC-1b
Assets – Supporting details
Financial Instruments Information
March 31, 2013
(in thousands of dollars)**

Investments and derivatives with third parties

Description of Financial Instruments	Government of Canada PSAS Value ⁽¹⁾	Fair Value	General Ledger Value
Available-for-sale:			
Pooled funds	5,700	7,500	7,500
Income funds	1,700	2,000	2,000
Held for trading or fair value through profit or loss:			
Derivative assets	13,000	14,700	14,700
Held-to-maturity investments:			
Other (specify):			
Fair value - Investment held in trust	198	800	800
Total (General Ledger Value must agree with CC-1)	20,598	25,000	25,000

⁽¹⁾ The Government of Canada has not early adopted Public Sector Accounting Standard (PSAS) 3450-Financial Instruments. Therefore, the Government of Canada PSAS value is the amount calculated under PSAS without the adoption of the PSAS 3450. This is usually the cost method in accordance with PSAS 3040-Portfolio Investments. This column to be completed by consolidated Crown corporations and other entities only.

Appendix C (continued)

Example of Completed Forms (continued)

**ABC Corporation Limited
CC-2
Liabilities and Equity
March 31, 2013
(in thousands of dollars)**

Liabilities with third parties		115,680
Trade payables	500	
Obligations under capital leases (CC-5a)	43,700	
Provincial income taxes payable		
Provincial income taxes deferred		
Pension plan and other employee future benefits (CC-2b-1)	48,280	
Environmental liabilities - Remediation liabilities for contaminated sites (CC-2d)	1,000	
Environmental liabilities - Future Asset Restoration Liabilities (CC-2d)	2,500	
Deferred revenues (specify):		
Derivative financial instruments (CC-2c)	13,700	
Other (specify): Accrued vacation pay	2,000	
Grants payable	4,000	
Borrowings from third parties including accrued interest (CC-6)		68,313
Liabilities with the Government of Canada		43,150
Trade payables (CC-2a)	1,500	
Federal income taxes payable	300	
Federal income taxes deferred	200	
Dividend/excess funds or profit payable	1,000	
Borrowings and notes payable (CC-2e)	20,000	
Appropriations payable		
Accrued interest payable	2,500	
Deferred revenue (specify):	3,000	
Deferred capital funding (CC-2a)	7,650	
Deferred appropriations	7,000	
Other (specify):		
Liabilities with Enterprise Crown Corporations and Other Government Business Enterprises		300
Trade payables (CC-2a)	300	
Other (specify):		
Liabilities with Consolidated Crown Corporations and Other Entities		200
Trade payables (CC-2a)	200	
Other (specify):		
Equity and non-controlling interest		91,172
Contributed surplus (From CC-4)	21,200	
Accumulated profits/losses or Net assets/liabilities (From CC-4)	50,120	
Capital stock (From CC-4a)	17,750	
Other equity accounts/funds (From CC-4a)	0	
Accumulated other comprehensive income or losses (From CC-4b)	2,102	
Accumulated Remeasurement Gains or (Losses) (From CC-4b)	0	
Non-controlling interest		
Total Liabilities and Equity		318,815

Appendix C (continued)

Example of Completed Forms (continued)

**ABC Corporation Limited
CC-2a
Liabilities – Supporting details
March 31, 2013
(in thousands of dollars)**

Liabilities with the Government of Canada

Liability Name	\$ Amount	Name of Government Organization
Trade Payables:		
	1,200	Public Works and Government Services Canada
	300	Other - Less than \$1 Million
Total (Agrees with CC-2)⁽¹⁾	1,500	

Liabilities with Enterprise Crown Corporations and Other Government Business Enterprises⁽²⁾

Liability Name	\$ Amount	Name of Crown Corporation or Other Entity
Trade Payables:		
	300	Canada Council for the Arts
Total (Agrees with CC-2)⁽¹⁾	300	

Liabilities with Consolidated Crown Corporations and Other Entities⁽²⁾

Liability Name	\$ Amount	Name of Crown Corporation or Other Entity
Trade Payables:		
	200	Montreal Port Authority
Total (Agrees with CC-2)⁽¹⁾	200	

Deferred Capital Funding Schedule

Balance beginning - April 1	9,500
Net Adjustments (specify):	
Appropriations (for depreciable capital assets)	7,500
Amortization (enter negative amount)	-9,350
Balance at end - March 31 (Agrees to CC-2)	7,650

⁽¹⁾ Individual balances of \$1 million or more should be identified and balances of less than \$1 million can be grouped together to make up the total reported on Form CC-2.

⁽²⁾ Refer to Form CC-12 for a list of Crown corporations and other reporting entities. Entities not listed in the Appendix are considered to be third parties.

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-2b-1
Liabilities – Supporting details
Pensions and Other Employee Future Benefits
March 31, 2013
(Applicable only to Consolidated Crown Corporations and Other Entities)
 (in thousands of dollars)

Part A - Future Benefit Asset (Liability):

Accrued benefit obligation, end of year (-) (from CC-2b-2)
 Plan assets, end of year (+) (from CC-2b-2)
Funded status of Defined Benefit Plans - surplus (deficit)
 Unamortized net actuarial loss or (gain) (+/-)
 Employer contributions after measurement date up to March 31(+)
 Benefits paid directly by corporation after measurement date up to March 31(-)

	Pension benefits		Other future benefits	Total
	Funded	Unfunded		
Accrued benefit obligation, end of year (-) (from CC-2b-2)	-22,550	-52,500	-2,125	-77,175
Plan assets, end of year (+) (from CC-2b-2)	22,275			22,275
Funded status of Defined Benefit Plans - surplus (deficit)	-275	-52,500	-2,125	-54,900
Unamortized net actuarial loss or (gain) (+/-)	2,300	4,200	120	6,620
Employer contributions after measurement date up to March 31(+)				0
Benefits paid directly by corporation after measurement date up to March 31(-)				0
Future Benefit Asset (Liability)	2,025	-48,300	-2,005	-48,280
Valuation allowance (-)				0
Future Benefit Asset (Liability), net of valuation allowance	2,025	-48,300	-2,005	-48,280

Presented in the Statement of Liabilities and Equity as follows:

Future benefit asset (liability), net of valuation allowance (from above)
 Other amounts not included in the above reconciliation:
 (specify)
 (specify)
 (specify)

Future benefit asset (liability), net of valuation allowance (from above)	2,025	-48,300	-2,005	-48,280
Other amounts not included in the above reconciliation:				0
(specify)				0
(specify)				0
(specify)				0
Total pensions and other employee future benefits (in CC-2)	2,025	-48,300	-2,005	-48,280

Included in the above accrued benefit obligation and value of plan assets at year end are the following amounts with respect to plans that are in a deficit position (not fully funded plans and unfunded plans):

Accrued Benefit Obligation				0
Plan Assets				0
Funded status of Defined Benefit Plans, deficit	0	0	0	0

Part B - Reconciliations and calculation checks:

Reconciliation of Future Benefit Asset (Liability)

Future Benefit Asset (Liability), beginning of year (from prior year's CC-2b-1)
 Total expense for the year (from CC-2b-3)
 Benefits paid (from CC-2b-2)
 Benefits paid directly by corporation after measurement date up to March 31:
 From prior year (-)
 In current year (+) (from above)
 Employer contributions (from CC-2b-2)
 Employer contributions after measurement date up to March 31:
 From prior year (-)
 In current year (+) (from above)
Future Benefit Asset (Liability), end of year
Future Benefit Asset (Liability), net of valuation allowance, end of year per Part A
Difference - to be explained below if applicable
 (specify)
 (specify)
 (specify)

	Pension benefits		Other future benefits	Total
	Funded	Unfunded		
Future Benefit Asset (Liability), beginning of year (from prior year's CC-2b-1)	3,200	-40,000	-1,750	-38,550
Total expense for the year (from CC-2b-3)	-1,275	-5,300	-155	-6,730
Benefits paid (from CC-2b-2)	XXXX	-3,000	-100	-3,100
Benefits paid directly by corporation after measurement date up to March 31:				
From prior year (-)				0
In current year (+) (from above)	0	0	0	0
Employer contributions (from CC-2b-2)	100	XXXX	XXXX	100
Employer contributions after measurement date up to March 31:				
From prior year (-)				0
In current year (+) (from above)	0	XXXX	XXXX	0
Future Benefit Asset (Liability), end of year	2,025	-48,300	-2,005	-48,280
Future Benefit Asset (Liability), net of valuation allowance, end of year per Part A	2,025	-48,300	-2,005	-48,280
Difference - to be explained below if applicable	0	0	0	0
(specify)				0
(specify)				0
(specify)				0

Reconciliation of Unamortized Net Actuarial (Loss) Gain

Unamortized actuarial loss (gain), beginning of year (from prior year's CC-2b-1)
 Current year actuarial losses (gains) on:
 Accrued Benefit Obligation (from CC-2b-2)
 Plan Assets (from CC-2b-2)
 Total current year actuarial losses (gains)
 Amortization of actuarial (losses) gains during the year (from CC-2b-3)
 Accelerate Amortization of actuarial losses (gains) following (from CC-2b-3):
 - Plan amendments
 - Curtailment
 - Settlement
 Other - (specify)
 (specify)
Unamortized net actuarial loss (gain), end of year
Unamortized net actuarial loss (gain), end of year per Part A
Difference - to be explained below if applicable
 (specify)
 (specify)
 (specify)

	Pension benefits		Other future benefits	Total
	Funded	Unfunded		
Unamortized actuarial loss (gain), beginning of year (from prior year's CC-2b-1)	1,100	3,000	50	4,150
Current year actuarial losses (gains) on:				
Accrued Benefit Obligation (from CC-2b-2)	1,000	2,500	75	3,575
Plan Assets (from CC-2b-2)	500	XXXX	XXXX	500
Total current year actuarial losses (gains)	1,500	2,500	75	4,075
Amortization of actuarial (losses) gains during the year (from CC-2b-3)	-100	-300	-5	-405
Accelerate Amortization of actuarial losses (gains) following (from CC-2b-3):				
- Plan amendments	-200	0	0	-200
- Curtailment	0	-1,000	0	-1,000
- Settlement	0	0	0	0
Other - (specify)				0
(specify)				0
Unamortized net actuarial loss (gain), end of year	2,300	4,200	120	6,620
Unamortized net actuarial loss (gain), end of year per Part A	2,300	4,200	120	6,620
Difference - to be explained below if applicable	0	0	0	0
(specify)				0
(specify)				0
(specify)				0

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-2b-2
Liabilities – Supporting details
Pensions and Other Employee Future Benefits
March 31, 2013
(Applicable only to Consolidated Crown Corporations and Other Entities)
 (in thousands of dollars)

Reconciliation of Accrued Benefit Obligation:

Accrued benefit obligation, beginning of year ⁽¹⁾
 One-time remeasurement loss (gain) due to change in discount rate ⁽²⁾
Accrued benefit obligation, beginning of year - restated
 Benefits earned, net of employee contributions (+)
 Employee contributions (+)
 Interest on average accrued benefit obligation (+)
 Benefits paid (-)
 Administrative expenses (+)
 Net transfers from or (to) other plans (+/-)
 Plan amendments (+/-)
 Curtailments (+/-)
 Settlements (-)
 Actuarial (gains) or losses (+/-)
Accrued benefit obligation, end of year
Measured under (IFRS/PSAS/Part V) accounting standard

	Pension benefits		Other future benefits	Total
	Funded	Unfunded		
	20,000	48,000	2,000	70,000
	50			50
	20,050	48,000	2,000	70,050
	1,000	2,000	100	3,100
	500	1,000		1,500
	1,000	1,500	50	2,550
	-1,050	-3,000	-100	-4,150
				0
				0
	50			50
		500		500
				0
	1,000	2,500	75	3,575
	22,550	52,500	2,125	77,175
	(specify)	(specify)	(specify)	

Reconciliation of Plan Assets:

Value of investments, beginning of year ⁽¹⁾
 Actual return on investments:
 - Expected return on average value of investments (+)
 - Actuarial gains or (losses) (+/-) ⁽³⁾
 Employer contributions (+)
 Employee contributions (+)
 Benefits paid (-)
 Net transfers from or (to) other plans (+/-)
 Settlements (-)
 Termination payments (-)
 Value of investments, end of the year
 Contributions receivable from Employees for past service (+)
Plan assets, end of year
Measured under (market-related value/fair value)

	Pension benefits		Other future benefits	Total
	Funded	Unfunded		
	22,500	XXXX	XXXX	22,500
				0
	1,125	XXXX	XXXX	1,125
	-500	XXXX	XXXX	-500
	100	XXXX	XXXX	100
	100	XXXX	XXXX	100
	-1,050	XXXX	XXXX	-1,050
		XXXX	XXXX	0
		XXXX	XXXX	0
		XXXX	XXXX	0
	22,275	XXXX	XXXX	22,275
		XXXX	XXXX	0
	22,275	XXXX	XXXX	22,275
	(specify)			

Additional Information:

Fair Value of investments, end of year	22,000		22,000
Actual rate of return on investments ⁽⁴⁾			5%
Accounting policy			
If Plan assets are measured using <u>market-related value</u> :			
- Smoothing period (N/A if not applicable)			n/a
- Limit over which excess amount is recognized immediately (N/A if not applicable)			n/a
Amortization of actuarial gains/losses:			
- Corridor approach (Yes/No)			No
- Amortization period (specify: EARSL, immediately, other type of period)			EARSL
- Commence in period of actuarial gains or losses (Yes/No)			
- Commence in period following actuarial gains or losses (Yes/No)			

Notes:

- ¹⁾ Amount reported in prior year CC Form.
- ²⁾ This applies to consolidated Crown corporations and other entities that adopted IFRS, but are required to report their accrued benefit obligation for funded pension plans under PSAS in the CC Forms.
- ³⁾ Actuarial gains/losses represent the difference between actual and expected return on investments: Actual Return - Expected Return = Actuarial gains (losses).

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-2b-3
Liabilities – Supporting details
Pensions and Other Employee Future Benefits
March 31, 2013
(Applicable only to Consolidated Crown Corporations and Other Entities)
(in thousands of dollars)

Expense

One-time remeasurement loss (gain) due to change in discount rate (from CC-2b-2)
Benefits earned, net of employee contributions (from CC-2b-2)
Amortization of actuarial loss or (gain)
Cost of plan amendments (from CC-2b-2)
Curtailment loss (gain) (from CC-2b-2)
Settlement loss (gain) (from CC-2b-2)
Contractual termination benefits
Accelerate Amortization of actuarial losses (gains) following:
- Plan amendments
- Curtailment
- Settlement
Valuation allowance provided against future benefit asset
Total Defined Benefit Plan expense
Defined Contribution Plan expense
Multi-employer Plan expense accounted for as Defined Contribution Plan
Total benefit expense

	Pension benefits		Other future benefits	Total
	Funded	Unfunded		
One-time remeasurement loss (gain) due to change in discount rate (from CC-2b-2)	50	0	0	50
Benefits earned, net of employee contributions (from CC-2b-2)	1,000	2,000	100	3,100
Amortization of actuarial loss or (gain)	100	300	5	405
Cost of plan amendments (from CC-2b-2)	50	0	0	50
Curtailment loss (gain) (from CC-2b-2)	0	500	0	500
Settlement loss (gain) (from CC-2b-2)	0	0	0	0
Contractual termination benefits				0
Accelerate Amortization of actuarial losses (gains) following:				0
- Plan amendments	200			200
- Curtailment		1,000		1,000
- Settlement				0
Valuation allowance provided against future benefit asset				0
Total Defined Benefit Plan expense	1,400	3,800	105	5,305
Defined Contribution Plan expense				0
Multi-employer Plan expense accounted for as Defined Contribution Plan				0
Total benefit expense	1,400	3,800	105	5,305

Interest on average accrued benefit obligation (from CC-2b-2)
Expected return on average value of investments (from CC-2b-2)
Total net interest expense

Interest on average accrued benefit obligation (from CC-2b-2)	1,000	1,500	50	2,550
Expected return on average value of investments (from CC-2b-2)	-1,125	XXXX	XXXX	-1,125
Total net interest expense	-125	1,500	50	1,425

Total expense for the year

Total expense for the year	1,275	5,300	155	6,730
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Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-2b-4
Liabilities – Supporting details
Pensions and Other Employee Future Benefits
March 31, 2013
(Applicable only to Consolidated Crown Corporations and Other Entities)
(in thousands of dollars)

Supplementary Information:

Overview of Benefit Plans:

Name of the plan	Brief overview of the plan, if different from description in the prior year Annual Report

Funded Defined Benefit Pension Plans:

(insert additional lines as needed)

Unfunded Defined Benefit Pension Plans:

(insert additional lines as needed)

Defined Contribution Pension Plans:

(insert additional lines as needed)

Multi-Employer Pension Plans, accounted for as Defined Contribution Pension Plan

(insert additional lines as needed)

Other Employee Future Benefit Plans (i.e. Severance pay, Worker's compensation, Health care, Dental, Life insurance, etc.)

(insert additional lines as needed)

Overview of Funding Policy:

Name of the plan	Brief overview of the plan, if different from description in the prior year Annual Report

Overview of significant changes to the Plans during the year, if applicable:

Name of the plan	Brief description

Plan amendments

--	--

(insert additional lines as needed)

Plan curtailments

--	--

(insert additional lines as needed)

Plan settlement

--	--

(insert additional lines as needed)

Contributions made from April 1 to March 31:

To funded Defined Benefits Pension Plans
 To unfunded Defined Benefits Pension Plans

Employer	Employee	Total
		0

To Other Employee Future Benefits Plans (contributory plans)

Retired Plan Members

Benefits paid from April 1 to March 31:

For funded Defined Benefits Pension Plans
 For unfunded Defined Benefits Pension Plans
 For Other Employee Defined Benefits Plans

Total

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-2b-5
Liabilities – Supporting details
Pensions and Other Employee Future Benefits
March 31, 2013
(Applicable only to Consolidated Crown Corporations and Other Entities)
 (in thousands of dollars)

Assumptions, Actuarial Valuations and Sensitivity Analysis

Assumptions:	Accrued benefit obligations	Benefit and interest expenses
Discount rates ⁽¹⁾ -	XXXX	XXXX
- Funded pension benefits (basis - specify)		
- Unfunded pension benefits (basis - specify)		
- Other employee future benefits (basis - specify)		
Expected rate of return on investments		
Long-term rate of inflation		
Long-term general wage increase		
Assumed health care cost trend rates —	XXXX	XXXX
- Initial health care cost trend rate		
- Cost trend rate is expected to decline to		
- Year that the rate is expected to stabilize		

EARSL for each of the plans	
(Name of the plan)	
(Name of the plan)	
(insert additional lines as needed)	

Actuarial Valuations:

Date of most recent valuation for funding purposes	
(Name of the plan)	
(Name of the plan)	
(insert additional lines as needed)	

Sensitivity Analysis:

	Pension benefits		Other future benefits
	Funded	Unfunded	
Possible impact on the ABO due to:			
Increase of 1% in discount rate			
Decrease of 1% in discount rate			
Increase of 1% in inflation rate			
Decrease of 1% in inflation rate			
Increase of 1% in general wage increase			
Decrease of 1% in general wage increase			
Increase of 1% in health care cost trend rates	XXXX	XXXX	
Decrease of 1% in health care cost trend rates	XXXX	XXXX	

Notes:

¹⁾ The basis for the discount rate used must be specified (e.g. expected return on plan assets, Crown corporation's or other entity's cost of borrowing, AA corporate bonds)

Appendix C (continued)

Example of Completed Forms (continued)

**ABC Corporation Limited
CC-2c
Liabilities – Supporting details
Financial Instruments Information
March 31, 2013
(in thousands of dollars)**

Derivative Financial Instruments with third parties

*If financial liabilities have been recorded at fair value, please provide details below using names provided on Form CC-2

Description of Financial Instruments	Government of Canada PSAS Value ⁽¹⁾	Fair Value	General Ledger Value
Held for trading:			
.....			
.....			
.....			
.....			
.....			
.....			
Other (specify):			
.....			
Financial Instrument "B"	14,000	15,000	13,700
.....			
.....			
.....			
Total (General Ledger Value must agree with CC-2)	14,000	15,000	13,700

⁽¹⁾ The Government of Canada has not early adopted Public Sector Accounting Standard (PSAS) 3450-Financial Instruments. Therefore, the Government of Canada PSAS value is the amount calculated under PSAS without the adoption of the PSAS 3450. This column to be completed by consolidated Crown corporations and other entities only.

Appendix C (continued)

Example of Completed Forms (continued)

**ABC Corporation Limited
CC-2d
Liabilities - Supporting details
Environmental Liabilities
March 31, 2013**

**Applicable only to Consolidated Crown Corporations and Other Entities
(in thousands of dollars)**

Liabilities with third parties

Environmental Liabilities	
Liability name	\$ Amount
Remediation liabilities for contaminated sites	1,000
Future Asset Restoration Liabilities	2,500
Total (Agrees with CC-2)	3,500

Remediation Liabilities for Contaminated Sites Schedule	
	\$ Amount
Opening balance - April 1	500
Expenditures reducing liabilities previously reported	-100
Changes to liability previously reported	200
New liability for sites with no liability reported	400
Closing balance - March 31	1,000
Total remediation expenditures in current year (including internal allocations, if any)	-100

Contingent Liabilities Related to Contaminated Sites⁽¹⁾	Amount Disclosed

Future Asset Restoration Liabilities Schedule	
	\$ Amount
Opening balance - April 1	1,500
Liabilities settled	-750
Accretion expense	500
Revision in estimate	1,250
Closing balance - March 31	2,500

Breakdown of Future Asset Restoration Liabilities		
	Government of Canada lending rate ⁽²⁾	\$ Amount
Security equipments	3.55%	1,000
Storage tanks	3.55%	500
Leasehold improvement	3.55%	250
Nuclear facility decommissioning	3.55%	750
Total (Agrees to Closing Balance - March 31)		2,500

⁽¹⁾ Contingent liabilities related to contaminated sites must also be reported on Form CC-6b.

⁽²⁾ Rate at which the estimated cash flows of the future asset restoration costs have been discounted.

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-2e
Liabilities - Supporting details
Borrowing and Notes Payable from the Government of Canada
March 31, 2013
(Applicable only to enterprise Crown corporations and other government business enterprises)
 (in thousands of dollars)

Description	Financial Instrument Classification ⁽¹⁾	Par value	Unamortized (Discount) / Premium	Unrealized Fair Value Gain / (Loss) ⁽²⁾	General Ledger Value	Unrealized Fair Value Gain/(Loss) reported on the profit (loss)
					0	
Borrowing - Direct Lending		13,000		2,000	15,000	3,000
					0	
Notes payable		5,000			5,000	
					0	
					0	
Total (Agrees with CC-2)		18,000	0	2,000	20,000	3,000

Maturity of Borrowings from Government of Canada, including Accrued Interest	\$ Amounts
Year 1 (Next fiscal year)	5,000
Year 2	4,000
Year 3	2,000
Year 4	2,000
Year 5	2,000
Subsequent years	5,000
Accrued Interest	
	20,000

⁽¹⁾ Indicate the classification of the financial instruments.

⁽²⁾ Enter unrealized fair value gain (loss) if the financial liabilities are carried at fair value.

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-3
Revenues and Expenses
Cumulative from April 1st to
March 31, 2013
(in thousands of dollars)

	Transactions with the Government of Canada	Transactions with Crown Corporations or Other Reporting Entities ⁽⁴⁾	Transactions with third parties	Total
Revenues				
Operations	5,500	4,000	59,350	68,850
Appropriations	25,000	XXXX	XXXX	25,000
Investments ⁽¹⁾	1,400		350	1,750
Grants/subsidies	500		8,850	9,350
Gain on disposals of capital assets	XXXX	XXXX	1,000	1,000
Other (specify):				0
Total Revenues	32,400	4,000	69,550	105,950
Expenses				
Cost of sales/services	2,000	1,500	50,945	54,445
Administrative			12,200	12,200
Pension and other employee future benefits	XXXX	XXXX	XXXX	XXXX
Total benefits expense			5,305	5,305
Total interest expense			1,425	1,425
Grants/subsidies				0
Finance charges	2,500		6,000	8,500
Amortization of capital assets	XXXX	XXXX	11,205	11,205
Loss on disposal of capital assets	XXXX	XXXX	3,000	3,000
Other (specify):				0
Total Expenses	4,500	1,500	90,080	96,080
Profit/(Loss) before Income Taxes and other items	27,900	2,500	-20,530	9,870
Current / Deferred federal income taxes	3,000	XXXX	XXXX	3,000
Current / Deferred provincial income taxes	XXXX	XXXX	2,000	2,000
Amortization of deferred capital funding (enter as negative)	-9,350	XXXX	XXXX	-9,350
Amount of foreign exchange (gain)/loss	XXXX	XXXX		0
Net unrealized fair value adjustment (gain)/loss ⁽²⁾	XXXX	XXXX	-1,000	-1,000
Other (specify): Provision			1,150	1,150
Profit/(Loss) before Non-controlling interest	34,250	2,500	-22,680	14,070
Non-controlling interest ⁽³⁾				0
Profit/(Loss) (To CC-4)	34,250	2,500	-22,680	14,070

⁽¹⁾ Excluding any unrealized fair value adjustment for financial instruments and unrealized foreign exchange adjustment.

⁽²⁾ Applies only to enterprise Crown corporations and other government business enterprises reporting under IFRS in the CC Forms. Net unrealized fair value adjustments on financial instruments at fair value through profit or loss and derivatives. Consolidated Crown corporations and other entities reporting under PSAS in the CC Forms must report net unrealized fair value adjustments on financial instruments in the fair value category and unrealized foreign exchange gains/losses in the Statement of Remeasurement Gains and Losses (Form CC-4b).

⁽³⁾ Accumulated share of losses of non-controlling interest not to exceed its share of capital.

⁽⁴⁾ Refer to Form CC-12 for a list of Crown corporations and other reporting entities. Entities not listed in the Appendix are considered to be third parties.

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-3a
Revenues – Supporting details
Cumulative from April 1st to
March 31, 2013
(in thousands of dollars)

	Transactions with the Government of Canada	Transactions with Crown Corporations or Other Reporting Entities	Name of Government Organization, Crown Corporation or Other Reporting Entity
Operations			
	5,500		National Defence
		3,000	Standards Council of Canada
		1,000	Other - Less than \$1 Million
	5,500	4,000	
Appropriations			
	25,000	XXXX	Industry Canada (vote xx)
		XXXX	
		XXXX	
		XXXX	
	25,000	0	
Investments ⁽¹⁾			
	1,400		Finance
	1,400	0	
Grants/subsidies			
	500		Industry Canada
	500	0	
Other (specify):			
	0	0	
Total (Agrees with CC-3)	32,400	4,000	

⁽¹⁾ Excluding any unrealized fair value adjustment for financial instruments classified as held for trading (HFT).

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-3b
Expenses - Supporting details
Cumulative from April 1st to
March 31, 2013
 (in thousands of dollars)

	Transactions with the Government of Canada	Transactions with Crown Corporations or Other Reporting Entities	Name of Government Organization, Crown Corporation or Other Reporting Entity
Cost of sales/services			
	1,250		Public Works and Government Services Canada
	500		National Defence
		1,025	Canadian Wheat Board
	250	475	Other - Less than \$1 Million
	2,000	1,500	
Administrative			
	0	0	
Grants/subsidies			
	0	0	
Finance charges			
	2,500		Industry Canada
	2,500	0	
Other (specify):			
	0	0	
Total (Agrees with CC-3)	4,500	1,500	

Appendix C (continued)

Example of Completed Forms (continued)

**ABC Corporation Limited
CC-3c**

**Other Comprehensive Income
Cumulative from April 1st to
March 31, 2013**

(Applicable only to Enterprise Crown Corporations and Other Government Business Enterprises)

(in thousands of dollars)

	Transactions with the Government of Canada	Transactions with Crown Corporations or Other Reporting Entities	Transactions with third parties	Total
Other Comprehensive Income (Loss) for Current Year				
Non-reclassifying to Profit/Loss ⁽¹⁾:				
Actuarial gains (losses) on defined pension plan				0
Other (specify):				0
				0
				0
Total non-reclassifying to Profit/Loss (To CC-4):	0	0	0	0
Reclassifying to Profit/Loss ⁽²⁾:				
Unrealized gains (losses) on derivatives designated as cash flow hedges				0
Unrealized gains (losses) on available-for-sale financial assets			1,372	1,372
Unrealized foreign exchange gains (losses) on hedges			2	2
Other (specify):				0
				0
				0
Total reclassifying to Profit/Loss (To CC-4b):	0	0	1,374	1,374
Total Other comprehensive income (loss) for current year	0	0	1,374	1,374

⁽¹⁾ Includes items recorded through OCI which go directly to Accumulated profits/losses or Net assets/liabilities.

⁽²⁾ Includes items recorded through OCI and accumulate in Accumulated Other Comprehensive Income (Losses) until realized, at which time are transferred to Accumulated profits/losses or Net assets/liabilities through Profit (Loss).

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-4
Equity Accounts
March 31, 2013
(in thousands of dollars)

Contributed Surplus	Transactions with the Government of Canada	Transactions with Crown Corporations or Other Reporting Entities	Transactions with third parties	Total
Opening Balance - April 1st	XXXX	XXXX	XXXX	20,000
Contributed Surplus:	XXXX	XXXX	XXXX	XXXX
New capital			XXXX	0
Special appropriations		XXXX	XXXX	0
Funds paid to the Government (enter as negative)		XXXX	XXXX	0
Other (specify):				0
Works of Art donations			200	200
Transfer from accumulated profits/losses	1,000			1,000
				0
				0
				0
Closing Balance - end of period (To CC-2)	XXXX	XXXX	XXXX	21,200

Accumulated profits/losses or net assets/liabilities ⁽¹⁾	Transactions with the Government of Canada	Transactions with Crown Corporations or Other Reporting Entities	Transactions with third parties	Total
Balance beginning as reported April 1st	XXXX	XXXX	XXXX	44,000
Restatement - change in accounting policy ⁽²⁾	XXXX	XXXX	XXXX	1,500
Restatement - other ⁽³⁾	XXXX	XXXX	XXXX	
Balance beginning as restated April 1st	XXXX	XXXX	XXXX	45,500
Profit/loss (From CC-3)	XXXX	XXXX	XXXX	14,070
Dividends paid to the Government (enter as negative)	-8,450	XXXX	XXXX	-8,450
Other comprehensive income (loss) non-reclassifying to Profit (Loss) for current year (From CC-3c)	0	0	0	0
Other (specify):				0
Transfer to contributed surplus	-1,000			-1,000
				0
				0
Balance - end of period (To CC-2)	XXXX	XXXX	XXXX	50,120

⁽¹⁾ The Net assets (liabilities) statement excludes the Accumulated Remeasurement Gains (Losses) (see CC-4b).

⁽²⁾ Crown corporations must complete form CC-7 for any change in accounting policies.

⁽³⁾ Details of restatement:

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Appendix C (continued)

Example of Completed Forms (continued)

**ABC Corporation Limited
CC-4a
Equity Accounts
March 31, 2013
(in thousands of dollars)**

Capital Stock	Transactions with the Government of Canada	Transactions with Crown Corporations or Other Reporting Entities	Transactions with third parties	Total
Balance beginning - April 1st	XXXX	XXXX	XXXX	17,750
Capital Stock:	XXXX	XXXX	XXXX	XXXX
New issues				0
Other (specify):				0
.....				0
.....				0
Balance - end of period (To CC-2)	XXXX	XXXX	XXXX	17,750

Other Equity Accounts/Funds	Transactions with the Government of Canada	Transactions with Crown Corporations or Other Reporting Entities	Transactions with third parties	Total
Name:				
Balance beginning - April 1st	XXXX	XXXX	XXXX	
New Capital			XXXX	0
Capital/special appropriations		XXXX	XXXX	0
Funds paid to the Government (enter as negative)		XXXX	XXXX	0
Other (specify):				0
.....				0
.....				0
Balance - end of period (To CC-2)	XXXX	XXXX	XXXX	0

Appendix C (continued)

Example of Completed Forms (continued)

**ABC Corporation Limited
CC-4b
Equity Accounts
March 31, 2013
(in thousands of dollars)**

To be completed only by enterprise Crown corporations and other government business enterprises.

Accumulated Other Comprehensive Income (Losses)	Transactions with the Government of Canada	Transactions with Crown Corporations or Other Reporting Entities	Transactions with third parties	Total
	XXXX	XXXX	XXXX	XXXX
Balance at beginning April 1st				728
Current year Other Comprehensive income (loss) reclassifying to Profit/Loss (From CC-3c)	0	0	1,374	1,374
Amounts reclassified to profit/loss in current year:				0
Losses (gains) on derivatives designated as cash flow hedges				0
Realized losses (gains) on available-for-sale financial assets				0
Foreign exchange losses (gains) on hedges				0
Other (specify):				0
				0
				0
Total amount reclassified to Profit/Loss in current year	0	0	0	0
Balance at end of period (To CC-2)	0	0	1,374	2,102

To be completed only by consolidated Crown corporations and other entities (if applicable).

Accumulated Remeasurement Gains or (Losses)	Transactions with the Government of Canada	Transactions with Crown corporations or Other Reporting Entities	Transactions with third parties	Total
	XXXX	XXXX	XXXX	XXXX
Balance at beginning April 1st				0
Unrealized gains (losses) attributable to:				
Derivatives				0
Portfolio Investments				0
Financial instruments designated to Fair value category				0
Foreign Exchange ⁽¹⁾				0
Other (specify):				0
Amounts reclassified to the Statement of Operations:				
Derivatives				0
Portfolio Investments				0
Financial instruments designated to Fair value category				0
Foreign Exchange ⁽¹⁾				0
Other (specify):				0
Exchange gains and losses in a foreign currency:				
				0
				0
				0
				0
Net Measurement Gain (Loss) for the period	0	0	0	0
Balance at end of period (To CC-2)	0	0	0	0

⁽¹⁾ Unrealized foreign exchange gains/losses on financial instruments recorded at amortized cost (these are included in the fair value adjustments for financial instruments in the fair value category).

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
 CC-5
 Annual Supplementary Information
 Capital Assets Schedule
 March 31, 2013
 Applicable only to Consolidated Crown Corporations and Other Entities
 (in thousands of dollars)

Details of Transactions relating to Capital Assets (Excludes Capital Leases)											
	Capital Assets					Accumulated Amortization					Net Book Value Balance at March 31
	Opening balance April 1st	Acquisitions during the year	Sales/Disposals/Write-Offs (Enter as negative)	Work in Progress transfers	Other transactions ⁽¹⁾	Closing balance March 31	Opening balance April 1st	Amortization for the year	Sales/Disposals/Write-Offs (Enter as negative)	Other transactions ⁽¹⁾	
Tangible Capital Assets											
Land, Buildings and Works											
Land	10,000					10,000				0	10,000
Buildings	100,000					100,000	28,000	4,000		32,000	68,000
Works and Infrastructure						0				0	0
Sub-total	110,000	0	0	0	0	110,000	28,000	4,000	0	32,000	78,000
Machinery and Equipment											
Machinery and equipment	2,485	800			200	3,485	1,500	250		50	1,685
Informatics equipment hardware	5,500	5,000	-4,500			6,000	3,300	1,200	-2,000	2,500	3,500
Software	10,000		-3,500	10,000		16,500	2,400	400	-1,000	1,800	14,700
Other equipment (including furniture)	5,000	500				5,500	3,300	600		3,900	1,600
Sub-total	22,985	6,300	-8,000	10,000	200	31,485	10,500	2,450	-3,000	50	21,485
Vehicles											
Ships and Boats						0				0	0
Aircraft						0				0	0
Motor Vehicles (Non-military)	44,000					44,000	4,000	2,500		300	37,200
Other vehicles						0				0	0
Sub-total	44,000	0	0	0	0	44,000	4,000	2,500	0	300	37,200
Leasehold Improvements											
Leasehold improvements	850					850	350	100		450	400
Other											
Works of Art, Museum Collections etc.	15					15				0	15
Other (specify):						0				0	0
Sub-total	15	0	0	0	0	15	0	0	0	0	15
Total Tangible Capital Assets	177,850	6,300	-8,000	10,000	200	186,350	42,850	9,050	-3,000	350	137,100
Work in Progress on Tangible Capital Assets											
Buildings in process of construction						0	XXXX	XXXX	XXXX	XXXX	0
Works in process of construction						0	XXXX	XXXX	XXXX	XXXX	0
Work in Progress - software	9,500	500		-10,000		0	XXXX	XXXX	XXXX	XXXX	0
Other construction or Work in Progress						0	XXXX	XXXX	XXXX	XXXX	0
Total Work in Progress on Tangible Capital Assets	9,500	500	0	-10,000	0	0	XXXX	XXXX	XXXX	XXXX	0
Grand Total of Capital Assets (Net Book Value must agree with CC-1)	187,350	6,800	-8,000	0	200	186,350	42,850	9,050	-3,000	350	137,100

Proceeds on disposition of all capital assets during the year, ending March 31: 3,000

⁽¹⁾ For adjustment over \$1 million, please provide additional information below:

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
 CC-5a
 Annual Supplementary Information
 Assets and Obligations under Capital Leases
 March 31, 2013
 (Applicable only to Consolidated Crown Corporations and Other Entities)
 (in thousands of dollars)

	Capital Lease					Accumulated Amortization					Net Book Value Balance March 31	
	Opening balance April 1st	Acquisitions during the year	Disposals/Write-Offs (Enter as negative)	Work in Progress transfers	Other transactions ⁽¹⁾	Closing balance March 31	Opening balance April 1st	Amortization for the year	Disposals/Write-Offs (Enter as negative)	Other transactions ⁽¹⁾		Closing balance March 31
Land, Buildings, and Works												
Land						0					0	0
Buildings	40,225					40,225	5,750	1,150			8,900	33,325
Works and Infrastructure						0					0	0
Sub-total	40,225	0	0	0	0	40,225	5,750	1,150	0	0	8,900	33,325
Machinery and Equipment												
Machinery and equipment	25					25	5	5			10	15
Informatics equipment hardware						0					0	0
Software						0					0	0
Other equipment (including furniture)						0					0	0
Sub-total	25	0	0	0	0	25	5	5	0	0	10	15
Vehicles												
Ships and Boats						0					0	0
Aircraft						0					0	0
Motor Vehicles (Non-military)	10,000					10,000	1,000	1,000			2,000	8,000
Other vehicles						0					0	0
Sub-total	10,000	0	0	0	0	10,000	1,000	1,000	0	0	2,000	8,000
Total capital lease assets (Agrees with CC-1)	50,250	0	0	0	0	50,250	6,755	2,155	0	0	8,910	41,340

Identification of capital lease	Inception Date	Lease term in years	Discount rate (%)	Balances at March 31			Payments due in subsequent years ⁽²⁾						
				Total estimated remaining minimum lease payments	Less: Imputed interest	Net obligations related to capital lease agreements	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 & subsequently	
Leases > \$1 million													
Land, Buildings, and Works													
National Heritage Building, Aylmer, Quebec	30/09/1997	35	7.50	106,750	73,230	33,520	Payments	3,500	3,500	3,500	3,500	3,500	89,250
							Interest	2,514	2,440	2,361	2,275	2,183	51,457
							Net obligation	986	1,060	1,139	1,225	1,317	27,793
Machinery and Equipment													
							0 Payments						
							Interest						
							Net obligation	0	0	0	0	0	0
Vehicles													
							0 Payments						
							Interest						
							Net obligation	0	0	0	0	0	0
All leases < \$1 million													
				15,500	5,320	10,180	Payments	1,200	1,200	1,200	1,200	1,200	9,500
							Interest	713	679	642	603	516	2,167
							Net obligation	487	521	558	597	684	7,333
TOTAL (Net obligations related to capital lease agreements must agree with CC-2)				122,250	78,550	43,700		4,700	4,700	4,700	4,700	4,700	98,750

Interest expense on capital leases recorded in the current year: 4,325

⁽¹⁾ For adjustment over \$1 million, please provide additional information below:

⁽²⁾ The total of these columns must agree with amount in total remaining minimum lease payments.

Appendix C (continued)

Example of Completed Forms (continued)

**ABC Corporation Limited
CC-5b
Annual Supplementary Information
Supplementary Information on Capital Assets
March 31, 2013
(in thousands of dollars)**

A. To be completed by all Crown corporations and other reporting entities.

1. List capital assets administered on behalf of the Government, a Minister, or any government organization, for which the cost or part of the cost is not recorded in your financial statements (and the cost is above \$1,000,000).
Provide particulars in the table below for any recorded portion of costs of the asset and any unrecorded costs which are known.

Description of Asset	Asset Owner	Recorded Original Cost	Recorded Net Book Value	Unrecorded Cost	
				Estimated Cost (If available)	Estimated Net Book Value
Building A, Sussex Drive	PWGSC	0	0		

B. To be completed only by consolidated Crown corporations and other entities.

1. List capital assets which were recorded at a value other than the original cost of acquisition by the Government. For example, assets that were transferred from the Government at market value.
Provide particulars in the table below for assets with a net book value greater than \$1,000,000.

Description	Recorded Market Value	Net Book Value	Original Cost	
			Estimated Cost (If available)	Estimated Net Book Value
Building C, Wellington Street	2,000	1,500	1,700	1,400

2. List any contribution in the form of tangible capital assets received during the year. Provide a description of the nature and amount of the contributed tangible capital assets received in the period and recognized in the financial statements, as well as the detail of the source (i.e. internal or external to government reporting entity).
Note: Only required where the estimated fair market value of the asset is greater than \$1,000,000.

Description	Estimated Fair Market Value	Source
Equipment - Informatics (Hardware)	5,000	National Defence

3. List tangible capital assets that are recognized at nominal value. Provide the nature and use of such assets.

Description	Use of Assets
Paintings & other Works of Art	Display

Appendix C (continued)

Example of Completed Forms (continued)

**ABC Corporation Limited
CC-5c
Annual Supplementary Information
Amortization Policies, Works of Art or Similar Items
March 31, 2013**

Applicable only to Consolidated Crown Corporations and Other Entities

Amortization Policies

Asset Type	Policy	Useful Life or rate (as applicable)
Tangible Capital Assets		
Buildings and Works		
Buildings	Straight-line	35 years
Works and Infrastructure		
Machinery and Equipment		
Machinery and equipment	Straight-line	10 years
Informatics equipment - hardware	Straight-line	5 years
Software	Straight-line	5 years
Other equipment (including furniture)	Straight-line	10 years
Vehicles		
Ships and Boats		
Aircraft		
Motor Vehicles (Non-military)	Straight-line	5 years
Other vehicles		
Leasehold improvements		
Leasehold improvements	Straight-line	Lease term
Assets under Capital Leases		
Assets under Capital Leases	Straight-line	Lease term

Supplementary Information on Works of Art or Similar Items

Describe the nature of museum collections, works of art, or historical treasures held by your organization.

(in thousands of dollars)

Description ⁽¹⁾	Net Book Value ⁽²⁾
Collection of prints, photos and posters	15
Total (Agrees with CC-5)	15

⁽¹⁾ If already described in the audited financial statements, then the appropriate note to refer to is:

⁽²⁾ If these items have a recorded value in the books of the corporation, please provide the Net Book Value.

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-6
Supplementary Information: Borrowings
Cumulative from April 1st to
March 31, 2013
(in thousands of dollars)

To be completed by all Crown corporations and other reporting entities on a quarterly basis.

a) Borrowings from third parties, including Accrued Interest

	Borrowings guaranteed by the Government	Other Borrowings	Accrued Interest	Total
Balance as at April 1st	54,800		1,200	56,000
New borrowings and other credits	19,400			19,400
Repayments and other charges	6,700		387	7,087
Balance at end of period (Agrees to CC-2)	67,500	0	813	68,313

(The following tables are to be reported on an annual basis only)

b) Maturity of Borrowings from third parties, including Accrued Interest
Minimum borrowing repayments commencing with the next fiscal year

During year ending March 31	Detail Breakdown - To be completed by Consolidated entities only						Total (To be completed by All)	
	Instrument # 1		Instrument # 2		Instrument # 3		Total	
	Amounts	Average interest rate	Amounts	Average interest rate	Amounts	Average interest rate	Amounts	Average interest rate
	\$	%	\$	%	\$	%	\$	%
Year 1 (Next fiscal year)	3,000	8.50	4,000	8.50			7,000	8.50
Year 2	3,000	8.50	4,000	8.50			7,000	8.50
Year 3	3,000	8.50	4,000	8.50			7,000	8.50
Year 4	3,000	8.50	4,000	8.50			7,000	8.50
Year 5	2,500	8.50	3,500	8.50			6,000	8.50
Subsequent years	16,000	8.50	17,500	8.50			33,500	8.50
Accrued Interest			813				813	
Total (Agrees to CC-2)	30,500	8.50	37,813	8.50	0	0	68,313	8.50

c) Currency of Borrowings from third parties, including Accrued Interest

Currency of Borrowing	Detail Breakdown - To be completed by Consolidated entities only						Total (To be completed by All)	
	Instrument # 1		Instrument # 2		Instrument # 3		Total	
	Amounts	Canadian \$ Equivalent value as at March 31	Amounts	Canadian \$ Equivalent value as at March 31	Amounts	Canadian \$ Equivalent value as at March 31	Amounts	Canadian \$ Equivalent value as at March 31
	\$	\$	\$	\$	\$	\$	\$	\$
Canadian \$			37,813	37,813			37,813	37,813
American \$	25,000	30,500					25,000	30,500
Pound							0	0
Yen							0	0
Deutsche Mark							0	0
Australian \$							0	0
Euro							0	0
Netherlands Guilder							0	0
New Zealand \$							0	0
South Africa Rand							0	0
Sweden Krona							0	0
Norway Krone							0	0
Hong Kong \$							0	0
European Currency Unit							0	0
Other (specify):							0	0
Canadian dollar borrowing		0	37,813		0		37,813	
Total Canadian dollar equivalent value		30,500		0			30,500	
Total Borrowings (Agrees to schedule b) above		30,500		37,813			0	68,313

d) Terms and conditions by borrowing instrument - To be completed by Consolidated entities only

Instrument # 1	
Instrument # 2	
Instrument # 3	

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-6a
Supplementary Information: Contingent Liabilities and Contractual Obligations
March 31, 2013
(in thousands of dollars)

To be completed only by enterprise Crown corporations and other government business enterprises on a quarterly basis.

e) Contingent Liabilities	Amount Disclosed
By Category (items for which disclosure is required):	
Claims and litigation	1,000
Loan guarantees	2,500
Contingent liabilities associated with contaminated sites	
Callable shares	
Other (specify):	
Total	3,500

To be completed only by enterprise Crown corporations and other government business enterprises on an annual basis.

f) Contractual Obligations (As at March 31)	Total outstanding contractual obligation at reporting date
Description:	
Transfer payment agreements	
Future year grants	43,000
Sub-total Transfer payment agreements	43,000
Loans	
Sub-total Loans	0
Capital Expenditures	
Vehicle purchase, XYZ Cars, Ottawa, Ontario	50,000
Sub-total Capital Expenditures	50,000
Operating Leases and Other	
Rent-Office Space, 200 Elgin, Ottawa, Ontario	51,000
Sub-Total Operating Leases and Other	51,000
Total	144,000

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited

CC-6b

Supplementary Information: Contingent Liabilities

March 31, 2013

(in thousands of dollars)

To be completed by consolidated Crown corporations or other entities on a quarterly basis.

e) Contingent Liabilities

Claims and Litigations:

	Face Value	Legal estimate	Management estimate	Recorded liability (if applicable)
Government of Canada is a party to the litigation:				
Case A	2,000	1,500	1,500	
Case B				1,700
Government of Canada is not a party to the litigation:				
Case C				2,000
Total Claims and Litigations:				3,700
<u>Other (please describe):</u>				
Total Other:				3,700

Guarantees ⁽¹⁾:

	Authorized limit	Principal amount outstanding	Allowance Recorded
Financial Guarantee	N/A	5,000	5,000
Total Guarantees:			5,000

⁽¹⁾ For guarantees, please include all guarantees and provide the allowance recorded where applicable.

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-6b (continued)
Supplementary Information: Contractual Obligations
March 31, 2013
(To be completed by Consolidated Crown Corporations and Other Entities on an annual basis)
 (in thousands of dollars)

Contractual Obligations (As at March 31)

Complete the following for contractual obligations related to capital assets, operating leases, purchases, and transfer payment agreements where the total amount outstanding at March 31 is equal to or greater than \$10,000,000 per project or individual transaction, if not part of a project.

Name of contractor and contract description	Total estimated project cost	(A) Amount contracted to March 31	(B) Amount expensed to March 31	(A) - (B) Outstanding contractual obligation at March 31	Outstanding contractual obligation to be disbursed by March 31						
					Subsequent fiscal years						Total
					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and after	
Capital Assets:											
Vehicule purchase, XYZ Cars, Ottawa, Ontario	75,000	75,000	25,000	50,000	25,000	25,000					50,000
				0							0
				0							0
				0							0
				0							0
Operating Leases:											
Rent-Office Space, 200 Elgin, Ottawa, Ontario	60,000	60,000	9,000	51,000	12,000	12,000	12,000	12,000	3,000		51,000
				0							0
				0							0
				0							0
				0							0
Purchases:											
				0							0
				0							0
				0							0
				0							0
				0							0
Transfer Payment Agreements:											
Future year grants	43,000	43,000		43,000	28,000	8,000	7,000				43,000
				0							0
				0							0
				0							0
				0							0
Total	178,000	178,000	34,000	144,000	65,000	45,000	19,000	12,000	3,000	0	144,000

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-7
Change in Accounting Policies or Unusual Transactions
March 31, 2013
 (To be completed by all Crown corporations and other entities on a quarterly basis)
 (in thousands of dollars)

Complete the following table for any change in accounting policy and unusual transaction by providing a description and the effect of this change on the financial statements.

Transitional adjustment ⁽¹⁾	Change in accounting policy ⁽²⁾	Description of the change in an accounting policy or unusual transaction	Impact on the financial statements	\$ Amount
		Change in Accounting Policies		
		Provision for accumulated sick leave	Decrease liabilities and increase equity	1,500
			Sub-Total - Change in Accounting Policies	1,500
		Unusual Transactions		
			Sub-Total - Unusual Transactions	0

⁽¹⁾ Transitional adjustment refers to the change in accounting standards from Canadian GAAP to Public Sector Accounting Standards or International Financial Reporting Standards.

⁽²⁾ Change in accounting policy refers to changes in accounting policies which are either mandatory or optional within a single set of standards.

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-8
Reconciliation between International Financial Reporting Standards (IFRS) and Public Sector Accounting Standards (PSAS)
March 31, 2013
 (To be completed by consolidated Crown corporations adopting IFRS on a quarterly basis)
 (in thousands of dollars)

Complete the following tables to summarize adjustments that you have made from IFRS to PSAS

Statement of Operations	Closing balance IFRS end of quarter (year)	Cumulative periodic adjustment (April 1 to end of quarter)	Ending balance PSAS end of quarter (year)	Explanation
Revenues (by financial statement item)				
Non-impacted items	116,300		116,300	
			0	
			0	
			0	
Total	116,300	0	116,300	
Expenses (by financial statement item)				
Non-impacted items	95,500		95,500	
Employee benefits	2,300	295	2,595	PSAS does not have corridor approach
			0	
			0	
Total	97,800	295	98,095	
Profit/(loss)	18,500	-295	18,205	Decreases in equity for employee benefits

Statement of Financial Position	Closing balance IFRS end of quarter (year)	Adjustment from IFRS to PSAS	Ending Balance, PSAS	Explanation
Assets (by financial statement item)				
Non-impacted items	295,903		295,903	
			0	
			0	
			0	
Total	295,903	0	295,903	
Liabilities (by financial statement item)				
Non-impacted items	179,363		179,363	
Employee benefits	21,528	295	21,823	PSAS does not use corridor approach
			0	
			0	
Total	200,891	295	201,186	
Equity (by financial statement item)				
Non-impacted equity	41,052		41,052	
Accumulated profit and loss	53,960	295	54,255	Decrease in equity based on benefits
			0	
			0	
Total	95,012	295	95,307	

Briefly summarize the steps undertaken by your organization to ensure that all differences between IFRS and PSAS have been identified and recorded.

Appendix C (continued)

Example of Completed Forms (continued)

ABC Corporation Limited
CC-10
Insurance Programs
March 31, 2013
(Applicable to CMHC, CDIC, EDC and other Crown Corporations or Other Reporting Entities operating Insurance Programs)
 (in thousands of dollars)

Report Covers Period Ending: March 31, 2013

Insurance Programs of Crown Corporations and Other Entities

Name of Insurance Program: ABC Loan Fund

	Current period		Prior period
Insurance in force as at reporting date indicated above	40,300		37,500
Opening balance of Fund as at current and previous April 1	500	(A)	-200
Revenues for the period			
Premiums and fees	35		15
Investment income	10		3
Appropriations			
Other revenues (specify):	5		
Total Revenues	50	(B)	18
Expenses for the period			
Loss on/Provision for claims	100		200
Interest on borrowings	25		10
Administrative expenses	15		20
Funds returned to Government			
Other expenses (specify):			
Total Expenses	140	(C)	230
Profit (loss) for the period (B-C)	-90	(D)	-212
Closing balance of Fund (A+D)	410		-412
Net claims paid and accrued since April 1	78		61
Five year average of net claims paid	33		26

Results of most recent actuarial study/valuation

An actuarial study of the Fund at September 30, 2012 indicated a fund deficiency of \$438.

Material factors affecting operation or balance of fund/allowance

Other revenues of \$5 represent profit from administrative activity. It is expected that the Government will contribute \$600 in the next quarter. Premiums will be increased 20 percent by December 31.

Appendix C (concluded)

Example of Completed Forms (concluded)

**CC-12
List of Crown Corporations and Other Reporting Entities
March 31, 2013**

Consolidated Crown Corporations and Other Entities		Enterprise Crown Corporations and Other Government Business Enterprises	
Abbrev.	Name	Abbrev.	Name
AHF	Aboriginal Healing Foundation	APA	Atlantic Pilotage Authority
AECL	Atomic Energy of Canada Limited	BC	Bank of Canada
CCA	Canada Council for the Arts	BPA	Belledune Port Authority
CEIFB	Canada Employment Insurance Financing Board	BWBA	Blue Water Bridge Authority
CFI	Canada Foundation for Innovation	BDBC	Business Development Bank of Canada
CATSA	Canadian Air Transport Security Authority	CDINSC	Canada Deposit Insurance Corporation
CBC	Canadian Broadcasting Corporation	CDEVIC	Canada Development Investment Corporation
CCC	Canadian Commercial Corporation	CHHC	Canada Hibernia Holding Corporation
CDC	Canadian Dairy Commission	CLCL	Canada Lands Company Limited
CMC	Canadian Museum of Civilization	CMHC	Canada Mortgage and Housing Corporation
CMHR	Canadian Museum for Human Rights	CPPIB	Canada Pension Plan Investment Board
CMIP	Canadian Museum of Immigration at Pier 21	CPC	Canada Post Corporation
CMN	Canadian Museum of Nature	CWCB	Canadian Wheat Board, The
CRRF	Canadian Race Relations Foundation	EDC	Export Development Canada
CTC	Canadian Tourism Commission	FCC	Farm Credit Canada
CMMGPI	Corporation for the Mitigation of MacKenzie Gas Project Impacts	FFMC	Freshwater Fish Marketing Corporation
DCL	Defence Construction (1951) Limited	GLPA	Great Lakes Pilotage Authority
ECBC	Enterprise Cape Breton Corporation	HPA	Halifax Port Authority
FBCL	Federal Bridge Corporation Limited, The	HMLPA	Hamilton Port Authority
FSDT	Canada Foundation for Sustainable Development Technology	LPA	Laurentian Pilotage Authority
FNIHF	First Nations Market Housing Fund	MPA	Montreal Port Authority
FNSI	First Nations Statistical Institute	NPA	Nanaimo Port Authority
IDRC	International Development Research Centre	PPA	Pacific Pilotage Authority
MAI	Marine Atlantic Inc	PDP	Parc Downsview Park Inc
NACC	National Arts Centre Corporation	PAPA	Port Alberni Port Authority
NCC	National Capital Commission	PRPA	Prince Rupert Port Authority
NGC	National Gallery of Canada	PSPIB	Public Sector Pension Investment Board
NMST	National Museum of Science and Technology	QPA	Quebec Port Authority
OPMCI	Old Port of Montreal Corporation Inc	RTI	Ridley Terminals Inc
PPP	PPP Canada Inc	RCM	Royal Canadian Mint
SCC	Standards Council of Canada	SPA	Saguenay Port Authority
TELEFILM	Telefilm Canada	SJPA	Saint John Port Authority
VIARCI	VIA Rail Canada Inc	STJPA	St. John's Port Authority
SLSMC	St. Lawrence Seaway Management Corporation	SIPA	Sept-Îles Port Authority
		TBPA	Thunder Bay Port Authority
		TPA	Toronto Port Authority
		TRPA	Trois-Rivieres Port Authority
		VPA	Vancouver Fraser Port Authority
		WPA	Windsor Port Authority