



## CHAPTER F-11

## CHAPITRE F-11

An Act to provide for the financial administration of the Government of Canada, the establishment and maintenance of the accounts of Canada and the control of Crown corporations

Loi relative à la gestion des finances publiques, à la création et à la tenue des comptes du Canada et au contrôle des sociétés d'État

### SHORT TITLE

### TITRE ABRÉGÉ

Short title

1. This Act may be cited as the *Financial Administration Act*. R.S., c. F-10, s. 1.

1. *Loi sur la gestion des finances publiques*. S.R., ch. F-10, art. 1.

Titre abrégé

### INTERPRETATION

### DÉFINITIONS

Definitions

“appropriate Minister”  
«ministre compétent»

2. In this Act,  
“appropriate Minister” means,  
(a) with respect to a department mentioned in paragraph (a) of the definition “department”, the Minister presiding over the department,  
(b) with respect to any other department, the Minister designated by the Governor in Council as the appropriate Minister,  
(c) with respect to the Senate and the House of Commons, the respective Speaker, and with respect to the Library of Parliament, the Speakers of the Senate and the House of Commons, and  
(d) with respect to a Crown corporation, the appropriate Minister as defined in subsection 83(1);

“appropriation”  
«crédit»

“appropriation” means any authority of Parliament to pay money out of the Consolidated Revenue Fund;

“Auditor General of Canada”  
«vérificateur...»

“Auditor General of Canada” means the officer appointed pursuant to subsection 3(1) of the *Auditor General Act*;

“authorized agent”  
«agent agréé»

“authorized agent” means any person authorized by the Minister to accept subscriptions for or make sales of securities;

Définitions

2. Les définitions qui suivent s'appliquent à la présente loi.

«agent agréé» Personne autorisée par le ministre à placer des valeurs auprès de souscripteurs ou d'acquéreurs.

«agent agréé»  
“authorized...”

«agent comptable» Outre les agents comptables nommés en vertu de la partie IV, la Banque du Canada.

«agent comptable»  
“registrar”

«agent financier» Outre les agents financiers nommés en vertu de la partie IV, la Banque du Canada.

«agent financier»  
“fiscal agent”

«biens publics» Biens de toute nature, à l'exception de fonds, appartenant à Sa Majesté du chef du Canada.

«biens publics»  
“public property”

«billet du Trésor» Billet, émis par Sa Majesté ou en son nom, constatant le droit du bénéficiaire inscrit ou du porteur de toucher, dans les douze mois suivant sa date d'émission, la somme qui y est spécifiée à titre de principal.

«billet du Trésor»  
“treasury note”

«bon du Trésor» Bon, émis par Sa Majesté ou en son nom, constatant le droit du bénéficiaire inscrit ou du porteur de toucher, dans les douze mois suivant sa date d'émission, la somme qui y est spécifiée à titre de principal.

«bon du Trésor»  
“treasury bill”

«crédit» Autorisation donnée par le Parlement d'affecter des paiements sur le Trésor.

«crédit»  
“appropriation”

"Consolidated Revenue Fund" «Trésor»	"Consolidated Revenue Fund" means the aggregate of all public moneys that are on deposit at the credit of the Receiver General;	«effet de commerce» Titre négociable, notamment chèque, chèque de voyage, traite, lettre de change ou titre de versement postal.	«effet de commerce» "negotiable..."
"Crown corporation" «société d'État» "department" «ministère»	"Crown corporation" has the meaning assigned by subsection 83(1); "department" means	«établissement public» Personne morale mentionnée à l'annexe II.	«établissement public» "departmental..."
	(a) any of the departments named in Schedule I, (b) any other division or branch of the public service of Canada, including a commission appointed under the <i>Inquiries Act</i> , designated by the Governor in Council as a department for the purposes of this Act, (c) the staffs of the Senate, the House of Commons and the Library of Parliament, and (d) any departmental corporation;	«exercice» La période commençant le 1 <sup>er</sup> avril d'une année et se terminant le 31 mars de l'année suivante.	«exercice» "fiscal year"
	"departmental corporation" means a corporation named in Schedule II;	«fonctionnaire public» Ministre ou toute autre personne employée dans l'administration publique fédérale.	«fonctionnaire public» "public officer"
"departmental corporation" «établissement...» "fiscal agent" «agent financier»	"fiscal agent" means a fiscal agent appointed under Part IV and includes the Bank of Canada;	«fonds» Sommes d'argent; y sont assimilés les effets de commerce.	«fonds» "money"
"fiscal year" «exercice»	"fiscal year" means the period beginning on April 1 in one year and ending on March 31 in the next year;	«fonds publics» Fonds appartenant au Canada, prélevés par le receveur général ou un autre fonctionnaire public agissant en sa qualité officielle ou toute autre personne autorisée à en prélever. La présente définition vise notamment :	«fonds publics» "public money"
"Minister" «ministre» "money" «fonds»	"Minister" means the Minister of Finance; "money" includes negotiable instruments;	a) les recettes de l'État; b) les emprunts effectués par le Canada ou les produits de l'émission ou de la vente de titres; c) les fonds prélevés pour le compte du Canada ou en son nom; d) les fonds reçus par un fonctionnaire public sous le régime d'un traité, d'une loi, d'une fiducie, d'un contrat ou d'un engagement et affectés à une fin particulière précisée dans l'acte en question ou conformément à celui-ci.	
"negotiable instrument" «effet...»	"negotiable instrument" includes any cheque, draft, traveller's cheque, bill of exchange, postal note, money order, postal remittance and any other similar instrument;	«ministère» a) L'un des ministères mentionnés à l'annexe I;	«ministère» "department"
"parent Crown corporation" «société d'État mère»	"parent Crown corporation" has the meaning assigned by subsection 83(1);	b) tout autre secteur de l'administration publique fédérale — y compris une commission nommée sous le régime de la <i>Loi sur les enquêtes</i> — que le gouverneur en conseil désigne comme tel pour l'application de la présente loi; c) le personnel du Sénat, celui de la Chambre des communes et celui de la bibliothèque du Parlement; d) tout établissement public.	
"public money" «fonds publics»	"public money" means all money belonging to Canada received or collected by the Receiver General or any other public officer in his official capacity or any person authorized to receive or collect such money, and includes (a) duties and revenues of Canada, (b) money borrowed by Canada or received through the issue or sale of securities, (c) money received or collected for or on behalf of Canada, and (d) all money that is paid to or received or collected by a public officer under or pursuant to any Act, trust, treaty, undertaking or contract, and is to be disbursed for a	«ministre» Le ministre des Finances.	«ministre» "Minister"
		«ministre compétent» a) Dans le cas d'un ministère mentionné à l'annexe I, le ministre chargé de son administration;	«ministre compétent» "appropriate..."

	purpose specified in or pursuant to that Act, trust, treaty, undertaking or contract;	b) dans le cas d'un autre ministère, le ministre que le gouverneur en conseil charge de son administration;	
"public officer" «fonctionnaire...»	"public officer" includes a minister of the Crown and any person employed in the public service of Canada;	c) dans le cas du Sénat et de la Chambre des communes, le président de chaque chambre et, dans le cas de la bibliothèque du Parlement, les deux présidents;	
"public property" «biens...»	"public property" means all property, other than money, belonging to Her Majesty in right of Canada;	d) dans le cas d'une société d'État, le ministre de tutelle au sens du paragraphe 83(1).	
"registrar" «agent comptable»	"registrar" means a registrar appointed under Part IV and includes the Bank of Canada;	«société d'État» S'entend au sens du paragraphe 83(1).	«société d'État» «Crown...»
"securities" «valeurs...»	"securities" means securities of Canada and includes bonds, notes, deposit certificates, non-interest bearing certificates, debentures, treasury bills, treasury notes and any other security representing part of the public debt of Canada;	«société d'État mère» S'entend au sens du paragraphe 83(1).	«société d'État mère» «parent...»
		«Trésor» Le total des fonds publics en dépôt au crédit du receveur général.	«Trésor» «Consolidated...»
"treasury bill" «bon...»	"treasury bill" means a bill issued by or on behalf of Her Majesty for the payment of a principal sum specified in the bill to a named recipient or to a bearer at a date not later than twelve months from the date of issue of the bill;	«valeurs» ou «titres» Valeurs du Canada qui représentent une partie de la dette publique. La présente définition vise notamment les obligations, les billets, les certificats de dépôt, les certificats ne portant pas intérêt, les débetures, les bons du Trésor et les billets du Trésor.	«valeurs» ou «titres» «securities»
"treasury note" «billet...»	"treasury note" means a note issued by or on behalf of Her Majesty for the payment of a principal sum specified in the note to a named recipient or to a bearer at a date not later than twelve months from the date of issue of the note. R.S., c. F-10, s. 2; 1980-81-82-83, c. 170, s. 2; 1984, c. 31, s. 2.	«vérificateur général» Personne nommée conformément au paragraphe 3(1) de la <i>Loi sur le vérificateur général</i> . S.R., ch. F-10, art. 2; 1980-81-82-83, ch. 170, art. 2; 1984, ch. 31, art. 2.	«vérificateur général» «Auditor...»

## ALTERATION OF SCHEDULES

Addition to Schedule II or III	3. (1) The Governor in Council may, by order, (a) add to Schedule II the name of any corporation established by an Act of Parliament that performs administrative, research, supervisory, advisory or regulatory functions of a governmental nature; and (b) add to Part I or II of Schedule III the name of any parent Crown corporation.
Alteration of Schedule II or III	(2) The Governor in Council may, by order, (a) delete from Schedule II the name of any corporation that has been changed and shall, by the same order, add the new name of the corporation to that Schedule; and (b) delete from Part I or II of Schedule III the name of any parent Crown corporation that has been changed and shall, by the same order, add the new name of the corporation to that Part.

## ANNEXES

3. (1) Le gouverneur en conseil peut, par décret :	Inscription aux ann. II ou III
a) inscrire à l'annexe II toute personne morale constituée par une loi fédérale et chargée de fonctions étatiques d'administration, de recherche, de contrôle, de conseil ou de réglementation;	
b) inscrire aux parties I ou II de l'annexe III toute société d'État mère.	
(2) Le cas échéant, le gouverneur en conseil peut, par décret :	Modification aux ann. II ou III
a) remplacer à l'annexe II l'ancienne dénomination d'une personne morale par la nouvelle;	
b) remplacer aux parties I ou II de l'annexe III l'ancienne dénomination d'une société d'État mère par la nouvelle.	

Idem	(3) The Governor in Council may, by order, delete from Part I or II of Schedule III the name of any parent Crown corporation that should appear in the other Part and shall, by the same order, add the name of that corporation to the other Part.	(3) Le gouverneur en conseil peut, par décret, afin de corriger l'annexe III, transférer la mention d'une société d'État mère de la partie I à la partie II de celle-ci, ou vice-versa.	Idem
Restriction	(4) The name of a parent Crown corporation shall not be added to Schedule III, if the Governor in Council is satisfied that the corporation meets the criteria described in paragraph (1)(a).	(4) Les sociétés d'État mères qui, selon le gouverneur en conseil, remplissent les conditions de l'alinéa (1)a) ne sont pas inscrites à l'annexe III.	Exception
Idem	(5) The name of a parent Crown corporation shall not be added to Part II of Schedule III, unless the Governor in Council is satisfied that the corporation (a) operates in a competitive environment; and (b) is not ordinarily dependent on appropriations for operating purposes.	(5) Ne sont inscrites à la partie II de l'annexe III que les sociétés d'État mères qui, selon le gouverneur en conseil : a) d'une part, exercent leurs activités en situation de concurrence; b) d'autre part, ne dépendent pas habituellement de crédits pour leurs dépenses de fonctionnement.	Idem
Deletion from Schedule II or III	(6) The Governor in Council may, by order, (a) delete from Schedule II the name of any corporation that has been dissolved or otherwise has ceased to be a corporation described in paragraph (1)(a); and (b) delete from Part I or II of Schedule III the name of any corporation that has been dissolved or otherwise has ceased to be a parent Crown corporation. 1984, c. 31, s. 3.	(6) Le gouverneur en conseil peut, par décret : a) radier de l'annexe II toute personne morale dissoute ou ne remplissant plus les conditions de l'alinéa (1)a); b) radier des parties I ou II de l'annexe III toute personne morale dissoute ou qui n'est plus une société d'État mère. 1984, ch. 31, art. 3.	Radiation des ann. II ou III
Tabling order	4. (1) Every order made pursuant to subsection 3(3) that deletes the name of a corporation from Part I of Schedule III and adds it to Part II of that Schedule shall be laid before each House of Parliament within the first fifteen days on which that House is sitting after the order is made.	4. (1) Le décret qui, en application du paragraphe 3(3), transfère une société d'État mère de la partie I de l'annexe III à la partie II de cette annexe est déposé devant chaque chambre du Parlement dans les quinze jours de séance de celle-ci suivant celui où il est pris.	Dépôt du décret
Reference to committee	(2) An order laid before a House of Parliament pursuant to subsection (1) stands referred to such committee of that House as may be designated or established by that House for the purpose.	(2) Le décret est renvoyé devant le comité éventuellement désigné ou constitué par la chambre du Parlement devant laquelle il a été déposé.	Renvoi en comité
Delay	(3) An order laid before a House of Parliament pursuant to subsection (1) shall come into force on the thirty-first sitting day after the order has been laid before both Houses of Parliament or on such later day as is specified in the order.	(3) Le décret entre en vigueur le trente et unième jour de séance suivant son dépôt devant les deux chambres du Parlement ou à la date ultérieure qui y est précisée.	Entrée en vigueur
Definition of "sitting day"	(4) In this section, "sitting day" means a day on which either House of Parliament is sitting. 1984, c. 31, s. 3.	(4) Pour l'application du présent article, tout jour où l'une ou l'autre chambre du Parlement siège est un jour de séance. 1984, ch. 31, art. 3.	Définition de «jour de séance»

PART I  
ORGANIZATION

*Treasury Board*

Treasury Board	5. (1) There is hereby established a committee of the Queen's Privy Council for Canada called the Treasury Board over which the President of the Treasury Board appointed by Commission under the Great Seal shall preside.
Composition of committee	(2) The Treasury Board shall, in addition to the President of the Treasury Board, consist of the Minister and four other members of the Queen's Privy Council for Canada to be nominated from time to time by the Governor in Council.
Alternate members	(3) The Governor in Council may nominate such additional members of the Queen's Privy Council for Canada as he sees fit to be alternates to serve in the place of members of the Treasury Board.
Rules and procedures	(4) Subject to this Act and any directions of the Governor in Council, the Treasury Board may determine its own rules and procedures. R.S., c. F-10, s. 3.
Duties of President	6. (1) The President of the Treasury Board holds office during pleasure, shall preside over meetings of the Board and shall, in the intervals between meetings of the Board, exercise or perform such of the powers, duties or functions of the Board as the Board may, with the approval of the Governor in Council, determine.
Secretary of the Treasury Board	(2) The Governor in Council may appoint an officer called the Secretary of the Treasury Board to hold office during pleasure and to perform such duties and functions as may be assigned to him by the Treasury Board, and the Secretary of the Treasury Board shall rank as and have all the powers of a deputy head of a department.
Comptroller General of Canada	(3) The Governor in Council may appoint an officer called the Comptroller General of Canada to hold office during pleasure and to perform such duties and functions as may be assigned to him by the Treasury Board, and the Comptroller General of Canada shall rank as and have all the powers of a deputy head of a department.
Officers and employees	(4) Such other officers and employees as are necessary for the proper conduct of the business

PARTIE I  
ORGANISATION

*Conseil du Trésor*

	5. (1) Est constitué le Conseil du Trésor, comité du Conseil privé de la Reine pour le Canada placé sous l'autorité du président du Conseil du Trésor. Celui-ci est nommé par commission sous le grand sceau.	Constitution
	(2) Le Conseil du Trésor se compose, en plus de son président, du ministre et de quatre autres membres, ou conseillers, choisis par le gouverneur en conseil au sein du Conseil privé de la Reine pour le Canada.	Composition
	(3) Le gouverneur en conseil peut nommer, à titre de conseiller suppléant, d'autres membres du Conseil privé de la Reine pour le Canada.	Conseillers suppléants
	(4) Le Conseil du Trésor établit son règlement intérieur sous réserve des autres dispositions de la présente loi et des instructions du gouverneur en conseil. S.R., ch. F-10, art. 3.	Règlement intérieur
	6. (1) Le président occupe sa charge à titre amovible; il préside les réunions du Conseil du Trésor et, dans l'intervalle des réunions, exerce les pouvoirs et fonctions que celui-ci lui délègue avec l'approbation du gouverneur en conseil.	Attributions du président
	(2) Le secrétaire du Conseil du Trésor, nommé à titre amovible par le gouverneur en conseil, exerce les pouvoirs et fonctions que le Conseil du Trésor lui délègue; il a rang et pouvoirs d'administrateur général de ministère.	Secrétaire du Conseil du Trésor
	(3) Le contrôleur général du Canada, nommé à titre amovible par le gouverneur en conseil, exerce les pouvoirs et fonctions que le Conseil du Trésor lui délègue; il a rang et pouvoirs d'administrateur général de ministère.	Contrôleur général du Canada
	(4) Le personnel nécessaire au bon fonctionnement du Conseil du Trésor est nommé con-	Personnel

of the Treasury Board shall be appointed in the manner authorized by law. R.S., c. F-10, s. 4; 1977-78, c. 33, s. 1.

formément à la loi. S.R., ch. F-10, art. 4; 1977-78, ch. 33, art. 1.

Responsibilities  
of Treasury  
Board

7. (1) The Treasury Board may act for the Queen's Privy Council for Canada on all matters relating to

- (a) general administrative policy in the public service of Canada;
- (b) the organization of the public service of Canada or any portion thereof, and the determination and control of establishments therein;
- (c) financial management, including estimates, expenditures, financial commitments, accounts, fees or charges for the provision of services or the use of facilities, rentals, licences, leases, revenues from the disposition of property, and procedures by which departments manage, record and account for revenues received or receivable from any source whatever;
- (d) the review of annual and longer term expenditure plans and programs of the various departments of Government and the determination of priorities with respect thereto;
- (e) personnel management in the public service of Canada, including the determination of the terms and conditions of employment of persons employed therein; and
- (f) such other matters as may be referred to it by the Governor in Council.

Authority  
under other  
Acts

(2) The Treasury Board may exercise the powers, other than powers of appointment, of the Governor in Council under

- (a) the *Public Service Superannuation Act*;
- (b) the *Canadian Forces Superannuation Act*;
- (c) the *Defence Services Pension Continuation Act*, chapter D-3 of the Revised Statutes of Canada, 1970;
- (d) Parts I and II of the *Royal Canadian Mounted Police Superannuation Act*;
- (e) the *Royal Canadian Mounted Police Pension Continuation Act*, chapter R-10 of the Revised Statutes of Canada, 1970; and
- (f) such of the provisions of any other Act respecting any matter in relation to which the Treasury Board may act for the Queen's Privy Council for Canada pursuant to sub-

Attributions du  
Conseil du  
Trésor

7. (1) Le Conseil du Trésor peut agir au nom du Conseil privé de la Reine pour le Canada à l'égard des questions suivantes :

- a) les grandes orientations applicables à l'administration publique fédérale;
- b) l'organisation de l'administration publique fédérale ou de tel de ses secteurs ainsi que la détermination et le contrôle des établissements qui en font partie;
- c) la gestion financière, notamment les prévisions budgétaires, les dépenses, les engagements financiers, les comptes, le prix de fourniture de services ou d'usage d'installations, les locations, les permis ou licences, les baux, le produit de la cession de biens, ainsi que les méthodes employées par les ministères pour gérer, inscrire et comptabiliser leurs recettes ou leurs créances;
- d) l'examen des plans et programmes des dépenses annuels ou à plus long terme des ministères et la fixation de leur ordre de priorité;
- e) la gestion du personnel de l'administration publique fédérale, notamment la détermination de ses conditions d'emploi;
- f) les autres questions que le gouverneur en conseil peut lui renvoyer.

Autres  
attributions

(2) Le Conseil du Trésor est autorisé à exercer les pouvoirs, à l'exception du pouvoir de nomination, conférés au gouverneur en conseil en vertu des textes suivants :

- a) la *Loi sur la pension de la fonction publique*;
- b) la *Loi sur la pension de retraite des Forces canadiennes*;
- c) la *Loi sur la continuation de la pension des services de défense*, chapitre D-3 des Statuts révisés du Canada de 1970;
- d) les parties I et II de la *Loi sur la pension de retraite de la Gendarmerie royale du Canada*;
- e) la *Loi sur la continuation des pensions de la Gendarmerie royale du Canada*, chapitre R-10 des Statuts révisés du Canada de 1970;

	section (1) as may be specified by the Governor in Council.	f) les autres dispositions législatives portant sur une question visée au paragraphe (1), que peut spécifier le gouverneur en conseil.	
Delegation	(3) The Governor in Council may, by order, authorize the Treasury Board to exercise all or any of the powers of the Governor in Council under section 41 or subsection 122(1) or (6) and specify the circumstances in which those powers may be exercised. R.S., c. F-10, s. 5; 1984, c. 31, s. 4.	(3) Le gouverneur en conseil peut, par décret, autoriser le Conseil du Trésor à exercer tout ou partie des pouvoirs qui lui sont conférés en vertu de l'article 41 ou des paragraphes 122(1) ou (6) et préciser les circonstances de leur exercice. S.R., ch. F-10, art. 5; 1984, ch. 31, art. 4.	Délégation
Subject to directions of Governor in Council	8. The Treasury Board in the exercise of its powers under this Act or any other Act of Parliament is subject to any direction given to it by the Governor in Council, and the Governor in Council may, by order, amend or revoke any action of the Board. R.S., c. F-10, s. 5.	8. Le Conseil du Trésor exerce les pouvoirs que lui confère la présente loi ou toute autre loi sous réserve des instructions du gouverneur en conseil; celui-ci peut, par décret, modifier ou annuler toute mesure prise par le Conseil du Trésor. S.R., ch. F-10, art. 5.	Assujettissement aux instructions du gouverneur en conseil
Form of accounts of Canada	9. (1) The Treasury Board may prescribe from time to time the manner and form in which the accounts of Canada and the accounts of the several departments shall be kept, and may direct any person receiving, managing or disbursing public money to keep any books, records or accounts that the Board considers necessary.	9. (1) Le Conseil du Trésor peut fixer la forme et les modalités de tenue des comptes du Canada et des ministères; il peut aussi imposer aux receveurs, gestionnaires ou ordonnateurs de fonds publics la tenue des documents comptables qu'il estime nécessaires.	Comptes du Canada et des ministères
Production of documents	(2) The Treasury Board may require from any public officer or any agent of Her Majesty any account, return, statement, document, report or information that the Board considers necessary for the due performance of its duties.	(2) Le Conseil du Trésor peut se faire communiquer par un fonctionnaire public ou un mandataire de Sa Majesté les comptes, relevés, états, déclarations, rapports ou autres documents ainsi que les renseignements qu'il estime nécessaires à l'exercice de ses fonctions.	Communication de documents
Idem	(3) The Treasury Board may require any public officer or agent of Her Majesty to provide a department with such information from any account, return, record, statement, document or report as may be required (a) to locate any person in order to collect a debt due to Her Majesty in right of Canada by that person; or (b) to set off a debt due to Her Majesty in right of Canada or a province against any sum of money that may be due or payable by Her Majesty in right of Canada. R.S., c. F-10, s. 5; 1980-81-82-83, c. 170, s. 3.	(3) Le Conseil du Trésor peut faire communiquer par un fonctionnaire public ou un mandataire de Sa Majesté à un ministère les renseignements, contenus dans les documents visés au paragraphe (2), qui peuvent être nécessaires pour : (a) retrouver un débiteur de Sa Majesté du chef du Canada; (b) compenser une créance de Sa Majesté du chef du Canada ou d'une province par une somme d'argent dont Sa Majesté du chef du Canada est ou pourrait être débitrice. S.R., ch. F-10, art. 5; 1980-81-82-83, ch. 170, art. 3.	Communication de renseignements
Regulations	10. Subject to any other Act of Parliament, the Treasury Board may make regulations (a) for the purpose of ensuring effective coordination of administrative functions and services among and within departments;	10. Sous réserve des autres lois fédérales, le Conseil du Trésor peut prendre des règlements : (a) en vue d'assurer la bonne coordination des fonctions et services administratifs, tant à l'intérieur des ministères qu'entre eux;	Règlements

(b) for the establishment of general administrative standards of performance and respecting the assessment of the performance of portions of the public service of Canada in the light of such standards;

(c) respecting the collection, management and administration of, and the accounting for, public money;

(d) respecting the keeping of records of public property;

(e) for the purposes of any provision of this Act that contemplates regulations of the Treasury Board; and

(f) for any other purpose necessary for the efficient administration of the public service of Canada. R.S., c. F-10, s. 6; 1984, c. 31, s. 5.

b) en vue de fixer des normes administratives générales d'objectifs à atteindre par certains secteurs de l'administration publique fédérale et concernant l'appréciation des résultats par rapport à ces normes;

c) concernant la perception, la gestion, l'administration et la comptabilité des fonds publics;

d) concernant la tenue d'inventaires des biens publics;

e) en vue de procéder à toute autre mesure d'ordre réglementaire prévue par la présente loi;

f) à toute autre fin nécessaire à la bonne gestion de l'administration publique fédérale. S.R., ch. F-10, art. 6; 1984, ch. 31, art. 5.

## Definitions

11. (1) In this section and sections 12 and 13,

"enactment"  
«texte...»

"enactment" includes any regulation, order or other instrument made under the authority of an Act;

"public service"  
«fonction...»

"public service" has the meaning given the expression "Public Service" in the *Public Service Staff Relations Act* and includes any portion of the public service of Canada designated by the Governor in Council as part of the public service for the purposes of this section and sections 12 and 13;

"separate employer"  
«employeur...»

"separate employer" means a separate employer within the meaning of the *Public Service Staff Relations Act*.

Powers and functions of Treasury Board in relation to personnel management

(2) Subject to the provisions of any enactment respecting the powers and functions of a separate employer but notwithstanding any other provision contained in any enactment, the Treasury Board may, in the exercise of its responsibilities in relation to personnel management including its responsibilities in relation to employer and employee relations in the public service, and without limiting the generality of sections 7 to 10,

(a) determine the requirements of the public service with respect to human resources and provide for the allocation and effective utilization of human resources within the public service;

(b) determine requirements for the training and development of personnel in the public service and fix the terms on which such

11. (1) Les définitions qui suivent s'appliquent au présent article et aux articles 12 et 13.

«employeur distinct» S'entend au sens de la *Loi sur les relations de travail dans la fonction publique*.

«fonction publique» S'entend au sens de la *Loi sur les relations de travail dans la fonction publique*, ainsi que de tout secteur de l'administration publique fédérale désigné comme tel par le gouverneur en conseil pour l'application du présent article et des articles 12 et 13.

«texte législatif» Y sont assimilés les règlements, décrets et autres textes d'application d'une loi.

(2) Sous réserve des seules dispositions de tout texte législatif concernant les pouvoirs et fonctions d'un employeur distinct, le Conseil du Trésor peut, dans l'exercice de ses attributions en matière de gestion du personnel, notamment de relations entre employeur et employés dans la fonction publique :

a) déterminer les effectifs nécessaires à la fonction publique et assurer leur répartition et leur bonne utilisation;

b) déterminer les besoins de formation et de perfectionnement du personnel de la fonction publique et fixer les conditions de mise en œuvre de cette formation et de ce perfectionnement;

c) assurer la classification des postes et des employés au sein de la fonction publique;

## Définitions

«employeur distinct»  
«separate...»

«fonction publiques»  
«public...»

«texte législatif»  
«enactment»

## Gestion du personnel



training and development may be carried out;

(c) provide for the classification of positions and employees in the public service;

(d) determine and regulate the pay to which persons employed in the public service are entitled for services rendered, the hours of work and leave of those persons and any matters related thereto;

(e) provide for the awards that may be made to persons employed in the public service for outstanding performance of their duties, for other meritorious achievement in relation to those duties and for inventions or practical suggestions for improvements;

(f) establish standards of discipline in the public service and prescribe the financial and other penalties, including suspension and discharge, that may be applied for breaches of discipline or misconduct, and the circumstances and manner in which and the authority by which or whom those penalties may be applied or may be varied or rescinded in whole or in part;

(g) establish and provide for the application of standards governing physical working conditions of, and for the health and safety of, persons employed in the public service;

(h) determine and regulate the payments that may be made to persons employed in the public service by way of reimbursement for travel or other expenses and by way of allowances in respect of expenses and conditions arising out of their employment; and

(i) provide for such other matters, including terms and conditions of employment not otherwise specifically provided for in this subsection, as the Treasury Board considers necessary for effective personnel management in the public service.

d) déterminer et réglementer les traitements auxquels ont droit les personnes employées dans la fonction publique, leurs horaires et leurs congés, ainsi que les questions connexes;

e) prévoir les primes susceptibles d'être accordées aux personnes employées dans la fonction publique pour les résultats exceptionnels, ou autres réalisations méritoires auxquels elles sont parvenues dans le cadre de leurs fonctions, pour des inventions ou pour des idées pratiques d'amélioration;

f) établir des normes de discipline dans la fonction publique et prescrire les sanctions pécuniaires et autres, y compris la suspension et le congédiement, susceptibles d'être appliquées pour manquement à la discipline ou pour inconduite et indiquer dans quelles circonstances, de quelle manière, par qui et en vertu de quels pouvoirs ces sanctions peuvent être appliquées, modifiées ou annulées, en tout ou en partie;

g) établir des normes régissant les conditions matérielles de travail, d'hygiène et de sécurité en ce qui concerne les personnes employées dans la fonction publique, et prévoir leur application;

h) déterminer et réglementer les indemnités susceptibles d'être versées aux personnes employées dans la fonction publique soit pour des frais de déplacement ou autres, soit pour des dépenses ou en raison de circonstances liées à leur emploi;

i) réglementer les autres questions, notamment les conditions de travail non prévues de façon expresse par le présent paragraphe, dans la mesure où il l'estime nécessaire à la bonne gestion du personnel de la fonction publique.

Limitation in powers and functions of Board in relation to matters expressly determined

(3) The powers and functions of the Treasury Board in relation to any of the matters specified in subsection (2) do not extend to any such matter that is expressly determined, fixed, provided for, regulated or established by any Act otherwise than by the conferring of powers or functions in relation thereto on any authority or person specified in that Act, and do not include or extend to any power or function specifically conferred on, or any process of personnel selection required or authorized to be employed by, the Public Service Commission

(3) Le Conseil du Trésor ne peut exercer ses pouvoirs et fonctions à l'égard des questions visées au paragraphe (2) et dans une autre loi que si celle-ci confère en la matière des attributions à une autorité ou à une personne déterminée et traite expressément de ces questions; il ne peut non plus exercer des pouvoirs ou fonctions expressément conférés à la Commission de la fonction publique sous le régime de la *Loi sur l'emploi dans la fonction publique*, ni mettre en œuvre des méthodes de sélection du personnel dont l'application relève, sous le

Restriction

by or under the authority of the *Public Service Employment Act*. R.S., c. F-10, s. 7.

régime de cette loi, de la Commission. S.R., ch. F-10, art. 7.

Authorization of deputy head, etc., to exercise powers and perform functions of Board

12. (1) The Treasury Board may authorize the deputy head of a department or the chief executive officer of any portion of the public service to exercise and perform, in such manner and subject to such terms and conditions as the Treasury Board directs, any of the powers and functions of the Treasury Board in relation to personnel management in the public service and may, from time to time as it sees fit, revise or rescind and reinstate the authority so granted.

12. (1) Le Conseil du Trésor peut, aux conditions et selon les modalités qu'il fixe, déléguer tel de ses pouvoirs en matière de gestion du personnel de la fonction publique à l'administrateur général d'un ministère ou au premier dirigeant d'un secteur de la fonction publique; cette délégation peut être annulée, modifiée ou rétablie à discrétion.

Délégation de pouvoirs aux administrateurs ou autres responsables

Authorization to exercise powers and perform functions of Board re separate employers

(2) The Governor in Council may, in respect of any portion of the public service that is a separate employer, authorize the responsible minister of the Crown, his deputy or the chief executive officer thereof to exercise and perform, in such manner and subject to such terms and conditions as the Governor in Council directs, any of the powers and functions of the Governor in Council or the Treasury Board in relation to personnel management in that portion of the public service and may, from time to time as he sees fit, revise or rescind and reinstate the authority so granted.

(2) Le gouverneur en conseil peut, aux conditions et selon les modalités qu'il fixe, déléguer tel de ses pouvoirs ou des pouvoirs du Conseil du Trésor, en matière de gestion du personnel d'un secteur de la fonction publique qui est un employeur distinct, au ministre, au sous-ministre ou au premier dirigeant du secteur; cette délégation peut être annulée, modifiée ou rétablie à discrétion.

Délégation de pouvoirs à l'égard d'employeurs distincts

Delegation of authorization

(3) Any person authorized pursuant to subsection (1) or (2) to exercise and perform any of the powers and functions of the Governor in Council or the Treasury Board may, subject to and in accordance with the authorization given to him, authorize one or more persons under his jurisdiction to exercise or perform any such power or function. R.S., c. F-10, s. 7.

(3) Les délégués visés aux paragraphes (1) ou (2) peuvent, compte tenu des conditions et modalités de la délégation, subdéléguer les pouvoirs qu'ils ont reçus à un ou plusieurs de leurs subordonnés. S.R., ch. F-10, art. 7.

Subdélégation

Right or power of Governor in Council not affected

13. (1) Subject to subsection (2), nothing in this Act or any other Act of Parliament shall be construed so as to limit or affect the right or power of the Governor in Council to suspend or dismiss any person employed in the public service on the basis of a security assessment.

13. (1) Sous réserve du paragraphe (2), la présente loi ni aucune autre loi fédérale n'ont pour effet de porter atteinte au droit ou au pouvoir du gouverneur en conseil de suspendre ou de destituer une personne employée dans la fonction publique en raison d'une évaluation de sécurité.

Préservation des droits et pouvoirs du gouverneur en conseil

Restriction

(2) Where a person has made a complaint with respect to a security assessment to the Security Intelligence Review Committee established by subsection 34(1) of the *Canadian Security Intelligence Service Act*, that person shall not be dismissed pursuant to subsection (1) until after the completion of the investigation in relation to that complaint.

(2) Une personne ne peut être destituée en vertu du paragraphe (1) si elle a porté plainte contre une évaluation de sécurité devant le comité de surveillance des activités de renseignement de sécurité constitué par le paragraphe 34(1) de la *Loi sur le Service canadien du renseignement de sécurité* et si l'enquête sur la plainte n'est pas terminée.

Restriction

Order to be conclusive proof

(3) For the purpose of subsection (1), any order made by the Governor in Council is

(3) Pour l'application du paragraphe (1), un décret de suspension ou de destitution pris par

Caractère probant du décret

conclusive proof of the matters stated therein in relation to the suspension or dismissal of any person in the interest of the safety or security of Canada or any state allied or associated with Canada. R.S., c. F-10, s. 7; 1984, c. 21, s. 78.

le gouverneur en conseil fait foi de son contenu. S.R., ch. F-10, art. 7; 1984, ch. 21, art. 78.

#### Department of Finance

#### Ministère des Finances

Department established

14. There is hereby established a department of the Government of Canada called the Department of Finance over which the Minister of Finance appointed by commission under the Great Seal shall preside. R.S., c. F-10, s. 8.

14. Est constitué le ministère des Finances, placé sous l'autorité du ministre des Finances. Celui-ci est nommé par commission sous le grand sceau. S.R., ch. F-10, art. 8.

Constitution

Minister

15. The Minister holds office during pleasure and has the management and direction of the Department, the management of the Consolidated Revenue Fund and the supervision, control and direction of all matters relating to the financial affairs of Canada not by law assigned to the Treasury Board or to any other minister. R.S., c. F-10, s. 9.

15. Le ministre occupe sa charge à titre amovible; il assure la direction et la gestion du ministère, ainsi que la gestion du Trésor; de lui relèvent également, en matière de finances publiques, toutes les questions non attribuées de droit au Conseil du Trésor ou à un autre ministre. S.R., ch. F-10, art. 9.

Ministre

Deputy head

16. The Governor in Council may appoint an officer called the Deputy Minister of Finance to hold office during pleasure and to be the deputy head of the Department. R.S., c. F-10, s. 10.

16. Le gouverneur en conseil peut nommer à titre amovible un sous-ministre des Finances; celui-ci est l'administrateur général du ministère. S.R., ch. F-10, art. 10.

Administrateur général

### PART II

#### PUBLIC MONEY

### PARTIE II

#### FONDS PUBLICS

Public money

17. (1) Subject to this Part, all public money shall be deposited to the credit of the Receiver General.

17. (1) Sous réserve des autres dispositions de la présente partie, les fonds publics sont déposés au crédit du receveur général.

Dépôt

Establishment of accounts

(2) The Receiver General may establish, in the name of the Receiver General, accounts for the deposit of public money with

(2) Le receveur général peut, pour le dépôt des fonds publics, ouvrir, sous son nom, des comptes auprès :

Ouverture de comptes

(a) any member of the Canadian Payments Association;

a) d'une institution membre de l'Association canadienne des paiements;

(b) any local cooperative credit society that is a member of a central cooperative credit society having membership in the Canadian Payments Association;

b) d'une société coopérative de crédit locale membre d'une société coopérative de crédit centrale qui est membre de l'Association canadienne des paiements;

(c) any fiscal agent that the Minister may designate; and

c) d'un agent financier désigné par le ministre;

(d) any financial institution outside Canada that the Minister may designate.

d) d'un établissement financier de l'étranger désigné par le ministre.

Record of public money

(3) Every person who collects or receives public money shall keep a record of receipts and deposits thereof in such form and manner as the Treasury Board may prescribe by regulation.

(3) Tout percepteur ou receveur de fonds publics tient l'état des recettes et dépôts de ces fonds en la forme et selon les modalités fixées par règlement du Conseil du Trésor.

État des fonds publics

Duty of persons  
collecting  
public money

(4) Every person employed in the collection or management or charged with the receipt of public money and every other person who collects or receives public money shall pay that money to the credit of the Receiver General in such manner as the Treasury Board may prescribe by regulation. R.S., c. F-10, s. 11; 1980-81-82-83, c. 123, s. 1.

(4) Tout percepteur, gestionnaire ou receveur de fonds publics verse ceux-ci au crédit du receveur général selon les modalités fixées par règlement du Conseil du Trésor. S.R., ch. F-10, art. 11; 1980-81-82-83, ch. 123, art. 1.

Obligation des  
percepteurs de  
fonds publics

Definition of  
"securities"

18. (1) In this section, "securities" means securities of or guaranteed by Canada and includes any other securities described in the definition "securities" in section 2.

18. (1) Au présent article, «valeurs» s'entend des titres émis ou garantis par le Canada, ainsi que de ceux qui sont mentionnés dans la définition de «valeurs» ou «titres» à l'article 2.

Définition de  
«valeurs»

Minister may  
acquire  
securities

(2) The Minister may, when he deems it advisable for the sound and efficient management of public money or the public debt, purchase, acquire and hold securities and pay therefor out of the Consolidated Revenue Fund.

(2) Le ministre peut, lorsqu'il le juge opportun pour la bonne gestion des fonds publics ou de la dette publique, acheter, acquérir et détenir des valeurs et les payer sur le Trésor.

Acquisition de  
valeurs par le  
ministre

Sale of  
securities

(3) The Minister may sell any securities purchased, acquired or held pursuant to subsection (2), and the proceeds of the sales shall be deposited to the credit of the Receiver General.

(3) Le ministre peut vendre les valeurs ainsi achetées, acquises ou détenues; le produit de la vente est déposé au crédit du receveur général.

Vente de  
valeurs

Profit and loss

(4) Any net profit resulting in any fiscal year from the purchase, holding or sale of securities pursuant to this section shall be credited to the revenues of that fiscal year, and any net loss resulting in any fiscal year from that purchase, holding or sale shall be charged to an appropriation provided by Parliament for the purpose.

(4) Au cours d'un exercice, les bénéfices nets qui résultent de l'achat, de la détention ou de la vente de valeurs sous le régime du présent article sont ajoutés aux recettes de cet exercice; les pertes nettes, durant la même période, qui résultent des mêmes opérations sont imputées à un crédit voté par le Parlement à cette fin.

Profits et pertes

How profit and  
loss determined

(5) For the purposes of subsection (4), the net profit or loss in any fiscal year shall be determined by taking into account realized profits and losses on securities sold, the amortization applicable to the fiscal year of premiums and discounts on securities, and interest applicable to the fiscal year. R.S., c. F-10, s. 12.

(5) Pour l'application du paragraphe (4), il est tenu compte, dans le calcul des bénéfices ou des pertes nets d'un exercice, des bénéfices ou pertes résultant de la vente de valeurs, ainsi que de l'amortissement concernant les primes et escomptes sur les valeurs et de l'intérêt applicables à l'exercice. S.R., ch. F-10, art. 12.

Calcul des  
profits et pertes

Charges for  
services or use  
of facilities

19. Where a service or the use of a facility is provided by Her Majesty to any person and the Governor in Council is of opinion that the whole or part of the cost of providing the service or the use of the facility should be borne by the person to whom it is provided, the Governor in Council, on the recommendation of the Treasury Board, may

19. Dans les cas où il estime que le bénéficiaire de services fournis par Sa Majesté ou l'utilisateur d'installations mises à disposition par elle devrait supporter les coûts de fourniture ou d'usage correspondants; le gouverneur en conseil peut, sur recommandation du Conseil du Trésor :

Prix de  
fourniture de  
services ou  
d'usage  
d'installations

(a) subject to the provisions of any Act relating to that service or the use of that facility, by regulation prescribe the fee or charge to be paid by the person to whom the service or the use of the facility is provided; or

a) sous réserve des dispositions législatives applicables en l'espèce, fixer par règlement le prix à payer par l'intéressé;

b) par dérogation aux dispositions législatives applicables en l'espèce, autoriser le ministre compétent à fixer ce prix et assortir son

(b) notwithstanding the provisions of any Act relating to that service or the use of that facility but subject to and in accordance with such terms and conditions as may be specified by the Governor in Council, authorize the appropriate Minister to prescribe the fee or charge to be paid by the person to whom the service or the use of the facility is provided. R.S., c. F-10, s. 13.

autorisation des conditions qu'il juge indiquées. S.R., ch. F-10, art. 13.

Return of deposits

20. (1) Where money is received by a public officer from any person as a deposit to ensure the doing of any act or thing, the public officer shall hold or dispose of the money in accordance with regulations of the Treasury Board.

20. (1) Le fonctionnaire public qui reçoit des fonds à titre de cautionnement en garantie d'exécution d'un acte ou d'une chose les conserve ou en dispose conformément aux règlements du Conseil du Trésor.

Cautionnement

Return of money

(2) Where money is paid by any person to a public officer for any purpose that is not fulfilled, the money may, in accordance with regulations of the Treasury Board, be returned or repaid to that person, less such sum as in the opinion of the Board is properly attributable to any service rendered.

(2) Les fonds versés à un fonctionnaire public à des fins non réalisées peuvent, conformément aux règlements du Conseil du Trésor, être restitués à celui qui les a versés moins le montant régulièrement imputable, selon le Conseil, à un service rendu.

Restitution

Return of non-public money

(3) Money paid to the credit of the Receiver General that is not public money may be returned or repaid in accordance with regulations of the Treasury Board. R.S., c. F-10, s. 14.

(3) Les fonds non publics versés au crédit du receveur général peuvent être restitués conformément aux règlements du Conseil du Trésor. S.R., ch. F-10, art. 14.

Restitution de fonds non publics

Money received for special purpose

21. (1) Money referred to in paragraph (d) of the definition "public money" in section 2 that is received by or on behalf of Her Majesty for a special purpose and paid into the Consolidated Revenue Fund may be paid out of the Consolidated Revenue Fund for that purpose, subject to any statute applicable thereto.

21. (1) Les fonds visés à l'alinéa d) de la définition de «fonds publics» à l'article 2 et qui sont reçus par Sa Majesté, ou en son nom, à des fins particulières et versés au Trésor peuvent être prélevés à ces fins sur le Trésor sous réserve des lois applicables.

Fonds reçus à des fins particulières

Interest

(2) Subject to any other Act of Parliament, interest may be allowed and paid from the Consolidated Revenue Fund in respect of money to which subsection (1) applies, in accordance with and at rates fixed by the Minister with the approval of the Governor in Council. R.S., c. F-10, s. 15.

(2) Sous réserve des autres lois fédérales, les fonds visés au paragraphe (1) peuvent être majorés d'intérêts payables sur le Trésor aux taux fixés par le ministre avec l'approbation du gouverneur en conseil. S.R., ch. F-10, art. 15.

Intérêts

Money paid in respect of proceedings in Parliament

22. Where the Senate or House of Commons, by resolution or pursuant to any rule or standing order, authorizes a refund of public money that was received in respect of any proceedings before Parliament, the Receiver General may pay the refund out of the Consolidated Revenue Fund. R.S., c. F-10, s. 16.

22. Lorsque le Sénat ou la Chambre des communes, par résolution ou en application de ses règles ou de son règlement, autorise un remboursement de fonds publics reçus pour des procédures engagées devant le Parlement, le receveur général peut effectuer le remboursement sur le Trésor. S.R., ch. F-10, art. 16.

Remboursement en cas de procédures devant le Parlement

Definitions

"penalty"  
"pénalité"

23. (1) In this section, "penalty" includes any forfeiture or pecuniary penalty imposed or authorized to be imposed

23. (1) Les définitions qui suivent s'appliquent au présent article.

Définitions

"tax" «taxes»	<p>by any Act of Parliament for any contravention of the laws relating to the collection of the revenue, or to the management of any public work producing tolls or revenue, notwithstanding that part of such forfeiture or penalty is payable to the informer or prosecutor, or to any other person;</p> <p>"tax" includes any tax, impost, duty or toll payable to Her Majesty, imposed or authorized to be imposed by any Act of Parliament.</p>	<p>«pénalité» Confiscation ou peine pécuniaire sanctionnant, sous le régime d'une loi fédérale, une infraction à la législation fiscale ou à la législation relative à des ouvrages publics dont l'usage est générateur de droits ou péages ou de recettes, indépendamment de la fraction qui en est payable notamment au dénonciateur ou au poursuivant.</p> <p>«taxes» Impôts, taxes, droits ou autres contributions payables à Sa Majesté sous le régime d'une loi fédérale.</p>	«pénalité» "penalty"  «taxes» "tax"
Remission of taxes and penalties	<p>(2) The Governor in Council may, on the recommendation of the Treasury Board and when he considers it in the public interest, remit any tax, fee or penalty.</p>	<p>(2) Sur recommandation du Conseil du Trésor, le gouverneur en conseil peut, s'il le juge d'intérêt public, faire remise de tous droits, taxes ou pénalités.</p>	Remise de taxes ou de pénalités
Remission may be partial, etc.	<p>(3) A remission pursuant to this section may be total or partial, conditional or unconditional, and may be granted</p> <p>(a) before, after or pending any suit or proceeding for the recovery of the tax, fee or penalty in respect of which the remission is granted;</p> <p>(b) before or after any payment of the tax, fee or penalty has been made or enforced by process or execution; and</p> <p>(c) with respect to a tax or fee, in any particular case or class of cases and before the liability therefor arises.</p>	<p>(3) Les remises visées au présent article peuvent être totales ou partielles et conditionnelles ou absolues, et accordées :</p> <p>a) avant, pendant ou après toute action en recouvrement des créances en cause;</p> <p>b) avant ou après le paiement volontaire ou par voie d'exécution forcée des sommes en cause;</p> <p>c) s'il s'agit de taxes ou de droits et dans des cas ou catégories de cas déterminés, avant la naissance de l'obligation.</p>	Modalités des remises
Form of remission	<p>(4) A remission pursuant to this section may be granted</p> <p>(a) by forbearing to institute a suit or proceeding for the recovery of the tax, fee or penalty in respect of which the remission is granted;</p> <p>(b) by delaying, staying or discontinuing any suit or proceeding already instituted;</p> <p>(c) by forbearing to enforce, staying or abandoning any execution or process on any judgment;</p> <p>(d) by the entry of satisfaction on any judgment; or</p> <p>(e) by repaying any sum of money paid to or recovered by the Receiver General for the tax, fee or penalty.</p>	<p>(4) Ces remises peuvent être accordées sur :</p> <p>a) abstention de toute action en recouvrement des créances en cause;</p> <p>b) ajournement, suspension ou abandon de l'action;</p> <p>c) abstention, suspension ou abandon de toute voie d'exécution forcée;</p> <p>d) constat judiciaire d'acquiescement de l'obligation;</p> <p>e) remboursement de sommes payées au receveur général ou recouvrées par lui au titre des droits, taxes ou pénalités en cause.</p>	Idem
Conditional remission	<p>(5) Where a remission is granted under this section subject to a condition, and the condition is not performed, it may be enforced, or all proceedings may be had as if there had been no remission.</p>	<p>(5) Une remise conditionnelle est réputée ne pas avoir été accordée si la condition n'est pas remplie; le recouvrement des créances peut dès lors faire l'objet d'une voie d'exécution forcée.</p>	Remise conditionnelle

Effect of remission	(6) A conditional remission, on performance of the condition, and an unconditional remission have effect as if the remission was made after the tax, fee or penalty in respect of which it was granted had been sued for and recovered.	(6) Une remise conditionnelle, une fois la condition remplie, et une remise absolue ont le même effet que s'il y avait eu remise après recouvrement, sur action en justice, des créances en cause.	Effet de la remise
Customs and excise	(7) No tax paid to Her Majesty on any goods shall be remitted by reason only that, after the payment of the tax and after release from the control of customs or excise officers, the goods were lost or destroyed.	(7) Il n'est pas fait remise des taxes payées sur des marchandises du seul fait de leur perte ou de leur destruction après le paiement et après leur enlèvement sur dédouanement ou congé.	Douanes et accise
Effect of remission	(8) Where a penalty imposed by any law relating to the revenue has been wholly and unconditionally remitted pursuant to this section, the remission has the effect of a pardon for the offence for which the penalty was incurred, and thereafter the offence has no legal effect prejudicial to the person to whom the remission was granted. R.S., c. F-10, s. 17.	(8) La remise totale et absolue d'une pénalité imposée en matière fiscale a pour effet d'effacer l'infraction à l'origine de la pénalité et d'en supprimer toute conséquence juridique préjudiciable à l'intéressé. S.R., ch. F-10, art. 17.	Effet de la remise
Payment out of C.R.F.	<b>24.</b> (1) Remissions granted under this Act or any other Act of Parliament may be paid out of the Consolidated Revenue Fund.	<b>24.</b> (1) Les remises accordées sous le régime de la présente loi ou d'une autre loi fédérale peuvent être payées sur le Trésor.	Trésor
Report	(2) Remissions granted during a fiscal year pursuant to section 23 shall be included in the Public Accounts for that year in such form as the Treasury Board may determine. R.S., c. F-10, s. 17; 1980-81-82-83, c. 170, s. 4.	(2) Il est fait état, en la forme fixée par le Conseil du Trésor, des remises accordées au cours d'un exercice sous le régime de l'article 23 dans les Comptes publics de l'exercice. S.R., ch. F-10, art. 17; 1980-81-82-83, ch. 170, art. 4.	Mention dans les Comptes publics
Debt write-off regulations	<b>25.</b> (1) Subject to subsection (2), the Treasury Board may make regulations respecting the writing off, in whole or in part, of any debt or obligation due to Her Majesty or any claim by Her Majesty, and without restricting the generality of the foregoing, may make regulations prescribing (a) the criteria for determining whether any debt, obligation or claim may be written off; (b) the requirements to be met and the procedures to be followed before any debt, obligation or claim may be written off; and (c) the information and records to be kept in respect of debts, obligations and claims that are written off.	<b>25.</b> (1) Sous réserve du paragraphe (2), le Conseil du Trésor peut, par règlement, régir la radiation totale ou partielle des créances de Sa Majesté, notamment en ce qui concerne : a) les critères à appliquer; b) les conditions et modalités à observer; c) les renseignements à conserver.	Radiation de créances
Exception	(2) No debt, obligation or claim included in the statement of assets and liabilities of Canada referred to in subparagraph 64(2)(a)(iii) may be written off unless the amount written off is included as a budgetary vote in an appropriation Act or unless otherwise authorized under any other Act of Parliament.	(2) La radiation de créances figurant dans l'état des ressources et des charges du Canada mentionné au sous-alinéa 64(2)a(iii) est subordonnée à l'inscription du montant radié, à titre de crédit budgétaire, dans une loi de crédits ou à une autorisation octroyée sous le régime d'une autre loi fédérale.	Crédit budgétaire

Effect of write-off

(3) The writing off of any debt, obligation or claim pursuant to this section does not affect any right of Her Majesty to collect or recover the debt, obligation or claim.

(3) La radiation visée au présent article ne porte pas atteinte au droit de Sa Majesté de recouvrer la créance en cause.

Effet de la radiation

Forgiveness of debts of Crown corporations

(4) Any debt or obligation of a Crown corporation due to Her Majesty, or any claim by Her Majesty against a Crown corporation, may be forgiven in whole or in part by being included as a budgetary vote in an appropriation Act.

(4) Il peut être fait remise totale ou partielle des créances de Sa Majesté sur des sociétés d'État par inscription du montant remis, à titre de crédit budgétaire, dans une loi de crédits.

Remise des créances sur les sociétés d'État

Report in Public Accounts

(5) Any debt, obligation or claim written off or forgiven pursuant to this section during a fiscal year shall be included in the Public Accounts for that year in such form as the Treasury Board may determine. R.S., c. F-10, s. 18; 1980-81-82-83, c. 170, s. 5; 1984, c. 31, s. 6.

(5) Il est fait état, en la forme fixée par le Conseil du Trésor, des radiations ou remises de créances effectuées au cours d'un exercice sous le régime du présent article dans les Comptes publics de l'exercice. S.R., ch. F-10, art. 18; 1980-81-82-83, ch. 170, art. 5; 1984, ch. 31, art. 6.

Mention dans les Comptes publics

## PART III

## PUBLIC DISBURSEMENTS

Payments out of C.R.F.

26. Subject to the *Constitution Acts, 1867 to 1982*, no payments shall be made out of the Consolidated Revenue Fund without the authority of Parliament. R.S., c. F-10, s. 19.

26. Sous réserve des *Lois constitutionnelles de 1867 à 1982*, tout paiement sur le Trésor est subordonné à l'autorisation du Parlement. S.R., ch. F-10, art. 19.

Versements sur le Trésor

Estimates

27. All estimates of expenditures submitted to Parliament shall be for the services coming in course of payment during the fiscal year. R.S., c. F-10, s. 20.

27. Les prévisions de dépenses soumises au Parlement portent sur les services dont le paiement arrive à échéance au cours de l'exercice. S.R., ch. F-10, art. 20.

Principe de l'annualité de l'exercice

Warrant of Governor General

28. Where an appropriation is made for any purpose in any Act of Parliament for granting to Her Majesty any sum of money to defray expenses of the public service of Canada for a fiscal year, no payment shall be made pursuant to that appropriation out of the Consolidated Revenue Fund unless a warrant, prepared on the order of the Governor in Council, has been signed by the Governor General authorizing expenditures to be charged against the appropriation, and no payments in excess of the amount of expenditures so authorized shall be made. R.S., c. F-10, s. 21.

28. Dans les cas où une loi fédérale prévoit, à une fin déterminée, des crédits portant octroi de fonds à Sa Majesté pour le financement des charges de services publics du Canada, tout paiement au titre de ces crédits est subordonné à la signature par le gouverneur général d'un mandat établi sur décret du gouverneur en conseil et autorisant l'imputation de dépenses sur les crédits, le paiement ne pouvant en aucun cas dépasser le montant ainsi autorisé. S.R., ch. F-10, art. 21.

Mandat du gouverneur général

Payment of guarantee

29. (1) Where a guarantee has been given under the authority of Parliament by or on behalf of Her Majesty for the payment of any debt or obligation, any amount required to be paid by the terms of the guarantee may, subject to the Act authorizing the guarantee, be paid out of the Consolidated Revenue Fund.

29. (1) Les montants à verser au titre d'une garantie fournie avec l'approbation du Parlement, par Sa Majesté ou en son nom pour le règlement d'une dette ou l'acquittement d'une obligation, peuvent, sous réserve de la loi autorisant la garantie, être payés sur le Trésor.

Paiement au titre d'une garantie



Authority for guarantee	(2) An authority referred to in subsection (1) may be contained in an appropriation Act. R.S., c. F-10, s. 22; 1980-81-82-83, c. 170, s. 6.	(2) L'approbation visée au paragraphe (1) peut figurer dans une loi de crédits. S.R., ch. F-10, art. 22; 1980-81-82-83, ch. 170, art. 6.	Approbation de la garantie
Payments urgently required	30. (1) Where a payment is urgently required for the public good when Parliament is not in session and there is no other appropriation pursuant to which the payment may be made, the Governor in Council, on the report of the President of the Treasury Board that there is no appropriation for the payment and the report of the appropriate Minister that the payment is urgently required for the public good, may, by order, direct the preparation of a special warrant to be signed by the Governor General authorizing the payment to be made out of the Consolidated Revenue Fund.	30. (1) En l'absence de crédit, le gouverneur en conseil peut, par décret, ordonner l'établissement d'un mandat spécial pour la signature du gouverneur général en vue d'autoriser un paiement sur le Trésor si le Parlement n'est pas en session, le président du Conseil du Trésor lui remet un rapport attestant l'absence de tout crédit pouvant autoriser le paiement et le ministre compétent lui remet un rapport attestant l'urgence du paiement et sa nécessité dans l'intérêt public.	Situation d'urgence
Special warrant	(2) A special warrant issued pursuant to this section shall for the purposes of this Act be deemed to be an appropriation for the fiscal year in which the warrant is issued.	(2) Un mandat spécial est considéré, pour l'application de la présente loi, comme un crédit relatif à l'exercice au cours duquel il est établi.	Mandat spécial
Publication and report	(3) Every warrant issued under this section shall be published in the <i>Canada Gazette</i> within thirty days after it is issued, and a statement showing all warrants issued under this section and the amounts of those warrants shall be laid by the President of the Treasury Board before the House of Commons within fifteen days after the commencement of the next ensuing session of Parliament.	(3) Les mandats visés au présent article sont publiés dans la <i>Gazette du Canada</i> , dans les trente jours de leur établissement; une liste, accompagnée du relevé des montants correspondants, en est déposée par le président du Conseil du Trésor devant la Chambre des communes dans les quinze jours de l'ouverture de la session suivante du Parlement.	Publication et rapport
Subsequent appropriation	(4) Where a special warrant has been issued pursuant to this section, the amounts appropriated thereby shall be deemed to be included in and not to be in addition to the amounts appropriated by the Act of Parliament enacted next thereafter for granting to Her Majesty sums of money to defray expenses of the public service of Canada for a fiscal year.	(4) Les montants affectés par mandat spécial sont réputés être des avances; ils font partie des montants affectés par la première loi de crédits votée par le Parlement par la suite et ne s'y ajoutent pas.	Crédit subséquent
When Parliament deemed not in session	(5) For the purposes of this section, Parliament shall be deemed to be not in session when it is under adjournment <i>sine die</i> or to a day more than two weeks after the day the Governor in Council made the order directing the preparation of the special warrant. R.S., c. F-10, s. 23.	(5) Pour l'application du présent article, le Parlement est réputé ne pas être en session lorsqu'il est en ajournement <i>sine die</i> ou jusqu'à une date postérieure de plus de deux semaines à celle où le gouverneur en conseil a pris le décret ordonnant l'établissement du mandat spécial. S.R., ch. F-10, art. 23.	Ajournement du Parlement
Appropriation allotments	31. (1) At the commencement of each fiscal year or at such other times as the Treasury Board may direct, the deputy head or other person charged with the administration of a service for which there is an appropriation by Parliament or an item included in estimates then before the House of Commons shall,	31. (1) Au début de chaque exercice ou à tout autre moment fixé par le Conseil du Trésor, l'administrateur général ou autre responsable chargé d'un service affecté d'un crédit ou d'un poste des prévisions de dépenses alors déposées devant la Chambre des communes dresse, sauf instruction contraire du Conseil, le	Chapitre des dotations

unless otherwise directed by the Board, prepare a division of the appropriation or item into allotments in the form detailed in the estimates submitted to Parliament for the appropriation or item or in such other form as the Board may prescribe and shall submit the division to the Board.

chapitre des dotations entre lesquelles le crédit ou le poste est à répartir, en observant à cet effet la forme des prévisions relatives à ce crédit ou à ce poste ou celle qu'impose le Conseil; il la présente ensuite à celui-ci.

Allotments not to be varied without approval

(2) Where a division required to be submitted to the Treasury Board pursuant to subsection (1) is approved by the Board, the allotments shall not be varied or amended without the approval of the Board.

(2) Les dotations d'un chapitre approuvé par le Conseil du Trésor ne peuvent être modifiées sans son agrément.

Agrément du Conseil du Trésor

Departmental control of allotments

(3) The deputy head or other person charged with the administration of a service for which a division is required to be prepared pursuant to subsection (1) shall ensure by an adequate system of internal control and audit that the allotments provided in that division are not exceeded. R.S., c. F-10, s. 24.

(3) L'administrateur général ou autre responsable met en œuvre les contrôles et vérifications internes propres à éviter tout dépassement des dotations. S.R., ch. F-10, art. 24.

Contrôle ministériel

Control of commitments

32. (1) No contract or other arrangement providing for a payment shall be entered into with respect to any program for which there is an appropriation by Parliament or an item included in estimates then before the House of Commons to which the payment will be charged unless there is a sufficient unencumbered balance available out of the appropriation or item to discharge any debt that, under the contract or other arrangement, will be incurred during the fiscal year in which the contract or other arrangement is entered into.

32. (1) Il ne peut être passé de marché ou autre contrat prévoyant un paiement, dans le cadre d'un programme affecté d'un crédit ou d'un poste figurant dans les prévisions de dépenses alors déposées devant la Chambre des communes et sur lequel le paiement sera imputé, que si le solde disponible non grevé du crédit ou du poste est suffisant pour l'acquittement de toutes les dettes contractées à cette occasion pendant l'exercice au cours duquel a lieu la passation.

Contrôle des engagements

Record of commitments

(2) The deputy head or other person charged with the administration of a program for which there is an appropriation by Parliament or an item included in estimates then before the House of Commons shall, as the Treasury Board may prescribe, establish procedures and maintain records respecting the control of financial commitments chargeable to each appropriation or item. R.S., c. F-10, s. 25; 1980-81-82-83, c. 170, s. 7.

(2) L'administrateur général ou autre responsable chargé d'un programme affecté d'un crédit ou d'un poste des prévisions de dépenses alors déposées devant la Chambre des communes met en œuvre, pour ce qui est des engagements financiers imputables sur ce crédit ou ce poste, des méthodes de contrôle et de comptabilisation conformes aux instructions du Conseil du Trésor. S.R., ch. F-10, art. 25; 1980-81-82-83, ch. 170, art. 7.

Suivi des engagements

Requisitions

33. (1) No charge shall be made against an appropriation except on the requisition of the appropriate Minister of the department for which the appropriation was made or of a person authorized in writing by that Minister.

33. (1) Il ne peut être effectué de paiement imputable sur un crédit affecté à un ministère qu'à la demande du ministre compétent ou de la personne à qui il a donné délégation écrite.

Demandes de paiement

Form

(2) Every requisition for a payment out of the Consolidated Revenue Fund shall be in such form, accompanied by such documents and certified in such manner as the Treasury Board may prescribe by regulation.

(2) Les demandes de paiement sur le Trésor sont à présenter en la forme, avec les documents d'accompagnement et selon les modalités de certification prévus par règlement du Conseil du Trésor.

Forme

When requisition not to be made

(3) No requisition shall be made pursuant to subsection (1) for a payment that

- (a) would not be a lawful charge against the appropriation;
- (b) would result in an expenditure in excess of the appropriation; or
- (c) would reduce the balance available in the appropriation so that it would not be sufficient to meet the commitments charged against it.

(3) Il est interdit de demander des paiements sur le Trésor dans les cas où ils entraîneraient :

- a) une imputation irrégulière sur un crédit;
- b) une dépense supérieure à un crédit;
- c) une réduction du solde du crédit à un niveau insuffisant pour l'exécution des autres engagements.

Cas d'interdiction

Reference to Treasury Board

(4) The appropriate Minister may transmit to the Treasury Board any requisition with respect to which that Minister desires the direction of the Board, and the Board may order that payment be made or refused. R.S., c. F-10, s. 26.

(4) Avant de procéder à certaines demandes de paiement, le ministre compétent peut en référer au Conseil du Trésor, lequel peut ordonner ou refuser le paiement. S.R., ch. F-10, art. 26.

Renvoi au Conseil du Trésor

Payment for work, goods or services

34. No payment shall be made for the performance of work, the supply of goods or the rendering of services, whether under contract or not, in connection with any part of the public service of Canada, unless, in addition to any other voucher or certificate that is required, the deputy of the appropriate Minister, or another person authorized by that Minister, certifies

- (a) that the work has been performed, the goods supplied or the service rendered, as the case may be, and that the price charged is according to contract, or if not specified by contract, is reasonable; or
- (b) where a payment is to be made before the completion of the work, delivery of the goods or rendering of the service, as the case may be, that the payment is in accordance with the contract. R.S., c. F-10, s. 27.

34. Tout paiement pour des fournitures, des services ou des travaux, qu'il y ait marché ou non, destinés à un secteur de l'administration publique fédérale est subordonné à la remise des pièces justificatives requises et à une attestation de l'adjoint ou du délégué du ministre compétent selon laquelle :

- a) d'une part, les fournitures ont été livrées, les services rendus ou les travaux exécutés, d'autre part, le prix demandé est conforme au marché ou, à défaut, est raisonnable;
- b) en cas de paiement anticipé, celui-ci est conforme au marché. S.R., ch. F-10, art. 27.

Marchés de fournitures, de services ou de travaux

Form of payments out of C.R.F.

35. (1) Every payment pursuant to an appropriation shall be made under the direction and control of the Receiver General by instrument, in such form and authenticated in such manner as the Treasury Board directs.

35. (1) Les paiements imputables sur un crédit se font sous l'autorité et au moyen d'effets dont la forme et les modalités de certification sont fixées par le Conseil du Trésor.

Forme des paiements sur le Trésor

Where cheques, etc., payable

(2) Where an instrument issued under subsection (1) is presented by a member of the Canadian Payments Association to the Receiver General for payment, the Receiver General, or an officer authorized by him, may pay the instrument out of the Consolidated Revenue Fund. R.S., c. F-10, s. 28; 1980-81-82-83, c. 40, s. 94.1.

(2) Le receveur général, ou son délégué, peut payer sur le Trésor les effets émis en vertu du paragraphe (1) et qui lui sont présentés pour encaissement par une institution membre de l'Association canadienne des paiements. S.R., ch. F-10, art. 28; 1980-81-82-83, ch. 40, art. 94.1.

Encaissement des chèques

Paid instruments

36. (1) Every instrument issued under section 35, when paid, shall be delivered into the custody of the Receiver General for examina-

36. (1) Les effets émis en vertu de l'article 35 sont, une fois payés, remis au receveur

Effets payés

	tion and adjustment with the statements of instruments issued.	général aux fins d'examen et de rapprochement avec l'état des effets émis.	
Destruction	(2) The Treasury Board, on the recommendation of the Receiver General and with the approval of the Auditor General of Canada, may make regulations governing the destruction of cheques or other instruments after payment thereof. R.S., c. F-10, s. 29.	(2) Sur recommandation du receveur général et avec l'approbation du vérificateur général, le Conseil du Trésor peut prendre des règlements sur la destruction des chèques ou autres effets après leur paiement. S.R., ch. F-10, art. 29; 1976-77, ch. 34, art. 30.	Destruction
Lapsing of appropriation	37. (1) Subject to subsections (2) and (3), the balance of an appropriation granted for a fiscal year that remains unexpended at the end of the fiscal year shall lapse.	37. (1) Sous réserve des autres dispositions du présent article, la partie non utilisée d'un crédit est annulée à la fin de l'exercice pour lequel il a été accordé.	Annulation des crédits : règle générale
Debts unpaid at end of fiscal year	(2) A debt incurred for work performed, goods received or services rendered prior to the end of the fiscal year or incurred under any other contractual arrangement prior to the end of the fiscal year that remains unpaid at the end of the fiscal year shall be recorded as an expenditure against the appropriation.	(2) À la fin d'un exercice, les dettes échues mais non payées et imputables à un crédit sont soustraites de la partie non utilisée visée au paragraphe (1).	Dettes non payées à la fin d'un exercice
Payment in following year	(3) At any time during the following fiscal year, or during such shorter period as the Treasury Board may direct, a payment may be made for the purpose of discharging any debt referred to in subsection (2) that is not in excess of the appropriation. R.S., c. F-10, s. 30; 1980-81-82-83, c. 170, s. 8.	(3) Les dettes visées au paragraphe (2) peuvent être payées au cours de l'exercice suivant, ou de la période plus courte que peut déterminer le Conseil du Trésor, jusqu'à concurrence du montant du crédit. S.R., ch. F-10, art. 30; 1980-81-82-83, ch. 170, art. 8.	Paiement ultérieur
Accountable advances	38. (1) The Treasury Board may make regulations (a) authorizing the making of accountable advances chargeable to the appropriation for the service in respect of which the advance is made; and (b) providing for the repayment of, accounting for and recovery of accountable advances.	38. (1) Le Conseil du Trésor peut, par règlement : a) autoriser l'octroi d'avances sur crédits pour des services déterminés; b) prévoir le remboursement, la justification et le recouvrement des avances.	Avances comptables
Recovery	(2) Any accountable advance or any portion thereof that is not repaid, accounted for or recovered in accordance with the regulations may be recovered out of any moneys payable by Her Majesty to the person to whom the advance was made or, where the person is deceased, out of any moneys payable by Her Majesty to the estate of that person.	(2) Les avances ou leurs fractions non remboursées, justifiées ou recouvrées conformément aux règlements peuvent être déduites des dettes de Sa Majesté envers leur destinataire ou les héritiers de celui-ci.	Recouvrement
Report	(3) Every accountable advance that is not repaid, accounted for or recovered by the end of the fiscal year in which it was made shall be reported in the Public Accounts for that year. R.S., c. F-10, s. 31; 1980-81-82-83, c. 170, s. 9.	(3) Les avances non remboursées, justifiées ou recouvrées à la fin de l'exercice au cours duquel elles ont été accordées sont signalées dans les Comptes publics de cet exercice. S.R., ch. F-10, art. 31; 1980-81-82-83, ch. 170, art. 9.	Mention dans les Comptes publics

Crediting of  
refunds

**39.** Subject to such directions as the Treasury Board may make, any amount received as

- (a) a refund of an expenditure,
- (b) a repayment of an advance,
- (c) a refund or repayment of an overpayment, or
- (d) a price adjustment on a payment

shall be credited to the appropriation against which the expenditure or advance, or the payment, as the case may be, was charged. R.S., c. F-10, s. 32; 1980-81-82-83, c. 170, s. 10.

**39.** Sous réserve des instructions du Conseil du Trésor, sont versées dans le crédit sur lequel ont été imputées les sorties de fonds correspondantes les rentrées de fonds résultant :

- a) du remboursement de dépenses;
- b) du remboursement d'avances;
- c) du recouvrement d'un trop-payé;
- d) d'un redressement de prix. S.R., ch. F-10, art. 32; 1980-81-82-83, ch. 170, art. 10.

Rembourse-  
mentsTerm of  
contract that  
money available

**40.** It is a term of every contract providing for the payment of any money by Her Majesty that payment under that contract is subject to there being an appropriation for the particular service for the fiscal year in which any commitment under that contract would come in course of payment. R.S., c. F-10, s. 33.

**40.** Tout marché prévoyant des paiements à effectuer par Sa Majesté doit comporter une clause qui les subordonne à l'existence d'un crédit particulier ouvert pour l'exercice au cours duquel des engagements découlant du marché sont susceptibles d'arriver à échéance. S.R., ch. F-10, art. 33.

Clause  
automatique  
des contratsRegulations  
respecting  
conditions  
under which  
contracts  
awarded

**41.** (1) The Governor in Council may make regulations with respect to the conditions under which contracts may be entered into and, notwithstanding any other Act of Parliament,

- (a) may direct that no contract by the terms of which payments are required in excess of such amount or amounts as the Governor in Council may prescribe shall be entered into or have any force or effect unless entry into the contract has been approved by the Governor in Council or the Treasury Board; and
- (b) may make regulations with respect to the security to be given to and in the name of Her Majesty to secure the due performance of contracts.

**41.** (1) Le gouverneur en conseil peut, par règlement, régir les conditions de passation des marchés et, par dérogation aux autres lois fédérales :

- a) les interdire ou les invalider dans les cas où ils prévoient un paiement dépassant un plafond fixé par lui sans que lui-même ou le Conseil du Trésor ait approuvé leur passation;
- b) prendre des mesures touchant les cautionnements à fournir à Sa Majesté et au nom de celle-ci en garantie de leur bonne exécution.

Règlements sur  
les contrats

Exception

(2) Subsection (1) does not apply in respect of Crown corporations. R.S., c. F-10, s. 34; 1984, c. 31, s. 7.

(2) Le paragraphe (1) ne s'applique pas aux sociétés d'État. S.R., ch. F-10, art. 34; 1984, ch. 31, art. 7.

Exception

Holdbacks

**42.** Where a payment under a contract is withheld to ensure the due performance of the contract, the payment may, subject to this Act, be charged to the appropriation for that contract, and the amount so charged may be credited to a special account in the accounts of Canada, to be paid out in accordance with the contract under regulations of the Treasury Board. R.S., c. F-10, s. 35.

**42.** Sous réserve des autres dispositions de la présente loi, les paiements prévus par un marché qui sont retenus en garantie de sa bonne exécution peuvent être imputés sur le crédit pertinent; le montant imputé est versé à un compte spécial parmi les comptes du Canada pour être payé suivant le marché et conformément aux règlements du Conseil du Trésor. S.R., ch. F-10, art. 35.

Retenues

## PART IV

## PUBLIC DEBT

Parliamentary  
authority  
required

43. No money shall be borrowed or security issued by or on behalf of Her Majesty without the authority of Parliament. R.S., c. F-10, s. 36.

Raising of  
money

44. Where by this Act or any other Act of Parliament authority is given to raise money, by or on behalf of Her Majesty, by way of loan or by the issue and sale of securities, the Governor in Council may, subject to the Act authorizing the raising of that money,

(a) authorize the raising of all or part of that money by the issue and sale of treasury bills or treasury notes and authorize the Minister, or such officer of the Department of Finance as may be designated by the Minister,

(i) to determine the date of the issue and the date of maturity of those bills or notes, the rate of interest thereon, if any, and the dates of payment of interest, if any,

(ii) to sell any of those bills or notes for such price or prices and on such terms and conditions as the Minister considers necessary, and

(iii) subject to such terms and conditions as the Governor in Council may specify, to enter into such contracts or agreements relating to the issue and sale of those bills or notes on such terms and conditions as the Minister, or such officer of the Department of Finance designated by the Minister, considers necessary; or

(b) authorize the Minister, or such officer of the Department of Finance as may be designated by the Minister,

(i) subject to such terms and conditions as the Governor in Council may specify, to enter into such contracts or agreements relating to the raising of the money on such terms and conditions as the Minister, or such officer of the Department of Finance designated by the Minister, considers necessary,

(ii) to raise all or part of that money by the issue and sale of securities other than treasury bills or treasury notes,

(iii) to issue and sell those securities in a principal amount not exceeding an amount authorized by the Governor in Council,

## PARTIE IV

## DETTE PUBLIQUE

Autorisation du  
Parlement

43. Les emprunts de fonds et l'émission de titres par Sa Majesté ou pour son compte sont subordonnés à l'autorisation du Parlement. S.R., ch. F-10, art. 36.

Prélèvement de  
fonds

44. Dans les cas où la présente loi ou une autre loi fédérale autorise le prélèvement de fonds, par Sa Majesté ou pour son compte, au moyen d'emprunts ou de l'émission et de la vente de titres, le gouverneur en conseil peut, sous réserve de cette loi :

a) autoriser tout ou partie du prélèvement par émission et vente de bons ou billets du Trésor et conférer au ministre ou au fonctionnaire, appelé au présent article «délégué», que celui-ci désigne au sein du ministère des Finances le pouvoir :

(i) de fixer leurs dates d'émission et d'échéance, ainsi que, s'il y a lieu, le taux d'intérêt applicable et les dates d'échéance des intérêts,

(ii) de les vendre aux prix et aux conditions que le ministre estime indiqués,

(iii) de conclure des contrats ou des accords concernant leur émission ou leur vente aux conditions que le ministre ou son délégué estime indiquées;

b) conférer au ministre ou à son délégué le pouvoir :

(i) de conclure des contrats ou des accords concernant le prélèvement des fonds aux conditions que l'un ou l'autre estime indiquées,

(ii) de prélever tout ou partie des fonds par émission et vente de titres autres que des bons ou billets du Trésor,

(iii) d'émettre et de vendre ces titres à concurrence d'un principal plafonné,

(iv) de fixer leurs taux d'intérêt à concurrence d'un taux plafonné,

(v) de fixer, pour une date limite déterminée, le remboursement de leur principal,

(vi) de les vendre aux prix, non inférieurs à un seuil déterminé, et aux conditions que l'un ou l'autre estime indiqués.

Le gouverneur en conseil peut en outre déterminer les modalités d'exercice des pouvoirs conférés par les sous-alinéas a)(iii) et b)(i), ainsi que les plafonds, la date limite et le seuil

(iv) to determine the rate or rates of interest, not exceeding the maximum rate or rates of interest authorized by the Governor in Council, payable in respect of those securities,

(v) to determine the date, not later than the date authorized by the Governor in Council, on which the principal amount specified in those securities is payable, and

(vi) to sell those securities

(A) for a price or prices, not less than the minimum price or prices authorized by the Governor in Council, and

(B) on such other terms and conditions as the Minister, or such officer of the Department of Finance designated by the Minister, considers necessary. R.S., c. F-10, s. 37; 1980-81-82-83, c. 170, s. 11.

respectivement visés aux sous-alinéas b)(iii) à (vi). S.R., ch. F-10, art. 37; 1980-81-82-83, ch. 170, art. 11.

Amounts to be charged against borrowing authority

**45.** Where an authority is at any time conferred by Parliament to borrow an amount of money on behalf of Her Majesty, at any time thereafter, only the amount by which money borrowed on behalf of Her Majesty that is not then repaid exceeds the aggregate of

(a) money borrowed on behalf of Her Majesty that was not repaid on the day the authority became effective or, where no effective date is specified, the day on which the authority was conferred, and

(b) money borrowed on behalf of Her Majesty after whichever day referred to in paragraph (a) is applicable and charged against any amount authorized to be borrowed by any other authority,

constitutes a charge against the amount of money so authorized to be borrowed. 1978-79, c. 4, s. 4.

**45.** Ne peut être imputée sur les fonds dont l'emprunt au nom de Sa Majesté est autorisé par le Parlement que la différence entre le montant emprunté et non remboursé à un moment donné et le total des montants suivants :

a) le solde non remboursé à la date de prise d'effet de l'autorisation ou, à défaut, à celle où elle est accordée;

b) les fonds empruntés au nom de Sa Majesté après celle des dates mentionnées à l'alinéa a) qui s'applique et imputés sur tout montant dont l'emprunt fait l'objet d'une autre autorisation. 1978-79, ch. 4, art. 4.

Imputations sur les emprunts autorisés

Loans for redemption of securities

**46.** The Governor in Council may authorize the Minister to borrow such sums of money as are required for the payment of any securities that were issued under the authority of Parliament, other than section 47, and are maturing or have been called for redemption. R.S., c. F-10, s. 38.

**46.** Le gouverneur en conseil peut autoriser le ministre à contracter les emprunts nécessaires au paiement de titres émis sous l'autorité du Parlement et soit échus, soit remboursables par anticipation; le présent article ne s'applique pas aux emprunts visés à l'article 47. S.R., ch. F-10, art. 38.

Emprunts en vue du rachat de titres

Temporary loans

**47.** Where it appears to the Governor in Council that the Consolidated Revenue Fund will be insufficient to meet the disbursements lawfully authorized to be made from it, the Governor in Council may authorize the Minister to borrow, for a period not exceeding six

**47.** Dans les cas où il estime le Trésor insuffisamment approvisionné pour certains décaissements régulièrement autorisés, le gouverneur en conseil peut, à concurrence du montant qu'il juge nécessaire à cette fin, donner au ministre le pouvoir de contracter un emprunt à six mois

Emprunts temporaires

months, an amount not exceeding such amount as the Governor in Council deems necessary to ensure that the Consolidated Revenue Fund will be sufficient to meet those disbursements. R.S., c. F-10, s. 39; 1980-81-82-83, c. 170, s. 12.

au maximum. S.R., ch. F-10, art. 39; 1980-81-82-83, ch. 170, art. 12.

Currency of borrowings

48. (1) Any amounts raised by way of loan under the authority of this Act or any other Act of Parliament in the currency or currencies of any country or countries may be repaid in the currency or currencies of any country or countries and securities issued under the authority of this Act or any other Act of Parliament in the currency or currencies of any country or countries may be made payable in the currency or currencies of any country or countries.

48. (1) Les emprunts ou les titres dont l'émission en devises est autorisée par la présente loi ou une autre loi fédérale sont également remboursables en devises.

Emprunts en devises

Calculation of amount in foreign currency

(2) Every Act of Parliament heretofore or hereafter passed that authorizes the borrowing or the raising of money by way of

(a) the loan of a specific or maximum number of dollars,

(b) the issue of securities for a specific or maximum number of dollars in principal amount, or

(c) the guaranteeing of the payment of a liability or obligation for a specific or maximum number of dollars,

shall be deemed to authorize the borrowing, in whole or in part, of an equivalent amount, the issue of securities, in whole or in part, of an equivalent principal amount or the guaranteeing, in whole or in part, of an equivalent amount in the currency of any country other than Canada, calculated in each case using the value thereof and the rate of exchange between the Canadian dollar and the currency concerned as quoted by the Bank of Canada at the opening of business on the day immediately preceding the day the money is borrowed, the proceeds from the issue of securities are received or the guarantee is given, as the case may be.

(2) Les fonds dont une loi fédérale, même adoptée antérieurement à la présente loi, autorise le prélèvement pour un montant, fixe ou plafonné, établi en monnaie canadienne et correspondant à un emprunt, au principal d'une émission de titres ou à la garantie d'acquittement d'obligations peuvent être prélevés, en tout ou en partie, pour un montant équivalent de devises, calculé d'après le taux de change affiché à l'ouverture de la Banque du Canada la veille, selon le cas, de l'emprunt, de la réception du produit de l'émission ou de la constitution de la garantie.

Autorisation implicite d'emprunts en devises

Calculation where limitation

(3) For the purpose of any limitation in respect of an amount

(a) that may be borrowed,

(b) for which securities may be issued, or

(c) the payment of which may be guaranteed under this Act or any other Act of Parliament,

(3) Le principal des emprunts ou des émissions de titres ou le montant des garanties visés au présent article sont considérés, pour ce qui est de leur plafonnement, comme équivalant à leur valeur en monnaie canadienne, calculée selon le paragraphe (2), sans qu'il soit tenu compte des primes ou escomptes applicables lors de la vente des titres ou des rembourse-

Équivalent en monnaie canadienne



the principal amount borrowed or authorized to be borrowed, the principal amount of any securities previously issued or authorized to be issued or the amount guaranteed or authorized to be guaranteed, as the case may be, payable in a currency of any country other than Canada, shall be deemed to be the Canadian dollar equivalent of the value thereof, as calculated under subsection (2), regardless of any premium or discount at which the securities were sold and regardless of any premium that may be payable on early redemption. 1980-81-82-83, c. 170, s. 12.

ments anticipés. 1980-81-82-83, ch. 170, art. 12.

Report to Parliament

**49.** An annual statement of all borrowing transactions on behalf of Her Majesty shall be included in the Public Accounts. R.S., c. F-10, s. 40.

**49.** L'état annuel de toutes les opérations d'emprunt effectuées pour le compte de Sa Majesté est inclus dans les Comptes publics. S.R., ch. F-10, art. 40.

Rapport au Parlement

Signing securities

**50.** (1) Securities issued under the authority of this Part shall be signed by the Deputy Minister of Finance or an officer of the Department of Finance designated by the Governor in Council to sign on behalf of the Deputy Minister of Finance, and shall be countersigned by such officer of the Department of Finance or other person as the Governor in Council designates for that purpose.

**50.** (1) Les titres dont l'émission est autorisée sous le régime de la présente partie sont signés par le sous-ministre des Finances ou par le fonctionnaire de ce ministère qui a reçu de la part du gouverneur en conseil délégation de signature. Ils sont contresignés par le fonctionnaire du même ministère ou toute autre personne que le gouverneur en conseil désigne à cette fin.

Signature des titres

Facsimile signatures

(2) The Minister may direct that there be substituted for signatures in the proper handwriting of one or both of the persons authorized to sign or countersign securities under subsection (1), facsimiles of those signatures printed from engraving. R.S., c. F-10, s. 41.

(2) Le ministre peut ordonner l'emploi de griffes dont l'empreinte reproduit la signature autographe des signataires ou contresignataires visés au paragraphe (1). S.R., ch. F-10, art. 41.

Usage de la griffe

Registrars and fiscal agents

**51.** The Governor in Council may

- (a) appoint one or more registrars to perform such services in respect of the registration of loans as the Governor in Council may prescribe;
- (b) appoint one or more fiscal agents to perform such services in respect of loans as the Governor in Council may prescribe; and
- (c) fix the remuneration or compensation of any registrar or fiscal agent appointed under this section. R.S., c. F-10, s. 42.

**51.** Le gouverneur en conseil peut :

- a) nommer un ou plusieurs agents comptables chargés d'accomplir, en matière d'inscription des emprunts, les fonctions qu'il leur attribue;
- b) nommer un ou plusieurs agents financiers chargés d'accomplir, en matière d'emprunts, les fonctions qu'il leur attribue;
- c) fixer la rémunération des agents comptables ou financiers ainsi nommés. S.R., ch. F-10, art. 42.

Agents comptables et financiers

Records of money borrowed

**52.** (1) The Minister shall cause to be maintained a system of books and records

- (a) showing all money authorized by Parliament to be borrowed by the issue and sale of securities;
- (b) containing a description and record of all money so borrowed and securities issued; and

**52.** (1) Le ministre fait tenir un ensemble de registres comportant les renseignements suivants :

- a) total des fonds dont le Parlement a autorisé l'emprunt par émission et vente de titres;
- b) désignation et état des fonds empruntés et des titres émis;

Registres des emprunts

	(c) showing all amounts paid in respect of the principal of or interest on all money so borrowed.	c) paiements effectués au titre du principal et des intérêts de ces emprunts.	
Accounting by fiscal agents and registrars	(2) Every fiscal agent and registrar shall annually, and as often as required by the Minister, give to the Minister an accounting, in such form and terms and containing such information as the Minister prescribes, of all his transactions as fiscal agent or registrar. R.S., c. F-10, s. 43.	(2) Les agents comptables et financiers adressent chaque année au ministre et, en outre, chaque fois que celui-ci le leur demande, un compte de gestion où ils font état de toutes les opérations qu'ils ont effectuées ès qualités; le compte est à établir en la forme et doit comporter les renseignements déterminés par le ministre. S.R., ch. F-10, art. 43.	Compte de gestion
Sinking fund	53. The Governor in Council may provide for the creation and management of a sinking fund with respect to any issue of securities or with respect to all securities issued. R.S., c. F-10, s. 44.	53. Le gouverneur en conseil peut prévoir la création et la gestion d'un fonds d'amortissement pour toute émission de titres ou pour l'ensemble des titres émis. S.R., ch. F-10, art. 44.	Fonds d'amortissement
Borrowed money and interest	54. The payment of all money borrowed and interest thereon and of the principal of and interest on all securities issued by or on behalf of Her Majesty with the authority of Parliament is a charge on and payable out of the Consolidated Revenue Fund. R.S., c. F-10, s. 45.	54. Le remboursement des emprunts contractés et des titres émis par Sa Majesté ou en son nom avec l'autorisation du Parlement, ainsi que le versement des intérêts correspondants, sont imputés et prélevés sur le Trésor. S.R., ch. F-10, art. 45.	Emprunts et intérêts
Payment of loan expenses	55. With the authority of the Governor in Council, there may be paid out of the Consolidated Revenue Fund (a) all money required under section 53 to provide a sinking fund or other means of securing repayment of securities; (b) the remuneration and compensation of registrars and fiscal agents appointed under section 51; and (c) all costs, expenses and charges incurred in the negotiation or raising of loans or in the issue, redemption, servicing, payment and management of any loan and any securities issued in respect thereof. R.S., c. F-10, s. 46.	55. Peuvent, avec l'autorisation du gouverneur en conseil, être prélevés sur le Trésor : a) les sommes nécessaires à la création du fonds d'amortissement prévu à l'article 53 ou d'autres moyens de garantie de remboursement de titres; b) la rémunération des agents comptables et financiers nommés en vertu de l'article 51; c) tous frais entraînés par les négociations ou l'émission d'emprunts ou par l'émission, le rachat, le service, le remboursement et la gestion des emprunts ou titres émis à cet égard. S.R., ch. F-10, art. 46.	Frais d'emprunt
Payment for securities to agent or by salary deduction in trust money	56. (1) Where it is provided by a prospectus or other official notice issued by or under the authority of the Minister that a subscriber may purchase securities by payments to an authorized agent or by deductions from the remuneration of the subscriber by his employer, the amount of any such payment or deduction that has not been accounted for by the delivery of securities to the subscriber or repaid to the subscriber shall be deemed to be money received in trust for Her Majesty by the agent or employer for which the agent or employer is accountable to Her Majesty under section 76.	56. (1) Dans les cas où une notice légale prévoit la possibilité de souscrire des titres par paiement à un agent agréé ou par retenue salariale, le montant du paiement ou de la retenue pour lequel il n'y a pas eu remise de titres au souscripteur ou qui ne lui a pas été remboursé est assimilé à des fonds reçus en fiducie pour Sa Majesté par l'agent ou l'employeur et dont l'un ou l'autre est comptable envers elle sous le régime de l'article 76.	Souscription auprès d'un agent ou par retenues salariales

Amount deemed segregated in trust

(2) Where money paid or deducted pursuant to subsection (1) cannot be identified among the assets of the employer or agent, a portion of those assets equal in value to the amount of the payment or deduction shall be deemed to be segregated and held in trust for Her Majesty. R.S., c. F-10, s. 47; 1980-81-82-83, c. 170, s. 13.

(2) Tout montant ainsi payé ou retenu qui ne figure pas comme élément distinct de l'actif de l'agent ou de l'employeur est réputé détaché de cet actif et détenu en fiducie pour Sa Majesté. S.R., ch. F-10, art. 47; 1980-81-82-83, ch. 170, art. 13.

Présomption

Investors' Indemnity Account

57. There shall be established in the accounts of Canada an account to be known as the Investors' Indemnity Account to which shall be credited the sum of twenty-five thousand dollars, such further amounts as are appropriated by Parliament for the purposes of this section and any recoveries of the losses referred to in section 58. R.S., c. F-10, s. 48.

57. Est ouvert, parmi les comptes du Canada, un compte intitulé «compte d'indemnisation placement». Ce compte est crédité de vingt-cinq mille dollars, des autres montants affectés par le Parlement à l'application du présent article et de tous montants recouvrés en réparation des pertes visées à l'article 58. S.R., ch. F-10, art. 48.

Compte d'indemnisation placement

Payment of losses

58. The Minister may, in accordance with and subject to the regulations, pay out of the Investors' Indemnity Account any losses sustained by subscribers for securities who have paid all or part of the purchase price for those securities but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities. R.S., c. F-10, s. 49.

58. Le ministre peut, dans le cadre des règlements, prélever sur le compte d'indemnisation placement les montants nécessaires pour réparer les pertes subies par les souscripteurs qui ont acquitté tout ou partie du prix de titres mais ne les ont pas reçus ou n'en ont pas été remboursés, ainsi que les pertes subies par quiconque lors du rachat de titres. S.R., ch. F-10, art. 49.

Réparation des pertes

Not bound to execute trusts

59. Her Majesty and a fiscal agent or registrar acting as such are not bound to see to the execution of any express or implied trust to which any securities are subject. R.S., c. F-10, s. 50.

59. Ni Sa Majesté ni les agents comptables ou financiers agissant ès qualités ne sont tenus de veiller à l'exécution des fiducies explicites ou implicites auxquelles des titres sont assujettis. S.R., ch. F-10, art. 50.

Non-obligation d'exécuter des fiducies

Regulations

60. (1) The Governor in Council may make such regulations as he deems necessary to provide for the management of the public debt of Canada and the payment of interest thereon and, without limiting the generality of the foregoing, may make regulations

60. (1) Le gouverneur en conseil peut prendre les règlements qu'il estime nécessaires pour assurer la gestion de la dette publique du Canada et le paiement des intérêts afférents, notamment sur les questions suivantes :

Règlements

(a) for the inscription or registration of securities and prescribing the effect of the inscription or registration;

a) l'inscription des titres et les conséquences de cette opération;

(b) for the transfer, transmission, exchange, redemption, cancellation and destruction of any securities, and, without limiting the generality of the foregoing,

b) le transfert, la transmission, l'échange, le rachat, l'annulation et la destruction de titres et, en particulier :

(i) for the transmission, transfer or redemption of securities pursuant to a judgment or as the result of the death, dissolution or bankruptcy of the registered owner of the securities, and

(i) la transmission, le transfert ou le rachat de titres en vertu d'un jugement ou par suite du décès, de la déclaration de cessation de commerce ou de la faillite du titulaire,

(ii) prescribing the conditions on which the transfer, transmission, exchange and redemption of securities registered in the

(ii) les conditions de transfert, de transmission, d'échange et de rachat de titres inscrits au nom de mineurs ou autres personnes qui ne sont pas pleinement capables pour conclure des contrats ordinaires;

names of infants, minors or other persons not of full capacity to enter into ordinary contracts may be made;

(c) for the issue of securities or making of payments in respect of damaged, lost, stolen or destroyed securities or interest coupons, and of the cheques pertaining thereto and prescribing conditions to the issue or payment;

(d) requiring guarantees to be given to the registrar in such manner and by such persons as the regulations may prescribe, before the registrar is authorized to make any entry in the register;

(e) authorizing the correction by the registrar, in such circumstances as may be prescribed by the regulations, of errors in the register and otherwise authorizing rectification of the register; and

(f) providing for the payment of losses out of the Investors' Indemnity Account.

Form of register

(2) The register maintained pursuant to subsection (1) may be in a bound or loose-leaf form or in a photographic film form or may be maintained by any system of mechanical or electronic data processing or any other information storage device that is capable of reproducing any required information in intelligible written form within a reasonable time.

Canada Evidence Act

(3) The register maintained pursuant to subsection (1) is deemed to be a record for the purposes of the *Canada Evidence Act* and every employee of the Bank of Canada who supervises the inscription or registration of securities in the register is deemed to be a manager of the Bank of Canada for the purposes of that Act. R.S., c. F-10, s. 51; 1980-81-82-83, c. 170, s. 14.

c) le remplacement ou le remboursement des titres ou coupons d'intérêts détériorés, perdus, volés ou détruits, l'émission des chèques correspondants et les modalités de ces opérations;

d) les garanties que doit recevoir l'agent comptable avant d'être autorisé à porter des inscriptions au registre, les modalités de ces garanties et la qualité des personnes habilitées à les donner;

e) l'octroi à l'agent comptable de l'autorisation de corriger, dans des circonstances déterminées, les erreurs du registre et, d'une façon générale, l'autorisation d'y apporter des rectifications;

f) la réparation des pertes sur le compte d'indemnisation placement.

(2) Le registre visé au paragraphe (1) peut se présenter en volumes reliés, à feuilles mobiles ou à reproductions photographiques, ou encore sous forme mécanographique ou informatisée ou sous toute autre forme de stockage de l'information capable de restituer en clair les renseignements demandés dans un délai suffisamment court.

Présentation du registre

(3) Pour l'application de la *Loi sur la preuve au Canada*, ce registre est considéré comme une pièce et tout employé de la Banque du Canada chargé de contrôler l'inscription des titres dans le registre est assimilé à un administrateur — appelé gérant dans cette loi — de la banque. S.R., ch. F-10, art. 51; 1980-81-82-83, ch. 170, art. 14.

Loi sur la preuve au Canada

## PART V

### PUBLIC PROPERTY

Transfers, etc., of public property

**61.** Subject to any other Act of Parliament, no transfer, lease or loan of public property shall be made to any person except on the direction of the Governor in Council or in accordance with regulations of the Governor in Council made on the recommendation of the Treasury Board. R.S., c. F-10, s. 52.

Management of public property

**62.** The deputy head of every department shall maintain adequate records in relation to

## PARTIE V

### BIENS PUBLICS

Transferts de biens publics

**61.** Sous réserve des autres lois fédérales, il ne peut être effectué de transfert, bail ou prêt de biens publics que sur instruction du gouverneur en conseil ou que conformément aux règlements qu'il peut prendre sur recommandation du Conseil du Trésor. S.R., ch. F-10, art. 52.

Gestion des biens publics

**62.** Chaque administrateur général tient tous inventaires utiles des biens publics placés

public property for which the department is responsible and shall comply with regulations of the Treasury Board governing the custody and control of public property. R.S., c. F-10, s. 53.

sous la responsabilité de son ministère et se conforme aux règlements du Conseil du Trésor régissant la garde et le contrôle de ces biens. S.R., ch. F-10, art. 53.

## PART VI

## PUBLIC ACCOUNTS

Accounts of  
Canada

**63.** (1) Subject to regulations of the Treasury Board, the Receiver General shall cause accounts to be kept in such manner as to show

- (a) the expenditures made under each appropriation;
- (b) the revenues of Canada; and
- (c) the other payments into and out of the Consolidated Revenue Fund.

Assets and  
liabilities

(2) The Receiver General shall cause accounts to be kept to show such of the assets and direct and contingent liabilities of Canada and shall establish such reserves with respect to the assets and liabilities as, in the opinion of the President of the Treasury Board and the Minister, are required to present fairly the financial position of Canada.

Accounts in  
Canadian  
currency

(3) The accounts of Canada shall be kept in the currency of Canada. R.S., c. F-10, s. 54; 1980-81-82-83, c. 170, s. 15.

Submission of  
Public  
Accounts to  
Parliament

**64.** (1) A report, called the Public Accounts, shall be prepared by the Receiver General for each fiscal year and shall be laid before the House of Commons by the President of the Treasury Board on or before December 31 next following the end of that fiscal year or, if the House of Commons is not then sitting, on any of the first fifteen days next thereafter that the House of Commons is sitting.

Contents of  
Public  
Accounts

(2) The Public Accounts shall be in such form as the President of the Treasury Board and the Minister may direct, and shall include

- (a) a statement of
  - (i) the financial transactions of the fiscal year,
  - (ii) the expenditures and revenues of Canada for the fiscal year, and
  - (iii) such of the assets and liabilities of Canada as, in the opinion of the President of the Treasury Board and the Minister, are required to show the financial position

## PARTIE VI

## COMPTES PUBLICS

Comptes du  
Canada

**63.** (1) Sous réserve des règlements du Conseil du Trésor, le receveur général fait tenir des comptes retraçant :

- a) les dépenses effectuées au titre de chaque crédit;
- b) les recettes de l'État;
- c) les autres versements portés au crédit ou au débit du Trésor.

Ressources et  
charges

(2) Le receveur général fait tenir des comptes retraçant les ressources et les charges, directes ou éventuelles, de l'État, ainsi que les réserves constituées à cet égard, qui, selon le président du Conseil du Trésor et le ministre, sont nécessaires à une présentation sincère de la situation financière du Canada.

(3) Les comptes du Canada sont tenus en monnaie canadienne. S.R., ch. F-10, art. 54; 1980-81-82-83, ch. 170, art. 15.

Tenue en  
monnaie  
canadiennePrésentation  
des Comptes  
publics au  
Parlement

**64.** (1) Le receveur général établit pour chaque exercice un rapport intitulé «Comptes publics»; ce rapport est déposé devant la Chambre des communes par le président du Conseil du Trésor au plus tard le 31 décembre suivant la fin de l'exercice ou, si la chambre ne siège pas, dans les quinze premiers jours de séance ultérieurs.

(2) Les Comptes publics, à présenter en la forme fixée par le président du Conseil du Trésor et le ministre, comportent les éléments suivants :

Contenu des  
Comptes  
publics

- a) des états portant sur :
  - (i) les opérations financières de l'exercice,
  - (ii) les dépenses et les recettes de l'État pour l'exercice,
  - (iii) les ressources et les charges de l'État qui, selon le président du Conseil du Trésor et le ministre, sont nécessaires à la présentation de la situation financière du Canada à la fin de l'exercice;

of Canada as at the termination of the fiscal year;

(b) the contingent liabilities of Canada;

(c) the opinion of the Auditor General of Canada as required under section 6 of the *Auditor General Act*; and

(d) such other accounts and information relating to the fiscal year as are deemed necessary by the President of the Treasury Board and the Minister to present fairly the financial transactions and the financial position of Canada or as are required by this Act or any other Act of Parliament to be shown in the Public Accounts. R.S., c. F-10, s. 55; 1980-81-82-83, c. 170, s. 16.

b) les charges éventuelles de l'État;

c) l'avis du vérificateur général donné en application de l'article 6 de la *Loi sur le vérificateur général*;

d) les autres comptes et renseignements relatifs à l'exercice que le président du Conseil du Trésor et le ministre jugent nécessaires à une présentation sincère des opérations et de la situation financières du Canada ou à faire figurer aux termes de la présente loi ou d'une autre loi fédérale. S.R., ch. F-10, art. 55; 1976-77, ch. 34, art. 30; 1980-81-82-83, ch. 170, art. 16.

Ministers to provide records, etc.

65. For the purpose of the keeping of the accounts of Canada under section 63 and the preparation of the Public Accounts under section 64, the Receiver General may, from time to time, subject to such regulations as the Treasury Board may make, send a notice to each appropriate Minister requesting such records, accounts or statements or other information as is specified in the notice and each appropriate Minister shall, within such reasonable time as is specified in the notice, provide the Receiver General with the records, accounts or statements or other information requested. R.S., c. F-10, s. 56; R.S., c. 11(2nd Supp.), s. 1; 1976-77, c. 34, s. 23; 1980-81-82-83, c. 170, s. 16.

65. Sous réserve des règlements du Conseil du Trésor, le receveur général peut demander à chaque ministre compétent de lui communiquer, dans un délai raisonnable, tous documents ou renseignements utiles à la tenue des comptes du Canada et à l'établissement du rapport respectivement visés aux articles 63 et 64; chaque ministre compétent doit, dans le délai raisonnable qui est précisé dans l'avis, présenter au receveur général les documents ou autres renseignements requis. S.R., ch. F-10, art. 56; S.R., ch. 11(2° suppl.), art. 1; 1976-77, ch. 34, art. 23; 1980-81-82-83, ch. 170, art. 16.

Présentation des registres, comptes, etc.

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PART VII

ASSIGNMENT OF CROWN DEBTS

Definitions

"appropriate paying officer"  
«agent payeur compétent»

"contract"  
«marché»

"Crown"  
«Sa Majesté»

"Crown debt"  
«créances...»

66. In this Part,

"appropriate paying officer", in relation to a Crown debt, means the paying officer who makes the payments in respect of that debt;

"contract" means a contract involving the payment of money by the Crown;

"Crown" means Her Majesty in right of Canada;

"Crown debt" means any existing or future debt due or becoming due by the Crown, and any other chose in action in respect of which there is a right of recovery enforceable by action against the Crown;

PARTIE VII

CESSION DES CRÉANCES SUR SA MAJESTÉ

Définitions

66. Les définitions qui suivent s'appliquent à la présente partie.

«agent payeur» Personne désignée à ce titre par règlement.

«agent payeur compétent» L'agent payeur qui règle une créance sur Sa Majesté.

«créances sur Sa Majesté» Créance existante ou future, échue ou à échoir, sur Sa Majesté, ainsi que tout autre droit incorporel dont le recouvrement peut être poursuivi en justice contre Sa Majesté.

«marché» Contrat prévoyant un versement de fonds par Sa Majesté.

«agent payeur»  
"paying..."

«agent payeur compétent»  
"appropriate..."

«créances sur Sa Majesté»  
"Crown debt"

«marché»  
"contract"

T  
ol  
p:

M  
p:

"paying officer"  
«agent payeur»  
"prescribed"  
Version anglaise seulement  
General prohibition

"paying officer" means any person designated as such by regulation;

"prescribed" means prescribed by regulation. R.S., c. F-10, s. 79.

67. Except as provided in this Act or any other Act of Parliament,

- (a) a Crown debt is not assignable; and
- (b) no transaction purporting to be an assignment of a Crown debt is effective so as to confer on any person any rights or remedies in respect of that debt. R.S., c. F-10, s. 80.

Assignments of specified Crown debts

68. (1) Subject to this section, an assignment may be made of

- (a) a Crown debt that is an amount due or becoming due under a contract; and
- (b) any other Crown debt of a prescribed class.

Conditions for validity

(2) The assignment referred to in subsection (1) is valid only if

- (a) it is absolute, in writing and made under the hand of the assignor;
- (b) it does not purport to be by way of change only; and
- (c) notice of the assignment has been given to the Crown as provided in section 69.

Effect of assignment

(3) The assignment referred to in subsections (1) and (2) is effectual in law, subject to all equities that would have been entitled to priority over the right of the assignee if this section had not been enacted, to pass and transfer, from the date service on the Crown of notice of the assignment is effected,

- (a) the legal right to the Crown debt;
- (b) all legal and other remedies for the Crown debt; and
- (c) the power to give a good discharge for the Crown debt without the concurrence of the assignor.

Original conditions and restrictions

(4) An assignment made in accordance with this Part is subject to all conditions and restrictions in respect of the right of transfer that relate to the original Crown debt or that attach to or are contained in the original contract.

Salary, wages, pay and allowances not assignable

(5) Notwithstanding subsection (1), any amount due or becoming due by the Crown as or on account of salary, wages, pay or pay and allowances is not assignable and no transaction

«Sa Majesté» Sa Majesté du chef du Canada. S.R., ch. F-10, art. 79.

«Sa Majesté»  
"Crown"

67. Sous réserve des autres dispositions de la présente loi ou de toute autre loi fédérale :

- a) les créances sur Sa Majesté sont incessibles;
- b) aucune opération censée constituer une cession de créances sur Sa Majesté n'a pour effet de conférer à quiconque un droit ou un recours à leur égard. S.R., ch. F-10, art. 80.

Interdiction générale

68. (1) Sous réserve des autres dispositions du présent article, les créances suivantes sont cessibles :

- a) celles qui correspondent à un montant échu ou à échoir aux termes d'un marché;
- b) celles qui appartiennent à une catégorie déterminée par règlement.

Cas particuliers

(2) La cession n'est valide que si les conditions suivantes sont remplies :

- a) elle est absolue, établie par écrit et signée par le cédant;
- b) elle n'est pas censée faite à titre de sûreté seulement;
- c) il en a été donné avis conformément à l'article 69.

Conditions de validité

(3) Sous réserve des droits qui, en l'absence du présent article, auraient pris rang avant celui du cessionnaire, la cession a pour effet de transférer, à compter de la date de la signification de l'avis :

- a) le droit à la créance sur Sa Majesté;
- b) les recours juridiques et autres concernant la créance;
- c) le pouvoir de donner quittance à cet égard sans l'assentiment du cédant.

Conséquences

(4) Une cession faite en conformité avec la présente partie est assujettie à toutes les conditions et restrictions, relatives au droit de transférer, qui se rattachent à la créance originale ou qui découlent du marché original.

Conditions

(5) Par dérogation au paragraphe (1), les créances sur Sa Majesté échues ou à échoir à titre de traitements, salaires ou allocations sont incessibles; aucune opération censée constituer

Incessibilité des salaires, allocations, etc.

purporting to be an assignment of any such amount is effective to confer on any person any rights or remedies in respect of that amount. R.S., c. F-10, s. 81.

une cession de ces créances n'a pour effet de conférer à quiconque un droit ou un recours à leur égard. S.R., ch. F-10, art. 81.

Notice of assignment

**69.** (1) The notice referred to in paragraph 68(2)(c) shall be given to the Crown by serving on or sending by registered mail to the Receiver General or a paying officer, in prescribed form, notice of the assignment, together with a copy of the assignment accompanied by such other documents completed in such manner as may be prescribed.

**69.** (1) Toute cession visée au paragraphe 68(2) est communiquée à Sa Majesté par un avis accompagné d'une copie de l'acte de cession, signifié ou envoyé par courrier recommandé au receveur général ou à un agent payeur; la forme de l'avis et la nature des autres documents qui doivent l'accompagner, ainsi que la manière d'établir ceux-ci, sont fixées par règlement.

Avis de cession

When notice deemed served

(2) Service of the notice referred to in subsection (1) shall be deemed not to have been effected until acknowledgment of the notice, in prescribed form, is sent to the assignee, by registered mail, under the hand of the appropriate paying officer. R.S., c. F-10, s. 82.

(2) La signification de l'avis n'est considérée comme effective qu'après envoi au cessionnaire, par courrier recommandé, d'un accusé de réception établi en la forme réglementaire et signé par l'agent payeur compétent. S.R., ch. F-10, art. 82.

Accusé de réception

Limitation of application of this Part

**70.** This Part does not apply  
(a) to any negotiable instrument; or  
(b) to any Crown debt incurred by or in the name of a corporation set out in Schedule III. R.S., c. F-10, s. 83; 1984, c. 31, s. 9.

**70.** La présente partie ne s'applique :  
a) ni aux effets de commerce;  
b) ni aux créances sur Sa Majesté correspondant à des dettes contractées soit par une personne morale mentionnée à l'annexe III, soit au nom de celle-ci. S.R., ch. F-10, art. 83; 1984, ch. 31, art. 9.

Cas d'inapplicabilité

Regulations

**71.** The Governor in Council may make regulations  
(a) designating persons as paying officers for the purposes of this Part;  
(b) prescribing additional classes of Crown debts for the purpose of subsection 68(1);  
(c) prescribing the forms of notices of assignment and acknowledgments thereof;  
(d) prescribing the documents to be submitted in connection with a notice of assignment, the forms of those documents and the manner in which they are to be completed; and  
(e) generally, for carrying into effect the purposes and provisions of this Part. R.S., c. F-10, s. 84.

**71.** Le gouverneur en conseil peut, par règlement :  
a) procéder, pour l'application de la présente partie, aux désignations d'agents payeurs;  
b) déterminer, pour l'application du paragraphe 68(1), des catégories supplémentaires de créances sur Sa Majesté;  
c) fixer la forme des avis de cession et de leurs accusés de réception;  
d) fixer la nature et la forme des documents qui doivent accompagner un avis de cession, ainsi que la manière de les établir;  
e) prendre toute autre mesure d'application de la présente partie. S.R., ch. F-10, art. 84.

Règlements



## PART VIII

ASSIGNMENT OF DEBTS DUE TO THE  
CROWN UNDER PAYMENT BONDS

## Definitions

"Crown"  
«Sa Majesté»

72. In this Part,  
"Crown" means Her Majesty in right of Canada or any agent of Her Majesty in right of Canada and includes a Crown corporation and a departmental corporation;

"payment  
bond"  
«cautionnement»

"payment bond" means a bond held by the Crown as security for the payment of certain classes of persons who perform labour or services or supply material in connection with a contract between the Crown and a contractor. R.S., c. F-10, s. 85; 1984, c. 31, s. 10.

Assignment of  
Crown right  
under payment  
bond

73. (1) Where an amount is due to the Crown under the provisions of a payment bond, a person who

(a) performed labour or services or supplied material in connection with the contract in respect of which the payment bond is held,

(b) is within a class of persons for the payment of which the payment bond is held as security, and

(c) has not been paid in full for the labour or services performed or material supplied by him in connection with the contract within the time provided in the payment bond for payment to the class of persons of which that person is a member,

is, without any act by or notice by or to the Crown, an assignee of the right of the Crown to recover an amount under the payment bond determined pursuant to subsection (2).

Amount  
recoverable

(2) The amount that may be recovered by a person referred to in subsection (1) shall be equal to the lesser of the amount due to that person for the labour or services performed or material supplied by him under the contract and the amount due to the Crown under the provisions of the payment bond.

Crown not a  
party to action

(3) A person who is an assignee of the right of the Crown to recover an amount under a payment bond may, in his own name, exercise the right that, but for this Act, the Crown would have had to bring action to enforce payment under the payment bond in accordance with its terms and conditions and the Crown shall be neither a party to, nor liable for

## PARTIE VIII

CESSION DES CRÉANCES DE SA  
MAJESTÉ EN VERTU DE  
CAUTIONNEMENTS DE PAIEMENT

72. Les définitions qui suivent s'appliquent à la présente partie.

«cautionnement» Dépôt détenu par Sa Majesté en garantie de la rémunération de certaines catégories de personnes dans le cadre d'un marché de fournitures, de services ou de travaux.

«Sa Majesté» Sa Majesté du chef du Canada et ses mandataires; y sont assimilés les sociétés d'État et les établissements publics. S.R., ch. F-10, art. 85; 1984, ch. 31, art. 10.

Définitions

«cautionnement»  
"payment..."

«Sa Majesté»  
"Crown"

73. (1) Devient cessionnaire d'une créance détenue par Sa Majesté au titre d'un cautionnement, sans que Sa Majesté ait à intervenir ou à donner ou recevoir un avis, la personne qui remplit les conditions suivantes :

a) elle a livré des fournitures, réalisé une prestation de services ou exécuté des travaux dans le cadre d'un marché pour lequel a été constitué le cautionnement;

b) elle appartient à une catégorie dont la rémunération est garantie par le cautionnement;

c) elle n'a pas reçue la totalité de la rémunération convenue en l'espèce dans le délai applicable, aux termes du cautionnement, à la catégorie à laquelle elle appartient.

Cession en cas  
de cautionnement

(2) Cette personne a dès lors droit à la rémunération qui lui reste due ou, s'il est inférieur, au montant du cautionnement.

Montant  
recouvrable

(3) Le cessionnaire visé au paragraphe (1) peut exercer, en son propre nom, le droit d'action en recouvrement qui, en l'absence de la présente loi, aurait appartenu à Sa Majesté aux termes du cautionnement; le cas échéant, Sa Majesté ne peut ni être partie à l'action ni tenue des frais et dépens qui en découlent. S.R., ch. F-10, art. 86.

Exercice du  
droit d'action

any costs in connection with, that action. R.S., c. F-10, s. 86.

Provision of certified copy of payment bond

74. (1) A copy of a payment bond certified by the officer of the Crown having custody of the original payment bond shall be provided by that officer to any person who files with him an affidavit setting out that the person has performed labour or services or supplied material in connection with the contract for which the bond is held and that he has not been paid in full therefor.

74. (1) L'agent de Sa Majesté chargé de la garde de l'original d'un cautionnement en remet une copie certifiée conforme par lui à toute personne qui lui présente un affidavit attestant qu'elle a livré des fournitures, réalisé une prestation de services ou exécuté des travaux dans le cadre d'un marché pour lequel a été constitué le cautionnement et qu'elle n'a pas reçu la totalité de la rémunération convenue en l'espèce.

Remise d'une copie du cautionnement

Certified copy as evidence

(2) A document purporting to be a copy of a payment bond certified by the officer of the Crown having custody of the original payment bond is, without proof of the signature of the officer, admissible in evidence in any court of justice, or before a person having by law or by consent of parties authority to hear, receive and examine evidence in any action taken by a person under this Part, and has the same probative force as the original document would have if it were proven in the ordinary way. R.S., c. F-10, s. 87.

(2) Le document censé être la copie d'un cautionnement certifiée conforme par l'agent de Sa Majesté chargé de la garde de l'original est, sans qu'il soit nécessaire de prouver l'authenticité de la signature de l'agent et au même titre que l'original, admissible en preuve dans des procédures judiciaires ou devant toute personne habilitée de droit ou par le consentement des parties à entendre des témoins et à recevoir et examiner des éléments de preuve dans le cadre d'une action exercée sous le régime de la présente partie. S.R., ch. F-10, art. 87.

Admissibilité en preuve

Regulations

75. The Governor in Council, on the recommendation of the Treasury Board, may make regulations for carrying into effect the purposes and provisions of this Part. R.S., c. F-10, s. 88.

75. Le gouverneur en conseil, sur recommandation du Conseil du Trésor, peut, par règlement, prendre toute mesure d'application de la présente partie. S.R., ch. F-10, art. 88.

Règlements

## PART IX

### CIVIL LIABILITY AND OFFENCES

Notice to persons failing to pay over public money

76. (1) Whenever the Receiver General believes on reasonable grounds that any person

(a) has received money for Her Majesty and has not duly paid it over,

(b) has received money for which that person is accountable to Her Majesty and has not duly accounted for it, or

(c) has in his possession any public money applicable to any purpose and has not duly applied it,

the Receiver General may cause a notice to be served on that person, or on his representative in case of his death, requiring him within such time from the service of the notice as may be named therein, duly to pay over, account for, or apply such money, as the case may be, and to transmit to the Receiver General proper vouchers that he has done so.

## PARTIE IX

### RESPONSABILITÉ CIVILE ET INFRACTIONS

76. (1) Le receveur général peut faire signifier à la personne dont il a des motifs raisonnables de croire qu'elle a manqué à une des obligations mentionnées ci-après un avis ordonnant à cette personne de s'en acquitter dans un délai déterminé et de lui transmettre tous justificatifs prouvant l'exécution de l'ordre. Ces obligations sont les suivantes :

- a) reverser à Sa Majesté des fonds reçus par elle;
- b) rendre compte à Sa Majesté des fonds reçus;
- c) affecter des fonds publics aux fins pour lesquelles ils sont détenus.

En cas de décès de l'intéressé, l'avis peut être signifié à son représentant.

Avis aux dépositaires de fonds publics

Proceedings  
where notice  
not complied  
with

(2) Where a person has failed to comply with a notice served under subsection (1) within the time stated in the notice, the Receiver General shall state an account between that person and Her Majesty, showing the amount of the money not duly paid over, accounted for or applied, as the case may be, and, in the discretion of the Receiver General, charging interest on the whole or any part thereof, from such date as the Receiver General may determine and at such rate as the Minister, with the approval of the Governor in Council, may fix.

(2) En cas d'inexécution de l'ordre dans le délai imparti, le receveur général procède à la mise en débat de l'intéressé à l'égard de Sa Majesté en dressant le compte des montants en cause dans le manquement; il peut en outre leur faire porter intérêt en tout ou en partie à compter d'une date déterminée, au taux fixé par le ministre avec l'approbation du gouverneur en conseil.

Mise en débat

Evidence

(3) In any proceedings for the recovery of money referred to in subsection (2), a copy of the account stated and certified by the Receiver General is evidence that the amount stated in the account, together with interest, is due and payable to Her Majesty, without proof of the signature of the Receiver General or the official character of the office, and without further proof thereof.

(3) Dans toute procédure en recouvrement des montants visés au paragraphe (2), une copie du compte certifiée conforme par le receveur général fait foi du fait que ces montants sont payables à Sa Majesté sans qu'il soit nécessaire de prouver l'authenticité de la signature du receveur général ou la qualité officielle du signataire.

Preuve

Recovery

(4) Any amount of money referred to in subsection (1) and the interest on that amount may be recovered as a debt due to Her Majesty. R.S., c. F-10, s. 89; 1980-81-82-83, c. 170, s. 18.

(4) Le recouvrement des montants visés au paragraphe (1) peut être poursuivi à titre de créances de Sa Majesté. S.R., ch. F-10, art. 89; 1980-81-82-83, ch. 170, art. 18.

Recouvrement

Evidence

77. Where it appears by the books or accounts kept by or in the office of any person employed in the collection or management of the revenue, in any accounting by that person or by his written acknowledgment or confession, that that person has, by virtue of his office or employment, received money belonging to Her Majesty and refused or neglected to pay over that money to the proper persons at the proper times, an affidavit deposing to those facts, taken by any person having knowledge thereof, shall, in any proceedings for the recovery of that money, be admitted in evidence and is, in the absence of any evidence to the contrary, proof of the facts stated therein. R.S., c. F-10, s. 90.

77. Dans toute procédure en recouvrement de fonds appartenant à Sa Majesté, est admissible en preuve et fait foi, sauf preuve contraire, de son contenu l'affidavit où son signataire affirme, vu sa connaissance des faits en cause, qu'un percepteur ou un gestionnaire de recettes a, d'après les livres ou autres documents comptables de son bureau, ses comptes rendus ou ses aveux écrits, reçu de tels fonds au titre de ses fonctions et a refusé ou négligé de les reverser à leurs destinataires aux échéances prévues. S.R., ch. F-10, art. 90.

Preuve

Liability for  
loss

78. Where, by reason of any malfeasance or negligence by any person employed in collecting or receiving any public money, any sum of money is lost to Her Majesty, that person is accountable for the sum as if that person had collected and received it and it may be recovered from that person as if that person had collected and received it. R.S., c. F-10, s. 91; 1980-81-82-83, c. 170, s. 19.

78. Les percepteurs où receveurs de fonds publics qui, du fait de leur malversation ou de leur négligence, occasionnent des pertes pécuniaires à Sa Majesté sont responsables des fonds perdus, lesquels sont recouvrables auprès d'eux comme s'ils les avaient effectivement perçus ou reçus. S.R., ch. F-10, art. 91; 1980-81-82-83, ch. 170, art. 19.

Responsabilité  
des pertes

Regulations in respect of losses of money and public property

**79.** The Governor in Council, on the recommendation of the Treasury Board, may make regulations

- (a) prescribing the actions to be taken in respect of losses of money or public property, however caused, suffered by Her Majesty;
- (b) respecting the charging of losses of money suffered by Her Majesty against the appropriations to which they relate; and
- (c) prescribing the records to be kept and providing for the reporting in the Public Accounts in respect of every loss referred to in paragraph (a). 1980-81-82-83, c. 170, s. 19.

Offences and punishment

**80.** Every officer or person acting in any office or employment connected with the collection, management or disbursement of public money who

- (a) receives any compensation or reward for the performance of any official duty, except as by law prescribed,
- (b) conspires or colludes with any other person to defraud Her Majesty, or makes opportunity for any person to defraud Her Majesty,
- (c) designedly permits any contravention of the law by any other person,
- (d) wilfully makes or signs any false entry in any book, or wilfully makes or signs any false certificate or return in any case in which it is the duty of that officer or person to make an entry, certificate or return,
- (e) having knowledge or information of the contravention of this Act or the regulations or any revenue law of Canada by any person, or of fraud committed by any person against Her Majesty, under this Act or the regulations or any revenue law of Canada, fails to report, in writing, that knowledge or information to a superior officer, or
- (f) demands or accepts or attempts to collect, directly or indirectly, as payment or gift or otherwise, any sum of money, or other thing of value, for the compromise, adjustment or settlement of any charge or complaint for any contravention or alleged contravention of law,

is guilty of an indictable offence and liable on conviction to a fine not exceeding five thousand dollars and to imprisonment for a term not exceeding five years. R.S., c. F-10, s. 92; 1980-81-82-83, c. 170, s. 20.

**79.** Le gouverneur en conseil peut, par règlement, sur recommandation du Conseil du Trésor :

- a) prescrire les mesures à prendre à l'égard des pertes de fonds ou de biens publics subies par Sa Majesté, quelle qu'en soit la cause;
- b) régir l'imputation des pertes de fonds subies par Sa Majesté sur les crédits correspondants;
- c) prévoir les registres à tenir et les mentions à porter dans les Comptes publics pour toute perte visée à l'alinéa a). 1980-81-82-83, ch. 170, art. 19.

Pertes de fonds ou de biens publics

**80.** Commet une infraction et encourt, sur déclaration de culpabilité par mise en accusation, une amende maximale de cinq mille dollars et un emprisonnement maximal de cinq ans le perceuteur, gestionnaire ou ordonnateur de fonds publics qui, selon le cas :

- a) reçoit une autre rémunération que celle que prévoit la loi pour l'accomplissement de ses fonctions;
- b) participe à une entente délictueuse ou collusoire pour frauder Sa Majesté ou donne à autrui l'occasion de commettre une telle fraude;
- c) permet intentionnellement à autrui de violer la loi;
- d) dans les cas où il lui appartient, au titre de ses fonctions, de porter des inscriptions dans un livre ou d'établir des certificats ou des rapports, volontairement porte ou signe une fausse inscription ou établit ou signe un faux certificat ou rapport;
- e) ayant connaissance soit d'une violation de la présente loi ou de ses règlements ou d'une loi fiscale quelconque, soit d'une fraude commise au détriment de Sa Majesté dans le cadre de la présente loi ou de ses règlements ou d'une loi fiscale fédérale, ne la signale pas par écrit à un supérieur;
- f) exige, accepte ou tente de percevoir, directement ou indirectement, à titre de rémunération, de don ou autre, de l'argent ou un objet de valeur en vue d'aboutir à un compromis, une transaction ou un règlement dans une accusation ou une plainte pour violation, effective ou prétendue, de la loi. S.R., ch. F-10, art. 92; 1980-81-82-83, ch. 170, art. 20.

Infractions et peines

Idem, where  
bribes offered  
or accepted

**81. Every person who**

(a) promises, offers or gives any bribe to any officer or any person acting in any office or employment connected with the collection, management or disbursement of public money, with intent

(i) to influence the decision or action of that officer or person on any question or matter that is then pending, or may, by law, be brought before him in his official capacity, or

(ii) to influence that officer or person to commit, or aid or abet in committing any fraud on the revenue, or to connive at, collude in, or allow or permit any opportunity for the commission of any such fraud, or

(b) accepts or receives any such bribe,

is guilty of an indictable offence and liable on conviction to a fine not exceeding three times the amount so offered or accepted and to imprisonment for any term not exceeding five years. R.S., c. F-10, s. 93.

Books, etc.,  
property of Her  
Majesty

**82.** All books, papers, accounts and documents kept or used by, or received or taken into the possession of, any officer or person who is or has been employed in the collection or management of the revenue or in accounting for the revenue, by virtue of that employment, shall be deemed to be chattels belonging to Her Majesty, and all money or valuable securities received or taken into the possession of that officer or person by virtue of his employment shall be deemed to be money and valuable securities belonging to Her Majesty. R.S., c. F-10, s. 94.

**81. Commet une infraction quiconque :**

a) promet, offre ou donne un présent à un percepteur, gestionnaire ou ordonnateur de fonds publics en vue :

(i) soit d'influencer sa décision ou sa conduite en toute matière en cours ou susceptible de lui être soumise de par la loi en sa qualité officielle,

(ii) soit de l'inciter à commettre une fraude fiscale, à y prêter son assistance, à y être de connivence ou de collusion, à la tolérer ou à en donner l'occasion;

b) accepte ou reçoit un tel présent.

L'auteur de l'infraction encourt, sur déclaration de culpabilité par mise en accusation, une amende maximale égale au triple de la valeur du présent offert ou accepté et un emprisonnement maximal de cinq ans. S.R., ch. F-10, art. 93.

Corruption

**82.** Tous les livres, registres et autres documents, ainsi que les fonds ou valeurs, détenus au titre de ses fonctions par une personne qui est ou a été percepteur, gestionnaire ou comptable de recettes appartiennent à Sa Majesté. S.R., ch. F-10, art. 94.

Appartenance à  
Sa Majesté

## PART X

## CROWN CORPORATIONS

*Interpretation*

Definitions

"agent  
corporation"  
«société  
mandataire»

"appoint"  
«nomination»  
"appropriate  
Minister"  
«ministre...»

**83.** (1) In this Part,

"agent corporation" means a Crown corporation that is expressly declared by or pursuant to any other Act of Parliament to be an agent of the Crown;

"appoint" includes elect and designate;

"appropriate Minister" means,

(a) in relation to a parent Crown corporation,

## PARTIE X

## SOCIÉTÉS D'ÉTAT

*Définitions et interprétation*

Définitions

**83.** (1) Les définitions qui suivent s'appliquent à la présente partie.

«acte constitutif»

a) La loi fédérale constitutive d'une personne morale;

b) les statuts d'une personne morale.

«action» Y sont assimilés les droits des membres ou des propriétaires sur une personne morale.

«acte constitu-  
tif»  
"charter"

«action»  
"share"

	(i) the Minister specified by or pursuant to any other Act of Parliament as the Minister in respect of that corporation, or	«activités principales» Catégories d'activités d'une société d'État mère ou d'une filiale à cent pour cent établies en vertu du paragraphe (10); à défaut de catégories, toutes les activités de la société ou de la filiale.	«activités principales» "major..."
	(ii) if no Minister is specified as described in subparagraph (i), such member of the Queen's Privy Council for Canada as is designated by order of the Governor in Council as the appropriate Minister for the corporation, and	«administrateur» Indépendamment de son titre, membre du conseil d'administration d'une personne morale, ainsi que, à l'exception d'un ministre, d'un groupe constituant une personne morale.	«administrateur» "director"
	(b) in relation to a wholly-owned subsidiary, the appropriate Minister, as defined in paragraph (a), for the parent Crown corporation that wholly owns the subsidiary;	«conseil d'administration» Le conseil d'administration, indépendamment de son titre, d'une personne morale; y est assimilé tout groupe de personnes, à l'exception d'un ministre, constituant une personne morale.	«conseil d'administration» "board..."
«articles» «statuts»	“articles” means (a) original or restated articles of incorporation, articles of amendment, articles of amalgamation, articles of continuance, articles of reorganization, articles of arrangement, articles of dissolution and articles of revival, and includes any amendments thereto, and (b) letters patent, memorandum of association and any constating documents or other documents of a like nature to those referred to in paragraph (a), and includes any amendments thereto;	«filiale à cent pour cent» Personne morale appartenant à cent pour cent à une ou plusieurs sociétés d'État mères, soit directement, soit par l'intermédiaire de filiales dont chacune appartient à cent pour cent, même indirectement, à une ou plusieurs sociétés d'État mères.	«filiale à cent pour cent» "wholly-owned..."
	“auditor” includes a partnership of auditors;	«instructions» Instructions données en vertu du paragraphe 89(1).	«instructions» "directive"
«auditor» «vérificateur» «board of directors» «conseil...»	“board of directors” means a board of directors, by whatever name called, of a corporation and includes a group of persons, other than a minister of the Crown, that constitutes a corporation;	«ministre de tutelle» a) Dans le cas d'une société d'État mère : (i) le ministre ayant cette qualité en vertu d'une autre loi fédérale à l'égard de cette société, (ii) à défaut, le membre du Conseil privé de la Reine pour le Canada que le gouverneur en conseil nomme par décret ministre de tutelle de cette société;	«ministre de tutelle» "appropriate..."
«by-law» «règlements administratifs»	“by-law” means a by-law, by whatever name called, of a corporation and includes an amendment or a repeal of a by-law;	b) dans le cas d'une filiale à cent pour cent, le ministre de tutelle, au sens de l'alinéa a), de la société d'État mère qui détient la filiale.	
«chairman» «président»	“chairman” means a person occupying the position of chairman, by whatever name called, of the board of directors of a corporation;	«nomination» Y sont assimilées l'élection et la désignation.	«nomination» "appoint"
«charter» «acte...»	“charter” means (a) in relation to a corporation established by an Act of Parliament, the Act, and (b) in relation to a corporation established by articles, the articles;	«personne morale» La qualité de personne morale est indépendante de son lieu ou de son mode de constitution.	«personne morale» "corporation"
«corporation» «personne...»	“corporation” includes a company or other body corporate wherever or however incorporated;	«président» Indépendamment de son titre, le président du conseil d'administration d'une personne morale.	«président» "chairman"
«Crown» «Sa Majesté»	“Crown” means Her Majesty in right of Canada;	«règlements» Les règlements d'application de la présente partie.	«règlements» "regulations"
		«règlements administratifs» Les règlements administratifs d'une personne morale, indépendamment de leur appellation, ainsi que les actes qui les modifient ou les abrogent.	«règlements administratifs» "by-law"

<p>"Crown corporation" «société d'État»</p> <p>"directive" «instructions»</p> <p>"director" «administrateurs»</p> <p>"major business or activity" «activités...»</p> <p>"parent Crown corporation" «société d'État mère»</p> <p>"regulations" «règlements»</p> <p>"share" «actions»</p> <p>"wholly-owned subsidiary" «filiale...»</p> <p>Wholly owned by Crown</p> <p>Holding by agent corporations</p>	<p>"Crown corporation" means a parent Crown corporation or a wholly-owned subsidiary;</p> <p>"directive" means a directive given pursuant to subsection 89(1);</p> <p>"director" means a person occupying the position of director, by whatever name called, of a corporation and includes any person, other than a minister of the Crown, in a group of persons that constitutes a corporation;</p> <p>"major business or activity", in relation to a parent Crown corporation or a wholly-owned subsidiary, means a class of business or activity of the corporation or subsidiary established pursuant to subsection (10) or, if no classes are so established, all the business or activity of the corporation or subsidiary;</p> <p>"parent Crown corporation" means a corporation that is wholly owned directly by the Crown, but does not include a departmental corporation;</p> <p>"regulations" means the regulations made under this Part;</p> <p>"share" includes a membership interest or ownership interest in a corporation;</p> <p>"wholly-owned subsidiary" means 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.</p> <p>(2) For the purposes of this Part, a corporation is wholly owned directly by the Crown if</p> <p>(a) all of the issued and outstanding shares of the corporation, other than shares necessary to qualify persons as directors, are held, otherwise than by way of security only, by, on behalf of or in trust for the Crown; or</p> <p>(b) all the directors of the corporation, other than <i>ex officio</i> directors, are appointed by the Governor in Council or by a minister of the Crown with the approval of the Governor in Council.</p> <p>(3) For the purposes of subsection (2), shares held by a corporation that is an agent of the Crown</p> <p>(a) are deemed not to be held by or on behalf of the Crown; and</p>	<p>«Sa Majesté» Sa Majesté du chef du Canada.</p> <p>«société d'État» Société d'État mère ou filiale à cent pour cent.</p> <p>«société d'État mère» Personne morale appartenant directement à cent pour cent à Sa Majesté, à l'exclusion des établissements publics.</p> <p>«société mandataire» Société d'État ayant la qualité de mandataire de Sa Majesté par déclaration expresse en vertu d'une autre loi fédérale.</p> <p>«statuts»</p> <p>a) Les clauses, initiales ou mises à jour, régissant la constitution, ainsi que toute modification, fusion, prorogation, réorganisation, dissolution, reconstitution ou tout aménagement d'une personne morale, de même que leurs modifications;</p> <p>b) les lettres patentes, actes d'association et autres documents semblables à ceux que vise l'alinéa a), de même que leurs modifications.</p> <p>«vérificateur» Vérificateur individuel ou groupe de vérificateurs constitués en société de personnes.</p> <p>(2) Pour l'application de la présente partie, une personne morale appartient directement, à cent pour cent, à Sa Majesté si l'une des conditions suivantes se réalise :</p> <p>a) toutes les actions en circulation de la personne morale, sauf les actions nécessaires pour conférer la qualité d'administrateur, sont détenues, autrement qu'à titre de garantie seulement, par Sa Majesté, en son nom ou en fiducie pour elle;</p> <p>b) les administrateurs de la personne morale, sauf les administrateurs nommés d'office, sont nommés par le gouverneur en conseil ou par un ministre avec l'approbation du gouverneur en conseil.</p> <p>(3) Pour l'application du paragraphe (2), les actions d'une société mandataire :</p> <p>a) sont réputées ne pas être détenues par Sa Majesté ou en son nom;</p>	<p>«Sa Majesté» "Crown"</p> <p>«société d'État» "Crown corporation" «société d'État mère» "parent..."</p> <p>«société mandataire» "agent..."</p> <p>«statuts» "articles"</p> <p>«vérificateur» "auditor"</p> <p>Propriété à cent pour cent de Sa Majesté</p> <p>Détention : sociétés mandataires</p>
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	(b) are not by reason of that fact alone shares held in trust for the Crown.	b) ne sont pas, de ce seul fait, des actions détenues en fiducie pour Sa Majesté.	
Wholly owned by other corporation or corporations	(4) For the purposes of this Part, a corporation is wholly owned by one or more other corporations if (a) all of the issued and outstanding shares of the corporation, other than shares necessary to qualify persons as directors, are held, otherwise than by way of security only, by, on behalf of or in trust for the one or more other corporations; or (b) all the directors of the corporation are appointed by the board or boards of directors of the one or more other corporations.	(4) Pour l'application de la présente partie, une personne morale appartient à cent pour cent à une ou plusieurs autres personnes morales si l'une des conditions suivantes se réalise : a) toutes ses actions en circulation, sauf celles nécessaires pour conférer la qualité d'administrateur, sont détenues, autrement qu'à titre de garantie seulement, par cette ou ces autres personnes morales, en leur nom ou en fiducie pour elles; b) tous ses administrateurs sont nommés par le conseil d'administration de cette ou ces autres personnes morales.	Propriété à cent pour cent d'une autre personne morale
Affiliates	(5) For the purposes of this Part, (a) one corporation is an affiliate of another corporation if one of them is the subsidiary of the other or both are subsidiaries of the same corporation or each of them is controlled by the same person; and (b) if two corporations are affiliates of the same corporation at the same time, they are deemed to be affiliates of each other.	(5) Pour l'application de la présente partie : a) appartiennent au même groupe deux personnes morales dont l'une est filiale de l'autre, qui sont filiales de la même personne morale ou qui sont chacune contrôlées par une même personne; b) sont réputées appartenir au même groupe deux personnes morales dont chacune appartient en même temps au groupe d'une même personne morale.	Groupes
Subsidiaries	(6) For the purposes of this Part, a corporation is a subsidiary of another corporation if it is controlled by that other corporation.	(6) Pour l'application de la présente partie, une personne morale est la filiale de la personne morale qui la contrôle.	Filiales
Control	(7) For the purposes of this Part, a corporation with share capital is controlled by a person if (a) shares of the corporation to which are attached more than fifty per cent of the votes that may be cast to elect directors of the corporation are held, otherwise than by way of security only, by, on behalf of or in trust for that person; and (b) the votes attached to those shares are sufficient, if exercised, to elect a majority of the directors of the corporation.	(7) Pour l'application de la présente partie, une personne a le contrôle d'une personne morale ayant un capital-actions si, à la fois : a) elle détient, autrement qu'à titre de garantie seulement, plus de cinquante pour cent des actions de la personne morale assorties de droits de vote permettant d'élire les administrateurs de celle-ci, ou si ces actions sont détenues en son nom ou en fiducie pour elle; b) ces droits de vote suffisent, s'ils sont exercés, à l'élection de la majorité des administrateurs de la personne morale.	Contrôle
Idem	(8) For the purposes of this Part, a corporation without share capital is controlled by a person if that person is able to appoint the majority of the directors of the corporation, whether or not he does so.	(8) Pour l'application de la présente partie, une personne morale sans capital-actions est contrôlée par une personne si celle-ci peut en nommer la majorité des administrateurs, qu'elle exerce ou non ce pouvoir.	Idem
Appointment	(9) For the purposes of this Part, a person is deemed to be appointed by another person or group of persons if that person is appointed on the direction of that other person or group,	(9) Pour l'application de la présente partie, une personne est réputée nommée par une autre personne ou un groupement si elle est nommée sur leur ordre, que la nomination se fasse ou non effectivement par eux.	Nomination



whether or not he is actually appointed by that other person or group.

Major business  
or activity

(10) Where, in the opinion of the Governor in Council, a parent Crown corporation or a wholly-owned subsidiary of a parent Crown corporation carries on, or a parent Crown corporation and any wholly-owned subsidiary of the corporation carry on, more than one business or activity, the parent Crown corporation shall, with the approval of the Governor in Council, classify the businesses or activities for the purposes of this Part. 1984, c. 31, s. 11.

(10) Dans les cas où une société d'État mère, seule ou avec une de ses filiales, ou une filiale de société d'État mère, exerce, selon le gouverneur en conseil, plusieurs activités, la société est tenue, pour l'application de la présente partie, de les catégoriser; la catégorisation est subordonnée à l'approbation du gouverneur en conseil. 1984, ch. 31, art. 11.

Activités  
principales

#### Application

Binding on the  
Crown

**84.** For greater certainty, this Part is binding on the Crown. 1984, c. 31, s. 11.

#### Application

**84.** Il est entendu que la présente partie lie Sa Majesté. 1984, ch. 31, art. 11.

Sa Majesté

Exempted  
Crown  
corporations

**85.** (1) Divisions I to IV do not apply to the Bank of Canada, the Canada Council, the Canadian Broadcasting Corporation, the Canadian Film Development Corporation, The Canadian Wheat Board, the International Development Research Centre or the National Arts Centre Corporation.

**85.** (1) Les sections I à IV ne s'appliquent pas à la Banque du Canada, au Centre de recherches pour le développement international, à la Commission canadienne du blé, au Conseil des Arts du Canada, à la Corporation du Centre national des Arts, à la Société de développement de l'industrie cinématographique canadienne ni à la Société Radio-Canada.

Exemption

Idem

(2) Divisions I to IV do not apply to any Crown corporation incorporated or acquired, with the written authorization of the appropriate Minister,

(2) Les sections I à IV ne s'appliquent pas aux sociétés d'État constituées ou acquises, avec l'autorisation écrite du ministre de tutelle :

Idem

(a) by or on behalf of the Royal Canadian Mounted Police for the purpose of performing its functions under the laws of Canada; or

a) par la Gendarmerie royale du Canada, ou en son nom, dans le but d'exercer les fonctions que lui confèrent les lois du Canada;

(b) by or on behalf of any service established by an Act of Parliament to collect information and intelligence respecting the security of Canada. 1984, c. 31, s. 11.

b) par tout service, ou en son nom, créé par une loi fédérale afin de recueillir des informations et des renseignements intéressant la sécurité du Canada. 1984, ch. 31, art. 11.

Application to  
wholly-owned  
subsidiaries

**86.** (1) Each parent Crown corporation shall take such steps in relation to the articles, by-laws and management of each wholly-owned subsidiary of the corporation, if any, as are necessary to ensure that the businesses, activities and other affairs of the subsidiary are carried on in accordance with this Part and the regulations.

**86.** (1) À l'égard des statuts, des règlements administratifs et de la gestion de leurs filiales à cent pour cent, les sociétés d'État mères prennent les mesures nécessaires pour que les activités de chacune d'elles s'exercent en conformité avec la présente partie et ses règlements.

Application aux  
filiales à cent  
pour cent

Idem

(2) The Governor in Council may, by order, declare any provision of this Part that applies only to parent Crown corporations to apply to a wholly-owned subsidiary and, where such an order is in force, the provision applies, with such modifications as the circumstances require, to that wholly-owned subsidiary as if it

(2) Le gouverneur en conseil peut, par décret, rendre applicable à une filiale à cent pour cent toute disposition de la présente partie qui ne s'applique qu'aux sociétés d'État mères; tant que le décret est en vigueur, la disposition en question s'applique, compte tenu des adaptations de circonstance, à la filiale comme si elle

Idem

were a parent Crown corporation. 1984, c. 31, s. 11.

était une société d'État mère. 1984, ch. 31, art. 11.

Inconsistencies

87. Except as otherwise expressly provided, in the event of any inconsistency between the provisions of this Part and the provisions of any other Act of Parliament, the provisions of this Part prevail. 1984, c. 31, s. 11.

87. Sauf dérogation expresse, les dispositions de la présente partie l'emportent sur les dispositions incompatibles de toute autre loi fédérale. 1984, ch. 31, art. 11.

Incompatibilité

## DIVISION I

## CORPORATE AFFAIRS

## Accountability to Parliament

Accountability to Parliament

88. Each Crown corporation is ultimately accountable, through the appropriate Minister, to Parliament for the conduct of its affairs. 1984, c. 31, s. 11.

## SECTION I

## ACTIVITÉS DES SOCIÉTÉS

## Responsabilité parlementaire

88. Les sociétés d'État sont responsables en dernier ressort devant le Parlement, par l'intermédiaire de leur ministre de tutelle, de l'exercice de leurs activités. 1984, ch. 31, art. 11.

Règle générale

## Directives

Directives by Governor in Council

89. (1) The Governor in Council may, on the recommendation of the appropriate Minister, give a directive to any parent Crown corporation, if the Governor in Council is of the opinion that it is in the public interest to do so.

## Instructions

89. (1) Sur recommandation du ministre de tutelle, le gouverneur en conseil peut donner des instructions à une société d'État mère, s'il estime qu'il est d'intérêt public de le faire.

Instructions

Consultation

(2) Before a directive is given to a parent Crown corporation, the appropriate Minister shall consult the board of directors of the corporation with respect to the content and effect of the directive.

(2) Avant que ne soient données des instructions à une société d'État mère, le ministre de tutelle consulte le conseil d'administration sur leur teneur et leurs effets.

Consultation

Implementation

(3) The directors of a parent Crown corporation that is given a directive shall ensure that the directive is implemented in a prompt and efficient manner and, if in so doing they act in accordance with section 115, they are not accountable for any consequences arising from the implementation of the directive.

(3) Les administrateurs d'une société d'État mère à qui des instructions sont données veillent à la rapidité et à l'efficacité de leur mise en œuvre, mais ils ne peuvent être tenus pour responsables des conséquences qui découlent de celle-ci si ce faisant ils observent l'article 115.

Mise en œuvre

Tabling in Parliament

(4) The appropriate Minister shall cause a copy of any directive given to a parent Crown corporation to be laid before each House of Parliament on any of the first fifteen days on which that House is sitting after the directive is given.

(4) Le ministre de tutelle fait déposer le texte des instructions qui sont données à une société d'État mère devant chaque chambre du Parlement dans les quinze premiers jours de séance de celle-ci suivant la date de ces instructions.

Dépôt devant le Parlement

Best interests

(5) Compliance by a parent Crown corporation with a directive is deemed to be in the best interests of the corporation.

(5) La société d'État mère qui observe les instructions qu'elle reçoit est présumée agir au mieux de ses intérêts.

Présomption

Notification of implementation

(6) Forthwith after implementing a directive and completing any actions required to be taken in connection therewith, a parent Crown corporation shall notify the appropriate Minister that the directive has been implemented.

(6) Les sociétés d'État mères avisent immédiatement le ministre de tutelle de la mise en œuvre des instructions qu'elles ont reçues ainsi que de celle de toute mesure connexe.

Avis de mise en œuvre

Restriction	<p>(7) No directive shall be given to the Standards Council of Canada with respect to</p> <p>(a) the manner in which voluntary standardization is promoted; or</p> <p>(b) the provision of financial assistance to or for the benefit of a particular person or group of persons. 1984, c. 31, s. 11.</p>	<p>(7) Il est interdit de donner au Conseil canadien des normes des instructions qui portent :</p> <p>a) soit sur la promotion de la normalisation volontaire;</p> <p>b) soit sur l'aide financière à apporter à une personne ou un groupement ou à leur profit. 1984, ch. 31, art. 11.</p>	Interdiction
<b>Restricted Transactions</b>		<b>Restrictions</b>	
Transactions requiring Parliamentary authorization	<p><b>90.</b> (1) No person shall, unless authorized by an Act of Parliament,</p> <p>(a) procure the incorporation of a corporation any shares of which, on incorporation, would be held by, on behalf of or in trust for the Crown;</p> <p>(b) acquire shares of a corporation that, on acquisition, would be held by, on behalf of or in trust for the Crown;</p> <p>(c) apply for articles that would add to or otherwise make a material change in the objects or purposes for which a parent Crown corporation is incorporated, or the restrictions on the businesses or activities that a parent Crown corporation may carry on, as set out in its articles;</p> <p>(d) sell or otherwise dispose of any shares of a parent Crown corporation; or</p> <p>(e) procure the dissolution or amalgamation of a parent Crown corporation.</p>	<p><b>90.</b> (1) Sauf autorisation donnée par une loi fédérale, il est interdit :</p> <p>a) de constituer une personne morale dont les actions, lors de la constitution, seraient détenues, en tout ou en partie, par Sa Majesté, en son nom ou en fiducie pour elle;</p> <p>b) d'acquérir des actions d'une personne morale qui, lors de l'acquisition, seraient détenues par Sa Majesté, en son nom ou en fiducie pour elle;</p> <p>c) de demander des statuts qui apporteraient une adjonction ou une modification importante aux buts pour lesquels une société d'État mère a été constituée ou aux restrictions à l'égard des activités qu'elle peut exercer, tels qu'ils figurent dans ses statuts;</p> <p>d) de vendre ou, d'une façon générale, de céder des actions d'une société d'État mère;</p> <p>e) de dissoudre ou fusionner une société d'État mère.</p>	Opérations nécessitant une autorisation parlementaire
Idem	<p>(2) No parent Crown corporation shall, unless authorized by an Act of Parliament, sell or otherwise dispose of all or substantially all of the assets of the corporation.</p>	<p>(2) Sauf autorisation donnée par une loi fédérale, les sociétés d'État mères ne peuvent vendre ou, d'une façon générale, céder la totalité ou la quasi-totalité de leurs actifs.</p>	Idem
Idem	<p>(3) Subject to subsection (2), no corporation, or corporations, in a related group shall, unless authorized by an Act of Parliament, sell or otherwise dispose of any of the assets of the corporation or corporations, if the assets to be sold or otherwise disposed of constitute all or substantially all of the total assets of the group.</p>	<p>(3) Sauf autorisation donnée par une loi fédérale et sous réserve du paragraphe (2), les personnes morales d'un groupement lié ne peuvent vendre ou, d'une façon générale, céder les parties de leurs actifs qui représentent la totalité ou la quasi-totalité des actifs du groupement.</p>	Idem
Holding by agent corporations	<p>(4) For the purposes of paragraphs (1)(a) and (b), shares held by a corporation that is an agent of the Crown</p> <p>(a) are deemed not to be held by or on behalf of the Crown; and</p> <p>(b) are not by reason of that fact alone shares held in trust for the Crown.</p>	<p>(4) Pour l'application des alinéas (1)a) et b), les actions d'une société mandataire :</p> <p>a) sont réputées ne pas être détenues par Sa Majesté ou en son nom;</p> <p>b) ne sont pas, de ce seul fait, des actions détenues en fiducie pour Sa Majesté.</p>	Détenion : sociétés mandataires
Interpretation	<p>(5) For the purposes of this section and sections 91 to 94,</p>	<p>(5) Pour l'application du présent article et des articles 91 à 94 :</p>	Règles d'interprétation

(a) a reference to an acquisition or a sale or other disposal includes an acquisition or a sale or other disposal

(i) that is between agent corporations or between the Crown and an agent corporation, or

(ii) that occurs as a result of more than one related transaction or event;

(b) a reference to the assets of a corporation or corporations includes shares of another corporation held by, on behalf of or in trust for the corporation or corporations;

(c) "person" includes an agent of the Crown;

(d) "related group" means a group of corporations consisting of a parent Crown corporation and all of its wholly-owned subsidiaries; and

(e) "shares" includes any conversion or exchange privilege, option or right to acquire shares. 1984, c. 31, s. 11.

a) la mention d'une acquisition, d'une vente ou d'une autre forme de cession vise aussi celles qui sont conclues :

(i) soit entre des sociétés mandataires ou entre Sa Majesté et une société mandataire,

(ii) soit à la suite d'une chaîne d'actes ou d'opérations;

b) un renvoi aux actifs d'une ou plusieurs personnes morales vise aussi les actions d'une autre personne morale qu'elles détiennent ou qui sont détenues en leur nom ou en fiducie pour elles;

c) un mandataire de Sa Majesté est assimilé à une personne;

d) un groupement lié est l'ensemble d'une société d'État mère et de ses filiales à cent pour cent;

e) sont assimilés aux actions les privilèges de conversion ou d'échange et les options ou droits d'achat d'actions. 1984, ch. 31, art. 11.

Transactions requiring Governor in Council authorization

91. (1) Subject to section 90, no parent Crown corporation or wholly-owned subsidiary of a parent Crown corporation shall, unless authorized by order of the Governor in Council,

(a) procure the incorporation of a corporation any shares of which, on incorporation, would be held by, on behalf of or in trust for the corporation or subsidiary;

(b) acquire shares of a corporation that, on acquisition, would be held by, on behalf of or in trust for the corporation or subsidiary;

(c) acquire all or substantially all of the assets of another corporation;

(d) sell or otherwise dispose of any shares of a wholly-owned subsidiary of the corporation; or

(e) procure the dissolution or amalgamation of a wholly-owned subsidiary of the corporation.

91. (1) Sauf autorisation donnée par décret du gouverneur en conseil et sous réserve de l'article 90, aucune société d'État mère ou aucune de ses filiales à cent pour cent ne peut :

a) constituer une personne morale dont les actions, lors de la constitution, seraient détenues par elle, en son nom ou en fiducie pour elle;

b) acquérir des actions d'une personne morale qui, lors de l'acquisition, seraient détenues par elle, en son nom ou en fiducie pour elle;

c) acquérir la totalité ou la quasi-totalité des actifs d'une autre personne morale;

d) vendre ou, d'une façon générale, céder des actions d'une de ses filiales à cent pour cent;

e) dissoudre ou fusionner une de ses filiales à cent pour cent.

Opérations nécessitant l'autorisation du gouverneur en conseil

Idem

(2) Subject to section 90 and subsection (3), no corporation, or corporations, in a related group shall, unless authorized by order of the Governor in Council, sell or otherwise dispose of any of the assets of the corporation or corporations used in any major business or activity of the corporation or corporations, if the assets to be sold or otherwise disposed of constitute all or substantially all of the total assets of the group used in that major business or activity.

(2) Sauf autorisation donnée par décret du gouverneur en conseil et sous réserve de l'article 90 et du paragraphe (3), les personnes morales d'un groupement lié ne peuvent vendre ou, d'une façon générale, céder les actifs qu'elles affectent à leurs activités principales si ces actifs représentent la totalité ou la quasi-totalité de ceux du groupement affectés à ces activités.

Idem

Idem	<p>(3) Subject to section 90, no wholly-owned subsidiary shall, unless authorized by order of the Governor in Council,</p> <p>(a) sell or otherwise dispose of any shares of the subsidiary; or</p> <p>(b) sell or otherwise dispose of all or substantially all of the assets of the subsidiary.</p>	<p>(3) Sauf autorisation donnée par décret du gouverneur en conseil et sous réserve de l'article 90, aucune filiale à cent pour cent ne peut :</p> <p>a) vendre ou, d'une façon générale, céder ses actions;</p> <p>b) vendre ou, d'une façon générale, céder la totalité ou la quasi-totalité de ses actifs.</p>	Idem
Idem	<p>(4) Subject to section 90, no person shall, unless authorized by order of the Governor in Council, apply for articles in respect of a parent Crown corporation.</p>	<p>(4) Sauf autorisation donnée par décret du gouverneur en conseil et sous réserve de l'article 90, il est interdit de demander des statuts à l'égard d'une société d'État mère.</p>	Idem
Inclusion in corporate plan	<p>(5) Where a parent Crown corporation sets out the details of a proposed transaction in a corporate plan submitted pursuant to section 122, the Governor in Council, in addition to approving the plan under that section, may issue an order authorizing a person to undertake the transaction for the purposes of this section.</p>	<p>(5) Le gouverneur en conseil peut assortir son approbation du plan d'entreprise établi par une société d'État mère conformément à l'article 122 d'un décret autorisant une personne déterminée à réaliser, pour l'application du présent article, tel projet d'opération dont le plan fait état.</p>	Projet du plan d'entreprise
Power to execute transaction required	<p>(6) No order shall be made under this section authorizing a person to undertake a transaction, unless the Governor in Council is satisfied that the person is otherwise empowered to undertake the transaction.</p>	<p>(6) Le gouverneur en conseil ne peut prendre les décrets d'autorisation visés au présent article que s'il est convaincu que la personne ainsi autorisée dispose par ailleurs du pouvoir de réaliser l'opération en cause.</p>	Vérification des pouvoirs
Terms and conditions	<p>(7) The Governor in Council may, in any order under this section, specify such terms and conditions as he deems appropriate and may make the order either generally or in respect of any specified transaction or transactions. 1984, c. 31, s. 11.</p>	<p>(7) Le gouverneur en conseil peut assortir les décrets visés au présent article des conditions qu'il estime indiquées; ces décrets peuvent être d'application générale ou viser des opérations particulières. 1984, ch. 31, art. 11.</p>	Conditions
Exceptions	<p><b>92.</b> (1) Sections 90 and 91 do not apply in respect of</p> <p>(a) the acquisition of shares or assets by way of security only, or the sale or other disposal of shares or assets held by way of security only;</p> <p>(b) the acquisition or the sale or other disposal of shares or assets in the ordinary course of a business of providing financial assistance;</p> <p>(c) the acquisition or the sale or other disposal of shares or assets, if the acquisition, sale or disposal involves only</p> <p>(i) a parent Crown corporation and one or more wholly-owned subsidiaries of the corporation, or</p> <p>(ii) two or more wholly-owned subsidiaries</p>	<p><b>92.</b> (1) Les articles 90 et 91 ne s'appliquent pas :</p> <p>a) à l'acquisition d'actions ou d'actifs à titre de garantie seulement, ou à la vente ou autre forme de cession d'actions ou d'actifs détenus à ce titre;</p> <p>b) à l'acquisition, à la vente ou autre forme de cession d'actions ou d'actifs dans le cadre d'une activité normale d'assistance financière;</p> <p>c) à l'acquisition, à la vente ou autre forme de cession d'actions ou d'actifs, si ces opérations sont effectuées, dans le cadre d'une réorganisation de bonne foi d'une société d'État mère ou de filiales à cent pour cent, entre :</p> <p>(i) cette société et une ou plusieurs de ses filiales à cent pour cent,</p>	Exceptions

and is made as part of a *bona fide* reorganization of the parent Crown corporation or wholly-owned subsidiaries;

(d) the acquisition of shares by way of the exercise of any conversion or exchange privilege, option or right to acquire shares, if that privilege, option or right was acquired in accordance with section 90 or 91, as the case may be;

(e) the acquisition of shares of a parent Crown corporation by the corporation; or

(f) the acquisition of shares of a wholly-owned subsidiary by the subsidiary, the parent Crown corporation that wholly owns the subsidiary or any other wholly-owned subsidiary of that parent Crown corporation.

(ii) des filiales à cent pour cent;

d) à l'acquisition d'actions par l'exercice d'un privilège de conversion ou d'échange, d'une option ou d'un droit d'acquisition d'actions, si l'acquisition du privilège, de l'option ou du droit s'est faite en conformité avec l'article 90 ou 91;

e) à l'acquisition par une société d'État mère de ses propres actions;

f) à l'acquisition par une filiale à cent pour cent de ses propres actions ou à l'acquisition de celles-ci par la société d'État mère qui la détient à cent pour cent ou par une autre filiale à cent pour cent de la société d'État mère.

## Regulations

(2) The Governor in Council may make regulations exempting a specified parent Crown corporation or wholly-owned subsidiary or a parent Crown corporation or wholly-owned subsidiary of a specified class from the application of section 91, either generally or in respect of any transaction of a specified class. 1984, c. 31, s. 11.

(2) Le gouverneur en conseil peut, par règlement, exempter une société d'État mère ou filiale à cent pour cent en particulier ou une société d'État mère ou filiale à cent pour cent qui fait partie d'une catégorie particulière de l'application de l'article 91, soit d'une façon générale, soit à l'égard de certaines opérations qui font partie d'une catégorie particulière. 1984, ch. 31, art. 11.

## Règlements

## Notification

93. (1) Where a person undertakes a transaction referred to in section 90 or 91, that person shall notify the prescribed person in accordance with the regulations.

93. (1) La personne qui se propose de réaliser une opération visée aux articles 90 ou 91 avise, en conformité avec les règlements, la personne que ceux-ci désignent.

## Avis

## Regulations

(2) For the purposes of subsection (1), the Governor in Council may make regulations prescribing the person to be notified and the time within which and manner in which that person is to be notified. 1984, c. 31, s. 11.

(2) Pour l'application du paragraphe (1), le gouverneur en conseil peut prendre des règlements désignant la personne qui doit recevoir l'avis, de même que les délais dans lesquels celui-ci doit être donné et la façon de le faire. 1984, ch. 31, art. 11.

## Règlements

## Dissolution

94. (1) Notwithstanding section 90, where a parent Crown corporation is incorporated or otherwise acquired after August 31, 1984 and is not named in Schedule III within sixty days after the incorporation or acquisition, the directors and shareholders of the corporation shall forthwith after the expiration of that period take all steps necessary to dissolve the corporation.

94. (1) Par dérogation à l'article 90, les administrateurs et les actionnaires d'une société d'État mère constituée ou acquise après le 31 août 1984 et qui n'est pas inscrite à l'annexe III dans les soixante jours suivant sa constitution ou son acquisition prennent, dès l'expiration de ce délai, les mesures nécessaires pour la dissoudre.

## Dissolution

## Order for dissolution or sale

(2) Notwithstanding section 91, the Governor in Council may, by order, direct that

(a) any wholly-owned subsidiary incorporated contrary to section 91 be dissolved or otherwise disposed of,

(2) Par dérogation à l'article 91, le gouverneur en conseil peut, par décret, ordonner :

a) la dissolution ou autre forme de liquidation d'une filiale à cent pour cent constituée contrairement à l'article 91;

## Décret de dissolution ou de vente

(b) any shares of a corporation acquired contrary to section 91 be sold or otherwise disposed of,

(c) any change effected by articles contrary to section 91 be reversed, or

(d) any assets acquired contrary to section 91 be sold or otherwise disposed of,

and the directors and shareholders of the corporation in respect of which the order is made shall forthwith take all steps necessary to comply with the order. 1984, c. 31, s. 11.

b) la vente ou autre forme de cession des actions d'une personne morale acquises contrairement à l'article 91;

c) l'annulation de toute modification apportée aux statuts contrairement à l'article 91;

d) la vente ou autre forme de cession des actifs acquis contrairement à l'article 91.

Les administrateurs et les actionnaires de la personne morale visée par le décret prennent immédiatement les mesures nécessaires pour s'y conformer. 1984, ch. 31, art. 11.

No inconsistent business or activity

95. (1) No parent Crown corporation or wholly-owned subsidiary of a parent Crown corporation shall carry on any business or activity that is not consistent with the objects or purposes for which the parent Crown corporation is incorporated, or the restrictions on the businesses or activities that it may carry on, as set out in its charter.

95. (1) Il est interdit à toute société d'État mère et à ses filiales à cent pour cent d'exercer une activité incompatible avec les buts pour lesquels la société a été constituée ou les restrictions imposées aux activités qu'elle peut exercer, tels qu'ils figurent dans son acte constitutif.

Restrictions quant aux activités

Savings

(2) Subsection (1) shall not be construed as prohibiting or restricting a parent Crown corporation or wholly-owned subsidiary from continuing to carry on any business or activity that it carried on immediately before September 1, 1984. 1984, c. 31, s. 11.

(2) Le paragraphe (1) ne porte pas atteinte à la possibilité pour une société d'État mère ou une filiale à cent pour cent de poursuivre des activités qu'elle exerçait jusqu'au 1<sup>er</sup> septembre 1984. 1984, ch. 31, art. 11.

Exception

#### Crown Agency Status

#### Qualité de mandataire de Sa Majesté

Exercise of powers

96. An agent corporation may exercise its powers only as an agent of the Crown. 1984, c. 31, s. 11.

96. Une société mandataire ne peut exercer ses pouvoirs qu'à titre de mandataire de Sa Majesté. 1984, ch. 31, art. 11.

Exercice des pouvoirs

Name in contracts

97. An agent corporation may enter into contracts in the name of the Crown or in the name of the corporation. 1984, c. 31, s. 11.

97. Une société mandataire peut conclure des contrats au nom de Sa Majesté ou au sien. 1984, ch. 31, art. 11.

Contrats

Legal proceedings

98. Actions, suits or other legal proceedings in respect of any right or obligation acquired or incurred by an agent corporation, whether in the name of the Crown or in the name of the corporation, may be brought or taken by or against the corporation in the name of the corporation in any court that would have jurisdiction if the corporation were not an agent of the Crown. 1984, c. 31, s. 11.

98. À l'égard des droits et obligations qu'elle assume au nom de Sa Majesté ou au sien, une société mandataire peut ester en justice sous son propre nom devant les tribunaux qui seraient compétents si elle n'était pas mandataire de Sa Majesté. 1984, ch. 31, art. 11.

Action en justice

Property of the Crown

99. (1) Property held by an agent corporation is the property of the Crown, whether title thereto is vested in the name of the Crown or in the name of the corporation.

99. (1) Les biens détenus par une société mandataire appartiennent à Sa Majesté, que les titres de propriété afférents soient au nom de celle-ci ou au sien.

Biens de Sa Majesté

Disposal of property

(2) Subject to this section and sections 90, 91 and 130, an agent corporation may sell or otherwise dispose of any property held by the

(2) Sous réserve des articles 90, 91 et 130, ainsi que des autres dispositions du présent article, une société mandataire ne peut vendre

Cession

corporation and may retain and use the proceeds of disposition thereof, but only

- (a) in accordance with the regulations; or
- (b) on the authorization, by order, of the Governor in Council.

ou, d'une façon générale, céder des biens qu'elle détient ou garder et utiliser le produit de la cession que dans les cas suivants :

- a) en conformité avec les règlements;
- b) avec l'autorisation donnée par décret du gouverneur en conseil.

## Exception

(3) Subsection (2) does not apply in respect of any sale or other disposal of real or personal property by an agent corporation established by an Act of Parliament, if

- (a) the corporation is specifically empowered by that Act or any other Act of Parliament to sell or otherwise dispose of real or personal property, as the case may be; or
- (b) the corporation is specifically empowered by that Act or any other Act of Parliament to sell or otherwise dispose of real or personal property, as the case may be, for consideration not exceeding a specified amount and the sale or other disposal of the real or personal property is for consideration equal to or less than the specified amount.

(3) Le paragraphe (2) ne s'applique pas à la vente ou autre forme de cession de biens meubles ou immeubles par une société mandataire constituée par une loi fédérale si, selon le cas :

- a) la loi constitutive, ou une autre loi fédérale, autorise expressément cette société à y procéder;
- b) cette société est expressément autorisée par la loi constitutive, ou une autre loi fédérale, à y procéder pour une contrepartie limitée à un plafond déterminé et ne dépasse pas ce plafond.

## Exception

## Regulations

(4) For the purposes of subsection (2), the Governor in Council may make regulations

- (a) prescribing the terms and conditions on which an agent corporation may sell or otherwise dispose of property;
- (b) prescribing the circumstances in which an agent corporation may retain and use all or any part of the proceeds of any disposition of property; and
- (c) exempting a specified agent corporation or an agent corporation of a specified class from the application of paragraphs (2)(a) and (b), either generally or in respect of any specified property or any property of a specified class.

(4) Pour l'application du paragraphe (2), le gouverneur en conseil peut, par règlement :

- a) prévoir les conditions auxquelles une société mandataire peut vendre ou, d'une façon générale, céder des biens;
- b) prévoir les circonstances dans lesquelles une société mandataire peut conserver et utiliser, en tout ou en partie, le produit d'une cession;
- c) exempter une société mandataire en particulier ou une société mandataire qui fait partie d'une catégorie particulière de l'application des alinéas (2)a) ou b), soit d'une façon générale, soit à l'égard de biens particuliers ou de biens qui font partie d'une catégorie particulière.

## Règlements

## Terms and conditions

(5) The Governor in Council may, in any authorizing order under subsection (2), specify such terms and conditions as he deems appropriate, including terms and conditions respecting the retention and use of all or any part of the proceeds of the disposition by the agent corporation.

(5) Le gouverneur en conseil peut assortir le décret visé au paragraphe (2) des conditions qu'il estime indiquées, notamment en ce qui concerne la conservation et l'utilisation de tout ou partie du produit de la cession.

## Condition

## Provision and Acts not applicable

(6) The *Public Lands Grants Act*, the *Surplus Crown Assets Act* and section 61 of this Act do not apply to an agent corporation. 1984, c. 31, s. 11.

(6) La *Loi sur les concessions de terres domaniales*, la *Loi sur les biens de surplus de la Couronne* et l'article 61 de la présente loi ne s'appliquent pas aux sociétés mandataires. 1984, ch. 31, art. 11.

## Non-application de certaines dispositions législatives



## Security interests

**100.** No agent corporation, for the purposes of securing payment of a debt or performance of an obligation, shall charge, mortgage, hypothecate, cede and transfer, pledge or otherwise create an interest in or charge on any real or personal property held by the corporation. 1984, c. 31, s. 11.

**100.** Une société mandataire ne peut, pour garantir le règlement de dettes ou l'exécution d'obligations, consentir une sûreté sur ses biens meubles ou immeubles, notamment par hypothèque, cession, transfert ou gage. 1984, ch. 31, art. 11.

Sûretés

## Borrowing

**101.** No agent corporation shall borrow money otherwise than from the Crown, unless the corporation is both

- (a) empowered by an Act of Parliament to so borrow money; and
- (b) specifically authorized by any Act of Parliament, including an appropriation Act, to so borrow money. 1984, c. 31, s. 11.

**101.** Une société mandataire ne peut contracter d'emprunts auprès d'autres personnes que Sa Majesté que si les conditions suivantes sont réunies :

- a) une loi fédérale lui en donne la capacité;
- b) une loi fédérale, notamment une loi de crédits, l'y autorise expressément. 1984, ch. 31, art. 11.

Emprunt

## Third Parties

## Tiers

## Assertions

**102.** (1) A Crown corporation may not assert against a person dealing with the corporation or with any person who has acquired rights from the corporation that

- (a) this Part or the regulations, the charter or by-laws of the corporation or any directive given to the corporation have not been complied with,
- (b) a person held out by the corporation as a director, officer or agent of the corporation has not been duly appointed or has no authority to exercise the powers and perform the duties that are customary in the business or activity of the corporation or usual for such a director, officer or agent, or
- (c) a document issued by any director, officer or agent of the corporation having apparent authority to issue the document is not valid or genuine by reason only that the director, officer or agent lacked actual authority to issue the document,

except where the person has knowledge that the facts asserted are true.

**102.** (1) Une société d'État ne peut opposer à des personnes qui traitent avec elle ou avec ses ayants droit — sauf si elles ont connaissance de la réalité — le fait que :

- a) la présente partie ou les règlements de celle-ci, son acte constitutif, ses règlements administratifs ou les instructions qui lui ont été données n'ont pas été observés;
- b) la personne qu'elle a présentée comme l'un de ses administrateurs, dirigeants ou mandataires n'a pas été régulièrement nommée ou n'a pas l'autorité nécessaire pour exercer les pouvoirs et les fonctions découlant normalement soit du poste, soit de son activité;
- c) un document délivré par un de ses administrateurs, dirigeants ou mandataires apparemment autorisé à ce faire n'est pas valide ou authentique pour le seul motif que l'intéressé manquait du pouvoir nécessaire.

Opposabilité interdite

## Certificate

- (2) A certificate stating that
- (a) any particular transaction has been authorized by the Governor in Council pursuant to section 91 or 99, has or has not been directed by the Governor in Council pursuant to section 94 or has been approved by the Minister of Finance pursuant to subsection 127(3),
  - (b) any particular transaction is consistent with a corporate plan or any amendment thereto approved pursuant to section 122, or

(2) Peut être opposé à quiconque — sauf si l'intéressé a connaissance de la réalité — le certificat signé par le président ou le premier dirigeant de la société et où il est déclaré :

- a) soit qu'une opération particulière a été autorisée par le gouverneur en conseil en conformité avec les articles 91 ou 99, ou a ou n'a pas été ordonnée par le gouverneur en conseil en conformité avec l'article 94 ou a été approuvée par le ministre des Finances en conformité avec le paragraphe 127(3);

Certificat

(c) any particular capital expenditure or commitment to make a capital expenditure is included in a capital budget, an item in a capital budget or an amendment to a capital budget that has been approved pursuant to section 124

and that is signed by the chairman or chief executive officer of a Crown corporation is sufficient confirmation of the statement to any person, except where the person has knowledge to the contrary.

Absence of authorization, direction or approval

(3) The absence of any authorization, direction or approval referred to in subsection (2) does not affect any right or remedy otherwise available to any person, except where the person knows of such absence.

Invalidity

(4) No action of a Crown corporation, including a transfer of property, is invalid by reason only that the corporation was without the capacity or power to so act.

No constructive notice

(5) No person dealing with a Crown corporation or with any person who has acquired rights from a Crown corporation shall be deemed to have notice or knowledge of the contents of a document, other than an Act of Parliament or any instrument required to be published in the *Canada Gazette* pursuant to the *Statutory Instruments Act*, concerning the corporation by reason only that the document has been made public. 1984, c. 31, s. 11.

b) soit qu'une opération particulière est compatible avec le plan, original ou modifié, approuvé en conformité avec l'article 122;

c) soit qu'une dépense d'investissement en particulier ou un engagement de dépense d'investissement est inclus dans un budget d'investissement, modifié ou non, ou dans un poste de budget d'investissement, approuvé en conformité avec l'article 124.

(3) Sauf s'ils ont connaissance de la réalité, l'absence de l'autorisation, de l'ordre ou de l'approbation visés au paragraphe (2) ne porte pas atteinte aux droits ou recours des tiers.

Absence d'autorisation

(4) Les actes accomplis par les sociétés d'État, même les transferts de propriété, ne sont pas nuls du seul fait qu'elles n'en avaient pas la capacité.

Nullité

(5) Les personnes qui traitent avec une société d'État ou ses ayants droit ne sont pas présumées avoir connaissance du contenu d'un document concernant la société, sauf une loi fédérale ou un texte qui doit être publié dans la *Gazette du Canada* en conformité avec la *Loi sur les textes réglementaires*, du seul fait que ce document a été rendu public. 1984, ch. 31, art. 11.

Règle d'interprétation

#### Application

Provision not applicable

**103.** Section 268 of the *Canada Business Corporations Act* does not apply to a parent Crown corporation. 1984, c. 31, s. 11.

Act not applicable

**104.** The *Canada Corporations Act*, chapter C-32 of the Revised Statutes of Canada, 1970, does not apply to a parent Crown corporation. 1984, c. 31, s. 11.

#### Exception

**103.** L'article 268 de la *Loi sur les sociétés par actions* ne s'applique pas aux sociétés d'État mères. 1984, ch. 31, art. 11.

Non-application

**104.** La *Loi sur les corporations canadiennes*, chapitre C-32 des Statuts révisés du Canada de 1970, ne s'applique pas aux sociétés d'État mères. 1984, ch. 31, art. 11.

Idem

### DIVISION II

#### DIRECTORS AND OFFICERS

##### Appointment

Appointment of directors

**105.** (1) Each director, other than an officer-director, of a parent Crown corporation shall be appointed by the appropriate Minister, with the approval of the Governor in Council, to hold office during pleasure for such term, not exceeding three years, as will ensure, as far

### SECTION II

#### ADMINISTRATEURS ET DIRIGEANTS

##### Nomination

Nomination des administrateurs

**105.** (1) À l'exception des administrateurs-dirigeants, les administrateurs d'une société d'État mère sont nommés à titre amovible par le ministre de tutelle, avec l'approbation du gouverneur en conseil, pour des mandats respectifs de trois ans au maximum, ces mandats

	as possible, the expiration in any one year of the terms of office of not more than one-half of the directors of the corporation.	étant, dans la mesure du possible, échelonnés de manière que leur expiration au cours d'une même année touche au plus la moitié des administrateurs.	
Majority not to be officers	(2) The majority of the directors of a parent Crown corporation are not to be officers or employees of the corporation or any of its affiliates.	(2) La majorité des administrateurs d'une société d'État mère ne peut être constituée de dirigeants ou de salariés de la société ou d'une personne morale de son groupe.	Cumul
Re-appointment	(3) A director of a parent Crown corporation is eligible for re-appointment on the expiration of his term of office.	(3) Le mandat des administrateurs d'une société d'État mère est renouvelable.	Renouvellement
Continuation in office	(4) Notwithstanding subsection (1), if any director of a parent Crown corporation is not appointed to take office on the expiration of the term of an incumbent director, the incumbent director continues in office until his successor is appointed.	(4) Par dérogation au paragraphe (1), s'il n'est pas pourvu à leur succession, le mandat des administrateurs d'une société d'État mère se prolonge jusqu'à la nomination de leur remplaçant.	Prolongation du mandat
Appointment of officer-directors	(5) An officer-director of a parent Crown corporation shall be appointed by the Governor in Council to hold office during pleasure for such term as the Governor in Council deems appropriate.	(5) Les administrateurs-dirigeants d'une société d'État mère sont nommés à titre amovible par le gouverneur en conseil pour le mandat que celui-ci estime indiqué.	Nomination des administrateurs-dirigeants
Consultation	(6) Before an officer-director of a parent Crown corporation is appointed, the appropriate Minister shall consult the board of directors of the corporation with respect to the appointment.	(6) Le ministre de tutelle consulte le conseil d'administration d'une société d'État mère avant que ses administrateurs-dirigeants ne soient nommés.	Consultation
Appointment of subordinate officers	(7) Subject to any other Act of Parliament that was in force on September 1, 1984, the board of directors of a parent Crown corporation is responsible for the appointment of officers of the corporation, other than officer-directors.	(7) Sous réserve des autres lois fédérales en vigueur le 1 <sup>er</sup> septembre 1984, le conseil d'administration d'une société d'État mère est chargé de la nomination des dirigeants autres que les administrateurs-dirigeants.	Nomination des autres dirigeants
Qualifications preserved	(8) Nothing in this section shall be construed as empowering the appointment, re-appointment or continuation in office as a director or officer-director of a parent Crown corporation of any person who does not meet any qualifications for the appointment, re-appointment or continuation established by any other Act of Parliament.	(8) Le présent article n'a pas pour effet de permettre la nomination, le renouvellement ou la poursuite du mandat, à titre d'administrateur ou d'administrateur-dirigeant d'une société d'État mère, de personnes qui ne satisfont pas aux conditions d'aptitude correspondantes prévues par une autre loi fédérale.	Conditions d'aptitude
Exception	(9) This section does not apply to an <i>ex officio</i> director or officer-director of a parent Crown corporation.	(9) Le présent article ne s'applique pas aux administrateurs ou aux administrateurs-dirigeants de droit d'une société d'État mère.	Exception
Definition of "officer-director"	(10) In this section, "officer-director", in respect of a parent Crown corporation, means (a) the chairman and the chief executive officer of the corporation; and (b) in the case of a parent Crown corporation established by an Act of Parliament, any	(10) Pour l'application du présent article, sont considérés comme administrateurs-dirigeants : a) les président et premier dirigeant d'une société d'État mère;	Administrateurs-dirigeants

person who holds an office in the corporation that is established by the Act and the holder of which, by a provision in the Act, is to be appointed by the Governor in Council and is declared to be a director of the corporation. 1984, c. 31, s. 11.

b) les personnes occupant, au sein d'une société d'État mère constituée par une loi fédérale, une charge créée par cette loi et dont le titulaire, aux termes de la même loi, est à nommer par le gouverneur en conseil et détient par déclaration un poste d'administrateur de la société. 1984, ch. 31, art. 11.

## Validity of acts

**106.** An act of a director, chairman, chief executive officer or other officer of a parent Crown corporation is not invalid by reason only of an irregularity in his appointment or a defect in his qualifications. 1984, c. 31, s. 11.

**106.** Une irrégularité dans leur nomination ou le fait qu'ils ne satisfont pas à toutes les conditions d'aptitude ne porte pas en soi atteinte à la validité des actes d'un administrateur, du président, du premier dirigeant ou d'un autre dirigeant d'une société d'État mère. 1984, ch. 31, art. 11.

## Validité

## Resignation

## Démission

## Resignation

**107.** A resignation of a director, chairman or chief executive officer of a parent Crown corporation becomes effective at the time the corporation receives a written resignation from him or at the time specified in the resignation, whichever is later. 1984, c. 31, s. 11.

**107.** La démission d'un administrateur, du président ou du premier dirigeant d'une société d'État mère prend effet au moment où la société en reçoit un avis écrit ou, si elle est ultérieure, à la date que précise l'avis. 1984, ch. 31, art. 11.

## Date de prise d'effet

## Remuneration

## Rémunération

## Remuneration

**108.** (1) The rate of any remuneration paid to a director, chairman or chief executive officer of a parent Crown corporation for his services in respect of that office and, in the case of a chairman or chief executive officer, any other office of the corporation or an affiliate thereof shall be fixed by the Governor in Council.

**108.** (1) Le barème de rémunération des administrateurs, du président et du premier dirigeant d'une société d'État mère, au titre de ces fonctions et, dans le cas du président ou du premier dirigeant, d'autres fonctions auprès de la société ou d'une personne morale du même groupe, est fixé par le gouverneur en conseil.

## Règle générale

## Other benefits

(2) Any benefits, other than remuneration, provided to a director, chairman or chief executive officer of a parent Crown corporation for his services in respect of that office and, in the case of a chairman or chief executive officer, any other office of the corporation or an affiliate thereof shall be fixed by the board of directors of the corporation in accordance with the regulations.

(2) Les autres avantages que reçoivent les administrateurs, le président et le premier dirigeant d'une société d'État mère, au titre de ces fonctions et, dans le cas du président ou du premier dirigeant, d'autres fonctions auprès de la société ou d'une personne morale du même groupe, sont fixés par le conseil d'administration de la société en conformité avec les règlements.

## Autres avantages

## Regulations

(3) For the purposes of this section, the Governor in Council may make regulations  
(a) defining the term "remuneration"; and  
(b) respecting the provision and fixing of benefits, other than remuneration, to or for any director, chairman or chief executive officer. 1984, c. 31, s. 11.

(3) Pour l'application du présent article, le gouverneur en conseil peut prendre des règlements :

## Règlements

- a) pour définir «rémunération»;
- b) concernant les autres avantages qui peuvent être attribués aux administrateurs, au président ou au premier dirigeant ou à leur profit. 1984, ch. 31, art. 11.

## Management

## Gestion

## Management

**109.** Subject to this Part, the board of directors of a Crown corporation is responsible for the management of the businesses, activities and other affairs of the corporation. 1984, c. 31, s. 11.

**109.** Sous réserve des autres dispositions de la présente partie, le conseil d'administration d'une société d'État est chargé de la gestion des activités de celle-ci. 1984, ch. 31, art. 11.

Règle générale

## Resolution in lieu of meeting

**110.** (1) A resolution in writing, signed by all the directors of a Crown corporation entitled to vote on that resolution at a meeting of the board of directors or a committee of directors of the corporation is as valid as if it had been passed at a meeting of the board of directors or a committee of directors, as the case may be.

**110.** (1) Les résolutions écrites, signées par tous les administrateurs d'une société d'État ayant droit de vote à cet égard lors des réunions du conseil d'administration ou de l'un de ses comités, ont la même valeur que si elles avaient été adoptées lors de ces réunions.

Résolution tenant lieu d'assemblée

## Filing resolution

(2) A copy of every resolution referred to in subsection (1) shall be kept with the minutes of the proceedings of the board of directors or committee of directors, as the case may be. 1984, c. 31, s. 11.

(2) Un exemplaire des résolutions visées au paragraphe (1) est conservé avec le procès-verbal des délibérations du conseil d'administration ou du comité. 1984, ch. 31, art. 11.

Dépôt de la résolution

## Dissent

**111.** (1) A director of a Crown corporation who is present at a meeting of the board of directors or a committee of directors of the corporation is deemed to have consented to any resolution passed or action taken at that meeting unless the director

**111.** (1) L'administrateur d'une société d'État qui est présent à une réunion du conseil d'administration ou d'un de ses comités est réputé avoir consenti à toutes les résolutions qui y sont adoptées et à toutes les mesures qui y sont prises, sauf :

Désaccord

(a) requests that written notice of his dissent be or written notice of his dissent is entered in the minutes of the meeting;

a) s'il demande que mention de son désaccord soit portée au procès-verbal de la réunion ou si mention y en est effectivement faite;

(b) gives written notice of his dissent to the secretary of the meeting before the meeting is adjourned; or

b) s'il remet un avis de son désaccord au secrétaire de séance avant la fin de la réunion;

(c) sends written notice of his dissent by registered mail or delivers it to the head office of the corporation immediately after the meeting is adjourned.

c) s'il envoie un avis de son désaccord par courrier recommandé ou le remet au siège social de la société immédiatement après la réunion.

## Loss of right of dissent

(2) A director of a Crown corporation who votes for or consents to a resolution is not entitled to dissent in respect of that resolution pursuant to subsection (1). 1984, c. 31, s. 11.

(2) L'administrateur d'une société d'État qui vote en faveur d'une résolution ou y consent ne peut se prévaloir des dispositions du paragraphe (1). 1984, ch. 31, art. 11.

Perte du droit de désaccord

## Dissent of absent director

**112.** A director of a Crown corporation who was not present at a meeting of the board of directors or a committee of directors of the corporation at which a resolution was passed or action taken is deemed to have consented there-to unless within seven days after becoming aware of the resolution or action the director

**112.** L'administrateur d'une société d'État qui était absent à une réunion du conseil d'administration ou d'un de ses comités est réputé avoir consenti aux résolutions qui y ont été adoptées et aux mesures qui y ont été prises, sauf si, dans les sept jours suivant celui où il a connaissance des résolutions :

Désaccord des absents

(a) causes written notice of his dissent to be placed with the minutes of the meeting; or

a) il fait porter au procès-verbal une mention de son désaccord;

(b) sends written notice of his dissent by registered mail or delivers it to the head office of the corporation. 1984, c. 31, s. 11.

b) il envoie un avis de son désaccord par courrier recommandé ou le remet au siège social de la société. 1984, ch. 31, art. 11.

Participation by telephone, etc.

**113.** A director of a Crown corporation may, subject to the by-laws of the corporation, participate in a meeting of the board of directors or a committee of directors of the corporation by means of such telephone or other communications facilities as permit all persons participating in the meeting to hear each other, and a director participating in such a meeting by such means is deemed for the purposes of this Part to be present at the meeting. 1984, c. 31, s. 11.

**113.** Sous réserve des règlements administratifs, un administrateur de société d'État peut participer à une réunion du conseil d'administration ou d'un de ses comités par tout moyen technique, notamment le téléphone, permettant à tous les participants de communiquer oralement entre eux; il est alors réputé, pour l'application de la présente partie, avoir assisté à la réunion. 1984, ch. 31, art. 11.

Téléconférences

#### By-laws

#### Règlements administratifs

By-laws

**114.** (1) The board of directors of a parent Crown corporation may, by resolution, make, amend or repeal any by-laws that regulate the business or affairs of the corporation, unless the charter or by-laws of the corporation otherwise provide.

**114.** (1) Le conseil d'administration d'une société d'État mère peut, par résolution, prendre, modifier ou annuler tout règlement administratif régissant les activités de la société, sauf disposition contraire de son acte constitutif ou de ses règlements administratifs.

Règlements administratifs

Copy of by-law to appropriate Minister and President of the Treasury Board

(2) The board of directors of a parent Crown corporation shall, after making, amending or repealing a by-law, send a copy of that by-law to the appropriate Minister and the President of the Treasury Board.

(2) Le conseil d'administration d'une société d'État mère envoie au ministre de tutelle et au président du Conseil du Trésor un exemplaire de chaque règlement administratif après sa prise, sa modification ou son abrogation.

Transmission au ministre de tutelle et au président du Conseil du Trésor

Order for amendment or repeal

(3) The Governor in Council may, by order, direct the board of directors of a parent Crown corporation to make, amend or repeal a by-law within such period as is specified in the order.

(3) Le gouverneur en conseil peut, par décret, ordonner au conseil d'administration d'une société d'État mère de prendre, de modifier ou d'annuler un règlement administratif dans les délais que le décret précise.

Décret

Regulations

(4) The Governor in Council may make regulations

(4) Le gouverneur en conseil peut, par règlement :

Règlements

(a) prescribing the form or the content of by-laws of parent Crown corporations and the time at, before or within which copies of by-laws are to be sent to the appropriate Minister and the President of the Treasury Board; and

a) fixer la forme et le contenu des règlements administratifs des sociétés d'État mères de même que les modalités de temps de leur envoi au ministre de tutelle et au président du Conseil du Trésor;

(b) exempting a specified parent Crown corporation or a parent Crown corporation of a specified class from the application of subsection (2), either generally or in respect of any specified by-law or any by-law of a specified class.

b) exempter une société d'État mère en particulier ou une société d'État mère qui fait partie d'une catégorie particulière de l'application du paragraphe (2), soit d'une façon générale, soit à l'égard d'un règlement administratif en particulier ou qui fait partie d'une catégorie particulière.

Restriction

(5) No direction shall be given pursuant to subsection (3) to the Standards Council of Canada with respect to

(5) Il est interdit de donner, en vertu du paragraphe (3), au Conseil canadien des normes des ordres qui portent :

Interdiction

(a) the manner in which voluntary standardization is promoted; or

a) soit sur la promotion de la normalisation volontaire;

	(b) the provision of financial assistance to or for the benefit of a particular person or group of persons.	b) soit sur l'aide financière à apporter à une personne ou un groupement en particulier ou à leur profit.	
Provision not applicable	(6) Section 103 of the <i>Canada Business Corporations Act</i> does not apply in respect of any parent Crown corporation established under that Act. 1984, c. 31, s. 11.	(6) L'article 103 de la <i>Loi sur les sociétés par actions</i> ne s'applique pas aux sociétés d'État mères constituées en vertu de cette loi. 1984, ch. 31, art. 11.	Non-application
	<b>Duties</b>	<b>Obligations</b>	
Duty of care of directors and officers	<b>115.</b> (1) Every director and every officer of a Crown corporation in exercising his powers and performing his duties shall (a) act honestly and in good faith with a view to the best interests of the corporation; and (b) exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.	<b>115.</b> (1) Les administrateurs et les dirigeants d'une société d'État doivent, dans l'exercice de leurs fonctions, agir : a) avec intégrité et de bonne foi au mieux des intérêts de la société; b) avec le soin, la diligence et la compétence d'une personne prudente et avisée.	Obligation générale des administrateurs et des dirigeants
Duty to comply	(2) Every director and every officer of a parent Crown corporation or of a wholly-owned subsidiary of a parent Crown corporation shall comply with this Part, the regulations, the charter and by-laws of the corporation or subsidiary and any directive given to the corporation.	(2) Les administrateurs et les dirigeants d'une société d'État mère ou d'une de ses filiales à cent pour cent doivent observer la présente partie et ses règlements, l'acte constitutif et les règlements administratifs de la société ou de la filiale et les instructions qui sont données à la société.	Obligation particulière
Reliance on statements	(3) A director or officer is not liable for a breach of his duty under subsection (1) or (2) if he relies in good faith on (a) financial statements of the Crown corporation represented to him by an officer of the corporation or in a written report of the auditor of the corporation as fairly reflecting the financial condition of the corporation; or (b) a report of a lawyer, accountant, engineer, appraiser or other person whose position or profession lends credibility to a statement made by him. 1984, c. 31, s. 11.	(3) Ne contrevient pas aux obligations que lui imposent les paragraphes (1) ou (2) l'administrateur ou le dirigeant qui s'appuie de bonne foi sur : a) des états financiers de la société d'État présentant sincèrement la situation de celle-ci, selon l'un de ses dirigeants ou d'après le rapport écrit du vérificateur; b) les rapports de personnes dont la profession ou la situation permet d'accorder foi à leurs déclarations, notamment les avocats, les comptables, les ingénieurs ou les estimateurs. 1984, ch. 31, art. 11.	Limite de responsabilité
Disclosure of interest in contract	<b>116.</b> (1) A director or officer of a Crown corporation who (a) is a party to a material contract or proposed material contract with the corporation, or (b) is a director or officer of, or has a material interest in any person who is a party to, a material contract or proposed material contract with the corporation, shall disclose in writing to the corporation on request to have entered in the minutes of a meeting of the board of directors thereof the nature and extent of his interest.	<b>116.</b> (1) Doit communiquer par écrit à la société, ou demander que soient portées au procès-verbal des réunions du conseil d'administration, la nature et l'étendue de ses intérêts l'administrateur ou le dirigeant d'une société d'État qui, selon le cas : a) est partie à un contrat important ou à un projet de contrat important avec la société; b) est également administrateur ou dirigeant auprès d'une personne partie à un tel contrat ou projet de contrat ou détient un intérêt important auprès de celle-ci.	Communication des intérêts

Time for disclosure by director

(2) The disclosure required by subsection (1) shall be made, in the case of a director,

(a) at the meeting of the board of directors at which the proposed contract is first considered;

(b) if the director was not then interested in the proposed contract, at the first meeting of the board of directors after he becomes so interested;

(c) if the director becomes interested after the contract is made, at the first meeting of the board of directors after he becomes so interested; or

(d) if the director was interested in the contract before becoming a director, at the first meeting of the board of directors after he becomes a director.

(2) L'administrateur doit effectuer la communication visée au paragraphe (1) lors de la première réunion du conseil d'administration, selon le cas :

a) au cours de laquelle le projet de contrat est étudié;

b) suivant le moment où il acquiert un intérêt dans le projet de contrat;

c) suivant le moment où il acquiert un intérêt dans un contrat déjà conclu;

d) suivant le moment où il devient administrateur, s'il a déjà acquis l'intérêt.

Délat

Time for disclosure by officer

(3) The disclosure required by subsection (1) shall be made, in the case of an officer who is not a director,

(a) forthwith after he becomes aware that the contract or proposed contract is to be considered or has been considered at a meeting of the board of directors;

(b) if the officer becomes interested after the contract is made, forthwith after he becomes so interested; or

(c) if the officer was interested in the contract before becoming an officer, forthwith after he becomes an officer.

(3) Le dirigeant qui n'est pas administrateur doit effectuer la communication visée au paragraphe (1) immédiatement après :

a) avoir appris que le contrat ou le projet de contrat a été ou sera examiné lors d'une réunion du conseil d'administration;

b) avoir acquis un intérêt dans un contrat déjà conclu;

c) être devenu dirigeant, s'il avait déjà acquis l'intérêt.

Idem

Time for disclosure by director or officer

(4) If a material contract or proposed material contract is one that, in the ordinary course of the business or activity of the Crown corporation, would not require approval by the board of directors, a director or officer shall disclose in writing to the corporation or request to have entered in the minutes of a meeting of the board of directors the nature and extent of his interest forthwith after the director or officer becomes aware of the contract or proposed contract.

(4) L'administrateur ou le dirigeant doit communiquer par écrit à la société d'État, ou demander que soient portées au procès-verbal d'une réunion du conseil d'administration, la nature et l'étendue de ses intérêts dès qu'il a connaissance d'un contrat important ou d'un projet de contrat important qui, dans le cadre de l'activité normale de la société, ne requiert pas l'approbation du conseil d'administration.

Idem

Voting

(5) A director referred to in subsection (1) shall not vote on any resolution to approve the contract unless the contract is

(a) an arrangement by way of security for money lent to or obligations undertaken by him for the benefit of the Crown corporation or a subsidiary of the Crown corporation;

(b) one relating primarily to his remuneration or benefits as a director, officer,

(5) L'administrateur visé au paragraphe (1) ne peut participer au vote sur la résolution présentée pour faire approuver le contrat que s'il s'agit d'un contrat :

a) garantissant un prêt ou des obligations qu'il a souscrits au profit de la société d'État ou d'une de ses filiales;

b) portant essentiellement sur sa rémunération en qualité d'administrateur, de diri-

Vote



employee or agent of the Crown corporation or a subsidiary of the Crown corporation;  
 (c) one for indemnity or insurance under section 119; or  
 (d) one with an affiliate of the Crown corporation.

geant, de salarié ou de mandataire de la société d'État ou d'une de ses filiales ou sur les avantages qu'il reçoit en cette qualité;  
 c) portant sur l'indemnité ou l'assurance prévue à l'article 119;  
 d) conclu avec une personne morale du même groupe que la société d'État.

Continuing disclosure

(6) For the purposes of this section, a general notice to the board of directors by a director or officer, declaring that he is a director or officer or has a material interest in a person and is to be regarded as interested in any contract made with that person, is a sufficient declaration of interest in relation to any contract so made.

(6) Pour l'application du présent article, constitue une communication suffisante de ses intérêts l'avis général que donne un administrateur ou un dirigeant au conseil d'administration et où il déclare qu'il est administrateur ou dirigeant auprès d'une personne ou détient auprès d'elle un intérêt important et doit être considéré comme ayant un intérêt dans tout contrat conclu avec elle.

Communication générale

Definition of "board of directors"

(7) In this section and section 117, "board of directors" includes a committee of directors. 1984, c. 31, s. 11.

(7) Pour l'application du présent article et de l'article 117, sont assimilés au conseil d'administration ses comités. 1984, ch. 31, art. 11.

Définition

Avoidance standards

**117.** A material contract between a Crown corporation and one or more of its directors or officers, or between a Crown corporation and another person of which a director or an officer of the Crown corporation is a director or an officer or in which he has a material interest, is neither void nor voidable by reason only of that relationship or by reason only that a director with an interest in the contract is present at or is counted to determine the presence of a quorum at a meeting of the board of directors that authorized the contract, if the director or officer disclosed his interest in accordance with subsection 116(2), (3), (4) or (6), as the case may be, and the contract was approved by the board of directors and it was reasonable and fair to the Crown corporation at the time it was approved. 1984, c. 31, s. 11.

**117.** Un contrat important conclu entre une société d'État et l'un de ses administrateurs ou dirigeants, ou entre elle et une autre personne auprès de laquelle l'un de ses administrateurs ou dirigeants est également administrateur ou dirigeant ou détient un intérêt important, n'est pas nul ou annulable de ce seul fait ou du seul fait que l'un de ses administrateurs ayant un intérêt dans le contrat est présent ou permet d'atteindre le quorum requis à la réunion du conseil d'administration qui a autorisé le contrat, si l'intéressé a communiqué ses intérêts en conformité avec les paragraphes 116(2), (3), (4) ou (6) et si le conseil d'administration a approuvé le contrat, dans la mesure où, à l'époque, il s'agissait d'un contrat équitable pour la société. 1984, ch. 31, art. 11.

Validité des contrats

Application to court

**118.** (1) Where a director or an officer of a Crown corporation fails to disclose his interest in a material contract in accordance with section 116, a court may, on application of the corporation or on behalf of the Crown, set aside the contract on such terms as it thinks fit.

**118.** (1) Le tribunal peut, sur demande faite au nom de Sa Majesté ou par la société d'État dont l'un des administrateurs ou dirigeants a omis, en violation de l'article 116, de communiquer ses intérêts dans un contrat important, annuler le contrat aux conditions qu'il estime indiquées.

Demande au tribunal

Definition of "court"

(2) In this section, "court" means  
 (a) in the Province of Ontario, Nova Scotia or Newfoundland, the trial division or branch of the Supreme Court of the Province;  
 (b) in the Province of Quebec, the Superior Court of the Province;

(2) Au présent article, «tribunal» s'entend :  
 a) de la Section de première instance de la Cour suprême de l'Ontario, de la Nouvelle-Écosse ou de Terre-Neuve;  
 b) de la Cour supérieure du Québec;

Définition de «tribunal»

(c) in the Province of New Brunswick, Manitoba, Saskatchewan or Alberta, the Court of Queen's Bench for the Province;

(d) in the Province of British Columbia or Prince Edward Island, the Supreme Court of the Province; and

(e) in the Yukon Territory or the Northwest Territories, the Supreme Court thereof. 1984, c. 31, s. 11.

c) de la Cour du banc de la Reine du Nouveau-Brunswick, du Manitoba, de la Saskatchewan ou de l'Alberta;

d) de la Cour suprême de la Colombie-Britannique ou de l'Île-du-Prince-Édouard;

e) de la Cour suprême du territoire du Yukon et des Territoires du Nord-Ouest. 1984, ch. 31, art. 11.

#### Indemnification

Power to indemnify

**119.** (1) A Crown corporation may indemnify a present or former director or officer of the corporation or a person who acts or acted at the corporation's request as a director or an officer of another corporation of which the Crown corporation is or was a shareholder or creditor, and his heirs and legal representatives, against all costs, charges and expenses, including an amount paid to settle an action or satisfy a judgment, reasonably incurred by him in respect of any civil, criminal or administrative action or proceeding to which he is a party by reason of being or having been such a director or an officer, if the director or officer

(a) acted honestly and in good faith with a view to the best interests of the Crown corporation or other corporation; and

(b) in the case of any criminal or administrative action or proceeding that is enforced by a monetary penalty, believed on reasonable grounds that his conduct was lawful.

Requirement to indemnify

(2) Notwithstanding anything in this section, a director or an officer referred to in subsection (1) is, and the heirs and legal representatives of the director or officer are, entitled to indemnity from the Crown corporation in respect of all costs, charges and expenses reasonably incurred by the director or officer in connection with the defence of any civil, criminal or administrative action or proceeding to which he was made a party by reason of being or having been such a director or an officer, if the director or officer

(a) was substantially successful on the merits of the defence of the action or proceeding; and

(b) fulfils the conditions set out in paragraphs (1)(a) and (b).

Insurance

(3) A Crown corporation may purchase and maintain insurance for the benefit of a director or an officer referred to in subsection (1), and the heirs and legal representatives of the direc-

#### Indemnisation

Pouvoir d'indemniser

**119.** (1) Une société d'État peut indemniser ceux de ses administrateurs ou dirigeants ou leurs prédécesseurs, ou les personnes qui, à sa demande, agissent ou ont agi en cette qualité pour une autre personne morale dont elle est ou était actionnaire ou créancière, ainsi que leurs héritiers et mandataires, de tous les frais et dépens, y compris les sommes versées pour transiger ou pour exécuter un jugement, entraînés par eux lors de procédures civiles, pénales ou administratives auxquelles ils étaient parties en cette qualité, si les conditions suivantes sont réunies :

a) ils ont agi avec intégrité et de bonne foi au mieux des intérêts de la société ou de l'autre personne morale;

b) dans le cas de procédures pénales ou administratives aboutissant au paiement d'une peine pécuniaire, ils avaient des motifs raisonnables de croire à la régularité de leur conduite.

Droit à l'indemnisation

(2) Par dérogation aux autres dispositions du présent article, les administrateurs et dirigeants visés au paragraphe (1), ainsi que leurs héritiers et mandataires, ont le droit de se faire indemniser par la société d'État des frais et dépens entraînés par eux lors de procédures civiles, pénales ou administratives auxquelles ils étaient parties en cette qualité, si les conditions suivantes sont réunies :

a) ils ont obtenu gain de cause sur la plupart de leurs moyens de défense au fond;

b) ils remplissent les conditions énoncées aux alinéas (1)a) et b).

Assurance

(3) Une société d'État peut souscrire au profit des administrateurs et dirigeants visés au paragraphe (1), ainsi que de leurs héritiers et

tor or officer, against any liability incurred by the director or officer

(a) in his capacity as a director or an officer of the corporation, except where the liability relates to his failure to act honestly and in good faith with a view to the best interests of the corporation; or

(b) in his capacity as a director or an officer of another corporation where he acts or has acted in that capacity at the Crown corporation's request, except where the liability relates to his failure to act honestly and in good faith with a view to the best interests of that other corporation.

Indemnification  
by Treasury  
Board

(4) Where the Treasury Board is of the opinion that a Crown corporation is not able to indemnify a person as described in subsection (1) or (2), the Treasury Board may, on behalf of the corporation, indemnify that person to the extent that the corporation is empowered to do so under subsection (1) or required to do so under subsection (2), as the case may be.

Payable out of  
C.R.F.

(5) Any amount payable in respect of indemnification under subsection (4) may be paid out of the Consolidated Revenue Fund. 1984, c. 31, s. 11.

mandataires, une assurance couvrant la responsabilité qu'ils assument :

a) pour avoir agi en qualité d'administrateur ou de dirigeant de la société, à l'exception de la responsabilité découlant du défaut d'agir avec intégrité et de bonne foi au mieux des intérêts de la société;

b) pour avoir, sur demande de la société, agi en qualité d'administrateur et de dirigeant d'une autre personne morale, à l'exception de la responsabilité découlant du défaut d'agir avec intégrité et de bonne foi au mieux des intérêts de cette personne morale.

(4) S'il estime qu'une société d'État est incapable de procéder à l'indemnisation d'une personne visée au paragraphe (1) ou (2), le Conseil du Trésor peut, au nom de la société, y procéder lui-même dans la mesure où celle-ci y serait habilitée ou tenue en vertu du paragraphe applicable.

Indemnisation  
par le Conseil  
du Trésor

(5) Les montants nécessaires aux indemnisations visées au paragraphe (4) peuvent être prélevés sur le Trésor. 1984, ch. 31, art. 11.

Paiements sur  
le Trésor

### DIVISION III

#### FINANCIAL MANAGEMENT AND CONTROL

##### Définitions

Definitions

**120.** In this Division,

"annual report"  
«rapport...»

"annual report" means a report made pursuant to section 150;

"examiner"  
«examineurs»

"examiner" means a person designated by or appointed pursuant to section 142 to carry out a special examination;

"objectives"  
«objectifs»

"objectives", in relation to a parent Crown corporation, means the objectives of the corporation as set out in a corporate plan or an amendment to a corporate plan that has been approved pursuant to section 122;

"special  
examination"  
«examen...»

"special examination" means an examination referred to in subsection 138(1). 1984, c. 31, s. 11.

##### Financial Year

Financial year

**121.** (1) The financial year of a parent Crown corporation is the calendar year, unless the Governor in Council otherwise directs.

### SECTION III

#### GESTION ET CONTRÔLE FINANCIERS

##### Définitions

**120.** Les définitions qui suivent s'appliquent à la présente section.

«examen spécial» L'examen visé au paragraphe 138(1).

«examineur» Personne nommée en vertu de l'article 142 et chargée d'un examen spécial.

«objectifs» Les objectifs d'une société d'État mère mentionnés dans son plan, original ou modifié, approuvé en conformité avec l'article 122.

«rapport annuel» Le rapport visé à l'article 150. 1984, ch. 31, art. 11.

Définitions

«examen  
spécial»

«special...»

«examineur»

«examiner»

«objectifs»

«objectives»

«rapport  
annuel»

«annual...»

##### Exercice

Exercice

**121.** (1) Sauf instruction contraire du gouverneur en conseil, l'exercice d'une société d'État mère correspond à l'année civile.

Idem

(2) Notwithstanding subsection (1), the financial year of a parent Crown corporation that was in effect on September 1, 1984 continues in effect, unless the Governor in Council has directed or directs otherwise. 1984, c. 31, s. 11.

(2) Par dérogation au paragraphe (1) et sauf instruction contraire du gouverneur en conseil, l'exercice d'une société d'État mère en cours le 1<sup>er</sup> septembre 1984 n'est pas modifié. 1984, ch. 31, art. 11.

Idem

## Corporate Plans and Budgets

## Plans d'entreprise et budgets

Corporate plans

**122.** (1) Each parent Crown corporation shall annually submit a corporate plan to the appropriate Minister for the approval of the Governor in Council on the recommendation of the appropriate Minister and, if required by the regulations, on the recommendation of the Minister of Finance.

**122.** (1) Chaque société d'État mère établit annuellement un plan d'entreprise qu'elle remet au ministre de tutelle pour que celui-ci et, si les règlements l'exigent, le ministre des Finances en recommandent l'approbation au gouverneur en conseil.

Plan d'entreprise

Scope of corporate plan

(2) The corporate plan of a parent Crown corporation shall encompass all the businesses and activities, including investments, of the corporation and its wholly-owned subsidiaries, if any.

(2) Le plan d'une société d'État mère traite de toutes les activités de la société et, le cas échéant, de ses filiales à cent pour cent, y compris leurs investissements.

Portée du plan

Contents of corporate plan

(3) The corporate plan of a parent Crown corporation shall include a statement of

(a) the objects or purposes for which the corporation is incorporated, or the restrictions on the businesses or activities that it may carry on, as set out in its charter;

(b) the corporation's objectives for the period to which the plan relates and for each year in that period and the strategy the corporation intends to employ to achieve those objectives; and

(c) the corporation's expected performance for the year in which the plan is required by the regulations to be submitted as compared to its objectives for that year as set out in the last corporate plan or any amendment thereto approved pursuant to this section.

(3) Le plan d'une société d'État mère comporte notamment les renseignements suivants :

a) les buts pour lesquels elle a été constituée ou les restrictions quant aux activités qu'elle peut exercer, tels qu'ils figurent dans son acte constitutif;

b) ses objectifs pour la durée du plan et chaque année d'exécution de celui-ci, ainsi que les règles d'action qu'elle prévoit de mettre en œuvre à cette fin;

c) ses prévisions de résultats pour l'année durant laquelle le plan doit, en conformité avec les règlements, être remis, par rapport aux objectifs pour cette année mentionnés au dernier plan, original ou modifié, approuvé en conformité avec le présent article.

Présentation et contenu

Form of corporate plan

(4) The corporate plan of a parent Crown corporation shall be prepared in a form that clearly sets out information according to the major businesses or activities of the corporation and its wholly-owned subsidiaries, if any.

(4) Le plan d'une société d'État mère doit mettre en évidence les principales activités de la société et, le cas échéant, de ses filiales à cent pour cent.

Présentation matérielle

Restriction on business or activity

(5) No parent Crown corporation or wholly-owned subsidiary of a parent Crown corporation shall carry on any business or activity in any period in a manner that is not consistent with the last corporate plan of the parent Crown corporation or any amendment thereto approved pursuant to this section in respect of that period.

(5) Il est interdit à une société d'État mère ou à une de ses filiales à cent pour cent d'exercer pendant quelque période que ce soit des activités d'une façon incompatible avec le dernier plan, original ou modifié, qui a été approuvé en conformité avec le présent article pour cette période.

Interdiction

Amendment to corporate plan	(6) Where a parent Crown corporation, or a wholly-owned subsidiary of a parent Crown corporation, proposes to carry on any business or activity in any period in a manner that is not consistent with the last corporate plan of the corporation or any amendment thereto approved pursuant to this section in respect of that period, the corporation shall, before that business or activity is so carried on, submit an amendment to the corporate plan to the appropriate Minister for approval as described in subsection (1).	(6) Dans le cas où une société d'État mère ou l'une de ses filiales à cent pour cent se propose d'exercer une activité d'une façon incompatible avec le dernier plan, original ou modifié, approuvé en conformité avec le présent article, la société, avant que cette activité ne soit commencée, soumet un projet de modification du plan au ministre de tutelle pour qu'il en recommande l'approbation dans les conditions prévues au paragraphe (1).	Modification du plan
Regulations	(7) The Governor in Council may make regulations prescribing, for the purposes of this section, the circumstances in which the recommendation of the Minister of Finance is required for the approval of a corporate plan or an amendment thereto. 1984, c. 31, s. 11.	(7) Le gouverneur en conseil peut, par règlement, indiquer, pour l'application du présent article, les circonstances qui nécessitent la recommandation du ministre des Finances pour l'approbation du plan, original ou modifié. 1984, ch. 31, art. 11.	Règlements
Operating budgets	<b>123.</b> (1) Each parent Crown corporation named in Part I of Schedule III shall annually submit an operating budget for the next following financial year of the corporation to the appropriate Minister for the approval of the Treasury Board on the recommendation of the appropriate Minister.	<b>123.</b> (1) Chaque société d'État mère mentionnée à la partie I de l'annexe III établit annuellement un budget de fonctionnement pour l'exercice suivant; elle le remet au ministre de tutelle pour qu'il en recommande l'approbation au Conseil du Trésor.	Budget de fonctionnement
Scope of operating budget	(2) The operating budget of a parent Crown corporation shall encompass all the businesses and activities, including investments, of the corporation and its wholly-owned subsidiaries, if any.	(2) Le budget de fonctionnement d'une société d'État mère traite de toutes les activités de la société et, le cas échéant, de ses filiales à cent pour cent, y compris leurs investissements.	Portée du budget de fonctionnement
Form of operating budget	(3) The operating budget of a parent Crown corporation shall be prepared in a form that clearly sets out information according to the major businesses or activities of the corporation and its wholly-owned subsidiaries, if any.	(3) Le budget de fonctionnement d'une société d'État mère doit mettre en évidence les principales activités de la société et, le cas échéant, de ses filiales à cent pour cent.	Présentation matérielle
Amendment to operating budget	(4) Where a parent Crown corporation anticipates that the total amount of expenditures or commitments to make expenditures in respect of any major business or activity in a financial year will vary significantly from the total amount projected in an operating budget of the corporation or any amendment thereto approved pursuant to this section for that year, the corporation shall submit an amendment to the budget to the appropriate Minister for the approval of the Treasury Board on the recommendation of the appropriate Minister. 1984, c. 31, s. 11.	(4) La société d'État mère qui prévoit que le total de ses dépenses ou de ses engagements de dépenses pour une activité principale au cours d'un exercice différera sensiblement du total prévu dans le budget de fonctionnement, original ou modifié, approuvé pour l'exercice en conformité avec le présent article, soumet un projet de modification du budget au ministre de tutelle pour qu'il en recommande l'approbation au Conseil du Trésor. 1984, ch. 31, art. 11.	Modification du budget de fonctionnement
Capital budgets	<b>124.</b> (1) Each parent Crown corporation shall annually submit a capital budget for the next following financial year of the corporation	<b>124.</b> (1) Chaque société d'État mère établit annuellement un budget d'investissement pour l'exercice suivant; elle le remet au ministre de	Budget d'investissement

	to the appropriate Minister for the approval of the Treasury Board on the recommendation of the appropriate Minister.	tutelle pour qu'il en recommande l'approbation au Conseil du Trésor.	
Scope of capital budget	(2) The capital budget of a parent Crown corporation shall encompass all the businesses and activities, including investments, of the corporation and its wholly-owned subsidiaries, if any.	(2) Le budget d'investissement d'une société d'État mère traite de toutes les activités de la société et, le cas échéant, de ses filiales à cent pour cent, y compris leurs investissements.	Portée du budget d'investissement
Approval of multi-year items	(3) The Treasury Board may approve any item in a capital budget submitted pursuant to subsection (1) for any financial year or years after the financial year for which the budget is submitted.	(3) Le Conseil du Trésor peut approuver un poste du budget d'investissement visé au paragraphe (1) pour un ou plusieurs exercices suivant celui que vise le budget.	Projet à long terme
Form of capital budget	(4) The capital budget of a parent Crown corporation shall be prepared in a form that clearly sets out information according to the major businesses or activities of the corporation and its wholly-owned subsidiaries, if any.	(4) Le budget d'investissement d'une société d'État mère doit mettre en évidence les principales activités de la société et, le cas échéant, de ses filiales à cent pour cent.	Présentation matérielle
Restriction on capital expenditures or commitments	(5) No parent Crown corporation or wholly-owned subsidiary of a parent Crown corporation shall incur, or make a commitment to incur, a capital expenditure in any financial year for which the corporation is required to submit a budget pursuant to this section, unless (a) a budget for that year has been approved pursuant to this section; or (b) the expenditure or commitment (i) is included in an item for that year that has been approved pursuant to subsection (3) as part of a budget for a previous year, (ii) has been specifically approved pursuant to this section as though it were a capital budget, or (iii) is, in the opinion of the board of directors of the corporation or subsidiary, essential to continue a current business or activity of the corporation or subsidiary as set out in a corporate plan or budget of the corporation that has been approved pursuant to this section or section 122 or 123.	(5) Il est interdit à une société d'État mère ou à une de ses filiales à cent pour cent d'effectuer une dépense d'investissement ou de s'y engager au cours d'un exercice pour lequel la société doit présenter un budget en vertu du présent article, sauf dans les cas suivants : a) un budget pour cet exercice a été approuvé en conformité avec le présent article; b) la dépense ou l'engagement : (i) figure dans un poste relatif à l'exercice et approuvé en conformité avec le paragraphe (3) pour un exercice précédent, (ii) a été approuvé expressément en conformité avec le présent article comme s'il s'agissait d'un budget d'investissement, (iii) est, selon le conseil d'administration de la société ou de la filiale, essentiel à la poursuite des activités courantes de l'une ou l'autre telles qu'elles figurent au plan ou au budget de la société approuvés en conformité avec le présent article ou avec les articles 122 ou 123.	Interdiction
Amendment to capital budget	(6) Where, by reason of any one or more proposed expenditures or commitments to make expenditures, a parent Crown corporation anticipates that the total amount of expenditures or commitments to make expenditures in respect of any major business or activity in a financial year will vary significantly from the total amount projected in a capital budget of the corporation or any amendment thereto approved pursuant to this section for that year,	(6) La société d'État mère qui prévoit que le total de ses dépenses ou de ses engagements de dépenses pour une activité principale au cours d'un exercice différera sensiblement, à cause d'une ou plusieurs dépenses ou engagements, du total prévu dans le budget d'investissement, original ou modifié, approuvé pour l'exercice en conformité avec le présent article, soumet un projet de modification du budget au ministre de tutelle pour qu'il en recommande l'approbation	Modification du budget d'investissement

the corporation shall submit an amendment to the budget to the appropriate Minister for the approval of the Treasury Board on the recommendation of the appropriate Minister, and such one or more expenditures shall not be incurred or commitments made before that approval is obtained.

au Conseil du Trésor; ces dépenses et engagements ne peuvent se faire avant l'approbation.

Recommendation of Minister of Finance

(7) The Minister of Finance may require that his recommendation, in addition to that of the appropriate Minister, be obtained before a capital budget or an amendment to a capital budget is submitted to the Treasury Board for approval under this section. 1984, c. 31, s. 11.

(7) Le ministre des Finances peut exiger que sa propre recommandation, en plus de celle du ministre de tutelle, accompagne un budget d'investissement, original ou modifié, soumis au Conseil du Trésor pour approbation. 1984, ch. 31, art. 11.

Recommandation du ministre des Finances

Summary of plan or budget

**125.** (1) After a corporate plan, operating budget or capital budget, or an amendment thereto, is approved pursuant to section 122, 123 or 124, the parent Crown corporation shall submit a summary of the plan or budget, or the plan or budget as so amended, to the appropriate Minister for his approval.

**125.** (1) Une fois son plan, budget de fonctionnement ou budget d'investissement, originaux ou modifiés, approuvés en conformité avec les articles 122, 123 ou 124, la société d'État mère en établit un résumé qu'elle soumet au ministre de tutelle pour son approbation.

Résumé

Scope of summary

(2) A summary shall encompass all the businesses and activities, including investments, of the parent Crown corporation and its wholly-owned subsidiaries, if any, and shall set out the major business decisions taken with respect thereto.

(2) Le résumé traite de toutes les activités de la société d'État mère et, le cas échéant, de ses filiales à cent pour cent, y compris leurs investissements, et souligne les décisions importantes prises à ces fins.

Portée du résumé

Form of summary

(3) A summary shall be prepared in a form that clearly sets out information according to the major businesses or activities of the parent Crown corporation and its wholly-owned subsidiaries, if any.

(3) Le résumé doit mettre en évidence les principales activités de la société d'État mère et, le cas échéant, de ses filiales à cent pour cent.

Présentation matérielle

Tabling in Parliament

(4) The appropriate Minister shall cause a copy of every summary he approves pursuant to this section to be laid before each House of Parliament.

(4) Le ministre de tutelle fait déposer devant chaque chambre du Parlement un exemplaire de chaque résumé qu'il approuve en conformité avec le présent article.

Dépôt

Reference to committee

(5) A summary laid before Parliament pursuant to subsection (4) stands permanently referred to such committee of Parliament as may be designated or established to review matters relating to the businesses and activities of the corporation submitting the summary. 1984, c. 31, s. 11.

(5) Le résumé déposé devant le Parlement en conformité avec le paragraphe (4) est automatiquement renvoyé devant le comité parlementaire chargé des questions qui touchent aux activités de la société qui a établi le résumé. 1984, ch. 31, art. 11.

Renvoi en comité

Regulations

**126.** In addition to any other requirements under this Act or any other Act of Parliament with respect thereto, the Treasury Board may make regulations

**126.** En plus des obligations que la présente loi ou toute autre loi fédérale peut imposer à cet égard, le Conseil du Trésor peut, par règlement :

Règlements

(a) prescribing the form in which corporate plans, budgets, summaries or amendments required under section 122, 123, 124 or 125 shall be prepared, the information to be included therein and the time at, before or

a) prévoir la présentation matérielle des plans ou budgets, originaux ou modifiés, ou des résumés visés aux articles 122, 123, 124 ou 125, les renseignements qu'ils doivent contenir de même que les modalités de temps

within which they are to be submitted and summaries are to be laid before each House of Parliament; and

(b) prescribing the period to be covered by corporate plans under section 122, either generally or in respect of any specified parent Crown corporation or any parent Crown corporation of a specified class. 1984, c. 31, s. 11.

de leur présentation et du dépôt des résumés devant chaque chambre du Parlement;

b) fixer la durée des plans visés à l'article 122, soit d'une façon générale, soit à l'égard d'une société d'État mère en particulier ou d'une société d'État mère qui fait partie d'une catégorie particulière. 1984, ch. 31, art. 11.

### Borrowing

### Emprunts

Intended borrowing

**127.** (1) Where a parent Crown corporation or a wholly-owned subsidiary of a parent Crown corporation intends to borrow money, the corporation shall so indicate in its corporate plan or an amendment thereto under section 122 for the period in which the corporation or subsidiary intends to borrow and shall give a general indication therein of the borrowing plans and strategy of the corporation or subsidiary for that period.

**127.** (1) La société d'État mère qui a l'intention, ou dont une filiale à cent pour cent a l'intention, de contracter des emprunts en fait état dans le plan, original ou modifié, mentionné à l'article 122, relatif à la période prévue pour les emprunts; elle donne en outre une indication générale de ses projets et de ses règles d'action en la matière ainsi que de ceux de la filiale pour cette période.

Avis d'intention

Recommendation of Minister of Finance

(2) Where a parent Crown corporation indicates in a corporate plan or an amendment to a corporate plan an intention to borrow money, the Minister of Finance may require that his recommendation, in addition to that of the appropriate Minister, be obtained before the plan or amendment is submitted to the Governor in Council for approval.

(2) Le ministre des Finances peut exiger que sa propre recommandation, en plus de celle du ministre de tutelle, accompagne un plan, original ou modifié, soumis au gouverneur en conseil pour approbation, si le plan fait état d'une intention de contracter des emprunts.

Recommandation du ministre des Finances

Particular borrowing

(3) No Crown corporation shall enter into any particular transaction to borrow money without the approval of the Minister of Finance with respect to the time and the terms and conditions of the transaction.

(3) Avant de procéder à une opération d'emprunt, les sociétés d'État sont tenues d'obtenir l'approbation du ministre des Finances quant aux modalités de temps et aux conditions de l'opération.

Conditions de l'emprunt

Regulations

(4) The Governor in Council may, on the recommendation of the Minister of Finance, make regulations

(4) Le gouverneur en conseil peut, sur recommandation du ministre des Finances, par règlement :

Règlements

(a) exempting a specified Crown corporation or a Crown corporation of a specified class from the application of subsection (3), either generally or in respect of any specified borrowing or any borrowing of a specified class;

(b) deeming a specified transaction or a transaction of a specified class to be, for the purposes of this Part, a transaction to borrow money; and

(c) specifying the manner of granting approvals under subsection (3) and the circumstances in which an approval under that subsection is deemed to have been granted in respect of borrowing by Crown corporations.

a) exempter une société d'État en particulier, ou une société d'État qui fait partie d'une catégorie particulière, de l'application du paragraphe (3), soit d'une façon générale, soit à l'égard d'emprunts en particulier ou d'emprunts qui font partie d'une catégorie particulière;

b) attribuer, pour l'application de la présente partie, la qualité d'opération d'emprunt à une opération particulière ou à une opération qui fait partie d'une catégorie particulière;

c) préciser le mode d'octroi de l'approbation visée au paragraphe (3) et les circonstances



		dans lesquelles l'approbation est réputée avoir été donnée.	
Limitations preserved	(5) Nothing in this section shall be construed as authorizing a Crown corporation to borrow money in excess of any limit established by any other Act of Parliament on the amount of money the corporation may borrow. 1984, c. 31, s. 11.	(5) Le présent article ne porte nullement atteinte aux limites d'endettement qu'une autre loi fédérale impose à une société d'État. 1984, ch. 31, art. 11.	Maintien du plafonnement
	<b>Bank Accounts</b>	<b>Comptes en banque</b>	
Bank accounts	<b>128.</b> A Crown corporation may maintain in its own name one or more accounts (a) with any member of the Canadian Payments Association; (b) with any local cooperative credit society that is a member of a central cooperative credit society having membership in the Canadian Payments Association; and (c) with any financial institution outside Canada but only with the approval of the Minister of Finance. 1984, c. 31, s. 11.	<b>128.</b> Une société d'État peut avoir à son nom un ou plusieurs comptes auprès des organismes suivants : a) une institution membre de l'Association canadienne des paiements; b) une société coopérative de crédit locale qui est membre d'une société coopérative de crédit centrale elle-même membre de l'Association canadienne des paiements; c) avec l'approbation du ministre des Finances, un établissement financier de l'étranger. 1984, ch. 31, art. 11.	Comptes en banque
Receiver General account	<b>129.</b> (1) A parent Crown corporation shall, if directed by the Minister of Finance with the concurrence of the appropriate Minister, and may, if the Minister of Finance and the appropriate Minister approve, pay or cause to be paid all or any part of the money of the corporation or a wholly-owned subsidiary of the corporation to the Receiver General to be paid into the Consolidated Revenue Fund and credited to a special account in the accounts of Canada in the name of the corporation or subsidiary, and the Receiver General, subject to such terms and conditions as the Minister of Finance may prescribe, may pay out, for the purposes of the corporation or subsidiary, or repay to the corporation or subsidiary, all or any part of the money credited to the special account.	<b>129.</b> (1) Une société d'État mère doit, sur instruction donnée par le ministre des Finances avec le consentement du ministre de tutelle, et peut, avec l'approbation des deux ministres, verser ou faire verser tout ou partie de ses fonds ou de ceux d'une de ses filiales à cent pour cent au receveur général pour dépôt au Trésor et inscription au crédit d'un compte spécial ouvert parmi les comptes du Canada à son nom ou à celui de la filiale; le receveur général, sous réserve des conditions fixées par le ministre des Finances, peut verser à un tiers, pour les besoins de la société ou de la filiale, ou reverser à celles-ci tout ou partie des fonds de ce compte spécial.	Receveur général
Interest	(2) Interest may be paid from the Consolidated Revenue Fund in respect of money credited to a special account pursuant to subsection (1), in accordance with and at rates fixed by the Minister of Finance with the approval of the Governor in Council. 1984, c. 31, s. 11.	(2) Les fonds inscrits au crédit du compte spécial peuvent porter intérêt au taux fixé, avec l'approbation du gouverneur en conseil, par le ministre des Finances. 1984, ch. 31, art. 11.	Intérêt
	<b>Surpluses</b>	<b>Surplus</b>	
Payment over of surplus money	<b>130.</b> Subject to any other Act of Parliament, where the appropriate Minister and the Minister of Finance, with the approval of the Gover-	<b>130.</b> Sous réserve des autres lois fédérales, une société d'État mère verse ou fait verser au receveur général, sur instruction du ministre de	Remise

nor in Council, so direct, a parent Crown corporation shall pay or cause to be paid to the Receiver General so much of the money of the corporation or of a wholly-owned subsidiary of the corporation as the appropriate Minister and the Minister of Finance consider to be in excess of the amount required for the purposes of the corporation or subsidiary, and any money so paid may be applied toward the discharge of any obligation of the corporation or subsidiary to the Crown or may be applied as revenues of Canada. 1984, c. 31, s. 11.

tutelle et du ministre des Finances donnée avec l'approbation du gouverneur en conseil, tout ou partie de ses fonds ou de ceux d'une de ses filiales à cent pour cent que les deux ministres estiment excédentaire par rapport à ses besoins ou à ceux de la filiale; les fonds ainsi versés peuvent être affectés à l'acquittement des obligations de la société ou de la filiale envers Sa Majesté ou versés parmi les recettes de l'État. 1984, ch. 31, art. 11.

## Financial Management

## Gestion financière

Books and systems

**131.** (1) Each parent Crown corporation shall cause

(a) books of account and records in relation thereto to be kept, and

(b) financial and management control and information systems and management practices to be maintained,

in respect of itself and each of its wholly-owned subsidiaries, if any.

**131.** (1) Chaque société d'État mère veille, tant en ce qui la concerne qu'en ce qui concerne ses filiales à cent pour cent :

a) à faire tenir des documents comptables;

b) à mettre en œuvre, en matière de finances et de gestion, des moyens de contrôle et d'information et à faire appliquer des méthodes de gestion.

Documents comptables

Idem

(2) The books, records, systems and practices referred to in subsection (1) shall be kept and maintained in such manner as will provide reasonable assurance that

(a) the assets of the corporation and each subsidiary are safeguarded and controlled;

(b) the transactions of the corporation and each subsidiary are in accordance with this Part, the regulations, the charter and by-laws of the corporation or subsidiary and any directive given to the corporation; and

(c) the financial, human and physical resources of the corporation and each subsidiary are managed economically and efficiently and the operations of the corporation and each subsidiary are carried out effectively.

(2) Pour l'application du paragraphe (1), la société veille, dans la mesure du possible, à ce que :

a) ses actifs et ceux de chaque filiale soient protégés et contrôlés;

b) ses opérations et celles de chaque filiale se fassent en conformité avec la présente partie et les règlements, l'acte constitutif et les règlements administratifs de la société ou de la filiale ainsi qu'en conformité avec les instructions qui ont été données à la société;

c) la gestion de ses ressources financières, humaines et matérielles et de celles de chaque filiale s'effectue dans de bonnes conditions de rentabilité et à ce que ses opérations et celles de la filiale soient réalisées avec efficacité.

Idem

Internal audit

(3) Each parent Crown corporation shall cause internal audits to be conducted, in respect of itself and each of its wholly-owned subsidiaries, if any, to assess compliance with subsections (1) and (2), unless the Governor in Council is of the opinion that the benefits to be derived from those audits do not justify their cost.

(3) Afin de surveiller l'observation des paragraphes (1) et (2), chaque société d'État mère fait faire des vérifications internes de ses opérations et de celles de ses filiales à cent pour cent, sauf si le gouverneur en conseil est d'avis que les avantages à retirer de ces vérifications n'en justifient pas le coût.

Vérification interne

Financial statements

(4) Each parent Crown corporation shall cause financial statements to be prepared annually, in respect of itself and its wholly-owned

(4) La société d'État mère établit, et fait établir par ses filiales à cent pour cent, pour chaque année, des états financiers selon les

États financiers

subsidiaries, if any, in accordance with generally accepted accounting principles as supplemented or augmented by regulations made pursuant to subsection (6).

principes comptables généralement reconnus, compte tenu des obligations complémentaires prévues par les règlements d'application du paragraphe (6).

Form of financial statements

(5) The financial statements of a parent Crown corporation and of a wholly-owned subsidiary shall be prepared in a form that clearly sets out information according to the major businesses or activities of the corporation or subsidiary.

(5) Les états financiers d'une société d'État mère et d'une filiale à cent pour cent doivent mettre en évidence les principales activités de la société ou de la filiale.

Présentation matérielle

Regulations

(6) The Treasury Board may, for the purposes of subsection (4), make regulations respecting financial statements either generally or in respect of any specified parent Crown corporation or any parent Crown corporation of a specified class, but such regulations shall, in respect of the preparation of financial statements, only supplement or augment generally accepted accounting principles. 1984, c. 31, s. 11.

(6) Pour l'application du paragraphe (4), le Conseil du Trésor peut prendre des règlements à l'égard des états financiers, soit d'une façon générale, soit à l'égard d'une société d'État mère en particulier ou qui fait partie d'une catégorie particulière; toutefois, dans le cas de la préparation des états financiers, ces règlements ne peuvent qu'ajouter aux principes comptables généralement reconnus. 1984, ch. 31, art. 11.

Règlements

#### Auditor's Reports

#### Rapports du vérificateur

Annual auditor's report

**132.** (1) Each parent Crown corporation shall cause an annual auditor's report to be prepared, in respect of itself and its wholly-owned subsidiaries, if any, in accordance with the regulations, on

**132.** (1) Chaque société d'État mère fait établir un rapport annuel de vérification à l'égard de ses opérations et de celles de ses filiales à cent pour cent, en conformité avec les règlements sur :

Rapport annuel du vérificateur

- (a) the financial statements referred to in section 131; and
- (b) any quantitative information required to be audited pursuant to subsection (5).

- a) les états financiers visés à l'article 131;
- b) les renseignements chiffrés qui doivent faire l'objet d'une vérification en conformité avec le paragraphe (5).

Contents

(2) A report under subsection (1) shall be addressed to the appropriate Minister and shall (a) include separate statements whether in the auditor's opinion

(2) Le rapport visé au paragraphe (1) est adressé au ministre de tutelle et comporte notamment les éléments suivants :

Idem

- (i) the financial statements are presented fairly in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year,
- (ii) the quantitative information is accurate in all material respects and, if applicable, was prepared on a basis consistent with that of the preceding year, and
- (iii) the transactions of the corporation and of each subsidiary that have come to the auditor's notice in the course of his examination for the report were in accordance with this Part, the regulations, the charter and by-laws of the corporation or subsidiary and any directive given to the corporation; and

a) des énoncés distincts indiquant si, selon le vérificateur :

- (i) les états financiers sont présentés sincèrement en conformité avec les principes comptables généralement reconnus appliqués d'une façon compatible avec celle de l'année précédente,
- (ii) les renseignements chiffrés sont précis sous tous leurs aspects importants et, s'il y a lieu, ont été préparés d'une façon compatible avec celle de l'année précédente,
- (iii) les opérations de la société et de ses filiales qui ont été portées à sa connaissance au cours de l'établissement de son rapport ont été effectuées en conformité avec la présente partie et les règlements, l'acte constitutif et les règlements adminis-

	(b) call attention to any other matter falling within the scope of the auditor's examination for the report that, in his opinion, should be brought to the attention of Parliament.	tratifs de la société ou des filiales et les instructions qui ont été données à la société;	
		b) la mention des autres questions qui relèvent de la compétence du vérificateur dans le cadre de l'établissement du rapport et qui, selon lui, devraient être portées à l'attention du Parlement.	
Regulations	(3) The Treasury Board may make regulations prescribing the form and manner in which the report referred to in subsection (1) is to be prepared.	(3) Le Conseil du Trésor peut, par règlement, prévoir la façon d'établir le rapport visé au paragraphe (1), ainsi que sa présentation matérielle.	Règlements
Separate reports	(4) Notwithstanding any other provision of this Part, the auditor of a parent Crown corporation may prepare separate annual auditor's reports on the statements referred to in paragraph (1)(a) and on the information referred to in paragraph (1)(b) if, in the auditor's opinion, separate reports would be more appropriate.	(4) Par dérogation aux autres dispositions de la présente partie, le vérificateur d'une société d'État mère peut établir des rapports distincts sur les états mentionnés à l'alinéa (1)a) et sur les renseignements visés à l'alinéa (1)b) si, selon lui, cela est souhaitable.	Rapports distincts
Audit of quantitative information	(5) The Treasury Board may require that any quantitative information required to be included in a parent Crown corporation's annual report pursuant to subsection 150(3) be audited.	(5) Le Conseil du Trésor peut exiger que les renseignements chiffrés qui doivent être inclus dans le rapport annuel d'une société d'État mère en vertu du paragraphe 150(3) fassent l'objet d'une vérification.	Renseignements chiffrés
Other reports	(6) The auditor of a parent Crown corporation shall prepare such other reports respecting the corporation or any wholly-owned subsidiary of the corporation as the Governor in Council may require.	(6) Le vérificateur d'une société d'État mère établit tout autre rapport sur la société ou sur l'une de ses filiales à cent pour cent que le gouverneur en conseil peut exiger.	Autres rapports
Examination	(7) An auditor shall make such examination as he considers necessary to enable him to prepare a report under subsection (1) or (6).	(7) Le vérificateur d'une société d'État mère procède aux examens qu'il estime nécessaires pour lui permettre d'établir les rapports visés aux paragraphes (1) ou (6).	Examens
Reliance on internal audit	(8) An auditor shall, to the extent he considers practicable, rely on any internal audit of the corporation being audited that is conducted pursuant to subsection 131(3). 1984, c. 31, s. 11.	(8) Le vérificateur, dans la mesure où il les juge utilisables, se fie aux résultats de toute vérification interne faite en conformité avec le paragraphe 131(3). 1984, ch. 31, art. 11.	Utilisation des données d'une vérification interne
Errors and omissions	<b>133.</b> (1) A director or officer of a Crown corporation shall forthwith notify the auditor and the audit committee of the corporation, if any, of any error or omission of which the director or officer becomes aware in a financial statement that the auditor or a former auditor has reported on or in a report prepared by the auditor or a former auditor pursuant to section 132.	<b>133.</b> (1) Les administrateurs et les dirigeants d'une société d'État avisent immédiatement le vérificateur et, le cas échéant, le comité de vérification de la société des erreurs ou omissions qu'ils trouvent dans un état financier sur lequel le vérificateur ou un de ses prédécesseurs a fait un rapport ou dans un rapport établi par l'un de ceux-ci en conformité avec l'article 132.	Erreurs et omissions
Idem	(2) Where an auditor or former auditor of a Crown corporation is notified or becomes aware of any error or omission in a financial statement that the auditor or former auditor	(2) Le vérificateur d'une société d'État ou son prédécesseur qui est avisé de l'existence d'une erreur ou d'une omission visée au paragraphe (1), ou qui en trouve une, en avise	Idem

has reported on or in a report prepared by the auditor or former auditor pursuant to section 132, he shall forthwith notify each director of the corporation of the error or omission if he is of the opinion that the error or omission is material.

immédiatement tous les administrateurs de la société s'il estime qu'elle est importante.

Correction

(3) Where an auditor or former auditor of a Crown corporation notifies the directors of an error or omission in a financial statement or report pursuant to subsection (2), the corporation shall prepare a revised financial statement or the auditor or former auditor shall issue a correction to the report, as the case may be, and a copy thereof shall be given to the appropriate Minister. 1984, c. 31, s. 11.

(3) À la suite de l'avis prévu au paragraphe (2), la société établit un état financier révisé et, s'il y a lieu, le vérificateur ou son prédécesseur apporte un rectificatif au rapport; un exemplaire du document en cause est remis au ministre de tutelle. 1984, ch. 31, art. 11.

Rectificatif

## Auditors

## Vérificateurs

Appointment of auditor

**134.** (1) The auditor of a parent Crown corporation shall be appointed annually by the Governor in Council, after the appropriate Minister has consulted the board of directors of the corporation, and may be removed at any time by the Governor in Council, after the appropriate Minister has consulted the board.

**134.** (1) Le vérificateur d'une société d'État mère est nommé chaque année par le gouverneur en conseil après consultation par le ministre de tutelle du conseil d'administration de la société; le gouverneur en conseil peut le révoquer à tout moment, après consultation du conseil d'administration par le ministre de tutelle.

Nomination

Auditor General

(2) On and after January 1, 1989, the Auditor General of Canada shall be appointed by the Governor in Council as the auditor, or a joint auditor, of each parent Crown corporation named in Part I of Schedule III, unless the Auditor General waives the requirement that he be so appointed.

(2) À compter du 1<sup>er</sup> janvier 1989, le vérificateur général est nommé par le gouverneur en conseil vérificateur ou covérificateur de chaque société d'État mère mentionnée à la partie I de l'annexe III; toutefois, il a le droit de refuser le mandat.

Vérificateur général

Idem

(3) Subsections (1) and (2) do not apply in respect of any parent Crown corporation the auditor of which is specified by any other Act of Parliament to be the Auditor General of Canada, but the Auditor General is eligible to be appointed as the auditor, or a joint auditor, of a parent Crown corporation pursuant to subsection (1) and section 135 does not apply to him.

(3) Les paragraphes (1) et (2) ne s'appliquent pas aux sociétés d'État mères dont le vérificateur est, en vertu d'une autre loi fédérale, le vérificateur général; celui-ci peut cependant être nommé vérificateur ou covérificateur d'une société d'État mère en vertu du paragraphe (1); le cas échéant, l'article 135 ne s'applique pas à lui.

Idem

Exception

(4) Notwithstanding subsection (1), where the report referred to in subsection 132(1) is to be prepared in respect of a wholly-owned subsidiary separately, the board of directors of the parent Crown corporation that wholly owns the subsidiary shall, after consultation with the board of directors of the subsidiary, appoint the auditor of the subsidiary, and subsections (6) and sections 135 to 137 apply in respect of that auditor as though the references therein to a

(4) Par dérogation au paragraphe (1), lorsque le rapport visé au paragraphe 132(1) est à établir de façon distincte à l'égard d'une filiale à cent pour cent, le conseil d'administration de la société d'État mère qui détient cette filiale nomme, après avoir consulté le conseil d'administration de la filiale, le vérificateur de celle-ci; le paragraphe (6) et les articles 135 à 137 s'appliquent alors à ce vérificateur comme s'il s'agissait de la filiale.

Exception

parent Crown corporation were references to the subsidiary.

Criteria for appointment

(5) The Governor in Council may make regulations prescribing the criteria to be applied in selecting an auditor for appointment pursuant to subsection (1) or (4).

(5) Le gouverneur en conseil peut, par règlement, fixer les conditions à respecter dans la nomination d'un vérificateur en conformité avec les paragraphes (1) ou (4).

Conditions de nomination

Re-appointment

(6) An auditor of a parent Crown corporation is eligible for re-appointment on the expiration of his appointment.

(6) Le mandat du vérificateur d'une société d'État mère est renouvelable.

Renouvellement

Continuation in office

(7) Notwithstanding subsection (1), if an auditor of a parent Crown corporation is not appointed to take office on the expiration of the appointment of an incumbent auditor, the incumbent auditor continues in office until his successor is appointed. 1984, c. 31, s. 11.

(7) Par dérogation au paragraphe (1), s'il n'est pas pourvu à sa succession, le mandat du vérificateur d'une société d'État mère se prolonge jusqu'à la nomination de son remplaçant. 1984, ch. 31, art. 11.

Prolongation du mandat

Persons not eligible

**135.** (1) A person is disqualified from being appointed or re-appointed or continuing as an auditor of a parent Crown corporation pursuant to section 134 if that person is not independent of the corporation, any of its affiliates, or the directors or officers of the corporation or any of its affiliates.

**135.** (1) Pour être vérificateur d'une société d'État mère, il faut être indépendant de la société, des personnes morales de son groupe et de leurs administrateurs ou dirigeants.

Conditions requises

Independence

(2) For the purposes of this section,  
 (a) independence is a question of fact; and  
 (b) a person is deemed not to be independent if that person or any of his business partners  
 (i) is a business partner, director, officer or employee of the parent Crown corporation or any of its affiliates, or a business partner of any director, officer or employee of the corporation or any of its affiliates,  
 (ii) beneficially owns or controls, directly or indirectly through a trustee, legal representative, agent or other intermediary, a material interest in the shares or debt of the parent Crown corporation or any of its affiliates, or  
 (iii) has been a receiver, receiver-manager, liquidator or trustee in bankruptcy of the parent Crown corporation or any of its affiliates within two years of his proposed appointment as auditor of the corporation.

(2) Pour l'application du présent article :  
 a) l'indépendance est une question de fait;  
 b) est réputée ne pas être indépendante la personne qui, ou dont un associé :  
 (i) est associé, administrateur, dirigeant ou salarié de la société d'État mère, d'une personne morale de son groupe ou est associé d'un de leurs administrateurs, dirigeants ou salariés,  
 (ii) est le véritable propriétaire ou détient, directement ou indirectement, par un fiduciaire, un représentant légal, un mandataire ou un autre intermédiaire, le contrôle d'une partie importante des actions ou dettes de la société d'État mère ou de l'une des personnes morales de son groupe,  
 (iii) a été séquestre, séquestre-gérant, liquidateur ou syndic de faillite de la société d'État mère ou d'une personne morale de son groupe dans les deux ans précédant sa nomination éventuelle au poste de vérificateur de la société.

Indépendance

Resignation

(3) An auditor of a parent Crown corporation who becomes disqualified under this section shall resign forthwith after becoming aware of his disqualification. 1984, c. 31, s. 11.

(3) Le vérificateur d'une société d'État mère doit démissionner dès qu'à sa connaissance il ne remplit plus les conditions requises par le présent article. 1984, ch. 31, art. 11.

Démission

Qualifications preserved

**136.** Nothing in sections 134 and 135 shall be construed as empowering the appointment,

**136.** Les articles 134 et 135 n'ont pas pour effet de permettre la nomination, le renouvellement

Maintien des restrictions spéciales

re-appointment or continuation in office as an auditor of a parent Crown corporation of any person who does not meet any qualifications for such appointment, re-appointment or continuation established by any other Act of Parliament. 1984, c. 31, s. 11.

ment ou la poursuite du mandat, à titre de vérificateur d'une société d'État mère, de personnes qui ne satisfont pas aux conditions d'aptitude correspondantes prévues par une autre loi fédérale. 1984, ch. 31, art. 11.

## Resignation

**137.** A resignation of an auditor of a parent Crown corporation becomes effective at the time the corporation receives a written resignation from the auditor or at the time specified in the resignation, whichever is later. 1984, c. 31, s. 11.

**137.** La démission du vérificateur d'une société d'État mère prend effet au moment où la société en reçoit un avis écrit ou, si elle est ultérieure, à la date que précise l'avis. 1984, ch. 31, art. 11.

Démission

## Special Examination

## Examens spéciaux

## Special examination

**138.** (1) Each parent Crown corporation shall cause a special examination to be carried out in respect of itself and its wholly-owned subsidiaries, if any, to determine if the systems and practices referred to in paragraph 131(1)(b) were, in the period under examination, maintained in a manner that provided reasonable assurance that they met the requirements of paragraphs 131(2)(a) and (c).

**138.** (1) Chaque société d'État mère fait procéder à un examen spécial de ses opérations et de celles de ses filiales à cent pour cent afin de déterminer si, dans la mesure du possible, la mise en œuvre des moyens et l'application des méthodes visés à l'alinéa 131(1)b) se sont effectuées pendant la période considérée, conformément aux dispositions des alinéas 131(2)a) et c).

Règle générale

## Time for examination

(2) A special examination shall be carried out at least once every five years and at such additional times as the Governor in Council, the appropriate Minister or the board of directors of the corporation to be examined may require.

(2) Les examens spéciaux sont au moins quinquennaux; des examens spéciaux complémentaires peuvent avoir lieu à la demande du gouverneur en conseil, du ministre de tutelle ou du conseil d'administration de la société en cause.

Périodicité

## Plan

(3) Before an examiner commences a special examination, he shall survey the systems and practices of the corporation to be examined and submit a plan for the examination, including a statement of the criteria to be applied in the examination, to the audit committee of the corporation, or if there is no audit committee, to the board of directors of the corporation.

(3) Avant de procéder à ses travaux, l'examineur étudie les moyens et les méthodes de la société visée et établit un plan d'action, notamment quant aux critères qu'il entend appliquer; il présente ce plan au comité de vérification de la société ou, à défaut, au conseil d'administration de celle-ci.

Plan d'action

## Resolution of disagreements

(4) Any disagreement between the examiner and the audit committee or board of directors of a corporation with respect to a plan referred to in subsection (3) may be resolved

(4) Les désaccords entre l'examineur et le comité de vérification ou le conseil d'administration d'une société sur le plan d'action visé au paragraphe (3) peuvent être tranchés :

Désaccord

(a) in the case of a parent Crown corporation, by the appropriate Minister; and

a) dans le cas d'une société d'État mère, par le ministre de tutelle;

(b) in the case of a wholly-owned subsidiary, by the parent Crown corporation that wholly owns the subsidiary.

b) dans le cas d'une filiale à cent pour cent, par la société d'État mère qui la détient.

## Reliance on internal audit

(5) An examiner shall, to the extent he considers practicable, rely on any internal audit of the corporation being examined conducted pursuant to subsection 131(3). 1984, c. 31, s. 11.

(5) L'examineur, dans la mesure où il les juge utilisables, se fie aux résultats de toute vérification interne faite en conformité avec le paragraphe 131(3). 1984, ch. 31, art. 11.

Utilisation des données d'une vérification interne

Report	<p><b>139.</b> (1) An examiner shall, on completion of the special examination, submit a report on his findings to the board of directors of the corporation examined.</p>	<p><b>139.</b> (1) Ses travaux terminés, l'examineur établit un rapport de ses résultats qu'il soumet au conseil d'administration.</p>	Rapport
Contents	<p>(2) The report of an examiner under subsection (1) shall include</p> <p>(a) a statement whether in the examiner's opinion, with respect to the criteria established pursuant to subsection 138(3), there is reasonable assurance that there are no significant deficiencies in the systems and practices examined; and</p> <p>(b) a statement of the extent to which the examiner relied on internal audits. 1984, c. 31, s. 11.</p>	<p>(2) Le rapport visé au paragraphe (1) comporte notamment les éléments suivants :</p> <p>a) un énoncé indiquant si, selon l'examineur, compte tenu des critères établis en conformité avec le paragraphe 138(3), il peut être garanti que, dans la mesure du possible, les moyens et méthodes étudiés n'ont pas de défauts graves;</p> <p>b) un énoncé indiquant dans quelle mesure l'examineur s'est fié aux résultats d'une vérification interne. 1984, ch. 31, art. 11.</p>	Contenu
Special report to appropriate Minister	<p><b>140.</b> Where the examiner of a parent Crown corporation, or a wholly owned subsidiary of a parent Crown corporation, named in Part I of Schedule III is of the opinion that his report under subsection 139(1) contains information that should be brought to the attention of the appropriate Minister, he shall, after consultation with the board of directors of the corporation, or with the boards of the subsidiary and corporation, as the case may be, report that information to the Minister and furnish the board or boards with a copy of the report. 1984, c. 31, s. 11.</p>	<p><b>140.</b> L'examineur d'une société d'État mère ou d'une filiale à cent pour cent d'une société d'État mère mentionnée à la partie I de l'annexe III, s'il estime que le rapport visé au paragraphe 139(1) contient des renseignements à porter à l'attention du ministre de tutelle, les lui transmet, après consultation du conseil d'administration de la société ou, dans le cas d'une filiale, des conseils de la société et de la filiale, dans un rapport spécial dont il remet un exemplaire aux conseils consultés. 1984, ch. 31, art. 11.</p>	Rapport spécial au ministre de tutelle
Special report to Parliament	<p><b>141.</b> Where the examiner of a parent Crown corporation, or a wholly-owned subsidiary of a parent Crown corporation, named in Part I of Schedule III is of the opinion that his report under subsection 139(1) contains information that should be brought to the attention of Parliament, he shall, after consultation with the appropriate Minister and the board of directors of the corporation, or with the boards of the subsidiary and corporation, as the case may be, prepare a report thereon for inclusion in the next annual report of the corporation and furnish the board or boards, the appropriate Minister and the Auditor General of Canada with copies of the report. 1984, c. 31, s. 11.</p>	<p><b>141.</b> L'examineur d'une société d'État mère ou d'une filiale à cent pour cent d'une société d'État mère mentionnée à la partie I de l'annexe III, s'il estime que le rapport visé au paragraphe 139(1) contient des renseignements à porter à l'attention du Parlement, établit à leur sujet, après consultation du ministre de tutelle et du conseil d'administration de la société ou, dans le cas d'une filiale, du ministre et des conseils de la société et de la filiale, un rapport spécial destiné à être incorporé dans le rapport annuel suivant de la société et dont il remet un exemplaire au ministre, aux conseils consultés et au vérificateur général. 1984, ch. 31, art. 11.</p>	Rapport spécial au Parlement
Examiner	<p><b>142.</b> (1) Subject to subsections (2) and (3), a special examination referred to in section 138 shall be carried out by the auditor of a parent Crown corporation.</p>	<p><b>142.</b> (1) Sous réserve des paragraphes (2) et (3), c'est le vérificateur d'une société d'État mère qui est chargé de l'examen spécial.</p>	Examineur
Idem	<p>(2) Where, in the opinion of the Governor in Council, a person other than the auditor of a parent Crown corporation should carry out a special examination, the Governor in Council</p>	<p>(2) Le gouverneur en conseil, s'il estime contre-indiqué de voir confier l'examen spécial au vérificateur de la société d'État mère, peut, après consultation du conseil d'administration</p>	Idem



may, after the appropriate Minister has consulted the board of directors of the corporation, appoint an auditor who is qualified for the purpose to carry out the examination in lieu of the auditor of the corporation and may, after the appropriate Minister has consulted the board, remove that qualified auditor at any time.

de la société par le ministre de tutelle, en charger un autre vérificateur remplissant les conditions requises; il peut également révoquer ce dernier à tout moment, après pareille consultation.

Exception

(3) Where a special examination is to be carried out in respect of a wholly-owned subsidiary separately, the board of directors of the parent Crown corporation that wholly owns the subsidiary shall, after consultation with the board of directors of the subsidiary, appoint the qualified auditor who is to carry out the special examination.

(3) Lorsque l'examen spécial porte de façon distincte sur une filiale à cent pour cent, le conseil d'administration de la société d'État mère qui détient la filiale nomme à cet effet, après consultation du conseil d'administration de celle-ci, un vérificateur remplissant les conditions requises.

Exception

Applicable provisions

(4) Subject to subsection (5), sections 135 and 137 apply in respect of an examiner as though the references therein to an auditor were references to an examiner.

(4) Sous réserve du paragraphe (5), les articles 135 et 137 s'appliquent à l'examineur comme s'il s'agissait du vérificateur.

Dispositions applicables

Auditor General eligible

(5) The Auditor General of Canada is eligible to be appointed an examiner and section 135 does not apply to the Auditor General of Canada in respect of such an appointment. 1984, c. 31, s. 11.

(5) Le vérificateur général peut être nommé examinateur; le cas échéant, l'article 135 ne s'applique pas à lui. 1984, ch. 31, art. 11.

Vérificateur général

#### Consultation with Auditor General

#### Consultation du vérificateur général

Consultation with Auditor General

**143.** The auditor or examiner of a Crown corporation may at any time consult the Auditor General of Canada on any matter relating to his audit or special examination and shall consult the Auditor General with respect to any matter that, in the opinion of the auditor or examiner, should be brought to the attention of Parliament pursuant to paragraph 132(2)(b) or section 141. 1984, c. 31, s. 11.

**143.** Le vérificateur et l'examineur d'une société d'État peuvent à tout moment consulter le vérificateur général sur tout point qui relève de la vérification ou de l'examen spécial; ils doivent le consulter sur toute question qui, selon eux, devrait être portée à l'attention du Parlement en conformité avec l'alinéa 132(2)b) ou l'article 141. 1984, ch. 31, art. 11.

Règle générale

#### Right to Information

#### Accès aux renseignements

Right to information

**144.** (1) On the demand of the auditor or examiner of a Crown corporation, the present or former directors, officers, employees or agents of the corporation shall furnish such

**144.** (1) Les administrateurs, dirigeants, salariés ou mandataires d'une société d'État, ou leurs prédécesseurs, doivent, à la demande du vérificateur ou de l'examineur de la société :

Règle générale

- (a) information and explanations, and
- (b) access to records, documents, books, accounts and vouchers of the corporation or any of its subsidiaries

- a) lui fournir des renseignements et des éclaircissements;
- b) lui donner accès aux registres, livres, comptes, pièces justificatives et autres documents de la société.

as the auditor or examiner considers necessary to enable him to prepare any report as required by this Division and that the directors, officers, employees or agents are reasonably able to furnish.

Ils se conforment à la demande dans la mesure où le vérificateur ou l'examineur l'estime nécessaire pour établir les rapports prévus par la présente section et où il leur est normalement possible de le faire.

Idem

(2) On the demand of the auditor or examiner of a Crown corporation, the directors of the corporation shall

(a) obtain from the present or former directors, officers, employees or agents of any subsidiary of the corporation such information and explanations as the auditor or examiner considers necessary to enable him to prepare any report as required by this Division and that the present or former directors, officers, employees or agents are reasonably able to furnish; and

(b) furnish the auditor or examiner with the information and explanations so obtained.

Reliance on reports

(3) An auditor or examiner of a Crown corporation may reasonably rely on any report of any other auditor or examiner. 1984, c. 31, s. 11.

(2) Les administrateurs d'une société d'État doivent, à la demande du vérificateur ou de l'examineur de la société :

a) recueillir auprès des administrateurs, dirigeants, salariés ou mandataires, ou de leurs prédécesseurs, les renseignements et éclaircissements que ces personnes peuvent normalement fournir et que le vérificateur ou l'examineur estiment nécessaires pour leur permettre d'établir les rapports prévus par la présente section;

b) fournir les renseignements et éclaircissements ainsi recueillis au vérificateur ou à l'examineur.

Idem

(3) Le vérificateur et l'examineur d'une société d'État peuvent normalement se fier aux rapports des autres vérificateurs ou examinateurs. 1984, ch. 31, art. 11.

Autres rapports

## Policy

Restriction

**145.** Nothing in this Part or the regulations shall be construed as authorizing the auditor or examiner of a Crown corporation to express any opinion on the merits of matters of policy, including the merits of

(a) the objects or purposes for which the corporation is incorporated, or the restrictions on the businesses or activities that it may carry on, as set out in its charter;

(b) the objectives of the corporation; and

(c) any business or policy decision of the corporation or of the Government of Canada. 1984, c. 31, s. 11.

## Orientations

**145.** La présente partie ou ses règlements n'ont pas pour effet d'autoriser le vérificateur ou l'examineur d'une société d'État à exprimer leur opinion sur le bien-fondé de questions d'orientation, notamment sur celui :

a) des buts de la société ou des restrictions quant aux activités qu'elle peut exercer, tels qu'ils figurent dans son acte constitutif;

b) des objectifs de la société;

c) des décisions touchant les activités ou les orientations de la société prises par celle-ci ou le gouvernement du Canada. 1984, ch. 31, art. 11.

Restrictions

## Qualified Privilege

Qualified privilege

**146.** Any oral or written statement or report made under this Part or the regulations by the auditor or a former auditor, or the examiner or a former examiner, of a parent Crown corporation has qualified privilege. 1984, c. 31, s. 11.

## Immunité

**146.** Les vérificateurs et les examinateurs d'une société d'État mère, ainsi que leurs prédécesseurs, jouissent d'une immunité relative en ce qui concerne les déclarations orales ou écrites et les rapports qu'ils font en vertu de la présente partie ou de ses règlements. 1984, ch. 31, art. 11.

Immunité relative

## Costs

Cost of audit and examinations

**147.** (1) The amounts paid to an auditor or examiner of a Crown corporation for preparing any report under section 132, 139, 140 or 141 shall be reported to the President of the Treasury Board.

## Coûts

**147.** (1) Il est rendu compte au président du Conseil du Trésor des montants versés au vérificateur ou examinateur d'une société d'État pour l'établissement des rapports visés aux articles 132, 139, 140 ou 141.

Coûts des vérifications et examens

Idem

(2) Where the Auditor General of Canada is the auditor or examiner of a Crown corpora-

(2) Dans le cas où le vérificateur général est le vérificateur ou l'examineur d'une société

Idem

tion, the costs incurred by him in preparing any report under section 132, 139, 140 or 141 shall be disclosed in the next annual report of the Auditor General and be paid out of the moneys appropriated for his office. 1984, c. 31, s. 11.

d'État, les frais qu'il engage pour l'établissement des rapports visés aux articles 132, 139, 140 ou 141 figurent dans son rapport annuel suivant et sont supportés par son bureau. 1984, ch. 31, art. 11.

## Audit Committee

## Comité de vérification

Audit committee

**148.** (1) Each parent Crown corporation that has four or more directors shall establish an audit committee composed of not less than three directors of the corporation, the majority of whom are not officers or employees of the corporation or any of its affiliates.

**148.** (1) Chaque société d'État mère dont le conseil d'administration se compose d'au moins quatre membres constituent un comité de vérification formé d'au moins trois administrateurs dont la majorité n'est pas prise parmi ses dirigeants ou salariés ou ceux d'une personne morale de son groupe.

Constitution du comité

Idem

(2) In the case of a parent Crown corporation that has less than four directors, the board of directors of the corporation constitutes the audit committee of the corporation and shall perform the duties and functions assigned to an audit committee by any provision of this Part and the provision shall be construed accordingly.

(2) Dans le cas où il se compose de moins de quatre membres, le conseil d'administration fait office de comité de vérification de la société; il est dès lors chargé des fonctions que les dispositions de la présente partie attribuent à celui-ci, ces dispositions s'interprétant en conséquence.

Idem

Duties

(3) The audit committee of a parent Crown corporation shall

(3) Le comité de vérification d'une société d'État mère est chargé des fonctions suivantes :

Fonctions

(a) review, and advise the board of directors with respect to, the financial statements that are to be included in the annual report of the corporation;

a) réexaminer les états financiers à incorporer dans le rapport annuel de la société et conseiller le conseil d'administration à leur égard;

(b) oversee any internal audit of the corporation that is conducted pursuant to subsection 131(3);

b) surveiller la vérification interne visée au paragraphe 131(3);

(c) review, and advise the board of directors with respect to, the annual auditor's report of the corporation referred to in subsection 132(1);

c) réexaminer le rapport annuel du vérificateur de la société visé au paragraphe 132(1) et conseiller le conseil d'administration à son égard;

(d) in the case of a corporation undergoing a special examination, review, and advise the board of directors with respect to, the plan and reports referred to in sections 138 to 141; and

d) dans le cas d'une société visée par un examen spécial, réexaminer le plan et le rapport mentionnés aux articles 138 à 141 et conseiller le conseil d'administration à cet égard;

(e) perform such other functions as are assigned to it by the board of directors or the charter or by-laws of the corporation.

e) exécuter les autres fonctions que lui attribuent le conseil d'administration, l'acte constitutif ou les règlements administratifs de la société.

Auditor's or examiner's attendance

(4) The auditor and any examiner of a parent Crown corporation are entitled to receive notice of every meeting of the audit committee and, at the expense of the corporation, to attend and be heard at each meeting, and, if so requested by a member of the audit committee, the auditor or examiner shall attend any or every meeting of the committee held during his term of office.

(4) Le vérificateur et l'examineur d'une société d'État mère ont le droit de recevoir avis de chacune des réunions du comité de vérification, d'y assister aux frais de la société et d'y prendre la parole; en outre, sur demande d'un membre du comité de vérification, ils doivent assister aux réunions du comité, ou à telles d'entre elles, qui se tiennent pendant la durée de leur mandat.

Présence du vérificateur ou de l'examineur

Calling meeting	(5) The auditor or examiner of a parent Crown corporation or a member of the audit committee may call a meeting of the committee.	(5) Le vérificateur ou l'examineur d'une société d'État mère ou un membre du comité de vérification peut demander la tenue d'une réunion du comité.	Tenue des réunions
Wholly-owned subsidiary	(6) Where the report referred to in subsection 132(1) is to be prepared in respect of a wholly-owned subsidiary separately, subsections (1) to (5) apply, with such modifications as the circumstances require, in respect of the subsidiary as though (a) the references in subsections (1) to (5) to a parent Crown corporation were references to the subsidiary; and (b) the reference in paragraph (3)(a) to the annual report of the corporation were a reference to the annual report of the parent Crown corporation that wholly owns the subsidiary. 1984, c. 31, s. 11.	(6) Lorsque les rapports visés au paragraphe 132(1) sont à établir de façon distincte à l'égard d'une filiale à cent pour cent, les paragraphes (1) à (5) s'appliquent à elle, compte tenu des adaptations de circonstance, comme si : (a) toute mention d'une société d'État mère était une mention de la filiale; (b) toute mention à l'alinéa (3)a) du rapport annuel de la société était une mention de celui de la société d'État mère qui détient la filiale. 1984, ch. 31, art. 11.	Filiale à cent pour cent
<b>Reports</b>		<b>Rapports</b>	
Accounts, etc., to Treasury Board or appropriate Minister	<b>149.</b> (1) A parent Crown corporation shall provide the Treasury Board or the appropriate Minister with such accounts, budgets, returns, statements, documents, records, books, reports or other information as the Board or appropriate Minister may require.	<b>149.</b> (1) Les sociétés d'État mères remettent au ministre de tutelle ou au Conseil du Trésor les comptes, budgets, comptes rendus, états financiers, documents, registres, livres, rapports et autres renseignements que ceux-ci demandent.	Comptes, etc. au Conseil du Trésor ou au ministre de tutelle
Report on material developments	(2) The chief executive officer of a parent Crown corporation shall, as soon as reasonably practicable, notify the appropriate Minister, the President of the Treasury Board and any director of the corporation not already aware thereof of any financial or other developments that, in the chief executive officer's opinion, are likely to have a material effect on the performance of the corporation, including its wholly-owned subsidiaries, if any, relative to the corporation's objectives or on the corporation's requirements for funding.	(2) Le premier dirigeant d'une société d'État mère avise dans les plus brefs délais possible le ministre de tutelle, le président du Conseil du Trésor et les administrateurs de la société qui ne sont pas déjà au courant des changements, notamment de la situation financière, qui, selon lui, pourraient avoir, par rapport aux objectifs de la société, des conséquences importantes sur les résultats de celle-ci, y compris, le cas échéant, ceux de ses filiales à cent pour cent, ou sur les besoins financiers de la société.	Avis des changements importants
Report on wholly-owned subsidiaries	(3) Each parent Crown corporation shall forthwith notify the appropriate Minister and the President of the Treasury Board of the name of any corporation that becomes or ceases to be a wholly-owned subsidiary of the corporation. 1984, c. 31, s. 11.	(3) Les sociétés d'État mères indiquent sans délai au ministre de tutelle et au président du Conseil du Trésor les personnes morales qui deviennent ses filiales à cent pour cent ou cessent de l'être. 1984, ch. 31, art. 11.	Rapport sur les filiales à cent pour cent
Annual report	<b>150.</b> (1) Each parent Crown corporation shall, as soon as possible, but in any case within three months, after the termination of each financial year submit an annual report on the operations of the corporation in that year concurrently to the appropriate Minister and the President of the Treasury Board, and the appropriate Minister shall cause a copy of the	<b>150.</b> (1) Le plus tôt possible, mais de toute façon dans les trois premiers mois suivant chaque exercice, les sociétés d'État mères remettent un rapport annuel de leurs activités pendant l'exercice en même temps au ministre de tutelle et au président du Conseil du Trésor; le ministre de tutelle en fait déposer un exemplaire devant chaque chambre du Parlement	Rapport annuel

report to be laid before each House of Parliament on any of the first fifteen days on which that House is sitting after he receives it.

dans les quinze premiers jours de séance de celle-ci qui suivent sa réception.

Reference to committee

(2) An annual report laid before Parliament pursuant to subsection (1) stands permanently referred to such committee of Parliament as may be designated or established to review matters relating to the business and activities of the corporation submitting the report.

(2) Le rapport annuel déposé devant le Parlement en conformité avec le paragraphe (1) est renvoyé automatiquement devant le comité du Parlement désigné ou constitué pour étudier les questions touchant aux activités de la société d'État qui a établi le rapport.

Renvoi en comité

Form and contents

(3) The annual report of a parent Crown corporation shall include

(3) Le rapport annuel d'une société d'État mère contient notamment les éléments suivants :

Présentation matérielle et contenu

(a) the financial statements of the corporation referred to in section 131,

a) les états financiers de la société visés à l'article 131;

(b) the annual auditor's report referred to in subsection 132(1),

b) le rapport annuel du vérificateur visé au paragraphe 132(1);

(c) a statement on the extent to which the corporation has met its objectives for the financial year,

c) un énoncé de la mesure dans laquelle la société a réalisé ses objectifs pour l'exercice en question;

(d) such quantitative information respecting the performance of the corporation, including its wholly-owned subsidiaries, if any, relative to the corporation's objectives as the Treasury Board may require to be included in the annual report, and

d) les renseignements chiffrés qu'exige le Conseil du Trésor sur les résultats de la société et, le cas échéant, ceux de ses filiales à cent pour cent, par rapport à ses objectifs;

(e) such other information as is required by this Act or any other Act of Parliament, or by the appropriate Minister, the President of the Treasury Board or the Minister of Finance, to be included in the annual report,

e) les autres renseignements qu'exigent la présente loi, une autre loi fédérale, le ministre de tutelle, le président du Conseil du Trésor ou le ministre des Finances.

and shall be prepared in a form that clearly sets out information according to the major businesses or activities of the corporation and its wholly-owned subsidiaries, if any.

En outre, le rapport annuel doit mettre en évidence les principales activités de la société et de ses filiales à cent pour cent.

Idem

(4) In addition to any other requirements under this Act or any other Act of Parliament, the Treasury Board may, by regulation, prescribe the information to be included in annual reports and the form in which that information is to be prepared. 1984, c. 31, s. 11.

(4) En plus des autres obligations que prévoit la présente loi ou une autre loi fédérale, le Conseil du Trésor peut, par règlement, prévoir les renseignements à porter dans les rapports annuels et la présentation matérielle de ces renseignements. 1984, ch. 31, art. 11.

Idem

Annual consolidated report

**151.** (1) The President of the Treasury Board shall, not later than December 31 of each year, cause a copy of an annual consolidated report on the businesses and activities of all parent Crown corporations for their financial years ending on or before the previous July 31 to be laid before each House of Parliament.

**151.** (1) Le président du Conseil du Trésor fait déposer devant chaque chambre du Parlement, avant la fin de l'année civile, un rapport global des activités de toutes les sociétés d'État mères dont l'exercice se termine au plus tard le 31 juillet.

Rapport global

Reference to committee

(2) An annual consolidated report laid before Parliament pursuant to subsection (1) stands permanently referred to such committee of Par-

(2) Le rapport global déposé devant le Parlement en conformité avec le paragraphe (1) est renvoyé automatiquement devant le comité du

Renvoi en comité

liament as may be designated or established to review matters relating to Crown corporations.

Parlement désigné ou constitué pour étudier les questions touchant aux sociétés d'État.

Contents

(3) The annual consolidated report referred to in subsection (1) shall include

(3) Le rapport global visé au paragraphe (1) contient notamment les éléments suivants :

(a) a list naming, as of a specified date, all Crown corporations and all corporations of which any shares are held by, on behalf of or in trust for the Crown or any Crown corporation;

a) la liste à une date déterminée de toutes les sociétés d'État, et de toutes les personnes morales dont les actions sont détenues par Sa Majesté, une société d'État, en leur nom ou en fiducie pour elles;

(b) employment and financial data, including aggregate borrowings of parent Crown corporations; and

b) des données sur l'emploi et la situation financière, y compris le total des emprunts des sociétés d'État mères;

(c) such other information as the President of the Treasury Board may determine. 1984, c. 31, s. 11.

c) les autres renseignements qu'exige le président du Conseil du Trésor. 1984, ch. 31, art. 11.

Quarterly report

152. (1) The President of the Treasury Board shall cause to be laid before each House of Parliament a copy of a report indicating, in respect of each quarter of each calendar year, the summaries and annual reports that under this Part were to be laid before that House in the quarter, the time at, before or within which they were to be laid and the time they were laid before that House.

152. (1) Le président du Conseil du Trésor fait déposer devant chaque chambre du Parlement un exemplaire du rapport indiquant, pour chaque trimestre d'une année civile, les résumés et les rapports annuels dont la présente partie prévoit le dépôt au cours du trimestre, les délais à observer pour le dépôt et les dates effectives de celui-ci.

Attest

(2) The accuracy of the information contained in each quarterly report shall be attested by the Auditor General of Canada in his annual report to Parliament.

(2) Le vérificateur général atteste, dans son rapport annuel au Parlement, l'exactitude des renseignements que contient chaque rapport trimestriel.

Time for tabling quarterly report

(3) A quarterly report shall be laid before each House of Parliament pursuant to subsection (1) on any of the first thirty days on which that House is sitting after the end of the quarter to which the report relates. 1984, c. 31, s. 11.

(3) Le rapport trimestriel est déposé devant chaque chambre du Parlement dans les trente premiers jours de séance de celle-ci suivant la fin du trimestre sur lequel il porte. 1984, ch. 31, art. 11.

## DIVISION IV

## SECTION IV

## GENERAL

## DISPOSITIONS GÉNÉRALES

## Commercially Detrimental Information

## Renseignements commerciaux nuisibles

Commercially detrimental information

153. (1) Nothing in this Part or the *Statutory Instruments Act* shall be construed as requiring the tabling before either House of Parliament of any information the publication of which, in the opinion of the appropriate Minister, would be detrimental to the commercial interests of a parent Crown corporation or a wholly-owned subsidiary of a parent Crown corporation.

153. (1) La présente partie et la *Loi sur les textes réglementaires* n'ont pas pour effet d'obliger au dépôt devant une chambre du Parlement de renseignements dont la publication nuirait, selon le ministre de tutelle, aux intérêts commerciaux d'une société d'État mère ou d'une de ses filiales à cent pour cent.

Tabling

(2) Where information in a directive is not tabled pursuant to subsection (1), the appropri-

(2) Dans le cas où le paragraphe (1) permet que des renseignements figurant dans des ins-

ate Minister shall cause that information to be laid before each House of Parliament on any of the first fifteen days on which that House is sitting after he is notified that the directive has been implemented.

tructions ne soient pas déposés, le ministre de tutelle les fait déposer devant chaque chambre du Parlement dans les quinze premiers jours de séance de celle-ci suivant le jour où il est avisé de la mise en œuvre des instructions.

Consultation

(3) Before forming an opinion whether the publication of any information would be detrimental as described in subsection (1), the appropriate Minister shall consult the board of directors of the parent Crown corporation concerned or whose wholly-owned subsidiary is concerned, as the case may be.

(3) Le ministre de tutelle consulte le conseil d'administration de la société d'État mère concernée ou dont la filiale à cent pour cent est concernée avant de se faire une opinion quant aux conséquences nuisibles de la publication des renseignements visés au paragraphe (1).

Consultations

Exception

(4) Subsection (1) does not apply in respect of the annual auditor's report referred to in subsection 132(1) or the report of an examiner referred to in section 141. 1984, c. 31, s. 11.

(4) Le paragraphe (1) ne s'applique pas au rapport annuel du vérificateur visé au paragraphe 132(1) ni au rapport d'un examinateur visé à l'article 141. 1984, ch. 31, art. 11.

Exception

## Sanction

## Sanctions

Contravention of Act or regulations

**154.** Where a director, chairman or chief executive officer of a Crown corporation has wilfully contravened this Part or the regulations, or has wilfully caused the corporation to contravene this Part or the regulations, the Governor in Council may suspend him, with or without remuneration, for such period as the Governor in Council deems appropriate. 1984, c. 31, s. 11.

**154.** Le gouverneur en conseil peut suspendre, avec ou sans traitement, pour la période qu'il juge appropriée, l'administrateur, le président ou le premier dirigeant d'une société d'État qui contrevient volontairement à la présente partie ou aux règlements ou qui, volontairement, fait en sorte que la société y contrevienne. 1984, ch. 31, art. 11.

Sanction

## PART XI

## PARTIE XI

## MISCELLANEOUS

## DISPOSITIONS DIVERSES

Deduction and set-off

**155.** (1) Where any person is indebted to

(a) Her Majesty in right of Canada, or

(b) Her Majesty in right of a province on account of taxes payable to any province, and an agreement exists between Canada and the province whereby Canada is authorized to collect the tax on behalf of the province,

the appropriate Minister responsible for the recovery or collection of the amount of the indebtedness may authorize the retention of the amount of the indebtedness by way of deduction from or set-off against any sum of money that may be due or payable by Her Majesty in right of Canada to the person or the estate of that person.

**155.** (1) Le ministre compétent responsable du recouvrement d'une créance soit de Sa Majesté du chef du Canada, soit de Sa Majesté du chef d'une province s'il s'agit d'impôts provinciaux visés par une entente entre le Canada et la province en vertu de laquelle le Canada est autorisé à percevoir les impôts pour le compte de la province, peut autoriser, par voie de déduction ou de compensation, la retenue d'un montant égal à la créance sur toute somme due au débiteur ou à ses héritiers par Sa Majesté du chef du Canada.

Deduction et compensation

Payments in respect of which Canada has contributed

(2) Where, in the opinion of the Minister of Finance,

(a) any person is indebted to a province by reason of having received from the province a

(2) Le ministre, s'il estime qu'une personne est débitrice d'une province pour avoir reçu de celle-ci, sans y avoir droit, un paiement auquel le Canada a contribué en conformité avec une

Paiements auxquels le Canada a contribué

payment, in respect of which Canada has contributed under any Act, to which that person was not entitled, and

(b) the province has made reasonable efforts to effect recovery of the amount of such indebtedness,

the Minister may require the retention of the amount of the indebtedness by way of deduction from or set-off against any sum of money that may be due and payable by Her Majesty in right of Canada to that person, and the amount so deducted, less the portion thereof that in the opinion of the Minister is proportionate to the contribution in respect thereof made by Canada, may be paid to the province out of the Consolidated Revenue Fund.

Recovery of over-payment

(3) The Receiver General may recover any over-payment made out of the Consolidated Revenue Fund on account of salary, wages, pay or pay and allowances out of any sum of money that may be due or payable by Her Majesty in right of Canada to the person to whom the over-payment was made.

Consent of other Minister

(4) No amount may be retained under subsection (1) without the consent of the appropriate Minister under whose responsibility the payment of the sum of money due or payable referred to in that subsection would but for that subsection be made. R.S., c. F-10, s. 95; 1980-81-82-83, c. 170, s. 21; 1984, c. 31, s. 12.

Securities

**156.** The Governor in Council may, on the recommendation of the Minister and the President of the Treasury Board, make regulations

(a) authorizing any appropriate Minister responsible for the recovery or collection of any debt or obligation due or payable to Her Majesty or claim by Her Majesty to

(i) accept any security in respect of any such debt, obligation or claim, and

(ii) execute and deliver, on payment of any such debt, obligation or claim, any instrument that will effectively release or discharge any security accepted in respect of the debt, obligation or claim; and

(b) determining what shall be deemed to be a security for the purposes of any regulation made under this section. 1976-77, c. 18, s. 1; 1980-81-82-83, c. 170, s. 21; 1984, c. 31, s. 12.

Information already in Public Accounts

**157.** Whenever it appears to the Governor in Council that any account, statement, return or

loi et que la province a fait des efforts raisonnables en vue de recouvrer cette créance, peut exiger la retenue, par voie de déduction ou de compensation, d'un montant égal à la créance sur toute somme due à cette personne par Sa Majesté du chef du Canada; le montant ainsi déduit, moins la partie de ce dernier qui, selon le ministre, est proportionnelle à la contribution que le Canada a faite à cet égard, peut être versé à la province sur le Trésor.

(3) Le receveur général peut recouvrer les paiements en trop faits sur le Trésor à une personne à titre de salaire, de traitements ou d'allocations en retenant un montant égal sur toute somme due à cette personne par Sa Majesté du chef du Canada.

(4) La retenue d'argent prévue par le paragraphe (1) ne peut être effectuée sans l'assentiment du ministre compétent responsable, en l'absence de ce paragraphe, du paiement de la somme en cause. S.R., ch. F-10, art. 95; 1980-81-82-83, ch. 170, art. 21; 1984, ch. 31, art. 12.

**156.** Le gouverneur en conseil peut par règlement, sur recommandation du ministre et du président du Conseil du Trésor :

a) autoriser le ministre compétent responsable du recouvrement d'une créance de Sa Majesté à :

(i) accepter une garantie à l'égard de la créance,

(ii) signer, à l'acquittement de la créance, les documents nécessaires pour donner quittance et mainlevée de toute garantie reçue à l'égard de la créance;

b) déterminer ce qui est réputé constituer une garantie pour l'application des règlements d'application du présent article. 1976-77, ch. 18, art. 1; 1980-81-82-83, ch. 170, art. 21; 1984, ch. 31, art. 12.

**157.** Le gouverneur en conseil, s'il estime qu'un compte, état, relevé ou autre document,

Recouvrement

Assentiment du ministre compétent

Garanties

Renseignements déjà contenus dans les Comptes publics



document required by any Act of Parliament or otherwise to be laid before one or both Houses of Parliament contains the same information as or less information than is contained in the Public Accounts, the Governor in Council may direct that the account, statement, return or other document be discontinued, and thereafter it need not be prepared or laid before either House of Parliament. R.S., c. F-10, s. 96; 1984, c. 31, s. 12.

dont le dépôt devant l'une ou l'autre chambre du Parlement, ou devant les deux, est requis par une loi fédérale ou à un autre titre, contient tout au plus les mêmes renseignements que les Comptes publics, peut ordonner que le document ne soit plus préparé. S.R., ch. F-10, art. 96; 1984, ch. 31, art. 12.

Proof of  
Treasury Board  
records

**158.** A document purporting to be a copy of an entry in the records of the Treasury Board certified by the Secretary, a Deputy Secretary, or an Assistant Secretary of the Treasury Board or by the Comptroller General of Canada, a Deputy Comptroller General of Canada or by an Assistant Comptroller General of Canada is, without proof of the signature or of the official character of the person purporting to have signed it, admissible in any court of justice and has the same probative force as the original document would have if it were proven in the ordinary way. R.S., c. F-10, s. 97; 1980-81-82-83, c. 170, s. 22; 1984, c. 31, s. 12.

**158.** Un document censé être la copie d'une inscription aux registres du Conseil du Trésor certifiée conforme par le secrétaire, un sous-secrétaire ou un secrétaire adjoint du Conseil du Trésor, le contrôleur général, un sous-contrôleur général ou un contrôleur général adjoint du Canada est, sans qu'il soit nécessaire de prouver l'authenticité de la signature ou la qualité officielle du signataire, admissible en preuve devant tout tribunal et a la même force probante qu'aurait l'original si sa validité était établie de la façon habituelle. S.R., ch. F-10, art. 97; 1980-81-82-83, ch. 170, art. 22; 1984, ch. 31, art. 12.

Admissibilité en  
preuve des  
registres du  
Conseil du  
Trésor

No charge for  
certain cheques

**159.** (1) No bank shall make a charge for cashing a cheque or other instrument drawn on the Receiver General or on his account in the Bank of Canada or any other bank, or for cashing any other instrument issued as authority for the payment of money out of the Consolidated Revenue Fund, or in respect of any cheque or other instrument drawn in favour of the Receiver General, the Government of Canada or any department thereof or any public officer in his capacity as such, and tendered for deposit to the credit of the Receiver General.

**159.** (1) Les banques ne peuvent exiger de frais pour l'encaissement d'un chèque ou autre effet tiré sur le receveur général ou sur son compte à la Banque du Canada ou une autre banque, ni pour l'encaissement de tout autre effet émis à titre d'autorisation pour le paiement de fonds sur le Trésor, ni à l'égard d'un chèque ou autre effet tiré à l'ordre du receveur général, du gouvernement du Canada ou de l'un de ses ministères, ou d'un fonctionnaire public ès qualités, et présenté pour dépôt au crédit du receveur général.

Interdiction des  
frais d'encaisse-  
ment

Deposits of the  
Government of  
Canada, etc.

(2) Nothing in subsection (1) shall be construed as prohibiting any arrangement between the Government of Canada and a bank concerning compensation for services performed by the bank for the Government of Canada or interest to be paid on any or all deposits of the Government of Canada with the bank. R.S., c. F-10, s. 99; 1980-81-82-83, c. 40, s. 94.1; 1984, c. 31, s. 12.

(2) Le paragraphe (1) n'a pas pour effet d'interdire les arrangements entre le gouvernement du Canada et une banque concernant la rétribution des services fournis par la banque au gouvernement du Canada ou les intérêts à payer sur les dépôts de celui-ci auprès de la banque. S.R., ch. F-10, art. 99; 1980-81-82-83, ch. 40, art. 94.1; 1984, ch. 31, art. 12.

Dépôts du  
gouvernement  
du Canada, etc.

Regulations

**160.** The Governor in Council may make regulations for carrying the purposes and provisions of this Act into effect. R.S., c. F-10, s. 100; 1984, c. 31, s. 12.

**160.** Le gouverneur en conseil peut, par règlement, prendre les mesures nécessaires à l'application de la présente loi. S.R., ch. F-10, art. 100; 1984, ch. 31, art. 12.

Règlements

## SCHEDULE I

(Section 2)

## ANNEXE I

(article 2)

Department of Agriculture  
*Ministère de l'Agriculture*

Department of Communications  
*Ministère des Communications*

Department of Consumer and Corporate Affairs  
*Ministère des Consommateurs et des Sociétés*

Department of Employment and Immigration  
*Ministère de l'Emploi et de l'Immigration*

Department of Energy, Mines and Resources  
*Ministère de l'Énergie, des Mines et des Ressources*

Department of the Environment  
*Ministère de l'Environnement*

Department of External Affairs  
*Ministère des Affaires extérieures*

Department of Finance  
*Ministère des Finances*

Department of Fisheries and Oceans  
*Ministère des Pêches et des Océans*

Department of Indian Affairs and Northern Development  
*Ministère des Affaires indiennes et du Nord canadien*

Department of Insurance  
*Ministère des Assurances*

Department of Justice  
*Ministère de la Justice*

Department of Labour  
*Ministère du Travail*

Department of National Defence  
*Ministère de la Défense nationale*

Department of National Health and Welfare  
*Ministère de la Santé nationale et du Bien-être social*

Department of National Revenue  
*Ministère du Revenu national*

Department of Public Works  
*Ministère des Travaux publics*

Department of Regional Industrial Expansion  
*Ministère de l'Expansion industrielle régionale*

Department of the Secretary of State of Canada  
*Secrétariat d'État du Canada*

Department of Supply and Services  
*Ministère des Approvisionnements et Services*

Department of the Solicitor General  
*Ministère du Solliciteur général*

Conseil du Trésor  
*Treasury Board*

Ministère de la Défense nationale  
*Department of National Defence*

Ministère de l'Agriculture  
*Department of Agriculture*

Ministère de la Justice  
*Department of Justice*

Ministère de la Santé nationale et du Bien-être social  
*Department of National Health and Welfare*

Ministère de l'Emploi et de l'Immigration  
*Department of Employment and Immigration*

Ministère de l'Énergie, des Mines et des Ressources  
*Department of Energy, Mines and Resources*

Ministère de l'Environnement  
*Department of the Environment*

Ministère de l'Expansion industrielle régionale  
*Department of Regional Industrial Expansion*

Ministère des Affaires extérieures  
*Department of External Affairs*

Ministère des Affaires indiennes et du Nord canadien  
*Department of Indian Affairs and Northern Development*

Ministère des Anciens combattants  
*Department of Veterans Affairs*

Ministère des Approvisionnements et Services  
*Department of Supply and Services*

Ministère des Assurances  
*Department of Insurance*

Ministère des Communications  
*Department of Communications*

Ministère des Consommateurs et des Sociétés  
*Department of Consumer and Corporate Affairs*

Ministère des Finances  
*Department of Finance*

Ministère des Pêches et des Océans  
*Department of Fisheries and Oceans*

Ministère des Transports  
*Department of Transport*

Ministère des Travaux publics  
*Department of Public Works*

Ministère du Revenu national  
*Department of National Revenue*

Department of Transport  
*Ministère des Transports*

Treasury Board  
*Conseil du Trésor*

Department of Veterans Affairs  
*Ministère des Anciens combattants*

R.S., c. F-10, Sch. A; R.S., c. 14(2nd Supp.), s. 31; 1978-79, c. 13, s. 34; 1980-81-82-83, c. 54, s. 56, c. 167, s. 34.

Ministère du Solliciteur général  
*Department of the Solicitor General*

Ministère du Travail  
*Department of Labour*

Secrétariat d'État du Canada  
*Department of the Secretary of State of Canada*

S.R., ch. F-10, ann. A; S.R., ch. 14(2<sup>e</sup> suppl.), art. 31; 1978-79, ch. 13, art. 34; 1980-81-82-83, ch. 54, art. 56, ch. 167, art. 34.

## SCHEDULE II

(Sections 2 and 3)

Agricultural Stabilization Board  
*Office de stabilisation des prix agricoles*

Atomic Energy Control Board  
*Commission de contrôle de l'énergie atomique*

Canada Employment and Immigration Commission  
*Commission de l'emploi et de l'immigration du Canada*

Canadian Centre for Occupational Health and Safety  
*Centre canadien d'hygiène et de sécurité au travail*

Crown Assets Disposal Corporation  
*Corporation de disposition des biens de la Couronne*

Director of Soldier Settlement  
*Directeur de l'établissement de soldats*

The Director, The Veterans' Land Act  
*Directeur des terres destinées aux anciens combattants*

Economic Council of Canada  
*Conseil économique du Canada*

Fisheries Prices Support Board  
*Office des prix des produits de la pêche*

Medical Research Council  
*Conseil de recherches médicales*

The National Battlefields Commission  
*Commission des champs de bataille nationaux*

National Museums of Canada  
*Musées nationaux du Canada*

National Research Council of Canada  
*Conseil national de recherches du Canada*

Natural Sciences and Engineering Research Council  
*Conseil de recherches en sciences naturelles et en génie*

Science Council of Canada  
*Conseil des sciences du Canada*

Social Sciences and Humanities Research Council  
*Conseil de recherches en sciences humaines*

R.S., c. F-10, Sch. B; SOR/78-285, 378; 1980-81-82-83, c. 165, s. 38; 1984, c. 31, s. 13, c. 40, s. 28.

## ANNEXE II

(articles 2 et 3)

Centre canadien d'hygiène et de sécurité au travail  
*Canadian Centre for Occupational Health and Safety*

Commission de contrôle de l'énergie atomique  
*Atomic Energy Control Board*

Commission de l'emploi et de l'immigration du Canada  
*Canada Employment and Immigration Commission*

Commission des champs de bataille nationaux  
*The National Battlefields Commission*

Conseil de recherches en sciences humaines  
*Social Sciences and Humanities Research Council*

Conseil de recherches en sciences naturelles et en génie  
*Natural Sciences and Engineering Research Council*

Conseil de recherches médicales  
*Medical Research Council*

Conseil des sciences du Canada  
*Science Council of Canada*

Conseil économique du Canada  
*Economic Council of Canada*

Conseil national de recherches du Canada  
*National Research Council of Canada*

Corporation de disposition des biens de la Couronne  
*Crown Assets Disposal Corporation*

Directeur de l'établissement de soldats  
*Director of Soldier Settlement*

Directeur des terres destinées aux anciens combattants  
*The Director, The Veterans' Land Act*

Musées nationaux du Canada ✓  
*National Museums of Canada*

Office des prix des produits de la pêche  
*Fisheries Prices Support Board*

Office de stabilisation des prix agricoles  
*Agricultural Stabilization Board*

S.R., ch. F-10, ann. B; DORS/78-285, 378; 1980-81-82-83, ch. 165, art. 38; 1984, ch. 31, art. 13, ch. 40, art. 28.

## SCHEDULE III

(Sections 3, 4, 70, 94, 123, 134, 140 and 141)

## PART I

Atlantic Pilotage Authority  
*Administration de pilotage de l'Atlantique*

Atomic Energy of Canada Limited  
*Énergie atomique du Canada, Limitée*

Canada Deposit Insurance Corporation  
*Société d'assurance-dépôts du Canada*

Canada Harbour Place Corporation  
*Corporation Place du Havre Canada Inc.*

Canada Lands Company Limited  
*Société immobilière du Canada Limitée*

Canada Mortgage and Housing Corporation  
*Société canadienne d'hypothèques et de logement*

Canada Post Corporation  
*Société canadienne des postes*

Canadian Arsenals Limited  
*Les Arsenaux canadiens Limitée*

Canadian Commercial Corporation  
*Corporation commerciale canadienne*

Canadian Dairy Commission  
*Commission canadienne du lait*

Canadian Livestock Feed Board  
*Office canadien des provendes*

Canadian National (West Indies) Steamships, Limited  
*Canadian National (West Indies) Steamships, Limited*

Canadian Patents and Development Limited  
*Société canadienne des brevets et d'exploitation Limitée*

Canadian Saltfish Corporation  
*Office canadien du poisson salé*

Canadian Sports Pool Corporation  
*Société canadienne des paris sportifs*

Canagrex  
*Canagrex*

Cape Breton Development Corporation  
*Société de développement du Cap-Breton*

Defence Construction (1951) Limited  
*Construction de défense (1951) Limitée*

Export Development Corporation  
*Société pour l'expansion des exportations*

Farm Credit Corporation  
*Société du crédit agricole*

Federal Business Development Bank  
*Banque fédérale de développement*

## ANNEXE III

(articles 3, 4, 70, 94, 123, 134, 140 et 141)

## PARTIE I

Administration de la voie maritime du Saint-Laurent  
*The St. Lawrence Seaway Authority*

Administration de pilotage de l'Atlantique  
*Atlantic Pilotage Authority*

Administration de pilotage des Grands Lacs, Limitée  
*Great Lakes Pilotage Authority, Ltd.*

Administration de pilotage des Laurentides  
*Laurentian Pilotage Authority*

Administration de pilotage du Pacifique  
*Pacific Pilotage Authority*

Banque fédérale de développement  
*Federal Business Development Bank*

Canadian National (West Indies) Steamships, Limited  
*Canadian National (West Indies) Steamships, Limited*

Canagrex  
*Canagrex*

Commission canadienne du lait  
*Canadian Dairy Commission*

Commission de la capitale nationale  
*National Capital Commission*

Commission d'énergie du Nord canadien  
*Northern Canada Power Commission*

Conseil canadien des normes  
*Standards Council of Canada*

Construction de défense (1951) Limitée  
*Defence Construction (1951) Limited*

Corporation commerciale canadienne  
*Canadian Commercial Corporation*

Corporation Place du Havre Canada Inc.  
*Canada Harbour Place Corporation*

Énergie atomique du Canada, Limitée  
*Atomic Energy of Canada Limited*

Harbourfront Corporation  
*Harbourfront Corporation*

Les Arsenaux canadiens Limitée  
*Canadian Arsenals Limited*

Les Associés Mingan, Ltée  
*Mingan Associates, Ltd.*

Loto Canada Inc.  
*Loto Canada Inc.*

Monnaie royale canadienne  
*Royal Canadian Mint*

Freshwater Fish Marketing Corporation  
*Office de commercialisation du poisson d'eau douce*

Great Lakes Pilotage Authority, Ltd.  
*Administration de pilotage des Grands Lacs, Limitée*

Harbourfront Corporation  
*Harbourfront Corporation*

Laurentian Pilotage Authority  
*Administration de pilotage des Laurentides*

Loto Canada Inc.  
*Loto Canada Inc.*

Mingan Associates, Ltd.  
*Les Associés Mingan, Ltée*

National Capital Commission  
*Commission de la capitale nationale*

Northern Canada Power Commission  
*Commission d'énergie du Nord canadien*

Pacific Pilotage Authority  
*Administration de pilotage du Pacifique*

Pêcheries Canada Inc.  
*Pêcheries Canada Inc.*

Royal Canadian Mint  
*Monnaie royale canadienne*

St. Anthony Fisheries Limited  
*St. Anthony Fisheries Limited*

The St. Lawrence Seaway Authority  
*Administration de la voie maritime du Saint-Laurent*

Societa a responsabilita limitata Immobiliare San Sebastiano  
*Societa a responsabilita limitata Immobiliare San Sebastiano*

Standards Council of Canada  
*Conseil canadien des normes*

VIA Rail Canada Inc.  
*VIA Rail Canada Inc.*

## PART II

Air Canada  
*Air Canada*

Canada Development Investment Corporation  
*Corporation d'investissements au développement du Canada*

Canada Ports Corporation  
*Société canadienne des ports*

Canadian National Railway Company  
*Compagnie des chemins de fer nationaux du Canada*

Halifax Port Corporation  
*Société de port de Halifax*

Office canadien des provendes  
*Canadian Livestock Feed Board*

Office canadien du poisson salé  
*Canadian Saltfish Corporation*

Office de commercialisation du poisson d'eau douce  
*Freshwater Fish Marketing Corporation*

Pêcheries Canada Inc.  
*Pêcheries Canada Inc.*

Societa a responsabilita limitata Immobiliare San Sebastiano  
*Societa a responsabilita limitata Immobiliare San Sebastiano*

Société canadienne des brevets et d'exploitation Limitée  
*Canadian Patents and Development Limited*

Société canadienne des paris sportifs  
*Canadian Sports Pool Corporation*

Société canadienne des postes  
*Canada Post Corporation*

Société canadienne d'hypothèques et de logement  
*Canada Mortgage and Housing Corporation*

Société d'assurance-dépôts du Canada  
*Canada Deposit Insurance Corporation*

Société de développement du Cap-Breton  
*Cape Breton Development Corporation*

Société du crédit agricole  
*Farm Credit Corporation*

Société immobilière du Canada Limitée  
*Canada Lands Company Limited*

Société pour l'expansion des exportations  
*Export Development Corporation*

St. Anthony Fisheries Limited  
*St. Anthony Fisheries Limited*

VIA Rail Canada Inc.  
*VIA Rail Canada Inc.*

## PARTIE II

Air Canada  
*Air Canada*

Compagnie des chemins de fer nationaux du Canada  
*Canadian National Railway Company*

Corporation d'investissements au développement du Canada  
*Canada Development Investment Corporation*

La Société des transports du nord Limitée  
*Northern Transportation Company Limited*

Petro-Canada  
*Petro-Canada*

Montreal Port Corporation  
*Société du port de Montréal*  
 Northern Transportation Company Limited  
*La Société des transports du nord Limitée*  
 Petro-Canada  
*Petro-Canada*  
 Port of Quebec Corporation  
*Société de port de Québec*  
 Prince Rupert Port Corporation  
*Société de port de Prince Rupert*  
 Teleglobe Canada  
*Téloglobe Canada*  
 Vancouver Port Corporation  
*Société du port de Vancouver*

R.S., c. F-10, Sch. C; R.S., c. 37(1st Supp.), s. 15; SOR/71-404; SOR/76-376; 1978-79, c. 16, s. 12; SOR/79-441; SOR/81-804; SOR/82-362 to 364; 1980-81-82-83, c. 121, s. 17; SOR/83-382, 658; SOR/84-54, 55, 89, 110, 427, 505 to 507; 1984, c. 31, s. 13, c. 40, s. 28; SOR/85-14, 48.

Société canadienne des ports  
*Canada Ports Corporation*  
 Société de port de Halifax  
*Halifax Port Corporation*  
 Société de port de Prince Rupert  
*Prince Rupert Port Corporation*  
 Société de port de Québec  
*Port of Quebec Corporation*  
 Société du port de Montréal  
*Montreal Port Corporation*  
 Société du port de Vancouver  
*Vancouver Port Corporation*  
 Téléglobe Canada  
*Teleglobe Canada*

S.R., ch. F-10, ann. C; S.R., ch. 37(1<sup>er</sup> suppl.), art. 15; DORS/71-404; DORS/76-376; 1978-79, ch. 16, art. 12; DORS/79-441; DORS/81-804; DORS/82-362 à 364; 1980-81-82-83, ch. 121, art. 17; DORS/83-382, 658; DORS/84-54, 55, 89, 110, 427, 505 à 507; 1984, ch. 31, art. 13, ch. 40, art. 28; DORS/85-14, 48.

## FINANCIAL ADMINISTRATION ACT

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### FINANCIAL ADMINISTRATION ACT

R.S.C. 1985, Chap. F-11

Amended SOR/85-14, *Can. Gaz., Part II*, January 9, 1985

Amended SOR/85-48, *Can. Gaz., Part II*, January 9, 1985

Amended SOR/85-108, *Can. Gaz., Part II*, February 6, 1985

Amended SOR/85-162, *Can. Gaz., Part II*, February 20, 1985

Amended R.S.C. 1985, c. 9 (1st Supp.), s. 22

Amended SOR/85-208, *Can. Gaz., Part II*, March 20, 1985

Amended R.S.C. 1985, c. 17 (1st Supp.), s. 24

Amended R.S.C. 1985, c. 22 (1st Supp.), s. 11

Amended R.S.C. 1985, c. 39 (1st Supp.)

Amended R.S.C. 1985, c. 44 (1st Supp.), s. 3

Amended R.S.C. 1985, c. 46 (1st Supp.), ss. 7 and 8

Amended SOR/85-1138, *Can. Gaz., Part II*, December 12, 1985

Amended R.S.C. 1985, c. 5 (2nd Supp.), s. 10

Amended R.S.C. 1985, c. 15 (2nd Supp.)

Amended SOR/86-483, *Can. Gaz., Part II*, May 14, 1986

Amended R.S.C. 1985, c. 27 (2nd Supp.), s. 10 (but see s. 11)

Amended R.S.C. 1985, c. 28 (2nd Supp.), s. 2

Amended SOR/86-953, *Can. Gaz., Part II*, October 1, 1986

Amended SOR/87-128, *Can. Gaz., Part II*, March 18, 1987

Amended R.S.C. 1985, c. 9 (3rd Supp.), ss. 1(b) and 2

Amended R.S.C. 1985, c. 18 (3rd Supp.), s. 36

Amended R.S.C. 1985, c. 31 (3rd Supp.)

Amended SOR/88-36, *Can. Gaz., Part II*, January 6, 1988

Amended R.S.C. 1985, c. 1 (4th Supp.), ss. 25, 26 and 44

Amended R.S.C. 1985, c. 7 (4th Supp.), s. 5

Amended R.S.C. 1985, c. 35 (4th Supp.), s. 13

Amended R.S.C. 1985, c. 41 (4th Supp.), s. 51

Amended SOR/89-295, *Can. Gaz., Part II*, June 21, 1989

Amended 1989, c. 3, s. 43; brought into force March 29, 1990 by SI/90-63, *Can. Gaz., Part II*, April 11, 1990

Amended 1989, c. 27, s. 21; brought into force February 23, 1990 by SI/90-41, *Can. Gaz., Part II*, March 14, 1990

Amended 1990, c. 1, s. 26; brought into force February 23, 1990 by SI/90-40, *Can. Gaz., Part II*, March 14, 1990

Amended 1990, c. 3, s. 32; brought into force April 1, 1990 by SI/90-53, *Can. Gaz., Part II*, April 11, 1990 but P.C. 1990-249 of February 15, 1990 (SI/90-53) revoked by SI/90-62, *Can. Gaz., Part II*, April 11, 1990; brought into force July 1, 1990 by SI/90-86, *Can. Gaz., Part II*, August 18, 1990

Amended 1990, c. 17, s. 19; brought into force September 1, 1990 by SI/90-106, *Can. Gaz., Part II*, August 29, 1990 (but see s. 45)

Amended 1991, c. 3, s. 11; brought into force April 21, 1991 by SI/91-58, *Can. Gaz., Part II*, May 8, 1991

Amended 1991, c. 6, s. 23; brought into force September 9, 1991

Amended 1991, c. 10, ss. 18 and 20, Sch., items 4 and 5; s. 18(2) in force February 1, 1991; s. 20, Sch., item 5 brought into force February 5, 2001 by SI/2001-17, *Can. Gaz., Part II*, February 14, 2001; ss. 18(1) and 20, Sch. item 4 to come into force by order of the Governor in Council

Amended 1991, c. 16, s. 22; brought into force December 1, 1991 by SI/91-158, *Can. Gaz., Part II*, December 4, 1991

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Amended 1991, c. 24, ss. 1 to 49 and 51; in force, except ss. 14, 20, 45, 46 and 51, with respect to any section of Schedule III, s. 49 with respect to s. 2 of Schedule I, May 8, 1991; ss. 14 and 20, with respect to any section of Schedule III, brought into force December 4, 1994 by SI/94-140, *Can. Gaz., Part II*, December 14, 1994; s. 49, with respect to s. 2 of Schedule I, deemed in force December 12, 1988; ss. 45, 46 and 51, with respect to ss. 3, 6 and 7 of Schedule III, brought into force November 1, 1992; remainder to come into force by order of the Governor in Council

Amended 1991, c. 38, ss. 6, 9, 27, 36, 43 and 46; s. 27 brought into force November 26, 1991; s. 46 brought into force April 30, 1992; s. 9 brought into force February 4, 1993; s. 6 brought into force March 17, 1993 by SI/93-46; s. 36 brought into force August 1, 1993; remainder to come into force by order of the Governor in Council

Amended 1991, c. 50, ss. 27 and 28; brought into force September 15, 1992 by SI/92-151, *Can. Gaz., Part II*, September 9, 1992

Amended 1992, c. 1, ss. 69 to 72 and 143; in force February 28, 1992

Amended 1992, c. 26, s. 18; brought into force August 28, 1992 by SI/92-157, *Can. Gaz., Part II*, September 9, 1992

Amended 1992, c. 44, s. 8; however, repealed by 1994, c. 41, s. 41

Amended 1992, c. 51, s. 49; brought into force January 30, 1992

Amended 1992, c. 54, s. 81; brought into force June 1, 1993

Amended 1993, c. 1, ss. 9, 18, 28 and 40; s. 28 brought into force March 26, 1993; ss. 18 and 40 brought into force March 31, 1993; s. 9 brought into force March 26, 1993

Amended 1993, c. 3, s. 14; in force February 25, 1993

Amended 1993, c. 28, Sch. III, s. 59; in force April 1, 1999; however, s. 59 repealed 1999, c. 3, s. 12 (in force March 11, 1999)

Amended 1993, c. 31, s. 25; brought into force April 28, 1994

Amended SOR/93-298, *Can. Gaz., Part II*, June 30, 1993

Amended SOR/93-359, *Can. Gaz., Part II*, July 14, 1993

Amended 1993, c. 44, ss. 156 and 157; brought into force January 1, 1994 (but see s. 242)

Amended SOR/94-272, *Can. Gaz., Part II*, April 6, 1994

Amended SOR/94-585, *Can. Gaz., Part II*, September 21, 1994

Amended 1994, c. 31, ss. 16 and 17; in force June 23, 1994

Amended 1994, c. 38, ss. 15 to 17; brought into force January 12, 1995 by SI/95-9, *Can. Gaz., Part II*, January 25, 1995

Amended 1994, c. 41, ss. 23 to 25; brought into force January 12, 1995 by SI/95-10, *Can. Gaz., Part II*, January 25, 1995

Amended 1994, c. 47, s. 116; brought into force January 1, 1996 by SI/96-3

Amended 1995, c. 1, ss. 40 to 43; brought into force March 29, 1995 by SI/95-48, *Can. Gaz., Part II*, April 19, 1995

Amended 1995, c. 5, ss. 16 to 19 (s. 19 am. to Fr. version); brought into force May 13, 1995 by SI/95-65, *Can. Gaz., Part II*, May 31, 1995

Amended 1995, c. 11, ss. 19 and 20; brought into force July 12, 1996 by SI/96-68, *Can. Gaz., Part II*, July 24, 1996

Amended SOR/95-388, *Can. Gaz., Part II*, August 23, 1995

Amended 1995, c. 17, ss. 7 and 57 to 60; in force June 22, 1995

Amended 1995, c. 24, s. 18 (Sch. I, item 2); brought into force November 28, 1995 by SI/95-123, *Can. Gaz., Part II*, December 13, 1995

Amended 1995, c. 28, ss. 50 and 51; in force July 13, 1995

Amended 1995, c. 29, ss. 14, 17, 30 and 82; s. 82 deemed in force April 1, 1995; ss. 14, 17 and 30 brought into force November 1, 1995 by SI/95-115, *Can. Gaz., Part II*, November 15, 1995

Amended SOR/95-594, *Can. Gaz., Part II*, December 13, 1995

Amended 1995, c. 44, s. 51; brought into force October 24, 1996 by SI/96-93, *Can. Gaz., Part II*, November 13, 1996



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- Amended SOR/96-101 and 102, *Can. Gaz., Part II*, February 7, 1996
- Amended 1996, c. 8, ss. 21 to 23; brought into force July 12, 1996 by SI/96-69, *Can. Gaz., Part II*, July 24, 1996
- Amended 1996, c. 9, s. 27; brought into force April 21, 1997 by SI/97-46, *Can. Gaz., Part II*, May 14, 1997
- Amended 1996, c. 10, ss. 229.1 and 229.2; brought into force July 1, 1996 by SI/96-53, *Can. Gaz., Part II*, June 26, 1996
- Amended 1996, c. 11, ss. 54 to 59; brought into force July 12, 1996 by SI/96-70, *Can. Gaz., Part II*, July 24, 1996
- Amended 1996, c. 16, ss. 42 and 43; brought into force July 12, 1996 by SI/96-67, *Can. Gaz., Part II*, July 24, 1996
- Amended 1996, c. 17, s. 16; brought into force July 15, 1996 by SI/96-65, *Can. Gaz., Part II*, July 24, 1996
- Amended SOR/96-355, *Can. Gaz., Part II*, July 9, 1996
- Amended SOR/96-386, *Can. Gaz., Part II*, July 12, 1996
- Amended SOR/96-452, *Can. Gaz., Part II*, October 16, 1996; deemed in force September 24, 1996
- Amended SOR/96-537, *Can. Gaz., Part II*, December 5, 1996
- Amended 1997, c. 5; in force February 19, 1997
- Amended 1997, c. 6, s. 51; brought into force April 1, 1997 by SI/97-37, *Can. Gaz., Part II*, April 16, 1997
- Amended 1997, c. 9, ss. 102 and 103; brought into force May 31, 2000 by SI/2000-42, *Can. Gaz., Part II*, June 7, 2000
- Amended 1997, c. 14, s. 79; brought into force July 30, 1997 by SI/97-86, *Can. Gaz., Part II*, August 6, 1997
- Amended 1997, c. 40, s. 108; brought into force April 1, 1998 by SI/98-24, *Can. Gaz., Part II*, January 21, 1998
- Amended SOR/98-99, *Can. Gaz., Part II*, January 26, 1998
- Amended SOR/98-118, *Can. Gaz., Part II*, February 13, 1998; in force February 23, 1998
- Amended SOR/98-147, *Can. Gaz., Part II*, March 12, 1998
- Amended 1998, c. 9, ss. 42 and 43; brought into force June 30, 1998 by SI/98-79, *Can. Gaz., Part II*, June 24, 1998
- Amended 1998, c. 10, ss. 173 to 180; ss. 174 and 176 brought into force October 1, 1998 by SI/98-88, *Can. Gaz., Part II*, September 16, 1998; s. 175 brought into force December 1, 1998 by SI/98-117, *Can. Gaz., Part II*, December 9, 1998; s. 180 (the references to the Halifax Port Corporation, the Montreal Port Corporation and the Vancouver Port Corporation) brought into force March 1, 1999 by SI/99-15, *Can. Gaz., Part II*, March 3, 1999; s. 180 (other references) brought into force May 1, 1999 by SI/99-39, *Can. Gaz., Part II*, April 28, 1999; ss. 173, 177 and 180 (the reference to Canada Ports Corporation) brought into force November 1, 2000 by paras. (e), (f) and (g) of SI/2000-93, *Can. Gaz., Part II*, November 8, 2000; remainder to come into force by order of the Governor in Council (in force provision under s. 205(1) amended by SI/98-131)
- Amended 1998, c. 13, s. 21; in force June 11, 1998
- Amended 1998, c. 17, s. 31; to come into force December 31, 1998
- Amended 1998, c. 21, s. 54; to come into force by order of the Governor in Council
- Amended 1998, c. 26, ss. 74 and 75; brought into force January 1, 1999 by SI/99-2, *Can. Gaz., Part II*, January 6, 1999
- Amended SOR/98-318, *Can. Gaz., Part II*, June 3, 1998; however, repealed by s. 2 of SOR/2001-141, *Can. Gaz., Part II*, April 11, 2001
- Amended SOR/98-329, *Can. Gaz., Part II*, June 4, 1998
- Amended 1998, c. 30, s. 15(g); brought into force April 19, 1999 by SI/99-37, *Can. Gaz., Part II*, April 28, 1999
- Amended SOR/98-564, *Can. Gaz., Part II*, November 19, 1998

Amended SOR/98-565, *Can. Gaz., Part II*, November 19, 1998  
Amended 1998, c. 31, s. 50; brought into force December 21, 1998 by SI/99-4, *Can. Gaz., Part II*, January 6, 1999  
Amended 1998, c. 35, s. 122; as s. 122 pertains to the "Military Police Complaints Commission", brought into force December 1, 1999 by para. (a) of SI/99-134, *Can. Gaz., Part II*, December 8, 1999; as s. 122 pertains to the "Canadian Forces Grievance Board", brought into force March 1, 2000 by para. (b) of SI/99-134, *Can. Gaz., Part II*, December 8, 1999  
Amended SOR/99-66, *Can. Gaz., Part II*, January 21, 1999  
Amended 1999, c. 3, s. 63; in force April 1, 1999  
Amended 1999, c. 17, ss. 160 to 162; brought into force November 1, 1999 by SI/99-111, *Can. Gaz., Part II*, October 13, 1999  
Amended 1999, c. 26, ss. 20 to 24; brought into force August 27, 1999 by SI/99-100, *Can. Gaz., Part II*, September 15, 1999  
Amended 1999, c. 31, ss. 99, 119 to 122; in force June 17, 1999  
Amended 2000, c. 6, ss. 43 and 44; s. 44 brought into force June 7, 2000 by SI/2000-46, *Can. Gaz., Part II*, June 21, 2000; s. 43 brought into force May 31, 2001 by SI/2001-66, *Can. Gaz., Part II*, June 6, 2001  
Amended 2000, c. 23, s. 19; to come into force by order of the Governor in Council  
Amended SOR/ 2000-286, *Can. Gaz., Part II*, June 30, 2000; in force July 5, 2000 (as provided by s. 2)  
Amended 2000, c. 28, s. 49; brought into force January 2, 2001 by SI/2001-5, *Can. Gaz., Part II*, January 3, 2001  
Amended 2000, c. 34, s. 19; brought into force October 27, 2000 by SI/2000-105, *Can. Gaz., Part II*, November 8, 2000  
Amended SOR/2001-141, *Can. Gaz., Part II*, April 11, 2001  
Amended 2001, c. 4, ss. 160 and 161; brought into force June 1, 2001 by SI/2001-71, *Can. Gaz., Part II*, June 20, 2001  
Amended SOR/2001-198, *Can. Gaz., Part II*, June 4, 2001; in force June 4, 2001 as provided by s. 2  
Amended 2001, c. 9, s. 588; brought into force October 24, 2001 by SI/2001-102, *Can. Gaz., Part II*, October 24, 2001  
Amended 2001, c. 11, ss. 4 to 6; ss. 4 and 5 in force June 14, 2001; s. 6 deemed in force December 31, 1998 as per s. 6(2)  
Amended 2001, c. 22, ss. 14 and 15; in force June 14, 2001  
Amended SOR/2001-332, *Can. Gaz., Part II*, August 28, 2001; in force September 1, 2001 as provided by s. 3  
Amended 2001, c. 28, s. 51; brought into force November 1, 2002 by SI/2002-146, *Can. Gaz., Part II*, November 20, 2002  
Amended 2001, c. 29, ss. 53 and 54; brought into force June 30, 2003 by SI/2003-128, *Can. Gaz., Part II*, July 2, 2003  
Amended 2001, c. 33, ss. 21 and 22; brought into force December 21, 2001 by SI/2002-15, *Can. Gaz., Part II*, January 2, 2002  
Amended 2001, c. 34, ss. 47, 48 and 16(c); in force December 18, 2001  
Amended SOR/2002-46, *Can. Gaz., Part II*, January 15, 2002; in force January 15, 2002 as provided by s. 2  
Amended SOR/2002-69, *Can. Gaz., Part II*, February 7, 2002; in force March 31, 2002 as provided by s. 2  
Amended 2002, c. 7, s. 172; brought into force April 1, 2003 by SI/2003-48, *Can. Gaz., Part II*, April 9, 2003  
Amended 2002, c. 8, ss. 142 and 143; brought into force July 2, 2003 by SI/2003-109, *Can. Gaz., Part II*, June 4, 2003  
Amended 2002, c. 9, s. 3; brought into force April 1, 2002 by para. (b) of SI/2002-63, *Can. Gaz., Part II*, April 10, 2002

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Amended SOR/2002-173, *Can. Gaz., Part II*, April 25, 2002; in force April 26, 2002 as provided by s. 2

Amended 2002, c. 17, ss. 14(c) and 16; brought into force July 22, 2002 by SI/2002-105, *Can. Gaz., Part II*, July 31, 2002

Amended SOR/2002-289, *Can. Gaz., Part II*, August 6, 2002; in force August 6, 2002 as provided by s. 3

Amended SOR/2002-293, *Can. Gaz., Part II*, August 6, 2002; in force August 6, 2002

Amended SOR/2003-145, *Can. Gaz., Part II*, April 11, 2003; in force April 14, 2003 as provided by s. 2

Amended SOR/2003-146, *Can. Gaz., Part II*, April 11, 2003; in force April 14, 2003

Amended 2003, c. 22, ss. 3 to 11, 168, 224(z.37), 239, 247, 253, 254, 264, 265 and 267; s. 247 brought into force November 20, 2003 by SI/2003-178, *Can. Gaz., Part II*,

December 3, 2003; ss. 253 and 254 brought into force April 1, 2004 by SI/2004-42, *Can. Gaz., Part II*, April 21, 2004; s. 5 brought into force December 1, 2004 by SI/2004-159, *Can. Gaz., Part II*, December 15, 2004; ss. 3, 4 and 6 to 11 brought into force April 1, 2005 by SI/2005-25, *Can. Gaz., Part II*, April 6, 2005; ss. 168 and 224(z.37) brought

into force April 1, 2005 by para. (b) of SI/2005-24, *Can. Gaz., Part II*, April 6, 2005; ss. 264, 265 and 267 in force April 1, 2005 as provided by the sections; s. 239 brought into

force December 31, 2005 by SI/2005-122, *Can. Gaz., Part II*, December 14, 2005

Amended 2003, c. 23, ss. 80 and 80.1 (as enacted by 2003, c. 22, s. 278(8)(a)); to come into force by order of the Governor in Council

Amended SOR/2003-419, *Can. Gaz., Part II*, December 12, 2003, s. 1; in force December 12, 2003 as provided by s. 2

Amended SOR/2003-420, *Can. Gaz., Part II*, December 12, 2003

Amended SOR/2003-424, *Can. Gaz., Part II*, December 12, 2003, s. 1; in force December 12, 2003 as provided by s. 2

Amended SOR/2003-425, *Can. Gaz., Part II*, December 12, 2003

Amended SOR/2003-431, *Can. Gaz., Part II*, December 12, 2003, s. 1; in force December 12, 2003 as provided by s. 2

Amended SOR/2003-433, *Can. Gaz., Part II*, December 12, 2003

Amended SOR/2003-436, *Can. Gaz., Part II*, December 12, 2003, s. 1; in force December 12, 2003 as provided by s. 2

Amended SOR/2003-437, *Can. Gaz., Part II*, December 12, 2003

Amended SOR/2003-441, *Can. Gaz., Part II*, December 12, 2003

Amended SOR/2003-442, *Can. Gaz., Part II*, December 12, 2003

Amended SOR/2003-443, *Can. Gaz., Part II*, December 12, 2003

Amended SOR/2003-444, *Can. Gaz., Part II*, December 12, 2003

Amended SOR/2003-445, *Can. Gaz., Part II*, December 12, 2003

Amended SOR/2004-21, *Can. Gaz., Part II*, February 16, 2004, s. 1; in force April 1, 2004, as provided by s. 2

Amended 2004, c. 2, s. 74; brought into force January 12, 2006 by SI/2005-42, *Can. Gaz., Part II*, May 18, 2005

Amended 2004, c. 7, s. 8; brought into force May 17, 2004 by SI/2004-52, *Can. Gaz., Part II*, June 2, 2004

Amended 2004, c. 11, ss. 29, 30 and 54(3); ss. 29 and 30 brought into force May 21, 2004 by SI/2004-58, *Can. Gaz., Part II*, June 2, 2004; s. 54(3) in force April 1, 2005 as

provided by the section

Amended 2004, c. 12, s. 20; in force April 22, 2004

Amended 2004, c. 16, ss. 7 and 8; in force May 6, 2004

Amended SOR/2004-161, *Can. Gaz., Part II*, July 20, 2004

Amended SOR/2004-162, *Can. Gaz., Part II*, July 20, 2004

Amended SOR/2004-163, *Can. Gaz., Part II*, July 20, 2004

Amended SOR/2004-164, *Can. Gaz., Part II*, July 20, 2004

Amended SOR/2004-204, *Can. Gaz., Part II*, September 23, 2004, s. 1; in force September 24, 2004 as provided by s. 2

Amended SOR/2004-224, *Can. Gaz., Part II*, October 19, 2004

Amended 2005, c. 9, s. 149; brought into force April 1, 2006 by SI/2006-59, *Can. Gaz., Part II*, April 19, 2006

Amended SOR/2005-58, *Can. Gaz., Part II*, March 22, 2005; in force April 1, 2005 as provided by s. 2

Amended 2005, c. 10, ss. 27, 28 and 34(1)(m); brought into force April 4, 2005 by SI/2005-29, *Can. Gaz., Part II*, April 20, 2005

Amended 2005, c. 14, s. 8; in force March 23, 2005

Amended 2005, c. 15, ss. 1 and 4; s. 1 to come into force by order of the Governor in Council; s. 4 in force April 21, 2005 as provided by the section

Amended 2005, c. 26, ss. 24 and 27(1); s. 24 brought into force October 5, 2005 by SI/2005-101, *Can. Gaz., Part II*, October 19, 2005; s. 27(1) in force October 5, 2005 as provided by the section

Amended 2005, c. 30, ss. 35 to 40, 51, 89, 93(1) and ss. 132 to 134; ss. 35 to 40, 132 and 133 in force June 29, 2005; ss. 51 and 134 in force June 29, 2005 as provided by the sections; s. 89 brought into force October 3, 2005 by SI/2005-92, *Can. Gaz., Part II*, October 19, 2005 and s. 93(1) in force October 3, 2005 as provided by the section

Amended 2005, c. 34, ss. 65 to 67; brought into force October 5, 2005 by SI/2005-99, *Can. Gaz., Part II*, October 19, 2005

Amended 2005, c. 35, s. 54; brought into force October 5, 2005 by SI/2005-97, *Can. Gaz., Part II*, October 19, 2005

Amended SOR/2005-310, *Can. Gaz., Part II*, October 4, 2005, s. 1; in force October 5, 2005 as provided by s. 2

Amended 2005, c. 38, ss. 114, 115, 138(k) and 144; ss. 114, 115 and 138(k) brought into force December 12, 2005 by SI/2005-119, *Can. Gaz., Part II*, December 14, 2005; s. 144(4) in force December 12, 2005 as provided by the section

Amended 2005, c. 46, ss. 56.2 to 56.4; brought into force April 15, 2007 by SI/2007-43, *Can. Gaz., Part II*, April 4, 2007 (itself enacted by 2006, c. 9, s. 222)

Amended SOR/2006-26, *Can. Gaz., Part II*, February 6, 2006, s. 1; in force February 6, 2006 as provided by s. 2

Amended SOR/2006-27, *Can. Gaz., Part II*, February 6, 2006, s. 1; in force February 6, 2006 as provided by s. 2

Amended SOR/2006-30, *Can. Gaz., Part II*, February 6, 2006, s. 1; in force February 6, 2006 as provided by s. 2

Amended SOR/2006-31, *Can. Gaz., Part II*, February 6, 2006; in force February 6, 2006

Amended SOR/2006-32, *Can. Gaz., Part II*, February 6, 2006, s. 1; in force February 6, 2006 as provided by s. 2

Amended SOR/2006-35, *Can. Gaz., Part II*, February 6, 2006; in force February 6, 2006

Amended SOR/2006-37, *Can. Gaz., Part II*, February 6, 2006; in force February 6, 2006

Amended SOR/2006-38, *Can. Gaz., Part II*, February 6, 2006; in force February 6, 2006

Amended SOR/2006-39, *Can. Gaz., Part II*, February 6, 2006; in force February 6, 2006

Amended SOR/2006-42, *Can. Gaz., Part II*, February 8, 2006; in force February 8, 2006

Amended SOR/2006-48, *Can. Gaz., Part II*, March 22, 2006; in force March 22, 2006

Amended SOR/2006-68, *Can. Gaz., Part II*, May 3, 2006; in force April 21, 2006 as provided by s. 2

Amended SOR/2006-69, *Can. Gaz., Part II*, May 3, 2006; in force April 21, 2006 as provided by s. 2

Amended SOR/2006-97, *Can. Gaz., Part II*, May 31, 2006; in force May 17, 2006 as provided by s. 2

Amended SOR/2006-98, *Can. Gaz., Part II*, May 31, 2006; in force May 17, 2006 as provided by s. 2

Amended SOR/2006-101, *Can. Gaz., Part II*, May 31, 2006; in force May 19, 2006

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- Amended 2006, c. 4, s. 211; brought into force November 10, 2006 by SI/2006-132, *Can. Gaz. Part II*, November 15, 2006
- Amended SOR/2006-262, *Can. Gaz., Part II*, November 15, 2006, s. 1; in force October 26, 2006 as provided by s. 2
- Amended 2006, c. 9, ss. 7, 92 to 95, 138, 139, 222, 257 to 270, 274, 275, 308, 309(2), 310 and 312; ss. 138, 139, 222, 257 to 260, 262(2), 267, 268, 270, 275, 308, 309(2), 310 and 312 in force December 12, 2006; ss. 261, 262(1) and (3), 263 to 266 and 269 brought into force March 1, 2007 by SI/2007-15, *Can. Gaz. Part II*, February 21, 2007; s. 274 in force April 15, 2007; s. 7 brought into force July 9, 2007 by SI/2007-75, *Can. Gaz., Part II*, July 11, 2007; ss. 92 to 95 brought into force July 2, 2008 by SI/2008-41, *Can. Gaz., Part II*, April 30, 2008
- Amended 2007, c. 29, ss. 85 to 88; brought into force October 26, 2007 by SI/2007-95, *Can. Gaz. Part II*, October 31, 2007
- Amended SOR/2008-18, *Can. Gaz., Part II*, February 6, 2008, s. 1; in force January 16, 2008 as provided by s. 2
- Amended 2008, c. 9, s. 7; brought into force August 10, 2008 by SI/2008-92, *Can. Gaz., Part II*, August 20, 2008
- Amended SOR/2008-110, *Can. Gaz., Part II*, April 30, 2008, s. 1; in force April 10, 2008 as provided by s. 2
- Amended 2008, c. 22, ss. 47 to 49; in force October 16, 2008
- Amended SOR/2008-127, *Can. Gaz., Part II*, May 14, 2008, ss. 1 and 2; s. 1 in force June 1, 2008; s. 2 to come into force June 1, 2013
- Amended SOR/2008-128, *Can. Gaz., Part II*, May 14, 2008, ss. 1 and 2; s. 1 in force June 1, 2008; s. 2 to come into force June 1, 2013
- Amended SOR/2008-129, *Can. Gaz., Part II*, May 14, 2008, ss. 1 and 2; s. 1 in force June 1, 2008; s. 2 to come into force June 1, 2013
- Amended SOR/2008-132, *Can. Gaz., Part II*, May 14, 2008, s. 1 in force June 1, 2008 as provided by s. 2
- Amended SOR/2008-133, *Can. Gaz., Part II*, May 14, 2008, s. 1; in force June 1, 2008 as provided by s. 2
- Amended SOR/2008-134, *Can. Gaz., Part II*, May 14, 2008, s. 1; in force June 1, 2008 as provided by s. 2
- Amended 2008, c. 28, ss. 134 and 153; s. 153 in force June 18, 2008; s. 134 brought into force June 20, 2008 by SI/2008-76, *Can. Gaz. Part II*, July 9, 2008
- Amended SOR/2009-35, *Can. Gaz. Part II*, February 18, 2009, s. 1; in force March 2, 2009 as provided by s. 2
- Amended SOR/2009-36, *Can. Gaz. Part II*, February 18, 2009, s. 1; in force March 2, 2009 as provided by s. 2
- Amended SOR/2009-37, *Can. Gaz. Part II*, February 18, 2009, s. 1; in force March 2, 2009 as provided by s. 2
- Amended 2009, c. 2, ss. 232, 257 and 369 to 375; ss. 232, 257(1) and 369 to 375 in force March 12, 2009; s. 257(2) brought into force July 1, 2009 by SI/2009-57, *Can. Gaz., Part II*, July 8, 2009
- Amended SOR/2009-171, *Can. Gaz. Part II*, June 24, 2009, ss. 1 to 3; ss. 1 and 2 in force July 1, 2009 as provided by s. 5; s. 3 to come into force July 1, 2014 as provided by s. 5
- Amended SOR/2009-172, *Can. Gaz. Part II*, June 24, 2009, ss. 1 to 3; ss. 1 and 2 in force July 1, 2009 as provided by s. 5; s. 3 to come into force July 1, 2014 as provided by s. 5
- Amended SOR/2009-173, *Can. Gaz. Part II*, June 24, 2009, ss. 1 to 3; ss. 1 and 2 in force July 1, 2009 as provided by s. 5; s. 3 to come into force July 1, 2014 as provided by s. 5
- Amended 2009, c. 16, s. 55; brought into force August 1, 2009 by SI/2009-67, *Can. Gaz., Part II*, August 19, 2009

Amended 2009, c. 23, s. 327; to come into force by order of the Governor in Council  
 Amended SOR/2009-240, *Can. Gaz., Part II*, September 2, 2009, s. 1; in force August  
 13, 2009 as provided by s. 2

Amended SOR/2009-241, *Can. Gaz., Part II*, September 2, 2009, s. 1; in force August  
 13, 2009 as provided by s. 2

Amended SOR/2009-242, *Can. Gaz., Part II*, September 2, 2009, s. 1; in force August  
 13, 2009 as provided by s. 2

Amended SOR/2009-245, *Can. Gaz., Part II*, September 2, 2009, s. 1; in force August  
 18, 2009 as provided by s. 2

Amended SOR/2009-246, *Can. Gaz., Part II*, September 2, 2009, s. 1; in force August  
 18, 2009 as provided by s. 2

Amended SOR/2009-247, *Can. Gaz., Part II*, September 2, 2009, s. 1; in force August  
 18, 2009 as provided by s. 2

Amended SOR/2009-273, *Can. Gaz., Part II*, October 14, 2009, ss. 1 and 2; in force  
 September 23, 2009 as provided by s. 3

Amended SOR/2009-274, *Can. Gaz., Part II*, October 14, 2009, s. 1; in force September  
 23, 2009 as provided by s. 2

Amended SOR/2009-275, *Can. Gaz., Part II*, October 14, 2009, s. 1; in force September  
 23, 2009 as provided by s. 2

Amended 2009, c. 31, ss. 58 to 60; to come into force April 1, 2011

Amended 2010, c. 4, s. 47; to come into force by order of the Governor in Council

Amended 2010, c. 7, s. 8; to come into force by order of the Governor in Council

Amended 2010, c. 12, ss. 1675 and 1779 to 1781; 1779 to 1781 brought into force  
 August 27, 2010 by SI/2010-72, *Can. Gaz., Part II*, September 15, 2010; s. 1675 to  
 come into force by order of the Governor in Council

### Generally

**NOTE:** Effective August 1, 1995, the Canada Retail Debt Agency is designated as part of the public service of Canada for the purposes of sections 11, 12 and 13 of this Act as provided by SOR/95-388, *Can. Gaz., Part II*, August 23, 1995 (P.C. 1995-1296).

**NOTE:** SI/99-112, *Can. Gaz., Part II*, October 13, 1999, orders as follows:

His Excellency the Governor General in Council, on the recommendation of the Prime Minister, pursuant to paragraph (c.1) of the definition "appropriate Minister" in section 2 of the *Financial Administration Act*, hereby designates the Minister of National Revenue as the appropriate Minister with respect to the Canada Customs and Revenue Agency for the purposes of that Act, effective November 1, 1999.

**NOTE:** SI/2002-69, *Can. Gaz., Part II*, April 24, 2002, orders as follows:

Her Excellency the Governor General in Council, on the recommendation of the Prime Minister, pursuant to paragraph (d) of the definition "appropriate Minister" in section 2 and to subparagraph (a)(ii) of the definition "appropriate Minister" in subsection 83(1) of the *Financial Administration Act*, hereby

(a) repeals Order in Council P.C. 1993-1458 of June 25, 1993; and

(b) designates the Minister of State, Deputy Prime Minister and Minister of Infrastructure and Crown Corporations, a member of the Queen's Privy Council for Canada, as the appropriate Minister with respect to the Queen's Quay West Land Corporation for the purposes of the *Financial Administration Act*.

**NOTE:** SI/2002-79, *Can. Gaz., Part II*, May 8, 2002, orders as follows:

Her Excellency the Governor General in Council, on the recommendation of the Prime Minister, pursuant to subparagraph (a)(ii) of the definition "appropriate Minister" in subsection 83(1) of the *Financial Administration Act*, hereby designates the Minister of Transport, a member of the Queen's Privy Council for Canada, as the appropriate

(a) revokes Order in Council P.C. 2002-27 of January 15, 2002 [SI/2002-31]; and

(b) designates the Minister of Transport, a member of the Queen's Privy Council for Canada, as the appropriate Minister for the Canada Lands Company Limited for the purposes of the *Financial Administration Act*.

**NOTE:** SI/2002-112, *Can. Gaz., Part II*, August 28, 2002, para. (c) orders as follows:

(c) designates the Minister of Transport, a member of the Queen's Privy Council for Canada, as the appropriate Minister with respect to the Canada Mortgage and Housing Corporation for the purposes of the *Financial Administration Act*.

**NOTE:** SI/2002-114, *Can. Gaz., Part II*, August 28, 2002, paras. (a) and (b) order as follows:

(a) revokes Order in Council P.C. 2002-538 of April 11, 2002 [SI/2002-69]; and

(b) designates the Minister of Transport, a member of the Queen's Privy Council for Canada, as the appropriate Minister for the Queens Quay West Land Corporation for the purposes of the *Financial Administration Act*.

**NOTE:** 2003, c. 22, s. 67 provides as follows:

67. Every portion of the public service of Canada designated by the Governor in Council before the day on which section 8 of this Act comes into force to be part of the public service for the purposes of sections 11, 12 and 13 of the *Financial Administration Act* is deemed to be a portion of the federal public administration designated by the Governor in Council for the purpose of paragraph (d) of the definition "public service" in subsection 11(1) of the *Financial Administration Act*, as enacted by section 8 of this Act.

**NOTE:** SI/2004-144, *Can. Gaz., Part II*, November 3, 2004, paras. (a) and (b) provide as follows:

(a) repeals Order in Council P.C. 2004-875 of July 20, 2004 [SI/2004-108]; and

(b) designates the Minister of Labour as the appropriate Minister with respect to the Canadian Centre for Occupational Health and Safety for the purposes of the *Financial Administration Act*.

*Brescia v. Canada (Treasury Board)*, (2004), 247 F.T.R. 49 (F.C.), affd 255 D.L.R. (4th) 334, 337 N.R. 154, leave to appeal to S.C.C. refused 260 D.L.R. (4th) vii, [2006] 1 S.C.R. vi, 350 N.R. 195n.

(The next page is F8-9)

This Act which contained the right on the part of the Treasury Board to manage the Public Service including determining the terms and conditions of employment did not extend to any matter expressly provided for in any other statute.

The Canadian Grain Commission had the authority under the Act, to place the appellants and their co-workers, without employees' consent, on "off-duty status" without pay, for a period of up to three months.

*Larocque v. Canada (Minister of Fisheries and Oceans)* (2006), 270 D.L.R. (4th) 552 (F.C.).

The Minister of Fisheries and Oceans did not have the power to finance scientific research activities of the Department of Fisheries and Oceans by issuing licences to fish and sell snow crab. The Minister financed his scientific research program without first appropriating the funds necessary and by misappropriating, for all intents and purposes, resources that did not belong to him. The Minister confused public funds and public domain. Without appropriating public funds he appropriated public domain.

## Section 2

Definition "appropriate Minister" amended R.S.C. 1985, c. 1 (4th Supp.), s. 25 by re-enacting para. (c); amended 1992, c. 1, s. 69(1) and (2), as to s. 69(1) by repealing para.(b) and substituting paras. (a.1) and (b); as to s. 69(2) by striking out the word "and" at the end of para. (c) and by enacting para. (c.1); amended 1992, c. 1, s. 143 by replacing para. (a); amended 2003, c. 22, s. 224(z.37) by replacing the expression "public service of Canada" with the expression "federal public administration" in para. (a.1); amended 2004, c. 7, s. 8(1) by replacing para. (c); amended 2006, c. 9, s. 7(1) by replacing para. (c):

**(a) with respect to a department named in Schedule I, the Minister presiding over the department,**

**(a.1) with respect to a division or branch of the federal public administration set out in column I of Schedule I.1, the Minister set out in column II of that Schedule,**

**(b) with respect to a commission under the *Inquiries Act*, the Minister designated by order of the Governor in Council as the appropriate Minister,**

**(c) with respect to the Senate and the office of the Senate Ethics Officer, the Speaker of the Senate, with respect to the House of Commons, the Board of Internal Economy, with respect to the office of the Conflict of Interest and Ethics Commissioner, the Speaker of the House of Commons, and with respect to the Library of Parliament, the Speakers of the Senate and the House of Commons,**

**(c.1) with respect to a departmental corporation, the Minister designated by order of the Governor in Council as the appropriate Minister, and**

Definition "department" amended 1992, c. 1, s. 69(3) by replacing para. (b) with paras. (a.1) and (b); amended 2003, c. 22, s. 224(z.37) by replacing the expression "public service of Canada" with the expression "federal public administration" in para. (a.1); amended 2004, c. 7, s. 8(2) by re-enacting para. (c); amended 2006, c. 9, s. 7(2) by replacing para. (c):

**(a.1) any of the divisions or branches of the federal public administration set out in column I of Schedule I.1,**

**(b) a commission under the *Inquiries Act* that is designated by order of the Governor in Council as a department for the purposes of this Act,**



(c) the staffs of the Senate, House of Commons, Library of Parliament, office of the Senate Ethics Officer and office of the Conflict of Interest and Ethics Commissioner, and

Definition "non-certificated security" new 1995, c. 17, s. 57(2):

**"non-certificated security" includes a security for which no certificate is issued and a certificated security held within a security clearing and settlement system in the custody of a custodian or nominee;**

Definition "public officer" amended 2003, c. 22, s. 224(z.37) by replacing the expression "public service of Canada" with the expression "federal public administration".

Definition "securities" replaced 1995, c. 17, s. 57(1):

**"securities" means securities of Canada in certificated form or non-certificated securities of Canada, and includes bonds, notes, deposit certificates, non-interest bearing certificates, debentures, treasury bills, treasury notes and any other security representing part of the public debt of Canada;**

Definition "security certificate" new 1995, c. 17, s. 57(2):

**"security certificate" means a tangible certificate issued by or on behalf of Her Majesty representing part of the public debt of Canada;**

Definition "treasury bill" replaced 1995, c. 17, s. 57(1):

**"treasury bill" means a bill in certificated form, or a non-certificated security, issued by or on behalf of Her Majesty for the payment of a principal sum specified in the bill to a named recipient or to a bearer at a date not later than twelve months after the date of issue of the bill;**

Definition "treasury note" replaced 1995, c. 17, s. 57(1):

**"treasury note" means a note in certificated form, or a non-certificated security, issued by or on behalf of Her Majesty for the payment of a principal sum specified in the note to a named recipient or to a bearer at a date not later than twelve months after the date of issue of the note.**

Definition "public money", para. (d) *Gladstone v. Canada (Attorney General)* (2002), 118 A.C.W.S. (3d) 583, 2002 BCSC 1447, revd 233 D.L.R. (4th) 629, [2004] 3 W.W.R. 424, 21 B.C.L.R. (4th) 247, 309 W.A.C. 129, 126 A.C.W.S. (3d) 871, 2003 BCCA 614 (B.C.C.A.), revd [2005] 1 S.C.R. 325, 251 D.L.R. (4th) 1, [2005] 6 W.W.R. 401, 38 B.C.L.R. (4th) 234, 332 N.R. 182, 138 A.C.W.S. (3d) 744, 2005 SCC 21.

Proceeds from the seizure and sale of fish were not "special purpose" funds as defined in para. (d). The *Fisheries Act* (Can.) provides a complete code for the disposition and return of seized property.

Definition "public money", para. (d) *Callie v. Canada*, [1991] 2 F.C. 379, 41 F.T.R. 59, 40 E.T.R. 276 (T.D.).

Funds received, pursuant to s. 41(i) of the *Pension Act*, fall within the scope of this section and are thus public money.

Definition "public money", para. (d) *Assoc. des crabiers Acadiens v. Canada (Attorney General)* (2006), 301 F.T.R. 297, 155 A.C.W.S. (3d) 450, 2006 FC 1241.

These provisions which allowed the Minister of Fisheries and Oceans to receive and use money for the purposes specified in or pursuant to the Act, trust, treaty, undertaking or contract, did not authorize the Minister to issue fishing licences to fund the activities of the Department of Fisheries and Oceans.

**Section 3**

Subsec. (1) amended 1992, c. 1, s. 70(1) by replacing all that portion preceding para. *b*); amended 2003, c. 22, s. 224(z.37) by replacing the expression "public service of Canada" with the expression "federal public administration" in para. *(a)*:

**3. (1) The Governor in Council may, by order,**

***(a)* add to Schedule I.1 in column I thereof the name of any division or branch of the federal public administration and in column II thereof opposite that name a reference to the appropriate Minister;**

***(a.1)* add to Schedule II the name of any corporation established by an Act of Parliament that performs administrative, research, supervisory, advisory or regulatory functions of a governmental nature; and**

Subsecs. (1.1) to (1.3) enacted 1992, c. 1, s. 70(2); amended 2003, c. 22, s. 224(z.37) by replacing the expression "public service of Canada" with the expression "federal public administration":

**(1.1) The Governor in Council may, by order, amend Schedule I.1 by striking out the reference in column II thereof opposite the name of a division or branch of the federal public administration in column I thereof and by substituting therefor another reference in column II thereof opposite that name.**

**(1.2) The Governor in Council may, by order, delete from Schedule I.1 the name of any division or branch of the federal public administration that has been changed and shall thereupon add the new name of the division or branch to that schedule.**

**(1.3) The Governor in Council may, by order, delete from Schedule I.1 the name of any division or branch of the federal public administration that has ceased to exist, become part of another department or otherwise ceased to be a separate division or branch of the federal public administration and the reference to the appropriate Minister.**

Subsec. (4) replaced 1999, c. 31, s. 99(1):

**(4) The name of a parent Crown corporation shall not be added to Schedule III, if the Governor in Council is satisfied that the corporation meets the criteria described in paragraph (1)(a.1).**

Subsec. (5) replaced 1991, c. 24, s. 1:

**(5) The name of a parent Crown corporation shall not be added to Part II of Schedule III, unless the Governor in Council is satisfied that**

***(a)* the corporation**

*(The next page is F8-11)*

- (i) operates in a competitive environment,
  - (ii) is not ordinarily dependent on appropriations for operating purposes, and
  - (iii) ordinarily earns a return on equity; and
- (b) there is a reasonable expectation that the corporation will pay dividends.

Subsec. (6) amended 1999, c. 31, s. 99(2) by replacing para. (a):

(a) delete from Schedule II the name of any corporation that has been dissolved or otherwise has ceased to be a corporation described in paragraph (1)(a.1); and

Subsecs. (7) to (9) new 2003, c. 22, s. 3:

(7) The Governor in Council may, by order, add to Schedule IV or V the name of any portion of the federal public administration

(a) to which Part I of the *Canada Labour Code* does not apply; and

(b) in respect of which a minister of the Crown, the Treasury Board or the Governor in Council is authorized to establish or approve terms and conditions of employment.

(8) The Governor in Council may, by order, delete the name of any portion of the federal public administration named in Schedule IV or V, in which case the Governor in Council must add the name of that portion to the other one of those two schedules, but the Governor in Council need not do so if that portion

(a) no longer has any employees; or

(b) is a corporation that has been excluded from the operation of Part I of the *Canada Labour Code*.

(9) The exclusion of a corporation from the operation of Part I of the *Canada Labour Code* ceases to have effect if the corporation's name is deleted from Schedule IV or V without a corresponding addition to the other one of those two schedules.

Subsec. (10) new 2006, c. 9, s. 257:

(10) The Governor in Council may, by order,

(a) add to Part I of Schedule VI the name of any department named in Schedule I;

(b) add to Part II or III of Schedule VI the name of any department and a reference to the accounting officer for the department;

(c) amend Part II or III of Schedule VI by replacing a reference to the accounting officer for a department with a new reference;

(d) move from Part II to Part III of Schedule VI, or from Part III to Part II of that Schedule, the name of a department and the reference to its accounting officer;

(e) amend Part I, II or III of Schedule VI by replacing the former name of a department with the new name; and

(f) delete the name of a department and the reference to its accounting officer from Part I, II or III of Schedule VI, where the department has ceased to exist or become part of another department.

## Section 5

Heading preceding section new 2003, c. 22, s. 4:

Section 6

Re-enacted, with heading, 2003, c. 22, s. 5; amended 2005, c. 15, s. 1 (to come into force by order of the Governor in Council, however that amendment repealed 2005, c. 15, s. 4); amended 2005, c. 15, s. 4(a) to (c), as to para. (a) by adding subsec. (2.1), as to para. (b) by adding subsecs. (4.1) and (4.2), and as to para. (c) by replacing subsecs. (5) and (6):

**Public Officers**

**6. (1) The President of the Treasury Board holds office during pleasure and presides over meetings of the Treasury Board.**

**(2) The Governor in Council may appoint an officer called the Secretary of the Treasury Board to hold office during pleasure, which officer ranks as and has the powers of a deputy head of a department.**

**(2.1) The Governor in Council may appoint an officer called the President of the Public Service Human Resources Management Agency of Canada to hold office during pleasure, which officer ranks as and has the powers of a deputy head of a department.**

**(3) The Governor in Council may appoint an officer called the Comptroller General of Canada to hold office during pleasure, which officer ranks as and has the powers of a deputy head of a department.**

**(4) The Treasury Board may delegate to the President of the Treasury Board, to the Secretary of the Treasury Board, to the Comptroller General of Canada or to the deputy head or chief executive officer of any portion of the federal public administration any of the powers or functions it is authorized to exercise under any Act of Parliament or by any order made by the Governor in Council. It may make the delegation subject to any terms and conditions that it considers appropriate.**

**(4.1) The Treasury Board may, subject to any terms and conditions that it considers appropriate, delegate to the President of the Public Service Human Resources Management Agency of Canada**

**(a) any of the powers or functions in relation to human resources management, official languages, employment equity, and values and ethics that it is authorized to exercise under any Act of Parliament or by any order made by the Governor in Council; or**

**(b) any of the powers or functions in relation to employment that it is authorized to exercise under the *Public Service Employment Act*.**

**(4.2) The President of the Treasury Board is responsible and accountable for the coordination of the activities of the Secretary of the Treasury Board, the President of the Public Service Human Resources Management Agency of Canada and the Comptroller General of Canada and may, subject to any terms and conditions that the President of the Treasury Board considers appropriate, delegate that responsibility to the Secretary of the Treasury Board or to any person under the President of the Treasury Board's jurisdiction.**

**(5) Subsections (4) and (4.1) do not apply in respect of the Treasury Board's power to delegate under those subsections or to its power to make regulations.**

**(6) Any person to whom powers or functions are delegated under subsection (4) or (4.1) may, subject to and in accordance with the delegation, sub-delegate any of those powers or functions to any person under their jurisdiction.**

**(7) The other officers and employees that are necessary for the proper conduct of the business of the Treasury Board are to be appointed in the manner authorized by the *Public Service Employment Act*.**

### Section 7

Subsec. (1) amended 1991, c. 24, s. 2(1) and (2) and s. 49, as to s. 2(1) by adding new para. (d.1), as to s. 2(2) by striking out the word "and" at the end of para. (e) and by adding new para. (e.1), as to s. 49 by repealing and substituting para. (d); amended 2003, c. 22, ss. 6 and 224(z.37), as to s. 6 by replacing para. (e) and as to s. 224(z.37) by replacing the expression "public service of Canada" with the expression "federal public administration" in paras. (a) and (b); amended 2006, c. 9, s. 258 by adding para. (e.2):

**(d) the review of annual and longer term expenditure plans and programs of departments, and the determination of priorities with respect thereto;**

**(d.1) the management and development by departments of lands, other than Canada Lands as defined in subsection 24(1) of the *Canada Lands Surveys Act*;**

**(e) human resources management in the federal public administration, including the determination of the terms and conditions of employment of persons employed in it;**

. . . . .

**(e.1) the terms and conditions of employment of persons appointed by the Governor in Council that have not been established under this or any other Act of Parliament or order in council or by any other means; and**

**(e.2) internal audit in the federal public administration;**

### Section 7.1

Enacted 1996, c. 18, s. 3; amended 2003, c. 22, s. 7 by re-enacting subsec. (1); re-enacted 2005, c. 30, s. 132; amended 2005, c. 30, s. 134 by replacing subsec. (1):

**7.1 (1) The Treasury Board may establish or modify any group insurance or other benefit programs for employees of the federal public administration and any other persons or classes of persons it may designate to be members of those programs, may take any measure necessary for that purpose, including contracting for services, may set any terms and conditions in respect of those programs, including those relating to premiums, contributions, benefits, management, control and expenditures and may audit and make payments in respect of those programs, including payments relating to premiums, contributions, benefits and other expenditures.**

**(2) This Act, other than this section, does not apply to any contributions or other payments made or premiums paid by the Treasury Board or the members in respect of any program established or modified pursuant to subsection (1) or any benefits received by the members of such a program.**

### Section 7.2

New 2005, c. 30, s. 132:

**7.2 (1) On the recommendation of the National Joint Council of the Public Service, the President of the Treasury Board may issue letters patent of incorporation that take effect on the date stated in them for a corporation without share capital that is charged with the administration of any group insurance or benefit program described in subsection 7.1(1).**

(2) The letters patent must set out

(a) the name of the corporation;

(b) the programs described in subsection 7.1(1) in respect of which the corporation is charged with the administration;

(c) the objects and powers of the corporation necessary for it to fulfil its purpose under subsection (1);

(d) the appointment and the operations of the corporation's board of directors;

(e) the corporation's reporting obligations;

(f) the corporation's obligations with respect to audits of its accounts and financial transactions by an independent auditor;

(g) the code of conduct for the corporation's directors and officers; and

(h) any other provision that is necessary to fulfil the corporation's purpose.

(3) The President of the Treasury Board may, on the recommendation of the National Joint Council of the Public Service, after consulting with the board of directors, issue supplementary letters patent amending the corporation's letters patent and the supplementary letters patent take effect on the date stated in them.

(4) The corporation's letters patent and supplementary letters patent are not regulations within the meaning of the *Statutory Instruments Act*. However, they must be published in the *Canada Gazette*.

(5) The corporation has, subject to its letters patent and this Act, the capacity of a natural person.

(6) The corporation is neither a Crown corporation nor an agent of Her Majesty.

### Section 7.3

New 2005, c. 30, s. 132:

**7.3** The corporation's board of directors consists of

(a) one director appointed by the President of the Treasury Board, on the recommendation of the National Joint Council of the Public Service, who is the chairperson;

(b) one director appointed by the President of the Treasury Board, on the recommendation of the National Joint Council of the Public Service, who, in the opinion of the President, represents the pensioners;

(c) four directors appointed by the President of the Treasury Board; and

(d) four directors appointed by that portion of the National Joint Council of the Public Service that represents the employees.

### Section 7.4

New 2005, c. 30, s. 132; re-enacted 2009, c. 23, s. 327 (to come into force by order of the Governor in Council):

**7.4** The Treasury Board may make regulations respecting the governance of the corporation, including regulations that adapt any provisions of the *Canada Business Corporations Act* and the *Canada Corporations Act* and any regulations made under those Acts for the purpose of applying those provisions as adapted to the corporation.

**Section 9**

Subsec. (1.1) new 1991, c. 24, s. 3:

**(1.1) The Treasury Board may**

**(a) require departments to maintain records and prepare plans with respect to the management and development of lands under paragraph 7(1)(d.1); and**

**(b) prescribe the manner and form in which the records and plans are to be maintained.**

**Section 10**

Amended 1996, c. 18, s. 4 by adding the following after para. (d); amended 2003, c. 22, s. 224(z.37) by replacing the expression "public service of Canada" with the expression "federal public administration" in paras. (b) and (f):

**(d.1) respecting the severance pay or other amounts payable to an employee or former employee whose employment is terminated pursuant to paragraph 11(2)(g.1), and any terms and conditions subject to which and the manner in which those amounts are to be paid;**

**Section 11**

Amended R.S.C. 1985, c. 9, (1st. Supp.), s. 22(1), (2), as to subsec. (1) by enacting subsec. (1.1) and as to subsec. (2) by repealing subsec. (2)(g); amended 1992, c. 54, s. 81(1) to (3), as to subsec. (1) by re-enacting subsec. (2)(f) and enacting subsec. (2)(g), as to subsec. (2) by enacting subssecs. (2.1) to (2.5) and as to subsec. (3) by re-enacting subsec. (3) as subssecs. (3) to (5); amended 1995, c. 44, s. 51(1) and (2), as to subsec. (1) by enacting subsec. (2)(h.1) and as to subsec. (2) by repealing subssecs. (2.1) to (2.5) and re-enacting subsec. (3); amended 1996, c. 18, s. 5(1) to (4), as to subsec. (1) by enacting the definition "Work Force Adjustment Directive", as to subsec. (2) by enacting subsec. (2)(g.1), as to subsec. (3) by enacting subssecs. (2.01), and (2.02) and as to subsec. (4) by re-enacting subsec. (6) and enacting subssecs. (7) to (10); re-enacted, with heading, 2003, c. 22, s. 8; amended 2003, c. 22, s. 264(a) and (b), as to para. (a) by replacing paras. (b) and (c) of the definition "deputy head" in subsec. (1), and as to para. (b) by adding the definition "statutory deputy head" in subsec. (1):

**Human Resources Management**

**11. (1) The following definitions apply in this section and sections 11.1 to 13.**

**"core public administration" means the departments named in Schedule I and the other portions of the federal public administration named in Schedule IV.**

**"deputy head" means**

**(a) in relation to a department named in Schedule I, its deputy minister;**

**(b) in relation to any portion of the federal public administration named in Schedule IV, its chief executive officer or, if there is no chief executive officer, its statutory deputy head or, if there is neither, the person who occupies the position designated under subsection (2) in respect of that portion;**

**(c) in relation to a separate agency, its chief executive officer or, if there is no chief executive officer, its statutory deputy head or, if there is neither, the person who occupies the position designated under subsection (2) in respect of that separate agency; and**

**(d) in relation to any portion of the federal public administration designated for the purposes of paragraph (d) of the definition "public service", its chief executive**

officer or, if there is no chief executive officer, the person who occupies the position designated under subsection (2) in respect of that portion.

"public service" means the several positions in or under

- (a) the departments named in Schedule I;
- (b) the other portions of the federal public administration named in Schedule IV;
- (c) the separate agencies named in Schedule V; and
- (d) any other portion of the federal public administration that may be designated by the Governor in Council for the purpose of this paragraph.

"separate agency" means a portion of the federal public administration named in Schedule V.

(2) The Governor in Council may designate any position to be the position of deputy head in respect of

- (a) any portion of the federal public administration named in Schedule IV or V for which there is no chief executive officer; and
- (b) each portion of the federal public administration designated for the purpose of paragraph (d) of the definition "public service" in subsection (1) for which there is no chief executive officer.

"statutory deputy head" means any officer who, by any Act of Parliament, is or is deemed to be a deputy head or who has, or is deemed to have, the rank of a deputy head.

### Section 11.1

New 2003, c. 22, s. 8:.

11.1 (1) In the exercise of its human resources management responsibilities under paragraph 7(1)(e), the Treasury Board may

- (a) determine the human resources requirements of the public service and provide for the allocation and effective utilization of human resources in the public service;
- (b) provide for the classification of positions and persons employed in the public service;
- (c) determine and regulate the pay to which persons employed in the public service are entitled for services rendered, the hours of work and leave of those persons and any related matters;
- (d) determine and regulate the payments that may be made to persons employed in the public service by way of reimbursement for travel or other expenses and by way of allowances in respect of expenses and conditions arising out of their employment;
- (e) subject to the *Employment Equity Act*, establish policies and programs with respect to the implementation of employment equity in the public service;
- (f) establish policies or issue directives respecting the exercise of the powers granted by this Act to deputy heads in the core public administration and the reporting by those deputy heads in respect of the exercise of those powers;
- (g) establish policies or issue directives respecting



(i) the manner in which deputy heads in the core public administration may deal with grievances under the *Public Service Labour Relations Act* to which they are a party, and the manner in which they may deal with them if the grievances are referred to adjudication under subsection 209(1) of that Act, and

(ii) the reporting by those deputy heads in respect of those grievances;

(h) establish policies or issue directives respecting the disclosure by persons employed in the public service of information concerning wrongdoing in the public service and the protection from reprisal of persons who disclose such information in accordance with those policies or directives;

(i) establish policies or issue directives respecting the prevention of harassment in the workplace and the resolution of disputes relating to such harassment; and

(j) provide for any other matters, including terms and conditions of employment not otherwise specifically provided for in this section, that it considers necessary for effective human resources management in the public service.

(2) The powers of the Treasury Board in relation to any of the matters specified in subsection (1)

(a) do not extend to any matter that is expressly determined, fixed, provided for, regulated or established by any Act otherwise than by the conferring of powers in relation to those matters on any authority or person specified in that Act; and

(b) do not include or extend to

(i) any power specifically conferred on the Public Service Commission under the *Public Service Employment Act*, or

(ii) any process of human resources selection required to be used under the *Public Service Employment Act* or authorized to be used by the Public Service Commission under that Act.

## Section 11.2

New 2003, c. 22, s. 8:

11.2 (1) The Governor in Council may delegate to the minister of the Crown responsible for a separate agency, or to its deputy head, any of the powers or functions of the Governor in Council or the Treasury Board in relation to human resources management in that separate agency, subject to any terms and conditions that the Governor in Council directs.

(2) Any person to whom powers or functions are delegated under subsection (1) may, subject to and in accordance with the delegation, sub-delegate any of those powers or functions to any person under their jurisdiction.

## Section 12

Amended 1995, c. 17, s. 7 by re-enacting subsec. (3); amended 1996, c. 18, s. 6 by re-enacting subsec. (3); replaced 2003, c. 22, s. 8:

12. (1) Subject to paragraphs 11.1(1)(f) and (g), every deputy head in the core public administration may, with respect to the portion for which he or she is deputy head,

(a) determine the learning, training and development requirements of persons employed in the public service and fix the terms on which the learning, training and development may be carried out;

(b) provide for the awards that may be made to persons employed in the public service for outstanding performance of their duties, for other meritorious achievement in relation to their duties or for inventions or practical suggestions for improvements;

(c) establish standards of discipline and set penalties, including termination of employment, suspension, demotion to a position at a lower maximum rate of pay and financial penalties;

(d) provide for the termination of employment, or the demotion to a position at a lower maximum rate of pay, of persons employed in the public service whose performance, in the opinion of the deputy head, is unsatisfactory;

(e) provide for the termination of employment, or the demotion to a position at a lower maximum rate of pay, of persons employed in the public service for reasons other than breaches of discipline or misconduct; and

(f) provide for the termination of employment of persons to whom an offer of employment is made as the result of the transfer of any work, undertaking or business from the core public administration to any body or corporation that is not part of the core public administration.

(2) Subject to any terms and conditions that the Governor in Council may direct, every deputy head of a separate agency, and every deputy head designated under paragraph 11(2)(b), may, with respect to the portion of the federal public administration for which he or she is deputy head,

(a) determine the learning, training and development requirements of persons employed in the public service and fixing the terms on which the learning, training and development may be carried out;

(b) provide for the awards that may be made to persons employed in the public service for outstanding performance of their duties, for other meritorious achievement in relation to their duties or for inventions or practical suggestions for improvements;

(c) establish standards of discipline and set penalties, including termination of employment, suspension, demotion to a position at a lower maximum rate of pay and financial penalties; and

(d) provide for the termination of employment, or the demotion to a position at a lower maximum rate of pay, of persons employed in the public service for reasons other than breaches of discipline or misconduct.

(3) Disciplinary action against, or the termination of employment or the demotion of, any person under paragraph (1)(c), (d) or (e) or (2)(c) or (d) may only be for cause.

### **Section 12.1**

New 2003, c. 22, s. 8:

12.1 Section 11.1 and subsection 12(2) apply subject to the provisions of any Act of Parliament, or any regulation, order or other instrument made under the authority of an Act of Parliament, respecting the powers or functions of a separate agency.

### **Section 12.2**

New 2003, c. 22, s. 8:

**12.2 (1)** A deputy head may delegate to any person any of the deputy head's powers or functions in relation to human resources management, subject to any terms and conditions that he or she directs.

**(2)** Any person to whom powers or functions are delegated under subsection (1) may, subject to and in accordance with the delegation, sub-delegate any of those powers or functions to any other person.

### Section 12.3

New 2003, c. 22, s. 8:

**12.3 (1)** Despite any other Act of Parliament, if the employment of an employee is terminated under paragraph 12(1)(f), agreements of the National Joint Council, other than agreements of the National Joint Council that are related to work force adjustment, cease to apply to the employee immediately before the termination of employment, unless the termination of employment was the result of the transfer of any work, undertaking or business from the core public administration to any body or corporation that is

**(a)** a separate agency; or

**(b)** another portion of the federal public administration designated by the Governor in Council for the purpose of paragraph (d) of the definition "public service" in subsection 11(1).

**(2)** Her Majesty in right of Canada, as represented by the Treasury Board, continues to be responsible for any obligation of Her Majesty in respect of benefits arising out of agreements of the National Joint Council that had accrued to employees of a body or corporation immediately before the date of the transfer referred to in subsection (1).

### Section 12.4

Enacted 2003, c. 22, s. 8; amended 2003, c. 22, s. 239 by replacing subsec. (2):

**12.4 (1)** As soon as possible after the end of each fiscal year, the President of the Treasury Board must prepare and cause to be laid before each House of Parliament a report concerning the administration of sections 11 to 12.3 in that year in respect of the core public administration and every portion of the federal public administration designated for the purpose of paragraph (d) of the definition "public service" in subsection 11(1).

**(2)** The President of the Treasury Board may, in respect of any fiscal year, prepare a single report concerning the matters referred to in subsection (1) and those referred to in subsections 21(1) and (2) of the *Employment Equity Act* or those referred to in section 28 of the *Public Service Employment Act* if he or she considers it appropriate to do so.

### Section 13

Amended 2003, c. 22, s. 9(1) and (2), as to subsec. (1) by replacing subsec. (1) and as to subsec. (2) by replacing subsec. (2):

**13. (1)** Subject to subsection (2), nothing in this Act or any other Act of Parliament is to be construed as limiting or affecting the right or power of the Governor in Council to suspend or dismiss, on the basis of a security assessment, any person employed in the public service.

**(2)** If a person has made a complaint with respect to a security assessment to the Security Intelligence Review Committee established by subsection 34(1) of the

*Canadian Security Intelligence Service Act*, that person may not be dismissed by the Governor in Council until after the completion of the investigation in relation to that complaint.

#### **Section 15.1**

New 2008, c. 28, s. 153:

**15.1 (1) The Minister may establish advisory and other committees and provide for their membership, duties, functions and operation.**

**(2) Members of a committee may be paid for their services the remuneration and expenses that the Governor in Council may determine.**

#### **Section 16.1**

New, with heading 2006, c. 9, s. 259:

### **PART I.1**

#### **INTERNAL AUDIT AND ACCOUNTING OFFICERS**

**16.1 The deputy head or chief executive officer of a department is responsible for ensuring an internal audit capacity appropriate to the needs of the department.**

#### **Section 16.2**

New 2006, c. 9, s. 259:

**16.2 Subject to and except as otherwise provided in any directives issued by the Treasury Board under paragraph 7(1)(e.2), the deputy head or chief executive officer of a department shall establish an audit committee for the department.**

#### **Section 16.21**

New 2006, c. 9, s. 259:

**16.21 (1) A person who does not occupy a position in the federal public administration but who meets the qualifications established by directive of the Treasury Board may be appointed to an audit committee by the Treasury Board on the recommendation of the President of the Treasury Board.**

**(2) A member of an audit committee so appointed holds office during pleasure for a term not exceeding four years, which may be renewed for a second term.**

**(3) A member of an audit committee so appointed shall be paid the remuneration and expenses fixed by the Treasury Board.**

#### **Section 16.3**

New 2006, c. 9, s. 259:

**16.3 In sections 16.4 and 16.5, "accounting officer"**

**(a) with respect to a department named in Part I of Schedule VI, means its deputy minister; and**

**(b) with respect to a department named in Part II or III of Schedule VI, means the person occupying the position set out opposite that name.**

#### **Section 16.4**

New 2006, c. 9, s. 259:

**16.4 (1)** Within the framework of the appropriate minister's responsibilities and his or her accountability to Parliament, and subject to the appropriate minister's management and direction of his or her department, the accounting officer of a department named in Part I of Schedule VI is accountable before the appropriate committees of the Senate and the House of Commons for

(a) the measures taken to organize the resources of the department to deliver departmental programs in compliance with government policies and procedures;

(b) the measures taken to maintain effective systems of internal control in the department;

(c) the signing of the accounts that are required to be kept for the preparation of the Public Accounts pursuant to section 64; and

(d) the performance of other specific duties assigned to him or her by or under this or any other Act in relation to the administration of the department.

**(2)** Within the framework of the appropriate minister's responsibilities under the Act or order constituting the department and his or her accountability to Parliament, the accounting officer of a department named in Part II or III of Schedule VI is accountable before the appropriate committees of the Senate and the House of Commons for

(a) the measures taken to organize the resources of the department to deliver departmental programs in compliance with government policies and procedures;

(b) the measures taken to maintain effective systems of internal control in the department;

(c) the signing of the accounts that are required to be kept for the preparation of the Public Accounts pursuant to section 64; and

(d) the performance of other specific duties assigned to him or her by or under this or any other Act in relation to the administration of the department.

**(3)** The obligation of an accounting officer under this section is to appear before the appropriate committee of the Senate or the House of Commons and answer questions put to him or her by members of the committee in respect of the carrying out of the responsibilities and the performance of the duties referred to in subsection (1) or (2), as the case may be.

## Section 16.5

New 2006, c. 9, s. 259:

**16.5 (1)** Where the appropriate minister and the accounting officer for a department named in Part I or II of Schedule VI are unable to agree on the interpretation or application of a policy, directive or standard issued by the Treasury Board, the accounting officer shall seek guidance in writing on the matter from the Secretary of the Treasury Board.

(2) Where guidance is provided under subsection (1) and the matter remains unresolved, the appropriate minister shall refer the matter to the Treasury Board for a decision.

(3) A decision by the Treasury Board shall be in writing and a copy shall be provided to the Auditor General of Canada.

(4) The copy of a decision provided to the Auditor General of Canada is a confidence of the Queen's Privy Council for Canada for the purposes of any Act of Parliament.

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**Section 17**

Subsec. (4) replaced 1991, c. 24, s. 4 with subsecs. (4) and (5):

**(4) Subject to any regulations made under subsection (5), every person employed in the collection or management of, or charged with the receipt of, public money and every other person who collects or receives public money shall pay that money to the credit of the Receiver General.**

*(The next page is F8-17)*

**(5) The Treasury Board may make regulations**

**(a) prescribing the manner in which public money shall be paid to the credit of the Receiver General;**

**(b) authorizing any person mentioned in any of paragraphs (2)(a) to (d) who has given credit to the Receiver General for an instruction for payment that is deposited in accordance with regulations made under paragraph (a) to charge the amount of the instruction back to the Receiver General in the manner specified by the regulations, where the instruction is dishonoured after having been credited to the Receiver General; and**

**(c) authorizing persons who collect or receive public money to withhold their fees or commissions from payments of that money to the credit of the Receiver General.**

**Section 17.1**

New 1991, c. 24, s. 5:

**17.1 (1) In this section, "collection agency" means a person, other than an employee of a department, who**

**(a) carries on the business of collecting debts for other persons; and**

**(b) Her Majesty in right of a province on account of taxes payable to that province and that, pursuant to an agreement, Canada is authorized to collect on behalf of the province.**

**(2) Subject to the direction of the Treasury Board, fees or commissions may be paid out of the Consolidated Revenue Fund to a collection agency for the collection of any amount that was owed to**

**(a) Her Majesty in right of Canada; or**

**(b) Her Majesty in right of a province on account of taxes payable to that province and that, pursuant to an agreement, Canada is authorized to collect on behalf of the province.**

**Section 18**

Repealed 1999, c. 26, s. 20.

**Section 19**

Section 19 re-enacted as ss. 19 to 19.3 1991, c. 24, s. 6. Sections appear under separate headings below.

**Section 19**

Replaced 1991, c. 24, s. 6:

**19. (1) The Governor in Council may, on the recommendation of the Treasury Board,**

**(a) by regulation prescribe the fees or charges to be paid for a service or the use of a facility provided by or on behalf of Her Majesty in right of Canada by the users or classes of users of the service or facility; or**

**(b) authorize the appropriate Minister to prescribe by order those fees or charges, subject to such terms and conditions as may be specified by the Governor in Council.**

(2) Fees and charges for a service or the use of a facility provided by or on behalf of Her Majesty in right of Canada that are prescribed under subsection (1) or the amount of which is adjusted under section 19.2 may not exceed the cost to Her Majesty in right of Canada of providing the service or the use of the facility to the users or class of users.

(3) For greater certainty, "users" includes

(a) Her Majesty in right of Canada, other than a department; and

Her Majesty in right of a province.

Subsec. (2) *Li v. Canada (Minister of Citizenship and Immigration)* (2010), 191 A.C.W.S. (3d) 1254, 2010 FC 803.

Advance payment of permanent residence application fees required by s. 295(3)(a) of the *Immigration and Refugee Protection Regulations* (Can.), in sponsorship cases was not illegal. Section 19(2) of the *Financial Administration Act* (Can.), merely required reasonable connection between the fee charged and the cost of services provided without any temporal requirement.

### Section 19.1

New 1991, c. 24, s. 6:

**19.1 The Governor in Council may, on the recommendation of the Treasury Board,**

(a) by regulation prescribe the fees or charges to be paid for a right or privilege conferred by or on behalf of Her Majesty in right of Canada, by means of a licence, permit or other authorization, by the persons or classes of persons on whom the right or privilege is conferred; or

(b) authorize the appropriate Minister to prescribe by order those fees or charges, subject to such terms and conditions as may be specified by the Governor in Council.

### Section 19.2

New 1991, c. 24, s. 6:

**19.2 (1) A regulation or order under section 19 or 19.1 may prescribe rules for the adjustment, by such amounts or ratios as are referred to in the regulation or order, of the amount of the fee or charge, for such period as is specified in the regulation or order, but no such rules may provide for the consideration of any factors or adjustment that are not specified in the rules.**

(2) Notwithstanding that a regulation or order provides for the adjustment of the amount of a fee or charge for a period, its amount for the period is equal to its amount for the immediately preceding period unless the appropriate Minister, before the beginning of the period, publishes a notice in the *Canada Gazette* specifying the adjusted amount and the manner in which it was determined.

### Section 19.3

New 1991, c. 24, s. 6:

**19.3 Regulations and orders under section 19 and 19.1 are subject to the provisions of any Act of Parliament relating to the service or the use of the facility, or to the right or privilege, but, for greater certainty, may be made even though an Act of Parliament requires the provision of the service or facility or the conferral of the right or privilege.**



**Section 21**

*Gladstone v. Canada (Attorney General)* (2002), 118 A.C.W.S. (3d) 583, 2002 BCSC 1447, revd 233 D.L.R. (4th) 629, [2004] 3 W.W.R. 424, 21 B.C.L.R. (4th) 247, 309 W.A.C. 129, 126 A.C.W.S. (3d) 871, 2003 BCCA 614 (B.C.C.A.), revd 2005 SCC 21.

*(The next page is F8-19)*

Appeal from a judgment that the Crown was not liable for the failure to pay interest on the proceeds resulting from a seizure and sale of fish. Because the proceeds of the sale of the fish did not belong to the government, they were included in the definition of "public money" as money received by a public officer under the *Fisheries Act*, R.S.C. 1970, c. F-14, to be disbursed for a purpose specified in or pursuant to that Act. The Crown's retention of that money for eight years without payment of interest equated with a taking of property, in contravention of the most minimal duty to the person whose money it was. Nothing in any statute authorized that taking. Judgment should be entered for the amount of interest outstanding.

Subsec. (1) *Roshdy v. Sultan* (2001), 200 D.L.R. (4th) 161, 144 O.A.C. 258 (C.A.).

The Act did not provide an obstacle to the appointment of a receiver of funds paid by the United Nations.

Subsec. (1) *Assoc. des crabiers Acadiens v. Canada (Attorney General)* (2006), 301 F.T.R. 297, 155 A.C.W.S. (3d) 450, 2006 FC 1241.

These provisions which allowed the Minister of Fisheries and Oceans to receive and use money for the purposes specified in or pursuant to the Act, trust, treaty, undertaking or contract, did not authorize the Minister to issue fishing licences to fund the activities of the Department of Fisheries and Oceans.

### Section 23

Subsec. (1) definition "other debt" new 1991, c. 24, s. 7(1):

**"other debt" means any amount owing to Her Majesty, other than a tax or penalty or an amount in respect of which subsection 24.1(2) applies;**

Subsecs. (2) to (6) replaced 1991, c. 24, s. 7(2):

**(2) The Governor in Council may, on the recommendation of the appropriate Minister, remit any tax or penalty, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the tax or the enforcement of the penalty is unreasonable or unjust or that it is otherwise in the public interest to remit the tax or penalty.**

**(2.1) The Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.**

**(3) A remission pursuant to this section may be total or partial or conditional or unconditional and may be granted**

**(a) before, after or pending any suit or proceeding for the recovery of the tax, penalty or other debt in respect of which the remission is granted;**

**(b) before or after any payment of the tax, penalty or other debt has been made or enforced by process or execution; and**

**(c) with respect to a tax or other debt, in any particular case or class of cases and before the liability therefor arises.**

**(4) A remission pursuant to this section may be granted**

**(a) by forbearing to institute a suit or proceeding for the recovery of the tax, penalty or other debt in respect of which the remission is granted;**

**(b) by delaying, staying or discontinuing any suit or proceeding already instituted;**

(c) by forbearing to enforce, staying or abandoning any execution or process or any judgment;

(d) by the entry of satisfaction on any judgment; or

(e) by repaying any sum of money paid to or recovered by the Receiver General for the tax, penalty or other debt.

(5) Where a remission is granted pursuant to this section subject to a condition and the condition is not fulfilled, the tax, penalty or other debt may be enforced, and all proceedings may be had, as if there had been no remission.

(6) A conditional remission, on fulfilment of the condition, and an unconditional remission have effect as if the remission were made after the tax, penalty or other debt in respect of which it was granted had been sued for and recovered.

## Section 24

Subsec. (2) replaced 1991, c. 24, s. 8:

(2) Remissions granted under this or any other Act of Parliament during a fiscal year shall be reported in the Public Accounts for that year in such form as the Treasury Board may direct.

## Sections 24.1 to 24.2

New 1991, c. 24, s. 9:

**24.1 (1) Subject to subsection (2), no debt or obligation**

(a) that is included in the statement of assets and liabilities of Canada referred to in subparagraph 64(2)(a)(iii), the forgiveness of which would result in a charge to an appropriation, or

(b) that is owing by a Crown corporation to Her Majesty

shall be forgiven in whole or in part otherwise than by or under an Act of Parliament, including an appropriation Act.

(2) No debt or obligation referred to in paragraph (1)(a) shall be forgiven unless the amount to be forgiven is included as a budgetary expenditure in an appropriation Act or any other Act of Parliament.

(3) Where a debt or obligation is forgiven pursuant to subsection (1),

(a) the forgiveness may be conditional or unconditional;

(b) if the forgiveness is conditional and the condition is not fulfilled, the debt or obligation may be enforced, or all proceedings may be had, as if there had been no forgiveness; and

(c) a conditional forgiveness, on fulfilment of the condition, and an unconditional forgiveness release the person whose debt or obligation was forgiven from all further liability for the debt or obligation.

**24.2 Forgiveness of a debt or obligation under this or any other Act of Parliament during a fiscal year shall be reported in the Public Accounts for that year in such form as the Treasury Board may direct.**

## Section 25

Subsec. (2) replaced 1991, c. 24, s. 10(1):

(2) No debt, obligation or claim that is included in the statement of assets and liabilities of Canada referred to in subparagraph 64(2)(a)(iii), the writing off of which would result in a charge to an appropriation, shall be written off unless the amount to be written off is included as a budgetary expenditure in an appropriation Act or any other Act of Parliament.

Subsecs. (4) and (5) replaced 1991, c. 24, s. 10(2):

(4) Any debt, obligation or claim written off under this or any other Act of Parliament during a fiscal year shall be reported in the Public Accounts for that year in such form as the Treasury Board may direct.

### Section 27

Replaced 1991, c. 24, s. 11:

27. All estimates of expenditures submitted to Parliament shall be in respect of payments during the fiscal year to which the estimates relate and expenditures that will be incurred during that fiscal year.

### Section 28

Amended 2003, c. 22, s. 224(z.37) by replacing the expression "public service of Canada" with the expression "federal public administration".

### Section 29.1

New 1991, c. 24, s. 12:

29.1 (1) A departmental corporation may expend during a fiscal year, for the purposes of the departmental corporation, any revenues that it receives in that fiscal year through the conduct of its operations.

(2) A department may, in respect of its approved programs or authorized expenditures, be authorized by an appropriation Act

(a) for the purposes that are specified in that Act, to expend revenues that it receives in a fiscal year through the conduct of its operations to offset expenditures that it incurs in that fiscal year; and

(b) for such purposes and with such drawdown limit as are specified in that Act, to establish a revolving fund.

(3) The purposes and drawdown limit of a revolving fund referred to in subsection (2) may be amended by means of an appropriation Act.

(4) The operation of a revolving fund and the spending of revenues pursuant to this or any other Act of Parliament is, in addition to any limitation imposed by statute, subject to such terms and conditions as the Treasury Board may direct.

### Section 30

Subsec. (1) replaced 1997, c. 5, s. 1(1):

30. (1) Subject to subsection (1.1), where a payment is urgently required for the public good

(a) at any time that Parliament is not in session from the date of a dissolution until sixty days following the date fixed for the return of the writs at the general election immediately following that dissolution, and

(b) there is no other appropriation pursuant to which the payment may be made,

the Governor in Council, on the report of the President of the Treasury Board that there is no appropriation for the payment and the report of the appropriate Minister that the payment is urgently required for the public good, may, by order, direct the preparation of a special warrant to be signed by the Governor General authorizing the payment to be made out of the Consolidated Revenue Fund.

Subsec. (1.1) new 1997, c. 5, s. 1(1):

(1.1) The Governor in Council shall not, in the sixty days referred to in subsection (1), direct the preparation of a special warrant referred to in that subsection when Parliament is not in session on any of those days by virtue of the fact that it is prorogued.

Subsec. (4) amended 2003, c. 22, s. 224(z.37) by replacing the expression "public service of Canada" with the expression "federal public administration".

Subsec. (5) repealed 1997, c. 5, s. 1(2).

### Section 34

Re-enacted 1991, c. 24, s. 13; amended 2003, c. 22, s. 224(z.37) by replacing the expression "public service of Canada" with the expression "federal public administration" in subsec. (1):

**34. (1) No payment shall be made in respect of any part of the federal public administration unless, in addition to any other voucher or certificate that is required, the deputy of the appropriate Minister, or another person authorized by that Minister, certifies**

**(a) in the case of a payment for the performance of work, the supply of goods or the rendering of services,**

**(i) that the work has been performed, the goods supplied or the service rendered, as the case may be, and that the price charged is according to the contract, or if not specified by the contract, is reasonable,**

**(ii) where, pursuant to the contract, a payment is to be made before the completion of the work, delivery of the goods or rendering of the service, as the case may be, that the payment is according to the contract, or**

**(iii) where, in accordance with the policies and procedures prescribed under subsection (2), payment is to be made in advance of verification, that the claim for payment is reasonable; or**

**(b) in the case of any other payment, that the payee is eligible for or entitled to the payment.**

**(2) The Treasury Board may prescribe policies and procedures to be followed to give effect to the certification and verification required under subsection (1).**

### Sections 35 to 36

Replaced 1991, c. 24, s. 14 (brought into force, with respect to any section of Schedule III, December 4, 1994 by SI/94-140, *Can. Gaz., Part II*, December 14, 1994):

**35. (1) In this section and section 36, "instruction for payment" means an instrument or other instruction for the payment of money, but does not include a requisition under section 33.**

**(2) Every payment out of the Consolidated Revenue Fund shall be made under the direction and control of the Receiver General by the issuance of an instruction**

for payment, in such form and authenticated in such manner as the Treasury Board may direct.

(3) An amount set out in an instruction for payment issued under subsection (2), less any amount charged back as a result of a reconciliation pursuant to section 36, may be paid out of the Consolidated Revenue Fund where

(a) a claim for settlement of the amount is made by a member of the Canadian Payments Association or by a person authorized by the Receiver General to make a claim for settlement; and

(b) the claim is made in the prescribed manner and is accompanied by the prescribed evidence.

(4) The Receiver General may prescribe the manner of making a claim for settlement and the evidence that must accompany the claim.

36. (1) Where a payment out of the Consolidated Revenue Fund is made in respect of a claim for settlement, the Receiver General shall examine the claim and make a reconciliation between the claim and

(a) the supporting evidence; and

(b) the instruction for payment to which the claim relates.

(2) The Treasury Board may, on the recommendation of the Receiver General and with the approval of the Auditor General of Canada, make regulations governing

(a) the destruction of records of instructions for payment, including payment instruments, after the amounts specified in the instructions for payment have been paid;

(b) the destruction of claims for settlement; and

(c) the destruction of records of instructions for settlement, including instruments for settlement within or between departments, after settlement has been effected.

## Section 37

Re-enacted 1991, c. 24, s. 15; replaced 1996, c. 18, s. 7:

37. The balance of an appropriation that remains unexpended at the end of a fiscal year or such longer period as may be specified in an appropriation Act or any other Act of Parliament, after adjustment for the recording of debts incurred and other amounts due or owing referred to in section 37.1, shall lapse.

## Section 37.1

New 1991, c. 24, s. 15:

37.1 (1) Subject to such directions as the Treasury Board may make, a debt incurred by Her Majesty for work performed, goods received or services rendered before the end of a fiscal year, and any amount due or owing under a contract, contribution or other similar arrangement entered into before the end of the fiscal year that remains unpaid at the end of the fiscal year, shall be recorded as a charge against the appropriation to which it relates.

(2) Subject to subsection (3), in such period as the Treasury Board may specify or, if no such period is specified, at any time, a payment may be made for the purpose of settling any debt or other amount due or owing that has been recorded as a charge against an appropriation pursuant to subsection (1).

(3) The discharge or settlement of a debt or other amount due or owing that has been recorded as a charge against an appropriation pursuant to subsection (1), or any part thereof, and that was in excess of the balance then remaining in the appropriation

(a) constitutes a first charge against the next appropriation in the year of discharge or settlement; and

(b) operates to reduce the available spending authority of that next appropriation by the lesser of

- (i) the amount of the discharge or settlement, and
- (ii) the amount of the excess.

(4) Where, despite paragraph 33(3)(b), a payment is made that results in an expenditure that is in excess of an appropriation,

(a) the amount by which the expenditure exceeds the balance then remaining in the appropriation constitutes a first charge against the next appropriation of the immediately subsequent fiscal year; and

(b) the available spending authority of that next appropriation is reduced by that amount.

### Section 39

Replaced 1991, c. 24, s. 16:

39. Subject to such directions as the Treasury Board may make, any amount received as

- (a) a refund of an expenditure,
- (b) a repayment of an advance,
- (c) a refund or repayment of an overpayment,
- (d) a rebate, including a tax rebate or some other price adjustment on a payment,
- (e) a reimbursement pursuant to a cost-sharing arrangement,
- (f) a recovery from an indemnification, or
- (g) a recovery under a claim for loss of or damage to a Crown asset

shall be credited to the appropriation against which the related expenditure, advance or payment was charged.

### Section 40

Amended 2006, c. 9, ss. 308 and 309(2), as to s. 308 by adding the heading before and as to s. 309(2) by renumbering the section as s. 40(1) and adding subsec. (2):

## PART III.1 CONTRACTS

. . . . .

(2) It is a term of every contract for public opinion research entered into by any person with Her Majesty that a written report will be provided by that person.

**Section 40.1**

New 2006, c. 9, s. 310:

**40.1 The Government of Canada is committed to taking appropriate measures to promote fairness, openness and transparency in the bidding process for contracts with Her Majesty for the performance of work, the supply of goods or the rendering of services.**

**Section 41**

Subsec. (2) re-enacted 1999, c. 17, s. 160; amended 2005, c. 38, s. 138(k)(i) by replacing the reference to the "Canada Customs and Revenue Agency" with a reference to the "Canada Revenue Agency":

**(2) Subsection (1) does not apply in respect of Crown corporations or the Canada Revenue Agency.**

**Section 42**

Repealed (old provision) 1991, c. 24, s. 17; enacted (new provision) 2006, c. 9, s. 312:

**42. (1) The Governor in Council may make regulations fixing terms that are deemed to be expressly set out in contracts, or classes of contracts, that provide for the payment of any money by Her Majesty or a Crown corporation — or in documents, or classes of documents, relating to such contracts and their formation — including terms**

**(a) prohibiting payment of a contingency fee by any party to the contract to a person to whom the *Lobbyists Registration Act* applies;**

**(b) respecting corruption and collusion in the bidding process for contracts for the performance of work, the supply of goods or the rendering of services;**

**(c) requiring that a bidder on a contract for the performance of work, the supply of goods or the rendering of services make a declaration that the bidder has not committed an offence under section 121, 124 or 418 of the *Criminal Code*;**

**(d) respecting the provision of information or records to enable the Auditor General of Canada to inquire into the use of funds provided under funding agreements; and**

**(e) requiring the public disclosure of basic information on contracts entered into with Her Majesty for the performance of work, the supply of goods or the rendering of services and having a value in excess of \$10,000.**

**(2) Regulations made under subsection (1) may not infringe on the powers of the Auditor General under section 7.1 of the *Auditor General Act*.**

**(3) The Governor in Council may, in respect of contracts for public opinion research, make regulations**

**(a) prescribing the form and content of the term of the contract and of the written report referred to in subsection 40(2); and**

**(b) requiring the report to be made available to the public in the manner, and subject to the conditions, specified in the regulations.**

**(4) The following definitions apply in this section.**

**"funding agreement", in respect of a recipient, means an agreement in writing under which the recipient receives a grant, contribution or other funding from Her**



Majesty in right of Canada or a Crown corporation, either directly or through an agent or mandatary of Her Majesty, including by way of loan, but excludes contracts for the performance of work, the supply of goods or the rendering of services.

"recipient" means an individual, body corporate, partnership or unincorporated organization that has, in any five consecutive fiscal years, received a total of one million dollars or more under one or more funding agreements, but does not include

(a) a Crown corporation;

(b) a departmental corporation;

(c) the government of a foreign state, a provincial government or a municipality, or any of their agencies;

(c.1) a band, as defined in subsection 2(1) of the *Indian Act*, any member of the council or any agency of the band or an aboriginal body that is party to a self-government agreement given effect by an Act of Parliament or any of their agencies;

(d) a corporation that is controlled by a municipality or a government other than the Government of Canada; or

(e) an international organization.

#### Section 42.1

New 2006, c. 9, s. 260:

**42.1 (1)** Subject to and except as otherwise provided in any directives issued by the Treasury Board, every department shall conduct a review every five years of the relevance and effectiveness of each ongoing program for which it is responsible.

(2) In this section, "program" means a program of grants or contributions made to one or more recipients that are administered so as to achieve a common objective and for which spending authority is provided in an appropriation Act.

#### Section 43

Re-enacted 1999, c. 26, s. 21; replaced 2001, c. 11, s. 4:

**43. (1)** Notwithstanding any statement in any other Act of Parliament to the effect that this Act or any portion or provision of it does not apply, no money shall be borrowed by or on behalf of Her Majesty in right of Canada except as provided by or under

(a) this Act;

(b) any other Act of Parliament that expressly authorizes the borrowing of money; or

(c) any other Act of Parliament that provides for the borrowing of money from Her Majesty in right of Canada or of a province.

(2) No securities shall be issued by or on behalf of Her Majesty in right of Canada without the authority of Parliament.

#### Section 43.1

New 2007, c. 29, s. 85:

**43.1** The Governor in Council may authorize the Minister to borrow money on behalf of Her Majesty in right of Canada.

#### Section 44

Replaced 1999, c. 26, s. 22:

**44. (1)** When by this Act or any other Act of Parliament authority is given to raise money by Her Majesty, the Governor in Council may, subject to the Act authorizing the raising of the money, authorize the Minister to borrow the money by any means that the Minister considers appropriate.

**(2)** The aggregate principle amount of money borrowed by the Minister under this section in any fiscal year may not exceed the amount that is specified by order of the Governor in Council for that fiscal year.

**(3)** Subject to any terms and conditions that the Governor in Council may specify, the Minister may enter into any contract or agreement, issue securities and do any other thing relating to the borrowing of money that the Minister considers appropriate.

**(4)** Subsection (3) applies with respect to anything done in relation to borrowings under this section, as it read immediately before the coming into force of this subsection, as though the borrowing were done under subsection (1).

#### Section 45

Replaced 1999, c. 26, s. 22:

**45. (1)** If the Minister borrows money by way of an auction, the Minister may establish rules governing the conduct of the auction, including rules relating to

**(a)** the eligibility of persons to participate in the auction;

**(b)** the provision to the Minister by participants of any information that the Minister considers relevant, including information respecting holdings of securities and transactions in securities;

**(c)** the form of bids;

**(d)** the maximum amount that may be bid for by a participant; and

**(e)** the certification and verification of bids.

**(2)** Rules governing the conduct of an auction are not statutory instruments as defined in the *Statutory Instruments Act*.

#### Section 45.1

Enacted 1991, c. 24, s. 18; replaced 1999, c. 26, s. 22:

**45.1** The Governor in Council may authorize the Minister, subject to any terms and conditions that the Governor in Council may specify, to enter into any contract or agreement of a financial nature, including options, derivatives, swaps and forwards, on such terms and conditions as the Minister considers necessary.

#### Section 46

Replaced 1999, c. 26, s. 22:

**46.** The Minister may, on any terms and conditions the Minister considers appropriate, do any of the following if the Minister considers it appropriate for the

sound and efficient management of the assets and liabilities of Canada, including contingent liabilities:

(a) purchase or acquire securities of Canada or any other securities, including purchasing or acquiring them on their issuance, and hold, lend or sell securities of Canada or any other securities; and

(b) create a charge on, or right or interest in, securities of Canada or any other securities held by the Minister.

#### **Section 46.1**

Enacted 1999, c. 26, s. 22; repealed 2007, c. 29, s. 86.

#### **Section 47**

Repealed 2007, c. 29, s. 86.

#### **Section 48**

Subsec. (2) replaced 1991, c. 24, s. 19:

(2) Where an Act of Parliament, whether enacted before or after the coming into force of this subsection, authorizes

(a) the raising of a specific or maximum number of dollars by way of loan or the issue of securities, or

(b) the guarantee of the payment of a liability or obligation for a specific or maximum number of dollars,

the authorized transaction may be undertaken, in whole or in part, in the currency of a country other than Canada, and for that purpose the specific or maximum number of dollars shall be construed as an equivalent amount in the currency of the other country, calculated at the rate of exchange between the Canadian dollar and the currency concerned as quoted by the Bank of Canada at noon on the day immediately preceding the day on which the money is borrowed, the proceeds from the issue of securities are received or the guarantee is given, as the case may be.

#### **Section 49**

Re-enacted 1999, c. 26, s. 23; replaced 2007, c. 29, s. 87:

49. (1) After the Public Accounts are tabled in the House of Commons, the Minister shall cause to be tabled in each House of Parliament, within the first 30 days on which that House is sitting after the Public Accounts are tabled in the House of Commons, a report on the activities of the Minister in relation to the following:

(a) the money borrowed under section 43.1 in the fiscal year to which the Public Accounts relate; and

(b) the management of the public debt in the fiscal year to which the Public Accounts relate.

(2) In every fiscal year, the Minister shall cause to be tabled in each House of Parliament a report on the Minister's plans in relation to the following:

(a) the money to be borrowed under section 43.1 in the next fiscal year and the purposes for which the moneys will be borrowed; and

(b) the management of the public debt in the next fiscal year.

**Section 50**

Replaced 1995, c. 17, s. 59:

**50. (1) Security certificates evidencing securities issued under the authority of this Part shall be signed by the Deputy Minister of Finance or an officer of the Department of Finance designated by the Governor in Council to sign on behalf of the Deputy Minister of Finance, and shall be countersigned by such officer of the Department of Finance or other person as the Governor in Council designates for that purpose.**

**(2) The Minister may direct that there be substituted for signatures in the proper handwriting of one or both of the persons authorized to sign or countersign security certificates under subsection (1), facsimiles of those signatures.**

**Section 51**

Renumbered as s. 51(1) by 1999, c. 26, s. 23.1.

Subsec. (2) new 1999, c. 26, s. 23.1:

**(2) The Governor in Council may authorize the Minister to do anything referred to in paragraphs (1)(a) to (c) for any period that the Governor in Council considers appropriate.**

**Section 54**

Replaced 2007, c. 29, s. 88:

**54. The repayment of all money borrowed and interest on that money, including the principal of and interest on all securities issued by or on behalf of Her Majesty with the authority of Parliament, is a charge on and payable out of the Consolidated Revenue Fund.**

**Section 55**

Amended 1999, c. 26, s. 23.2 by striking out the word "and" at the end of para. (b), by adding the word "and" at the end of para. (c) and by adding para. (d):

**(d) all money required to be paid under contracts and agreements entered into under this Part, either before or after the coming into force of this paragraph.**

**Section 60**

Subsec. (1) amended 1995, c. 17, s. 60 by replacing paras. (a) to (c) with paras. (a) to (c.2); amended 2001, c. 11, s. 5(1) by striking out the word "and" at the end of para. (e) and by adding paras. (g) and (h):

**(a) for the inscription of security certificates and the registration of securities and prescribing the effect of the inscription or registration;**

**(b) for the transmission, transfer, redemption and cancellation of securities and the exchange and destruction of any security certificates, and, without limiting the generality of the foregoing,**

**(i) for the transmission, transfer or redemption of securities pursuant to a judgment or as the result of the death, dissolution or bankruptcy of the registered owner of the securities, and**

**(ii) prescribing the conditions on which the transfer and redemption of securities or the exchange of security certificates registered in the names of**

infants, minors or other persons not of full capacity to enter into ordinary contracts may be made;

(c) for the issue of security certificates or making of payments in respect of damaged, lost, stolen or destroyed security certificates or interest coupons, and of the cheques pertaining thereto and prescribing conditions to the issue or payment;

(c.1) respecting the issuance and holding of non-certificated securities;

(c.2) respecting the circumstances under which the beneficial owner of a non-certificated security can obtain a security certificate or under which the beneficial owner of a security certificate can obtain a non-certificated security;

. . . . .

(g) deeming a specified transaction or a transaction of a specified class, including the issuance of securities, to be a transaction to borrow money for the purposes of subsection 43(1); and

(h) notwithstanding any right provided by or under any other Act of Parliament to borrow money without the Minister's authorization, requiring the Minister's authorization in respect of a specified transaction to borrow money or a transaction of a specified class to borrow money.

Subsec. (4) new 2001, c. 11, s. 5(2):

(4) If a regulation is made under paragraph (1)(g) or (h), the Minister may authorize, subject to any terms and conditions that the Minister considers appropriate,

(a) the specified transaction;

(b) a particular transaction named by the Minister within the specified class;

(c) transactions of a particular subclass described by the Minister within the specified class; or

(d) transactions of the specified class.

#### Section 60.1

New 1999, c. 26, s. 24:

60.1 The Minister may delegate to any officer of the Department of Finance any of the powers, duties and functions of the Minister under this Part, except the power to delegate under this section.

#### Section 60.2

New, with heading 2009, c. 2, s. 232:

### PART IV.1

#### STABILITY AND EFFICIENCY OF THE FINANCIAL SYSTEM

60.2 (1) The following definitions apply in this section.

"debt obligation" means a bond, debenture, note or other evidence of indebtedness of an entity, whether secured or unsecured.

"entity" means an entity that, in the Minister's opinion, is operating in Canada.

"financial markets" includes markets for money, bonds, equities, derivatives, foreign exchange and commodities.

"financial system" includes financial institutions, financial markets and payment systems as defined in section 36 of the *Canadian Payments Act*.

"security" means

(a) in relation to a corporation, a share, a class of shares or a debt obligation of the corporation, and includes any conversion or exchange privilege, option or other right to acquire a share of the corporation; and

(b) in relation to any other entity, any ownership interest in or debt obligation of the entity.

(2) Subject to subsection (3), the Minister may, with the Governor in Council's authorization, enter into, on behalf of Her Majesty in right of Canada, any contract that in the Minister's opinion is necessary to promote the stability or maintain the efficiency of the financial system in Canada, including such a contract to

(a) purchase, acquire, hold, lend or sell or otherwise dispose of securities of an entity;

(b) create a charge on, or right or interest in, securities of an entity held by the Minister;

(c) make a loan to an entity;

(d) provide a line of credit to an entity;

(e) guarantee any debt, obligation or financial asset of an entity; or

(f) provide loan insurance or credit insurance for the benefit of an entity in respect of any debt, obligation or financial asset of the entity.

(3) Paragraph (2)(a) does not apply to

(a) shares, as defined in subsection 973.2(15) of the *Bank Act*, of a bank or bank holding company, as defined in section 2 of that Act;

(b) shares, as defined in subsection 459.9(14) of the *Cooperative Credit Associations Act*, of an association as defined in section 2 of that Act;

(c) shares, as defined in subsection 1016.7(15) of the *Insurance Companies Act*, of a company or insurance holding company, as defined in subsection 2(1) of that Act; or

(d) shares, as defined in subsection 527.9(15) of the *Trust and Loan Companies Act*, of a company as defined in section 2 of that Act.

(4) Section 90 does not apply if the Minister purchases, acquires or sells or otherwise disposes, under paragraph (2)(a), of shares within the meaning of that section.

(5) Section 61 and the *Surplus Crown Assets Act* do not apply if the Minister holds, loans or sells or otherwise disposes of securities under paragraph (2)(a).

(6) Any amount payable under or in connection with a contract entered into under this section may be paid out of the Consolidated Revenue Fund, on the requisition of the Minister, at the times and in the manner that the Minister considers appropriate.

(7) This section applies to any contract entered into on or after November 30, 2008.

## Section 61

**61. (1) Subject to any other Act of Parliament, no transfer, lease or loan of public property shall be made except under the *Federal Real Property and Federal Immovables Act* in the case of federal real property or a federal immovable as defined in that Act, or under subsection (2) in the case of other public property.**

**(2) The Governor in Council, on the recommendation of the Treasury Board, may authorize or make regulations authorizing the transfer, lease or loan of public property other than federal real property and federal immovables as defined in the *Federal Real Property and Federal Immovables Act*.**

### **Section 65.1**

Enacted 2009, c. 31, s. 58 (to come into force by order of the Governor in Council).

### **Section 67**

*Beattie v. Canada*, [2004] 4 F.C.R. 540, [2004] 3 C.N.L.R. 18, 252 F.T.R. 174 (F.C.).

Annuities payable under an Indian treaty were not assignable as they were debts owing by the Crown and did not fall within the exception to the general prohibition against assignability of Crown debts which related to amounts due under contract.

### **Section 68**

Subsec. (2)(b) replaced 1991, c. 24, s. 49 (deemed in force December 12, 1988):

**(b) it does not purport to be by way of charge only; and**

Subsec. (1) *Beattie v. Canada*, [2005] 3 C.N.L.R. 1, 274 F.T.R. 12, 139 A.C.W.S. (3d) 801, 2005 FC 715.

Indian treaties are not contracts for the purposes of this section.

### **Section 70**

Amended 1998, c. 13, s. 21 by striking out the word "or" at the end of para. (a), by adding the word "or" at the end of para. (b) and by adding the following after para. (b):

**(c) to any securities issued under Part IV.**

### **Section 76**

Subsecs. (1) to (3) replaced 1991, c. 24, s. 20 (brought into force, with respect to any section of Schedule III, December 4, 1994 by SI/94-140, *Can. Gaz., Part II*, December 14, 1994):

**76. (1) Where the appropriate Minister or the Receiver General believes on reasonable grounds that any person**

**(a) has received money for Her Majesty and has not duly paid it over,**

**(b) has received money for which the person is accountable to Her Majesty and has not duly accounted for it, or**

**(c) has received any public money applicable to any purpose and has not duly applied it,**

**the appropriate Minister or the Receiver General, as the case may be, may cause a notice to be served on that person, or on the person's representative in case of the person's death, requiring the person, within such time after the service of the notice as may be named therein, duly to pay over, account for or apply that money, as the case may be, and to transmit to the appropriate Minister or the Receiver General, as the notice provides, proper vouchers that the person has done so.**

(2) Where a person does not comply with a notice served under subsection (1), the appropriate Minister or the Receiver General, as the case may be, shall state an account between that person and Her Majesty showing the amount of money not duly paid over, accounted for or applied, as the case may be, and may charge interest on the whole or any part of that amount from such date as the appropriate Minister or the Receiver General may determine and at such rate as may be prescribed pursuant to subsection 155.1(6).

(3) In any proceedings for the recovery of money referred to in subsection (2), a copy of the account stated and certified by the appropriate Minister or the Receiver General is evidence that the amount stated in the account, together with interest, is due and payable to Her Majesty, without proof of the signature of the appropriate Minister or the Receiver General or the official character of the office.

### Section 80

Amended 2006, c. 9, s. 261 by renumbering the section as subsec. (1) and adding subsec. (2):

(2) Every officer or person acting in any office or employment connected with the collection, management or disbursement of public money who, by deceit, falsehood or other fraudulent means, defrauds Her Majesty of any money, securities, property or service is guilty of an indictable offence and liable on conviction,

(a) if the amount of the money or the value of the securities, property or service does not exceed \$5,000, to a fine not exceeding \$5,000 and to imprisonment for a term not exceeding five years; or

(b) if the amount of the money or the value of the securities, property or service exceeds \$5,000, to a fine not exceeding that amount or that value and to imprisonment for a term not exceeding fourteen years.

### Section 83

Subsec. (1) definition "directive" repealed 1991, c. 24, s. 21.

Subsec. (1) definition "chairman" amended 2005, c. 30, s. 133(a) by replacing the expression "chairman" with the expression "chairperson".

Subsec. (4) amended R.S.C. 1985, c. 1 (4th Supp.), s. 26 by striking out the word "or" at the end of para. (a), by adding the word "or" at the end of para. (b) and by adding para. (c):

(c) all the directors of the one or more other corporations are, by virtue of their being directors of the one or more other corporations, directors of the corporation.

### Section 85

Subsec. (1) re-enacted R.S.C. 1985, c. 46 (1st Supp.), s. 7; re-enacted 1993, c. 1, s. 9; re-enacted 1997, c. 40, s. 108; re-enacted 1998, c. 17, s. 31; re-enacted 2001, c. 11, s. 6(1) (deemed in force December 31, 1998 as per subsec. (2)); amended 2001, c. 34, s. 16(c); amended 2002, c. 17, s. 14(c); re-enacted 2005, c. 14, s. 8; re-enacted 2005, c. 30, s. 35; re-enacted 2005, c. 30, s. 51; replaced 2006, c. 9, s. 262(1); re-enacted 2009, c. 31, s. 59 (to come into force by order of the Governor in Council):

**85. (1) Divisions I to IV, except for section 154.01, do not apply to the Bank of Canada.**

Subsec. (1.01) new 2006, c. 9, s. 262(2):



**(1.01) Divisions I to IV, except for section 154.01, do not apply to the Canada Pension Plan Investment Board.**

Subsec. (1.1) enacted 2005, c. 14, s. 8; re-enacted 2005, c. 30, s. 35; re-enacted 2005, c. 30, s. 51; re-enacted 2006, c. 9, s. 262(3); replaced 2009, c. 2, s. 369:

**(1.1) Divisions I to IV, except for subsection 105(2) and sections 113.1, 119, 131 to 148 and 154.01, do not apply to the Canada Council for the Arts, the Canadian Broadcasting Corporation, the International Development Research Centre or the National Arts Centre Corporation.**

Subsec. (1.2) enacted 2005, c. 30, s. 51; re-enacted 2006, c. 9, s. 262(3); replaced 2009, c. 2, s. 369:

**(1.2) Divisions I to IV, except for subsection 105(2) and sections 113.1, 119, 131 to 148 and 154.01 and subject to subsection 21(2) of the *Telefilm Canada Act*, do not apply to Telefilm Canada.**

Subsec. (2) amended 1993, c. 44, s. 156 by replacing that portion preceding para. (a):

**(2) Divisions I to V do not apply to any Crown corporation incorporated or acquired, with the written authorization of the appropriate Minister.**

Subsec. (2.1) new 2009, c. 2, s. 257(1):

**(2.1) Divisions I to IV do not apply to a member institution, as defined in section 2 of the *Canada Deposit Insurance Corporation Act*, any shares of which are held by the Canada Deposit Insurance Corporation as the result of the granting of an exemption referred to in section 10.01 of that Act.**

Subsec. (3) new 1992, c. 26, s. 18:

**(3) Division I to IV do not apply to**

**(a) a federal member institution, within the meaning assigned to that expression by section 2 of the *Canada Deposit Insurance Corporation Act*, the shares of which have been vested in the Canada Deposit Insurance Corporation by order of the Governor in Council under section 39.13 of that Act; or**

**(b) to the Canada Deposit Insurance Corporation, as a parent Crown corporation in respect of a wholly-owned subsidiary that is a federal member institution described in paragraph (a).**

Subsec. (4) new 2009, c. 2, s. 257(2):

**(4) Sections 88 and 89.2 to 104 and Divisions II to IV do not apply to**

**(a) a bridge institution, as defined in section 2 of the *Canada Deposit Insurance Corporation Act*; or**

**(b) the Canada Deposit Insurance Corporation, as a parent Crown corporation in respect of a wholly-owned subsidiary that is a bridge institution.**

## **Section 86**

Subsec. (2) replaced 1991, c. 24, s. 22:

**(2) The Governor in Council may declare any provision of this Part that applies only to parent Crown corporations to apply to a wholly-owned subsidiary, and the provision applies, with such modifications as the circumstances require, to that wholly-owned subsidiary as if it were a parent Crown corporation.**

**Section 89**

Subsec. (3) repealed 1991, c. 24, s. 23(1).

Subsec. (5) repealed 1991, c. 24, s. 23(2).

**Section 89.1**

Enacted 1991, c. 24, s. 24; amended 1998, c. 10, s. 173 by replacing subsec. (3)(b):

**89.1 (1)** The directors of a parent Crown corporation to which a directive is given shall ensure that the directive is implemented in a prompt and efficient manner and, if in so doing they act in accordance with section 115, they are not accountable for any consequences arising from the implementation of the directive.

(2) Compliance by a parent Crown corporation with a directive is deemed to be in the best interests of the corporation.

(3) In this section, "directive" means

(a) a directive given pursuant to subsection 89(1), 94(2) or 114(3);

(b) a direction given under subsection 5(2) of the *Canada Mortgage and Housing Corporation Act*, subsection 9(2) of the *Canadian Commercial Corporation Act*, subsection 11(1) of the *Canadian Dairy Commission Act* or subsection 34(3) of the *Enterprise Cape Breton Corporation Act*; or

(c) a directive given under subsection 22(1) of the *Canada Post Corporation Act*.

**Section 89.2**

Enacted, with heading, 1994, c. 47, s. 116; amended 2006, c. 9, s. 263 by replacing subsec. (1):

*Implementation of World Trade Organization Agreement*

**89.2 (1)** Notwithstanding subsections 85(1) to (1.2), the Governor in Council may give a directive pursuant to subsection 89(1) to any parent Crown corporation for the purpose of implementing any provision of the WTO Agreement that pertains to that Crown corporation.

(2) The Governor in Council may, on the recommendation of the Treasury Board and the appropriate Minister made at the request of a Crown corporation, make such regulations in relation to that corporation as the Governor in Council considers necessary for the purpose of implementing any provision of the WTO Agreement that pertains to that corporation.

(3) In subsections (1) and (2), "WTO Agreement" has the meaning given to the word "Agreement" by subsection 2(1) of the *World Trade Organization Agreement Implementation Act*.

**Section 89.3**

Enacted, with heading, 1996, c. 17, s. 16; replaced 2006, c. 9, s. 264:

*Implementation of Agreement on Internal Trade*

**89.3** Notwithstanding subsections 85(1) to (1.2), the Governor in Council may give a directive pursuant to subsection 89(1) to any parent Crown corporation for the purpose of implementing any provision of the Agreement as that term is defined in section 2 of the *Agreement on Internal Trade Implementation Act* that pertains to that Crown corporation.

## Section 89.4

Enacted, with heading, 1997, c. 14, s. 79; amended 2006, c. 9, s. 265 by replacing subsec. (1):

### *Implementation of Canada-Chile Free Trade Agreement*

**89.4 (1)** Notwithstanding subsections 85(1) to (1.2), the Governor in Council may give a directive under subsection 89(1) to any parent Crown corporation for the purpose of implementing any provision of the Canada-Chile Free Trade Agreement that pertains to that Crown corporation.

**(2)** The Governor in Council may, on the recommendation of the Treasury Board and the appropriate Minister made at the request of a Crown corporation, make such regulations in relation to that corporation as the Governor in Council considers necessary for the purpose of implementing any provision of the Canada-Chile Free Trade Agreement that pertains to that corporation.

**(3)** In subsections (1) and (2), "Canada-Chile Free Trade Agreement" has the meaning given to the word "Agreement" by subsection 2(1) of the *Canada-Chile Free Trade Agreement Implementation Act*.

## Section 89.5

Enacted, with heading, 2001, c. 28, s. 51; amended 2006, c. 9, s. 266 by replacing subsec. (1):

### *Implementation of Canada-Costa Rica Free Trade Agreement*

**89.5 (1)** Notwithstanding subsections 85(1) to (1.2), the Governor in Council may give a directive under subsection 89(1) to any parent Crown corporation for the purpose of implementing any provision of the Canada-Costa Rica Free Trade Agreement that pertains to that Crown corporation.

**(2)** The Governor in Council may, on the recommendation of the Treasury Board and the appropriate Minister made at the request of a Crown corporation, make such regulations in relation to that corporation as the Governor in Council considers necessary for the purpose of implementing any provision of the Canada-Costa Rica Free Trade Agreement that pertains to that corporation.

**(3)** In subsections (1) and (2), "Canada-Costa Rica Free Trade Agreement" has the meaning given to the word "Agreement" by subsection 2(1) of the *Canada-Costa Rica Free Trade Agreement Implementation Act*.

## Section 89.6

New, with heading, 2009, c. 16, s. 55:

### *Implementation of Canada-Peru Free Trade Agreement*

**89.6 (1)** Notwithstanding subsections 85(1) to (1.2), the Governor in Council may give a directive under subsection 89(1) to any parent Crown corporation for the purpose of implementing any provision of the Canada-Peru Free Trade Agreement that pertains to that Crown corporation.

**(2)** The Governor in Council may, on the recommendation of the Treasury Board and the appropriate Minister made at the request of a Crown corporation, make any regulations in relation to that corporation that the Governor in Council considers necessary for the purpose of implementing any provision of the Canada-Peru Free Trade Agreement that pertains to that corporation.

(3) In subsections (1) and (2), "Canada-Peru Free Trade Agreement" has the same meaning as "Agreement" in section 2 of the *Canada-Peru Free Trade Agreement Implementation Act*.

### Section 91

Subsec. (1) amended 1991, c. 24, s. 25(1) by replacing that portion preceding para. (a):

**91. (1) Subject to section 90, no parent Crown corporation or wholly-owned subsidiary of a parent Crown corporation shall, unless authorized by the Governor in Council,**

Subsec. (2) replaced 1991, c. 24, s. 25(2):

**(2) Subject to section 90 and subsection (3), no corporation, or corporations, in a related group shall, unless authorized by the Governor in Council, sell or otherwise dispose of any of the assets of the corporation or corporations used in any major business or activity of the corporation or corporations, if the assets to be sold or otherwise disposed of constitute all or substantially all of the total assets of the group used in that major business or activity.**

Subsec. (3) amended 1991, c. 24, s. 25(3) by replacing that portion preceding para. (a):

**(3) Subject to section 90, no wholly-owned subsidiary shall, unless authorized by the Governor in Council,**

Subsecs. (4) to (7) replaced 1991, c. 24, s. 25(4):

**(4) Subject to section 90, no person shall, unless authorized by the Governor in Council, apply for articles in respect of a parent Crown corporation.**

**(5) Where a parent Crown corporation sets out the details of a proposed transaction in a corporate plan submitted pursuant to section 122, the Governor in Council, in addition to approving the plan under that section, may authorize a person to undertake the transaction for the purposes of this section.**

*(The next page is F8-37)*

**(6) No person shall be authorized under this section to undertake a transaction unless the Governor in Council is satisfied that the person is otherwise empowered to undertake the transaction.**

**(7) The Governor in Council may, in any authorization under this section, specify such terms and conditions as the Governor in Council deems appropriate and may make the authorization either one of general application or in respect of any specified transaction or transactions.**

## **Section 92**

Subsec. (1.1) new 1991, c. 24, s. 26:

**(1.1) Paragraphs 90(1)(b) and 91(1)(b) do not apply in respect of the nomination or appointment of a person to the board of directors or membership of a corporation, except where**

**(a) a majority of the directors or members are nominated or appointed by or on behalf of the Crown or by directors or members who were nominated or appointed by or on behalf of the Crown; or**

**(b) the Crown would otherwise obtain control of the corporation.**

## **Section 94**

Subsec. (1) replaced 1991, c. 24, s. 27(1):

**94. (1) Notwithstanding section 90, where a parent Crown corporation is not named in Schedule III within a period of sixty days after its incorporation or acquisition, the directors and shareholders of the corporation shall forthwith after the expiration of that period take all steps necessary to dissolve the corporation.**

Subsec. (2) amended 1991, c. 24, s. 27(2) and (3), as to subsec. (2) by replacing all that portion preceding para. (a), as to subsec. (3) by replacing all that portion following para. (d):

**(2) Notwithstanding section 91, the Governor in Council may direct that**

. . . . .

**and the directors and shareholders of the corporation in respect of which the direction is given shall forthwith take all steps necessary to comply with the direction.**

## **Section 99**

Amended 1991, c. 24, s. 28(1) and (2), as to subsec. (1) by replacing subsec. (1) and as to subsec. (2) by replacing subsec. (2)(b); amended 1991, c. 50, s. 28 by re-enacting subsec. (6); amended 2001, c. 4, s. 161 by replacing subsec. (6); amended 2009, c. 2, s. 370(1) to (5), as to subsec. (1) by replacing the portion of subsec. (2) before para. (a), as to subsec. (2) by replacing the portion of subsec. (3) before para. (a), as to subsec. (3) by replacing subsec. (3)(a) and (b), as to subsec. (4) by replacing subsec. (4)(a) and (b) and as to subsec. (5) by replacing subsec. (5):

**99. (1) Where the title to property is held in the name of an agent corporation, that property is the property of the Crown.**

**(2) Subject to this section and sections 90, 91 and 130, an agent corporation may sell or otherwise dispose of or lease any property held by the corporation and may retain and use the proceeds of the disposal or lease, but only**

. . . . .  
(2)(b) on the authorization of the Governor in Council.

. . . . .  
(3) Subsection (2) does not apply in respect of any sale or other disposal or lease of property by an agent corporation established by an Act of Parliament, if the corporation is specifically empowered by that Act or any other Act of Parliament

(a) to sell or otherwise dispose of or lease property; or

(b) to sell or otherwise dispose of or lease property for consideration not exceeding a specified amount and the sale or other disposal or lease of the property is for consideration equal to or less than the specified amount.

. . . . .  
(4)(a) prescribing the terms and conditions on which an agent corporation may sell or otherwise dispose of or lease property;

(b) prescribing the circumstances in which an agent corporation may retain and use all or any part of the proceeds of any disposal or lease of property; and

. . . . .  
(5) The Governor in Council may, in any authorizing order under subsection (2), specify any terms and conditions that the Governor in Council considers appropriate, including terms and conditions respecting the retention and use of all or any part of the proceeds of the disposal or lease by the agent corporation.

(6) Section 61 of this Act, the *Surplus Crown Assets Act*, and the *Federal Real Property and Federal Immovables Act*, except paragraphs 16(1)(g) and (h) and (2)(g) and subsection 18(6), do not apply to an agent corporation.

## Section 102

Amended 2005, c. 30, s. 133(b) by replacing the expression "chairman" with the expression "chairperson" in subsec. (2).

## Section 104.1

Enacted, with heading 1991, c. 24, s. 29; replaced 2004, c. 16, s. 7:

### *Interpretation*

104.1 In this Division, "officer-director", in respect of a parent Crown corporation, means the chairperson and the chief executive officer of the corporation, by whatever name called.

## Section 105

The heading preceding this section replaced 1991, c. 24, s. 29:

### *Appointment*

Subsec. (1) replaced 2006, c. 9, s. 267:

105. (1) Each director, other than an officer-director, of a parent Crown corporation shall be appointed by the appropriate Minister, with the approval of the Governor in Council, to hold office during pleasure for a term not exceeding four years that will ensure, as far as possible, the expiration in any one year of the terms of office of not more than one half of the directors of the corporation.

Subsec. (2) replaced 2009, c. 2, s. 371:

**(2) No officer or employee of a Crown corporation or any of its affiliates, other than the chief executive officer of a parent Crown corporation, shall be a director of the parent Crown corporation.**

Subsec. (2.1) new 2009, c. 2, s. 371:

**(2.1) Any officer or employee of a Crown corporation or any of its affiliates, other than the chief executive officer of a parent Crown corporation, who was a director of the parent Crown corporation immediately before the day on which this subsection comes into force may continue as a director of that corporation for six months after that day or, if it is shorter, the remainder of his or her term.**

Subsec. (4) replaced 2004, c. 16, s. 8(1):

**(4) Despite subsection (1), if a director of a parent Crown corporation is not appointed to take office on the expiration of the term of an incumbent director, other than an officer-director, the incumbent director continues in office until his or her successor is appointed.**

Subsec. (5) replaced R.S.C. 1985, c. 1 (4th Supp.), s. 44:

**(5) Each officer-director of a parent Crown corporation shall be appointed by the Governor in Council to hold office during pleasure for such term as the Governor in Council considers appropriate.**

Subsec. (8) replaced 2004, c. 16, s. 8(2):

**(8) Nothing in this section is to be construed as empowering the appointment or re-appointment as a director or officer-director of a parent Crown corporation, or the continuation in office as a director of a parent Crown corporation, of any person who does not meet any qualifications for the appointment, re-appointment or continuation established by any other Act of Parliament.**

Subsec. (10) repealed 1991, c. 24, s. 30.

## **Section 106**

Amended 2005, c. 30, s. 133(c) by replacing the expression "chairman" with the expression "chairperson".

## **Section 107**

Renumbered as subsec. (1) 1991, c. 24, s. 31; amended 2005, c. 30, s. 133(d) by replacing the expression "chairman" with the expression "chairperson".

Subsec. (2) new 1991, c. 24, s. 31:

**(2) A parent Crown corporation shall send a copy of the resignation to the Clerk of the Privy Council within fifteen days after the parent Crown corporation receives it.**

## **Section 108**

Amended 1991, c. 24, s. 32 by adding subsec. (2.1); amended 2005, c. 30, s. 133(e) by replacing the expression "chairman" with the expression "chairperson":

**(2.1) The rate of any remuneration paid to a director, chairperson or chief executive officer of a wholly-owned subsidiary who is not also an officer-director of the parent Crown corporation for the director's, chairperson's or officer's services in respect of that subsidiary shall be fixed by the board of directors of the parent Crown corporation.**

## Section 113.1

New 2009, c. 2, s. 372:

**113.1 (1) The board of directors of a parent Crown corporation shall hold a public meeting within 18 months after the day on which the board holds its first meeting or, if it is later, the day on which this section comes into force and, subsequently, within 15 months after the day on which the last preceding public meeting was held.**

**(2) The meeting shall be held in Canada in the manner provided for in the by-laws or, if no manner is provided for, in the manner determined by the board of directors.**

**(3) The corporation shall publish a notice of the meeting at least 30 days before the day on which the meeting is to be held. The notice shall indicate the location, if any, and the date and time of the meeting, the means of participating in the meeting and how copies of the corporation's most recent annual report may be obtained.**

**(4) One or more directors of the corporation and its chief executive officer, whether or not he or she is a director of the corporation, shall participate in the meeting to answer questions from the public.**

## Section 114

Subsec. (3) replaced 1991, c. 24, s. 33:

**(3) The Governor in Council may direct the board of directors of a parent Crown corporation to make, amend or repeal a by-law within such period as is specified in the direction.**

## Section 118

Subsec. (2)(a) re-enacted R.S.C. 1985, c. 27 (2nd Supp.), s. 10; re-enacted as paras. (a) and (a.1) 1990, c. 17, s. 19; amended 1992, c. 51, s. 49(1) by replacing para. (a); amended 1998, c. 30, s. 15(g) by replacing the expression "Ontario Court (General Division)" with the expression "Superior Court of Justice" in para. (a.1):

**(a) in the Province of Prince Edward Island or Newfoundland, the trial division of the Supreme Court of the Province;**

**(a.1) in the Province of Ontario, the Superior Court of Justice;**

Subsec. (2)(d) re-enacted R.S.C. 1985, c. 27 (2nd Supp.), s. 10; replaced 1992, c. 51, s. 49(2):

**(d) in the Provinces of Nova Scotia and British Columbia, the Supreme Court of the Province; and**

Subsec. (2)(e) re-enacted 1993, c. 28, Sch. III, s. 59 (however, s. 59 repealed 1999, c. 3, s. 12); re-enacted 1999, c. 3, s. 63; replaced 2002, c. 7, s. 172:

**(e) in Yukon or the Northwest Territories, the Supreme Court, and in Nunavut, the Nunavut Court of Justice.**

## Section 119

Re-enacted 1991, c. 24, s. 34; amended 2009, c. 2, s. 373(1) to (4), as to subsec. (1) by replacing the portion of subsec. (1) before para. (a), as to subsec. (2) by adding



subsec. (1.1), as to subsec. (3) by replacing the portion of subsec. (2) before para. (a) and as to subsec. (4) by replacing subsec. (3):

**119. (1) The Treasury Board shall, in accordance with the regulations, if any, indemnify a present or former director or officer of a Crown corporation or a person who acts or acted at the request of a Minister or a Crown corporation as a director or officer of another corporation, and his or her heirs and legal representatives, against the costs, charges and expenses, including an amount paid to settle an action or satisfy a judgment, that are reasonably incurred by him or her in respect of any civil, criminal, administrative or investigative action or proceeding to which he or she is a party by reason of being or having been such a director or officer, if he or she**

**(a) acted honestly and in good faith with a view to the best interests of the Crown corporation or other corporation; and**

**(b) in the case of any criminal or administrative action or proceeding that is enforced by a monetary penalty, believed on reasonable grounds that the director's or officer's conduct was lawful.**

**(1.1) The Treasury Board shall, in accordance with the regulations, if any, advance moneys to any individual referred to in subsection (1) for the costs, charges and expenses of an action or proceeding referred to in that subsection unless there are reasonable grounds to believe that the individual does not fulfil the conditions set out in paragraph (1)(a) or (b). The individual shall repay the moneys if he or she does not fulfil those conditions.**

**(2) Despite anything in this section, a director or officer referred to in subsection (1) is, and his or her heirs and legal representatives are, entitled to indemnity, in accordance with the regulations, if any, from the Treasury Board in respect of the costs, charges and expenses reasonably incurred by him or her in connection with the defence of any civil, criminal, administrative or investigative action or proceeding to which he or she was made a party by reason of being or having been such a director or officer, if he or she**

**(a) was substantially successful on the merits of the defence of the action or proceeding; and**

**(b) fulfils the conditions set out in paragraphs (1)(a) and (b).**

**(3) The Treasury Board may make regulations**

**(a) respecting indemnification and advances under this section, including terms and conditions governing them;**

**(b) defining, for the purposes of this section, the meaning of any word or expression used in it that is not defined in this Act;**

**(c) prescribing circumstances in which a director or officer is presumed not to have fulfilled the condition set out in paragraph (1)(a); and**

**(d) respecting the determination of the amounts to be paid as indemnification or advances under this section.**

**(4) Any amount payable in respect of indemnification under this section may be paid out of the Consolidated Revenue Fund.**

## Section 122

Subsec. (6.1) new 1991, c. 24, s. 35:

**(6.1) The Governor in Council may specify such terms and conditions as the Governor in Council deems appropriate for the approval of a corporate plan or an amendment to a corporate plan.**

### **Section 123**

Subsec. (4) replaced 1991, c. 24, s. 36 with subsecs. (4) and (5):

**(4) Where a parent Crown corporation anticipates that the total amount of expenditures or commitments to make expenditures in respect of any major business or activity in a financial year will vary significantly from the total amount projected for that major business or activity in an operating budget of the corporation or any amendment thereto that is approved pursuant to this section for that year, the corporation shall submit an amendment to the budget to the appropriate Minister for the approval of the Treasury Board on the recommendation of the appropriate Minister.**

**(5) The Treasury Board may specify such terms and conditions as it deems appropriate for the approval of an operating budget or an amendment to an operating budget.**

### **Section 124**

Subsec. (6) replaced 1991, c. 24, s. 37(1):

**(6) Where, by reason of any one or more proposed expenditures or commitments to make expenditures, a parent Crown corporation anticipates that the total amount of expenditures or commitments to make expenditures in respect of any major business or activity in a financial year will vary significantly from the total amount projected for that major business or activity in a capital budget of the corporation or any amendment thereto that is approved pursuant to this section for that year, the corporation shall submit an amendment to the budget to the appropriate Minister for the approval of the Treasury Board on the recommendation of the appropriate Minister, and the expenditure or expenditures shall not be incurred or commitments made before that approval is obtained.**

Subsec. (8) new 1991, c. 24, s. 37(2):

**(8) The Treasury Board may specify such terms and conditions as it deems appropriate for the approval of a capital budget or an amendment to a capital budget.**

### **Section 126**

Amended 1991, c. 24, s. 38 by striking out the word "and" at the end of para. (a), by adding the word "and" at the end of para. (b) and by adding para. (c):

**(c) defining for the purpose of this Division the expression "vary significantly"**

### **Section 128**

Replaced 1991, c. 24, s. 39:

**128. A Crown corporation may, directly or indirectly, deposit funds with or acquire deposit receipts from**

**(a) any member of the Canadian Payments Association;**

**(b) any local cooperative credit society that is a member of a central cooperative credit society having membership in the Canadian Payments Association; and**

(c) any financial institution outside Canada that is not a member of the Canadian Payments Association, but only with the approval of the Minister of Finance.

### Sections 130.1 to 130.2

New, with heading, 1991, c. 24, s. 40:

#### *Dividends*

**130.1** Each parent Crown corporation named in Part II of Schedule III shall annually submit a dividend proposal to the appropriate Minister as part of its corporate plan submitted pursuant to section 122.

**130.2** The Governor in Council may prescribe, waive or vary the dividends to be paid by any parent Crown corporation named in Schedule III.

### Section 131

Subsec. (4) replaced 1991, c. 24, s. 41:

**(4)** Each parent Crown corporation shall cause financial statements to be prepared annually, in respect of itself and its wholly-owned subsidiaries, if any, in accordance with generally accepted accounting principles as supplemented or augmented by regulations made pursuant to subsection (6), if any.

### Section 131.1

Enacted 2009, c. 31, s. 60 (to come into force by order of the Governor in Council).

### Section 132

Subsec. (1)(a) replaced 1991, c. 24, s. 42:

**(a)** the financial statements referred to in section 131 and any revised financial statement referred to in subsection 133(3); and

### Section 134

Amended 2005, c. 30, s. 36(1) and (2), as to subsec. (1) by replacing subsecs. (1) and (2) and as to subsec. (2) by repealing subsec. (4) and replacing subsecs. (5) to (7):

**134. (1)** Subject to subsection (2), the auditor of a Crown corporation shall be appointed annually by the Governor in Council, after the appropriate Minister has consulted the board of directors of the corporation, and may be removed at any time by the Governor in Council, after the appropriate Minister has consulted the board.

**(2)** The Auditor General of Canada shall be appointed by the Governor in Council as the auditor, or a joint auditor, of each Crown corporation, unless the Auditor General waives the requirement of being so appointed.

. . . . .

**(4)** [*Repealed.* 2005, c. 30, s. 36(2).]

**(5)** The Governor in Council may make regulations prescribing the criteria to be applied in selecting an auditor for appointment pursuant to subsection (1).

**(6)** An auditor of a Crown corporation is eligible for re-appointment on the expiration of the auditor's appointment.

(7) Notwithstanding subsection (1), if an auditor of a Crown corporation is not appointed to take office on the expiration of the appointment of an incumbent auditor, the incumbent auditor continues in office until a successor is appointed.

### Section 135

Replaced 2005, c. 30, s. 37:

**135. (1)** A person is disqualified from being appointed or re-appointed or continuing as an auditor of a Crown corporation pursuant to section 134 if that person is not independent of the corporation, any of its affiliates, or the directors or officers of the corporation or any of its affiliates.

**(2)** For the purposes of this section,

**(a)** independence is a question of fact; and

**(b)** a person is deemed not to be independent if that person or any of that person's business partners

**(i)** is a business partner, director, officer or employee of the Crown corporation or any of its affiliates, or a business partner of any director, officer or employee of the corporation or any of its affiliates,

**(ii)** beneficially owns or controls, directly or indirectly through a trustee, legal representative, agent or other intermediary, a material interest in the shares or debt of the Crown corporation or any of its affiliates, or

**(iii)** has been a receiver, receiver-manager, liquidator or trustee in bankruptcy of the Crown corporation or any of its affiliates within two years of the person's proposed appointment as auditor of the corporation.

**(3)** An auditor of a Crown corporation who becomes disqualified under this section shall resign immediately after becoming aware of the disqualification.

### Section 136

Replaced 2005, c. 30, s. 37:

**136.** Nothing in sections 134 and 135 shall be construed as empowering the appointment, re-appointment or continuation in office as an auditor of a Crown corporation of any person who does not meet any qualifications for such appointment, re-appointment or continuation established by any other Act of Parliament.

### Section 137

Replaced 2005, c. 30, s. 37:

**137.** A resignation of an auditor of a Crown corporation becomes effective at the time the corporation receives a written resignation from the auditor or at the time specified in the resignation, whichever is later.

### Section 138

Amended 2009, c. 2, s. 374 by replacing subsec. (2):

**(2)** A special examination shall be carried out at least once every 10 years and at any additional times that the Governor in Council, the appropriate Minister, the board of directors of the corporation to be examined or the Auditor General of Canada may require.

**Section 139**

Amended 2009, c. 2, s. 375 by adding subsecs. (3) and (4):

**(3) The board of directors shall, within 30 days after the day on which it receives the report, submit the report to the appropriate Minister and the President of the Treasury Board.**

**(4) The board of directors shall, within 60 days after the day on which it receives the report, make the report available to the public.**

**Section 140**

Replaced 2005, c. 30, s. 38:

**140. Where the examiner of a parent Crown corporation, or a wholly-owned subsidiary of a parent Crown corporation, is of the opinion that the report under subsection 139(1) contains information that should be brought to the attention of the appropriate Minister, the examiner shall, after consultation with the board of directors of the corporation, or with the boards of the subsidiary and corporation, as the case may be, report that information to the Minister and furnish the board or boards with a copy of the report.**

**Section 141**

Replaced 2005, c. 30, s. 38:

**141. Where the examiner of a parent Crown corporation, or a wholly-owned subsidiary of a parent Crown corporation, is of the opinion that the report under subsection 139(1) contains information that should be brought to the attention of Parliament, the examiner shall, after consultation with the appropriate Minister and the board of directors of the corporation, or with the boards of the subsidiary and corporation, as the case may be, prepare a report on that information for inclusion in the next annual report of the corporation and furnish the board or boards, the appropriate Minister and the Auditor General of Canada with copies of the report.**

**Section 142**

Amended 2005, c. 30, s. 39 by replacing subsecs. (1) and (2) and repealing subsec. (3):

**142. (1) Subject to subsection (2), a special examination referred to in section 138 shall be carried out by the auditor of a Crown corporation.**

**(2) Where, in the opinion of the Governor in Council, a person other than the auditor of a Crown corporation should carry out a special examination, the Governor in Council may, after the appropriate Minister has consulted the board of directors of the corporation, appoint an auditor who is qualified for the purpose to carry out the examination in lieu of the auditor of the corporation and may, after the appropriate Minister has consulted the board, remove that qualified auditor at any time.**

**Section 146**

Re-enacted 1991, c. 24, s. 43; replaced 2005, c. 30, s. 40:

**146. Any oral or written statement or report made under this Part or the regulations by the auditor or a former auditor, or the examiner or a former examiner, of a Crown corporation has qualified privilege.**

## Section 148

Amended 2006, c. 9, s. 268 by replacing subsec. (1):

**148. (1) Each parent Crown corporation that has four or more directors shall establish an audit committee composed of not less than three directors of the corporation, none of whom may be officers or employees of the corporation or any of its affiliates.**

## Section 150

Subsec. (2) replaced 1991, c. 24, s. 49:

**(2) An annual report laid before Parliament pursuant to subsection (1) stands permanently referred to such committee of Parliament as may be designated or established to review matters relating to the businesses and activities of the corporation submitting the report.**

## Section 152

Replaced 1991, c. 24, s. 44:

**152. (1) The President of the Treasury Board shall, not later than December 31 of each year, cause to be laid before each House of Parliament a copy of a report indicating the summaries and annual reports that under this Part were to be laid before that House by July 31 in that year, the time at, before or within which they were to be laid, and the time they were laid before that House.**

**(2) The accuracy of the information contained in the report referred to in subsection (1) shall be attested by the Auditor General of Canada in the Auditor General's annual report to the House of Commons.**

## Section 154

Amended 2005, c. 30, s. 133(f) by replacing the expression "chairman" with the expression "chairperson".

### Section 154.01

New, with heading 2006, c. 9, s. 269:

#### *Offence*

**154.01 (1) A director, officer or employee of a Crown corporation who, by deceit, falsehood or other fraudulent means, in connection with the collection, management or disbursement of money belonging to the corporation, defrauds the corporation of any money, securities, property or service is guilty of an indictable offence and liable on conviction**

**(a) if the amount of the money or the value of the securities, property or service does not exceed \$5,000, to a fine not exceeding \$5,000 and to imprisonment for a term not exceeding five years; or**

**(b) if the amount of the money or the value of the securities, property or service exceeds \$5,000, to a fine not exceeding that amount or that value and to imprisonment for a term not exceeding fourteen years.**

**(2) A person who is convicted of an offence under subsection (1) in respect of a corporation is, after the time for final appeal has expired, ineligible to be an employee of the corporation.**

**Section 154.1**

New, with heading 1993, c. 44, s. 157:

**DIVISION V****IMPLEMENTATION OF THE NORTH AMERICAN FREE TRADE AGREEMENT**

**154.1 (1) In exercising its powers and performing its duties, a Crown corporation shall give effect to those provisions of the Agreement that pertain to that corporation.**

**(2) The Governor in Council may, on the recommendation of the Treasury Board and the appropriate Minister made at the request of a Crown corporation, make such regulations in relation to that corporation as the Governor in Council considers necessary for the purpose of implementing any provision of the Agreement that pertains to that corporation.**

**(3) In subsections (1) and (2), "Agreement" has the same meaning as in subsection 2 (1) of the *North American Free Trade Agreement Implementation Act*.**

**Section 155**

*P.S.A.C. v. Canada (Treasury Board)* (1990), 36 F.T.R. 182 (T.D.).

Recoverability under this provision of penalty for participation in strike was matter for adjudication under *Public Service Staff Relations Act* and not court application.

*(The next page is F8-41)*

**Section 155.1**

New 1991, c. 24, s. 45 (brought into force, with respect to ss. 3, 6, 7 of Sch. III brought into force December 1, 1992; remainder of Sch. III to come into force by order of the Governor in Council):

**155.1 (1) Subject to subsections (4) and (5) and except as otherwise provided by or pursuant to any other Act of Parliament, or any regulation, order, contract or arrangement, interest is payable to Her Majesty in accordance with the regulations on any amount owed to Her Majesty**

**(a) as a result of an overpayment or an erroneous payment; or**

**(b) under any other Act of Parliament, or any regulation, order, contract or arrangement.**

**(2) Subject to subsections (4) and (5) and except as otherwise provided by or pursuant to any other Act of Parliament, or any regulation, order, contract or arrangement, an administrative charge is payable in accordance with the regulations where, in payment or settlement of an amount due to Her Majesty, a person**

**(a) tenders an instrument that is subsequently dishonoured; or**

**(b) has authorized the direct debiting at a specified time of an account at a financial institution and the debit is not made at the specified time.**

**(3) Any interest or administrative charge payable pursuant to this section is a debt due to Her Majesty and may be recovered pursuant to section 155 or in any court of competent jurisdiction.**

**(4) No interest or administrative charge is payable pursuant to this section where the appropriate Minister waives the interest or administrative charge in accordance with the regulations.**

**(5) Where the appropriate Minister, in accordance with the regulations, reduces any interest or administrative charge that would otherwise be payable pursuant to this section, the reduced interest or administrative charge is the amount payable.**

**(6) The Treasury Board may make regulations prescribing**

**(a) rates of interest, or the manner of calculating rates of interest, payable under subsection (1);**

**(b) administrative charges, or the manner of calculating administrative charges, payable under subsection (2);**

**(c) terms and conditions for the imposition and payment of interest and administrative charges under this section; and**

**(d) terms and conditions under which the appropriate Minister may waive or reduce the interest or administrative charges payable pursuant to this section.**

**(7) Any of the matters referred to in paragraphs (6)(a) to (d) may be prescribed with respect to any class of debts or debtors or with respect to any circumstances giving rise to a debt.**

**Section 156**

Replaced 1991, c. 24, s. 46 (ss. 3, 6, 7 of Sch. III, brought into force December 1, 1992; remainder of Sch. III to come into force by order of the Governor in Council):

**156. (1) The appropriate Minister responsible for the recovery or collection of a debt or obligation due or payable to Her Majesty or a claim by Her Majesty may accept any security in respect of the debt, obligation or claim and may realize on**



the security, assign or sell Her Majesty's interest in it or discharge, release or otherwise dispose of the security or Her Majesty's interest in it.

(2) The power to dispose of any security or Her Majesty's interest in any security pursuant to this section may be exercised with respect to any part of the security or interest.

(3) The Treasury Board may make regulations respecting the acceptance and disposition of security or Her Majesty's interest in security under subsection (1), including regulations prescribing

(a) what may be accepted as security; and

(b) terms and conditions on which security may be accepted or on which security or Her Majesty's interest in security may be realized on or disposed of.

#### Section 157

Replaced 1991, c. 24, s. 47:

157. Where it appears to the Governor in Council that any account, statement, return or document required by any Act of Parliament or otherwise to be laid before one or both Houses of Parliament contains the same information as or less information than is contained in the Public Accounts or in any estimates of expenditures submitted to Parliament, the Governor in Council may direct that the account, statement, return or other document be discontinued, and thereafter it need not be prepared or laid before either House of Parliament.

#### Section 159

Replaced 1991, c. 24, s. 48:

159. (1) In this section, "other financial institution" means

(a) a member of the Canadian Payments Association, a local cooperative credit society, a fiscal agent or a financial institution with which the Receiver General establishes accounts for the deposit of public money pursuant to subsection 17(2); and

(b) any other financial institution that accepts or receives an instruction for payment issued pursuant to section 35.

(2) No bank or other financial institution shall make a charge

(a) for cashing a cheque or other instrument drawn on the Receiver General or on the Receiver General's account in the Bank of Canada or any other bank or other financial institution;

(b) for honouring or otherwise giving value for any other instruction for payment issued pursuant to section 35; or

(c) in respect of any cheque or other instruction for payment drawn in favour of the Receiver General, the Government of Canada, any department or any public officer in the officer's official capacity, and tendered for deposit to the credit of the Receiver General.

(3) Nothing in subsection (2) shall be construed as prohibiting any arrangement between the Government of Canada and a bank or other financial institution concerning compensation for services performed by the bank or institution for the Government of Canada or interest to be paid on any or all deposits of the Government of Canada with the bank or institution.

**NOTE:** Subsec. (1) re-enacted R.S.C. 1985, c. 5 (2nd Supp.), s. 10(1) but never proclaimed in force and this re-enactment repealed by 1991, c. 24, s. 51 (brought into force December 1, 1992).

## Section 161

New 2004, c. 12, s. 10:

**161. (1) The appropriate Minister, any public servant employed in a department, any employee of a Crown corporation or any person acting on behalf of a department or Crown corporation who performs duties relating to the management or protection of computer systems of the department or the Crown corporation may take reasonable measures for such purposes, including the interception of private communications in circumstances specified in paragraph 184(2)(e) of the *Criminal Code*.**

**(2) Subject to subsection (3), with respect to an interception referred to in subsection (1), the appropriate Minister shall take reasonable measures to ensure that only data that is essential to identify, isolate or prevent harm to the computer system will be used or retained.**

**(3) Nothing in this section affects any other lawful authority to intercept, use, retain, access or disclose a private communication.**

**(4) For the purposes this section, "computer system" means a device that, or a group of interconnected or related devices one or more of which,**

**(a) contains computer programs or other data; and**

**(b) pursuant to computer programs,**

**(i) performs logic and control, and**

**(ii) may perform any other function.**

## Schedule I

Amended R.S.C. 1985, c. 15 (2nd Supp.), s. 1 by deleting the reference to "Canadian Arsenal Limited".

Amended R.S.C. 1985, c. 18 (3rd Supp.), s. 36 by deleting "Department of Insurance".

Amended 1989, c. 27, s. 21 by adding "Department of Forestry".

Amended 1990, c. 1, s. 26(1) and (2), as to subsec. (1) by striking out "Department of Regional Industrial Expansion", as to subsec. (2) by adding "Department of Industry, Science and Technology".

Amended 1991, c. 3, s. 11 by adding "Department of Multiculturalism and Citizenship".

Amended 1992, c. 1, s. 71 by adding "Department of Western Economic Diversification".

Amended 1992, c. 44, s. 8 (to come into force by order of the Governor in Council).

Amended 1994, c. 31, s. 16 by adding "Department of Citizenship and Immigration".

Amended 1994, c. 38, ss. 15 and 16, as to s. 15 by striking out "Department of Agriculture" and as to s. 16 by adding "Department of Agriculture and Agri-Food".

Amended 1994, c. 41, ss. 23 and 24, as to s. 23 by striking out "Department of Energy, Mines and Resources" and by striking out "Department of Forestry", and as to s. 24 by adding "Department of Natural Resources".

Amended 1995, c. 1, ss. 40 and 41, as to s. 40 by striking out "Department of Industry, Science and Technology", and as to s. 41 by adding "Department of Industry".

Amended 1995, c. 5, ss. 16 and 17, as to s. 16 by striking out "Department of External Affairs" and as to s. 17 by adding "Department of Foreign Affairs and International Trade".

Amended 1995, c. 11, ss. 19 and 20 by striking out "Department of Communications" and "Department of Multiculturalism and Citizenship" and adding "Department of Canadian Heritage".

Amended 1996, c. 11, ss. 54 and 55 by striking out "Department of Employment and Immigration", "Department of Labour" and "Department of the Secretary of State of Canada" and adding "Department of Human Resources Development".

Amended 1996, c. 16, ss. 42 and 43 by striking out the references to the "Department of Public Works" and the "Department of Supply and Services" and adding a reference to the "Department of Public Works and Government Services".

Amended 1996, c. 8, ss. 21 and 22 by striking out "Department of Consumer and Corporate Affairs" and "Department of National Health and Welfare" and adding "Department of Health".

Amended 1999, c. 17, s. 161 by striking out the phrase "Department of National Revenue".

Amended 2005, c. 10, ss. 27 and 28, as to s. 27 by striking out "Department of the Solicitor General", and as to s. 28 by adding, in alphabetical order, "Department of Public Safety and Emergency Preparedness".

Amended 2005, c. 34, ss. 65 and 66, as to s. 65 by striking out "Department of Human Resources Development" and as to s. 66 by adding "Department of Human Resources and Skills Development" in alphabetical order.

Amended 2005, c. 35, s. 54 by adding "Department of Social Development" in alphabetical order.

### **Schedule I.1**

Enacted 1992, c. 1, s. 72.

Amended SOR/93-84, *Can. Gaz., Part II*, March 10, 1993 by adding "Office of the Correctional Investigator of Canada" in column I and a corresponding reference in column II to "Solicitor General of Canada".

Amended 1993, c. 3, s. 14 by striking out the reference to "National Farm Products Marketing Council" and substituting a reference to "National Farm Products Council".

Amended SOR/93-298, *Can. Gaz., Part II*, June 30, 1993, s. 1 by striking out the reference to "Goods and Services Tax Consumer Information Office" in column I and a corresponding reference in column II to "Minister of Consumer and Corporate Affairs".

Amended SOR/93-359, *Can. Gaz., Part II*, July 14, 1993 by striking out the reference to "Minister of National Health and Welfare" in column II opposite a reference to the "Federal Office of Regional Development – Quebec" in column I and substituting a reference to "Minster of Labour".

Amended SI/93-104, *Can. Gaz. Part II*, July 14, 1993 by striking out the reference to "Minister of Communications" in column II opposite the references to "National Archives of Canada", "National Film Board" and "National Library" in column I and substituting the reference to "Secretary of State of Canada".

Amended SI/93-114, *Can. Gaz. Part II*, July 14, 1993 by striking out the reference to "Minister of Consumer and Corporate Affairs" in column II opposite the reference to

"Patented Medicine Prices Review Board" in column I and substituting the reference to "Minister of National Health and Welfare".

Amended SI/93-115, *Can. Gaz. Part II*, July 14, 1993 by striking out the reference to "Secretary of State of Canada" in column II opposite the reference to "Office of the Co-ordinator, Status of Women" in column I and substituting a reference to "Minister of National Health and Welfare".

Amended SI/93-118, *Can. Gaz. Part II*, July 14, 1993 by striking out the reference to "Minister of National Health and Welfare" in column II opposite the reference to "Federal Office of Regional Development – Quebec" in column I and substituting the reference to "Minister of Industry, Science and Technology".

Amended SI/93-119, *Can. Gaz. Part II*, July 14, 1993 by striking out the reference to "Minister for the Purposes of the *Atlantic Canada Opportunities Agency Act*" in column II opposite the reference to "Atlantic Canada Opportunities Agency" in column I and substituting a reference to "Minister of Fisheries and Oceans".

Amended SI/93-120, *Can. Gaz. Part II*, July 14, 1993 by striking out the reference to "Minister of Industry, Science and Technology" in column II opposite the reference to "Canadian Space Agency" in column I and substituting a reference to "Minister for Science".

Amended SI/93-205, *Can. Gaz. Part II*, November 17, 1993 by striking out the reference to "Minister of Industry, Science and Technology" in column II opposite the reference to "Federal Office of Regional Development – Quebec" in column I and substituting a reference to "Minister of Finance".

Amended SI/93-207, *Can. Gaz. Part II*, November 17, 1993 by striking out the reference to "Minister of Fisheries and Oceans" in column II opposite the reference to "Atlantic Canada Opportunities Agency" in column I and substituting a reference to "Minister for the *Atlantic Canada Opportunities Agency Act*".

Amended SI/93-208, *Can. Gaz. Part II*, November 17, 1993 by striking out the reference to "Minister of National Health and Welfare" in column II opposite the reference to "Office of the Co-ordinator, Status of Women" in column I and substituting a reference to "Minister of Communications".

Amended SOR/93-536, *Can. Gaz. Part II*, December 15, 1993 by striking out the reference to "Secretary of State of Canada" in column II opposite the reference to "National Archives of Canada", "National Film Board" and "National Library" in column I and substituting a reference to "Minister of Communications".

Amended SOR/93-537, *Can. Gaz. Part II*, December 15, 1993 by striking out the reference to "Secretary of State of Canada" in column II opposite the reference to "Public Service Commission" in column I and substituting a reference to "Minister of Communications".

Amended SOR/94-272, *Can. Gaz., Part II*, April 6, 1994, by adding a reference to "Canadian Artists and Producers Professional Relations Tribunal" in column I and a corresponding reference to "Minister of Employment and Immigration" in column II.

Amended SOR/94-585, *Can. Gaz., Part II*, August 30, 1994, ss. 1 and 2, as to s. 1 by striking out the reference to "Canadian Secretariat-Canadian Section" and the corresponding references to the "Minister for International Trade" in column II and as to s. 2 by adding a reference to "NAFTA Secretariat-Canadian Section" in column I and the corresponding reference to the "Minister for International Trade" in column II.

Amended 1994, c. 31, s. 17 by striking out the reference to the "Minister of Employment and Immigration" in column II opposite the name of the Immigration and

Refugee Board in column I and substituting a reference to the "Minister of Citizenship and Immigration".

Amended 1994, c. 38, s. 17 by striking out the reference to the "Minister of Agriculture" in column II opposite the reference to "National Farm Products Council" in column I, and substituting a reference to "Minister of Agriculture and Agri-Food".

Amended 1994, c. 41, s. 25 by striking out the reference to "Minister of Energy, Mines and Resources" in column II opposite the reference to "National Energy Board" and "Petroleum Monitoring Agency" in column I and substituting a reference to the "Minister of Natural Resources".

Amended 1995, c. 1, ss. 42 and 43, as to s. 42 by striking out the reference to "Investment Canada" in column I and the corresponding reference to "Minister of Industry, Science and Technology" in column II, and as to s. 43 by striking out a reference to the "Minister of Industry, Science and Technology" in column II opposite references to the "Canadian Space Agency" and "Statistics Canada" and replacing them with a reference to the "Minister of Industry" and by striking out "Minister of Consumer and Corporate Affairs" in column II opposite references to "Copyright Board", "Procurement Review Board" and "Registry of the Competition Tribunal" and replacing them with a reference to the "Minister of Industry".

Amended 1995, c. 5, s. 18 by striking out the reference to the "Secretary of State for External Affairs" in column II opposite the reference to the "Canadian International Development Agency" in column I and replacing it with a reference to the "Minister of Foreign Affairs".

Amended 1995, c. 29, ss. 14, 17 and 30, as to s. 14 itself replaced by the following s. 17; as to s. 17 by striking out "Procurement Review Board of Canada" in column I and a corresponding reference in column II to the "Minister of Industry"; and as to s. 30 by striking out "Emergency Preparedness Canada" in column I and a corresponding reference in column II to "Minister of National Defence".

Amended SOR/95-594, *Can. Gaz., Part II*, December 13, 1995 by adding "Canadian Environmental Assessment Agency" in column I and a corresponding reference in column II to "Minister of the Environment".

Amended SOR/96-101, *Can. Gaz., Part II*, February 7, 1996 by striking out the reference to the "Minister for the Atlantic Canada Opportunities Agency" in column II opposite the corresponding reference in column I to "Atlantic Canada Opportunities Agency" and replacing it with "Minister of Industry".

Amended SOR/96-102, *Can. Gaz., Part II*, February 7, 1996 by striking out the reference to "Minister of Finance" in column II opposite the corresponding reference in column I to "Federal Office of Regional Development - Quebec" and replacing it with a reference to the "Minister of Industry".

Amended 1996, c. 8, s. 23 by changing the references to "Minister of Consumer and Corporate Affairs" and "Minister of National Health and Welfare" in column II, opposite the references to "Hazardous Materials Information Review Commission" and "Patented Medicine Prices Review Board", respectively, in column I, to references to "Minister of Health".

Amended 1996, c. 10, ss. 229.1 and 229.2 by striking out "National Transportation Agency" in column I and the corresponding reference to "Minister of Transport" in column II, and adding "Canadian Transportation Agency" in column I and a corresponding reference to "Minister of Transport" in column II.

Amended 1996, c. 11, ss. 56 to 57.1 by replacing the reference to "Secretary of State of Canada" in column II opposite the reference to "Canadian Centre for Management

Development" with a reference to "Department of Human Resources Development"; by replacing the reference to "Minister of Labour" in column II opposite the reference to "Canada Labour Relations Board" with a reference to "Minister of Human Resources Development"; and by replacing the reference to "Minister of Employment and Immigration" in column II opposite the reference to "Canadian Artists and Producers Professional Relations Tribunal" with a reference to "Minister of Human Resources Development".

Amended SOR/96-355, *Can. Gaz., Part II*, July 9, 1996 by adding "The Voluntary Action Program, in the Department of Communications, known as the Canada Information Office" in column I, and a corresponding reference to "Minister of Communications" in column II.

Amended SOR/96-386, *Can. Gaz., Part II*, July 12, 1996 by striking out "Minister of Communications" in column II opposite the corresponding reference to "Office of the Co-ordinator, Status of Women" in column I, and substituting a reference to the "Minister of Canadian Heritage".

Amended SOR/96-452, *Can. Gaz., Part II*, Oct. 16, 1996 by adding a reference to the "Office of the Communications Security Establishment Commissioner" under column I and a corresponding reference to the "Minister of National Defence" in column II.

Amended SOR/96-537, *Can. Gaz., Part II*, December 5, 1996 by adding "Human Rights Tribunal Panel" in column I and a corresponding reference to the "Minister of Justice" in column II.

Amended SOR/98-99, *Can. Gaz., Part II*, January 26, 1998 by striking out "President of the Queen's Privy Council for Canada" in column II opposite the corresponding reference to "Office of the Chief Electoral Officer" in column I, and substituting the reference to the "Minister of State and Leader of the Government in the House of Commons".

Amended SOR/98-118, *Can. Gaz., Part II*, February 13, 1998 by striking out the reference to the "Federal Office of Regional Development-Quebec" in column I opposite the Minister of Industry in column II, and by substituting a reference to the "Economic Development Agency of Canada for the Regions of Quebec".

Amended SOR/98-147, *Can. Gaz., Part II*, March 12, 1998 by adding "Millennium Bureau of Canada" under column I and a corresponding reference to the "Deputy Minister and Minister of State" under column II.

Amended 1998, c. 9, ss. 42 and 43, as to s. 42 by striking out the reference to "Human Rights Tribunal Panel" in column I and the corresponding reference to "Minister of Justice" in column II and as to s. 43 by adding a reference to "Canadian Human Rights Tribunal" under column I and a corresponding reference to the Minister of Justice in column II.

Amended 1998, c. 26, ss. 74 and 75 by striking out the reference to "Canada Labour Relations Board" in column I and the corresponding reference in column II to the "Minister of Human Resources Development" and by adding the reference "Canada Industrial Relations Board" in column I and a corresponding reference in column II to the "Minister of Human Resources Development".

Amended SOR/98-318, *Can. Gaz., Part II*, June 3, 1998, ss. 1 and 2, as to s. 1 by adding a reference to "The Leadership Network" under column I and a corresponding reference to "Prime Minister" under column II; s. 2 repealed by s. 2 of SOR/2001-141, *Can. Gaz., Part II*, April 11, 2001.

Amended SOR/98-329, *Can. Gaz., Part II*, June 4, 1998, ss. 1 and 2; as to s. 1 by repealing "The Voluntary Action Program, in the Department of Canadian Heritage, known as the Canadian Information Office" under Column I and repealing the

corresponding reference to "Minister of Canadian Heritage" under Column II and as to s. 2 by adding a reference to "Canada Information Office" in Column I and a corresponding reference in Column II to "Minister of Public Works and Government Services".

Amended SOR/98-564, *Can. Gaz., Part II*, November 19, 1998, s. 152 by striking out the reference to the "Minister of Human Resources Development" in column II, opposite the names of the Canada Labour Relations Board and the Canadian Artists and Producers Professional Relations Tribunal in column I, and substituting "Minister of Labour".

Amended 1998, c. 35, s. 122 by adding "Military Police Complaints Commission" (in force December 1, 1999) and "Canadian Forces Grievance Board" (in force March 1, 2000) in alphabetical order in column I, and corresponding references in column II to the "Minister of National Defence".

Amended SOR/99-66, *Can. Gaz., Part II*, January 21, 1999 by adding the references "Canadian Grain Commission" under column I and a corresponding reference to "Minister of Agriculture and Agri-Food" under column II.

Amended 1999, c. 31, s. 119 by striking out the reference to "Canadian Centre for Management Development" in column I and the corresponding reference to "Prime Minister" in column II.

Amended 1999, c. 31, s. 120 by striking out the reference to "The Voluntary Action Program, in the Department of Communications, known as the Canada Information Office" in column I and the corresponding reference to "Minister of Communications" in column II.

Amended 1999, c. 31, s. 121 by replacing references to "Minister of Communications" in column II, opposite the references to "Canadian Radio-television and Telecommunications Commission", "National Archives of Canada", "National Film Board", "National Library" and "Public Service Commission", and replacing them with references to "Minister of Canadian Heritage".

Amended SOR/2000-286, *Can. Gaz., Part II*, June 30, 2000 by adding "Financial Transactions and Reports Analysis Centre of Canada" under Column I and a corresponding reference to "Minister of Finance" under the Column II.

Amended SOR/2001-141, *Can. Gaz., Part II*, April 11, 2001, s. 1 by striking out "The Leadership Network" under Column I, and and a corresponding reference to "Prime Minister" under Column II.

Amended SOR/2001-198, *Can. Gaz., Part II*, June 4, 2001 by adding the references to "Office of Indian Residential Schools Resolution of Canada" under column I and a corresponding reference to "Deputy Prime Minister" under column II.

Amended 2001, c. 9, s. 588 by adding a reference to "Financial Consumer Agency of Canada" under Column I and a corresponding reference in column II to the "Minister of Finance".

Amended SOR/2001-332, *Can. Gaz., Part II*, August 28, 2001, ss. 1 and 2, as to s. 1 by striking out the reference to "Canada Information Office" under column I and "Minister of Public Works and Government Services" under column II and as to s. 2 by adding "Communication Canada" in alphabetical order under column I and corresponding reference to "Minister of Public Works and Government Services" under column II.

Amended 2001, c. 29, ss. 53 and 54, as to s. 53 by striking out the reference to "Civil Aviation Tribunal" in column I and the corresponding reference to "Minister of Transport" in column II, and as to s. 54 by adding a reference to "Transportation

Appeal Tribunal of Canada" in column I and a corresponding reference to "Minister of Transport" in column II.

Amended 2001, c. 34, s. 47 by striking out the reference to "Petroleum Monitoring Agency" in column I, and the corresponding reference to "Minister of Natural Resources" in column II.

Amended 2001, c. 34, s. 48 by replacing the reference to "Minister of Transport" in column II opposite the reference to "Northern Pipeline Agency" with a reference to "Minister for International Trade".

Amended SOR/2002-46, *Can. Gaz., Part II*, January 15, 2002 by adding "Office of Infrastructure and Crown Corporations of Canada" under column I and the corresponding reference to "Minister of State, Deputy Prime Minister and Minister of Infrastructure and Crown Corporations" under column II.

Amended SOR/2002-69, *Can. Gaz., Part II*, February 7, 2002 by striking out "Millennium Bureau of Canada" under column I and the corresponding reference to "Deputy Prime Minister and Minister of State" under column II.

Amended 2002, c. 8, ss. 142 and 143, as to s. 142 by striking out the references to "Registry of the Federal Court" and "Registry of the Tax Court of Canada" in column I and the corresponding references in column II to the "Minister of Justice" and as to s. 143 by adding in column I a reference to "Courts Administration Service" and a corresponding reference in column II to the "Minister of Justice".

Amended SOR/2002-289, *Can. Gaz., Part II*, August 6, 2002, ss. 1 and 2; as to s. 1 by striking out "Office of Infrastructure and Crown Corporations of Canada" under column I and the corresponding reference to "Minister of State, Deputy Prime Minister and Minister of Infrastructure and Crown Corporations" under column II; and as to s. 2 by adding "Office of Infrastructure of Canada" under column I and the corresponding reference to "Minister of Industry" under column II.

Amended SOR/2002-293, *Can. Gaz., Part II*, August 6, 2002 by striking out the reference to the "Deputy Prime Minister and Minister of State" in column II opposite the name of the "Office of Indian Residential Schools Resolution of Canada" in column I and by substituting for that reference to the "Minister of Public Works and Government Services" in column II opposite that name.

Amended SOR/2003-145, *Can. Gaz., Part II*, April 11, 2003 by adding "Canadian Firearms Centre" under column I and the corresponding reference to "Minister Justice" under column II.

Amended SOR/2003-146, *Can. Gaz., Part II*, April 11, 2003 by striking out the reference to the "Minister of Justice" in column II opposite the name of the "Canadian Firearms Centre" in column I and by substituting for that reference a reference to the "Solicitor General of Canada" in column II.

Amended 2003, c. 22, ss. 168, 224(z.37) and 247, as to s. 168 by replacing the reference to "Public Service Staff Relations Board" in column I with a reference to "Public Service Labour Relations Board", as to s. 224(z.37) by replacing the expression "public service of Canada" with the expression "federal public administration" in the heading of column I and in the reference to "Registrar of the Supreme Court of Canada and that portion of the public service of Canada appointed under subsection 12(2) of the *Supreme Court Act*" in column I, and as to s. 247 by adding "Public Service Staffing Tribunal" in alphabetical order in column I with a corresponding reference to "President of the Queen's Privy Council" in column II.



Amended SOR/2003-419, *Can. Gaz., Part II*, December 12, 2003 by adding, in alphabetical order "Department of Human Resources and Skills Development" in column I and substituting "Minister of Social Development" under column II.

Amended SOR/2003-420, *Can. Gaz., Part II*, December 12, 2003 by striking out the reference to "Minister of Social Development" under column II opposite the name of the "Department of Human Resources and Skills Development" in column I and substituting "Minister of Human Resources and Skills Development".

Amended SOR/2003-424, *Can. Gaz., Part II*, December 12, 2003 by adding, in alphabetical order "Department of International Trade" in column I and substituting "Minister of Foreign Affairs" under column II opposite that name.

Amended SOR/2003-425, *Can. Gaz., Part II*, December 12, 2003 by striking out the reference to "Minister of Foreign Affairs" under column II opposite the name of the "Department of International Trade" in column I and substituting "Minister of Human Resources and Skills Development".

Amended SOR/2003-431, *Can. Gaz., Part II*, December 12, 2003 by adding, in alphabetical order "Canada Border Services Agency" in column I and "Minister of Citizenship and Immigration" under column II opposite that name.

Amended SOR/2003-433, *Can. Gaz., Part II*, December 12, 2003 by striking out the reference to "Minister of Citizenship and Immigration" under column II opposite the name of the "Canada Border Services Agency" in column I and substituting "Solicitor General of Canada to be styled Deputy Prime Minister and Minister of Public Safety and Emergency Preparedness".

Amended SOR/2003-436, *Can. Gaz., Part II*, December 12, 2003 by adding, in alphabetical order "Public Service Human Resources Management Agency of Canada" in column I and "President of the Treasury Board" under column II opposite that name.

Amended SOR/2003-437, *Can. Gaz., Part II*, December 12, 2003 by striking out the reference to "President of the Treasury Board" under column II opposite the name of the "Public Service Human Resources Management Agency of Canada" in column I and substituting "President of the Queen's Privy Council for Canada".

Amended SOR/2003-441, *Can. Gaz., Part II*, December 12, 2003 by striking out the reference to "Minister of Industry" under column II opposite the name of the "Office of Infrastructure of Canada" in column I and substituting "Minister of the Environment".

Amended SOR/2003-442, *Can. Gaz., Part II*, December 12, 2003 by striking out the reference to "Minister of Public Works and Government Services" under column II opposite the name of the "Office of Indian Residential Schools Resolution of Canada" in column I and substituting "President of the Queen's Privy Council for Canada".

Amended SOR/2003-443, *Can. Gaz., Part II*, December 12, 2003 by striking out the reference to "President of the Queen's Privy Council for Canada" under column II opposite the name of the "Public Service Staff Relations Board" in column I and substituting "Minister of Canadian Heritage".

Amended SOR/2003-444, *Can. Gaz., Part II*, December 12, 2003 by striking out the reference to "President of the Queen's Privy Council for Canada" under column II opposite the name of the "Public Service Staffing Tribunal" in column I and substituting "Minister of Canadian Heritage".

Amended SOR/2003-445, *Can. Gaz., Part II*, December 12, 2003 by striking out the reference to "Minister for International Trade" under column II opposite the name of the "Northern Pipeline Agency" in column I and substituting "Minister of Natural Resources".

Amended SOR/2004-21, *Can. Gaz., Part II*, February 16, 2004 by striking out the reference to "Communication Canada" in column I and "Minister of Public Works and Government Services" opposite that name in column II.

Amended 2004, c. 11, s. 29 by striking out the references to "National Archives of Canada" and "National Library" in column I and the corresponding references to "Minister of Canadian Heritage" in column II.

Amended 2004, c. 11, s. 30 by adding "Library and Archives of Canada" in column I and a corresponding reference to "Minister of Canadian Heritage" in column II.

Amended SOR/2004-161, *Can. Gaz., Part II*, August 11, 2004 by striking out the reference to "President of the Queen's Privy Council for Canada" in column II opposite the name of the "Office of Indian Residential Schools Resolution of Canada" in column I and by substituting a reference to the "Solicitor General of Canada styled Deputy Prime Minister and Minister of Public Safety and Emergency Preparedness" in column II.

Amended SOR/2004-162, *Can. Gaz., Part II*, August 11, 2004 by striking out the reference to the "President of the Queen's Privy Council for Canada" in column II opposite "Public Service Human Resources Management Agency of Canada" in column I and by substituting a reference to the "President of the Treasury Board in column II opposite that name.

Amended SOR/2004-163, *Can. Gaz., Part II*, August 11, 2004 by striking out the reference to "Ministry of Industry" in column II opposite the reference to "Economic Development Agency of Canada for the Regions of Quebec" in column I and substituting a reference to "Minister of State to be styled Minister of the Economic Development Agency of Canada for the Region of Quebec and Minister responsible for the Francophonie".

Amended SOR/2004-164, *Can. Gaz., Part II*, October 6, 2004 by striking out the reference to the "Minister of the Environment" in column II opposite the name of the Office of Infrastructure of Canada in column I and substituting for that reference a reference to the "Minister of State (Infrastructure and Communities)" in column II opposite that name.

Amended SOR/2004-204 by adding in alphabetical order "Public Health Agency of Canada" in column I opposite "Minister of Health" in column II.

Amended SOR/2004-224, *Can. Gaz., Part II*, October 19, 2004 by by striking out the reference to the "Minister of State and Leader of the Government in the House of Commons" in column II opposite the name of the "Office of the Chief Electoral Officer" in column I and substituting "Minister of State styled Deputy Leader of the Government in the House of Commons, Minister responsible for Official Languages and Minister responsible for Democratic Reform" in column II.

Amended 2005, c. 10, s. 34(1)(m) by replacing the reference to "Solicitor General of Canada", "Solicitor General" or "Solicitor General of Canada to be styled Deputy Prime Minister and Minister of Public Safety and Emergency Preparedness" with a reference to the "Minister of Public Safety and Emergency Preparedness", unless the context requires otherwise.

Amended 2005, c. 26, s. 24 by striking out the reference to the "Minister of State to be styled Minister of the Economic Development Agency of Canada for the Regions of Quebec and Minister responsible for the Francophonie" in column II and substituting a reference to the "Minister of the Economic Development Agency of Canada for the Regions of Quebec".

Amended 2005, c. 34, s. 67 by striking out the reference to "Department of Human Resources and Skills Development" and the corresponding reference to "Minister of State to be styled Minister of Human Resources and Skills Development".

Amended 2005, c. 38, s. 114 by striking out the reference to "Canada Border Services Agency" in column I and the corresponding reference to "Minister of Public Safety and Emergency Preparedness" in column II.

Amended 2005, c. 46, s. 56.2, itself enacted by 2006, c. 9, s. 222 by adding in alphabetical order "Office of the Public Sector Integrity Commissioner" in column I opposite "President of the Treasury Board" in column II.

Amended 2005, c. 46, s. 56.3, itself enacted by 2006, c. 9, s. 222 by adding in alphabetical order "Registry of the Public Servants Disclosure Protection Tribunal" in column I opposite "Minister of Canadian Heritage" in column II.

Amended SOR/2006-26, *Can. Gaz., Part II*, February 6, 2006, s. 1 by striking out the reference to "Department of International Trade" under column I and "Minister for International Trade" under column II.

Amended SOR/2006-30, *Can. Gaz., Part II*, February 6, 2006, s. 1 by adding in alphabetical order "Office of the Registrar of Lobbyists" under column I and "Minister of Industry" under column II opposite that name.

Amended SOR/2006-31, *Can. Gaz., Part II*, February 6, 2006 by striking out the reference to the "Minister of Industry" in column II opposite the name of the "Office of the Registrar of Lobbyists" in column I and substituting a reference to the "President of the Treasury Board".

Amended SOR/2006-35, *Can. Gaz., Part II*, February 6, 2006 by striking out the reference to the "Minister of State styled Minister of State (Infrastructure and Communication)" in column II opposite the name of the "Office of Infrastructure of Canada" in column I and substituting a reference to the "Minister of Transport".

Amended SOR/2006-37, *Can. Gaz., Part II*, February 6, 2006 by striking out the reference to the "Minister of State styled Deputy Leader of the Government in the House of Commons, Minister responsible for Official Languages and Minister responsible for Democratic Reform" in column II opposite the name of the "Office of the Chief Electoral Officer" in column I and substituting a reference to the "Leader of the Government in the House of Commons".

Amended SOR/2006-38, *Can. Gaz., Part II*, February 6, 2006 by striking out the reference to the "Prime Minister" in column II opposite the name of the "Canadian Intergovernmental Conference Secretariat" in column I and substituting a reference to the "President of the Queen's Privy Council for Canada".

Amended SOR/2006-39, *Can. Gaz., Part II*, February 6, 2006 by striking out the reference to the "Minister of Public Safety and Emergency Preparedness" in column II opposite the name of the "Office of Indian Residential Schools Resolution of Canada" in column I and substituting a reference to the "Minister of Canadian Heritage".

Amended SOR/2006-42, *Can. Gaz., Part II*, February 8, 2006 by striking out the reference to the "Prime Minister" in column II opposite the name of the "Office of the Commissioner of Official Languages" in column I and substituting a reference to the "Minister of Canadian Heritage".

Amended SOR/2006-48, *Can. Gaz., Part II*, March 22, 2006 by striking out the reference to the Minister of Canadian Heritage in column II of that Schedule opposite the name of the Office of the Commissioner of Official Languages in column I of that

Schedule and by substituting for that reference a reference to the President of the Queen's Privy Council for Canada in column II of that Schedule opposite that name.

Amended SOR/2006-68, *Can. Gaz., Part II*, May 3, 2006 by adding, in alphabetical order "Public Appointments Commission Secretariat" in column I and a corresponding reference in column II to the "Prime Minister".

Amended SOR/2006-97, *Can. Gaz., Part II*, May 31, 2006 by deleting "Canadian Firearms Centre" in column I opposite "Minister of Public Safety and Emergency Preparedness" in column II.

Amended SOR/2006-101, *Can. Gaz., Part II*, May 31, 2006 by striking out the reference to the Minister of Canadian Heritage in column II opposite "Office of Indian Residential Schools Resolution of Canada" and substituting for that reference a reference to the "Minister of Indian Affairs and Northern Development".

Amended 2006, c. 9, s. 92 by striking out the reference to the Office of the Registrar of Lobbyists in column I and the corresponding reference in column II to the "President of the Treasury Board".

Amended 2006, c. 9, s. 93 by adding, in alphabetical order "Office of the Commissioner of Lobbying" in column I and a corresponding reference in column II to the "President of the Treasury Board".

Amended 2006, c. 9, s. 138 by adding in alphabetical order "Office of the Director of Public Prosecutions" in Column I opposite "Minister of Justice" in Column II.

Amended SOR/2008-127, *Can. Gaz., Part II*, May 14, 2008, s. 1 by adding, in alphabetical order "Indian Residential Schools Truth and Reconciliation Commission Secretariat" in column I and a corresponding reference in column II to "Minister of Indian Affairs and Northern Development".

Amended SOR/2008-127, *Can. Gaz., Part II*, May 14, 2008, s. 2 (to come into force June 1, 2013); however, never brought into force and repealed by SOR/2009-171, *Can. Gaz., Part II*, June 24, 2009, s. 4(1).

Amended SOR/2008-132, *Can. Gaz., Part II*, May 14, 2008, s. 1 by deleting "Office of Indian Residential Schools Resolution of Canada" in column I and the corresponding reference in column II to "Minister of Indian Affairs and Northern Development".

Amended 2008, c. 22, s. 47 by adding, in alphabetical order "Registry of the Specific Claims Tribunal" in column I and a corresponding reference in column II to "Minister of Indian Affairs and Northern Development".

Amended SOR/2009-35, *Can. Gaz., Part II*, February 18, 2009, s. 1 by deleting "Public Service Human Resources Management Agency of Canada" in column I and the corresponding reference in column II to "President of the Treasury Board".

Amended SOR/2009-171, *Can. Gaz., Part II*, June 24, 2009, ss. 1 and 2 by adding, in alphabetical order "Indian Residential Schools Truth and Reconciliation Commission Secretariat" in column I and a corresponding reference in column II to "Minister of Indian Affairs and Northern Development" and by adding, in alphabetical order "Indian Residential Schools Truth and Reconciliation Commission" in column I and a corresponding reference in column II to "Minister of Indian Affairs and Northern Development".

Amended SOR/2009-171, *Can. Gaz., Part II*, June 24, 2009, s. 3 (to come into force July 1, 2014).

Amended SOR/2009-240, *Can. Gaz., Part II*, September 2, 2009, s. 1 by adding, in alphabetical order, "Federal Economic Development Agency for Southern Ontario" in column I and a corresponding reference in column II to "Minister of Industry".

Amended SOR/2009-245, *Can. Gaz., Part II*, September 2, 2009, s. 1 by adding, in alphabetical order, "Canadian Northern Economic Development Agency" in column I and a corresponding reference in column II to "Minister of Indian Affairs and Northern Development".

Amended SOR/2009-273, *Can. Gaz., Part II*, October 14, 2009, s. 1 by replacing "Minister of Industry" in column II opposite "Atlantic Canada Opportunities Agency" in column I with "member of the Queen's Privy Council for Canada appointed by Commission under the Great Seal to be the Minister for the purposes of the *Atlantic Canada Opportunities Agency Act*".

Amended SOR/2009-273, *Can. Gaz., Part II*, October 14, 2009, s. 2 by deleting "Federal-Provincial Relations Office" in column I and "Prime Minister" in column II and "Office of the Grain Transportation Agency Administrator" in column I and "Minister of Transport" in column II.

Amended SOR/2009-274, *Can. Gaz., Part II*, October 14, 2009, s. 1 by adding, in alphabetical order, "Veterans Review and Appeal Board" in column I and a corresponding reference in column II to "Minister of Veterans Affairs".

Amended 2010, c. 12, s. 1779 by striking out "NAFTA Secretariat — Canadian Section" in column I and a corresponding reference in column II to "Minister for International Trade".

## **Schedule II**

Amended R.S.C. 1985, c. 22 (1st Supp.), s. 11; SOR/85-108.

Amended 1989, c. 3, s. 43(1) and (2), as to subsec. (1) by deleting "Canadian Aviation Safety Board", as to subsec. (2) by adding "Canadian Transportation Accident Investigation and Safety Board" in alphabetical order.

Amended 1990, c. 3, s. 32 by deleting "National Museums of Canada".

Amended 1991, c. 6, s. 23 by adding "Canadian Polar Commission" in alphabetical order.

Amended 1991, c. 16, s. 22 by adding "Canadian Centre for Management Development" in alphabetical order.

Amended 1993, c. 1, ss. 18 and 40, as to s. 18 by striking out "Economic Council of Canada", as to s. 40 by striking out "Science Council of Canada".

Amended 1993, c. 31, s. 25 by adding "National Round Table on the Environment and the Economy" in alphabetical order.

Amended 1996, c. 9, s. 27 by adding "Law Commission of Canada" in alphabetical order.

Amended 1997, c. 5 (to come into force by order of the Governor in Council).

Amended 1996, c. 11, ss. 58 and 59 by striking out the reference to "Canada Employment and Immigration Committee" and adding "Canada Employment Insurance Commission" in alphabetical order.

Amended 1997, c. 6, s. 51 by adding a reference to the "Canadian Food Inspection Agency" in alphabetical order.

Amended 1998, c. 31, s. 50 by adding the reference "Parks Canada Agency" in alphabetical order.

Amended 1999, c. 17, s. 162 by adding the phrase "Canada Customs and Revenue Agency" in alphabetical order.

Amended 1999, c. 31, s. 122 by striking out the reference to "Agricultural Stabilization Board".

Amended 2000, c. 6, ss. 43 and 44; as to s. 44 by adding "Canadian Institutes of Health Research" in alphabetical order; as to s. 43 by striking out "Medical Research Council".

Amended 2000, c. 34, s. 19 by striking out "Director of Soldier Settlement" and "The Director, The Veterans' Land Act".

Amended 2002, c. 17, s. 16 by striking out "Fisheries Prices Support Board".

Amended 2003, c. 22, ss. 253 and 254; as to s. 253 by striking out the reference to "Canadian Centre for Management Development", and as to s. 254 by adding "Canada School of Public Service" in alphabetical order.

Amended 2004, c. 2, s. 74 by adding "Assisted Human Reproduction Agency of Canada" in alphabetical order.

Amended 2005, c. 30, s. 89 by adding in alphabetical order "Canada Emission Reduction Incentives Agency".

Amended 2005, c. 38, ss. 115 and 138(k)(ii), as to s. 115 by adding in alphabetical order "Canada Border Services Agency", and as to s. 138(k)(ii) by replacing the reference to the "Canada Customs and Revenue Agency" with a reference to the "Canada Revenue Agency".

### **Schedule III (Part I)**

Amended R.S.C. 1985, c. 17 (1st Supp.), s. 24.

Amended R.S.C. 1985, c. 39 (1st Supp.), s. 1.

Amended S.C. 1985, c. 43, s. 8.

Amended R.S.C. 1985, c. 44 (1st Supp.), s. 3(2) and (3); s. 3(1) (to come into force by order of the Governor in Council).

Amended SOR/85-48, *Can. Gaz., Part II*, January 9, 1985.

Amended SOR/85-162, *Can. Gaz., Part II*, February 20, 1985.

Amended SOR/85-208, *Can. Gaz., Part II*, March 20, 1985.

Amended SOR/86-483, *Can. Gaz., Part II*, May 14, 1986 by deleting the reference to "Pecheries Canada Inc."

Amended SOR/86-953, *Can. Gaz., Part II*, October 1, 1986 by deleting the reference to "Canadian Sports Pool Corporation" and to "Loto Canada Inc."

Amended R.S.C. 1985, c. 28 (2nd Supp.), s. 2 by adding a reference to "Marine Atlantic Inc."

Amended SOR/87-128, *Can. Gaz., Part II*, March 18, 1987 by adding "Saint John Port Corporation".

Amended R.S.C. 1985, c. 31 (3rd Supp.), s. 1 by deleting the reference to "Canagrex".

Amended SOR/88-36, *Can. Gaz., Part II*, January 6, 1988 by deleting the reference to "Royal Canadian Mint".

Amended R.S.C. 1985, c. 7 (4th Supp.), s. 5 by deleting "Northern Canada Power Commission".

Amended R.S.C. 1985, c. 41 (4th Supp.), s. 51 by adding "Enterprise Cape Breton Corporation".

Amended SOR/89-295, *Can. Gaz., Part II*, June 21, 1989 by deleting the name "Canada Post Corporation".

Amended 1990, c. 3, s. 32 by adding "Canadian Museum of Civilization, Canadian Museum of Nature, National Gallery of Canada, National Museum of Science and Technology".

Amended 1991, c. 10, ss. 18(1) and 20 (to come into force by order of the Governor in Council).

Amended 1991, c. 38, s. 27 by deleting "Canadian Livestock Feed Board".

Amended 1991, c. 38, s. 6 by deleting "Canada Harbour Place Corporation".

Amended 1991, c. 38, s. 9 by deleting "Canada Museums Construction Corporation Inc.".

Amended 1991, c. 38, s. 43 (to come into force by order of the Governor in Council).

Amended 1991, c. 38, s. 46 by deleting "Mingan Associates, Ltd.".

Amended 1993, c. 1, s. 28 by striking out "International Centre for Ocean Development".

Amended SOR/93-347, *Can. Gaz., Part II*, June 30, 1993 by deleting "Harbourfront Corporation" and adding "Queens Quay West Land Corporation".

Amended 1991, c. 38, s. 36 by deleting "Canadian Patents and Development Limited".

Amended 1995, c. 28, ss. 50 and 51, as to s. 50 by striking out "Federal Business Development Bank" and as to s. 51 by adding "Business Development Bank of Canada".

Amended 1995, c. 29, s. 82 by striking out "Canadian Saltfish Corporation".

Amended 1998, c. 10, ss. 174 and 176 brought into force October 1, 1998 by SI/98-88, *Can. Gaz., Part II*, September 16, 1998; s. 175 brought into force December 1, 1998 by SI/98-117, *Can. Gaz., Part II*, December 9, 1998, s. 177 amended by para. (f) of SI/2000-93, *Can. Gaz., Part II*, November 8, 2000 by adding "Ridley Terminals Inc." in alphabetical order; ss. 178 and 179 (to come into force by order of the Governor in Council).

Amended SOR/98-565, *Can. Gaz., Part II*, November 19, 1998 by adding the expression "The Federal Bridge Corporation Limited" in alphabetical order (in force December 1, 1998).

Amended 2000, c. 23, s. 19 (to come into force by order of the Governor in Council).

Amended 2000, c. 28, s. 49 by adding "Canadian Tourism Commission" in alphabetical order.

Amended 2001, c. 22, ss. 14 and 15, as to s. 14 by striking out "Farm Credit Corporation", and as to s. 15 by adding, in alphabetical order, "Farm Credit Canada".

## FINANCIAL ADMINISTRATION ACT SCH. III (PT. II)

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Amended 2001, c. 33, ss. 21 and 22, as to s. 21 by striking out "Export Development Corporation", and as to s. 22 by adding, in alphabetical order, "Export Development Canada".

Amended 2002, c. 9, s. 3 by adding, in alphabetical order "Canadian Air Transport Security Authority".

Amended SOR/2002-173, *Can. Gaz., Part II*, April 25, 2002 by adding "Blue Water Bridge Authority" in alphabetical order.

Amended 2005, c. 9, s. 149 by adding, in alphabetical order "*First Nations Fiscal and Statistical Management Act*".

Amended 2006, c. 4, s. 211 by adding, in alphabetical order "Corporation for the Mitigation of Mackenzie Gas Project Impacts".

Amended 2008, c. 9, s. 7 by adding, in alphabetical order "Canadian Museum for Human Rights".

Amended SOR/2008-110, *Can. Gaz., Part II*, April 30, 2008 by deleting "Queens Quay West Land Corporation".

Amended 2008, c. 28, s. 134 by adding, in alphabetical order "Canada Employment Insurance Financing Board".

The following have been added to the schedule by preceding amendments:

**Business Development Bank of Canada**

**Canadian Institute for International Peace and Security**

**Canadian Museum of Civilization**

**Canadian Museum of Nature**

**Enterprise Cape Breton Corporation**

**Marine Atlantic Inc.**

**National Gallery of Canada**

**National Museum of Science and Technology**

**Queens Quay West Land Corporation**

### **Schedule III (Part II)**

Amended SOR/85-14, *Can. Gaz., Part II*, January 9, 1985.

Amended SOR/85-1138, *Can. Gaz., Part II*, December 12, 1985.

Amended SOR/88-36, *Can. Gaz., Part II*, January 6, 1988 by adding a reference to "Royal Canadian Mint". Amended SOR/89-295, *Can. Gaz., Part II*, June 6, 1989 by adding the name "Canada Post Corporation". Amended 1991, c. 10, s. 18(2) (in force February 1, 1991) by deleting "Petro-Canada" and substituting "Petro-Canada" and "Petro-Canada Limited".

Amended R.S.C. 1985, c. 9 (3rd Supp.), ss. 1(b) and 2 (proclaimed in force June 1, 1994), as to s. 1(b) by deleting the reference to "Teleglobe Canada", as to s. 2 by deleting the reference to "TH(1987)".

Amended R.S.C. 1985, c. 35 (4th Supp.), s. 13 (to come into force by order of the Governor in Council).

Amended 1991, c. 10, s. 20, Sch., item 4 (to come into force by order of the Governor in Council).



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Amended 1991, c. 10, s. 20, Sch., item 5 by deleting "Petro-Canada Limited".

Amended 1995, c. 24, s. 18 by striking out the reference to "Canadian National Railway Company".

Amended 1998, c. 10, s. 180 by striking out the reference to the Halifax Port Authority, the Montreal Port Authority, the Vancouver Port Authority, the Port of Quebec Corporation, the Prince Rupert Port Corporation, the Saint John Port Corporation, and the St. John's Port Corporation.

Amended 1998, c. 21, s. 54 (to come into force by order of the Governor in Council).

The following have been added to the schedule by preceding amendments:

**Canada Post Corporation**

**Halifax Port Corporation**

**Petro-Canada**

**Petro-Canada Limited**

**Port of Quebec Corporation**

**Prince Rupert Port Corporation**

**Royal Canadian Mint**

**St. John's Port Corporation**

#### **Schedule IV**

Enacted 2003, c. 22, s. 11, Sch. 1.

Amended 2003, c. 22, ss. 265(a) and (b) and 267(a) and (b), as to s. 265(a) by striking out "Civil Aviation Tribunal" and as to para. (b) by adding, in alphabetical order, "Transportation Appeal Tribunal of Canada", as to s. 267(a) by striking out "Staff of the Federal Court" and "Tax Court of Canada", and as to para. (b) by adding, in alphabetical order, "Courts Administration Service".

Amended 2004, c. 11, s. 54(3)(a) and (b), as to para. (a) by striking out "National Archives of Canada" and "National Library", and as to para. (b) by adding, in alphabetical order, "Library and Archives of Canada".

Amended SOR/2005-58, *Can. Gaz., Part II*, March 22, 2005 by adding, in alphabetical order, "Canada Border Services Agency", "Canadian Firearms Centre", "Department of Human Resources and Skills Development", "Department of International Trade", "Economic Development Agency of Canada for the Regions of Quebec", "Public Health Agency of Canada", "Public Service Human Resources Management Agency of Canada".

Amended SOR/2005-310, *Can. Gaz., Part II*, October 4, 2005, s. 1 by striking out the reference to "Department of Human Resources and Skills Development".

Amended 2005, c. 26, s. 27(1) by adding in alphabetical order "Economic Development Agency of Canada for the Regions of Quebec".

Amended 2005, c. 30, s. 93(1) by adding in alphabetical order "Canada Emission Reduction Incentives Agency".

Amended 2005, c. 38, s. 144(4)(b) by adding in alphabetical order "Canada Border Services Agency".

Amended 2005, c. 38, s. 144(4)(b) by adding in alphabetical order "Canada Border Services Agency".

Amended 2005, c. 46, s. 56.4, itself enacted by 2006, c. 9, s. 222 by adding in alphabetical order "Office of the Public Sector Integrity Commissioner" and "Registry of the Public Servants Disclosure Protection Tribunal".

Amended SOR/2006-27, *Can. Gaz., Part II*, February 6, 2006, s. 1 by striking out the reference to "Department of International Trade".

Amended SOR/2006-32, *Can. Gaz., Part II*, February 6, 2006, s. 1 by adding in alphabetical order "Office of the Registrar of Lobbyists".

Amended SOR/2006-69, *Can. Gaz., Part II*, May 3, 2006, s. 1 by adding in alphabetical order "Public Appointments Commission Secretariat".

Amended SOR/2006-98, *Can. Gaz., Part II*, May 31, 2006, s. 1 by deleting "Canadian Firearms Centre".

Amended SOR/2006-262, *Can. Gaz., Part II*, November 15, 2006, s. 1 by adding in alphabetical order "Assisted Human Reproduction Agency of Canada".

Amended 2006, c. 9, s. 94 by striking out "Office of the Registrar of Lobbyists".

Amended 2006, c. 9, s. 95 by adding in alphabetical order "Office of the Commissioner of Lobbying".

Amended 2006, c. 9, s. 139 by adding in alphabetical order "Office of the Director of Public Prosecutions".

Amended SOR/2008-128, *Can. Gaz., Part II*, May 14, 2008, s. 1 by adding in alphabetical order "Indian Residential Schools Truth and Reconciliation Commission Secretariat".

Amended SOR/2008-128, *Can. Gaz., Part II*, May 14, 2008, s. 2 (to come into force June 1, 2013); however, never brought into force and repealed by SOR/2009-172, *Can. Gaz., Part II*, June 24, 2009, s. 4(1).

Amended SOR/2008-133, *Can. Gaz., Part II*, May 14, 2008, s. 1 by deleting "Office of Indian Residential Schools Resolution of Canada".

Amended 2008, c. 22, s. 48 by adding in alphabetical order "Specific Claims Tribunal".

Amended SOR/2009-36, *Can. Gaz., Part II*, February 18, 2009, s. 1 by deleting "Public Service Human Resources Management Agency of Canada".

Amended SOR/2009-172, *Can. Gaz., Part II*, June 24, 2009, ss. 1 and 2, as to s. 1 by deleting "Indian Residential Schools Truth and Reconciliation Commission Secretariat" and as to s. 2 by adding, in alphabetical order "Indian Residential Schools Truth and Reconciliation Commission".

Amended SOR/2009-172, *Can. Gaz., Part II*, June 24, 2009, s. 3 (to come into force July 1, 2014).

Amended SOR/2009-241, *Can. Gaz., Part II*, September 2, 2009, s. 1 by adding, in alphabetical order, "Federal Economic Development Agency for Southern Ontario".

Amended SOR/2009-246, *Can. Gaz., Part II*, September 2, 2009, s. 1 by adding, in alphabetical order, "Canadian Northern Economic Development Agency".

Amended 2010, c. 12, s. 1780 by striking out the reference to "NAFTA Secretariat — Canadian Section".

## Schedule V

Enacted 2003, c. 22, s. 11, Sch. 1.

Amended 2003, c. 23, s. 80.1 (to come into force by order of the Governor in Council).

Amended 2005, c. 38, s. 144(4)(a) by replacing the reference to the "Canada Customs and Revenue Agency" with a reference to the "Canada Revenue Agency".

## Schedule VI

Part I enacted 2006, c. 9, s. 270.

Part II enacted 2006, c. 9, s. 270.

Part II amended 2006, c. 9, s. 273 by adding in alphabetical order in Column I "Office of the Director of Public Prosecutions" and a corresponding reference in Column II to the "Director of Public Prosecutions".

Part II amended SOR/2008-133, *Can. Gaz., Part II*, May 14, 2008, s. 1 by deleting the reference to "Office of Indian Residential Schools Resolution of Canada" in column I and the corresponding reference in Column II to "Executive Director and Deputy Head".

Part II amended SOR/2009-242, *Can. Gaz., Part II*, September 2, 2009, s. 1 by adding, in alphabetical order, "Federal Economic Development Agency for Southern Ontario" in column I and a corresponding reference in column II to "President".

Part II amended SOR/2009-247, *Can. Gaz., Part II*, September 2, 2009, s. 1 by adding, in alphabetical order, "Canadian Northern Economic Development Agency" in column I and a corresponding reference in column II to "President".

Part III enacted 2006, c. 9, s. 270.

Part III amended 2006, c. 9, s. 274 by adding in alphabetical order in Column I "Office of the Public Sector Integrity Commissioner" and by adding in Column II a corresponding reference to the "Public Sector Integrity Commissioner".

Part III amended 2006, c. 9, s. 274 by adding in alphabetical order in Column I "Office of the Public Sector Integrity Commissioner" and by adding in Column II a corresponding reference to the "Public Sector Integrity Commissioner".

Part III amended 2006, c. 9, s. 275 by adding in alphabetical order "Public Servants Disclosure Protection Tribunal" in column I and by adding a corresponding reference in Column II to the "Registrar".

Part III amended SOR/2008-18, *Can. Gaz., Part II*, January 16, 2008, s. 1 by adding in alphabetical order "Assisted Human Reproduction Agency of Canada" in column I and by adding a corresponding reference in Column II to the "President".

Part III amended SOR/2008-129, *Can. Gaz., Part II*, May 14, 2008, s. 1 by adding in alphabetical order "Indian Residential Schools Truth and Reconciliation Commission Secretariat" in column I and by adding a corresponding reference in Column II to "Executive Director".

Part III amended SOR/2008-129, *Can. Gaz., Part II*, May 14, 2008, s. 2 (to come into force June 1, 2013); however, never brought into force and repealed by SOR/2009-173, *Can. Gaz., Part II*, June 24, 2009, s. 4(1)..

Part III amended 2008, c. 22, s. 49 by adding in alphabetical order "Registry of the Specific Claims Tribunal" in column I and by adding a corresponding reference in Column II to "Registrar".

Part III amended SOR/2009-37, *Can. Gaz., Part II*, February 18, 2009, s. 1 by deleting "Public Service Human Resources Management Agency of Canada" in column I and the corresponding reference in column II to "President".

Part III amended SOR/2009-173, *Can. Gaz., Part II*, June 24, 2009, ss. 1 and 2, as to s. 1 by deleting "Indian Residential Schools Truth and Reconciliation Commission Secretariat" in column I and the corresponding reference in column II to "Executive Director" and as to s. 2 by adding "Indian Residential Schools Truth and Reconciliation Commission" in column I and the corresponding reference in column II to "Chairperson".

Part III amended SOR/2009-173, *Can. Gaz., Part II*, June 24, 2009, s. 3 (to come into force July 1, 2014).

Part III amended SOR/2009-275, *Can. Gaz., Part II*, October 14, 2009, s. 1 by adding, in alphabetical order, "Veterans Review and Appeal Board" in Column I and a corresponding reference in Column II to "Chairperson".

Part III amended 2010, c. 12, s. 1781 by striking out "NAFTA Secretariat — Canadian Section" in column I and a corresponding reference in column II to "Secretary".

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## FINANCIAL CONSUMER AGENCY OF CANADA ACT

2001, Chap. 9, ss. 1 to 34; brought into force October 24, 2001 by para. (a) of  
SI/2001-102, *Can. Gaz., Part II*, October 24, 2001

Amended 2003, c. 22, ss. 169 and 170; brought into force April 1, 2005 by para. (b) of  
SI/2005-24, *Can. Gaz., Part II*, April 6, 2005

Amended 2007, c. 6, ss. 435 and 436; s. 436 brought into force April 20, 2007 by SI/2007-49, *Can. Gaz. Part II*, May 2, 2007; s. 435 brought into force February 19, 2009  
by SI/2009-15, *Can. Gaz. Part II*, March 4, 2009

Amended 2007, c. 29, s. 154; in force June 22, 2007

Amended 2009, c. 2, s. 280; brought into force July 1, 2010 by SI/2010-31, *Can. Gaz., Part II*, April 14, 2010

Amended 2010, c. 12, ss. 1835 to 1849, 1851 to 1857 and 2116; ss. 1835 to 1849 and 1851 to 1857 in force July 12, 2010; s. 2116 to come into force by order of the Governor  
in Council

### Section 2

Definition "consumer provision" replaced 2009, c. 2, s. 280:

**"consumer provision" means**

(a) paragraphs 157(2)(e) and (f), section 413.1, subsection 418.1(3), sections 439.1 to 459.5, subsections 540(2) and (3) and 545(4) and (5), paragraphs 545(6)(b) and (c), subsection 552(3) and sections 559 to 576.2 of the *Bank Act* together with any regulations made under or for the purposes of those provisions;

(b) paragraphs 167(2)(f) and (g), subsection 382.2(3) and sections 385.05 to 385.28 of the *Cooperative Credit Associations Act* together with any regulations made under or for the purposes of those provisions;

(c) paragraphs 165(2)(f) and (g), subsection 469.1(3), sections 479 to 489.3, subsection 542.061(3) and sections 598 to 607.2 of the *Insurance Companies Act* together with any regulations made under or for the purposes of those provisions;

(d) paragraphs 161(2)(e) and (f), subsection 418.1(3) and sections 425.1 to 444.3 of the *Trust and Loan Companies Act* together with any regulations made under or for the purposes of those provisions; and

(e) subsection 469.1(3) as set out in paragraph 17(1)(f) of the *Green Shield Canada Act* and the provisions referred to in paragraph 17(1)(f.1) of that Act as they apply to Green Shield Canada in accordance with section 17 of that Act together with any regulations made under or for the purposes of those provisions.

Definition "payment card network operator" new 2010, c. 12, s. 1835:

"payment card network operator" means an entity, as defined in section 3 of the *Payment Card Networks Act*, that operates or manages a payment card network, as defined in that section, including by establishing standards and procedures for the acceptance, transmission or processing of payment transactions and by facilitating the electronic transfer of information and funds.

### Section 3

Amended 2010, c. 12, s. 1836 by adding subsec. (3); amended 2010, c. 12, s. 1851(1) to (3), as to subsec. (1) by replacing subsec. (2)(a) and (b), as to subsec. (2) by replacing subsec. (2)(d) and as to subsec. (3) by adding "and" at the end of subsec. (2)(e) and by adding para. (f):

. . . . .

(a) supervise financial institutions to determine whether they are in compliance with

(i) the consumer provisions applicable to them, and

(ii) the terms and conditions or undertakings with respect to the protection of customers of financial institutions that the Minister imposes or requires, as the case may be, under an Act listed in Schedule 1 and the directions that the Minister imposes under this Act;

(b) promote the adoption by financial institutions of policies and procedures designed to implement

(i) provisions, terms and conditions, undertakings or directions referred to in paragraph (a),

(ii) voluntary codes of conduct that are designed to protect the interests of the customers of financial institutions that are adopted by financial institutions and that are publicly available, and

(iii) any public commitments made by financial institutions that are designed to protect the interests of their customers;

. . . . .

(d) promote consumer awareness about the obligations of financial institutions under consumer provisions applicable to them and all matters connected with the protection of consumers of financial products and services;

. . . . .

(f) monitor and evaluate trends and emerging issues that may have an impact on consumers of financial products and services.

. . . . .

(3) The objects of the Agency are also to