CHAPTER 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

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

INTERPRETATION
2. In this Act, "appropriate Minister" means,
(a) with respect to a department mentioned in paragraph (d) 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 8(1);

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

"Audit Act" means the Auditor General of Canada Act;

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

CHAPTER F-11

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

TITRE ABRÉGÉ

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 comptable" Tout autre agent comptable nommé en vertu de la partie IV, la Banque du Canada.

"agent financier" Tout autre agent financier nommé en vertu de la partie IV, la Banque du Canada.

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

"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.

"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.

"crédit" Autorisation donné par le Parlement d'affecter des paiements sur le Trésor.

"approprié"
Consolidated Revenue Fund" means the aggregate of all public moneys that are on deposit at the credit of the Receiver General;
"Crown corporation" has the meaning assigned by subsection 83(1);
"department" means
(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 Inquiries Act, 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;
"departmental corporation" means a corporation named in Schedule II;
"fiscal agent" means a fiscal agent appointed under Part IV and includes the Bank of Canada;
"fiscal year" means the period beginning on March 1 in one year and ending on March 31 in the next year;
"Minister" means the Minister of Finance;
"money" includes negotiable instruments;
"negotiable instrument" includes any cheque, draft, traveller's cheque, bill of exchange, postal note, money order, postal remittance and any other similar instrument;
"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 purpose;
"effet de commerce" titre négociable, notamment chèque, chèque de voyage, traite, lettre de change ou titre de versement postal;
"établissement public" personne morale mentionnée à l'annexe II;
"financière" la période commençant le 1er avril d'une année et se terminant le 31 mai de l'année suivante;
"fonctionnaire public" ministre ou toute autre personne employée dans l'administration publique fédérale;
"fonds" sommes d'argent; y sont assimilées les effets de commerce;
"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 s'applique notamment à:
a) les recettes de l'État;
b) les emprunts effectués par le Canada ou les produits de l'immobilier 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 avec le régime d'un traité, d'une loi, d'une fiducie, d'un contrat ou d'une engagement et assortis à une fin particulière précisée dans l'acte en question ou confirmé à celui-ci;
"ministres" les ministres mentionnés à l'annexe I;
b) tout autre secteur de l'administration publique fédérale — y compris une commission nommée sous le régime de la Loi sur les enquêtes — que le gouvernement 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.
"ministre" le ministre des finances;
"ministre comptable" a) L'un des ministres mentionnés à l'annexe I, le ministre chargé de son administration.
purpose specified in or pursuant to that Act, trust, treaty, undertaking or contract;

"public officer" includes a minister of the Crown and any person employed in the public service of Canada;

"public property" means all property, other than money, belonging to Her Majesty in right of Canada;

"register" means a registrar appointed under Part IV and includes the Bank of Canada;

"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;

"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;

"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-I, s. 2; 1980-81-82-83, c. 170, s. 2; 1984, c. 31, s. 2.

b) dans le cas d’une autre ministre, le ministre que le gouverneur en conseil charge de son administration;

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;

d) dans le cas d’une société d’État, le ministre de tutelle au sens du paragraphe 83(1);

société d’État S’entend au sens du paragraphe 83(1);

société d’État mère S’entend au sens du paragraphe 83(1);

3. (1) The Governor in Council may, by order,

(a) add to Schedule II the names 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,

(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.
(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.

(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 (3)(a).

(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 operates in a competitive environment, and is not ordinarily dependent on appropriations for operating purposes.

(6) The Governor in Council may, by order:
(a) delete from Part II of Schedule III the name of any corporation that has been dissolved or otherwise has ceased to be a corporation described in paragraph (3)(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.

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.

(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.

(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.

(4) In this section, “sitting day” means a day on which either House of Parliament is sitting, 1984, c. 31, s. 3.

(5) The governor in council may, by order, transfer the mention of an society of Eritre, into the partie I à la partie II de celle-ci, or vice-versa.

(6) The sociétés d’État autres qu’isolent, le Conseil des Ministres, remplissent les conditions de l’alinéa (1) ne sont pas inscrites à l’annexe III.

(7) Ne sont inscrites à la partie II de l’annexe III que les sociétés d’État ménés qui, selon le gouvernement en conseil:

a) d’une part, exerçant leurs activités en situation de concurrence;

b) d’autre part, ne dépendent principalement de crédits pour leurs dépenses de fonctionnement.

(8) Le gouvernement en conseil peut, par décret:

a) radier de l’annexe III tout personnage moral dissoute ou ne remplissant plus les conditions de l’alinéa (1); et

b) radier des parties I et II de l’annexe III toute personne morale dissoute ou qui n’est plus une société d’État, 1984, ch. 31, art. 3.

(9) Le décret qui, en application du paragraphe 3(1), transfère une société d’État mentionnée à la partie I à la partie II de cette annexe est déposé devant chaque chambre du Parlement lors des quinze jours de séance de celle-ci suivant celui où il est pris.

(10) Le décret est ensuite soumis au Comité des affaires législatives à la date ultérieure qui y est prévue.

(11) Pour l’application du présent article, tout jour où l’une ou l’autre chambre du Parlement siège est un jour de sénat, 1984, ch. 31, art. 3.
PART I

ORGANIZATION

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.

(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.

(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.

(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.

Secretario del Tesoro

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.

(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.

(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.

(4) Such other officers and employees as are necessary for the proper conduct of the business of the Treasury Board shall be appointed by the Governor in Council for the time being.

COMMISSION


(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.

(3) Le gouverneur en conseil peut nommer, à titre de conseiller suppléant, d'autres membres du Conseil privé de la Reine pour le Canada.


6. (1) Le président assume 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.

(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.

(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.

(4) Le personnel nécessaire au bon fonctionnement du Conseil du Trésor est nommé com-
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.

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

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 biens, 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 annuelles 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.

(2) Le Conseil du Trésor est autorisé à exercer les pouvoirs, à l'exception du pouvoir de nomination, conféré 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;
Gestion des finances publiques

Chap. F-11

Partie 1

section (1) as may be specified by the Government in Council.

Délégations

(2) 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.

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.

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 disturbing public money to keep any books, records or accounts, that the Board considers necessary.

Production of documents

(2) The Treasury Board may require from any public officer or any agent of Her Majesty any account, return, statement, report or information that the Board considers necessary for the due performance of its duties.

Idem

(3) The Treasury Board may require any public officer or agent of Her Majesty to provide a department with such information from any accounts, 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.

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;
(b) for the purpose of ensuring that the interests of the public are protected.


7. Le Conseil des ministres peut, à tout moment, promulguer des dispositions concernant la gestion des marchés publics et des marchés privés.

8. Le ministre des Finances peut, dans les limites des lois en vigueur, déléguer certaines des prérogatives qui lui sont confiées au nom du gouvernement fédéral.

9. Le ministre des Finances peut, dans les limites des lois en vigueur, déléguer certaines des prérogatives qui lui sont confiées au nom du gouvernement fédéral.

10. Le Conseil des ministres peut, dans les limites des lois en vigueur, déléguer certaines des prérogatives qui lui sont confiées au nom du gouvernement fédéral.
(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 effective administration of the public service of Canada. R.S., c. F-10, s. 6; 1984, c. 31, s. 5.

11. (1) In this section and sections 12 and 13, "employment" includes any regulation, order or other instrument made under the authority of an Act;
"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" means a separate employer within the meaning of the Public Service Staff Relations Act.

(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 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.

13. (1) Les définitions qui suivent s'appliquent au présent article et aux articles 12 et 13.
"employé 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 employé 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;
training and development may be carried out;

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

(b) 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;

(c) provide for the awards that may be made to persons employed in the public service for outstanding performance of their duties, for other meritorious achievements 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 heures 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 réalisations exceptionnelles, ou autres réalisations méritantes auxquelles elles ont participé dans le cadre de leurs fonctions, pour des inventions ou pour des idées pratiques d’amélioration;

f) établir les normes de discipline dans la fonction publique et prescrire les sanctions pénales et autres, y compris la suspension et le congé, susceptibles d’être appliquées pour violation de la discipline ou pour incohérence et indiquer dans quelles circonstances, de quelle manière, par qui et en vertu de quelles ces sanctions peuvent être appliquées, modifiées ou annulées, en tout ou en partie;

g) établir des mesures 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 frais de déplacement ou autres, soit pour des dépenses ou en raison de circonstances liées à leur emploi;

(i) réglementer les autres questions, notant les conditions de travail non prévues de façon exprès par le présent paragraphe, dans la mesure où il l’est nécessaire à la bonne gestion du personnel de la fonction publique.

(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 this 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 explicitement de ces questions; il ne peut 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
Financial Administration

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

12. (1) The Treasury Board may authorize the deputy head of a department or the chief service to exercise and perform, in such manner and subject to such terms and conditions as the Treasury Board directs, any of the power 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.

(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 it sees fit, revise or rescind and reinstate the authority so granted.

(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 powers and functions.

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 of the Governor in Council to suspend or dismiss any person employed in the public service on the basis of a security assessment.

(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.

(3) For the purpose of subsection (1), any order made by the Governor in Council is regime de cette loi, de la Commission S.R., ch. F-10, art. 7.

12. (1) Le Conseil du Trésor peut, aux conditions et selon les modalités qu’il fixe, déléguer 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.

(2) Le gouverneur en conseil peut, aux conditions et selon les modalités qu’il fixe, déléguer 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.

(3) Les délégations visées aux paragraphes (1) ou (2) peuvent, excepté lors des conditions et modalités de la délégation, subdéléguer les pouvoirs qu’ils ont reçus à un ou plusieurs de leurs sousordonnés. S.R., ch. F-10, art. 7.

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

(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’a pas été terminée.

(3) Pour l’application du paragraphe (1), un décret de suspension ou de destitution pris par
Gestion des finances publiques

Chap. F-11

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

Ministère des Finances


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.


PARTIE II

FONDS PUBLICS

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

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

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

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) d'un agent financier désigné par le ministre;

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

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

Public money

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

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

(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;

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

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

(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.

PARTIE II

PUBLIC MONEY

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

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

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

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) d'un agent financier désigné par le ministre;

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

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


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’entendent des titres émis ou garantis par le Canada, ainsi que de ceux qui sont mentionnés dans la définition de «valeurs» à l’article 2.

(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 therefore 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.

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, et le produit de la vente est déposé au crédit du receveur général.

(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 ressources de cet exercice ; les pertes nettes, durant la même période, qui résultent de mêmes opérations sont imputées à un crédit voté par le Parlement à cette fin.

Net profit and loss determination

(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 applicable à l’exercice. S.R., ch. F-10, art. 12.

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’usager d’installations mises à disposition par elle devrait supporter les coûts de fourniture ou d’usage correspondant, le gouverneur en conseil peut, sur recommandation du Conseil du Trésor :

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

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

or

(b) by derogation to the provisions législatives applicables en l’espèce, autoriser le ministre compétent à fixer ce prix et assortir son

or
Partie II

Gestion des finances publiques

Chap. F-11

13

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.

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.

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.

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

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.

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.

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.

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

"tax" includes any tax, impost, duty or toll payable to Her Majesty, imposed or authorized to be imposed by any Act of Parliament.

(2) The Governor in Council may, on the recommendation of the Treasury Board and when he considers it in the public interest, retitle any tax, fee or penalty.

(3) A remission pursuant to this section may be total or partial, conditional or unconditional, and may be granted

(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;

(b) before or after any payment of the tax, fee or penalty has been made or enforced by process or execution; and

(c) with respect to a tax or fee, 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, fee or penalty 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 on any judgment;

(d) by the entry of satisfaction on any judgment; or

(e) by repaying any sum or money paid to or recovered by the Receiver General for the tax, fee or penalty.

(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.
Partie II

Gestion des finances publiques

Chap. F-11

(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 renouvellement, sur action en justice, des créanciers en cause.

(7) Il n'est pas fait remise des taxes payées pour des marchandises du seul fait de leur perte ou de leur destruction après le paiement et après leur enlevement sur dénonciation ou changé.

(8) La remise totale et absolue d'une pénalité imposée en matière fiscale a pour effet d'éliminer l'infraction à l'origine de la pénalité et de l'acquitter toute inexactitude juridique précédemment déterminée à l'intérieur S.R., ch. F-10, art. 17.

24. (1) Les remises accordées sous le régime de la présente loi ou d'une autre loi fédérale peuvent être payées sur le Trésor.

(2) Il est fait frais, 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. 370, art. 4.

25. (1) Sous réserve du paragraphe (2), le Conseil du Trésor peut, par règlement, régler la radiation totale ou partielle des créances de Sa Majesté, notamment en ce qui concerne :

a) les échéances à appliquer ;

b) les conditions et modalités à observer ;

c) les enseignements à conserver.

(2) La radiation de créances figurant dans l'état des ressources et des charges de Canada mentionné au sous-alinéa 64(2)a(iii) est subordonnée à l'inscription du montant radié, à titre de crédit budgétaire, dans une liste de crédits ou à une autorisation octroyée sous le régime d'une autre loi fédérale.
Chap. F-11

Financial Administration

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 recover the debt, obligation or claim.

Pursuance 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.

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; 1986-87-88-83, c. 170, s. 5; 1984, c. 31, s. 6.

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.

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.

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 such 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.

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.

(3) La radiation visée au présent article ne pèse pas atteinte au droit de Sa Majesté de réclamer le créance en cause.

(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 crédit.

(5) Il est fait état, en la forme fixée par le Conseil du Trésor, des radiation ou remises de créances effectuées au cours d'un exercice fiscal, le régime du présent article dans les Comptes publics de l'exercice. S.R., ch. F-10, art. 18; 1986-87-88-83, ch. 170, art. 5; 1984, ch. 31, art. 6.

PART III

DÉPENSES PUBLIQUES

Voyageurs sur le Trésor


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.

28. Dans les cas où une loi fédérale prévoit, à son gré déterminé, 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 gouvernement 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.

Paieuses au titre des établissements de crédit

29. (1) Les modifications 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 payées sur le Trésor.
Partie III

(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.

(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.

(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.

(3) Every warrant issued under this section shall be published in the Canada Gazette within thirty days after it is issued, and a statement showing what warrants were 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.

(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 therefor for grunting to Her Majesty sums of money to defray expenses of the public service of Canada for a fiscal year.

(31) (1) At the commencement of each fiscal year or at any other time 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,


(3) En l'absence de crédit, le gouverneur en conseil peut, par décret, ordonner l'établisse-
ment 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.

(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.

(3) Les mandats visés au présent article sont publiés dans la Gazette du Canada, 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 suivant du Parlement.

(4) Les montants affectés par mandat spécial sont réputés être des avances; ils font partie des montants affectés par la première loi de crédit votée par le Parlement par la suite et ne s'y ajoutent pas.

(32) (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 disposées devant la Chambre des communes, sauf l'instruction contraire du Conseil, le
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.

(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.

(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.

Control of Appropriations

(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.

(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; 1986-87-88-89, c. 170, s. 7.

Requisitions

(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.

(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.

Agreement of Council of Trésor

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


Control of Appropriations

(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 imposé, que si le solde disponible non grevé du crédit ou du poste est suffisant pour l’imposition de toutes les dettes contractées à cette occasion pendant l’exercice au cours duquel a lieu la passation.

(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; 1986-87-88-89, ch. 170, art. 7.

Requisitions

(1) Il ne peut être effectué de paiement imputable sur un crédit affecté à un ministre qu’à la demande du ministre compétent ou de la personne qu’il a déléguée à cet effet.

(2) Les demandes de paiement sur le Trésor sont à présenter en la forme, avec les documents d’accomplissement et le régime et les modalités de vérification prévus par règlement du Conseil du Trésor.
Partie III  
Gestion des finances publiques

Chap. F-11  
Cas d'interdiction

(3) Il est interdit de demander des paiements sur le Trésor dans les cas où il entraînerait :  
(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.


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

Forme des paiements sur le Trésor

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

(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 exécution par une institution membre de l'Association canadienne des paiements. S.R., ch. F-10, art. 28; 1980-81:82-83, c. 40, art. 94.1.

Éffets payés

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.

(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.

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Éffets payés

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(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.

Éffets payés

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Éffets payés
Financial Administration

Part III

généraux aux fins d'examen et de rapprochement avec l'état des effets émis.


(3) (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.

(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).

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;

(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'écrit d'avances sur crédits pour des services déterminés;

b) prévoir le remboursement, la justification et le recouvrement des avances.

(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 le dénominataire ou les héritiers de celui-ci.

(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.
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 in 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.

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 component
under that contract would come in course
of payment. R.S., c. F-10, s. 33.

41. (1) The Governor in Council may make
regulations with respect to the conditions under
which contracts awarded
(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 Gov-
ernor 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.

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

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 con-
tract, and the amount so charged may be cred-
ited 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.

43. The Governor in council may make
regulations 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 component
under that contract would come in course
of payment. R.S., c. F-10, s. 33.
Part IV
PUBLIC DEBT

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.

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
DETTÉ PUBLIQUE

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.

44. Dans les cas où la présente loi ou une autre loi fédérale autorise le prêtement de fonds, par Sa Majesté ou pour son compte, au moyen d’emprunts ou de l’émission de la vente de titres, le gouverneur en conseil peut, sous réserve de cette loi:
a) autoriser tout ou partie du prêtement 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 vendre aux prix et aux conditions que le ministre estime indiquées,
   (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 prêtement des fonds aux conditions que l’un ou l’autre estime indiquées,
   (ii) de prêter 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 indiquées.
Le gouverneur en conseil peut en outre déterminer les modalités d’exercice des pouvoirs conférés par les sous-alinéas a)(ii) 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.

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 prior to the 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.

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.

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

45. Ne peut être imprimée 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 rembourssé 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 du Sa Majesté après celle des dates mentionnées à l'alinéa a) qui s'applique et imprimés sur tous montant dont l'emprunt fait l'objet d'une autre autorisation. 1978-79, ch. 4, art. 4.

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 échu, 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.

47. Dans le cas où il estime le Trésor insuffisamment approvisionné pour certains décès-sements 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

Impôts sur les emprunts temporaires

Emprunts au nom du Trésor de titres

Emprunts temporaires

Loans for redemption of securities

Temporary loans

Amounts owed charged against Her authority
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.

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.

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

(2) Les fonds dont une loi fédérale, telles adoptées 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 total 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, le veille, selon le cas, de l'emprunt, de la réécriture du produit de l'émission ou de la constitution de la garantie.

Calculation of loan in foreign currency

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

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

Partie IV

Chap. F-11

25

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.)

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.

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.

(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.

Registries 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.

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

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

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.

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 contre-signés par le fonctionnaire du même ministère ou toute autre personne que le gouverneur en conseil désigne à cette fin.

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

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.

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;
(c) showing all amounts paid in respect of the principal of or interest on all money so borrowed.

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.

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.

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. 47.

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.

Payments for services of agent or by way of deduction in grant 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.

(c) paiements effectués au titre du principal et des intérêts de ces emprunts.

(2) Les agents comptables et financiers détiennent 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 à qualité ; le compte est à établir en la forme et doit comporter les renseignements déterminés par le ministre. S.R., ch. F-10, art. 43.

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.

54. Le remboursement des emprunts contractés et des titres émis par S.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.

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 du remboursement des 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'emplacements 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.

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 S.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.
Partie IV

Gestion des finances publiques

(2) Where money paid or deducted pursuant to subsection (1) cannot be identified with 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.

57. There shall be established in the accounts of Canada an account to be known as the "Investment Indemnity Account" to which shall be credited the sum of twenty-five thousand dollars, such further amounts as any 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’indemnis-

58. The Minister may, in accordance with and subject to the regulations, pay out of the "Investment Indemnity Account" any larger sum 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 règle-

59. Her Majesty and a fiscal agent or regis-

59. Ni Sa Majesté ni les agents comptables

60. (1) The Governor in Council may make regulations as he deems expedient to pro-

60. (1) Le gouverneur en conseil peut pré-

Non-obligation d’indemniser les 

Règlementation

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

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

(b) 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;

(c) 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 payments of losses out of the Investors' Indemnity Account.

(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.

(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.

PART V
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.

62. The deputy head of every department shall maintain adequate records in relation to the remittance of or the remboursement des titres ou coupons d'intérêts détériorés, perdus, volés ou détruits, l'émission des chèques correspondants et les modalités de ces opérations;

6. 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;

7. 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;

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

6. 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.


PARTIE V
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.

62. Chaque administrateur général tient tous inventaires utiles des biens publics placés a la disposition des biens publics.
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.

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.

(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.

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

Assets and Liabilities

Accounts in Canadian currency

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.

(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 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.

COMPTES PUBLICS

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.

(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.

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

Part VII

ASSIGNMENT OF CROWN DEBTS

66. In this Part, "appropriate paying officer", in relation to a Crown debt, means the paying officer who makes the payments in respect of this 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 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;

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 actes 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 à titre 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.

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 tâche des comptes du Canada et à l'établissement du rapport respectivement visés aux article 63 et 64; chaque ministre compétement 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. 10; S.R., ch. 11(2) suppl., art. 1; 1976-77, ch. 34, art. 33; 1980-81-82-83, ch. 170, art. 16.

PARTIE VII

CESSION DES CRÉANCES SUR SA MAJESTÉ

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 échelon, sur Sa Majesté, ainsi que tout autre droit incorporé dont le recouvrement peut être poursuivi en justice contre Sa Majesté.
- "contrat" Contrat prévoyant un versement de fonds sur Sa Majesté.

Definitions

- "agent payeur" "paying officer"
- "agent payeur compétent" "competent paying officer"
- "appropriation" "appropriation"
- "Créances sur Sa Majesté" "Crown debt"
Partie VII

Gestion des finances publiques

Chap. F-11

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

"prescribed" means prescribed by regulation.

R.S., c. F-10, art. 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.

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.

Assignments of specified Crown debts

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 effective 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 of account of salary, wages, pay or pay and allowances is not assignable and no transaction

930B–33
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.

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 ou 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.

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.

Limitation of applicability of the 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.

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.
PART VIII
ASSIGNMENT OF INTERS DUE TO THE CROWN UNDER PAYMENT BONDS

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" 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.

73. (1) Where an applicant 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).

(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.

(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

PART VIII
CESSION DES CRÉANCES DE SA MAJESTÉ EN VERTU DE CAUTIONNEMENTS DE PAYERMENT

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

"Cautionnement" Dépôt tenu 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'Etat et les établissements publics S.R., ch. F-10, art. 85; 1984, ch. 31, art. 10.

73. (1) Devient cessataire d'une créance détenue par Sa Majesté au titre d'un cautionnement, sauf que Sa Majesté ait à intervenir ou à donner ou recevoir un avis, la personne qui remplit les conditions suivantes:
(a) elle a livré les 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 reçu la totalité de la rémunération convenue en l'espace du délai applicable, aux termes du cautionnement, à la catégorie à laquelle elle appartient.

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

(3) Le cessataire 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.
Financial Administration

PART IX

CIVIL LIABILITY AND OFFENCES

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.

PART IX

RESPONSABILITÉ CIVILE ET INFRINGEMENTS

76. (1) Le receveur général peut faire signification à la personne dont il a des motifs raisonnables de croire qu'elle a manqué à une des obligations mentionnées ci-dessus 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'avoir peut être signifié à son représentant.
(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 absence 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.

(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 officer, and without further proof thereof.

(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.

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 time, an affidavit depositing 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.

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.

(2) En cas d’inexécution de l’ordre dans le délai imparti, le recouvrement général oppose 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.

(3) Dans toute procédure en recouvrement des montants visés au paragraphe (2), une copie du compte certifié 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.

(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.

77. Dans toute procédure en recouvrement de fonds appartenant à Sa Majesté, est admis- sible en preuve et fait foi, sauf preuve contraire, de son contentement l’affidavit où son signataire affirme, ou sa connaissance des faits en cause, qu’un receveur ou un gestionnaire de recettes a, d’après les livres ou autres documents compréhensifs de son bureau, été complice rendu ou ses aveux faits, reçus de tels fonds au titre de ses fonctions et a refusé ou négligé de les reverser à leurs destinataires ou à leurs bénéficiaires prévus. S.R., ch. F-10, art. 90.

78. Les perceptrices ou receveurs de fonds publics qui, du fait de leur mauvaise conduite ou de leur négligence, occasionnent des pertes pecu- nières à Sa Majesté sont responsables des fonds perdus, auxquels n’ont été attachées auparavant d’aucune façon les mêmes avaient effectivement perçus ou requis. S.R., ch. F-10, art. 91; 1980-81-82-83, ch. 170, art. 19.
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.

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) dishonestly 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 the same, that knowledge or information to a superior officer, or
(f) demands or accepts or attempts to collect, directly or indirectly, as paymen or gifts 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.

80. Connaît 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 perceptron, gestionnaire ou ordonnateur de fonds publics qui, selon le cas:
a) enj乔 une autre rémunération que celle qu’prévoit la loi pour l’accomplissement de ses fonctions;
b) participe à une entente délictueuse ou collusive pour frauder Sa Majesté et donne à autrui l’occasion de commettre une telle fraude;
c) permet intentionnellement à autrui de violer la loi;
d) dans les cas où à lui importe, 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, la ne 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 présumée, de la loi. S.R., ch. F-10, art. 92; 1980-81-82-83, ch. 170, art. 20.
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 connect, 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.

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.

PART XI
CROWN CORPORATIONS

Interpretation

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;
"appropriate Minister" means,
(a) in relation to a parent Crown corporation,
(i) the Minister specified by or pursuant to any other Act of Parliament or as the Minister in respect of that corporation, or
(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
(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;

"articles" means
(a) original or replicated articles of incorporation, articles of amendment, articles of amalgamation, articles of continuance, articles of reorganization, articles of arrangement, articles of dissolution and articles of revocation, and includes any amendments thereto, and
(b) letters patent, memorandum of association and any constituting documents or other documents of a like nature to those referred to in paragraph (a), and includes any amendments thereto;

"auditor" includes a partnership of auditors;

"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 board;

"by-law" means a by-law, by whatever name called, of a corporation and includes an amendment or a repeal of a by-law;

"chairman" means a person occupying the position of chairman, by whatever name called, of the board of directors of a corporation;

"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;

"corporation" includes a company or other body corporate whether or however incorporated;

"Crown" means Her Majesty in right of Canada;

"activities" principally Categories of activities of a society of d'Etat mère or of a filiale à cent pour cent établies in vertu of paragraph 10; à défaut de catégories, toutes les activités de la société ou de la filiale;

"administrateur" Indépendamment de son titre, membre du conseil d'administration d'une personne morale, ainsi que, à l'exclusion d'un ministre, d'un groupe constituant une personne morale.

"conseil d'administration" Le conseil d'administra-

"directeur" Indépendamment de son titre, d'une personne morale; y est assimilé tout groupe de personnes, à l'exclusion d'un ministre, constituant une personne morale.

"filiale à cent pour cent" Personne morale appartenant à cent pour cent à une ou plusieurs sociétés d'Etat mères, soit directement, soit par l'intermédiaire de filiales dont chacune appartient à cent pour cent, même indirectement, à une ou plusieurs sociétés d'Etat mères.

"Instructions" Instructions données en vertu du paragraphe 89(1).

"ministre de tutelle" a) Dans le cas d'une société d'Etat 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;

b) dans le cas d'une filiale à cent pour cent, le ministre de tutelle, au sens de l'article 89, de la société d'Etat mère qui détient la filiale.

"nomination" Y sont assimilées l'élection et la désignation;

"personne morale" La qualité de personne morale est indépendante de son lieu ou de son mode de constitution.

"président" Indépendamment de son titre, le président du conseil d'administration d'une personne morale.

"règlements" Les règlements d'application de la présente partie.

"règlements administratifs" Les règlements administratifs d'une personne morale, indépendamment de leur appellation, ainsi que les actes qui les modifient ou les abrogent.
"Crown corporation" means a parent Crown corporation or a wholly-owned subsidiary;
"directive" means a directive given pursuant to subsection 89(1),
"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;
"major business or activity" means all of the 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;
"parent Crown corporation" means a corporation that is wholly owned directly by the Crown, but does not include a departmental corporation;
"regulations" means the regulations made under this Part;
"share" includes a membership interest or ownership interest in a corporation;
"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.

Wholly owned by Crown

For the purposes of this Part, a corporation is wholly owned directly by the Crown 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, or on behalf of or on trust for the Crown; or
(b) all of the directors of the corporation, other than ex officio directors, are appointed by the Governor in Council or by a minister of the Crown with the approval of the Governor in Council.

Held by agent corporations

For the purposes of subsection (2), shares held by a corporation that is an agent of the Crown are deemed not to be held by or on behalf of the Crown; and

"Société d'État" or "State corporation" means a parent Crown corporation or a wholly-owned subsidiary;
"société mandataire" means a society or corporation mandataire under the laws of a State or another State corporation.

Statutes

a) Les classes, initiales ou mixtes 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;
b) les lettres patentes, acte d'association et autres documents semblables à ceux qui vise l'alinea a), de même que leurs modifications;

c) 


(4) For the purposes of this Part, a corpora-
tion is wholly owned by one or more other
corporations if
(a) all of the issued and outstanding shares of
the corporation, other than shares neces-
sary 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.

(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 con-
trolled 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.

(6) For the purposes of this Part, a corpora-
tion is a subsidiary of another corporation if it
is controlled by that other corporation.

(7) For the purposes of this Part, a corpora-
tion 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, or 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.

(8) For the purposes of this Part, a corpora-
tion 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.

(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.

(10) are not by reason of that fact sole
shares held in trust for the Crown.

(11) ne sont pas, de ce seul fait, des actions
détenues en fiducie pour Sa Majesté.

(12) Pour l'application de la présente partie,
une personne morale appartient à cet pour-
cent à une ou plusieurs autres personnes mora-
tes si l'une des conditions suivantes se réalise :
a) toutes ses actions en circulation, sauf
celles nécessaires pour conserver 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.

(13) Pour l'application de la présente partie :
a) appartiennent au même groupe deux per-
sonnes 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 appar-
tient en même temps au groupe d'une même
personne morale.

(14) Pour l'application de la présente partie,
une personne morale est la filiale de la per-
sonne morale qui la contrôle.

(15) 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 asso-
ciées 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) ses droits de vote suffisent, s'ils sont exer-
cés, à l'élection de la majorité des adminis-
trateurs de la personne morale.

(16) 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 son contrôle.

(17) 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.
Partie X
Gestion des finances publiques
Chap. F-11

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

(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.

Application

Reimbursement of the Crown

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

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 Wireless Board, the International Development Research Centre or the National Arts Centre Corporation.

Exemptions

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

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

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.

Exemptions

(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

(10) Dans les cas où une société d’État mère, seule ou avec une ou deux 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.
Chap. F-11
were a parent Crown corporation. 1984, c. 31, s. 11.

Incommissariat
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.

DIVISION I
CORPORATE AFFAIRS
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.

Directives
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.

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.

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.

Taking 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.

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

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.

Section 1
ACTIVITÉS DES SOCIÉTÉS
Responsabilité parlementaire

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

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.

(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.

(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.

(4) Le ministre de tutelle fait déposer la copie 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.

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

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

Restrictions

(7) Il est interdit de donner au Conseil consi-
edient des normes des transactions qui portent :
(a) soit sur la promotion de la normalisation volon-
taire ;
(b) soit sur l'aide financière à apporter à une
personne ou un groupement ou à leur profit.
1984, ch. 31, art. 11.

Restrictions

(1) Sauf autorisation donnée par une loi fédérale, il est interdit :
(a) de constituer une personne morale dont
les actions, lors de sa constitution, seraient
détenues, en tout ou en partie, par Sa
Majesté, en son nom ou en fiducie pour elle;
(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;
(c) de demander des statuts qui appartiennent
une adjonction ou une modification impor-
tante aux buts pour lesquels une société
de l’État mère a été constituée ou aux restric-
tions à l’égard des activités qu’elle peut exer-
cer, lors qu’ils figurent dans ses statuts;
(d) de vendre ou, d’une façon générale, de
céder des actions d’une société d’État mère;
(e) de dissoudre ou fusionner une société
de l’État mère.

(2) Sauf autorisation donnée par une loi fédérale, les sociétés d’État mères ne peuvent
vendre ou, d’une façon générale, céder la tota-
lité ou la quasi-totalité de leurs actifs.

(3) Sauf autorisation donnée par une loi fédérale et sous réserve du paragraphe (2), les
personnes morales d’un groupement lié ne peu-
vent vendre ou, d’une façon générale, céder les
parties de leurs actifs qui représentent la tota-
lité ou la quasi-totalité des actifs du groupes-
tement.

(4) Pour l’application des alinéas (1) et b),
deux constructions qui diffèrent, par la
tota
talité
(a) sont réputées ne pas être détenues par Sa
Majesté ou en son nom;
(b) ne sont pas, de ce seul fait, des actions
détenues ou en fiducie pour Sa Majesté.

(5) Pour l’application du présent article et
des articles 91 à 94 :
(e) 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,

(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.

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.

(2) Subject to section 95 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.
Partie X

Gestion des finances publiques

(3) Subject to section 90, no wholly-owned subsidiary shall, unless authorized by order of the Governor in Council,
(a) sell or otherwise dispose of any shares of the subsidiary; or
(b) sell or otherwise dispose of all or substantially all of the assets of the subsidiary.

(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.

Inclusion in corporate plan

(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.

Power to execute transactions required

(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.

Terms and conditions

(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.

Exceptions

92. (1) Sections 90 and 91 do not apply in respect of
(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;
(b) the acquisition or the sale or other disposal of shares or assets in the ordinary course of a business of providing financial assistance;
(c) the acquisition or the sale or other disposal of shares or assets, if the acquisition, sale or disposal involves only
(i) a parent Crown corporation and one or more wholly-owned subsidiaries of the corporation, or
(ii) two or more wholly-owned subsidiaries,

(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:

a) vendre ou, d’une façon générale, céder ses actions;

b) vendre ou, d’une façon générale, céder la totalité ou la quasi-totalité de ses actifs.

(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.

(5) Le gouverneur en conseil peut autoriser l’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 a été enregistré.

(6) Le gouverneur en conseil ne peut prendre les décisions d’autorisation visées au présent article que s’il est convaincu que la personne ainsi autorisée dispose par ailleurs du pouvoir de réaliser l’opération en cause.

(7) Le gouverneur en conseil peut abroger les décrets visés au présent article des conditions qu’il estime inutiles; ces décrets peuvent être d’application générale ou viser des opérations particulières. 1984, ch. 31, art. 11.

Exceptions

92. (1) Les articles 90 et 91 n’appliquent pas:

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 titre titre,

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;

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 opération de restructuration de bonne foi d’une société d’État mère ou de filiales à cent pour cent, entre:

(i) cette société et une ou plusieurs de ses filiales à cent pour cent,
and is made as part of a bona fide reorganization of the parent Crown corporation or wholly-owned subsidiary;

(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.

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.

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.

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.

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.

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,

(b) des filiales à cent pour cent;

c) 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;

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

(3) 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.

Avis

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

Règlements

(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.

Dissolution

94. (2) 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 dissolution.

(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 constitue contrairement à l’article 91;
Partie X

Gestion des finances publiques

Chap. F-11

47

(6) 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.

No unanimous boardroom 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 business or activities that it may carry on, as set out in its charter.

(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.

Savings

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.

(2) Le paragraphe (1) ne porte pas assistance 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 1er septembre 1984, 1984, ch. 31, art. 11.

Crown Agency Status

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

Exercise of powers

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

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 nom de l’agent, 1984, ch. 31, art. 11.

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 nom d’une société mandataire, une société mandataire peut agir 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.

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 nom de l’agent.

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 society.

(2) Sous réserve des articles 90, 91 et 130, ainsi que des autres dispositions du présent article, une société mandataire ne peut vendre
corporation and may retain and use the pro-
ceeds of disposition thereof, but only
(a) in accordance with the regulations; or
(b) on the authorization, by order, of the
Governor in Council.

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 empow-
ered by that Act or any other Act of Parlia-
ment to sell or otherwise dispose of real or
personal property; or the case may be; or
(b) the corporation is specifically empow-
ered by that Act or any other Act of Parlia-
ment 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 not consideration
equal to or less than the specified amount,
ou, d’une façon générale, céder des biens qu’elle
décide ou garder et utiliser le produit de la
décision, que dans le cas suivant : a) la loi constituante, ou une autre loi fédé-
rale, autorise expressément cette société à y
procéder; b) cette société est expressément autorisée
par la loi constituante, ou une autre loi fédé-
rale, à y procéder pour une contrepartie limitée
tà un montant déterminé et ne dépasse pas
ce montant.

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 speci-
fied class.

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

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

(7) Le paragraphe (2) ne s’applique pas à la
tente ou autre forme de cession de biens meub-
les ou immobilières par une société mandataire
constituée par une loi fédérale si, selon le cas :
a) la loi constitutive, ou une autre loi fédé-
rale, autorise expressément cette société à y
procéder; b) cette société est expressément autorisée
par la loi constitutive, ou une autre loi fédé-
rale, à y procéder pour une contrepartie limitée
tà un montant déterminé et ne dépasse pas
ce montant.

Règlement
(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
fourn de générale, céder des biens;
(b) prévoir les circonstances dans lesquelles
une société mandataire peut conserver et util-
isier, en tout ou en partie, le produit d’une
cession;
(c) exempter une société mandataire en particu-
lier ou une société mandataire qui fait
partie d’une catégorie particulière de l’appli-
cation des alinéas (2)a) ou (b), soit d’une
fourn de générale, soit à l’égard de biens parti-
culiers ou de biens qui font partie d’une
catégorie particulière.

(5) Le gouverneur en conseil peut aussi au
paragraphe (3) 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.

(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.
Gestion des finances publiques

Chap. F-11

Partie X

109. No agent corporation, for the purposes of securing payments of a debt or performance of an obligation, shall charge, mortgage, hypothecate, code 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.

110. No agent corporation shall borrow money otherwise than from the Crown, unless the corporation is (a) empowered by an Act of Parliament to do so borrow money; and (b) specifically authorized by any Act of Parliament, including an appropriation Act, to do so borrow money. 1984, c. 31, s. 11.

Third Parties

112. (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.

112. (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 subsection 127(3), (b) any particular transaction is consistent with a corporate plan or any amendment thereto approved pursuant to section 122, or (c) a document delivered by one of its administrative directors, directors or mandataries has been authorized to be so delivered has not been valid or authentic and necessary to the extent that the interest therein would be unenforceable.

113. (1) Une société mandataire ne peut pas, pour garantir le règlement d'obligations, consentir une sûreté sur ses biens mobiliers ou immeubles, notamment par hypothèque, cession, transfert ou jugé. 1984, ch. 31, art. 11.

113. (1) Une société mandataire ne peut contracter d'engagements 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.

106. Site Mandataire ne peut pas commander de personnes qui traitent avec elle ou avec ses ayants droit — sauf si elles ont connaissance de l’activité — 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 présente 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 du poste, soit de son activité; c) un document délivré par un de ses administrateurs, dirigeants ou mandataires n’a pas été validé ou authentifié pour le seul motif que l’intéressé manquait du pouvoir nécessaire.

106. Site Mandataire ne peut pas commander de personnes qui traitent avec elle ou avec ses ayants droit — sauf si elles ont connaissance de l’activité — 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 présente comme l’un de ses administrateurs, dirigeants, ou mandataires n’a pas été régulièrement nommée ou n’a pas l’autorité nécessaire pour exercer ses pouvoirs et les fonctions découlant normalement du poste, soit de son activité; c) un document délivré par un de ses administrateurs, dirigeants ou mandataires n’a pas été validé ou authentifié pour le seul motif que l’intéressé manquait du pouvoir nécessaire.

(2) Peut être opposé à quiconque — sauf si

| Certificate | Signé par le | chef de la société ou le premier directeur de la société et où il est déclaré : a) soit qu’une opération particulière a été autorisée par le gouvernement en conseil en conformité avec les articles 91 ou 99, ou a ou n’a pas été ordonnée par le gouvernement en conseil en conformité avec l’article 94 ou a été approbée par le ministre des Finances en conformité avec le paragraphe 127(3). |
Chap. E-11
Financial Administration

(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 if it is sufficient confirmation of the statement to any person, except where the person has knowledge of the contrary.

(3) The absence of any authorization, direction of 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.

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.

(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. 3, s. 11.

Application

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

Act or applicable


DIVISION II
DIRECTORS AND OFFICERS

Appointment

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 as

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’association, de l’ordre ou de l’approbation visé au paragraphe (2) ne porte pas atteinte aux droits ou recours des tiers.

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

(5) Les personnes qui traitent avec une société d’État ou les ayants droit ne sont pas présentes avoir connaissance du contenu de ce 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.

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.

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

SÉCTION II
ADMINISTRATEURS ET DIRIGEURS

Nomination

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

Gestion des finances publiques

Chap. F-11

51

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.

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.

Re-appointment

(3) A director of a parent Crown corporation is eligible for re-appointment on the expiration of his term of office.

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.

Appointment of officer-director

(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.

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.

Appointment of other officers

(7) Subject to any other Act of Parliament that was in force on September 1, 1942, the board of directors of a parent Crown corporation is responsible for the appointment of officers of the corporation, other than officer-directors.

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.

Exception

(9) This section does not apply to an ex officio director or officer-director of a parent Crown corporation.

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

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.

(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.

(3) Le mandat des administrateurs d’une société d’État mère est renouvelable.

(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.

(5) Les administrateurs-dirigeants d’une société d’État mère sont nommés à titre honorifique par le gouverneur en conseil pour le mandat que celui-ci estime indiqué.

(6) Le ministre de tutelle consulte le conseil d’administration d’une société d’État mère avant que ses administrateurs-dirigeants ne soient nommés.

(7) Sous réserve des autres lois fédérales en vigueur le 1er septembre 1942, le conseil d’administration d’une société d’État mère est chargé de la nomination des dirigeants autres que les administrateurs-dirigeants.

(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.

(9) Le présent article ne s’applique pas aux administrateurs ou aux administrateurs-dirigeants de départ d’une société d’État mère.

(10) Pour l’application du présent article, les présidents et premiers dirigeants d’une société d’État mère ;
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.

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.

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.

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.

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.

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.

Démission

107. La démission d'un administrateur, du président ou du premier dirigeant d'une société d'État 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.

Rémunération

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.

(3) 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.

Règles généraux

(3) Pour l'application du présent article, le gouverneur en conseil peut prendre des règlements:
a) pour définir la 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.
Partie X

Gestion des finances publiques

Chap. F-11

53

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.

Gestion

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.

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.

Résolution en lieu de réunion

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.

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.

Dépôt de la résolution

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

Disant

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

(2) A director of a Crown corporation who votes for or consents to a resolution is not entitled to disent in respect of that resolution pursuant to subsection (1).

1984, c. 31, s. 11.

Dissaisissage

(2) À partir du droit de dissaisissage

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

(2) A) il fait porter au procès-verbal une mention de son dissaisissage;

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

(2) B) il fait porter au procès-verbal une mention de son dissaisissage;

(2) (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.

(2) C) il fait porter au procès-verbal une mention de son dissaisissage;

Loss of right of dissent

112. A director of a Crown corporation who was 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 thereto unless within seven days after becoming aware of the resolution or action the director

1984, c. 31, s. 11.

Disaisissage

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 prises, sauf :

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

(2) (b) s'il remet un avis de son dissaisissage aux secrétaires de réunion avant la fin de la réunion;

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

(2) (a) il fait porter au procès-verbal une mention de son dissaisissage.

Disaisissage du droit de dissaisissage

112. 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).

(2) (b) il fait porter au procès-verbal une mention de son dissaisissage.

Disaisissage du droit de dissaisissage
(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.

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

Règlements administratifs

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

(2) Le conseil d'administration d'une société d'État mère envoye 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.

(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.

115. (1) Le gouverneur en conseil peut, par règlement :

(a) fixer la forme et le contenu des règle- ments 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) exempter une société d'État mère en par- ticular ou une société d'État mère qui fait partie d'une catégorie particulière de l'appli- cation du paragraphe (2), soit d'une façon générale, soit à l'égard d'un règlement admi- nistratif en particulier ou qui fait partie d'une catégorie particulière.

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

(a) soit sur la promotion de la normalisation volontaire;
Partie X

Gestion des finances publiques

Chap. F-11

55

(b) the provision of financial assistance to or for the benefit of a particular person or group of persons.

(6) Section 103 of the Canada Business Corporations Act does not apply in respect of any parent Crown corporation established under that Act, 1984, c. 31, s. 11.

Duties

Duty of care of directors and officers

115. (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.

(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.

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.

Déclaration d'intérêt en interne

116. (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 or request to have entered in the minutes of a meeting of the board of directors thereof, the nature and extent of his interest.

(2) soit sur l'aide financière à apporter à une personne ou un groupement en particulier ou à leur profit.

(3) L'article 103 de la Loi sur les sociétés par actions ne s'applique pas aux sociétés d'État mères constituées en vertu de cette loi, 1984, ch. 31, art. 11.

Obligations

115. (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 soin, diligence et la compétence d'une personne prudente et avisée.

(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.

(3) Ne contrevient pas aux obligations que lui imposent les paragraphes (1) ou (2) l'administrateur ou le dirigeant qui a agi 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'accepter foi à leurs déclarations, notamment les avocats, les comptables, les ingénieurs ou les estimateurs, 1984, ch. 31, art. 11.

116. (1) Doit communiquer par écrit à la société, ou demander que soient portées au procès-verbal des réunions du conseil d'admi-

istration, 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.
(2) L'administrateur doit effectuer la commu-
nication visée au paragraphe (1) lors de la
première réunion du conseil d'administration,
selon le cas :
à) 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 adminis-
trateur, s'il a déjà acquis l'intérêt.

(3) Le dirigeant qui n'est pas administrateur
doit effectuer la communication visée au para-
graphe (1) immédiatement après :
à) 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.

(4) L'administrateur ou le dirigeant doit
communiquer par écrit à la société d'État, ou
demander que soient portées au procès-verbal
da 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.

(5) Un administrateur qui, dans le cadre de
ses fonctions ou ses obligations, a
participé à la conclusion d'un contrat
important ou d'un projet de contrat important
ou qui a obtenu un intérêt dans un contrat
important doit communiquer par écrit à la
société d'État les informations nécessaires.

(6) Un administrateur qui, dans le cadre de
ses fonctions ou ses obligations, a
participé à la conclusion d'un contrat
important ou d'un projet de contrat important
ou qui a obtenu un intérêt dans un contrat
important doit communiquer par écrit à la
société d'État les informations nécessaires.

(7) Un administrateur qui, dans le cadre de
ses fonctions ou ses obligations, a
participé à la conclusion d'un contrat
important ou d'un projet de contrat important
ou qui a obtenu un intérêt dans un contrat
important doit communiquer par écrit à la
société d'État les informations nécessaires.
Partie X

Gestion des finances publiques

Chap. F-11

57

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.

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 of 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.

Definition of
"board of
directors"

(7) In this section and section 117, "board of directors" includes a committee of directors.

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 undisclosed 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.

Assistance
standards

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.

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;

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

(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 détenait auprès d'elle un intérêt important et doit être considéré comme ayant un intérêt dans tout contrat conclu avec elle.

(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.

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 ni 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 approuvé 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.

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

(2) Au présent article, attribue l'intention :
(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 suprême du Québec.
(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;  
(e) in the Yukon Territory or the Northwest Territories, the Supreme Court thereof.  
1984, c. 31, s. 11.

Indemnification  
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 officer, if the director or officer  
(a) acted honestly and in good faith with a view to the best interests of the Crown corpo- ration or other corporation; and  
(b) in the case of any criminal or adminis- trative action or proceeding that is enforced by a monetary penalty, believed on reason- able grounds that his conduct was lawful.

(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 pro- ceeding; and  
(b) fulfils the conditions set out in para- graphs (1)(a) and (b).

(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- tion.

c) de la Cour du banc de la Reine du Nou- vaus-Brunswick, du Manitoiba, de la  
Saskatchewan ou de l’Alberta;  
d) de la Cour suprême de la Colombie-Bri- tannique 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.

Indemnisation  
119. (1) Une société d’État peut indemniser ceux de ses administrateurs ou dirigeants ou leurs préélecteurs, 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, entra- nés par eux lors de procédures civiles, pénales ou administratives auxquelles ils étaient parties en cette qualité, si les conditions suivantes sont remplies:  

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 pénale, ils avaient des motifs raisonnables de croire à la régularité de leur conduite.

(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 entourés 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 (a) et (b).

(3) Une société d’État peut souscrire au profit des administrateurs et dirigeants visés au paragraphe (1), ainsi que de leurs héritiers et mandataires.
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 (3), as the case may be.

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

DIVISION III
F INANCIAL MANAGEMENT AND CONTROL

Definitions
120. In this Division, "annual report" means a report made pursuant to section 150; "examinee" means a person designated by or appointed pursuant to section 142 to carry out a special examination; "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" means an examination referred to in subsection 138(1). 1984, c. 31, s. 11.

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 140 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.

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

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.

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.

Contents of corporate plan

(3) The corporate plan of a parent Crown corporation shall include a statement of:
   (a) the objectives or purpuses 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 renouvelé, par rapport aux objectifs pour cette année mentionnés au dernier plan, original ou modifié, approuvé en conformité avec le présent article.

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.

Restrictions 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.
Partie X  Gestion des finances publiques  Chap. F-11 61

Modification du plan

(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 com-mencée, soumet un projet de modification du plan au ministre de tutelle pour qu'il en recom-mande l'approbation dans les conditions pré-vues au paragraphe (1).

(7) Le gouverneur en conseil peut, par règle-ment, indiquer, pour l'application du présent article, les circonstances qui nécessitent la recom-mendation du ministre des Finances pour l'approbation du plan, original ou modifié.

123. (1) Chaque société d'État mère mention-née à la partie I de l'annexe III établit annuellement un budget de fonctionnement pour l'exercice suivant; elle le remet au minis-tre de tutelle pour qu'il en recommande l'ap-probation au Conseil du Trésor.

123. (1) Le budget de fonctionnement d'une société d'État mère doit contenir les informations suivantes :

(2) Le budget de fonctionnement d'une société d'État mère doit contenir les informations suivantes :

(3) Le budget de fonctionnement d'une société d'État mère doit contenir les informations suivantes :

124. (1) Chaque société d'État mère établit annuellement un budget d'investissement pour l'exercice suivant; elle le remet au ministre de
to the appropriate Minister for the approval of the Treasury Board on the recommendation of the appropriate Minister.

(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.

(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.

(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.

(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.

(6) Where, by reason of any one or more proposed expenditures or commitments to make expenditures, the 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, tutelle pour qu'il en recommande l'approbation au Conseil du Trésor.

(2) Le budget d'investissement d'une société d'État née en vertu du budget d'investissement est présenté au Conseil du Trésor.

(3) Le Conseil du Trésor peut approuver un budget d'investissement visé au paragraphe (1) pour un ou plusieurs exercices suivant celui que vise le budget.

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

(5) Il est interdit à une société d'État née 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 des filiales qui figurent au plan ou au budget de la société approuvés en conformité avec le présent article ou avec les articles 122 ou 123.

(6) La société d'État naît qui prévoit le total de ses dépenses ou de ses engagements de dépenses pour une activité principale au cours d'un exercice diffère sensible, 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
Partie X

Gestion des finances publiques

Chap. F-11

63

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

125. (1) Unissons son plan, budget de fonc-
tionnement ou budget d'investissement, origi-
naux ou modifiés, approuvés en conformité
avec les articles 122, 123 ou 124, la société
d'Etat mère en établit un résumé qu'elle
soumet au ministre de tutelle pour son
approbation.

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

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

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

(5) Le résumé déposé devant le Parlement en
conformité avec le paragraphe (4) est automa-
tiquement revoyé devant le comité parlemen-
taire chargé des questions qui touchent aux
activités de la société qui a établi le résumé.
1984, ch. 31, art. 11.

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:

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

Reglement

Recommanda-
tion du ministre
des Finances

Summary of
plan or budget

Scope of
summary

Form of
summary

Taking in
Parliament

Reference to
correction

Regulations

97308–34
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. 1994,
c. 31, s. 11.

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 sub-
sidiary for that period.

(2) Where a parent Crown corporation indi-
cates 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 Gover-
nor in Council for approval.

(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.

(4) The Governor in Council may, on the
recommendation of the Minister of Finance,
make regulations
(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 bor-
rowing 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 cir-
cumstances in which an approval under that
subsection is deemed to have been granted in
respect of borrowing by Crown corporations,
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.

127. (1) La société d'État mère qui a l'inten-
tion, ou dont une filiale à ce titre pour ce
genre, de contracter des emprunts en fait
établit 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
régies d'action en la matière ainsi que de ceux
de la filiale pour cette période.

(2) Le ministre des Finances peut exiger que
sa propre recommandation, en plus de celle du
ministre de tutelle, accompagnée d'un plan, origi-
nal ou modifié, soumis au gouverneur en conseil
pour approbation, soit fait fait d'une
intention de contracter des emprunts.

(3) Avant de procéder à une opération d'em-
prunt, 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.

(4) Le gouverneur en conseil peut, sur
recommandation du ministre des Finances, par
règlement:
(a) exempter une société d'État en particu-
lier, 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 pré-
sente partie, la qualité d'opération d'emprunt
da une opération particulière ou à une opéra-
tion qui fait partie d'une catégorie particu-
lière;
(c) préciser le mode d'octroi de l'approbation
visée au paragraphe (3) et les circonstances
Partie X

Gestion des finances publiques

Chap. F-11

65

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.

Bank Accounts

Bank accounts

128. 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.

Receivables

General account

129. (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.

(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.

Surpluses

Payment over of surplus money

130. Subject to any other Act of Parliament, where the appropriate Minister and the Minister of Finance, with the approval of the Gover-
Financial Administration

Books and records

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.

Ideas

(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.

Internal audits

(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.

Financial statements

(4) Each parent Crown corporation shall cause financial statements to be prepared annually, in respect of itself and its wholly-owned
(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.

(6) The Treasury Board may, for the purposes of subsection (5), 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.

Auditor's Reports

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

(a) the financial statements referred to in section 131; and

(b) any quantitative information required to be audited pursuant to subsection (3).

(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

(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

(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.

(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.

Rapports du vérificateur

Rapport annuel du vérificateur

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 :

a) les états financiers visés à l'article 131;

b) les renseignements cléfiers qui doivent faire l'objet d'une vérification en conformité avec le paragraphe (3).

(2) Le rapport visé au paragraphe (1) est adressé au ministre de tutelle et comporte notamment les éléments suivants :

a) des énoncés distincts indiquant si, selon le vérificateur :

(i) les états financiers sont présentés sinon reçus en conformité avec les principes comptables généralement reconnus appliqués d'une façon compatible avec celle de l'année précédente,

(ii) les renseignements cléfiers sont précis (pour 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-
(6) 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.

(3) The Treasury Board may make regulations prescribing the form and manner in which the reports referred to in subsection (1) is to be prepared.

(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.

(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.

(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.

(7) An auditor may require that an examination be conducted pursuant to section 131(1). 1984, c. 31, s. 11.

(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(1). 1984, c. 31, s. 11.

133. (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 in a report prepared by the auditor or a former auditor pursuant to section 132.

(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

traité de la société ou des filiales et les instructions qui ont été données à la société;
(6) 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.

(3) Le Conseil du Trésor peut, par règlement, prévoir la façon d'établir le rapport visé au paragraphe (1), ainsi que sa présentation matérielle.

(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) ci-dessus, selon le cas, qui est souhaitable.

(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) soient l'objet d'une vérification.

(6) Le vérificateur d'une société d'État mère établit tout autre rapport sur la société ou sur l'une de ses filiales à son sens pour le gouverneur en conseil peut exiger.

(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).

(8) Le vérificateur, dans la mesure où il le juge utilisable, se fie aux résultats de toute vérification interne faite en conformité avec l'article 131(1). 1984, ch. 31, art. 11.

133. (1) Les administrateurs et les dirigeants d'une société d'État avoisinent immédiatement le vérificateur et, le cas échéant, le comité de vérification de la société des erreurs ou des omissions qu'ils trouvent dans un état financier sur lequel le vérificateur ou un de ses prédécesseurs a établi un rapport ou dans un rapport établi par l'un de ceux-ci en conformité avec l'article 132.

(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
Partie X

Gestion des finances publiques

Chap. F-11

69

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.

Corrigé (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.

Auditeurs

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.

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.

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.

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

immediatement tous les administrateurs de la société s'il estime qu'elle est importante.

(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.

Vérificateurs

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.

Vérificateur général

(2) À compter du 1er janvier 1989, le vérificateur général est nommé par le gouverneur en conseil vérificateur ou co-vérificateur de chaque société d'État mère mentionnée à la partie I de l'annexe III; toutefois, il a le droit de refuser le mandat.

Idem

(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 co-vérificateur d'une société d'État mère en vertu du paragraphe (1)), le cas échéant, l'article 135 ne s'applique pas à lui.

Vérificateur général

(4) Par dérogation au paragraphe (3), 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 133 à 137 s'appliquent alors à ce vérificateur comme s'il s'agissait de la filiale.
(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).

(6) An auditor of a parent Crown corporation is eligible for re-appointment on the expiration of his appointment.

(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.

Person 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.

(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.

Relegation

(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.

Qualifications preserved

136. Nothing in sections 134 and 135 shall be construed as empowering the appointment, nomination or election of a person who is not independent of the corporation, any of its affiliates, or the directors or officers of the corporation or any of its affiliates.

(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).

(6) Le mandataire du vérificateur d'une société d'État mère est renouvelable.

(7) Par dérogation au paragraphe (1), s'il n'est pas possible 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.

Personne non éligible

135. (1) Pour être vérificateur d'une société d'État mère, il faut être indépendant de la société, de ses personnes morales de son groupe et de leurs administrateurs ou dirigeants.

(2) Pour l'application du présent article:
(a) l'indépendance est une question de fait;
(b) est régulière ne peut 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 ses administrateurs, dirigeants ou salariés,
(ii) est le véritable propriétaire ou détient, directement ou indirectement, par une 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) est séquestré, révélateur, 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
Partie X

Gestion des finances publiques

Chap. F-I1

71

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.

Resignations

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.

Special Examinations

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)(A) 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).

(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.

Plan

(3) Before an examiner comments 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.

(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
(a) in the case of a parent Crown corporation, by the appropriate Minister; and
(b) in the case of a wholly-owned subsidiary, by the parent Crown corporation that wholly owns the subsidiary.

Relaxation of internal audit

(5) An examiner shall, as 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, or the provisions of subsection 137(2) of the Act, to the extent he considers practicable, rely on internal audit of the corporation being examined conducted pursuant to subsection 131(3), 1984, c. 31, s. 11, or the provisions of subsection 137(2) of the Act, or on any other activity or service provided by the corporation being examined.

(6) The auditors of a Crown corporation shall have the right to be present at every examination of the corporation, and shall be heard by the examiner and present their report to the examiner.

(7) The examiner shall submit a report to the Governor in Council, the appropriate Minister or the board of directors of the corporation, as the case may be, and a copy of the report shall be sent to the chief auditor of the corporation being examined.

(8) The Governor in Council, the appropriate Minister or the board of directors of the corporation may cause the examiner to make any further examination or investigation that they consider necessary.

Examen spéciaux

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 visées à l'alinéa 131(1)a) ne sont effectuées pendant la période considérée, conformément aux dispositions des alinéas 131(2)a) et c).

(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.

(3) Avant de procéder à ses travaux, l'examinateur étudie les moyens et les méthodes de la société visée et établit son plan d'action, notionnellement une partie des 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.

(4) Les désaccords entre l'examinateur 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:
(a) dans le cas d'une société d'État mères, par le ministre de tutelle;
(b) dans le cas d'une filiale à cent pour cent, par la société d'État mère qui la détient.

(5) L'examinateur, dans la mesure où il les juge utiles, se fie aux résultats de toute vérification interne faite en conformité avec le paragraphe 131(3), 1984, ch. 31, art. 11.
Chap. F-11  Financial Administration

Report

139. (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.

(2) The report of an examiner under subsection (1) shall include
(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
(b) a statement of the extent to which the examiner relied on internal audits. 1984, c. 31, s. 11.

Special report to the appropriate Minister

140. Where the examiner of a parent Crown corporation, or a wholly owned subsidiary of a parent Crown corporation, named in Part 3 of Schedule III 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.

Special report to Parliament

141. 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 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.

Examiner

142. (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.

(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

139. (1) Ses travaux terminés, l’examinateur établit un rapport de ses résultats qu’il soumet au conseil d’administration.

(2) Le rapport visé au paragraphe (1) comporte notamment les éléments suivants:
(a) un énoncé indiquant si, selon l’examinateur, 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 utilisés n’ont pas de défauts graves;
(b) un énoncé indiquant dans quelle mesure l’examinateur s’est fondé aux résultats d’une vérification interne. 1984, ch. 31, art. 11.

140. L’examinateur d’une société d’État mère ou d’une filiale à son pour cent d’une société d’État mère mentionnée à la partie I de l’annexe III, s’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’administra tion 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.

141. L’examinateur d’une société d’État mère ou d’une filiale à son pour cent d’une société d’État mère mentionnée à la partie I de l’annexe III, s’estime que le rapport visé au paragraphe 139(1) contient des renseignements à porter à l’attention du Parlement, établit à son 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.

142. (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.

(2) Le gouverneur en conseil, s’estime contre-indiqué de voir confier l’examen spécial au vérificateur de la société d’État mère, peut, après consultation du conseil d’administration
may, after the appropriate Minister has con-
sulted 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.

(3) Where a special examination is to be 
carried out in respect of a wholly-owned sub-
sidiary 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.

(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.

(5) The Auditor General of Canada is eli-
gible 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.

Consultation with Auditor General

143. The auditor or examiner of a Crown 
corporation may at any time consult the Audit-
er 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.

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 
information and explanations, and 
(6) access to records, documents, books, 
accounts and vouchers of the corporation or 
any of its subsidiaries 
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.

de la société par le ministre de tutelle, en 
charger un autre vérificateur remplissant les 
conditions requises, à tout moment, après pareille 
consultation.

(3) Lorsque l'examen spécial porte de façon 
distincte sur une filiale à cent pour cent, le 
consul d'administration de la société d'état 
merve qui détient la filiale nomme à cet effet, 
sous consultation du conseil d'administration 
de celle-ci, un vérificateur remplissant les con-
ditions requises.

(4) Sous réserve du paragraphe (5), les arti-
clés 135 et 137 s'appliquent à l'examineur 
come s'il s'agissait du vérificateur.

(5) Le vérificateur général peut être nommé 
examineur; le cas échéant, l'article 135 ne 
s'applique pas à lui. 1984, ch. 31, art. 11.

Consultation du vérificateur général

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'article 132(2)(b) 
où l'article 141. 1984, ch. 31, art. 11.

Accès aux renseignements

144. (1) Les administrateurs, dirigeants, 
salariés ou mandataires d'une société d'état, ou 
ses prédecesseurs, doivent, à la demande du 
 vérificateur ou de l'examineur de la société : 
a) lui fournir des renseignements et des 
 éclaircissements; 
b) lui donner accès aux registres, livres, 
comptes, pièces justificatives et autres docu-
ments de la société. 
Ils se conforment à la demande dans la mesure 
 où le vérificateur ou l'examineur l'estime 
nécessaire pour établir les rapports prévus par 
de la présente section et où il l'est est normalement 
possible de le faire.
Ideas

(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.

(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.

Policy

Restrictions

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

Restrictions

145. La présente partie ou ses règlements n'ont pas pour effet d'autoriser le vérificateur ou l'examinateur d'une société d'État à exprimer leur opinion sur le bien-fondé de questions d'orientation, notamment sur ceux:
(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 elle ou le gouvernement du Canada. 1984, ch. 31, art. 11.

Immunité

346. Les vérificateurs et les examinateurs d'une société d'État n'ont pas d'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.

Costs

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.

(2) Where the Auditor General of Canada is the auditor or examiner of a Crown corpora-
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.

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 non-officers or employees of the corporation or any of its affiliates.

(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.

Details

(3) The audit committee of a parent Crown corporation shall

(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;
(b) oversee any internal audit of the corporation that is conducted pursuant to subsection 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); and
(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
(e) perform such other functions as are assigned to it by the board of directors or the charter or by-laws of the corporation.

(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.

d'État, les frais qu'il engage pour l'établisse- ment 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.

Comité de vérification

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 les diri- geants de la société ou ceux d'une personne morale de son groupe.

(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'interprétenant en conséquence.

(3) Le comité de vérification d'une société d'État mère est chargé des fonctions suivantes:

a) réexaminer les états financiers à incorporer dans le rapport annuel de la société et conseiller le conseil d'administration à cet égard;

b) surveiller la vérification externe visée à la paragraphe 133(3);

c) réexaminer le rapport annuel du vérifica- teur de la société visé au paragraphe 132(1) et conseiller le conseil d'administration à cet égard;

d) dans le cas d'une société visée par un extenon spécial, réexaminer le plan et le rap- port mentionnés aux articles 138 à 141 et conseiller le conseil d'administration à cet égard;

e) réunir et tenir les autres fonctions que lui attribue le conseil d'administration, l'acte cons- titutif ou les règlements administratifs de la société.

(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 vérifica- tion, 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.
(5) The auditor or examiner of a parent Crown corporation or a member of the audit committee may call a meeting of the commit-

tee.

Wholly-owned subsidiary

(6) Where the report referred to in subsec-

tion (13)(1) is to be prepared in respect of a

wholly-owned subsidiary separately, subsec-

tions (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)(b) to the

annual report of the corporation were a ref-

terence to the annual report of the parent

Crown corporation that wholly owns the sub-

sidiary. 1984, c. 31, s. 11.

Reports

149. (1) A parent Crown corporation shall

provide the Treasury Board or the appropriate

Minister with such accounts, budgets, return,

returns, statements, documents, records, books, reports

or other information as the Board or appropri-

ate Minister may require.

(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 perform-

ance of the corporation, including any wholly-

owned subsidiaries, if any, relative to the corpo-

ration’s objectives or on the corporation’s

requirements for funding.

150. (1) 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 of cause

to be a wholly-owned subsidiary of the corpo-

ration. 1984, c. 31, s. 11.

Actual report

150. (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 con-
currently to the appropriate Minister and the

President of the Treasury Board, and the

appropriate Minister shall cause a copy of the

(5) Le vérificateur ou l'examinateur d'une société d'État mère ou un membre du comité de

vérification peut demander la tenue d'une réu-

nie du comité.

(6) Lorsque les rapports visés au paragraphe

133(1) sont à établir de façon distincte à

l'égard d'une filiale à cent pour cent, les para-

graphes (1) à (5) s'appliquent à elle, compte

tenu des adaptations de circonstances, comme

suit:

a) toute mention d'une société d'État mère

était une mention de la filiale;

b) toute mention à l'alinéa (3)(b) de 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.

Rapports

149. (1) Les sociétés d'État mères rédigent

au ministre de tutelle ou au Conseil du Trésor

les comptes, budgets, comptes rendus, états

financiers, documents, registres, livres, rapports

et autres remises que ceux-ci demandent.

(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.

(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 ces-

sent de l'État. 1984, ch. 31, art. 11.

Rapport sur les filiales à cent pour cent

150. (1) Le plus tôt possible, mais de toute

façon dans les trois premiers mois suivant

chaque exercice, les sociétés d'État indiquent

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 exem-

plez de chaque chambre du Parlement
Dans les quinze premiers jours de séance de celle-ci qui suivent sa réception.

(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.

(3) Le rapport annuel d'une société d'État mère contient notamment les éléments suivants :
   a) les états financiers de la société vue à l'article 131 ;
   b) le rapport annuel du vérificateur visé au paragraphe 132(1) ;
   c) un énoncé de la manière dans laquelle la société a réalisé ses objectifs pour l'exercice en question ;
   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) les autres renseignements qu'exigent la présente loi, une autre loi fédérale, le ministre de trésorerie, le président du Conseil du Trésor ou le ministre des Finances.

En outre, le rapport annuel doit mettre en évidence les principales activités de l'ancien et de ses filiales à cent pour cent.

(4) En plus des autres obligations que prévoient 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.

état (1) Le président du Conseil du Trésor fait déposer devant chaque chambre du Parlement, avant la fin de l'année civile, un rapport annuel des activités de toutes les sociétés d'État mères dont l'exercice se termine au plus tard le 31 juillet.

(2) Le rapport global déposé devant le Parlement en conformité avec le paragraphe (1) est renvoyé automatiquement devant le comité du Parlement.
Chap. F-11  Financial Administration

Parlement désigné ou consulté pour étudier les questions touchant aux sociétés d'État.

(3) Le rapport global visé au paragraphe (1) contient notamment les éléments suivants :

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 au nom de l'État pour elles ;

b) des données sur l'état et la situation financière, y compris le total des emprunts des sociétés d'État ou des souscriptions pour ces emprunts ;

c) les autres renseignements qu'exige le président du Conseil du Trésor. 1984, ch. 31, art. 11.

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 résultats 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.

(2) Le vérificateur général attire, dans son rapport annuel au Parlement, l'exactitude des renseignements que contient chaque rapport trimestriel.

(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.

SECTION IV  Dispositions générales

Renseignements commerciaux nuisibles

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 ou de l'une de ses filiales à cet égard.

(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.

Constitution

(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.

Exemption

(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 4(1), 1984, c. 31, s. 11.

Sanction

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.

PART XI

MISCELLANEOUS

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.

Payments on account 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 transaction not being a deposit, the minister of the treasury shall deposit before each chamber of Parliament in the QUATORZE premiers jours de séance de celle ci suivant le jour où il est avisé de la mise en œuvre des instructions.

(3) Le ministre de tutelle consulte le conseil d’administration de la société d’État mise en cause ou dont la filiale à cent pour cent est concernée avant de se faire une opinion quant aux conséquences minimales de la publication des renseignements visés au paragraphe (1).

(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.

Sanctions

154. Le gouverneur en conseil peut suspendre, avec ou sans salaire, pour la période qu’il juge appropriée, l’administrateur, le président ou le premier dirigeant d’une société d’État qui contreviennent volontairement à la présente partie ou aux règlements ou qui, volontairement, fait en sorte que la société y contravienne. 1984, ch. 31, art. 11.

PARTIE XI

DISPOSITIONS DIVERSES

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.

Obligations visés

(2) Le ministre, s’il estime qu’une personne est débiteur d’une province pour avoir reçu de celle-ci, sans y avoir droit, un paiement auquel le Canada a contribué en conformité avec une
payment, in respect of which Canada has contributed under any Act, to which person was entitled, and (b) the province has made reasonable efforts to effect recovery of the amounts 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.

(3) The Receiver General may recover any over-payment made out of the Consolidated Revenue Fund on account of salary, wages, pay or pay 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.

(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 have 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.

156. Le gouverneur en conseil, ou, sur la recommandation du ministre et du président du Conseil du Trône, fait les règlements, sur recommandation du ministre et du président du Conseil du Trône : (a) autoriser le ministre compétent responsable du recouvrement d'une créance de Sa Majesté ; (i) accepter une garantie à l'égard de la créance, (ii) signer, à l'acquittance de la créance, des documents nécessaires pour donner quiétude et maintenir de toute garantie respect 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, dû, relevé ou autres documents,
Partie XI

Gestion des finances publiques

Chap. F-11

81
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, c’est tout au plus les mêmes renseignements que les Comptes publics, peut ordonner que le docu-
ment ne soit plus préparé. S.R., ch. F-10, art. 96; 1984, ch. 31, art. 12.

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 pur-
porting 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, s. 170, x. 22; 1984, c. 31, s. 12.

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 author-
ity 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 ten-
dered for deposit to the credit of the Receiver General.

159. (1) Les banques ne peuvent exiger de férés 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 pai-
ement 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 â qualité, et présenté pour dépôt au crédit du receveur général.

160. The Governor in Council may make regulations for carrying the purposes and provi-
sions of this Act into effect. R.S., c. F-10, s. 100; 1984, c. 31, s. 12.

Regulations

Délégués du Gouvernement du Canada, etc.

(2) Nothing in subsection (1) shall be con-
strued as prohibiting any arrangement between the government of Canada and a bank con-
cerning 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. 96; 1980-81-82-83, c. 40, s. 94; 1984, c. 31, s. 12.

160. Le gouverneur en conseil peut, par réglement, prendre les mesures nécessaires à l’application de la présente loi. S.R., ch. F-10, art. 100; 1984, ch. 31, art. 12.
Schedule 1

SCHEDULE 1

(Section 2)

Department of Agriculture
Ministère de l'Agriculture

Department of Communications
Ministère des Communications

Department of Constructions and Corporate Affairs
Ministère des Constructions 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 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 Pêcheries 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
Secretariat d'État du Canada

Department of Supply and Services
Ministère des Approvisionnements et Services

Department of the Solicitor General
Ministère du Soliciteur général

ANNEE 1

(article 2)

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 Amanuens
Department of Insurance

Ministère des Communications
Department of Communications

Ministère des Constructions et des Sociétés
Department of Consumer and Corporate Affairs

Ministère des Finances
Department of Finance

Ministère des Pêcheries 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
Gestion des finances publiques

<table>
<thead>
<tr>
<th>Department of Transport</th>
<th>Ministère des Transports</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ministry of Veterans Affairs</td>
<td>Ministère des Anciens combattants</td>
</tr>
<tr>
<td>Treasury Board</td>
<td>Conseil du Trésor</td>
</tr>
<tr>
<td>Department of Veterans Affairs</td>
<td>Ministère des Anciens combattants</td>
</tr>
</tbody>
</table>

R.S., c. F-10, Sch. A; R.S., c. 142(2nd suppl.), s. 31; 1978-79, c. 13, s. 34; 1980-81-82-83, c. 54, s. 56, c. 167, s. 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

Consulat général de la Couronne

Consulat général du Canada

Fishing Industry Commission
Commission des pêcheries de la Couronne

Medical Research Council
Conseil de recherches médicales

The National Battlefields Commission
Commision 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

Director of Soldier Settlement
Directeur de l'établissement de soldats

Director 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
Fishing Industry Commission

Office de stabilisation des prix agricoles
Agricultural Stabilization Board

Atlantic Pilotage Authority  
Administration de pilotage de l’Atlantique

Atomic Energy of Canada Limited  
Energie atomique du Canada, Limitee

Canada Deposit Insurance Corporation  
Societe d’assurance-depot du Canada

Canada Harbour Place Corporation  
Corporation Place du Harve Canada Inc.

Canada Lands Company Limited  
Societe immobiliere du Canada Limitée

Canada Mortgage and Housing Corporation  
Societe canadienne d’hypothecaires et de logement

Canada Post Corporation  
Société canadienne des postes

Canadian Arsenals Limited  
Les Arsenaux canadiens Limitee

Canadian Commercial Corporation  
Corporation commerciale canadienne

Canadian Dairy Commission  
Commission canadienne du lait

Canadian Livestock Feed Board  
Office canadien des provenances

Canadian National (West Indies) Steamships, Limited  
Canadian National (West Indies) Steamships, Limited

Canadian Patents and Development Limited  
Société canadienne des brevets et de exploitation Limitee

Canadian Saltfish Corporation  
Office canadien du poisson sale

Canadian Pool Corporation  
Societe canadienne des partis specialis

Canariges  
Canaries

Cape Breton Development Corporation  
Societe de developpement du Cap-Breton

Defence Construction (1951) Limited  
Construction de defense (1951) Limitee

Export Development Corporation  
Societe pour l’expansion des exportations

Farm Credit Corporation  
Societe du credit agricole

Federal Business Development Bank  
Banque federale de development

ANEXE 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 federale de developpement  
Federal Business Development Bank

Canadian National (West Indies) Steamships, Limited  
Canadian National (West Indies) Steamships, Limited

Canariges  
Canaries

Commission canadienne du lait  
Canadian Dairy Commission

Commission de la capitale nationale  
National Capital Commission

Commission d’energie du Nord canada  
Northern Canada Power Commission

Conseil canadien des normes  
Standards Council of Canada

Construction de defense (1951) Limitee  
Defence Construction (1951) Limited

Corporation commerciale canadienne  
Canadian Commercial Corporation

Corporation Place du Canada Inc.  
Canada Harbour Place Corporation

Energie atomique du Canada, Limitee  
Atomic Energy of Canada Limited

Harbourfront Corporation  
Harbourfront Corporation

Harbourfront Corporation  
Les Arsenaux canadiens Limitee

Canadian Arsenals Limited  
Les Arsenaux canadiens Limitee

Mingan Associates, Ltd.  
Mingan Associates, Ltd.

Lowa Canada Inc.  
Lowa Canada Inc.

Monnaie royale canadienne  
Royal Canadian Mint
Gestion des finances publiques

Office du commercialisation du poisson d'eau douce
Grosslake Fish Marketing Authority, Ltd.
Administration de l'exploitation des Grands Lacs, Limitée
Harbourfront Corporation
Harbourfront Corporation
Laurentian Pilotage Authority
Administration de l'exploitation des Laurentides
Loto Canada Inc.
Loto Canada Inc.
Mingan Associates, Ltd.
Les Associés Minga, Ltd.
National Capital Commission
Commission de la capitale nationale
Northern Canada Power Commission
Commission d'énergie du Nord canadien
Pacific Pilotage Authority
Administration de l'exploitation 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
Société à responsabilité limitée Immobilière San Sebastian
Société à responsabilité limitée Immobilière San Sebastian
Standards Council of Canada
Conseil canadien des normes
VIA Rail Canada Inc.
VIA Rail Canada Inc.

PART II

Air Canada
Air運輸
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 provenances
Canadian Livestock Feed Board
Office canadien du poisson salé
Canadian Saltfish Corporation
Office du commercialisation du poisson d'eau douce
Freshwater Fish Marketing Corporation
Pêcheries Canada Inc.
Pêcheries Canada Inc.
Société à responsabilité limitée Immobilière San Sebastian
Société à responsabilité limitée Immobilière San Sebastian
Société canadienne des brevets et d'exploitation limitée
Canadian Patents and Development Limited
Société canadienne des parcs sportifs
Canadian Sports Pool Corporation
Société canadienne des postes
Canada Post Corporation
Société canadienne d'exploitation 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 de crédit agricole
Farm Credit Corporation
Société immobilière du Canada Limitée
Canada Lands Company Limited
Société pour l'exploitation 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
Société canadienne des ports
Canada Ports Corporation

Société de port de Halifax
Halifax Port Corporation

Société du port de Prinne Rupert
Prinne 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

Teleglobe Canada
Teleglobe Canada

Vancouver Port Corporation
Société du port de Montréal

Quebec Transportation Company Limited
La Société des transports du nord Limitée

Petro-Canada

Port of Quebec Corporation
Société du port de Québec

Société de port de Prinne Rupert

Teleglobe Canada

Vancouver Port Corporation
Société du port de Montréal

R.S., c. F-10, Sch. C; R.S., c. 37(1er suppl.), s. 15; SOR/71-404; SOR/76-376; 1978-79, c. 16, s. 12; SOR/79-441; SOR/81-804; SORS/82-362 à 366; 1980-82-83, c. 121, s. 17; SORS/83-382, 638; SORS/84-54, 55, 89, 110, 427, 505 à 507; 1984, c. 31, s. 13, c. 40, s. 58; SORS/85-14, 48.

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FINANCIAL ADMINISTRATION ACT

R.S.C. 1985, Chap. F-11
Amended R.S.C. 1985, c. 9 (1st Supp.), s. 22
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 R.S.C. 1985, c. 5 (2nd Supp.), s. 10
Amended R.S.C. 1985, c. 15 (2nd Supp.)
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 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 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 1990, c. 17, s. 19; brought into force September 1, 1990 by SI/90-106, Can. Gaz., Part II, August 29, 1990 (not see s. 45)
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

CANADA STATUTE CITATOR F8-2
FINANCIAL ADMINISTRATION ACT

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 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 1998, c. 13, s. 21; in force June 13, 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. 30, s. 15(g); brought into force April 19, 1999 by SI/99-37, Can. Gaz., Part II, April 28, 1999
Amended SOR/2002-173, Can. Gaz., Part II, April 25, 2002; in force April 26, 2002 as provided by s. 2
Amended SOR/2002-289, Can. Gaz., Part II, August 6, 2002; in force August 6, 2002 as provided by s. 3
Amended SOR/2003-145, Can. Gaz., Part II, April 11, 2003; in force April 14, 2003 as provided by s. 2
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/2003-424, Can. Gaz., Part II, December 12, 2003, s. 1; in force December 12, 2003 as provided by s. 2
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/2003-436, Can. Gaz., Part II, December 12, 2003, s. 1; in force December 12, 2003 as provided by s. 2
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. 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
AmendedSOR/2006-262, Can. Gaz., Part II, November 15, 2006, s. 1; in force October 26, 2006 as provided by s. 2
AmendedSOR/2008-18, Can. Gaz., Part II, February 6, 2008, s. 1; in force January 16, 2008 as provided by s. 2
AmendedSOR/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
AmendedSOR/2008-127, Can. Gaz., Part II, May 14, 2008, ss. 1 and 2; s. f in force June 1, 2008; s. 2 to come into force June 1, 2013
AmendedSOR/2008-128, Can. Gaz., Part II, May 14, 2008, ss. f and 2; s. 1 in force June 1, 2008; s. 2 to come into force June 1, 2013
AmendedSOR/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
AmendedSOR/2008-132, Can. Gaz., Part II, May 14, 2008, s. 1 in force June 1, 2008 as provided by s. 2
AmendedSOR/2008-133, Can. Gaz., Part II, May 14, 2008, s. 1; in force June 1, 2008 as provided by s. 2
AmendedSOR/2008-134, Can. Gaz., Part II, May 14, 2008, s. 1; in force June 1, 2008 as provided by s. 2
AmendedSOR/2009-35, Can. Gaz., Part II, February 18, 2009, s. 1; in force March 2, 2009 as provided by s. 2
AmendedSOR/2009-36, Can. Gaz., Part II, February 18, 2009, s. 1; in force March 2, 2009 as provided by s. 2
AmendedSOR/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
AmendedSOR/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
AmendedSOR/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
AmendedSOR/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. 23, s. 527; 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/199-112, 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 subparagraph (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.


Her Excellency the Governor General in Council, on the recommendation of the Prime Minister, pursuant to subparagraph (a)(iii) 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 111(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.


(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.


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(2.37) 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,

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(2.37) 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,
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(c.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.


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.


Funds received, pursuant to s. 41(i) of the Pension Act, fall within the scope of this section and are thus public money.


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.
Subsec. (1) amended 1992, c. 1, s. 70(1) by replacing all that portion preceding para. b; amended 2003, c. 22, s. 224(c.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 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(c.37)
y 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 thereof 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 the name
of any division or branch of the federal public administration that has been
handed 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 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 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:
Establishment

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 subs. (4.1) and (4.2), and as to para. (c) by replacing subs. (5) and (6):

Public Officials

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(c.37), as to s. 6 by replacing para. (e) and as to s. 224(c.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 programs 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. 337 (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.-2) 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); 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(c.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 subsecs. (2.1) to (2.5) and as to subsec. (3) by re-enacting subsec. (3) as subsecs. (3) to (5); amended 1995, c. 44, s. 51(1) and (2), as to subsec. (1) by enacting subsec. (2)(f.1) and as to subsec. (2) by repealing subsecs. (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 subsecs. (2.01) and (2.02) and as to subsec. (4) by re-enacting subsec. (6) and enacting subsecs. (7) to (10); re-enacted, with heading, 2003, c. 22, s. 8; amended 2005, 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)(c), 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;

(k) 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;

(l) 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
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.
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.


Advance payment of permanent residence application fees required by s. 295(1)(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


(The next page is F8-19)
Appeal from a judgment that the Crown was not liable for the failure to pay interest in 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 rewarded for the amount of interest outstanding.


The Act did not provide an obstacle to the appointment of a receiver of funds paid by the United Nations.


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

subsection (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;

subsections (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 forbearance to enforce, staying or abandoning any execution or process on 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, or 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. i(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

Replacing 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(c.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


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.

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 mandatory 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:

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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. (c) 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

Re-enacted 1991, c. 50, s. 27; replaced 2001, c. 4, s. 160;
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

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


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

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 185.1(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 subssec. (1) and adding subssec. (2):
(2) Every officer or person acting in any office or employment connected with the collection, management or disposition 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 subssec. (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. 262A(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. (c):

(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 V 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;
(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 88(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 on Internal Trade Implementation Act 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 as 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(1)(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. 39.

Section 106

Amended 2005, c. 30, s. 133(c) by replacing the expression "chairman" with the expression "chairperson".

Section 107

Renumereed 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. 65; 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 Ministers 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; and

(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 subses. (1) and (2) and as to subsec. (2) by repealing subsec. (4) and replacing subses. (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 reappointment on the expiration of the auditor’s appointment.
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 of 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. (3) 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 as, 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. 36, s. 133(1) 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 to 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 corpora-
tion 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
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 Arsenals 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 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 "Minister 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/93-119, 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/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/96-537, 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/98-147, 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/98-329, Can. Gaz., Part II, June 4, 1998, ss. 1 and 2; as to s. 1 by repealing "The Voluntary Action Programs, in the Department of Canadian Heritage, known as the Canadian Information Office" under Column I and repealing the
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/2002-69, 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/2003-146, 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(c.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(c.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 “Register 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/2003-425, 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/2003-433, 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/2003-437, 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".

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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 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/2006-101, 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/2008-132, 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/2009-245, 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/2009-274, 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 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. f, 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 "Canada Emission Reduction Incentives Agency".
Amended 2005, c. 38, ss. 11 and 138(ii), as to s. 115 by adding in alphabetical order "Canada Border Services Agency", and as to s. 138(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 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/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 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 5, 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 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 1993, 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 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".

CANADA STATUTE CITATOR F8-56 www.canadalawbook.ca
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 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 2008, c. 26, 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 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 1991, c. 10, s. 20, Sch., item 4 (to come into force by order of the Governor in Council).
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/2005-310, 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".

CANADA STATUTE CITATOR F8-58 www.canadalawbook.ca
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 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 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 2008, c. 22, s. 48 by adding in alphabetical order "Specific Claims Tribunal".


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 2010, c. 12, s. 1780 by striking out the reference to "NAFTA Secretariat — Canadian Section".
Schedule V

Enacted 2003, c. 22, s. 11, Sch. J.

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 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/2008-129, 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 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".

CANADA STATUTE CITATOR F8-60 www.canadalawbook.ca

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 2010, c. 12, s. 1781 by striking out "NAFTA Secretariat — Canadian Section" in column I and a corresponding reference in column II to "Secretary".

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. 29, s. 154; in force June 22, 2007
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(1) and sections 559 to 576 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 542.06(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) 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