



Human Resources and Social Development Canada and Service Canada

Consolidated Statement of Administrative Costs Charged to the Canada Pension Plan Account by Human Resources and Social Development Canada and Service Canada

March 31, 2007
(in thousands of dollars)

Project Number: 06510

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August 7, 2007

Auditors' Report

To the Audit and Evaluation Directorate of Human Resources and Social Development Canada

We have audited the consolidated statement of administrative costs charged to the Canada Pension Plan Account by **Human Resources and Social Development Canada and Service Canada** for the year ended March 31, 2007, with the criteria established by the Memoranda of Understanding (MOU) between the Canada Pension Plan and the following:

- Service Canada, dated May 7, 2007
- Human Resources and Social Development Canada, dated February 23, 2007

Compliance of the consolidated statement of administrative costs charged to the Canada Pension Plan Account by Human Resources and Social Development Canada and Service Canada with the criteria established by the provisions of the MOU is the responsibility of the management of Human Resources and Social Development Canada and Service Canada. Our responsibility is to express an opinion on this compliance based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the consolidated statement of administrative costs is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated statement of administrative costs. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation.

In our opinion, this consolidated statement presents fairly, in all material respects, the administrative costs charged to the Canada Pension Plan Account by Human Resources and Social Development Canada and Service Canada for the year ended March 31, 2007 in agreement with the Memoranda of Understanding identified above.

Chartered Accountants, Licensed Public Accountants

PricewaterhouseCoopers refers to the Canadian firm of PricewaterhouseCoopers LLP and the other member firms of PricewaterhouseCoopers International Limited, each of which is a separate and independent legal entity.

Consolidated Statement of Administrative Costs Charged to the Canada Pension Plan Account by Human Resources and Social Development and Service Canada

For the year ended March 31, 2007

(in thousands of dollars)

	2007	2006	Increase/Decrease
	\$	\$	\$
Costs by organization – Human Resources and Social Development Canada (Schedule 2)			
Social Development Sectors Branch (Schedule 4)	18,008	22,396	(4,388)
Human Resources and Corporate Management Branch (Schedule 5)	4,624	4,957	(333)
HRSDC Legal Services (Schedule 6)	1,758	2,144	(386)
HRSDC Comptroller's Office (Schedule 7)	749	576	173
Strategic Analysis, Audit and Evaluation	26	25	1
Public Affairs and Ministerial Services Branch (Schedule 8)	5,721	6,811	(1,090)
Pension Appeals Board (Schedule 9)	4,818	5,013	(195)
Office of the Commissioner for Review Tribunals (Schedule 10)	14,351	14,786	(435)
	50,055	56,708	(6,653)
Costs by organization – Service Canada (Schedule 3)			
Operations and Processing (Schedule 11)	150,967	127,765	23,202
Shared Services – Chief Financial Officer Branch and Other Corporate Services (Schedule 12)	38,685	36,877	1,808
Shared Services – Innovation and Information Technology (Schedule 13)	56,382	43,018	13,364
Service Delivery (Schedule 14)	13,065	16,237	(3,172)
Social Insurance Registry (Schedule 15)	4,205	4,224	(19)
	263,304	228,121	35,183
Total administrative costs	313,359	284,829	28,530

Schedule 1 – Notes to Consolidated Statement of Administrative Costs

For the year ended March 31, 2007

(in thousands of dollars)

1 Introduction

As of February 2006, the legal names of the minister and department responsible for the Canada Pension Plan (CPP) are the Minister of Human Resources and Skills Development and the Department of Human Resources and Skills Development respectively. Operationally, the department is styled as Human Resources and Social Development Canada (HRSDC).

Under the authority of the *Canada Pension Plan*, the Minister of HRSDC has the overall responsibility for the administration of Parts II and III, concerning the general administration of the Plan. The CPP is administered by Income Security and Social Development Branch (ISSD), with support from Service Canada, Department of Finance, the Canada Revenue Agency, Public Works and Government Services Canada, the Office of the Superintendent of Financial Institutions, the Royal Canadian Mounted Police and the Quebec Pension Plan. The name of the branch previously responsible for administering the CPP on behalf of the Minister, namely Social Development Sectors Branch (SDSB) is used in this report in a historical context.

The Memoranda of Understanding (MOU) are comprised of two parts: the first part sets out the framework and basic principles regarding the services to be provided to the CPP; and the second part is the Annual Schedule containing the details necessary to deliver and manage the services provided in a particular fiscal year.

While certain of the comparative figures have been reclassified to conform to the current year's presentation, a number of figures are not comparable due to new Memoranda of Understanding entered into for the fiscal year 2007 as compared to fiscal year 2006.

Schedule 2 – Administrative Costs Charged to the Canada Pension Plan Account – Costs by Organization: Human Resources and Social Development Canada

For the year ended March 31, 2007

(in thousands of dollars)

	Submitted Amounts	Audit Adjustments and Timing Differences	Audited Amounts
	\$	\$	\$
Costs by Organization – Human Resources and Social Development Canada			
Social Development Sectors Branch (Schedule 4)	18,008	–	18,008
Human Resources and Corporate Management Branch (Schedule 5)	4,624	–	4,624
HRSDC Legal Services (Schedule 6)	1,693	65	1,758
HRSDC Comptroller's Office (Schedule 7)	749	–	749
Strategic Analysis, Audit and Evaluation	26	–	26
Public Affairs and Ministerial Services Branch (Schedule 8)	5,721	–	5,721

Pension Appeals Board (Schedule 9)	4,818	–	4,818
Office of the Commissioner for Review Tribunals (Schedule 10)	14,351	–	14,351
	49,990	65	50,055
Human Resources and Social Development Canada costs charged for 2006-2007			50,055
Payments from the Canada Pension Plan to Human Resources and Social Development Canada in 2006-2007			(46,132)
Payments from the Canada Pension Plan to the Treasury Board for Medical Insurance Premium in 2006-2007			(2,105)
Credit for over payments from the Canada Pension Plan to Human Resources and Social Development Canada made in 2005-06			(1,753)
Administrative costs to be charged by Human Resources and Social Development Canada to the Canada Pension Plan for the year ended March 31, 2007			65

Schedule 3 – Administrative Costs Charged to the Canada Pension Plan Account – Costs by Organization: Service Canada

For the year ended March 31, 2007

(in thousands of dollars)

	Submitted Amounts	Audit Adjustments and Timing Differences	Audited Amounts
	\$	\$	\$
Costs by Organization – Service Canada			
Operations and Processing (Schedule 11)	150,834	133	150,967
Shared Services – Chief Financial Officer Branch and Other Corporate Services (Schedule 12)	38,685	–	38,685
Shared Services – Innovation and Information Technology (Schedule 13)	55,887	495	56,382
Service Delivery (Schedule 14)	13,065	–	13,065
Social Insurance Registry (Schedule 15)	4,205	–	4,205
	262,676	628	263,304

Service Canada costs charged for 2006-2007		263,304
Payments from the Canada Pension Plan to Service Canada in 2006-2007		(245,344)
Payments from the Canada Pension Plan to the Treasury Board for Medical Insurance Premium in 2006-2007		(12,082)
Social Insurance Registry for which payments are made directly to the Employment Insurance Account in 2006-2007		(4,205)
Credit for over payments from the Canada Pension Plan to Service Canada made in 2005-06		(1,045)
Administrative costs to be charged by Service Canada to Canada Pension Plan for the year ended March 31, 2007		628

Schedule 4 – Administrative Costs Charged to the Canada Pension Plan Account by Social Development Sectors Branch

For the year ended March 31, 2007

(in thousands of dollars)

	Submitted Amounts	Audit Adjustments and Timing Differences	2007	2006	Increase (Decrease)
	\$	\$	\$	\$	\$
Headquarters and regional operations	14,858	–	14,858	18,613	(3,755)
Contributions to Employee Benefit Plan	2,132	–	2,132	2,604	(472)
Medical Insurance Premium	1,018	–	1,018	1,179	(161)
	18,008	–	18,008	22,396	(4,388)

Schedule 4A – Administrative Costs Charged to the Canada Pension Plan Account by Social Development Sectors Branch – Analysis of Significant Variances

For the year ended March 31, 2007

(in thousands of dollars)

	\$
Headquarters and regional operations	(3,755)

The \$3,755 decrease was primarily due to the following:

1. In 2005-06 there was a one time expenditure of \$2,200 for legal disbursements related to a specific case. This created a decrease in 2006-07 for non-salary costs.
2. Salary costs decreased by \$950 due to staff departures.
3. Salary and non-salary costs decreased by \$257 as a result of the Branch making some organizational changes which resulted in changes in the CPP recovery in line with the revised Memorandum of Understanding.
4. Non-salary costs decreased by \$122 due to a decrease in number of hearings at the Pension Appeals Board causing a decrease in the cost of medical expertise presence at hearings.
5. There was an increase in non-CPP related activities causing a decrease in the CPP recovery rate applied to the groups that support the CPP. This created a decrease in non-salary costs of \$59.

Schedule 5 – Administrative Costs Charged to the Canada Pension Plan Account by Human Resources and Corporate Management Branch

For the year ended March 31, 2007

(in thousands of dollars)

	Submitted Amounts	Audit Adjustments and Timing Differences	2007	2006	Increase (Decrease)
	\$	\$	\$	\$	\$
Human Resources and Corporate Management Branch	3,962	–	3,962	4,129	(167)
Contributions to Employee Benefit Plan	448	–	448	570	(122)
Medical Insurance Premium	214	–	214	258	(44)
	4,624	–	4,624	4,957	(333)

Schedule 6 – Administrative Costs Charged to the Canada Pension Plan Account by Human Resources and Social Development Canada Legal Services

For the year ended March 31, 2007

(in thousands of dollars)

	Submitted Amounts	Audit Adjustments and Timing Differences	2007	2006	Increase (Decrease)
	\$	\$	\$	\$	\$
HRSDC Legal	1,452	65	1,517	1,656	(139)

Services					
Contributions to Employee Benefit Plan	163	–	163	336	(173)
Medical Insurance Premium	78	–	78	152	(74)
	1,693	65	1,758	2,144	(386)

Audit Adjustments and Timing Differences:

- Audit Adjustment of \$65 is due to an error in the calculation.

Schedule 6A – Administrative Costs Charged to the Canada Pension Plan Account by Human Resources and Social Development Canada Legal Services – Analysis of Significant Variances

For the year ended March 31, 2007

(in thousands of dollars)

	\$
HRSDC Legal Services	(386)

Salary and non-salary costs decreased by \$139 due to a high turnover of support staff in 2006-07 and vacancies not being filled by new staff. Additionally, the Employee Benefit Plan rate decreased by 1.96% and the Medical Insurance Premium decreased by 0.5%.

Schedule 7 – Administrative Costs Charged to the Canada Pension Plan Account by Human Resources and Social Development Canada Comptroller's Office

For the year ended March 31, 2007

(in thousands of dollars)

	Submitted Amounts	Audit Adjustments and Timing Differences	2007	2007	Increase (Decrease)
	\$	\$	\$	\$	\$
HRSDC Comptroller's Office	613	–	613	467	146
Contributions to Employee Benefit Plan	92	–	92	75	17
Medical Insurance Premium	44	–	44	34	10
	749	–	749	576	173

Schedule 7A – Administrative Costs Charged to the Canada Pension Plan Account by Human Resources and Social

Development Canada Comptroller's Office – Analysis of Significant Variances

For the year ended March 31, 2007

(in thousands of dollars)

		\$
HRSDC Comptroller's Office	146	

Salary costs increased due to a new group of costs recovered from the CPP as a result of a re-organization and retro-active pay for the negotiation of a new collective agreement.

Schedule 8 – Administrative Costs Charged to the Canada Pension Plan Account by Public Affairs and Ministerial Services Branch

For the year ended March 31, 2007

(in thousands of dollars)

	Submitted Amounts	Audit Adjustments and Timing Differences	2007	2006	Increase (Decrease)
	\$	\$	\$	\$	\$
Public Affairs and Ministerial Services Branch	5,062	–	5,062	5,797	(735)
Contributions to Employee Benefit Plan	446	–	446	698	(252)
Medical Insurance Premium	213	–	213	316	(103)
	5,721	–	5,721	6,811	(1,090)

Schedule 8A – Administrative Costs Charged to the Canada Pension Plan Account by Public Affairs and Ministerial Services Branch – Analysis of Significant Variances

For the year ended March 31, 2007

(in thousands of dollars)

		\$
Public Affairs and Ministerial Services Branch	(735)	

Costs decreased primarily as a result of Branch organizational changes as well as changes in the calculated recovery rate in line with the revised Memorandum of Understanding.

Schedule 9 – Administrative Costs Charged to the Canada Pension Plan Account by Pension Appeals Board

For the year ended March 31, 2007

(in thousands of dollars)

	Submitted Amounts	Audit Adjustments and Timing Differences	2007	2006	Increase (Decrease)
	\$	\$	\$	\$	\$
Pension Appeals Board	4,383	—	4,383	4,542	(159)
Contributions to Employee Benefit Plan	294	—	294	324	(30)
Medical Insurance Premium	141	—	141	147	(6)
	4,818	—	4,818	5,013	(195)

Schedule 10 – Administrative Costs Charged to the Canada Pension Plan Account by Office of the Commissioner for Review Tribunals

For the year ended March 31, 2007

(in thousands of dollars)

	Submitted Amounts	Audit Adjustments and Timing Differences	2007	2006	Increase (Decrease)
	\$	\$	\$	\$	\$
Office of the Commissioner for Review Tribunals	13,119	—	13,119	13,512	(393)
Contributions to Employee Benefit Plan	834	—	834	877	(43)
Medical Insurance Premium	398	—	398	397	1
	14,351	—	14,351	14,786	(435)

Schedule 11 – Administrative Costs Charged to the Canada Pension Plan Account by Operations and Processing

For the year ended March 31, 2007

(in thousands of dollars)

	Submitted Amounts	Audit Adjustments and Timing Differences	2007	2006	Increase (Decrease)

	\$	\$	\$	\$	\$
Headquarters Executive	2,741	–	2,741	1,641	1,100
CPP Processing – NHQ Operating Costs	18,526	–	18,526	18,247	279
CPP Processing – Regional Operating Costs	92,705	–	92,705	72,232	20,473
E-Channel – Call Centre & Internet Service Delivery	11,694	114	11,808	13,468	(1,660)
Contributions to Employee Benefit Plan	17,035	13	17,048	15,266	1,782
Medical Insurance Premium	8,133	6	8,139	6,911	1,228
	150,834	133	150,967	127,765	23,202

Audit Adjustments and Timing Differences:

- Audit Adjustment of \$114 due to the omission of charging Transformation Priority costs to the CPP Account.
- Audit Adjustment to Employee Benefit Plan and Medical Insurance Premium as a result of the other audit adjustment noted above.

Schedule 11A – Administrative Costs Charged to the Canada Pension Plan Account by Operations and Processing – Analysis of Significant Variances

For the year ended March 31, 2007

(in thousands of dollars)

\$	
Headquarters Executive	1,100
This increase was primarily due to the inclusion in 2006-07 of the Associate Assistant Deputy Minister and the Strategic Integration and Management Accountability Responsibility Centres (RC) for the Operations and Processing costs.	
CPP Processing – Regional Operating Costs	20,473
This increase was primarily due to an increase of \$20,007 related to 1996 retroactive reclassification of Service Delivery Agents II from the staff classification of CR-05 to PM-02 as specified under the Memorandum of Understanding. Additionally, there was an increase due to the reclassification of the medical adjudicator from the staff classification of PM-03 to PM-04 and the reclassification of the staff classification of CR-05 to PM-01.	
E-Channel – Call Centre & Internet Service Delivery;	(1,660)
The \$1,660 decrease was primarily due to the reorganization of the Internet Channel from E-Channel to the Business Integration Branch in 2006-07, and to the overall reduction in spending (excluding Internet Channel) for CPP from the previous year.	

Schedule 12 – Administrative Costs Charged to the Canada

Pension Plan Account by Shared Services – Chief Financial Officer Branch and Other Corporate Services

For the year ended March 31, 2007

(in thousands of dollars)

	Submitted Amounts	Audit Adjustments and Timing Differences	2007	2006	Increase (Decrease)
	\$	\$	\$	\$	\$
Regional Shared Services	4,434	–	4,434	5,253	(819)
People and Culture	4,180	–	4,180	3,106	1,074
Chief Financial Officer Branch	1,909	–	1,909	2,128	(219)
National Accommodation Plan	23,031	–	23,031	21,404	1,627
Legal Service	33	–	33	106	(73)
National Collection Service	-	–	-	902	(902)
Marketing and Communications	795	–	795	925	(130)
Policy, Partnership and Corporate Affairs	1,480	–	1,480	241	1,239
Office of Client Satisfaction	86	–	86	19	67
Business Integration	102	–	102	-	102
Contributions to Employee Benefit Plan	1,784	–	1,784	1,922	(138)
Medical Insurance Premium	851	–	851	871	(20)
	38,685	–	38,685	36,877	1,808

Schedule 12A – Administrative Costs Charged to the Canada Pension Plan Account by Shared Services – Chief Financial Officer Branch and Other Corporate Services – Analysis of Significant Variances

For the year ended March 31, 2007

(in thousands of dollars)

		\$
People and Culture		1,074
The \$1,074 increase was due to the establishment in 2006-07 of the Service Excellence		

Training College, the centralization of learning services and staffing of vacant positions.	
National Accommodation Plan	1,627
The \$1,627 increase was primarily due to the following; an increase of \$1,253 related to non-salary expenditures increasing as a result of rent escalation; the spending on re-fits screens and furniture; and an increase in total FTEs directed to CPP as more staff were identified as working on CPP.	
National Collection Service	(902)
The \$902 decrease was primarily due to the non-capture of the National Collection Service costs which were transferred to the Canada Revenue Agency.	
Policy, Partnership and Corporate Affairs	1,239
The increase was primarily due to the net effect of the following: a change in the methodology of calculating the CPP chargeback during 2006-07 (i.e. the CPP chargeback in 2006-07 included expenditures for the whole organization which increased operating expenditures by \$11,000 and resulted in a \$1,369 increase in charges to the CPP account); and, a reduction in the CPP rate charged caused a reduction of \$130.	

Schedule 13 – Administrative Costs Charged to the Canada Pension Plan Account by Shared Services – Innovation and Information Technology

For the year ended March 31, 2007

(in thousands of dollars)

	Submitted Amounts	Audit Adjustments and Timing Differences	2007	2006	Increase (Decrease)
	\$	\$	\$	\$	\$
System Support	48,495	402	48,897	37,088	11,809
Contributions to Employee Benefit Plan	5,003	63	5,066	4,082	984
Medical Insurance Premium	2,389	30	2,419	1,848	571
	55,887	495	56,382	43,018	13,364

Audit Adjustments and Timing Differences:

- Audit Adjustment of \$402 due to an error in the calculation of Centrally Managed costs.
- Audit Adjustment to Employee Benefit Plan and Medical Insurance Premium as a result of the other audit adjustment noted above.

Schedule 13A – Administrative Costs Charged to the Canada Pension Plan Account by Shared Services – Innovation and Information Technology – Analysis of Significant Variances

For the year ended March 31, 2007

(in thousands of dollars)

\$	
System Support	11,809

The \$11,809 increase was primarily due to the following:

1. An increase of \$6,620 in Income Security Programs (ISP) costs as a result of an increase in the CPP percentage (27%) due to a shift in priorities such as full automation of CPP within the Information Technology Delivery System. The increase in ISP is also related to an increase in total expenditures which resulted into an additional increase in costs allocated to the CPP.
2. An increase of \$1,242 in Corporate Overhead was related to the use of a weighted average methodology in 2006-07 which was a more accurate representation of allocated resources for corporate service overhead groups as compared to the prior year's methodology. This resulted in an increase of 6.31% (from 9.96% in 2005-06 to 16.27% in 2006-07) of the CPP percentage attributed to their total expenditures and in an increase of approximately \$647 in CPP costs. The remainder of the increase in Corporate Overhead was related to the purchase of computer equipment.
3. An increase of \$3,400 in Technology Services Division was due to an increase in the CPP percentage of 16.4% (from 2% in 2005-06 to 18.4% in 2006-07) applied to the overall expenditures due to shift in priorities such as support of the My Service Canada Account.

Schedule 14 – Administrative Costs Charged to the Canada Pension Plan Account by Service Delivery

For the year ended March 31, 2007

(in thousands of dollars)

	Submitted Amounts	Audit Adjustments and Timing Differences	2007	2006	Increase (Decrease)
	\$	\$	\$	\$	\$
Integrity	2,898	–	2,898	3,250	(352)
ISP In-Person	4,356	–	4,356	5,694	(1,338)
Regional Administration & Joint Service Delivery (RAJSD)	3,617	–	3,617	4,327	(710)
Contributions to Employee Benefit Plan	1,485	–	1,485	2,042	(557)
Medical Insurance Premium	709	–	709	924	(215)
	13,065	–	13,065	16,237	(3,172)

Schedule 14A – Administrative Costs Charged to the Canada Pension Plan Account by Service Delivery – Analysis of Significant Variances

For the year ended March 31, 2007

\$	
ISP In-Person	(1,338)

	Submitted Amounts	Audit Adjustments and Timing Differences	2007	2006	Increase (Decrease)
	\$	\$	\$	\$	\$
Salaries	3,632	—	3,632	3,575	57
Professional and special services	534	—	534	683	(149)
Contributions to Employee Benefit Plan	760	—	760	792	(32)
Central government services	595	—	595	578	17
Indirect costs	436	—	436	514	(78)
Transportation and communications	594	—	594	253	341
Information	42	—	42	66	(24)
Utilities, materials and supplies	17	—	17	24	(7)
Rentals, repairs and maintenance	9	—	9	17	(8)
Acquisition of machinery and equipment	9	—	9	9	—
Total administrative costs	6,628	—	6,628	6,511	117
Less: Funding from Treasury Board	(1,696)	—	(1,696)	(1,630)	(66)
Less: Revenue from replacement Social Insurance cards	(727)	—	(727)	(657)	(70)
Net administrative costs charged to the Canada Pension Plan Account	4,205	—	4,205	4,224	(19)

Date Modified: 2009-03-31

