

APPENDIX 1

Index to Policy Memoranda and Technical Bulletins

This appendix provides an index to all Compensation Branch and Prices and Profits Branch policy memoranda, by title and subject, and to all technical bulletins by number. A complete set of policy memoranda and technical bulletins, in English and French, have been placed on deposit with the Dominion Archivist, Public Archives, Ottawa.

The complete text of the Anti-Inflation Act and Guidelines may be found in the Revised Statutes of Canada and the Canada Gazette, available at most academic and large public libraries. Texts of all AIB legislation may also be found in CCH Canadian's Topical Law Reports series, under the title *Canadian Temporary Economic Controls*. The series provides complete texts of all federal and provincial anti-inflation statutes, all changes and amendments to the legislation, judicial and administrative decisions, technical bulletins, and a topical index. (CCH reports are published in English only.)

A summary of AIB legislation follows chapter five, on page 134 of this volume.

Compensation Branch Policy Memoranda

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<i>No.</i>	<i>Date Issued</i>	<i>Title</i>
1	November 18, 1975	Interim Compensation Bulletin
2	March 9, 1976	Application of Compensation Guidelines—New Companies
3	May 5, 1976	Determining Expenditures of Benefits
4	May 14, 1976	Allowable Increases in “Training” Expenses
5	May 20, 1976	Excessive Overtime
6	June 22, 1976	Casual Workers
7	July 5, 1976	\$2,400 and Single Job Rates
8	August 4, 1976	Determination of the Experience Adjustment Factor and Guideline Year
9	August 12, 1976	Calculation of Guideline Year Compensation Impact Costs
10	August 13, 1976	Pension Plans—Inclusion of War Service and Split Dollar Insurance Plans
11	August 16, 1976	Deferred Compensation
12	October 22, 1976	Elimination of Differences in Compensation Based on Sex of Employees
13	October 26, 1976	Changes in the Regulations
14	November 9, 1976	Effective Date of Amendments to Anti-Inflation Regulations
15	November 12, 1976	Application of the \$3.50/\$3.75 Per Hour or \$600 Per Year Provision
16	November 16, 1976	Subsection 43(2) of the Regulations
17	November 24, 1976	Sick Leave Plans
18	January 21, 1977	Technical Bulletin on Increments and Promotions (AI-22-C)
19	February 25, 1977	Employer Expenditures on Day Care Centres
20	March 1, 1977	Arithmetic Guidelines October 14, 1978, to December 31, 1978
21	March 1, 1977	Experience Adjustment Factor for Fourth and Subsequent Guideline Years
22	March 1, 1977	Northern and Similar Allowances

23	March 1, 1977	Reduction in Hours of Work and Impacting of Wage-Related Benefits
24	March 2, 1977	Cost of Living Allowances
25	March 16, 1977	Association Bargaining
26	March 17, 1977	Corporation Outside Directors' Compensation: A Policy Review
27	March 21, 1977	Restrictive Work Practices
28R	March 23, 1977	Calculation of Guideline Year Compensation Impact Costs
29	March 25, 1977	New Bargaining Units in the Construction Industry
30	March 30, 1977	Summer Students and the Anti-Inflation Act
31	April 7, 1977	Compensation for Elected or Appointed Officials of Public and Para-Public Organizations
32	April 21, 1977	Subsection 43(2) and the Compensation for Elected or Appointed Officials of Public and Para-Public Organizations
33	April 22, 1977	Recovery of Payments Made in Excess of the Guidelines
	April 22, 1977	Compensation Policy Paper: "Criteria for Exercise of Judgment in the Application of the Anti-Inflation Guidelines"
34	April 27, 1977	Processing of Application for Exemption from the Application of Subsection 3(4) of the Anti-Inflation Act
35	May 4, 1977	Province of Quebec Compensation Decrees and the Anti-Inflation Program
36R	June 1, 1977	Compensation for Elected or Appointed Officials of Public and Para-Public Organizations
37	June 3, 1977	Association Bargaining
38	June 13, 1977	Amendment to Sections 38 and 55 of the Anti-Inflation Guidelines
39	June 17, 1977	Quebec Decrees and the Anti-Inflation Program
40	June 23, 1977	Application of the Guidelines to Certain "New" Groups
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43	August 5, 1977	Residential Accommodation Assistance
44	August 9, 1977	Impact of Increases in Salaries and Wages on Benefit Expenditures
45	August 25, 1977	Multi-Year Compensation Plans Involving Increases in Excess of the Guidelines
46	August 25, 1977	Clarification of the Impact of Increases in Salaries and Wages on Benefit Expenditures
47	September 7, 1977	The Basic Protection Factor in the Third Program Year
48	September 8, 1977	Interest-Free or Low-Interest Loans
49	September 16, 1977	Policy Review on Increments
50	October 13, 1977	Metric Conversion—Tool Allowances

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AI-2-C	April 12, 1976	Employee Groups
AI-3-C	April 12, 1976	Change in Compensation Plans
AI-4-C-Revised	February 22, 1977	Base Date Determination
AI-5-C	April 12, 1976	Legislated Payments
AI-6-C	April 12, 1976	Retroactive Compensation Payments
AI-7-C-Revised	January 28, 1977	Application of the \$3.50/ \$3.75 Per Hour or \$600 Per Year Provision
AI-8-C-Revised	January 28, 1977	Pension Plans
AI-9-C-Revised	February 1, 1977	Federal and Provincial Minimum Wage Legislation
AI-10-C	May 20, 1976	Insured Benefits and Refunds
AI-11-C-Revised	January 26, 1978	Equalization Payments
AI-12-C	May 10, 1976	Indirect Incentive Base Period
AI-13-C	May 20, 1976	Legislated Increases in Employer Cost
AI-14-C	May 20, 1976	Overtime Premiums
AI-15-C	January 26, 1978	Cost of Living Allowances
AI-16-C-Revised	January 21, 1977	Direct and Indirect Incentives
AI-17-C	June 17, 1976	Calculation of \$2,400 Max- imum Group Average Increase
AI-18-C	July 19, 1976	Compensation Reporting Requirements for the Con- struction Industry
AI-19-C-Revised	January 26, 1978	Corporation Board of Directors
AI-20-C	July 20, 1976	Overtime Premiums and Reduced Hours in the Guideline Year

AI-21-C	August 16, 1976	Errata Contained in Compensation Technical Bulletins AI-1-C to AI-15-C
AI-22-C	December 29, 1976	Increments and Promotions
AI-23-C	September 10, 1976	Perquisites
AI-24-C	December 29, 1976	Maximum Permissible Salary Range Increases
AI-25-C	January 31, 1977	Compensation of Employee Professionals
AI-26-C	November 19, 1976	Seasonal Employees
AI-27-C	November 26, 1976	Compensation Plans of a Duration Less Than or Exceeding a Complete Year
AI-28-C	January 31, 1977	Addenda to Bulletins AI-1-C to AI-19-C
AI-29-C	February 22, 1977	Calculation of Increase in Consumer Price Index
AI-30-C	September 6, 1977	Sex Discrimination in Compensation
AI-31-C	December 30, 1977	Phasing Out of Compensation Controls
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AI-33-C	January 26, 1978	Completion of Reporting Forms for Guideline Years Starting On or After October 14, 1977, and Before April 14, 1978
AI-34-C	January 26, 1978	Amendments to the Anti-Inflation Guidelines

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1	April 1, 1976	Reporting Requirements for Charitable and Non-Profit Organizations
2	May 12, 1976	Minimal Excess Revenue Cases
3	June 3, 1976	Level Three Compliance Plan Reporting
4	June 10, 1976	Procedure on Straightforward Dividend Cases
5	June 28, 1976	Case Precedents
7	July 8, 1976	Interim Excess Revenue
8	July 14, 1976	Prenotification for Suppliers on Compliance Plans
10-R-3	July 24, 1978	Low-Base Relief
11-R	June 20, 1977	Pricing Rule-95(1)(c)
12	October 11, 1976	Consolidated Reporting Under Part 7 of the Regulations (Divisionalized Reporting)
13	October 11, 1976	Compliance Plans-Technical Bulletin AI-34-P
15	November 8, 1976	Dividend Base of a Company Owning 90% or More of Another Company
16-R	December 1, 1976	Dividends by Professional Corporations Regardless of the Number of Employees
17	September 14, 1976	Dividend Increases for New Equity Capital
18	November 16, 1977	Extraordinary Items-Unforeseen Favorable Cost Developments
19-R	February 4, 1977	Commencement of Prenotification Period
20-R	December 23, 1976	Unusual Productivity Claims-Investment Exemption-Start-Up Cost
21	December 1, 1976	Investment Credit-Automobiles
22	December 1, 1976	Tax-Free Dividends
24	December 20, 1976	Joint Ventures

25	December 20, 1976	Suppliers Earning Franchise, Royalty, and Similar Income
26	December 20, 1976	Interest Paid in Respect of Income Bonds and Debentures
27	December 20, 1976	Guidelines Part 2—Interest on Capital Accounts
28	December 20, 1976	Commodity Futures Trading
29	December 20, 1976	Volatile Costs
30	January 5, 1977	Long-Term Agreements (Bulletin AI-12-P)
31	January 4, 1977	Foreign Exchange Gains and Losses
32-R-2	July, 1977	Delinquent Filers (Revised October 11, 1978)
33	March 3, 1977	Exemption from the Application of the Association Rule—Subsection 3(4) of the Anti-Inflation Act
33-AR-2	April 12, 1977	Procedure for Handling Exemption Requests under Subsection 3(4) of the Anti-Inflation Act
34	February 25, 1977	By-Products and Joint-Products
35	February 25, 1977	Compliance Plans
36	February 25, 1977	When to “Re-Open” a Previously Accepted Report
37	March 8, 1977	Transportation Services—Export Sales
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39	March 24, 1977	Interest on Borrowings to Pay Increased Corporate Dividends
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43	May 6, 1977	Start-Up Costs
44	May 6, 1977	Treatment of Excess Revenue Not Eliminated During the Term of Supplier’s Original Compliance Plan
47	June 24, 1977	Canada Day Expenses
48	June 30, 1977	Price Prenotification
49	July 25, 1977	Atypical Base
50	August 18, 1977	Part 1 Excess Revenue—Dissipated Under Part 7
52	November 28, 1977	Procedure for the Preparation of the Excess Revenue Disclosure List
53	March 27, 1978	Discharge Letters and File Closure

54	May 9, 1978	Supplier's Time Limit on Reference to the Administrator
55	August 15, 1978	Professional Firms-Paragraph 28 (f) Deductions
56-R	December 12, 1978	Professional Incomes Regime- Approval Authority
57	October 27, 1978	Professional Regime-Section 28

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AI-2-P-Revised	November 5, 1976	Consolidated Reporting Under Part 1 of the Anti-Inflation Guidelines
AI-3-P-Revised	November 5, 1976	Application of Profit Margin Guidelines (Division 5) and Interim Price Measurement Guidelines (Division 6)—Part 1 of the Anti-Inflation Guidelines
AI-4-P-Revised	November 5, 1976	Selection of Guidelines—Division 4 of Part 1 of the Anti-Inflation Guidelines
AI-5-P-Revised	November 5, 1976	Persons Subject to Enforcement of the Anti-Inflation Guidelines for the Restraint of Prices and Profit Margins
AI-6-P-Revised	November 5, 1976	Reporting Requirements under Part 1 of the Anti-Inflation Guidelines
AI-7-P-Revised	November 5, 1976	Export Sales
AI-8-P-Revised	November 5, 1976	Interest and Dividend Income
AI-9-P	February 15, 1976	Prices and Profits, Guide to Forms and Technical Bulletins
AI-10-P-Revised	November 5, 1976	Definition of “Distributor” in Sections 3 and 83 of the Anti-Inflation Guidelines
AI-11-P-Revised	May 10, 1977	Dividends
AI-12-P-Revised	November 5, 1976	Long-Term Agreements Entered Into Prior to October 14, 1975
AI-13-P-Revised	November 5, 1976	Restricted Expenses

AI-14-P-Revised	November 5, 1976	Allowable Costs: Extraordinary and Artificial Items
AI-15-P	May 7, 1976	Professional Fees and Incomes
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AI-17-P	November 5, 1976	Competitive Bidding in the Construction Industry
AI-18-P-Draft		Product Line (withdrawn)
AI-19-P	November 5, 1976	Low-Base Relief
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AI-21-P-Draft		Pricing and Productivity Credits (withdrawn)
AI-22-P-Draft		Transitional Rules and Reporting Requirements Under Part 1 of the Anti-Inflation Guidelines (withdrawn)
AI-23-P	November 5, 1976	Application of Parts 1 and 7 of the Guidelines to Suppliers of Property and Casualty Insurance
AI-24-P	November 5, 1976	Explanation of Guidelines for Chartered Banks
AI-25-P-Draft		Application of Product-Line And Overall Target Margin Restraints (withdrawn)
AI-26-P	November 5, 1976	Deduction from Excess Revenue under Subparagraph 9(a)(iv) of Part 1 of the Anti-Inflation Guidelines
AI-27-P	November 5, 1976	Persons Who Become Subject to the Mandatory Provisions of the Anti-Inflation Act and Guidelines After October 14, 1975
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AI-31-P	November 5, 1976	Reporting Requirements under Part 7 of the Anti-Inflation Guidelines

AI-32-P	November 5, 1976	Explanation of Guidelines for Suppliers Other Than Chartered Banks That Engage Exclusively in Financial Intermediary Operations
AI-33-P	November 5, 1976	Explanation of Guidelines for Trust Companies and Other Suppliers Subject to Both Part 6 and Parts 1 and 7 of the Guidelines
AI-34-P	November 5, 1976	Compliance Plans Filed in Respect of Excess Revenue Earned by a Supplier During His Compliance Period Which Includes October 14, 1976
AI-35-P	April 26, 1977	Professionals—Deduction from Apparent Excess Revenue Under Section 28 of the Guidelines
AI-36-P	December 30, 1977	Decontrol Process for Suppliers Subject to Parts 5, 6, and 7 of the Anti-Inflation Guidelines and for Corporations Subject to the Dividend Guidelines
AI-37-P	December 30, 1977	Decontrol Process for Professional Firms

APPENDIX 2

Organization and Management Issues

Establishment of the Anti-Inflation Board

The Anti-Inflation Board (AIB) was established under part 1 of the Inquiries Act by order-in-council 1975-2429, dated October 14, 1975. The official title of the organization was the Interim Anti-Inflation Board until the Anti-Inflation Act, Bill C-73, became law on December 15, 1975. At that time all Board members, formerly commissioners under the Inquiries Act, were appointed members of the Anti-Inflation Board under section 6 of the Anti-Inflation Act. Now the AIB could begin to hire employees under the Public Service Employment Act.

The duties of the Board, as set out in the order-in-council, were:

- (i) to monitor changes in prices, profits, compensation and dividends in relation to the Guidelines relating to these matters set out in the White Paper entitled "Attack on Inflation: A Program of National Action," tabled by the Minister of Finance in the House of Commons on October 14, 1975, and the general effectiveness and workability of the Guidelines both in general and in their application to particular classes of business and groups of employees and from time to time report to the Governor in Council thereon recommending any modifications to the Guidelines that, in its opinion, would improve the effectiveness or workability of the Guidelines;
- (ii) to identify actual and proposed changes in prices, profits, compensation and dividends that, in its opinion, contravene or, if implemented, would contravene the Guidelines either in fact or in spirit;
- (iii) to determine the causes of actual and proposed changes in prices, profits, compensation and dividends referred to in paragraph (ii) that are, in its opinion, likely to have a significant impact on the economy of Canada or of a region of Canada, and endeavour through consultations and negotiations with the parties involved to modify such changes so as to bring them within the limits and spirit of the Guidelines or to reduce or eliminate their inflationary effect;
- (iv) where, in its opinion, consultations and negotiations under paragraph (iii) have failed or are likely to fail to modify actual or proposed changes in prices, profits, compensation and dividends to bring them within the limits of the Guidelines, to refer those changes to the Governor in Council for consideration;
- (v) through publication of reports, public hearings and meetings and such other methods as it considers appropriate, to promote public understanding of the inflationary process, the relationships between

productivity, costs and prices, the various policies available to governments to deal with inflation and the advantages, effects and limitations thereof, the role to be played by business and groups of employees in combatting inflation and the implications of the failure of governments, businesses and groups of employees to co-operate in combatting inflation.

Even during the first months, serious thought was given to three key issues that would have to be settled as soon as the Anti-Inflation Act was passed: disposition of permanent public service employees when the Board ended; acquisition of executives from industry and unions on an executive interchange program; and submission of a plan to Treasury Board for use of personal service contracts under section 7(2) of the Anti-Inflation Act.

It was quickly recognized that unless some provision were made for securing continuing employment for indeterminate (i.e., permanent) public servants, many would not wish to leave their regular departments to join a temporary agency. After discussions with Treasury Board and the Public Service Commission, an agreement was made in November, 1975, whereby permanent employees would be placed in other government departments upon their release from the Board. Responsibility for placement would remain with the Public Service Commission. In addition, Treasury Board would supply the man-year and salary dollars for one year, if necessary, through the Special Assignment Pay Plan. Funds for a second year would be considered upon application by the department, but the department would normally be expected to absorb that employee into its regular establishment and budget within the first year. The negotiations also firmly established the Board's policy that, while a certain number of permanent employees were necessary, the number should be as small as possible to minimize the Board's effect on the long-term size of the public service. Where possible, employees would be hired on a short-term or contract basis.

It was felt that another viewpoint would be added to the Anti-Inflation Board if some executives from private firms and unions were obtained under the Public Service Commission's Executive Interchange Program. Discussions with the PSC resulted in the distribution of letters to 140 companies and 150 unions proposing the temporary assignment of executives with the AIB. By June, 1976, 36 executives from the private sector were working at the Board, mainly on one-year agreements under which the home organization was reimbursed for regular salaries, benefits, and expenses paid to these employees.

Section 7(2) of the Anti-Inflation Act gave statutory authority to the Board to enter into personal service contracts with persons having specialized or technical knowledge. This authority greatly expedited the normal contracting process. The Board was allowed, with approval from Treasury Board, to fix and pay remuneration and expenses to persons on contract. It was decided that the basis for the remuneration should be the classification level of the position into which these persons were to be

slotted. Later in 1976 Treasury Board approved the Board's proposal that only contracts where proposed fees exceeded the salary of the position need be reviewed by Treasury Board. During the "building" period between December, 1975, and July, 1976, many of the secondments were asked to become permanent employees with the Board and many others returned to their home departments. The executive interchange program was established and many other senior employees were hired on personal service contracts. In order to provide continuity in some term positions without creating long-term public servants, the concept of a "life of the Board" term was developed. Although term appointments in the public service normally do not exceed one year, the Board obtained approval from the Public Service Commission to appoint some term employees for the entire period until the dissolution of the Board.

The Administrator

The Administrator's function was to assemble the facts of cases referred to him, weigh them against the Guidelines, determine if a contravention had taken place or was likely to take place, and devise an appropriate order, including calculation and imposition of a penalty if applicable.

The Administrator's powers of investigation were considerably greater than those of the Board. He could search premises; audit records; and seize books, records, and documents in the course of his investigations. As a result, the Administrator might find different facts from those the Board acted upon and arrive at a different conclusion on a given case. Another difference was that the Board could act with some flexibility to achieve its purpose, whereas the Administrator had to apply the Act and the Guidelines more precisely. The Board had to answer only to the court of public opinion; the Administrator had to answer to the Anti-Inflation Appeal Tribunal, or to a court of law. The third difference between the powers of the Administrator and those of the Board was that the Board's statement on a case was only an opinion; the Administrator's was a legal order.

The organization of the office of the Administrator provided for 16 man-years, with general counsel provided by the Department of Justice and a structure complementary to the Board's. Each of the two operating divisions—Compensation, and Prices and Profits—was headed by a deputy administrator who reported directly to the Administrator. In each division, a case officer helped the deputies to process files. Cases requiring intensive examination and audit were referred to case leaders, who were hired or seconded ad hoc. In some cases a lawyer was considered most appropriate to handle a case; in other cases, an accountant; in still others Revenue Canada/Taxation furnished the expertise.

In its support function, the Administrator's office was responsible for reception and registration of all referrals and applications, coordination of files, issuing of all orders, and general administrative functions.

The Appeal Tribunal

In addition to the Board and the Administrator, the third component of the administrative machinery for the anti-inflation program was the Anti-Inflation Appeal Tribunal. The Tribunal was a quasi-judicial body, in many ways similar to the Tax Review Board, which acted as a superior court of record, hearing appeals from orders made by the Administrator. Although the issues before the Tribunal were somewhat different from those arising in tax matters, the same expertise was required, along with the ability to handle formal legal proceedings. For these reasons and because few cases were anticipated for the Tribunal, it was decided to combine the functions of the Anti-Inflation Appeal Tribunal and the Tax Review Board. On May 31, 1976, the minister of justice announced the appointments of the chairman and members of the Tax Review Board as chairman and members, respectively, of the Anti-Inflation Appeal Tribunal.

At the staff level, the Tax Review Board has a registrar who attends to its operational requirements. The registrar receives all notices of appeal and other documents, and allocates cases. The deputy registrar of the Tax Review Board became the registrar of the Tribunal. In this way the registry for the Tribunal could remain separate with its own budget and administration. Existing staff and facilities were used as much as possible so that only two additional man-years were required.

AIB Secretariat

The Secretariat of the Anti-Inflation Board was established to provide administrative support to the chairman, vice-chairman, and regional members; to act as liaison between the regional offices and the office of the chairman; and to provide an interface between the executive offices and the office of the Administrator. The Secretariat was responsible for planning, organizing, and scheduling all AIB meetings; recording all minutes and decisions; and disseminating all materials pertaining to meetings of the Board. As the receiving point for all submissions to the AIB the Secretariat was responsible for maintaining official records; it was represented on the Senior Management Committee by the secretary to the Board. Initially the Secretariat was staffed by seven people; because of increased responsibilities it eventually employed 12.

Development of the AIB

To carry out the mandate set down by the order-in-council, an organization had to be created and put into operation quickly. The Prices Group in the Department of Consumer and Corporate Affairs had made contingency plans for creating such an organization and estimated the number

of employees required to staff it. The Operations Secretariat, a temporary organization which took the lead in getting the AIB established, used these estimates in its initial proposal.

The proposal called for 121 officers and 61 support personnel with expertise in different areas to monitor about 1,500 of the largest companies in the country. Two main operating branches were envisaged. The Compensation Branch would be formed in three industry divisions with a staff of 36; the Prices and Profits Branch would be formed in five industry divisions with a staff of 65. The Information Branch was to be composed of 28 with the remaining 53 employees performing management, economic analysis, administrative and support functions. Nine additional man-years were reserved for translation services, bringing the total proposed staffing complement to 191.

Due to the large number of organizations monitored by the Board, more than 900 employees were needed eventually. Of these, approximately 500 were officers and 400 support staff. The two main operating branches made up half the total staff: Prices and Profits reached its maximum size around 230 employees and Compensation around 260. However, the Board did develop along the lines proposed by the Operations Secretariat. Carrying out the three main programs identified at the start—restraint of prices and profits, restraint of incomes and wages, and communication of the nature and causes of inflation—remained the Board's prime purpose throughout its existence.

Following the order-in-council and the appointment of a chairman and vice-chairman, the first priority was to obtain senior staff to implement the program. This was not an easy task since under the Inquiries Act there could be no appointment of public servants to positions with the Board. Thus departments had to lend staff to the Board, and these employees had to come on short notice.

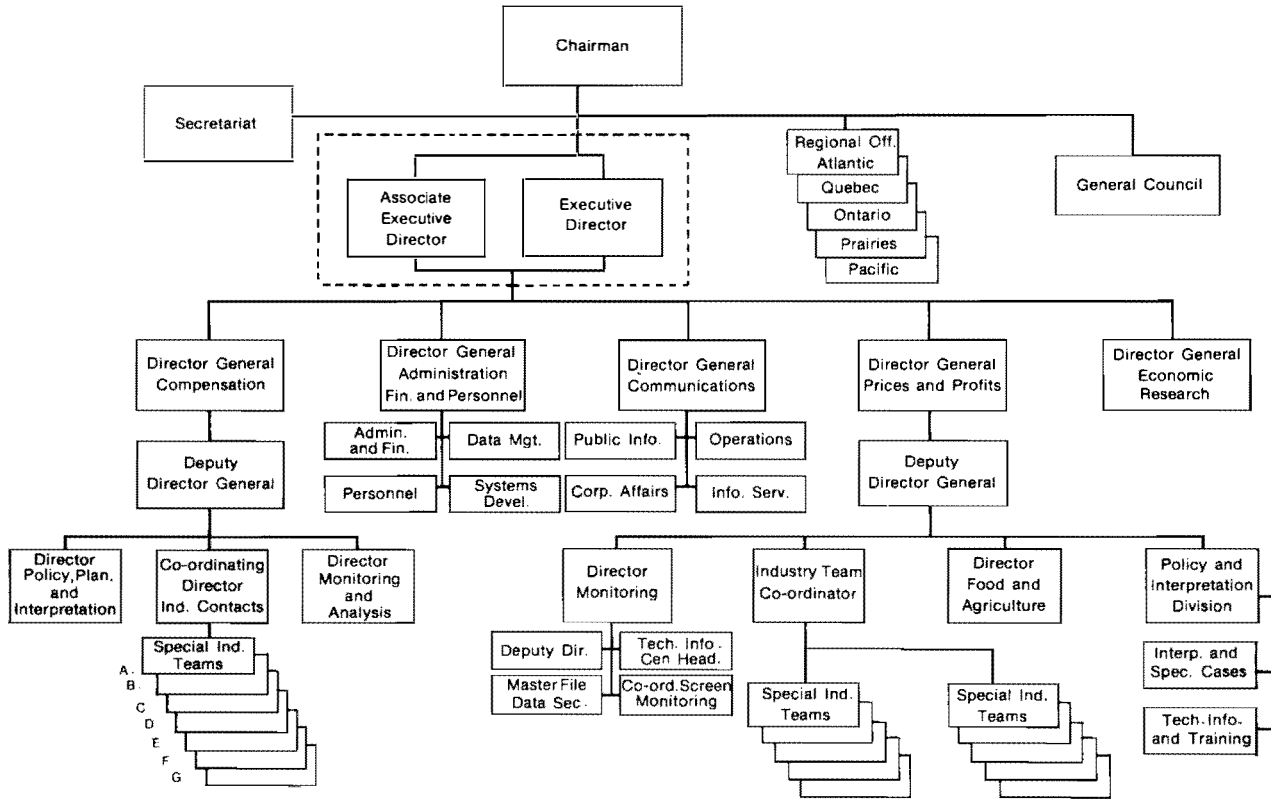
Operations Secretariat had put the wheels in motion with its proposal for human resource requirements for the Anti-Inflation Board.

On October 14, 1975, the Hon. Jean-Luc Pepin and Beryl Plumptre were appointed commissioners of the Interim Anti-Inflation Board. Within a few days Harold Renouf and Claude Castonguay were added to the Interim Board and by the end of October Jack Biddell and William Ladyman had joined them.

To enlist the co-operation of all federal departments and agencies in staffing the Board the prime minister wrote to all his cabinet colleagues, and the clerk of the privy council wrote to all deputy ministers, emphasizing the priority of the anti-inflation program. Departments were asked to make key personnel available for short-term secondment to the Board. The co-operation received from virtually every organization may be demonstrated by the fact that the executive director and the associate executive director were acquired within two days of the start of the program.

Robert Johnstone, adviser to the governor of the Bank of Canada, became executive director and Donald Yeomans, assistant deputy minis-

CHART 4
 ORGANIZATION OF THE
 ANTI-INFLATION BOARD
 JULY, 1976



ter, Operational Services, Department of Supply and Services, became associate executive director. Both came within hours of being approached. Within another day or two, five directors general were obtained from various government departments to head key branches. Thus the nucleus around which the Interim Anti-Inflation Board, and later the Anti-Inflation Board, would develop was formed. By the end of October all key positions were covered and four Board members as well as the chairman and vice-chairman had been appointed.

The tasks of these pioneers fell into two main areas: development of the policy and regulations under which the program would operate, and creation and staffing of an organization to implement the program. The former was spearheaded by the executive director, the latter by the associate.

Policy development was dealt with on a program basis, with senior staff in Prices and Profits, Compensation, and Communications branches establishing small task forces to develop policy and procedures. These efforts were aided by the Department of Finance whose senior staff played a strong role in development of program guidelines.

The Prices Group in the Department of Consumer and Corporate Affairs formed the nucleus for a number of small groups drawn from government departments to work on draft guidelines. The first drafts were reviewed by private consulting firms, who confirmed that they were basically sound; suggestions were incorporated into the next draft. On November 22, the growing staff of the Board was briefed on the final draft. The Anti-Inflation Guidelines were released on December 18, 1975, slightly more than two months after announcement of the intention to impose mandatory wage and price controls.

In the meantime, the organization was being staffed and systems were being developed and implemented, largely by specialized task forces made up of personnel loaned by other departments. By mid-November 1975, the Board had, among others, a task force from Revenue Canada/Taxation designing the reporting forms; one from Veteran's Affairs setting up a registry and filing system for incoming forms and correspondence; one from Supply and Services scheduling the myriad tasks to be accomplished; another writing organization and position descriptions; and others too numerous to mention.

The apparently simple matters were often the most difficult to solve. For example, the response from departments to requests for assistance was so overwhelming that it was almost impossible to find space and furniture fast enough to accommodate staff. In those early days it was not unusual for staff numbers to double in a week, which led to another problem: keeping track of the source of the help and acknowledging it. One of the most striking aspects of the whole exercise was the willingness of all concerned to cut red tape to get things done.

In retrospect it appears that the task of setting up the organization would have been simpler and less costly if the Anti-Inflation Act had become law first. Creation of the Interim Board under the Inquiries Act

posed two problems: all staff had to be borrowed or hired on contract; and the organization had to be converted after only two months to a department of government, a difficult and costly process.

Prices and Profits Branch

The Prices and Profits Branch was established to monitor and secure voluntary compliance with price and profit guidelines. Specifically, it was to monitor increases in prices, profits, and dividends; investigate and modify or justify price, profit, and dividend increases which contravened the Guidelines; and report any instances of price, profit, and dividend increases that could not be resolved through consultation and negotiation.

During the first year of the Board, the organization of the Prices and Profits Branch reflected three main functions: monitoring, policy and interpretation, and industry contact.

The Monitoring Division was further divided into three areas: the Direct Company Data Section, the Economic Analysis Section, and the Screening Section. The Direct Company Data Section was to receive and record incoming reports, assess their acceptability, and forward those found unacceptable to the Industry Divisions. This section was also responsible for developing and maintaining lists of reporting companies. To carry out these tasks, 12 technical and clerical employees were hired. The Economic Analysis Section with 12 economists and a clerical and technical support staff of eight provided background economic information on specific firms and industries to the industry divisions. It also provided support and information to the Policy and Interpretation Division to help that division evaluate recommendations for policy changes. The Screening Section was to receive data from the Economic Analysis Section and make recommendations as to where investigations should be carried out. The Screening Section consisted of six units, each handling one or two industry sectors. Each unit had three officers in the economics or commerce categories and a support staff of two. The head of each section reported to a coordinator who reported to the director of the Monitoring Division.

The Policy and Interpretation Division was responsible for writing prices and profits guidelines, writing interpretive bulletins, and reviewing policy issues when guidelines were not clear or did not fit a particular case. As the program evolved, this section was responsible for drafting revisions to the Guidelines based on recommendations by senior staff. The Policy and Interpretation Division had a staff of about 15 officers, many with accounting or financial backgrounds, reporting to a director.

The Industry Divisions consisted of a number of sectoral divisions, beginning with five divisions which within a few months were divided and expanded into 11. Their functions were to maintain direct contact with the monitored industries, perform the role of persuading industry to comply with the Anti-Inflation Guidelines, and recommend specific

action to the Board in individual cases. The 11 divisions were: Professionals; Metals, Petroleum, and Chemicals; Forest Products; Financial and Other Services; Construction; Non-Food Distribution (wholesale and retail distribution of all products except food); Electrical and Metal Fabricating; Non-Durables Manufacturing; Regulated Industries (industries regulated by other government agencies); Transportation Equipment Manufacturing; and Food and Agriculture. All units except Food and Agriculture had a director, five senior commerce officers, and two support staff.

The Food and Agriculture Division was set up using resources available from the Food Prices Review Board, which was disbanded at the end of December. The food monitoring function of the Food Prices Review Board was re-established in the Food and Agriculture Division. Two sections were formed. The Industry Section carried out the requirements of the Anti-Inflation Act; the Economic Analysis Section continued the analytic work of the Food Prices Review Board. Each section reported to the director of the Food and Agriculture Division.

The directors of the Monitoring Division, the Policy and Interpretation Division, and the Industry Divisions reported to the director general of the Prices and Profits Branch. Chart 5 shows the organization of the branch during its first year.

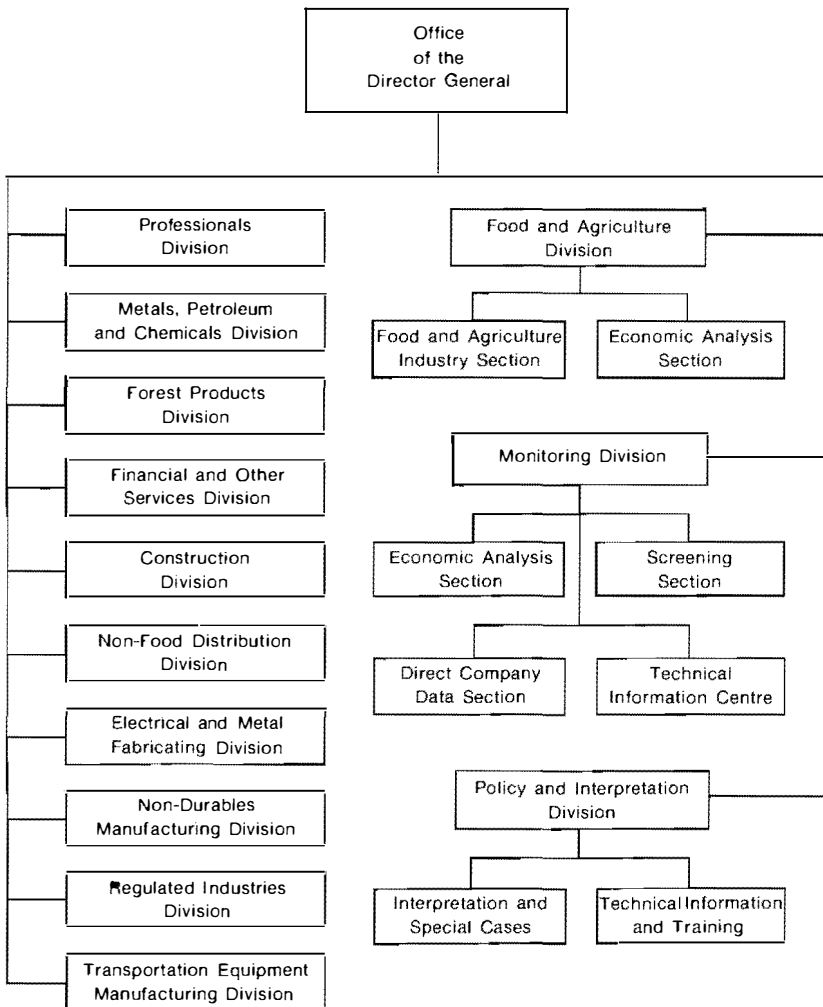
The Prices and Profits Branch was reorganized at the beginning of the second year to eliminate the Monitoring Division and merge its personnel with the Industry Divisions, expand the Economic Analysis Section to a division, establish a separate and consolidated administration group, and create two senior directorships.

By this time the Monitoring Division was not serving its original function, largely because the Industry Divisions' role had changed. The original plan had been for industry teams to spend a great deal of time in the field while the Monitoring Division would provide control and guidance, using information from company returns and close contact with the Economic Analysis Section. It became clear, however, that the arrangement was not working as planned. The monitoring people had begun to function either as case officers or economists, depending on their own background and their present situation. It seemed logical to allow form to follow function and to reallocate these personnel to the Industry Divisions.

At the same time, the Economic Analysis Section was expanded into a division in an effort to integrate it with the day-to-day activities of the Industry Divisions. Its director was to report to the director general and was made a member of the senior management group. The result was an improvement in co-operation between the Economic Analysis Division and the Industry Divisions. Sectoral reports and monthly newsletters from the Economic Analysis Division to case officers in the Industry Divisions were only two examples of this.

A separate administration group called the Management Service Division was created within Prices and Profits to provide a focal point for

**CHART 5
PRICES AND PROFITS BRANCH
FIRST YEAR**



communication with the Administrative Branch and to allow the Prices and Profits Branch to take over some of its own administrative functions.

The third organizational change was the appointment of two senior directors to direct the work of the Industry Divisions. Originally the 11 industry directors and the directors of the other two divisions of Prices and Profits had all reported directly to the director general. With the growth of the work load, this situation became intolerable; the directors had difficulty getting time with the director general.

To help solve the problem, two senior directors were appointed, splitting the 11 divisions into Manufacturing Industries and Special Industries. This resulted in a more orderly and consistent operation. The senior directors held weekly meetings to keep their staffs informed of developments and to hear their problems. By authority delegated from the Board, they conducted their own case committee meetings, reducing the burden of this important but time-consuming activity on the Board.¹ They also carried a heavy work load in policy development.

As a result of all these changes, five directors reported to the director general instead of 13. The revised branch organization appears on Chart 6.

Compensation Branch

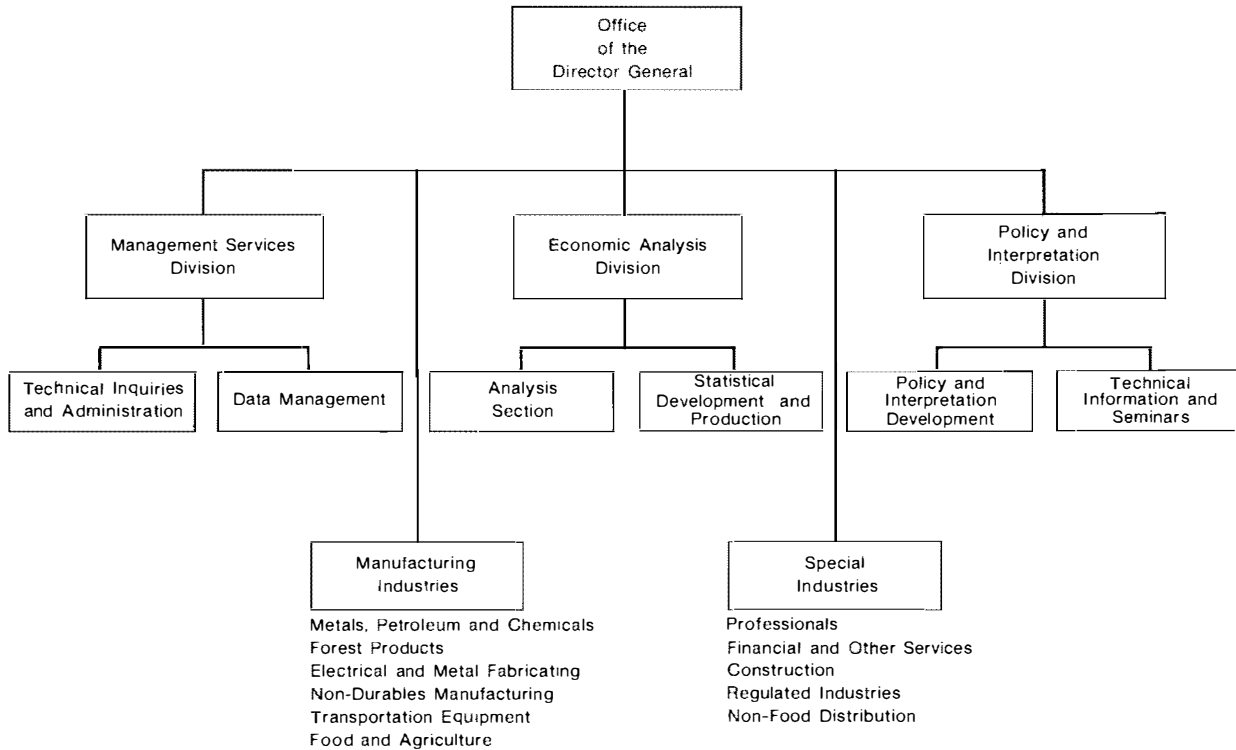
The Compensation Branch was established to monitor and assure compliance with the government's wage and salary program as established by the Anti-Inflation Act. The methods employed to discharge this responsibility were consultation with employee and employer groups to clarify the Guidelines and encourage compliance with the Act, and reporting of excessive wage and salary increases which could not be resolved through consultation, supported by recommendations for appropriate action.

A number of tasks faced the branch: writing guidelines governing wage and salary increases, including drafting policy recommendations on how certain elements of compensation would be handled under the program; preparing draft guidelines in legal format in conjunction with members of the Justice Department; and briefing branch personnel on current developments concerning the Guidelines. In addition, the branch conducted seminars across the country to explain the new act and developed the two principal reporting forms:

- AIB-1, which requested companies to list groups within their organizations for which compensation returns would be submitted and the termination dates of these employee/employer contracts; this information was to help the branch forecast its work load.
- AIB-2, which outlined the specific wage and salary conditions entered into by management, unions, and exempt groups. Analysis of information on the AIB-2s by officers within the Compensation Branch

¹ Cases approved in these meetings were ratified by the Board.

**CHART 6
PRICES AND PROFITS BRANCH
NOVEMBER, 1976**



would determine whether the wage settlement submitted was within or outside the Guidelines, and by how much.

In the first few months of the Board's existence, the structure of the Compensation Branch changed as branch management labored to establish an organization that could handle a rapidly expanding work load and keep pace with increasing compensation submissions from both public and private sectors. From the small group working on policy and guidelines toward the end of 1975, a structure emerged with five major operating divisions: Industry Contacts; Policy, Planning, and Interpretation; Monitoring and Analysis; Association Bargaining and Construction; and Executive Compensation and Benefits. Each was headed by a director reporting to the director general of the Compensation Branch. (See Chart 7.) Each morning began with a general meeting chaired by the director general, at which staff were brought up to date on policy developments.

INDUSTRY CONTACTS DIVISION

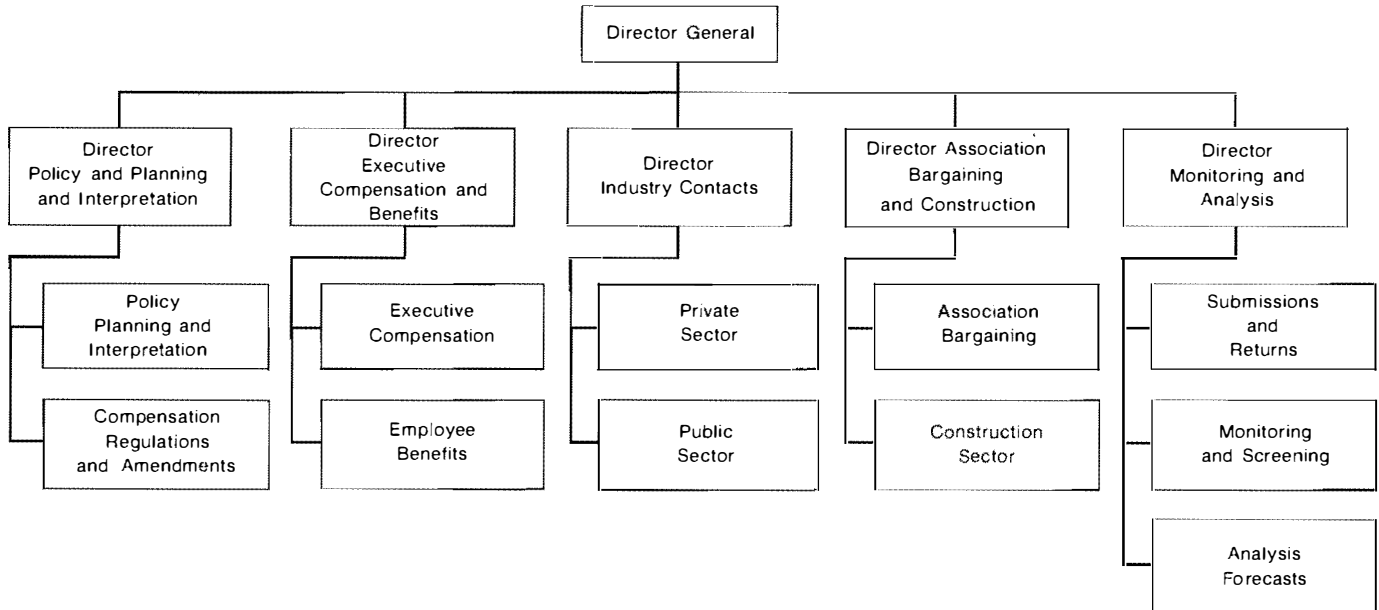
The Industry Contacts Division, the principal operating group in Compensation Branch, was made up of industry contact officers. They were divided into two domains, to handle submissions from the private and public sectors. Although the division underwent rapid expansion and eventually was subdivided into seven divisions, its role continued to consist primarily of the following activities:

- providing advice concerning the anti-inflation program, and in particular the Act and Guidelines, to employer and employee representatives;
- reviewing compensation cases submitted to the Board by verifying the data submitted; obtaining additional data from employers or employee representatives where required; preparing a detailed summary of each case for consideration by the Board, including comments on conformity with the Guidelines and a recommendation for Board action; and communicating the Board's decision to the parties involved; and
- ensuring compliance with the Guidelines by obtaining required changes through consultation and negotiation with reporting parties and, if warranted, to request that the Board refer cases to the Administrator.

During the early months of 1976, the main staffing thrust in the Industry Contacts Division was directed toward filling industry contact officer positions to cope with the onslaught of submissions to the Board. From the handful of personnel attached to the branch in late 1975, staff grew to 241 by June, 1976. Of these, approximately 113 were industry contact officers.

The success of this staffing activity must be credited in part to the other government departments that loaned personnel to the Board and to

CHART 7
COMPENSATION BRANCH
JANUARY, 1976



the Personnel Division of the Board for its relentless efforts to meet staff requirements.

POLICY, PLANNING, AND INTERPRETATION DIVISION

The Policy, Planning, and Interpretation Division was established to concentrate on policy development, while the industry divisions dealt with the day-to-day work load.

The division was organized into three main areas of responsibility. The Policy, Planning, and Interpretation Section proposed new policy and revised existing policy; provided interpretation both internally and externally including technical bulletins to explain complex aspects of the compensation guidelines; conducted public seminars and briefings as well as training programs for AIB staff members; and acted as liaison with the provincial officials for federal-provincial agreements. The Compensation Regulations and Amendments Section coordinated procedures for changing the regulations, pointed out inconsistencies in the regulations, and focused concern for corrective action. The Compensation Studies Unit conducted comprehensive training, development, and information programs for branch staff; provided a quality control check on publications submitted to and received from the Communications Branch; and conducted research to support policy decisions.

The task of developing regulations was undertaken by a select staff of officers in the Policy, Planning, and Interpretation Division representing both public and private industry. With a staff that varied between 10 and 15 persons during the program, the division established principles which were adapted and administered by the Industry Contact Divisions.

MONITORING AND ANALYSIS DIVISION

By early December, 1975, the responsibilities of the Monitoring and Analysis Division had been established. The Analysis Section was the first to be staffed. By February, 1976, a complement of four or five persons were providing the branch with compensation rates and trends, work load forecasting, eligibility of company submissions, and information reports on compensation trends.

The Analysis Section grew as demands for information from the branch and other areas of the Board increased. By March, 1977, 17 people were employed in the unit.

The Monitoring and Screening Section was somewhat slower moving into operation, due partly to a change in its original purpose. It was later to operate as a service-oriented unit, responding to the needs of the Industry Contact Divisions. The section performed the following duties until its abolition in April, 1977: collection, assembly, and review of compensation data received from external sources; screening of cases submitted to the Board; closing those cases that complied with the Guidelines; forwarding of cases that appeared to exceed the Guidelines to

the Industry Contact Divisions for resolution; controlling of movement of files within the branch; and external audit of compensation submissions.

As March, 1976, drew to a close, the Monitoring and Screening Section's mandate was firmly established. The staff grew rapidly in the following months, to 51 by December of that year.

Success in building staff strength in the Monitoring and Screening Section was largely due to the seconding of staff from Revenue Canada. Staffing the section on a rotating basis at intervals of three to six months, the seconded personnel formed the backbone of the division throughout 1976 and into the first months of 1977. In July, 1976, the total strength of the division was 66; of this number 28 had been seconded, most from Revenue Canada.

SMALLER OPERATING UNITS

In addition to the three larger divisions described, there were two smaller groups in the branch:

- Association Bargaining and Construction, set up to examine the practicality of including these areas under the Act and to handle construction cases already being directed toward the Board; and
- Executive Compensation and Benefits, which looked at professional wage and salary treatment throughout the country and provided expertise on the benefit side of compensation to assist the industry contact officers.

These two smaller groups were later integrated with the Industry Contact Divisions.

BRANCH STRUCTURE AND GROWTH

With a nucleus of about 10 persons brought together in October, 1975, Compensation Branch strength grew rapidly to keep pace with a rapidly growing work load. By June, 1976, 241 persons were employed by the branch. They offered an interesting blend of backgrounds and talents, with personnel recruited from both public and private enterprise to provide the depth and experience needed. Borrowed personnel (secondments) from other government agencies comprised the largest single component of branch strength by 1976. At that time 91 persons had been loaned to the AIB for periods ranging from three to 12 months.

COMPENSATION BRANCH STAFF JUNE, 1976

<i>Permanent Staff</i>	58
<i>Term</i>	57
<i>Executive Interchange</i>	11
<i>Secondments</i>	91
<i>Contract</i>	17
<i>Agency Personnel</i>	7
	<hr/>
	241

Although branch strength remained about the same at the end of April, 1977, the makeup of the branch had changed considerably. With the general tightening of government spending during fiscal 1976-1977, departments grew increasingly reluctant to provide manpower to the Board. At the same time, a number of those who had joined the Board as secondments accepted permanent positions. As it became more difficult to attract qualified public servants to the Board due to the limited duration of the program, more term employees were hired.

COMPENSATION BRANCH STAFF
APRIL, 1977

<i>Permanent Staff</i>	117
<i>Term</i>	83
<i>Executive Interchange</i>	12
<i>Secondments</i>	17
<i>Contract</i>	11
<i>Agency Personnel</i>	2
	242

Employing term and contract personnel for longer periods proved beneficial. While the three-to-six-month secondments helped the branch get through the hectic early days, they did not provide the experienced work force needed to maintain a working knowledge of wage trends and historical relationships and to analyse specific market sectors influencing compensation agreements.

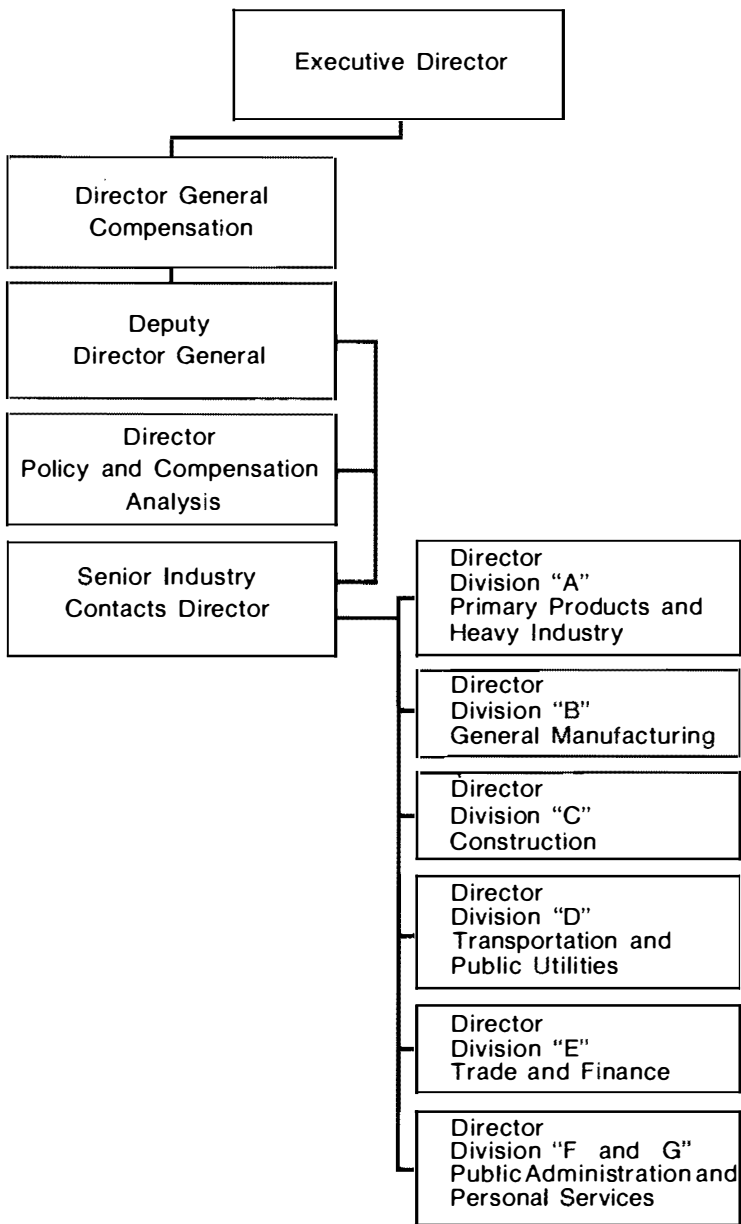
ORGANIZATIONAL CHANGES DURING 1976

The rapid growth of the Compensation Branch in the first six months of 1976 presented innumerable administrative and personnel difficulties, particularly as staff were located in three separate buildings blocks apart. In early February, 1976, the Administration Division was established, headed by an administrative coordinator reporting to the director general of the Compensation Branch. The division was to handle all personnel, financial, and administrative activities for each operating division in the branch, thus establishing a link between the Compensation Branch and the Administration Branch. (See Chart 8.)

As branch staff grew, so did the need to change branch structure to handle the assortment of cases being received. The number of industry contact divisions was increased from two to seven in the spring of 1976. Association Bargaining, Construction, and Executive Compensation divisions were integrated within the Industry Contact Divisions. Each division continued to be responsible for a segment of either the private or public sector of the economy.

A third major organizational change occurred in November, 1976. The increasing work load and the number of complex, high-profile cases

CHART 8
COMPENSATION BRANCH
MARCH, 1976



being received increased the activity between the branch and the Administrator's office. To handle this activity, the responsibilities of the senior contact director were divided into two areas:

- A director of compensation review would review non-routine cases brought to his attention by the Industry Contact Divisions and manage and coordinate the Industry Contact Divisions.
- The Directorate of Special Cases was established as liaison between the branch and the Administrator's office, to review precedent-setting cases before they went to the Board and to reconsider cases for which there was new information.

These two positions, with the director of policy and director general, formed the Branch Management Committee.

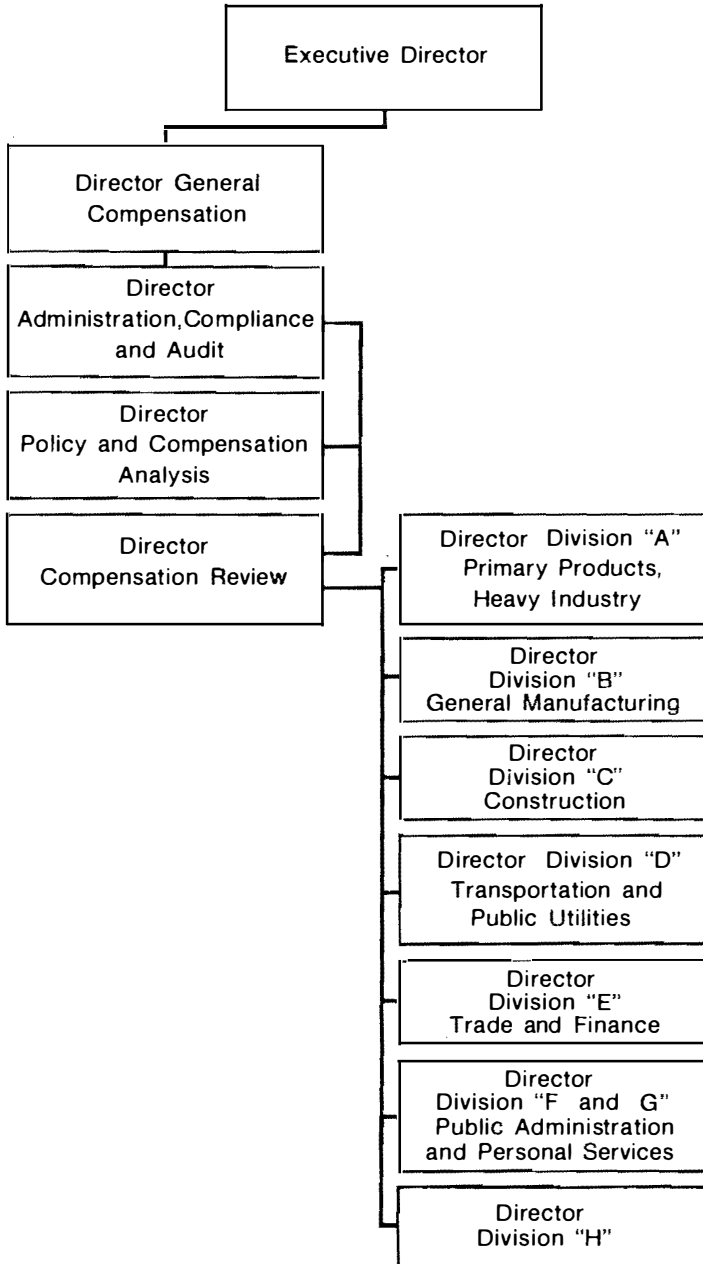
ORGANIZATIONAL CHANGES DURING 1977

The Monitoring and Analysis Division was the initial contact point with the public and receiver of all AIB submissions until March, 1977, when a number of functions of the Data Management and Monitoring and Analysis Divisions were combined. The new division, which became known as Division H, performed three roles. It was the control point for all submissions entering, leaving, and moving within the Compensation Branch; the input point to the Board's file tracking system (AIB-1 and AIB-2 submissions) and computer record; and the distribution point for all files forwarded to the Industry Contact Divisions. The new division also mailed and distributed any standard-format communications to employers, requesting additional supporting documentation or acknowledging receipt of submissions. Division H was divided into three sections. Section One was the first check point, screening submissions for mathematical calculations, information deficiencies, and comparison of information with the AIB computer record. The principal role of Sections Two and Three was to review discretionary items on the employer's submissions, i.e., assessment of the application of the \$2,400 rule, experience adjustment factor, any special consideration requested, and relevance of supporting documentation. Submissions judged to be within the Guidelines went no further than Division H.

With the breakup of the Monitoring and Analysis Division in March, 1977, external audit and compliance investigation were brought under the direction of the administrative coordinator and the new Division of Administration and Audit was created. Greater emphasis was placed on external audits as the Board tried to provide a deterrent to potentially non-compliant employers.

Early in 1978, the Compliance Section, under the direction of the Administration, Compliance, and Audit Division, conducted a major campaign to identify non-compliant (non-reporting) companies and to ensure that where required these firms submitted the necessary reporting forms. This activity, along with the increased external audit program, significantly increased the number of firms filing. (See Chart 9.)

CHART 9
COMPENSATION BRANCH
SEPTEMBER, 1977



The last major organizational change in the Compensation Branch occurred in the Policy, Planning, and Interpretation Division in July, 1977, when the division assumed primary responsibility for studying and reporting on the impact of the controls program on compensation. The division was renamed Policy and Compensation Analysis. Three new sections were formed from the previous structure, with the following responsibilities:

- Compensation Policy Section: to propose new policy and revise existing policy and to coordinate changes in the Guidelines; to interpret compensation policy internally and externally.
- Compensation Analysis Section: to analyse the impact of Board decisions and application of the Guidelines and related studies; to prepare and maintain Compensation Branch work load forecast information; to maintain liaison with the Economic Research Branch, other divisions, and special study teams; to analyse compensation trends including external data and Board decisions; and to identify important forthcoming labor negotiations.
- Advisory Services Section: to provide training and development programs; to provide information programs for branch staff; and to provide liaison with the Communications Branch.

In June, 1978, the Policy and Compensation Analysis Division was brought under the direction of the Directorate of Compensation Review and Special Cases.

Economic Research Branch

The Economic Research Branch had both advisory and research functions. It was to keep the Board informed on current economic events, brief the Board on the economic implications of its decisions, and help the Board make its decisions and assess their effectiveness.

Monthly reports were prepared on current economic trends and their implications; a quarterly report kept the Board informed on the consensus forecast for the Canadian economy in general and the price-wage picture in particular. Another quarterly report assessed information reported to the Anti-Inflation Board from both sectoral and national viewpoints, making it possible to identify undesirable situations resulting from the controls program.

The Economic Research Branch staff also responded to requests from all areas of the Board for short analyses and advice on economic matters. They helped Board members respond to questions and, with the monitoring divisions of the operating branches, they studied specific sectors of the economy to answer requests for longer-term studies. The branch also prepared speeches for Board members since the Board's public statements had to be backed up with solid economic reasoning and Board policies defended on economic grounds.

Two types of economic research were undertaken by the branch:

responsive research to answer questions that arose in the course of case-by-case decision-making, or to modify the Guidelines or amendments to the Act; and in-depth research to carry out the duties described in section 12(1)(e) of the Anti-Inflation Act, namely, to promote public understanding of the inflationary process. Research included analysis of price and wage adjustment mechanisms and the economic problems associated with decontrol.

The branch was organized into five sections on the basis of subject matter, with each carrying out some research and some intelligence and advisory functions:

- Macro-Analysis Section, concerned with research and analysis of macro-economic issues and trends;
- Labor and Wage Analysis Section, concerned with the structure of labor markets and the impact of this structure on wages;
- Industrial Structure and Price Analysis Section, concerned with the analysis of domestic price formation, the impact of market structure on profits, and the impact of foreign price developments on rates of change of domestic prices;
- Special Projects Section, concerned with micro-economic analysis and problems of particular concern as determined by the Board;
- Primary Products Section, concerned with markets for and prices of domestically-produced primary products, and the impact on Canadian prices and costs of foreign-produced primary products and products for which prices are set internationally.

Administration Branch

In mid-October, 1975, the Operations Secretariat seconded specialists from government departments to create the original three-division Personnel, Finance, and Administration Branch. A senior personnel officer, with other staffing officers from the Public Service Commission, were charged with seconding the staff necessary to establish the Board's operations.

In addition to staff acquisition, the principal function of the Personnel Division was writing job descriptions and classifying positions. The Board was assisted in both areas by Treasury Board until April, 1976, when classification authority was delegated to the chairman of the Anti-Inflation Board.

At the outset, the Board's Personnel Division differed from those in other government departments. There was a preoccupation with classification and recruitment as the Board took shape. Little emphasis was placed on staff relations as the challenge and work of creating a government department from scratch carried staff along on a wave of enthusiasm. The excellent internal relations are demonstrated by the fact that there were no appeals or grievances during the first 15 months of the Board's operation. It was not until the fall of 1977 that a local of the

Public Service Alliance of Canada was formed by the employees. Because of the high quality and specialized abilities of staff and the large work load, outside training for employees was almost non-existent. Job-oriented in-house training was undertaken by all branches and orientation programs developed. Language training was instituted. Human resource planning in the traditional sense did not begin until January, 1977, when planning for decontrol began.

The greatest challenge faced by the Personnel Division during the first nine months of the Board's existence was the high volume of staffing and pay transactions. With the number of secondments, the documentation necessary to establish the Interim Board, and the documentation required for all those who remained as permanent employees, it was estimated that the division processed four to five times the number of transactions that a similar section in a department of comparable size would handle.

The Accommodation Section of the Administration Division was extremely important in the early, formative stages. With large numbers of personnel joining the staff daily, the task of providing accommodation, furniture, telephones, and so on, was difficult. To alleviate the problem, the Board contracted with the Department of Supply and Services for staff to operate the Material Management Section. The arrangement worked so well that these tasks remained a Supply and Services responsibility.

The division was faced with other immediate problems: a library, mail distribution system, word processing area, and a central registry had to be set up. The Department of Veterans Affairs assisted greatly in establishing the registry, which in the initial stages reported to the director, Finance and Administration.

Senior personnel were seconded from the Department of Public Works to help set up the Finance Division. In view of the relatively small size of the Board and its short duration, it was decided that all finances would be controlled at the corporate level. All branches of the Board were given budgets; directors general had some signing authority but overall control rested with senior management and the Board itself. Consequently, the Finance Division was able to function with a smaller staff than would otherwise have been required and better control over expenditures was ensured.

Computer and manual system development operated separately under seconded senior staff reporting to the associate executive director. It was necessary to design both manual and computer systems quickly. Therefore, staff were recruited either on secondment or on personal service contracts. A project team approach was used, in which personnel from user branches worked with staff from the Systems Branch to define and solve information problems.

As the cost of obtaining computing equipment for the sole use of the Board was prohibitive, private and government data processing facilities were used to fill the Board's needs. Although some problems were

encountered, none were serious enough to threaten the operation. The data entry operation entered information directly onto magnetic tape and supplied it to service bureaus for processing and return. All personnel in data entry were seconded from Revenue Canada.

At the same time, Data Management Division was set up with the assistance of the systems group and was responsible for the receipt, examination, and correction of all returns received by the Board. This involved clean-up of all documents received from outside, opening of individual files, setting up a file tracking system (later computerized), and closing and filing all documents. Data Management was directed by a senior officer seconded to the Board.

In January, 1976, the Central Registry became a part of Data Management. At the same time, the functions of computer and manual systems were merged with Data Management, creating a Systems Branch with a director general reporting to the associate executive director.

In June, 1976, the Personnel, Finance, and Administration Branch became known as the Administration Branch following a merger with the two divisions of the Systems Branch.

Systems development continued well into 1977 as additional information needs arose. In August, 1977, the Systems Division was merged with the Data Management Division under the director, Systems and Data Management Division.

The function of parliamentary liaison, initially a responsibility of the associate executive director, became a part of the Administration Branch in March, 1977, when the office of the associate executive director ceased to exist. The parliamentary liaison officer was responsible for keeping the Board advised of all activities in the Senate and House of Commons relating to the Board.

At the Board's request, Treasury Board granted an exemption from the directive on official languages, although the Board agreed to follow the spirit of the law by providing services to the public in both official languages. The exemption was for one year, at the end of which a plan for full implementation of the directive on official languages was to be submitted. A small group was set up within the Personnel Division to identify bilingual abilities within the Board and later identify those positions which should be classified bilingual. In August, 1976, the Official Languages Division was created, reporting to the director general, Administration.

The implementation plan approved by Treasury Board on January 15, 1977, included the provision of in-house language training and retention courses so that Board staff would not be required to go away for language training.

Initially, the Board contracted with a private language school for teachers, but in August, 1977, this function was taken over by the Public Service Commission. French language training was concentrated in areas where it was felt to be absolutely necessary. The Official Languages Division also had a small number of translators on staff.

FINANCE

The Operations Secretariat prepared the budget for the initial financing of the Board. By October 16, 1975, the Secretariat's submission to Treasury Board for an allotment of \$1,200,000 from its contingency fund had been approved. This sum was to finance operations until the supplementary estimates for 1975-1976 could be approved.

To conserve funds in the contingencies vote, Treasury Board urged that the Operations Secretariat prepare supplementary estimates for the Anti-Inflation Board. These were prepared in early November, tabled in the House of Commons in early December, and approved in late December.

The main estimates for 1976-1977 were also being prepared during November. By this time the Financial Services Division had been set up and staffed. The main estimates were submitted to Treasury Board in December, 1975, and approved in late January, 1976.

The supplementary estimates for 1975-1976 were prepared in February and approved in March. Until the end of fiscal 1976-1977 the estimates and supplementary estimates were submitted through the Department of Consumer and Corporate Affairs since the order-in-council establishing the Board was based on the recommendation of that department. It was not until March 24, 1976, that an order-in-council designated the Anti-Inflation Board a department for the purposes of the Financial Administration Act and designated the minister of finance the appropriate minister.

The initial estimate of resources required to operate the Anti-Inflation Board, based on the proposal that the 1,500 largest companies would be brought under the compliance program, translated itself into \$4,863,000 and 123 man-years as estimated requirements for fiscal 1975-1976. In February, 1976, a further \$565,000 was requested in the supplementary estimates for 1975-1976 for several reasons. The reporting community had grown, a Food and Agriculture Division had been created to take over the monitoring functions set up by the Food Prices Review Board, and the Board was authorized by order-in-council to complete the reports commissioned by the Food Prices Review Board.

When the main estimates for 1976-1977 were prepared in November, 1975, there were few assumptions on which to base them. The Board had existed for only five weeks. The controls program was still being formulated and most of the main operating and policy decisions that would determine the work load had not yet been made. The Board's need for publications, information material, and advertising to meet program objectives were not known, nor was it known whether human resources would be available to meet the objectives of the program if compliance was lower than expected. With all these uncertainties, a budget forecast was prepared based on a reporting population of 25,000 organizations. On this basis an estimate of \$12,530,000 and 398 man-years was submitted and approved in late January, 1976.

After a number of studies more accurately defined the compliance population, however, it became evident the Board would be monitoring some 70-80,000 organizations. A more realistic analysis of required resources was submitted in the supplementary estimates for 1976-1977 in November, 1976. These estimates requested an additional \$10,400,000 and 282 man-years, to bring the total estimates for fiscal 1976-1977 to \$22,930,000 and 680 man-years. The additional resources covered greater costs for publishing and distributing returns, information guides, and technical and interpretation bulletins; an additional 80-90 clerical employees to process the heavier flow of returns; and a further requirement of 100 officers and support staff in the Compensation Branch to monitor the increased number of reporting firms. The estimates were approved on December 16, 1976.

During October, 1976, the main estimates for fiscal 1977-1978 were also being prepared. Budget estimates were slightly more than \$1,000,000 over the requirements for 1976-1977 with the same man-year complement. This estimate was based on the assumption that the Board would continue its mandate into 1978 and that the work load would remain fairly constant. Ceilings had already been established on the number of full-time employees, and the remaining man-years were to be used for casual employees and long-term secondments from other departments. The increased financial requirement could be attributed solely to increases in salaries and benefits. The increases were to some extent offset by decreases in other expenditures. General start-up costs would not be incurred in the future since the Board had reached maximum size; the volume for the printing and distribution of guidelines, technical bulletins, and so on, was to decrease considerably; costs for development of computer facilities were not to extend beyond fiscal 1976-1977; and more efficient use of resources and higher productivity were expected to continue into the new fiscal year. The main estimates for fiscal 1977-1978, therefore, stood at \$23,240,000 and 680 man-years. They were approved in March, 1977.

Table 5 outlines the Board's budgets from inception to the proposed end of the program, in both financial and human terms.

Planning for Decontrol

Planning for staff movements at the end of the program began in January, 1977. In the next six months detailed procedures were developed to enable the Board, when necessary, to reduce its size as quickly as it had increased it.

A proposal was approved clarifying the terms of the original agreement with Treasury Board and the Public Service Commission to provide employment for permanent employees. A few employees whose jobs with the Board had already finished made use of the agreement by summer 1977. In general, however, the provisions did not take effect until the

TABLE 5
BUDGET SUMMARY

	<i>Resource Requirements</i>	1975-1976 <i>Supplementary Estimates (A)</i>	1975-1976 <i>Supplementary Estimates (B)</i>	1976-1977 <i>Main Estimates</i>	1976-1977 <i>Supplementary Estimates (B)</i>	1977-1978 <i>Main Estimates</i>
<i>Details of Estimated Expenditures (dollars)</i>	Salaries and Wages	2,596,000		7,428,000	3,953,000	12,085,000
	Other Personnel	100,000		743,000		1,571,000
	Transportation and Communications	780,000		1,395,000	127,000	1,322,000
	Information	1,000,000	145,000	800,000	662,000	1,150,000
	Professional and Special Services	100,000	170,000	1,530,000	4,798,000	5,775,000
	Rentals	30,000		229,000	83,000	312,000
	Purchased Repair and Upkeep	40,000	135,000	50,000	230,000	225,000
	Utilities, Materials, and Supplies	100,000		280,000	376,000	650,000
	Furniture and Equipment	117,000	115,000	75,000	171,000	150,000
		TOTAL ESTIMATED EXPENDITURES	4,863,000	565,000	12,530,000	10,400,000

<i>Details of Manpower Requirements (man-years)</i>	Executive	15	33		23
	Scientific and Professional	22	47		41
	Administrative and Foreign Service	36	148	96	244
	Technical		22	16	38
	Administrative Support	50	148	170	332
	Operational				2
	TOTAL MAN-YEARS AUTHORIZED	123	398	282	680

start of the decontrol period. In addition, a commitment was made to place as many term employees as possible in other departments.

Immediately after the minister's announcement of phased decontrol, plans for an intensive decontrol staffing program were put into action. Staff were advised of estimated work loads in each branch and of the action needed to ensure placement of AIB employees in other government departments. Employees were asked to write one-page résumés for distribution to government departments. Up-to-date appraisals and curricula vitae were requested as well.

Discussions were held with all federal government directors of personnel and chiefs of staffing to explain AIB decontrol plans and to gain support for placing employees. The Public Service Commission offered its full support in these efforts.

Phased decontrol began April 14, 1978, as both suppliers and employee groups began to leave the program. At the AIB, a Decontrol Centre was established to coordinate placement activity. The first group of employees available for placement was identified by the Prices and Profits Branch in June, 1978.

A management-personnel committee was formed in September, 1978, to coordinate placement of AIB staff, with the objective of reducing permanent staff to 150 by March 31, 1979. External placement activity began, including a letter from the chairman to selected companies advising them of the availability and skills of the AIB employees; field visits to consultants, associations, and provincial governments; and letters to crown corporations.

Through the initiatives of the vice-chairman, S. June Menzies, and other senior female employees, a women's group was formed to provide information and counselling sessions. The sessions included résumé-writing assistance, simulated interviews, and psychological testing. Because of the success of the women's counselling groups this service was extended to all staff.

In spite of the cutbacks in the public service announced in the fall of 1978 and the temporary cancellation of delegated staffing authority, the AIB was generally successful in placing public servants so that they could resume their careers.

APPENDIX 3

Administration of the Guidelines

Systems Development and Implementation

This section describes the principal systems used to implement the government's attack on inflation, the circumstances under which decisions were made and, where possible, the rationale behind the decisions.

The main approach to the development and implementation of systems was to organize small task forces comprised of staff loaned by government departments or on contract from the Bureau of Management Consulting. In all, six such task forces were created: Organization; Central Planning; Central Records; Data Processing; Public Forms; and Launch Program. Systems were also designed for the Professional Fees and Incomes Division.

The major problems confronting these groups were absence of operating divisions to assist in designing systems; lack of experience in a similar program; the isolation in which each group was operating (although potential problems were often solved through discussions among the task force leaders, compatibility between systems was sometimes more coincidental than intentional); and absence of any figures on the number and kind of reports that would be submitted.

However, given the fact that the operating branches were more concerned with developing regulations than systems to administer them and the AIB's mandate to get under way quickly, the task force method seemed the most effective one.

The following sections provide a brief description of the tasks assigned to each group, their recommendations, and the final product.

Organization Task Force

OBJECTIVE

To recommend an organizational structure for the AIB.

METHODOLOGY

Each major branch of the AIB was assigned one task force member from the Organization Task Force (OTF). Each branch member had four main tasks: to act as liaison with senior management to provide advice on organization matters as requested by branch management; to record

decisions made within each branch by maintaining an up-to-date organization chart; to identify any duplication of responsibilities and advise senior branch management of them so they could be remedied; and to write job descriptions outlining the principal duties of senior positions in each major organizational component.

CONTRIBUTIONS

The OTF provided one of many tools available to assist the branches in their decision-making. Its principal contributions were keeping senior management up to date on the development of the organization and the state of preparedness of the branches; identifying potential conflicts and ensuring that action was taken to overcome them; helping to classify permanent senior management positions; developing a group of staff members with a clear understanding of how the Board operated.

Central Planning Task Force

OBJECTIVE

To identify the systems and facilities necessary to operate the AIB, and to schedule and monitor development of those facilities.

METHODOLOGY

The Central Planning Task Force consisted of several persons experienced in scheduling and monitoring the progress of large government projects. Pert and Gantt charting were used to identify activities and monitor their progress. Progress and delays were reported each day to each task force as well as to the Board executive.

CONTRIBUTIONS

Although this task force was ended prematurely, it was able to identify or reinforce the need for certain administrative functions, later incorporated into the AIB, such as a central data processing section, a comprehensive case tracking facility, and a system to forecast intake of AIB reports (work load forecasting).

Central Records Task Force

OBJECTIVE

To study the anticipated volumes and types of data to be received by the AIB; to make recommendations on the storage, control, and retrieval of the data; and to implement the approved recommendations.

METHODOLOGY

The Central Records Task Force (CRTF) was made up of a group of staff members from the Department of Veterans Affairs. The department's central records systems were used as the model for the AIB because files were to be processed in a similar way. Because the task force had scant information on which to base recommendations, simulation was necessary to estimate document flow and volume. A small registry was established and moved soon after when adequate space was obtained by the Board. As the Board acquired staff that could complete the registry system, the task force was disbanded and returned to DVA.

CONTRIBUTIONS

One contribution of the CRTF, not evident at the time, came about because the task force could not accurately determine AIB work load. This confusion dramatized the need for a work load forecasting system.

The central records system was designed to accommodate the maximum number of reports. This was helpful when professional and construction firms were required to comply with the Guidelines and submit annual reports.

A nine-digit alpha-numeric file numbering system was developed and used throughout the life of the Board. This helped to establish a microfilm process whereby every document submitted to the AIB was put on microfiches. The fiches were used extensively for data retrieval and analysis.

Data Processing Task Force

OBJECTIVE

To design and implement electronic data processing (EDP) systems capable of data-capturing each report received by the Board. The principal purpose of the systems was to acknowledge receipt of each report and provide data for management information and economic analysis.

METHODOLOGY

The Data Processing Task Force was made up of EDP experts and programmers from several government departments and private sector organizations. It was headed by the director general, Advisory Bureau for Computing, Department of Supply and Services.

The life of the Board was expected to be relatively short, three years at the most. Therefore the task force recommended using existing facilities in government departments or computer service bureaus. Because all government departments were using their facilities at full capacity, especially Revenue Canada/Taxation who were reaching their

peak period for processing tax returns, the AIB elected to use service bureaus.¹

Two Consolidated Computer Incorporated key edit 60 mini-computers were installed along with approximately 20 terminals to facilitate data capture.

The EDP system was kept as simple and flexible as possible to satisfy the basic requirements of the Board and to change as those requirements became more sophisticated. The basic requirements were to record the receipt of each report, and to transmit that data to a manual control system which tracked each report; to measure the Board's work load and the proportion of it going to Compensation and Prices and Profits branches respectively; to identify bottlenecks through the manual record tracking system; and to provide limited financial data for economic analysis.

The Data Processing Task Force worked closely with the task force responsible for the design of public forms to ensure that standard procedures could be used to prepare the forms for data processing.

Specifications for the elements to be data-captured and the editing requirements of those elements were arrived at through discussions with users in the Compensation and Prices and Profits branches.

CONTRIBUTIONS

Following are brief descriptions of the systems designed by the Data Processing Task Force:

Data Base Master File. The data base system had two distinct portions: compensation data base and prices and profits data base. The common link was the file or central registry number assigned to each report before data processing.

The systems were designed to capture data in two phases. Phase one of the data extraction system ensured that reports were not detained by the computer, but simply logged in and sent promptly for adjudication. Phase two put the final quantitative data onto the computer file, permitting analysis by adjudicators and economists who were constantly examining and manipulating the information.

Case Tracking Systems. A document control system termed the 30-day case system was developed. The system was manually operated but control cards on the location and status of the reports were generated by the computer. Listings identifying the age of cases in process were also generated by the computer.

¹ An exception was the use of Revenue Canada/Taxation to data-capture the AIB-15 reports submitted by professional firms. This decision was made by an order-in-council in the fall of 1975. Computer facilities at the Department of Energy, Mines, and Resources were also used for a short period.

The 30-day case system proved adequate for control of prices and profits reports, and remained in operation in Prices and Profits Branch for the life of the Board with only minor changes.

The system was not adequate for control of Compensation Branch reports because of the volume of forms submitted. In September 1976, the 30-day case system was replaced by an automated case tracking system for all compensation reports. This totally automated system was plagued with problems. After March, 1977, when it was amended and operated by the key edit section of the Board, the problems were resolved and it became an effective document control system. As with the 30-day system, forms were generated by the computer as each report was data-captured and completed as reports changed location or status. Listings identifying cases in process as well as statistical summary reports were produced by the computer. The case tracking system underwent only minor changes and remained in use for the life of the Board.

Board Decision Index System. The Board met every two weeks to rule on cases. The work of manually recording and compiling information for each decision exceeded the capacities of the Secretariat. A system was developed to data-capture key information relating to each firm for which the AIB had made a recommendation and to create a master file from which a comprehensive list of decisions was generated. The listings were used as a reference document by the Board members and staff.

The system remained relatively stable, although it underwent several changes including the method of input and synchronization of the Board index computer master file with the AIB-2 master file.

Identification of Delinquent Firms. A fundamental problem of regulatory agencies like the Anti-Inflation Board is identifying firms which have not submitted data. Lists of firm names, addresses, principal activities, and relative sizes were obtained from private and public sector sources. The lists were screened and a list of probable AIB respondents made. This list became a computer master file called the master name index (MNI).

The MNI was regularly compared with the names of companies which had submitted AIB reports. In this manner delinquent respondents were easily identified, and could then be persuaded to submit the necessary information. The MNI was revised throughout the life of the Board.

Administrative Support Sub-Systems. Several sub-systems, spin-offs from the main production systems, produced reports, address labels, and the like. These spin-offs included acknowledgement cards sent to respondents to acknowledge receipt of the firm's report, address labels to send form letters to delinquent firms, and error reports which facilitated identification of errors on the AIB forms. In addition, the work load forecasting system was updated regularly, using information data-captured each day.

Public Forms Task Force

OBJECTIVE

To design forms to be completed by firms subject to the Anti-Inflation Act; to ensure that the forms reflected the Guidelines and could be used to determine whether the respondent was complying with them.

METHODOLOGY

The Public Forms Task Force was made up of several persons from Revenue Canada/Taxation experienced in interpreting the law and designing tax forms for individuals and corporations. The methods used to design the forms were:

- to identify the salient points of the White Paper outlining the intent of anti-inflation policies, and incorporate those points into the forms;
- to work closely with the operating branches to ensure that task force interpretations were consistent with official AIB policy;
- to review the regulations to ensure that all AIB information requirements were incorporated into the forms;
- to work closely with the Data Processing Task Force to ensure that the forms would facilitate AIB data-capture requirements;
- to provide the firms subject to AIB guidelines with forms reflecting their status with respect to the Anti-Inflation Act and Guidelines; and
- to oversee printing and distribution of the forms.

Launch Program

OBJECTIVE

To assemble and disseminate information concerning all aspects of the Anti-Inflation Board and to respond to all technical inquiries concerning the Board.

METHODOLOGY

The Launch Program staff was assembled from various public and private sector organizations. The group was experienced in all aspects of setting up and operating information programs. Staff members organized the printing and distribution of public information as well as regulations and instructions for completion of AIB reports. Many of those involved in the Launch Program later joined the AIB's Communications Branch.

CONTRIBUTIONS

Through the efforts of this propaganda thrust, the firms subject to AIB guidelines, the media, and the public were informed of the how, when,

and why of the anti-inflation program. They contributed significantly to the smooth implementation of the program in January, 1976.

Professional Fees and Incomes Systems

OBJECTIVE

With Revenue Canada/Taxation, design and implement EDP and manual systems to control and provide data for all AIB-15 reports submitted to the Professional Fees and Incomes Division, Prices and Profits Branch.

METHODOLOGY

The volume of reports submitted by professional firms was anticipated at 40,000, representing 75,000 professionals. It was felt that a work load this size would require an establishment almost double the size of the AIB. Therefore, it was decided that reports would be processed manually and by computer and screened at Revenue Canada/Taxation before review by the AIB.

Board staff gave Revenue Canada direction and specifications for handling and data-capture of the reports. Two sections of the Act applied to professional groups; section 27 was the simpler reporting method and was used by the majority of respondents.

Reports were screened and data-captured at Revenue Canada. If major problems were identified they were forwarded to the AIB for further review, but most were terminated and stored by Revenue Canada. Section 29 was used by a relatively small proportion of the reporting professionals. These reports were screened and data-captured at Revenue Canada and sent to the AIB for adjudication. All section 29 reports were reviewed by the responsible industry contact division and underwent extensive data-capture at AIB.

IDENTIFICATION OF DELINQUENT FIRMS

There was no automated method for identifying professionals or professional firms which had not reported. However, respondents who had submitted reports in program year one and had not submitted data subsequently were readily identified via computer facilities. Campaigns were launched to persuade late filers to report. Firms which had never reported could be identified only by comparing AIB lists of firms and individuals with publicly available lists.

CONTRIBUTIONS

In general, the systems implemented to support the Professional Fees and Incomes Division fulfilled the needs of that division. The computer systems were able to handle the bulk of the section 27 workload with

relatively little manpower required. The EDP systems also provided extensive data from section 29 reports to the economists and adjudicators concerned with the effectiveness of the professional program.

The data provided by Revenue Canada expedited the processing of cases and complemented the activities within the AIB.

Compensation Branch

Bill C-73 defined compensation as "all forms of pay, benefits, and perquisites paid or provided, directly or indirectly, by or on behalf of an employer to or for the benefit of an employee." The onus was placed on the employer to report the total costs of all these elements of compensation. Since neither forms nor definitive guidelines existed in the fall of 1975, case officers had to extract the necessary information from union agreements and through exhaustive questioning of employers.

The following request for information is typical of those made by Compensation Branch at this time. The text is paraphrased from a telex sent to an employer:

1. Weighted average hourly rate of pay, including any cost-of-living allowances in effect (a) on the day immediately preceding the effective date of the recently expired agreement (of course, when dealing with non-union situations read "compensation plan" for "collective agreement"); (b) on the last day of the recently expired agreement, using the same employee distribution as in (a); (c) on the last day of the first year of the new collective agreement based on actual distribution of employees on the effective date of the new contract; (d) if applicable, on the last day of each succeeding year of the new collective agreement using the same employee distribution as in (c).
2. The amount of actual forecast expenditure by the company in respect of employee benefits, expressed in dollars and cents per hour (a) for the period covered by the recently expired agreement; (b) for the first year of the new agreement; (c) for any subsequent years of the new agreement. This includes costing of those adjustments listed in the memorandum of settlement, or the compensation plan which existed on or after October 14, 1975.
3. Evidence of the extent to which pay and benefits of the group in question were related in the past by agreements with other bargaining units in the company, preferably for a minimum of five years, establishing a historical relationship with another group.
4. Any other data which you feel will support your case for exception from the Anti-Inflation Guidelines (in other words justification for going over the permissible guidelines).

Increases bringing salaries to a level up to or less than \$3.50 per hour are exempt from the Guidelines and increases for these salary levels over the allowable percentage are not to be included in computation of a

group's average increase. Where adjustments bring salaries to a level above \$3.50 per hour, the total adjustment is to be included in the group's calculation.

Having received the information, the case officer would analyse it in light of evolving Board policy. When the case was complete it was submitted to the Board in memorandum form.

The Compensation Branch was soon divided into three sectors: public, private, and construction. Case officers assigned to each sector were immediately flooded with inquiries. Inquiry forms were completed by a case officer after each contact with concerned parties. A record-keeping system was quickly put into operation, with a central registry for the Anti-Inflation Board and a control point in each branch. By November, 1975, the staff had begun to process cases.

All information was processed through to the industry contact sectors where it was logged and scanned by the control point, a central registry within the branch, and then distributed to the case officers. At its third meeting on November 12, 1975, the Board identified four categories of compensation inquiries and formulated a policy to deal with them.

- *Category 1:* Inquiries seeking clarification of points in the Guidelines and guidance on specific problems of labor relations were to be answered by staff in light of the policies and procedures being established.
- *Category 2:* For inquiries dealing with complex situations where the information was incomplete, the staff was to request additional information.
- *Category 3:* For inquiries dealing with cases clearly in excess of the Guidelines, the staff was to prepare a memorandum to the Anti-Inflation Board summarizing the information and recommending a course of action. The Anti-Inflation Board would make a recommendation on the evidence at hand and the staff would then attempt to persuade the parties in an effort to have them reduce their request to an amount within the Guidelines, or an amount over the Guidelines deemed sufficient by the Board in light of evidence submitted to it.
- *Category 4:* For inquiries clearly over the Guidelines, where persuasion by the staff had failed to reduce the employer proposals of compensation increases down to the Guidelines, the staff was to summarize the case and recommend a course of action to the Anti-Inflation Board. The Board would then decide upon the case. The Board delegated inquiries in categories 1 and 2 to the staff, but required that all inquiries in categories 3 and 4 be presented to the Board for disposition.

During the fifth meeting of the Anti-Inflation Board, on December 3, 1975, the Anti-Inflation Act was passed; it became law on December 15, 1975. At this point the Board made its first decisions on compensation cases. On December 20, 1975, the Anti-Inflation Guidelines were released along with forms AIB-1 and AIB-2 for use by those required to report under the Act. Form AIB-1 was to be filed by each company,

indicating the company name and the number of groups for which AIB-2 would be filed. By the end of 1975 the Anti-Inflation Board was a legal entity with guidelines, reporting forms, and initial policies that were being distributed as a guide to the forms. All this information was publicized through newspaper advertisements and was made available to the public through the mail at the District Taxation offices. CCH Canadian published all pertinent information in their Topical Law Reports series under the title *Canadian Temporary Economic Controls*, with revisions for changes and amendments as these took effect.

With the start of 1976 the Anti-Inflation Board began to settle into a more formal existence as an organization serving the public under its mandate.

The Compensation Branch evolved as an organization as it processed case reports through a number of levels. As form AIB-2 entered the Board it was data-captured and edited in the Systems Branch, then forwarded to the Monitoring Division of the Compensation Branch. The Monitoring Division reviewed and verified the information and arithmetic on the form. In cases where the submission was clearly within the arithmetic guidelines with no exclusions or increments, the case was closed and returned to Central Records for filing. The parties were then notified by letter that their submissions were acceptable. Forms AIB-2 that reported compensation exceeding the Guidelines and requiring special consideration were automatically forwarded to the Industry Contact Divisions by the Monitoring Division. By January, 1976, it was evident that the work levels could be divided into seven areas. As a result the Compensation Branch formed the following Industry Contact Divisions:

- A Primary Products and Heavy Industry;
- B General Manufacturing;
- C Construction;
- D Transportation and Utilities;
- E Trade and Finance;
- F Community and Personal Services; and
- G Public Administration and Defence.

At this time, the volume of work was low for Division F. It was therefore combined with Division G and they became one division for administrative purposes, a situation that continued for the life of the Board.

Cases continued to be processed by case officers in the form of memoranda that were discussed with the division director and then by the Anti-Inflation Board. To achieve some degree of consistency in case presentation and to ensure that all the relevant information was presented, the deputy director general designed a two-page form for the use of industry contact officers in their formal case presentations to the Board. (A copy of this form may be found at the end of Appendix 3.) To facilitate the decision-making process, case officers attached other pertinent information in narrative form in addition to the analysis of the case. Once the case was decided by the Anti-Inflation Board the case officer

communicated the decision to the parties by telephone or telex and letter. In cases where the Anti-Inflation Board intervened and recommended modification of a compensation plan, the parties were asked to indicate by letter their compliance with the Board's recommendation, indicating the changes that had been made to the plan. When this letter of compliance was received, the case officer verified that it was a true reflection of the Anti-Inflation Board's decision, then notified the parties that it was acceptable and closed the case. The closed case was sent to the control point to be logged out of the Compensation Branch and then forwarded to Central Records. The file could be retrieved from Central Records if necessary in subsequent years to check information for other cases or to reconcile subsequent filings for the group in preceding years (i.e., to check that second guideline years were within the projections made at the end of the first guideline year).

By this time, formal returns were flooding in and a more formal structure evolved to handle the increasing work load. As there were now six divisions it became necessary to have one control review to maintain consistency of approach and to provide management with a global view of compensation plans being processed. To this end the director general appointed a deputy director general. As part of his duties he was to review all compensation cases being presented to the Anti-Inflation Board. Henceforth, a case officer would analyse a case and review the information with the division director. The division director would, in turn, present the case to the deputy director general before it was presented to the Board. In this way, a system of checks and balances was developed, with the case officer remaining part of the decision-making process from beginning to end. Continuity and detailed information were felt to be so important that the Anti-Inflation Board encouraged staff involvement from the lowest to the highest levels. The benefits of that involvement, which continued throughout the life of the Anti-Inflation Board, resulted in better work and higher staff morale than would have been thought possible in a temporary agency of this kind.

Through decisions in precedent-making cases, the Anti-Inflation Board during the early spring of 1976 developed a great deal of policy which would form the basis for future action. For example, in response to a need to reduce its overwhelming work load, the Board at its eighteenth meeting in March, 1976, delegated to the division directors the right to approve cases in excess of the arithmetic guidelines by up to 2 per cent. Where a director was not certain, he could review the case with senior officers or take it to the Board. The Board did not, however, delegate any rollback authority or authorize any rollback or acceptance of an amount in excess of the \$2,400 guideline.

As winter came to an end it became increasingly obvious that, for two groups of employers, form AIB-2 was going to be very difficult to complete and would not provide an adequate reflection of conditions in those areas. The groups were on-site construction employees and employees in small government agencies. As a result of these difficulties

the Board developed forms AIB-3 and AIB-4. Form AIB-3 was designed for construction employers with 20 or more employees to report for their groups of hourly-rated on-site employees. The form reflects the application of the group's permissible percentage guideline to the compensation or "gross package" rate spelled out in the collective agreement. There was a further separate application of the guideline to variable or intermittent benefits not identified in the collective agreement on a cents-per-hour or percentage basis. Form AIB-4 was developed for the use of public sector employers with fewer than 20 employees who were required to report to the Anti-Inflation Board under any of various federal-provincial agreements. It provided simplified reporting requirements for these employers, since many of them had inadequate payroll records which made completion of form AIB-2 virtually impossible. Both forms received Anti-Inflation Board approval and were made available to the public in June, 1976.

By this time it was clear that the volume of work was growing faster than the system could handle. To alleviate the problem, the Industry Contact Divisions were expanded by the addition of new junior case officers (for the most part recent university graduates) to help process cases. With their arrival in early May, a more structured system began to evolve. Cases continued to be allocated by the deputy director to the senior contact officers while they in turn assigned the work to the junior case officers under their supervision. Besides judging whether a case was over the Guidelines, the case officer checked the validity of exclusions, any salary ranges, direct and indirect incentives, and increments, and compared the data against a collective agreement where applicable. Data obtained on the company included whether it was associated with other companies, the status of other groups within the company, and whether the company or group was a trendsetter or follower. The case was then examined for any applicable special consideration.

At this juncture both company and union would be invited to submit information justifying any increase in excess of the arithmetic guidelines. When the case officer had received all data he would write up the case and discuss it with his section head. If the section head was satisfied with the information, the case officer and section head discussed the case with the deputy director. When all points had been satisfied, the cases were discussed with the director in a process called junior review. At junior review the director, with his deputy, discussed with section heads and case officers all cases processed by the division in the preceding two weeks. At this point, the director could approve any case that was over the arithmetic guidelines up to 2 per cent. If the case involved a rollback or was in excess of 2 per cent it had to proceed to the Senior Review Committee for discussion before presentation to the Board.

The Senior Review Committee concept was formally established in late May, 1976. The senior industry contact director chaired the Senior Review Committee. The committee initially consisted of the senior director, one division director, the senior director's executive assistant, and a member of the Secretariat. The division directors with their case

officers presented all compensation cases to the committee for final review before they were submitted to the Board.

After the review, all completed cases were forwarded to the Secretariat for inclusion in books for the Board members, who were provided with both summaries and complete copies of all cases.

The individual case officer presented his case and his recommendation to the Board with the senior director and the division director present to more fully represent the branch's position. After a decision was made by the Board, the case officer would advise the employer and union (if applicable) of the decision by telephone and by written communication to both parties.

If there were no alterations to the compensation plan the case officer would close the case and return it to Central Records. Alternatively, he would wait until the parties filed a letter of compliance explaining how they had altered their compensation plan to comply with the Board's recommendation.

As the summer progressed, the number of cases going to the Board increased and the meetings became longer. It became necessary to classify them by region. Thereafter, cases of national significance (as determined by the Senior Review Committee) were seen by the full Board and the rest of the cases were diverted into one of two panels of Board members. Each panel was composed of half the Board members and examined all the cases from the regions represented by these members. This allowed the Board to see all the cases, but in half the time. Panel decisions were ratified by the full Board.

By July, 1976, it became obvious that the system was still too unwieldy and costly in terms of time needed to process cases as well as in duplicating costs. Management consultants were commissioned to make paper flow and case presentation more efficient.

The high volume of work dictated that the senior director of the Industry Contact Divisions acquire a special assistant, preferably a senior case officer who could act as a technical adviser and chair a second senior review committee to help process cases.

The systems study "Board Presentation Format, Compensation" was adopted by the Board in September, 1976. The objectives of the study were to improve the flow of compensation cases, standardize the presentation format, and reduce the costs of processing compensation cases. Form CO-8 was designed to be used for all compensation cases. This form captured all relevant data on two pages and required only brief attachments of a few pages for further explanation and clarification. Case officers were now required to photocopy only enough copies of each case for the internal review process as the Secretariat became responsible for providing copies of the cases for the Board meeting books. The new system provided a more constant flow of the CO-8s to the Secretariat. For the first time, Board members received copies of cases before their meeting, which resulted in much speedier case presentations.

Henceforth, all cases presented to the full Board were deemed to be special cases and they had to meet the following criteria:

- apparent intent to contravene Guidelines;
- apparent intent to test AIB;
- large number of employees;
- precedent-setting case;
- high visibility;
- cases requested by members of the Anti-Inflation Board;
- request by one or both parties for additional review; and
- referral to the Administrator.

All other cases fell into the following categories and did not require presentation at Board meetings:

1. *Cases within guidelines*: Those cases wherein proposed plans or agreements did not exceed guideline compensation computation or the \$2,400 limit. These cases continued to be closed in Systems, Monitoring and Analysis, or the Industry Contact Divisions; none of them came before the Board.
2. *Routine acceptance cases*: Compensation cases over guidelines to a maximum of 2 per cent where the division director recommended acceptance. These cases were processed by either monitoring and analysis or industry contact officers and all required approval by the industry contact director for that sector. Hereafter, they were to be reported in the decision index after the fact but no longer reviewed by the Board.
3. *Routine rollback cases*: Compensation cases over guidelines to a maximum of 2 per cent where the division director recommended rollback. These cases were processed by industry contact officers and, when approved by the director, they were forwarded to the Secretariat. Regional Board members were then notified and given five days to reply. If the Board member agreed with the rollback, the parties were notified of the decision and it was duly recorded in the decision index. If the Board member did not agree with the rollback he notified the Secretariat and the case came before the Board as a panel case.
4. *Over-routine cases*: Compensation cases in excess of 2 per cent and/or \$2,400 which were processed by industry contact officers through junior review and the Senior Review Committee. These cases were forwarded to Board members prior to the Board meeting. Board members pulled cases on which they had questions and presented them at the panels. Cases not pulled for the panels were concluded, reflecting the decision of the Senior Review Committee.

All the decisions on the special and over-routine cases were recorded by the Secretariat and placed in the decisions index. On the Monday following the Board meeting, the CO-8 form with its duly recorded decision was returned to the case officer, who notified the parties of the Board's decision. In the event the Board recommended a modification to a compliance plan, the onus was on the employer to file within 30 days an

acceptable compliance form (C AIB-2 (e)), reflecting the Board's recommendation.

A rollback by the Board often prompted the parties to ask the Board to review its decision. The parties then submitted new and additional information in support of an increase in excess of the Guidelines. The case officer reviewed this information and the case again went through the process of junior review and the Senior Review Committee. The Board then either raised its decision based on new information or, in the event the information added nothing substantive to the original case, confirmed its original decision. The parties were notified of the Board's decision and asked to submit compliance forms where required. Once the case officer received the compliance forms and confirmed that they reflected the Board's recommendation, the case officer closed the file and it was forwarded to Central Records.

As mentioned previously, if either party were dissatisfied with the Board's decision, they could ask to have the case referred to the Administrator. The case was then sent with all documentation to the Administrator's liaison officer who verified the information and checked to see that the file was complete before it was sent to the Administrator's office. Once the case had been officially referred to the Administrator, it was out of the jurisdiction of the Anti-Inflation Board and would only come under their purview if they were required to make recommendations on subsequent guideline years not dealt with by the Administrator's order.

Due to the ever increasing work load, the Compensation Branch underwent further reorganization in November, 1976. A director of compensation review was appointed to deal with all over-routine cases and to attend panels. The senior director of the Industry Contact Divisions became the director of special and review cases with responsibility for the liaison officer to the Administrator. Thereafter, division directors determined the category of the case by the criteria previously established, with all over-routine cases being reviewed by the director of compensation review and all special cases by the director of special and review cases.

During the fall of 1976 it became clear that the volume of paper flowing through the Compensation Branch was so vast that manual control mechanisms could not keep track of it or provide management with up-to-date information. As a result, a tracking system was designed to provide an overview of the work load within a particular location and the location, status, and age of an AIB report. By November, 1976, the tracking system was in full operation, producing the following reports:

1. *Master Inventory of AIB Reports*: Issued daily to provide all units responsible for handling compensation reports with an alphabetical listing of all AIB-2, -3 and -4 reports in progress, excluding those reports filed away in Central Records.
2. *Master Aging Analysis*: Issued weekly to provide compensation management with a listing of all reports in process in the AIB. The oldest reports were listed first; terminated reports did not appear.

3. *Inventory of AIB Reports by Sector*: Issued weekly to provide each unit with an alphabetical listing of all AIB reports, both in process and terminated, within that unit.
4. *Aging Analysis, Report by Sector or Case Officer*: Issued weekly to provide each operational unit with a chronological listing of all AIB reports in process within that unit. This report was produced for each officer in the Industry Contact Divisions.
5. *Inventory of Terminated Reports in Central Records Whose Location is Unknown*: Issued weekly to provide all organizational units with a list of AIB reports filed away in Central Records and a list of reports whose location was temporarily unaccounted for.
6. *Inventory of Reports Terminated in Monitoring and Analysis (later Division H)*: Issued weekly to provide compensation management with a list of all reports in each location of Data Management Division and Compensation Branch which had been terminated within the Guidelines and sent to Central Records accompanied by an in-process report.
7. *Reports Awaiting Receipt of Compliance by Age Order and Name Order*: Issued weekly to provide each case officer in the Industry Contact Divisions with a list of cases which had received Board decisions but had not yet received compliance reports.
8. *Reports Awaiting Receipt of Revision, by Age Order and Name Order*: Issued weekly to provide each case officer in the Industry Contacts Divisions, Data Management, and Monitoring and Analysis with a follow-up report of firms that had not yet submitted revised reports to the Board.

During the winter of 1976-1977 the flow of returns into the Compensation Branch began to stabilize. At this point senior management commissioned a study to review the systems and structure for processing compensation submissions to the Anti-Inflation Board. The study was completed in March, 1977, and it found the following problems, paraphrased from the study report:

1. *The Operational Process*: Assignment of additional processing routines to Systems Branch and the monitoring unit led to independent development of each of these units. This, in turn, led to compartmentalization and dislocation in the flow process, since the majority of submissions that pass beyond the Systems Branch are subjected to identical checking procedures at other levels in the system. Furthermore, the interpretation of data and application of guidelines and rules was not always consistent, with the result that compensation returns referred to the Industry Contact Divisions frequently had contradictory corrections or annotations. This resulted in further audits and contacts with employers at the industry contact level.

Due to the compartmentalization of each unit, brought about by physical dislocation and differing management styles, there was little communication between units. This led to repetition at all levels, a lack of sensitivity to the aims and objectives of the program, and lack of credibility by suppliers required to file reports.

2. *Management of the Process*: The style and structure of management that had developed in each of the three units was not consistent with the objectives of the compensation program. With the exception of the Industry Contact Divisions, managers and staff seemed to be more occupied with statistics, control of returns, and production counts than with standards of quality and service to the public. Although there was a strong commitment in each group, this commitment did not support a single objective. Moreover, the dedication of resources, planning, and commitment to differing purposes had made it virtually impossible to identify accountability. Losses, delays, or inaccuracies in processing contributed to a lack of credibility in the work performed at each level in the system, which in turn affected productivity and morale.
3. *Service to the Public*: In an effort to close as many cases as possible before they reached the Industry Contact Divisions, authority to communicate with employers had been delegated to the Systems Branch and the Monitoring Unit. This led to duplication of telephone contacts with employers. Because these AIB employees were restricted or unable to properly reply to some inquiries by employers, there was a public impression of confusion, and thus lack of credibility in the program.

In addition, there was inadequate quality control in the system. Some submissions were being terminated at certain points in the system because of incorrect interpretation and application of the Guidelines or a lack of knowledge of the circumstances of the submission. The latter difficulty arose because group submissions were being separated and distributed separately through the system. Improved control systems were recommended to ensure that group submissions were handled by one officer who would be responsible for the total submission and for all contacts with the employer.

Accountability for delayed and lost submissions was difficult to determine. Delays and losses of forms seemed to result from lack of continuity and a uniform approach to objectives.

From the options presented by the study, the following was recommended and adopted by the Compensation Branch:

Create a single new support structure to perform the pre-screening and audit activities currently carried out by the Data Management organization in Systems Branch and the Monitoring Unit of Compensation Branch, place it in proximity to the Industry Contact Divisions and assign the management of the entire process to a senior manager in the Compensation Branch.

Implementation of this recommendation led to the creation of a new industry contact division, Division H, in April, 1977. The director of Division H reported to the director of compensation review as did all the industry contact directors.

Division H was broken down into three sections. Section One did a manual audit of the AIB-2, checking its mathematical accuracy. All AIB-2 returns that were mathematically correct and had no exclusions,

no special considerations, were under the Guidelines, and were not linked to other returns that required further processing, were terminated and a letter of approval sent to the employer and union if applicable. All returns in excess of 2 per cent over the Guidelines were sent directly to the Industry Contact Divisions. There was no telephone contact with employers from this section.

Sections Two and Three processed cases up to 2 per cent over the Guidelines and did make contact with employers. The sections were broken down to reflect the Industry Contact Divisions with Section Two processing AIB-2 forms for Divisions A and E, and Section Three for Divisions B, D, F, and G. Section Three also processed AIB-4 forms for Divisions D, F, and G. These two sections processed the returns to ensure that exclusions were calculated correctly and that special considerations were complete (if not, they telephoned the employer and requested the necessary information), and to ensure that benefits were costed correctly. If a case when completed was not linked to any other cases, had no special considerations or exclusions, and was within the Guidelines, it was terminated and a letter of approval was sent to the employer and union, if applicable.

If a case was more than 2 per cent over the Guidelines it was sent to the appropriate industry contact division. All cases up to 2 per cent over the Guidelines, and those with exclusions or special considerations, were given to the section heads to review with the appropriate industry contact directors. The section head discussed each case with the industry contact director who approved most of them. Those approved as routine were then terminated and approval letters sent to the employer and union where applicable. Those which the industry contact director did not approve were forwarded to the appropriate industry contact division for further processing.

The control point for all compensation returns AIB-2, AIB-3, AIB-4, and all correspondence for the branch was Division H. As a result, any industry contact director who wished to see certain cases, no matter what their status, advised the control point and those cases were forwarded directly to the industry contact division without being processed by Division H. For example, the Construction Division processed all its own cases and therefore all AIB-2 and AIB-3 returns were directed there. Likewise, when another division was attempting to distinguish or establish an industry pattern, they would ask the control point to forward all returns for that industry to them without being processed by Division H.

If a company submission contained both under-guideline and over-guideline cases they were all sent to the Industry Contact Divisions, as were all executive groups and any other cases which accompanied an executive group submission. Once a week industry contact directors were issued a list of all cases closed by Section One and they were able to pull the file and process it in the industry contact division if they deemed it appropriate.

Further reorganization of the Compensation Branch took place in September, 1977. At that time, the new director general, in an effort to maintain and improve communications and consistency in case presentations, instituted a committee to appraise all cases going to the Board. The committee was chaired by the director general and was made up of the director of special and review cases, the director of compensation review, and the director of policy. The committee met on the Thursday afternoon before Board meetings and discussed the cases being presented at the meeting. This format provided senior management with an overview of the types of cases going to the Board as well as any new quirks or questions being raised as the anti-inflation program entered its third year. It also acted as a control mechanism for the branch so that compensation matters were treated consistently.

On October 20, 1977, the minister of finance announced that the phasing out of the anti-inflation program would begin April 14, 1978. At the same time he changed the allowable percentage increase in the third program year to a maximum of 6 per cent plus or minus a 2 per cent experience adjustment factor, doing away with the basic protection factor. These amendments to the Anti-Inflation Act resulted in changes to the calculations on the AIB-2 forms and amendments to the Anti-Inflation Guidelines. Case officers were required to explain these amendments to employers and to check the information on submissions in light of the changes that had come into effect.

April 14, 1978, was the start of decontrol, which meant that all compensation plans with a base date prior to April 14 would still be subject to the anti-inflation controls until December 31, 1978, while those commencing after April 14 would not be subject to controls. The purpose of the decontrol period was to provide an orderly and gradual removal of controls. The introduction of the amended Act and Guidelines raised some interesting new questions for the consideration of the Board.

Prices and Profits: General

Interpretation and Policies

Management realized from the beginning that the drafting of guidelines would be only the first step in administration of the restraint program. The Guidelines would require detailed technical explanations; policies would have to be developed to ensure their orderly and equal application.

The immediate concern was the task of coping with numerous inquiries from businesses, professionals, and government concerning application of the Guidelines. A group was set up immediately to respond to all inquiries, regardless of their nature. Later, inquiries were channeled either to a general inquiries group, the relevant industry division, or the Compensation or Prices and Profits policy and interpretation staff.

To ensure the quality of responses to public inquiries, the general inquiries group was informed daily of developments concerning the Guidelines. The group held regular meetings to respond to non-routine inquiries. These responses were distributed to all officers for future reference. Typical questions and answers were also made available to reporting services for distribution to clients.

During late October and November, 1975, most senior management personnel and their advisers were occupied with drafting the Guidelines.² As Prices and Profits Branch personnel received and analysed their copies of the Guidelines they found areas that required further explanation for suppliers to understand and apply them. Policy and interpretation officers (who included personnel on loan from accounting firms and large businesses) were assigned the task of researching these sections and developing technical explanations to convey the Board's interpretation to the public. By the announcement date for the Guidelines, a number of draft technical bulletins had been prepared for management's consideration. Some of these drafts were the basis for technical bulletins issued later.

Management wanted to provide a comprehensive outline of the main prices and profits regulations so that the public could understand and support the imposed restraints. In addition, the Board wanted to help business and labor plan future actions within the constraints of the Guidelines and assemble the information required for their base period and first compliance period reports.

The deputy director of the Prices and Profits Policy and Interpretation Division worked closely with a communications officer to produce a comprehensive layman's summary of the Guidelines. One-day seminars were held in key cities to explain the details of both compensation and prices and profits guidelines more fully. In addition, Revenue Canada provided at least one person from each district office who, after a training seminar in Ottawa, could respond to general inquiries or provide names of Board personnel to contact for answers to specific inquiries. A group within the Policy and Interpretation Division developed a training program for the seminars and produced preliminary training material to assist in explanation of the prices and profits guidelines. The seminar teams consisted mainly of Policy and Interpretation Division personnel.

One benefit arising from these seminars was that they introduced Board personnel to the officials and accountants who administered the

² There were three major drafts of the prices and profits guidelines in section 1. The first draft was discarded early because of the many problems it created. A second more comprehensive draft was then prepared. However, the contents of this draft were considered far more detailed than the program outlined in the government's White Paper, and it was also discarded. This draft contained many of the principles and policies later published as prices and profits technical bulletins, however.

The third and final draft for the most part contained only the original principles outlined in the White Paper. Several last minute changes to the third draft altered the prices and profits guidelines as they applied to some suppliers.

AIB program for their employers. Even this degree of familiarity relieved some of the tension involved in the imposition of yet another government program on business and labor.

Questions were often raised at the seminars for which AIB personnel had no ready answers. Responses were usually provided after consultation with senior AIB officials in Ottawa. Those of wide general interest were circulated publicly through the reporting services, while others were incorporated in the technical bulletins.

When the seminars concluded, policy and interpretation officers trained Board personnel, expanding on the material through knowledge gained at the seminars. This internal training continued throughout 1976 and into 1977 as new personnel continued to arrive either as replacements or as additional staff.

In late January, 1976, prices and profits base period and compliance period reports were distributed to the public along with a detailed guide. Many suppliers had difficulty relating the financial results of their operations to the requirements of the AIB regulations and reports. Operations and profits during their base period were affected by many events, including changes in financing or accounting practices, new products or product lines, strikes, abnormally low sales or high costs, and for some industry sectors a period of extremely poor profits.

Most suppliers turned to the Industry Contact Divisions (Industry Contact Divisions by this time had a director and several officers on staff and their telephone numbers had been distributed publicly) for advice, or to obtain advance rulings on questionable items. Other suppliers turned to the Policy and Interpretation Division. Some tested both areas, hoping to get a favorable response from one or the other.

Within the Prices and Profits Branch a policy was soon made whereby Policy and Interpretation Division answered general inquiries and the industry divisions answered inquiries relating to specific suppliers. This policy remained virtually unchanged throughout the program and improved both the quality and the equality of administration of prices and profits legislation. Depending upon the complexity of the inquiries, decisions were made by the industry divisions in conjunction with Policy and Interpretation, by the case committees, or by the Board.

The Policy and Interpretation Division began keeping records of decisions to help their own officers and industry officers provide equivalent answers to future inquiries. To this end, a precedent list and precedent files were established, along with a file of cases listed in alphabetical order by the suppliers' names.

Policy and Interpretation subsequently inherited the task of recording case committee decisions and statistical information concerning both compliance period and price prenotification cases. The most noticeable use of these statistics was in the excess revenue lists published regularly by the Board beginning in late 1976.

By the time parts 5, 6, and 7 of the Guidelines were announced in the fall of 1976, the Prices and Profits Branch had developed formal

programs for administration of the Guidelines. Revised part 1 base and compliance period reports were distributed as well as the new part 7 base, compliance, investment credit, and price prenotification reports.

Within the branch the system for processing and storing these reports had been revised to provide ready access to them by the industry divisions. The Monitoring Division had been absorbed by the economic analysis or industry divisions. Industry divisions were then responsible for the mathematical accuracy of their suppliers' reports as well as for assessment of their compliance with the Guidelines.

Prices and Profits technical bulletins were issued on questions not directly referred to in the Act or Guidelines (consolidated reporting, compliance plans, etc.) and to explain the Board's position with regard to certain of the Guidelines (deductions, low-base relief, investment credit, dividends, etc.)

Technical bulletins issued in November, 1976, were so comprehensive that the only bulletins issued subsequently concerned decontrol. In several instances the Board's interpretations were communicated to suppliers via letters from the chairman or the director general, Prices and Profits. These covered such areas as price prenotification requirements, publishing of excess revenue amounts, and change in the low-base relief granted to insurance companies.

Application of policies approved by the Board facilitated the processing of suppliers' files within the branch and resulted in a more equitable treatment for all suppliers. The more prominent of such policies were supplementary low-base relief, atypical base and franchise, and royalty income. Division officers encountered many problems peculiar to individual suppliers, however. In such instances, the precedent list and the case file were used to locate similar cases. From this information the case officer could often present several choices and make a recommendation based on Board decisions for similar cases.

To administer the Guidelines in cases where no policies or precedents existed, the branch obtained advice from the Legal Department on points of law or accounting. The branch usually accepted recommendations set out in the Canadian Institute of Chartered Accountants *Handbook*. When requested to do so, Policy and Interpretation would make recommendations based on a combination of its interpretation of the law, outside legal opinions, and the CICA *Handbook*. A few recommendations were based solely on circumstances as they applied to a single supplier, where strict application of the Guidelines would be unduly onerous and where the recommendation would not conflict with the general intent of the Guidelines.

One example of the interaction of the Guidelines, technical bulletins, and internal policy memos was the issue of long-term contracts. Paragraphs 9(a)(i) and (iv) of the Guidelines provided deductions from apparent excess revenue for profits earned prior to October 13, 1975, and in the case of the unit cost regime, "a continuation of the profit per unit that occurred before October 14, 1975." The Board soon had inquiries

from suppliers who were locked into long-term contracts as of October 13, 1975, and as a result forecast excess revenue in that segment of their business. While concerned with the suppliers' plight, the Board did not want to remove all restraints from such products or product lines. A technical bulletin was issued advising such suppliers that the Board would allow them to offset excess revenue by price reductions or cost absorption in other segments; alternatively it would accept compliance plans extending over a longer period of time than usual.

The technical bulletin did not define long-term agreement or contract or the period in which offsets would be allowed. To provide guidance for case officers, and to ensure equality of treatment for all suppliers, the Board approved a policy that defined long-term contracts. At the same time it established that it would accept offsets against deficiencies incurred in the same period in other "long-term contract" segments of a business, or would accept a compliance plan consisting of offsets in subsequent compliance periods against deficiencies in any segment of the business. This combination of technical bulletin and policy memo facilitated the processing of all future reports with long-term contract considerations.

The prices and profits reporting system placed the onus on the supplier to provide accurate financial information, determined in accordance with AIB guidelines. Within the branch, primary responsibility for assessing these reports was placed on the industry division, more specifically the case officer. With the approval of the Board, the branch assigned Policy and Interpretation Division the task of auditing selected suppliers and reviewing the quality of suppliers' files selected at random from each division. While there were minor discrepancies, the reviews confirmed that the reporting system as developed by the branch was effective in administering the prices and profits guidelines.

Reporting

The public forms for reporting compliance under part 1 of the Guidelines were designed during the two-month period from November, 1975, to early January, 1976. Changes in the draft guidelines were supplied to the designers so that the forms could be kept up to date. The AIB-11 base period report, AIB-12 compliance period report, the *Guide to Forms*, and the original prices and profits technical bulletins were published on January 29, 1976.

The filing deadline of February 27, 1976, for the base period report proved to be unrealistic. Most suppliers had to request extensions to March 31, 1976. The deadline for compliance period reports was 90 days after fiscal year-end in the case of annual reports and 45 days after the end of each fiscal quarter for the larger suppliers subject to quarterly reporting.

As early as December 15, 1975, some 117 suppliers had been

requested to provide the Board with advance notice of important price increases. A draft price prenotification report AIB-13 was issued for this purpose, but it remained in draft format and was used informally until it became obsolete at the end of 1976.

During 1976, there were massive changes in the prices and profits program, including amendments to the part 1 guidelines, introduction of part 5 for the chartered banks program, introduction of part 6 for the trust companies and other "financial intermediaries," and introduction of part 7 which completely replaced part 1 for fiscal periods beginning after October 14, 1976. New forms were required for each of these changes. In September, revised versions of the AIB-11 and AIB-12 were published to reflect the amendments to part 1 as well as the inclusion of the banks and other financial intermediaries in the program. The revised AIB-12 was to be used by each supplier in reporting the second compliance period to the Board.

In late October, the new part 7 guidelines and a complete booklet of technical bulletins were published, and in November the related forms and guides were issued. These included the new base period report AIB-21, the new compliance period report AIB-22, and a formal price prenotification report AIB-23.

In general, the business community was most co-operative in complying with reporting requirements. There were many delays in the initial filing, and to a lesser extent in the revised filing under part 7 which was due on December 31, 1976. However, in most cases the delays could be explained by the tight schedules imposed by the Board and the legitimate confusion in the minds of suppliers as to how their operations should be reported. There was no widespread delinquency problem such as existed in the professionals regime. Where a supplier was truly delinquent, it was usually because he did not believe he was subject to mandatory compliance with the program.

Assessing Compliance

When the Prices and Profits Branch began operations October 14, 1975, it had only the general guidelines set forth in the White Paper to go on. While the branch was developing its organization, codifying the Guidelines, designing forms and systems, and establishing the reporting population it was faced with countless inquiries from businesses anxious to learn how the proposed guidelines would apply to their operations. Once the reporting population was determined and grouped by industry division, inquiries concerning specific suppliers were referred to the division responsible for that company. Such inquiries, and issues arising later from the review of suppliers' reports, created most of the problems encountered by Industry Division officers in assessing compliance with the Guidelines.

Industry directors began to pose some of the complex problems arising from inquiries at the daily directors' meetings. When it became

difficult to handle the increasing number of problems through verbal presentation at these meetings, it was decided that the issues should be presented in concise written reports. A standard format evolved and the term "case" was born, although it was not clearly defined until well into the second year of the program.

Cases processed during the early months of the program dealt mainly with dividends³ along with a few "poor base" cases and price prenotifications. The latter cases resulted from the chairman's letter of December 15, 1975, to 117 firms requiring them to provide the Board with advance notice for proposed price increases. As the number of cases grew it became apparent that a number of suppliers were raising similar issues. Once alternatives had been considered and an approach for dealing with the issue had been approved by the Board, subsequent cases could be processed in a like manner. Original decisions thus became either policies or precedents.

By mid-December, 1975, a procedure was taking shape in the Prices and Profits Branch. Cases were submitted to the director general's office where a coordination unit was formed to distribute them to branch directors for review at the daily directors' meetings. Approved cases were recorded in the director general's office and submitted to the Board. Records of the Board's decisions were forwarded to each of the branch directors, who were responsible for communicating the decisions to the companies concerned.

Towards the end of January, 1976, the branch directors began to meet weekly. The first part of these meetings was reserved for discussion of administrative and policy matters and the second for review of cases. Because of extensions of filing dates and discussions regarding amendments to the Guidelines, there were still relatively few prices and profits cases. By the end of March some 2,000 reports had been received, most of them base period reports. Of the remainder about 385 were compliance period reports and 175 price prenotifications. Within this period fewer than 30 prices and profits cases were submitted to the Board.

After April, 1976, however, the case load increased significantly. Between May and July, 1976, approximately 285 cases were reviewed by the Board, compared with fewer than 30 as of the end of March. The Case Committee was formed to deal with the influx of cases, and a more controlled procedure evolved.

A record of decisions was kept at the branch level; lists of cases to be submitted to the Board were forwarded to the coordination unit and committee meetings were held more regularly. Agendas were prepared,

³ Dividend cases at this time originated mainly from corporation inquiries. Later in the program cases also arose from the regular compliance period reports. In addition, a Policy and Interpretation officer regularly checked the main financial papers for evidence of dividends declared in excess of the Guidelines that had not been approved by the Board. The case handling system and approval levels for dividends varied somewhat from other prices and profits cases.

deadlines were established for submission of cases, and copies were distributed in advance to members of the Case Committee.

The Case Procedure Committee was established in June to review past procedures, make recommendations for revisions, and recommend approval levels within the branch. In mid-August the director general issued a memorandum defining case procedures designed to make the system more efficient. The director of each industry division was given authority to approve all cases meeting certain criteria, including all cases where suppliers were in compliance, and cases with minimal excess revenue or minimal interim excess revenue that fell within levels previously established by the Board.

During September and early October the branch was reorganized. The 11 industry divisions were separated into two groups, each under a senior director. To accommodate this reorganization, it was decided that there should be two case committees, each chaired by a senior director and each responsible for the cases arising from divisions under that senior director.

The case committees, which met weekly, consisted of the senior director, a Policy and Interpretation Division representative, and any other members decided upon by the senior director. The Case Review Committee in turn referred to the Board all particularly sensitive cases. This committee met weekly until April, 1977, and bi-weekly thereafter. It included the director general, both senior directors, the director and deputy director of Policy and Interpretation, and the director of the Economic Analysis Division.

An integral part of the new system was the establishment of three approval levels within the branch: the division director, the Case Committee, and the Case Review Committee. Division directors could approve cases falling within certain well-defined limits. All others were referred to the committees, which could approve those falling within somewhat higher limits. The committees also considered cases above their approval limits; if they agreed with the recommendations they referred these to the Case Review Committee, which either approved the case or referred it to the Board. For unusual or difficult cases, the division's original recommendations might be altered several times before being presented to the Board.

This procedure, with minor changes, was an efficient way of processing the many cases arising from suppliers' base period, compliance period, and price prenotification reports. It remained in force until the fall of 1978 when changes were required to adapt it to the decontrol program.

Prices and Profits: Professionals

The October 13, 1975, White Paper indicated that provincial governments would be asked to regulate professional fees over which they had jurisdiction, in accordance with the Guidelines, and to use their powers

and influence in other areas to ensure that fee schedules of professional associations conformed with the Guidelines.

Although provinces had clear authority regarding medical payment schedules, there was uncertainty as to how much could be accomplished by way of "powers and influence in other areas." It eventually fell to the AIB to administer the restraint of professional fees and incomes. For this reason the program did not go into operation until several months after the rest of the anti-inflation program.

It was estimated that 40,000 professional businesses would be subject to the mandatory controls set out in part 2 of the Guidelines, or what was more commonly called the professionals program. This estimate, along with the relatively small staff allocated to the program, resulted in a different approach from those adopted by Prices and Profits and Compensation. First, the division developed a "global pricing policy" for professions whose fees were directly controlled by a third party (mainly medical fees). Second, the division solicited the co-operation of professional associations to help implement the professional guidelines.

The global pricing policy was initiated, at the request of the federal and provincial governments, to encourage medical practitioners to continue their participation in provincial medical care programs. The policy provided for AIB approval of fee payment schedules, after which practitioners who adhered to the approved schedules were relieved of any detailed reporting to the Board. In fact, the annual report (AIB-15) from a participating doctor required a simple attestation only. By contrast, all other professional firms had to report some financial information, and those whose pricing behavior required that their apparent excess revenue be measured were obliged to complete virtually the entire form. It had been feared that many doctors would see an advantage in opting out of the medical care programs. The global pricing policy was designed to counteract any such tendency.

The policy was generally accepted by all parties and produced the desired results: control of fees, substantial reduction of the Board's administrative burden, and medical practitioners kept in the government programs. Over 90 per cent of the reporting medical firms filed minimum reports under this policy.

At the outset the division made a concentrated effort to apprise national, provincial, and local professional associations of the fundamentals of the professional restraints program. It was hoped that the associations in turn would not only help to explain the Guidelines to their members but would also encourage them to restrain fee increases as a demonstration of professional responsibility.

Interpretation and Policy

The guidelines governing professionals were published at the same time as the other prices and profits and compensation guidelines and were included in the original prices and profits seminar package. For the first

several months of the program, division staff were kept busy answering inquiries from professionals. In addition, both regional AIB offices and District Taxation offices were equipped to handle many of the less technical inquiries. It was not until May, 1976, however, that the first technical bulletin for professionals was released. The reporting kits containing the AIB-15 forms and instructions for their use became available at the same time.

The first technical bulletin on professional fees and incomes (AI-15-P) detailed the Board's position on several areas of the Guidelines that had prompted many inquiries. These were alternatives for demonstrating compliance, professional employees subject to the compensation guidelines, demonstration of compliance under section 27, and examples of the apparent excess revenue calculation under section 29. It was not until almost a year later that a technical bulletin dealing with section 28 deductions from apparent excess revenue was released. However, during all of 1976 the division was kept busy answering inquiries and responding to requests for participation in AIB seminars and discussions arranged by professional associations.

The Policy and Interpretation and Professional divisions co-operated in drafting professional technical bulletins and internal policy memos. The more important of the policies dealt mainly with the section 28 deductions from apparent excess revenue and later the approval levels for such deductions. The need for these policies became most apparent when the division began to submit cases that resulted from field audits of professional reports.

One major area of dispute between the Board and many professionals was their eligibility to demonstrate compliance under the pricing test outlined in section 27. The division believed that many professionals reporting in this manner were not eligible to do so either because they could not demonstrate normal and habitual billing practices as required by section 27(2) or because they had raised their fees by more than the amount permitted under section 27. The large income improvement per practitioner for many firms reporting under section 27 tended to support the latter possibility. Subsequent audit of professionals confirmed the division's belief and many were required to submit reports demonstrating compliance under the section 29 profits test.

Professionals incurring apparent excess revenue under section 29 were permitted deductions therefrom in accordance with section 28. This created the problem of assessing the validity of certain of these deductions which the policy memos attempted to resolve.

Reporting

Reporting kits were not available until May 17, 1976. On the same day, notices of reporting requirements for professional firms were placed in Canadian daily newspapers. All firms whose first compliance period ended on or before March 31, 1976, were required to file reports no later than June 30, 1976. All other firms were required to file reports within

90 days of the end of their compliance period. In view of the short time allowed for initial filing, many professionals requested and were granted extensions. Many others neglected to request such extensions and lapsed into delinquent status.

There was neither time nor staff to pursue these delinquents until early 1977, when registered letters advised that non-filers would be referred to the Administrator for further action or penalties as set out in the Act.

In the early spring of 1978 the Board authorized the Professional Division to undertake a comprehensive program to identify all non-filers, i.e., the unidentified delinquents, and request reports from them. Additional temporary staff (approximately 50) were acquired for the program which first involved the compilation of all names from professional association lists, licensing lists, etc. Suspected non-filers were telephoned to verify that they were required to file; the calls were followed by confirming letters requesting reports within specified time limits. Those who failed to comply were referred to the Administrator. This program served notice on the professional community that the Board was serious in its desire to have professionals comply with the Guidelines.

The Board had the co-operation of the Revenue Canada Taxation Data Centre in Ottawa in the processing of professional reports. Identification information for all reports was data-captured by the Taxation Data Centre along with the financial information from section 27 reports. Reports filed under section 29 were forwarded to the AIB for data-capture and further processing as required.

Compliance

From the initial compliance period reports, the need for restraint of professional fees was evident: the average income improvement for all reporting professionals was \$4,900 or 13.7 per cent. Although these figures declined somewhat as more reports were received, it was evident that some professionals had apparent excess revenue. (Income earned prior to October 14, 1975, in the first compliance year was a significant contribution to the apparent excess revenue.) The reports were screened for suspected violations of the Guidelines and the most serious became the subjects of the division's external audit program. The Audit Services Bureau of Supply and Services (ASB) was enlisted to conduct part of the audit program. Selected ASB auditors received training from AIB staff on the professional guidelines and on the audit program itself.

Professionals reporting under section 29 who incurred apparent excess revenue which could not be eliminated by the deduction allowed for "continuation of an increase in the firm's income per practitioner that had occurred before October 14, 1975" were the subject of most of the complex cases the division had to process. At first these cases were referred to other levels (in the same way that other prices and profits

cases were) for decisions. Later, to simplify processing, the division director was given authority to approve cases falling within specified limits.

Professionals with excess revenue remaining after all deductions were required to submit suitable compliance plans. These usually consisted of fee reductions for a given period or a general rate freeze for a specified period. Considering the total professional reporting population, relatively few professionals were assessed excess revenue by the Board. Still it was felt that the visits of AIB auditors throughout the professional community had a restraining effect on their fees, and this was the main intent of the program.

AIB Forms

Compensation

Form AIB-1	Advance Status Report on Compensation
Form AIB-2	Report of Group Compensation, Schedules A–D
Form AIB-3	Report of Compensation Change: Construction On-Site Employees
Form AIB-4	Report of Compensation Change: Public Sector Employers with fewer than 20 employees
Form AIB-2(e)	Report of Group Compensation
Form AIB-CO-10	Application of \$2,400 Limit
Form AIB-CO-10A	Application of \$2,400 Limit

Prices, Profits, Dividends, and Professional Fees and Incomes

Form AIB-11	Base Period Report—Prices, Profits, and Dividends (Revised), Schedules A–E, G, H
Form AIB-12	Compliance Period Report—Prices, Profits, and Dividends (Revised), Schedules A–H
Form AIB-15	Compliance Report—Professional Fees and Incomes (Revised), Schedule A
Form AIB-21	Base Period Report—Prices and Profits, Schedules 21-A–21-G
Form AIB-22	Compliance Period Report—Prices, Profits, and Dividends, Schedules 22-A–22-J
Form AIB-23	Price Prenotification Report (Revised)
Form AIB-25	Investment Intention Report

Form AIB-1



Anti-Inflation Board
Commission de lutte contre l'inflation

AIB-1

ADVANCE STATUS REPORT ON COMPENSATION

- To be completed by every employer coming within the guidelines as established by the Regulations issued pursuant to subsection 3(2) of the Anti-Inflation Act.
- One completed copy of this report is to be forwarded to the Anti-Inflation Board, Attention: Compensation Branch, P.O. Box 1752, Ottawa, Ontario K1P 6B5, by the later of February 27, 1976 or within 30 days of the date on which an employer comes within the guidelines.

NAME OF EMPLOYER (PRINT)		PLEASE DO NOT USE THIS BOX	
ADDRESS (PRINT)		Postal Code	LEVEL
PRINCIPAL ACTIVITY, COMMODITY OR PRODUCT MANUFACTURED OR SOLD, OR SERVICE PROVIDED		1	2
NAME AND TITLE OF PERSON FROM WHOM ADDITIONAL INFORMATION MAY BE OBTAINED		3	S.I.C. CODE*
NAME AND ADDRESS OF PARENT COMPANY (if above employer is affiliated with or a subsidiary of another employing unit)		TELEPHONE NUMBER	
		Area Code	Number
		*Standard Industrial Classification Code	

- An executive group as defined below must be reported by every corporation.
- Where compensation is determined through collective bargaining the groups should be consistent with established bargaining relationships.
- Where two or more bargaining units have traditionally negotiated jointly with the employer they may be reported as one group.
- Employees who are not part of an executive group or of a bargaining unit must be reported in at least two groups.

Definitions from Anti-Inflation Regulations

From Section 38:

- "group" means (a) a bargaining unit,
 (b) two or more bargaining units composed of employees of the same employer that, in association with one another, bargain collectively with the employer,
 (c) one or more bargaining units composed of employees of one or more employers that bargain collectively with an association of employers,
 (d) a group of employees the composition of which is unilaterally established by the employer for the purpose of determining or administering the compensation of the employees in the group,
 (e) a group the composition of which is determined in accordance with paragraph 39(b), or
 (f) an executive group.

"executive group" means a group referred to in paragraph 39(a):

- "executive officer" means an officer of a corporation
 (a) who is the president, vice-president, secretary, comptroller, treasurer or other officer of the corporation designated as such by by-law or resolution of the directors of the corporation, or
 (b) other than an officer referred to in paragraph (a), who is a member of an executive or senior management committee.

Section 39 For the purposes of this Part,

- (a) the executive officers of a corporation shall be included in a group that does not include any other employees of that corporation; and
 (b) where an employer has established a single compensation plan that is applicable to all employees of that employer other than the employees in a bargaining unit or in an executive group, the employer shall include the employees that are not members of a bargaining unit or of an executive group in two or more other groups, the composition of which shall be determined
 (i) by reference to the practices followed by other employers of comparable size in the same or in a related industry, or
 (ii) on the basis of the occupations of the employees of the employer.

Part A - Executive Group	Number of Executive Employees	Current Salary Plan					
		Commencement Date			Expiry Date		
		Day	Month	Year	Day	Month	Year
001							

Part B - Other Groups - If you have more than nine groups, attach a schedule.				Current Agreement, Salary or Wage Plan					
Description of Employee Group	Number of Employees	Name of Union if applicable	Commencement Date			Expiry Date			
			Day	Month	Year	Day	Month	Year	
002									
003									
004									
005									
006									
007									
008									
009									
010									

CERTIFICATION

I HEREBY CERTIFY that the information given in this report and in any documents attached is true, correct and complete in every respect.

Signature of Owner or Authorized Officer

Date

Position or Office of Authorized Officer

(Français au verso)

Form AIB-2



Anti-Inflation Board / Commission de lutte contre l'inflation

AIB 2

REPORT OF GROUP COMPENSATION

- For use by an employer to report for the executive group and each group of employees within 15 days after ratification of a collective agreement or adoption of a new or revised plan for compensation. If more than one twelve month period is covered by a ratified collective agreement, a separate form must be completed for each such period.
- One completed copy of this report is to be forwarded to the Anti-Inflation Board, Attention: Compensation Branch, P.O. Box 1752, Ottawa, Ontario K1P 6B5.
- If space is insufficient attach statements.

NAME OF EMPLOYER (PRINT)		PLEASE DO NOT USE THIS BOX	
ADDRESS (PRINT)		Postal Code	LEVEL
PRINCIPAL ACTIVITY - COMMODITY OR PRODUCT MANUFACTURED OR SOLD, OR SERVICE PROVIDED		TELE OR TWX NUMBER	SIC CODE*
NAME AND TITLE OF PERSON FROM WHOM ADDITIONAL INFORMATION MAY BE OBTAINED		TELEPHONE NUMBER	
NAME AND ADDRESS OF PARENT COMPANY (if above employer is affiliated with or a subsidiary of another employing unit)		Area Code	Number
		*Standard Industrial Classification Code	
Last day of expiring agreement or plan		Last day of new plan or agreement	
This report is for Guideline Year			
Description of this Employee Group		01 - Number of Employees in Group on Last Day of Base Year	
Name of Employee Bargaining Agent, if applicable		02 - Total Normal Paid Hours in Base Year	
Name of Employer Bargaining Agent, if other than Employer		Does the new Compensation Plan provide for a change in Hours of Work Week?	
		YES <input type="checkbox"/> NO <input type="checkbox"/> IF "YES", attach details.	

Reconciliation of Compensation Increase to Guidelines

Average Hourly Compensation Rate for Last Day of Guideline Year (line 40 on page 4)	03	\$	C
Average Hourly Compensation Rate for Last Day of Relevant Base Year (line 18 on page 2)	04		
Rate of Increase: Amount 05 \$			
Amount 04 \$			
X 100 (to two decimal places)			
Basic Protection Factor for Period	07		%
Add: National Productivity Factor		2.00	%
Total			%
Experience Adjustment (up to 2.00% plus or minus) from box 26A, B or C as appropriate on page 2	08		%
Maximum Percentage Increase Allowed per Guidelines	09		%

Note: If the percentage at 06 is greater than that at 09 you have exceeded the guidelines.

Special Consideration (see Instructions, item 17)

Are you requesting special consideration(s)? YES 1 NO 2
If "YES", describe special consideration(s) applicable to this report and attach supporting submission(s).

Exclusions (see Instructions, item 13)

Have you excluded any payments from your Guideline Year calculations? YES 1 NO 2 If "YES", describe each type of exclusion and show the amount excluded

Amount Excluded \$

Impact on Price

Do you expect an increase in the price of your products or services as a result of this increase in compensation? YES 1 NO 2 If "YES", what percentage is anticipated? %

CERTIFICATION

I HEREBY CERTIFY that the information given in this report and in any documents attached is true, correct and complete in every respect, to the best of my knowledge and belief.

Signature of Owner or Authorized Officer

Position of Officer or Authorized Officer

Date

Form AIB-2

2

Calculation of Hourly Compensation Rate for Last Day of Base Year

Base Straight Time Average Hourly Rate (see Instructions, item 7)

- Convert salaries to hourly rate.

Straight Time Average Hourly Rate in effect on last day of Base Year (excluding COLA) - - - - 10 \$ C \$ C

Add: Hourly Rate of Cost of Living Allowance, if any, effective on last day of Base Year - - - - 11

Base Straight Time Average Hourly Rate - - - - 12

Base Benefit and Incentive Hourly Rates (see Instructions, items 8 to 10)

- Report dollar amounts only on lines 13 to 15 inclusive.

Aggregate of Direct Incentive Payments in Base Year (from Schedule B) - - - - 13

Total Cost of Benefits in Base Year (from Schedule C) - - - - 14

Total (add lines 13 and 14) 15

Divide Total on line 15 by the Total Normal Paid Hours for the Group in Base Year (from box 02 on page 1) and enter the result on line 16

Base Benefit and Direct Incentive Average Hourly Rate 16

Base Indirect Incentive Average Hourly Rate (from column (3) on Schedule (D)) 17

Average Hourly Compensation Rate for last day of Base Year - Add lines 12, 16 and 17
Enter this amount on line 04 on page 1. 18

Experience Adjustment Factor (see Instructions, item 11)

The Experience Period used must be the greater of (a) 24 months immediately preceding Base Date and (b) the period of the collective agreement or salary or wage plan that expired on the Base Date.

From Day Month Year To Day Month Year For months.

Increase in Consumer Price Index for Experience Period - (see Consumer Price Index Table) 19 %

Average Annual Percentage Increase in Consumer Price Index in Experience Period (from Average Annual Equivalent Table) - - - - 20 %

Add: National Productivity Factor - - - - 21 2.00%

Total (add lines 20 and 21) - - - - 22 %

Average Hourly Compensation Rate on the date immediately preceding the date of commencement of the Experience Period - - - - 23 \$ C

Average Hourly Compensation Rate on Base Date (from line 18 in Guideline Year 1) - - - - 24

Percentage Increase for Period: $\frac{\text{Amount on line 24} - \text{Amount on line 23}}{\text{Amount on line 23}} \times 100 =$ %

Annual Rate of Increase (from Average Annual Equivalent Table) - - - - 25 %

Experience Adjustment Factor (subtract line 25 from line 22) 26 %

Apply the amount from line 26 in the first guideline year to a maximum of plus or minus 2.00% and the balance, if any, to a maximum of plus or minus 2.00% in each subsequent guideline year.

	Guideline Year 1	Guideline Year 2	Guideline Year 3
Guideline Years	26A <u> </u> %	26B <u> </u> %	26C <u> </u> %

Enter the appropriate amount on line 08 on page 1.

Form AIB-2



Anti-Inflation Board Commission de lutte
contre l'inflation

AIB-2(D)

Schedule D—Indirect Incentive Expenditures in Base and Guideline Years (see Instructions, items 10 and 15)

• Report the Base Incentive Period (lesser of last five years or life of the plan) expenditures.

NAME OF EMPLOYER	
DESCRIPTION OF THIS EMPLOYEE GROUP	
LINE NO.	

	Base Incentive Period Total Expenditures (2)	(3)	Guideline Year Expenditures (4)
Description of Plan (1)	\$	\$	\$
A-			

Total A1			
Total Normal Paid Hours for Group in Base Incentive Period of this Plan	A2		
Divide the amount in Total A1 by number in A2		Average Hourly Rate	
B-			

Total B1			
Total Normal Paid Hours for Group in Base Incentive Period of this Plan	B2		
Divide the amount in Total B1 by number in B2		Average Hourly Rate	
C-			

Total C1			
Total Normal Paid Hours for Group in Base Incentive Period of this Plan	C2		
Divide the amount in Total C1 by number in C2		Average Hourly Rate	
D-			

Total D1			
Total Normal Paid Hours for Group in Base Incentive Period of this Plan	D2		
Divide the amount in Total D1 by number in D2		Average Hourly Rate	
Base Indirect Incentive Average Hourly Rate (add column (3)—Enter this amount on line 17 on page 2)			
Guideline Year Total Indirect Incentive Expenditure			

Divide total in column (4) by the Number of Hours in Base Year (from box 02 on page 1 of form AIB-2)
Guideline Year Indirect Incentive Average Hourly Rate—Enter this amount on line 39)

Form AIB-2

3

Please attach Schedules and Statements at the top of this page.

Form AIB-2

4

Calculation of Hourly Compensation Rate for Guideline Year

Guideline Straight Time Average Hourly Rate (see Instructions, item 13)

- Convert salaries to hourly rate
- Use same number and distribution of employees as on last day of Base Year

Straight Time Average Hourly Rate in effect on last day of Guideline Year (excluding COLA) \$ _____ ¢ _____ \$ _____ ¢ _____ \$ _____ ¢ _____
(total of lines 27, 28 and 29)

Projected Cost of Living Allowance, if applicable, for Guideline Year
 Calculate the cost of living allowance in accordance with the terms of the contract, using an annual rate of increase in the Consumer Price Index equal to the basic protection factor for the Guideline Year. _____ 28 _____

Projected Increment Average Hourly Rate _____ 29 _____

Unadjusted Guideline Straight Time Average Hourly Rate
(total of lines 27, 28 and 29) _____ 30 _____

Less: Exclusions, if applicable. _____ 31 _____

Guideline Straight Time Average Hourly Rate (line 30 minus line 31) _____ 32 _____

Guideline Benefit and Direct Incentive Average Hourly Rate (see Instructions, item 14)

- Report dollar amounts only on lines 33 to 37 inclusive.

Aggregate of Direct Incentive Payments in Base Year
(from total of column (4), Schedule B) _____ 33 _____

Effect of Changes in Incentive Rates or plan formulae, if any, (from total of column (5), Schedule B) _____ 34 _____

Aggregate of Direct Incentive Payments
(add lines 33 and 34) _____ 35 _____

Total Cost of Benefits in Guideline Year (from Schedule C) _____ 36 _____

Total Cost of Benefits and Direct Incentive Payments in Guideline Year
(add lines 35 and 36) _____ 37 _____

Divide the amount on line 37 by the Total Normal Paid Hours for the Group in Base Year (from box 02 on page 1) and enter the result on line 38

Guideline Benefit and Direct Incentive Average Hourly Rate _____ 38 _____

Guideline Indirect Incentive Average Hourly Rate (from Schedule D) (see Instructions, item 15) _____ 39 _____

Total Hourly Compensation Rate for Last Day of Guideline Year
(Add lines 32, 38 and 39. Enter this amount on line 03 on page 1.) _____ 40 _____

Form AIB-3



Anti-Inflation Board

Commission de l'inflation
contrôle l'inflation

REPORT OF COMPENSATION CHANGE CONSTRUCTION ON-SITE EMPLOYEES

AIB-3

- For use by an employer or an employer bargaining agent in the construction industry, as an alternative to form AIB-2, to report for each group of hourly-rated on-site employees within 15 days after ratification of a collective agreement, or change in a compensation plan. If more than one twelve-month period is covered by a ratified collective agreement, or compensation plan, a separate form must be completed for each such period.
- Not to be used for groups other than hourly-rated on-site employees in the construction industry.
- One completed copy of this report with a copy of the new memorandum of agreement and expired agreement (if any) is to be forwarded to the Anti-Inflation Board, Attention: Compensation Branch, P.O. Box 1752 Ottawa, Ontario K1P 6B5.
- If space is insufficient, attach statements.

IS THIS AN EMPLOYER ASSOCIATION REPORT? YES <input type="checkbox"/> 1 NO <input type="checkbox"/> 2		IS THIS A REVISED STATEMENT? YES <input type="checkbox"/> 1 NO <input type="checkbox"/> 2	
NAME OF EMPLOYER BARGAINING AGENT OR EMPLOYER		PLEASE DO NOT USE THIS BOX	
ADDRESS (PRINT)		POSTAL CODE	
		TELEX OR TWX NUMBER	
NAME AND TITLE OF PERSON FROM WHOM ADDITIONAL INFORMATION MAY BE OBTAINED		TELEPHONE NUMBER	
NAME AND ADDRESS OF PARENT COMPANY (IF APPLICABLE)		Area Code Number	
LAST DAY OF EXPIRING AGREEMENT OR PLAN	DAY MONTH YEAR	LAST DAY OF NEW PLAN OR AGREEMENT	DAY MONTH YEAR
NAME OF EMPLOYEE BARGAINING AGENT (IF APPLICABLE)		01 APPROX NO EMPLOYEES COVERED BY THIS REPORT	02 REGULAR OR STANDARD HOURS OF WORK PER WEEK IN BASE YEAR
PRINCIPAL SECTOR OF CONSTRUCTION ACTIVITY. e.g. COMMERCIAL - INDUSTRIAL, RESIDENTIAL, ROAD BUILDING, ETC.		02A-REGULAR OR STANDARD HOURS OF WORK PER WEEK IN GUIDELINE YEAR	

TURN TO PAGE 2 AND COMPLETE PART A: "BASE YEAR COMPENSATION"

CALCULATION OF EXPERIENCE ADJUSTMENT FACTOR AND GROUP PERCENTAGE GUIDELINE

EXPERIENCE PERIOD		C.P.I. INCREASE IN EXP. PERIOD		PLEASE PUT MINUS VALUES AT LINES 05 TO 13 AND BOXES 11A, 11B AND 11C IN BRACKETS, OR (1.9)	
03 FROM	D M Y TO D M Y 04	%			
ANNUALIZED C.P.I. INCREASE IN EXPERIENCE PERIOD				05 %	
ADD 2% NATIONAL PRODUCTIVITY FACTOR (LINE 05 + 2.0%)				06 %	
PRE-EXPERIENCE PERIOD COMPENSATION RATE (USE JOURNEYMAN BASIC OR BENCHMARK)				07 \$	
PERCENTAGE INCREASE IN RATE AT LINE 07, DURING EXPERIENCE PERIOD				08 %	
ANNUALIZED COMPENSATION RATE INCREASE DURING EXPERIENCE PERIOD				09 %	
EXPERIENCE ADJUSTMENT FACTOR				10 %	
GUIDELINE YEAR -1 (PLUS OR MINUS)	GUIDELINE YEAR 2 (PLUS OR MINUS)	GUIDELINE YEAR -3 (PLUS OR MINUS)	FROM LINE 10 DISTRIBUTE VALUE BETWEEN GUIDELINE YEARS WITH A MAX. OF + 2.0% IN ANY ONE GUIDELINE YEAR		
11A %	11B %	11C %			
BASIC PROTECTION FACTOR % + 2.0%				12 %	
EXPERIENCE ADJUSTMENT FACTOR (FROM BOX 11A, B OR C, PLUS OR MINUS)				13 %	
MAX. PERMISSIBLE % INCREASE IN GUIDELINE YEAR (LINE 12 PLUS OR MINUS LINE 13)				14 %	

RECONCILIATION OF COMPENSATION INCREASE TO GUIDELINES

PERCENTAGE INCREASE IN ADJUSTED GUIDELINE HOURLY COMPENSATION RATE FROM BASE TO GUIDELINE YEAR (FROM LINE 10 pp. 2-3)										
JOB TITLES										
(a) %	(b) %	(c) %	(d) %	(e) %	(f) %	(g) %	(h) %	(i) %	(j) %	(k) %
15										

N.B. IF ANY PERCENTAGE AT 15 IS GREATER THAN THAT AT 14, YOU HAVE EXCEEDED THE GUIDELINES.

SPECIAL CONSIDERATION(S)
ARE YOU REQUESTING SPECIAL CONSIDERATION(S) AS PER SEC. 44 OF THE REGULATIONS? YES 1 NO 2 IF "YES" ATTACH SUPPORTING SUBMISSION(S)

EXCLUSION(S) - SEE INSTRUCTIONS
HAVE YOU EXCLUDED ANY PAYMENTS FROM YOUR GUIDELINE YEAR CALCULATIONS? YES 1 NO 2
IF "YES", DESCRIBE EACH TYPE OF EXCLUSION AND SHOW THE AMOUNT EXCLUDED.

	AMOUNT EXCLUDED
	\$

CERTIFICATION

I HEREBY CERTIFY that the information given in this report and in any documents attached is true, correct and complete in every respect, to the best of my knowledge and belief.

DATE			SIGNATURE OF OWNER OR AUTHORIZED OFFICER		POSITION OR OFFICE OF AUTHORIZED OFFICER	
DAY	MONTH	YEAR				

Form AIB-3

2

BASE AND GUIDELINE YEAR

HOURLY COMPENSATION RATES AND CALCULATIONS

- Please report each rate contained in the collective agreement or wage schedule, except where:
 - (a) it is a fixed percentage of the journeyman, basic or benchmark rate, or
 - (b) it is a fixed dollar amount above the basic rate; and
 the amount of the fixed percentage or dollar differential remains unchanged from the last day of the base year to the last day of the guideline year.
 Rates described by (a) or (b) need not be shown, but all journeyman, basic or benchmark and other rates must be reported.

A. BASE YEAR COMPENSATION (RATES IN EFFECT ON LAST DAY OF BASE YEAR)		(a) JOB TITLE	(b) JOB TITLE	(c) JOB TITLE	(d) JOB TITLE
		\$/HR.	\$/HR.	\$/HR.	\$/HR.
STRAIGHT-TIME HOURLY RATE	16				
HOURLY RATE OF COLA	17				
BASE STRAIGHT-TIME HOURLY RATE (16 + 17)	18				
BASE COST PER HOUR WORKED OF:	HEALTH PREMIUMS	19			
	PENSION PREMIUMS	20			
	VACATION PAY	21			
	HOLIDAY PAY	22			
	OTHER BENEFITS (e.g. S.U.B. etc.)	23			
BASE HOURLY BENEFIT RATE (19 + 20 + 21 + 22 + 23)	24				
BASE HOURLY COMPENSATION RATE (18 + 24)	25				
RETURN TO PAGE 1 AND COMPLETE CALCULATION OF EXPERIENCE ADJUSTMENT FACTOR AND GROUP PERCENTAGE GUIDELINE					
B. GUIDELINE YEAR COMPENSATION (RATES IN EFFECT ON LAST DAY OF GUIDELINE YEAR)					
STRAIGHT-TIME HOURLY RATE	26				
PROJECTED HOURLY RATE OF COLA (USE BASIC PROTECTION FACTOR § 54 (1)(d))	27				
UNADJUSTED GUIDELINE STRAIGHT-TIME HOURLY RATE (26 + 27)	28				
GUIDELINE COST PER HOUR WORKED OF:	HEALTH PREMIUMS	29			
	PENSION PREMIUMS	30			
	VACATION PAY	31			
	HOLIDAY PAY	32			
	OTHER BENEFITS (e.g. S.U.B. etc.)	33			
GUIDELINE HOURLY BENEFIT RATE (29 + 30 + 31 + 32 + 33)	34				
UNADJUSTED GUIDELINE HOURLY COMPENSATION RATE (28 + 34)	35				
LESS EXCLUSIONS (IF ANY) (SEE REGULATIONS SCHEDULES 2 AND 3)	36				
ADJUSTED GUIDELINE HOURLY COMPENSATION RATE	37				
DOLLAR INCREASE: BASE TO GUIDELINE YEAR (37 - 25)	38				
PERCENT INCREASE: BASE TO GUIDELINE YEAR i.e. (LINE 38 ÷ LINE 25 X 100)	39	%	%	%	%

USE ADDITIONAL PAGES TO REPORT (IF REQUIRED), THEN TURN TO PAGE 4 AND COMPLETE

Form AIB-3

(e) JOB TITLE	(f) JOB TITLE	(g) JOB TITLE	(h) JOB TITLE	(i) JOB TITLE	(j) JOB TITLE	(k) JOB TITLE	(l) JOB TITLE
\$/HR.	\$/HR.	\$/HR.	\$/HR.	\$/HR.	\$/HR.	\$/HR.	\$/HR.
							16
							17
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							32
							33
							34
							35
							36
							37
							38
%	%	%	%	%	%	%	39
							%

USE ADDITIONAL PAGES TO REPORT (IF REQUIRED), THEN TURN TO PAGE 4 AND COMPLETE

Form AIB-3

4

C. VARIABLE OR INTERMITTENT BENEFITS

- As stated in the guide to completion of this form, if there has been a change in any of the terms, provisions and/or prescribed conditions governing the payment of any wage-related variable or intermittent benefit, (e.g. overtime premiums) or in the regular or standard hours of work per week you must use form AIB-2 to report for compliance purposes.
- The amount of any non-wage-related variable or intermittent benefit which is expressed as a dollar amount per hour, per mile, etc. and which is not directly related to or affected by changes in the employee's basic rate (e.g. height pay premium of 50¢ per hour) may be increased in the guideline year by an amount *not to exceed* the maximum permissible percentage increase for the group as shown on line 14.
- Report any changes in non-wage-related variable or intermittent benefits in the table below.

NON-WAGE RELATED VARIABLE OR INTERMITTENT BENEFITS

BENEFIT TYPE	RATE ON LAST DAY OF BASE YEAR (i)	RATE ON LAST DAY OF GUIDELINE YEAR (ii)	% INCREASE DURING GUIDELINE YEAR (iii)
40	.	.	.
41	.	.	.
42	.	.	.
43	.	.	.
44	.	.	.
45	.	.	.

N.B. If any percentage in column (iii) is greater than at line 14 on page 1, you have exceeded the guidelines.

D. REIMBURSABLE EXPENSES

S.61. "Where in a base year an employer reimbursed the employees in a group, in whole or in part, for transportation, clothing, mileage, living or other similar expenses incurred by the employees in the performance of their duties, the employer shall not in the guideline year immediately following the base year increase the rates of the allowances paid in respect of such expenses during the base year by an amount that results in an annual percentage increase in excess of:

- (a) the basic protection factor for the guideline year; or
- (b) the actual annual percentage increase in the expenses incurred by the employee in that year, whichever is the greater."

RETURN TO PAGE 1 AND COMPLETE "RECONCILIATION OF COMPENSATION INCREASE TO GUIDELINES" AND OTHER SECTIONS FOLLOWING, INCLUDING "CERTIFICATION" AND SIGNATURE.

Form AIB-4



Anti-Inflation Board
Commission de lutte contre l'inflation

AIB-4

REPORT OF COMPENSATION CHANGE: PUBLIC SECTOR EMPLOYERS WITH FEWER THAN 20 EMPLOYEES
RAPPORT SUR LES CHANGEMENTS DE REMUNÉRATION: EMPLOYEURS DU SECTEUR PUBLIC COMPTANT MOINS DE 20 EMPLOYÉS

- This form is to be used by provincial, municipal and territorial public sector employers – including agencies, boards, commissions and Crown Corporations – who had a total of less than 20 full-time, part-time, casual and/or seasonal employees (including paid elected officials) on October 13, 1975 and on each subsequent date on which wage/salary rates were revised
- Cette formule est destinée aux employeurs du secteur public provincial, municipal et territorial – y compris les organismes, conseils, commissions et sociétés de la Couronne – lesquels, au 13 octobre 1975 et à chaque révision subséquente des traitements et salaires, comptaient au total moins de 20 employés travaillant à temps plein, à temps partiel, à titre d'occasionnel ou de saisonnier (y compris les cadres élus rémunérés).
- One completed copy of this report is to be forwarded to the Anti-Inflation Board, Attention: Compensation Branch, P.O. Box 1752, Ottawa, Ontario K1P 6B5 within 15 days after ratification of a collective agreement, or adoption of any new or revised plan for compensation on or after October 14, 1975
- Un exemplaire dûment rempli du présent rapport doit être envoyé à la Commission de lutte contre l'inflation, à l'attention de la Direction de la rémunération, Case postale 1752, Ottawa (Ontario), K1P 6B5, dans les 15 jours qui suivent soit la ratification d'une convention collective, soit l'adoption d'un régime de rémunération nouveau ou modifié, intervenue le 14 octobre 1975 ou après
- If space is insufficient attach statements
- Si l'espace est insuffisant, annexer des déclarations

PLEASE DO NOT USE THIS BOX NE PAS UTILISER CETTE CASE		IS THIS YOUR FIRST REPORT? EST CE VOTRE PREMIER RAPPORT?		YES - OUI <input type="checkbox"/> 1	NO - NON <input type="checkbox"/> 2
NAME OF EMPLOYER (PRINT) - NOM DE L'EMPLOYEUR (MAJUSCULES)					
ADDRESS (PRINT) - ADRESSE (MAJUSCULES)					
POSTAL CODE CODE POSTAL					
NAME OF PERSON FROM WHOM ADDITIONAL INFORMATION MAY BE OBTAINED NOM DE LA PERSONNE POUVANT FOURNIR DES RENSEIGNEMENTS COMPLÉMENTAIRES			TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE		
			AREA CODE INDICATIF RÉGIONAL		
			NUMBER - NUMÉRO		
TITLE - TITRE		NO. OF EMPLOYEES IN ESTABLISHMENT NOMBRE D'EMPLOYÉS DE L'ÉTABLISSEMENT		NO. OF EMPLOYEES COVERED BY THIS REPORT NOMBRE D'EMPLOYÉS VISÉS PAR CE RAPPORT	
EMPLOYEE BARGAINING AGENT(S) AND LOCAL NUMBER(S) (IF APPLICABLE) AGENT(S) NEGOCIATEUR(S) DES EMPLOYÉS ET NUMÉRO(S) DE SECTION LOCALE (AU BESOIN)		EFFECTIVE DATES OF COLLECTIVE AGREEMENT(S) (IF APPLICABLE) DATES D'ENTRÉE EN VIGUEUR DE LA OU DES CONVENTIONS COLLECTIVES (AU BESOIN)		D - J M - M Y - A	
		EFFECTIVE		EXPIRY	
				D - J M - M Y - A	

CERTIFICATION - ATTESTATION

I HEREBY CERTIFY that the information given in this report and in any documents attached is true, correct and complete in every respect, to the best of my knowledge and belief.

JE CERTIFIE PAR LA PRÉSENTE que les renseignements fournis dans ce rapport et dans tout document annexé sont véridiques, exacts et complets à tous égards, autant que je le sache.

DATE			SIGNATURE OF AUTHORIZED OFFICER SIGNATURE DU CADRE AUTORISÉ			POSITION OR OFFICE OF AUTHORIZED OFFICER POSTÉ OU CHARGE DU CADRE AUTORISÉ		
D - J	M - M	Y - A						

Form AIB-4

2 PART A - PARTIE A

CHANGES IN WAGE/SALARY RATES - CHANGEMENTS DES TAUX DE TRAITEMENT/SALAIRE

- If you have revised any wage or salary rates applicable to your employees (both full and part-time and including elected officials) since October 13, 1975 please complete PART A in accordance with the instructions contained in paragraphs (i) and (ii) below. A new AIB-4 must be completed within 15 days (see para. 2, p. 1) of any rate revision or adoption of a new or revised plan for compensation.
- Si vous avez modifié les taux de traitement ou de salaire de vos employés (travaillant à temps plein ou partiel, ainsi que des cadres élus rémunérés) depuis le 13 octobre 1975, prière de remplir la Partie A conformément aux directives énoncées ci-dessous aux paragraphes (i) et (ii). Remplir une nouvelle formule AIB-4 dans les 15 jours (voir par. 2, p. 1) qui suivent toute modification de taux ou l'adoption d'un régime de rémunération nouveau ou modifié.

(i) If this is your first AIB-4 return:

- Provide in COLUMN "D" (and "E" if necessary) the rates now being submitted for AIB review
- Show in COLUMN "C" the rates in effect immediately prior to those in COLUMN "D" and in sub-column (c) indicate the number of employees at each rate
- Show in COLUMNS "B" and "A" respectively, the wage and salary rates in effect on each of the two previous dates of revision, using COLUMN "B" to list rates in effect immediately prior to those in COLUMN "C"
- Enter the effective date of the rates shown in the space provided at the head of each COLUMN.

(ii) If this is not your first AIB-4 return:

- Show in COLUMN "B" (and "C" if necessary) the rates being submitted for AIB review.
- List in COLUMN "A" the rates immediately preceding those in COLUMN "B" and in sub-column (a), indicate the number of employees at each rate
- Enter the effective date of the rates shown in the space provided at the head of each column.

(i) S'il s'agit de votre premier rapport AIB-4:

- Inscrire à la colonne D (et E, au besoin) les taux soumis à l'examen et à l'approbation de la Commission.
- Indiquer dans la colonne C les taux en vigueur immédiatement avant ceux de la colonne D ainsi que le nombre d'employés correspondant à chaque taux, dans la colonne auxiliaire (c)
- Indiquer respectivement dans les colonnes B et A, les taux de traitements et de salaires en vigueur au moment de chacune des 2 révisions précédentes, en inscrivant dans la colonne B les taux en vigueur immédiatement avant ceux de la colonne C
- Inscrire la date d'entrée en vigueur des taux indiqués, dans la case prévue à cet effet, en tête de chaque colonne.

(ii) Si ce n'est pas votre premier rapport AIB-4:

- Indiquer à la colonne B (et C, au besoin) les taux soumis à l'examen et à l'approbation de la Commission.
- Inscrire à la colonne A les taux précédant immédiatement ceux de la colonne B ainsi que le nombre d'employés correspondant à chaque taux dans la colonne auxiliaire (a).
- Inscrire la date d'entrée en vigueur des taux indiqués dans la case prévue à cet effet, en tête de chaque colonne

NOTE: * Indicate with an "X" any classifications included in a bargaining unit.

NOTA: * Marquer d'un X toutes les classifications faisant partie d'une unité de négociation

JOB TITLE - TITRE DU POSTE	BARGAINING UNIT CLASSIFICATIONS - CLASSIFICATIONS D'UNE UNITÉ DE NÉGOCIATION	WAGE/SALARY RATES - TAUX DE SALAIRE/TRAITEMENT																				
		A						B														
		DATE	D	J	M	A	Y	DATE	D	J	M	A	Y									
	*		\$																			

PART B - PARTIE B

CHANGES IN BENEFITS - REPORT ON PAGE 4 - CHANGEMENTS DES AVANTAGES - SE REPORTER À LA PAGE 4

- Benefit changes include increases in the rates of employer contribution to various benefit plans, revisions to existing benefit plan provisions and the introduction of new benefits.
- Benefits include:
PAY FOR TIME NOT WORKED
Vacations, Statutory and Other Holidays, Sick Leave, Travel Time, Rest Periods, Personal Leave, etc

PREMIUM PAY
Overtime Premiums, Shift Premiums, Call-Back Pay, Dirty Work Premiums, etc

OTHER BENEFITS
Payments by the employer in respect of contributions payable by an employee under a Provincial Hospital/Medical Plan, a Private indemnity Plan, a Term Disability Plan and a Group Life Insurance Plan a Supplementary Unemployment Benefit Plan, a Superannuation, Pension or other Retirement Benefit Plan, etc.

- Benefits do not include contributions made by an employer under the Canada Pension Plan, Quebec Pension Plan, the Unemployment Insurance Act and Workmen's Compensation legislation.
- Please complete PART B in accordance with instructions (i) and (ii) below.

(i) **If this is your first AIB-4 return:**
On page 4, at SECTION I, please describe in brief narrative form any significant changes in benefits which have occurred in the past two years. If there have been no changes, write the word "NIL" across SECTION I. At SECTION II, describe any proposed changes in benefits. Indicate the type of benefit, the provision existing prior to the proposed change, the new or revised provision and the effective date of the change. If no changes are proposed, write "NIL" across SECTION II.

(ii) **If this is not your first AIB-4 return:**
Complete only SECTION II of Part B. If no changes are proposed, write the word "NIL" across SECTION II.

- Les changements des avantages désignent les hausses des taux de contribution de l'employeur aux divers régimes d'avantages, les modifications des régimes existants et l'introduction de nouveaux avantages.

• Les avantages comprennent:
RÉMUNÉRATION D'UN TEMPS CHÔMÉ
Vacances, congés statutaires et autres, congés de maladie, déplacements, périodes de repos, congés personnels, etc.

RÉMUNÉRATION SOUS FORME DE PRIMES
Prime pour heures supplémentaires et travail par poste, indemnités de rappel au travail, indemnités pour basses besognes, etc.

AUTRES AVANTAGES
Contribution de l'employeur au cotisations d'un employé à un régime provincial d'assurance maladie/hospitalisation, à un régime d'indemnisation en cas de maladie ou d'accident, à un régime d'assurance-invalidité temporaire, à un régime collectif d'assurance-vie, à un régime de prestations supplémentaires de chômage, à un régime de retraite, de pensions ou autre.

- Les avantages ne comprennent pas la contribution de l'employeur au régime de pensions du Canada, au régime de rentes du Québec et aux régimes prévus par la Loi sur l'assurance-chômage et les lois sur les accidents de travail.
- Prière de remplir la Partie B en suivant les directives énoncées ci-dessous aux paragraphes (i) et (ii).

(i) **S'il s'agit de votre premier rapport AIB-4**
A la Section I de la page 4, veuillez faire un bref exposé des changements importants intervenus au chapitre des avantages durant les deux dernières années. S'il n'y en a pas eu, inscrire le mot «NÉANT» en travers de la Section I. A la Section II, décrire toutes les modifications d'avantages projetées. Indiquer le genre d'avantage, les dispositions en vigueur avant la modification projetée, la disposition nouvelle ou révisée et la date d'entrée en vigueur du changement. Si aucune modification n'est projetée, inscrire le mot «NÉANT» en travers de la Section II.

(ii) **Si ce n'est pas votre premier rapport AIB-4:**
Ne remplir que la Section II de la Partie B. Si aucune modification n'est projetée, inscrire le mot «NÉANT» en travers de la Section II.

WAGE/SALARY RATES - TAUX DE SALAIRE/TRAITEMENT														
START HERE IF FIRST REPORT / COMMENCER ICI SI C'EST VOTRE PREMIER RAPPORT														
EFFECTIVE EN VIGUEUR LE	C				EFFECTIVE EN VIGUEUR LE	D				EFFECTIVE EN VIGUEUR LE	E			
	D-J	M-M	Y-A			D-J	M-M	Y-A			D-J	M-M	Y-A	
\$				NO MORE (C)	\$					\$				

TURN TO PAGE 4 / PASSEZ À LA PAGE 4

Form AIB-2(e)

Anti-Inflation Board Commission de lutte
contre l'inflation



REPORT OF GROUP COMPENSATION

- For use by an employer to report for the executive group and each group of employees within 30 days after receiving notification from the Anti-Inflation Board with respect to the application of the Anti-Inflation Guidelines.
- One completed copy of this report is to be forwarded to the Anti-Inflation Board, Attention: Compensation Branch, P.O. Box 1752, Ottawa, Ontario K1P 6B5.
- If space is insufficient attach statements.

NAME OF EMPLOYER (PRINT)			POSTAL CODE			REPORTING LEVEL I <input type="checkbox"/> II <input type="checkbox"/> III <input type="checkbox"/>			B I C		
ADDRESS (PRINT)			PRINCIPAL ACTIVITY, COMMODITY OR PRODUCT MANUFACTURED OR SOLD, OR SERVICE PROVIDED			TELEX OR TWX NUMBER					
NAME AND TITLE OF PERSON FROM WHOM ADDITIONAL INFORMATION MAY BE OBTAINED						AREA CODE			TELEPHONE NUMBER		
NAME AND ADDRESS OF PARENT COMPANY (If above employer is affiliated with or a subsidiary of another employing unit)											
Last day of expiring agreement or plan Day <input type="text"/> Month <input type="text"/> Year <input type="text"/>			Last day of new plan or agreement Day <input type="text"/> Month <input type="text"/> Year <input type="text"/>			This report is for Guideline Year 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/>					
Description of this Employee Group Line No. from AIB-1 <input type="text"/>						01--Number of Employees in Group on Last Day of Bas Year			02--Total Normal Paid Hours in Bas Year		
Name of Employee Bargaining Agent, if applicable						Does the new Compensation Plan provide for a change in Hours of Work Week?			YES <input type="checkbox"/> NO <input type="checkbox"/> If "YES", attach details.		
Name of Employer Bargaining Agent, if other than Employer											

Reconciliation of Compensation Increase to Guidelines (as per Notification)

Average Hourly Compensation Rate for Last Day of Guideline Year (line 40 on page 4)	-	03	\$		C
Average Hourly Compensation Rate for Last Day of Relevant Base Year (line 18 on page 2)		04			
				Excess	08
Rate of Increase: Amount 05 \$					
Amount 04 \$				X 100 (to two decimal places)	= 06 %
Basic Protection Factor for Period		07			%
Add: National Productivity Factor				2.00%	
				Total	%
Experience Adjustment (upto 2.00%, plus or minus) from box 26A, B or C as appropriate on page 2)		08			%
Maximum Percentage Increase Allowed per Guidelines				09	%

Special Consideration (see Instructions, item 17)

Have you requested special consideration(s)? YES 1 NO 2
If "YES", describe special consideration(s) applicable to this report and attach supporting submission(s).

Exclusions (see Instructions, item 13)

Have you excluded any payments from your Guideline Year calculations? YES 1 NO 2 If "YES", describe each type of exclusion and show the amount excluded.

Impact on Price

Do you expect an increase in the price of your products or services as a result of this increase in compensation? YES 1 NO 2 If "YES", what percentage is anticipated? _____ %

Amendment of Collective Agreement

Have you amended the collective agreement to conform to the notification from the Anti-Inflation Board?
Yes No Not Applicable

CERTIFICATION

I HEREBY CERTIFY that the information given in this report and in any documents attached is true, correct and complete in every respect, to the best of my knowledge and belief.

	Signature of Owner or Authorized Officer
Date	Position or Office of Authorized Officer

Form AIB-2(e)

2

Calculation of Hourly Compensation Rate for Last Day of Base Year

Base Straight Time Average Hourly Rate

- Convert salaries to hourly rate.

Straight Time Average Hourly Rate in effect on last day of Base Year (excluding COLA) - - 10 \$ ¢ ¢ ¢

Add: Hourly Rate of Cost of Living Allowance, if any, effective on last day of Base Year - - 11 _____

Base Straight Time Average Hourly Rate _____ ¢ 12 _____

Base Benefit and Incentive Hourly Rates

- Report dollar amounts only on lines 13 to 15 inclusive.

Aggregate of Direct Incentive Payments in Base Year (from Schedule B) - - - - 13 _____

Total Cost of Benefits in Base Year (from Schedule C) - - - - - 14 _____

Total (add lines 13 and 14) 15 _____

Divide Total on line 15 by the Total Normal Paid Hours for the Group in Base Year (from box 02 on page 1) and enter the result on line 16

Base Benefit and Direct Incentive Average Hourly Rate 16 _____

Base Indirect Incentive Average Hourly Rate (from column (3) on Schedule (D)) 17 _____

Average Hourly Compensation Rate for last day of Base Year—Add lines 12, 16 and 17
Enter this amount on line 04 on page 1. 18 _____

Experience Adjustment Factor

The Experience Period used must be the greater of (a) 24 months immediately preceding Base Date and (b) the period of the collective agreement or salary or wage plan that expired on the Base Date.

From Day Month Year To Day Month Year For _____ months.

Increase in Consumer Price Index for Experience Period—(see Consumer Price Index Table) 19 _____%

Average Annual Percentage Increase in Consumer Price Index in Experience Period (from Average Annual Equivalent Table) - - - - - 20 _____%

Add: National Productivity Factor - - - - - 21 2.00%

Total (add lines 20 and 21) 22 _____%

Average Hourly Compensation Rate on the date immediately preceding the date of commencement of the Experience Period - - - - - 23 \$ ¢

Average Hourly Compensation Rate on Base Date (from line 18 in Guideline Year 1) - - - - - 24 _____

Percentage Increase for Period: $\frac{\text{Amount on line 24} - \text{Amount on line 23}}{\text{Amount on line 23}} \times 100 =$ _____ %

Annual Rate of Increase (from Average Annual Equivalent Table) - - - - - 25 _____%

Experience Adjustment Factor (subtract line 25 from line 22) 26 _____%

Apply the amount from line 26 in the first guideline year to a maximum of plus or minus 2.00% and the balance, if any, to a maximum of plus or minus 2.00% in each subsequent guideline year.

Guideline Year 1	Guideline Year 2	Guideline Year 3
Guideline Years 26A _____ %	26B _____ %	26C _____ %

Enter the appropriate amount on line 08 on page 1.

Form AIB-2(e)

3

Please attach Schedules and Statements at the top of this page.

Form AIB-2(e)

4

Calculation of Hourly Compensation Rate for Guideline Year

Guideline Straight Time Average Hourly Rate (see Instructions, item 13)

- Convert salaries to hourly rate.
- Use same number and distribution of employees as on last day of Base Year.

Straight Time Average Hourly Rate in effect on last day
of Guideline Year (excluding COLA) - - - - - 27 _____ \$ _____ ¢ _____ \$ _____ ¢ _____ \$ _____ ¢

Projected Cost of Living Allowance, if applicable, for Guideline Year
Calculate the cost of living allowance in accordance with the terms of
the contract, using an annual rate of increase in the Consumer Price Index
equal to the basic protection factor for the Guideline Year. - - - - - 28 _____

Projected Increment Average Hourly Rate - - - - - 29 _____

Unadjusted Guideline Straight Time Average Hourly Rate
(total of lines 27, 28 and 29) _____ 30 _____

Less: Exclusions, if applicable, - - - - - 31 _____

Guideline Straight Time Average Hourly Rate (line 30 minus line 31) _____ 32 _____

Guideline Benefit and Direct Incentive Average Hourly Rate (see Instructions, item 14)

- Report dollar amounts only on lines 33 to 37 inclusive.

Aggregate of Direct Incentive Payments in Base Year
(from total of column (4), Schedule B) - - - - - 33 _____

Effect of Changes in Incentive Rates or plan formulae,
if any, (from total of column (5), Schedule B) - - - - - 34 _____

Aggregate of Direct Incentive Payments
(add lines 33 and 34) - - - - - 35 _____

Total Cost of Benefits in Guideline Year (from Schedule C) _____ 36 _____

Total Cost of Benefits and Direct Incentive Payments in Guideline Year
(add lines 35 and 36) - - - - - 37 _____

Divide the amount on line 37 by the Total Normal Paid Hours for the Group in Base Year (from box 02 on
page 1) and enter the result on line 38

Guideline Benefit and Direct Incentive Average Hourly Rate 38 _____

Guideline Indirect Incentive Average Hourly Rate (from Schedule D) (see Instructions, item 15) - - - - - 39 _____

Total Hourly Compensation Rate for Last Day of Guideline Year—
(Add lines 32, 38 and 39. Enter this amount on line 03 on page 1.) 40 _____

Form AIB-CO-10



Anti-Inflation Board Commission de lutte
contre l'inflation

AIB-CO-10

APPLICATION OF \$2400 LIMIT

TO BE USED FOR ALL GROUPS EXCEPT FOR THOSE WHOSE MEMBERS ARE PAID*

(a) Only wages (or salaries) for part of the year

AND

(b) Only direct incentives for the remainder of the year.

- Completion of an AIB-2 form will indicate the average percentage compensation increase for an employee group. Employers must also determine whether the average absolute increase in compensation will exceed \$2,400. If the amount of hourly compensation increase (line 05 of AIB-2) multiplied by the normal or standard hours per employee (box 02 of AIB-2 divided by box 01 of AIB-2) exceeds \$2,400, the employer may be in violation of section 43(1)(b) of the Anti-Inflation Regulations. This form should then be completed to determine the absolute increase in average compensation of the group for the guideline year.
- All figures used in these calculations are taken directly from completed Form AIB-2.
- To be submitted as an attachment to Form AIB-2.

NAME OF EMPLOYER				
DESCRIPTION OF THIS EMPLOYEE GROUP				
LINE NO. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>				

BASE YEAR COMPENSATION (BYC)

1. Aggregate of:		
(a) Base straight time average hourly rate (line 12) x Total normal paid hours in base year (box 02)	\$	
(b) Total expenditures during base year on premium pay & other benefits (Schedule C, column 2, parts (b) and (c))	\$	
(c) Aggregate of direct incentive payments in base year (line 13)	\$	
(d) Average hourly rate of indirect incentive expenditures in base year (Schedule D, column 3) x Total normal paid hours in base year (box 02)	\$	
2. Total 1 (a) - (d)	\$	
3. Divide by the number of employees (box 01) This produces the ANNUAL PER CAPITA BASE YEAR COMPENSATION (BYC)		\$

GUIDELINE YEAR COMPENSATION (GYC)

4. Aggregate of:		
(a) Guideline straight time average hourly rate (line 32) x Total normal paid hours in base year (box 02)	\$	
(b) Total of expenditures during guideline year on premium pay & other benefits (Schedule C, column 5, parts (b) and (c))	\$	
(c) Total of pay for time not worked as a result of change in benefits or introduction of new benefits (Schedule C, column 3, part (a))	\$	
(d) Aggregate of direct incentive payments (line 35)	\$	
(e) Total of indirect incentive expenditures in guideline year (Schedule D, column 4)	\$	
5. Total 4 (a) - (e)	\$	
6. Divide by the number of employees (box 01). This produces the ANNUAL PER CAPITA GUIDELINE YEAR COMPENSATION (GYC).		\$
7. Transfer the ANNUAL PER CAPITA BASE YEAR COMPENSATION (BYC) From Line 3 of this form		\$
8. Subtract (BYC) (line 7 of this form) from (GYC) (line 6 of this form) This produces the average annual increase in compensation		\$

If the figure produced in Line 8 above exceeds \$2,400, section 43(1)(b) of the Anti-Inflation Regulations has been breached.

If the figure produced in Line 8 above is less than or equal to \$2,400, section 43(1)(b) of the Anti-Inflation Regulations has been complied with.

* Normal paid hours of work in the base year must be used whether or not the hours of work have been changed in guideline year.

Form AIB-CO-10A

APPLICATION OF \$2400 LIMIT

TO BE USED FOR GROUPS WHOSE MEMBERS ARE PAID:

(a) Only wages (or salaries) for part of the year

AND

(b) Only direct incentives for the remainder of the year.

- Completion of an AIB-2 form will indicate the average percentage compensation increase for an employee group. Employers must also determine whether the average absolute increase in compensation will exceed \$2,400. If the amount of hourly compensation increase (line 05 of AIB-2) multiplied by the normal or standard hours per employee (box 02 of AIB-2 divided by box 01 of AIB-2) exceeds \$2,400, the employer may be in violation of section 43(1)(b) of the Anti-Inflation Regulations. This form should then be completed to determine the absolute increase in average compensation of the group for the guideline year.
- All figures used in these calculations are taken directly from completed Form AIB-2.
- To be submitted as an attachment to Form AIB-2.

NAME OF EMPLOYER	
DESCRIPTION OF THIS EMPLOYEE GROUP	
LINE NO.	
1	2

BASE YEAR COMPENSATION (BYC)

1. Aggregate of:		
(a) Base straight time average hourly rate (line 12) x the number of straight time hours for which the employees were paid hourly rates in the base year.		\$
(b) Total expenditures during base year on premium pay & other benefits (Schedule C, column 2, parts (b) and (c))		\$
(c) Aggregate of direct incentive payments in base year (line 13)		\$
(d) Average hourly rate of indirect incentive expenditures in base year (Schedule D, column 3) x Total normal paid hours in base year (box 02)		\$
2. Total (a) - (d)		\$
3. Divide by the number of employees (box 01). This produces the ANNUAL PER CAPITA BASE YEAR COMPENSATION (BYC)		\$

GUIDELINE YEAR COMPENSATION (GYC)

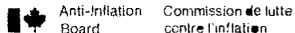
4. Aggregate of:		
(a) Guideline straight time average hourly rate (line 32) x the number of straight time hours for which the employees were paid hourly rates in the base year.		\$
(b) Total of expenditures during guideline year on premium pay & other benefits (Schedule C, column 5, parts (b) and (c))		\$
(c) Total of pay for time not worked as a result of change in benefits or introduction of new benefits (Schedule C, column 3, part (b))		\$
(d) Aggregate of direct incentive payments (line 35)		\$
(e) Total of indirect incentive expenditures in guideline year (Schedule D, column 4)		\$
5. Total 4 (a) - (e)		\$
6. Divide by the number of employees (box 01). This produces the ANNUAL PER CAPITA GUIDELINE YEAR COMPENSATION (GYC)		\$
7. Transfer the ANNUAL PER CAPITA BASE YEAR COMPENSATION (BYC) From Line (3) of this form		\$
8. Subtract (BYC) (line 7 of this form) from (GYC) (line 6 of this form). This produces the average annual increase in compensation		\$

If the figure produced in Line 8 above exceeds \$2,400, section 43(1)(b) of the Anti-Inflation Regulations has been breached.

If the figure produced in Line 8 above is less than or equal to \$2,400, section 43(1)(b) of the Anti-Inflation Regulations has been complied with.

* Normal paid hours of work in the base year must be used whether or not the hours of work have been changed in guideline year.

Form AIB-11



AIB-11
REV. 7/76

BASE PERIOD REPORT—PRICES, PROFITS AND DIVIDENDS

- For use by a Supplier or Person to whom Parts 1, 3, 5 or 6 of the Anti-Inflation Guidelines apply.
- One completed copy of this report, together with the required attachments, is to be forwarded to the Anti-Inflation Board, Attention: Prices and Profits Branch, P.O. Box 1751, Ottawa, Ontario K1P 6B4, on or before February 27, 1976 or 45 days after a Supplier or Person becomes subject to the provisions of the Anti-Inflation Act.

NAME OF CORPORATION, COMPANY, PARTNERSHIP, INDIVIDUAL, ETC.		PLEASE DO NOT USE THIS BOX	
MAILING ADDRESS	Postal Code	LEVEL	SIC CODE*
PRINCIPAL ACTIVITY, COMMODITY OR PRODUCT MANUFACTURED OR SOLD, OR SERVICE PROVIDED		1	2
NAME AND TITLE OF PERSON FROM WHOM ADDITIONAL INFORMATION MAY BE OBTAINED		TELEPHONE NUMBER	
NAME AND ADDRESS OF PARENT COMPANY		Area Code	Number
LOCATION OF BOOKS AND RECORDS		Standard Industrial Classification Code	
IS THIS AN AMENDED BASE PERIOD REPORT?	FISCAL YEAR END	IS THIS A CONSOLIDATED REPORT?	
YES <input type="checkbox"/> 1	Day Month	YES <input type="checkbox"/> 1 (see below)	NO <input type="checkbox"/> 2

Indicate how many applicable schedules are being filed with this report:

- | | | | |
|---|-------|--|-------|
| Schedule A – Distribution Guidelines | _____ | Schedule G – Substituted Cost of Land | _____ |
| Schedule B – Unit Cost Basis Guidelines | _____ | Schedule H – Financial Intermediary Operations | _____ |
| Schedule C – Product Line Guidelines | _____ | | |
| Schedule D – Net Margin Guidelines | _____ | | |
| Schedule E – Exempt Business | _____ | | |

If this is a Consolidated Report, provide names of the companies which are being consolidated.
Attach a list if space is insufficient.

Certification

I, _____ of _____	
<small>(Name in block letters)</small>	<small>(Address)</small>
am an authorized signing officer of the "Person" named in this report.	
I certify that this report, including accompanying schedules and statements, has been examined by me and is a true, correct and complete report, to the best of my knowledge and belief.	
_____ <small>Signature of authorized signing officer</small>	
Date: _____ 19__	_____ <small>Position, Rank or Title of Officer</small>

This report is prescribed by the Anti-Inflation Board under the authority granted by subsection 2(a) of section 13 of the Anti-Inflation Act.

Form AIB-11

2

Part I — Summary of Attached Schedules

	Distribution Guidelines (Schedule A) (Column 6)	Unit Cost Basis Guidelines (Schedule B) (Column 6)	Product Line Guidelines (Schedule C) (Column 6)	Net Margin Guidelines (Schedule D) (Column 6)	Exempt Business (Schedule E Column 6)		Financial Intermediary Operations (Schedule H) (000)
					Other (000)	Export (000)	
Gross Revenue from Operations (A)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Cost of Sales (B)							
Gross Profit ((A) minus (B)) (C)							
Other Allowable Costs:							
Restricted Expenses (D)							
Other Operating Expenses (E)							
Total of Amounts (D) and (E) (F)							
Adjusted Operating Profits ((C) minus (F)) (G)	\$	\$	\$	\$	\$	\$	\$
Gross Revenue Loss Adjustment	\$	\$	\$	\$	\$	\$	\$

Note: Dollar amounts are five year totals except where a supplier's business is only subject to the provisions of Section 15 (Distribution Guidelines) and/or Section 16 (Unit Cost Basis Guidelines) in which case profit and loss information need only be completed in respect of the last completed fiscal period prior to October 14, 1975.

Part II — Dividend Guidelines (Attach details in this format if space insufficient)

Class of Shares	Time Period and/or Frequency	Date Declared	Dividend Per Share	Multiplication Factor	Total	Dividend Base
						Greatest of (1, 2, 3 or 4)
{ Preceding Fiscal Year Period Oct. 14, 1974 to Oct. 13, 1975 Last Annual Last Semi-Annual Last Quarterly			\$	× 1	\$	1
			\$	× 1	\$	2
			\$	× 2	\$	3
			\$	× 4	\$	4
{ Preceding Fiscal Year Period Oct. 14, 1974 to Oct. 13, 1975 Last Annual Last Semi-Annual Last Quarterly			\$	× 1	\$	1
			\$	× 1	\$	2
			\$	× 2	\$	3
			\$	× 4	\$	4
{ Preceding Fiscal Year Period Oct. 14, 1974 to Oct. 13, 1975 Last Annual Last Semi-Annual Last Quarterly			\$	× 1	\$	1
			\$	× 1	\$	2
			\$	× 2	\$	3
			\$	× 4	\$	4

Notes: 1. For any class of shares, if total 2, 3 or 4 constitutes the Dividend Base, provide evidence of a demonstrable record of paying annual, semi-annual or quarterly dividends.
 2. Provide details of any subdivision or consolidation of any of the above classes of shares which occurred after the beginning of the Preceding Fiscal Year.

Alternative Dividend Base (All classes in Aggregate)—First Compliance Period

Net Earnings Preceding Fiscal Year \$ _____ × .25 = \$ _____

Part III — Restricted Expenses

Note: Complete only column (5) if business is only subject to the Distribution Guidelines and/or the Unit Cost Basis Guidelines.

	Last five Fiscal Periods ended prior to October 14, 1975					Total
	Fifth Preceding Year	Fourth Preceding Year	Third Preceding Year	Second Preceding Year	First Preceding Year	
	Day Mo. Year	Day Mo. Year	Day Mo. Year	Day Mo. Year	Day Mo. Year	
Management Fees	(1)	(2)	(3)	(4)	(5)	(6)
Advertising, Promotion and Public Relations	(000)	(000)	(000)	(000)	(000)	(000)
Plant and Office Re-arrangement and Moving						
Landscaping and Decorating						
Political Contributions						
Research Development and Similar Expenses						
Educational, Convention, Training and Retraining Expenses						
Total Restricted Expenses	\$	\$	\$	\$	\$	\$

Form AIB-11

Schedule C – Product Line Guidelines

Base Period

NAME OF SUPPLIER

Part I – Base Period Data for Profit Guidelines

	Last five Fiscal Periods ended prior to October 14, 1975					Total
	Fifth Preceding Year	Fourth Preceding Year	Third Preceding Year	Second Preceding Year	First Preceding Year	
	Day Mo. Year (1) (000)	Day Mo. Year (2) (000)	Day Mo. Year (3) (000)	Day Mo. Year (4) (000)	Day Mo. Year (5) (000)	
Gross Revenue from Operations (A)	\$	\$	\$	\$	\$	\$
Cost of Sales (B)						
Gross Profit ((A) minus (B)) (C)						
Other Allowable Costs:						
Restricted Expenses (D)						
Other Operating Expenses (E)						
Total of Amounts (D) and (E) (F)						
Adjusted Operating Profits (C) minus (F) (G)	\$	\$	\$	\$	\$	\$
Gross Revenue Loss Adjustment (memo)	\$	\$	\$	\$	\$	\$

Distribution of Base Period Totals to Individual Product Lines

- Attach additional schedules if space is insufficient.

	Description of Product Lines					Total per column (8) above (000)
	(000)	(000)	(000)	(000)	(000)	
Gross Revenue from Operations (a)	\$	\$	\$	\$	\$	\$
Cost of Sales (b)						
Gross Profit ((a) minus (b)) (c)						
Other Allowable Costs:						
Restricted Expenses (d)						
Other Operating Expenses (e)						
Total of Amounts (d) and (e) (f)						
Adjusted Operating Profits ((c) minus (f)) (g)	\$	\$	\$	\$	\$	\$
Gross Revenue Loss Adjustment (memo)	\$	\$	\$	\$	\$	\$
Restricted Expenses Limitation Factor:						
Amount (d) \$						
Amount (a) \$ X 100 (2 decimals)	%	%	%	%	%	
Total Allowable Costs (add Amount (b) and Amount (f)) (h)	\$	\$	\$	\$	\$	\$
Target Net Margin Percentage (2 decimals)						
95% of Amt. (g) \$						
Amt. (a) \$ X 100	%	%	%	%	%	
Target Margin Factor (4 decimals)						
Target Net Margin %						
100% - Target Net Margin %						

Part II – Base Period Data for Interim Price Measurement

Distribution of Allowable Cost Components in Last Completed Fiscal Year to Individual Product Lines

- Attach additional schedule if space is insufficient.

	Description of Product Lines					Total (000)
	(000)	(000)	(000)	(000)	(000)	
	\$	\$	\$	\$	\$	\$
Total Allowable Costs	\$	\$	\$	\$	\$	\$

... continue on reverse

Form AIB-11

2

Part III - Distribution By Year to Individual Product Lines

Description of Product Line	Last five Fiscal Periods ended prior to October 14, 1975						Total
	Fifth Preceding Year	Fourth Preceding Year	Third Preceding Year	Second Preceding Year	First Preceding Year		
	Day Mo. Year (1) (000)	Day Mo. Year (2) (000)	Day Mo. Year (3) (000)	Day Mo. Year (4) (000)	Day Mo. Year (5) (000)	(6) (000)	
Gross revenue from Operations (A)	\$	\$	\$	\$	\$	\$	\$
Cost of Sales (B)							
Gross Profit ((A) minus (B)) (C)							
Other Allowable Costs:							
Restricted Expenses (D)							
Other Operating Expenses (E)							
Total of Amounts (D) and (E) (F)							
Adjusted Operating Profits (C) minus (F) (G)	\$	\$	\$	\$	\$	\$	\$
Gross Revenue Loss Adjustment (memo)	\$	\$	\$	\$	\$	\$	\$
<hr/>							
Description of Product Line	(000)	(000)	(000)	(000)	(000)	(000)	(000)
Gross Revenue from Operations (A)	\$	\$	\$	\$	\$	\$	\$
Cost of Sales (B)							
Gross Profit ((A) minus (B)) (C)							
Other Allowable Costs:							
Restricted Expenses (D)							
Other Operating Expenses (E)							
Total of Amounts (D) and (E) (F)							
Adjusted Operating Profits (C) minus (F) (G)	\$	\$	\$	\$	\$	\$	\$
Gross Revenue Loss Adjustment (memo)	\$	\$	\$	\$	\$	\$	\$
<hr/>							
Description of Product Line	(000)	(000)	(000)	(000)	(000)	(000)	(000)
Gross Revenue from Operations (A)	\$	\$	\$	\$	\$	\$	\$
Cost of Sales (B)							
Gross Profit ((A) minus (B)) (C)							
Other Allowable Costs:							
Restricted Expenses (D)							
Other Operating Expenses (E)							
Total of Amounts (D) and (E) (F)							
Adjusted Operating Profits (C) minus (F) (G)	\$	\$	\$	\$	\$	\$	\$
Gross Revenue Loss Adjustment (memo)	\$	\$	\$	\$	\$	\$	\$
<hr/>							
Description of Product Line	(000)	(000)	(000)	(000)	(000)	(000)	(000)
Gross Revenue from Operations (A)	\$	\$	\$	\$	\$	\$	\$
Cost of Sales (B)							
Gross Profit ((A) minus (B)) (C)							
Other Allowable Costs:							
Restricted Expenses (D)							
Other Operating Expenses (E)							
Total of Amounts (D) and (E) (F)							
Adjusted Operating Profits (C) minus (F) (G)	\$	\$	\$	\$	\$	\$	\$
Gross Revenue Loss Adjustment (memo)	\$	\$	\$	\$	\$	\$	\$

Form AIB-11

2

AIB-111M

Part I - Restricted Expenses Limitation

Base Period Restricted Expenses attributable to Financial Intermediary Operations	(X)	\$ (500)
Time Factor: $\frac{365}{\text{Number of days in Base Period}}$ (to four decimals)	= (N)	
Multiply Amount (X) by Time Factor (N)	(Y)	\$
Average Adjusted Total Assets in Base Period - Amount (Z) from column (2) or column (7) in Part I of this Schedule	(C)	\$
Restricted Expenses Limitation $\frac{\text{Amount (Y)}}{\text{Amount (C)}} \times 100$	= (R)	%

Part III - Adjusted Operating Profits

	Last Five Fiscal Periods ended prior to October 14, 1975						Total of Five Preceding Periods	Last Fiscal Period ended prior to Jan. 1, 1975
	Fifth Preceding Period	Fourth Preceding Period	Third Preceding Period	Second Preceding Period	First Preceding Period			
	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.		
Gross Revenue before Loss Adjustment (A)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Allowable Costs (E)	\$ (250)	\$ (300)	\$ (350)	\$ (400)	\$ (450)	\$ (500)	\$ (550)	
Adjusted Operating Profits-excess (if any) of Amt. (2) over Amt. (E) (F)								
Gross Revenue Less Adjustment-excess (if any) of Amt. (1) over Amt. (A) (G)								
Gross Revenue from Operations - Sum of Amts. (A) and (G)								

Target Net Margin Percentages:

$$\frac{\text{Amount (F) \&}}{\text{Amount (G) from Part I \&}} \times \text{Time Factor (Item (N) in Part I)} = \text{85} \quad \text{to 2 decimals}$$

Note: Amounts (C) and (F) in the above calculation are taken from column (6) or column (7) depending on whether the Base Period is 5 years or 1 year.

Part IV - Pricing Information (as of October 13, 1975)

Financial Intermediaries other than Chartered Banks need not complete 1 and 2, and need only complete 3, 4 and 5 as applicable.

1. Prime rate	_____ %				
Non checking savings deposit rate	_____ %				
Spread	_____ %				
2. Prime rate	_____ %				
Weighted average rate on all interest bearing deposits	_____ %				
Spread	_____ %				
		N/A	Prime	Conventional	
3. Mortgage rate	_____ %				
Average 1-5 year term deposit rate	_____ %				
Spread	_____ %				
4. Mortgage rate	_____ %				
Five year personal term deposit or guaranteed investment certificate rate	_____ %				
Spread	_____ %				
5. Personal installment loan rate	_____ %				

Form AIB-11

Part IV — Reconciliation of Base Period Data to Audited Financial Statements

3

Calculation of Gross Revenue from Operations

Note: Complete only column (5) if business is only subject to the Distribution Guidelines and/or the Unit Cost Basis Guidelines.

	Last five Fiscal Periods ended prior to October 14, 1975					Total
	Fifth Preceding Year	Fourth Preceding Year	Third Preceding Year	Second Preceding Year	First Preceding Year	
	Day Mo Year (1) (000)	Day Mo Year (2) (000)	Day Mo Year (3) (000)	Day Mo Year (4) (000)	Day Mo Year (5) (000)	
Gross Revenue per Financial Statements (A)	\$	\$	\$	\$	\$	\$
Add: Excess of Fair Market Value over amounts billed in Non-Arm's Length Transactions						
Gross Revenue Loss Adjustment						
Other—specify						
Adjusted Gross Revenue (B)	\$	\$	\$	\$	\$	\$
Deduct: Amounts of the following items if included in Amount (B):						
Amounts in respect of Prior Period Adjustments	\$	\$	\$	\$	\$	\$
Interest not earned in normal course of business						
Certain Dividends — see Guide						
Other revenue not derived from the supply of products in the normal course of business—specify						
Deduct: Amounts of following items if not already deducted in arriving at Amount (B):						
Sales Returns and Allowances						
Trade or Quantity Discounts						
Sales and Excise Taxes						
Patronage Dividends to customers						
Total of above deductions (C)	\$	\$	\$	\$	\$	\$
Gross Revenue Before Accounting Adjustments (Total (B) minus Total (C))						
Add (Deduct): Changes in Accounting Applications—specify						
Gross Revenue from Operations (D)	\$	\$	\$	\$	\$	\$

Calculation of Allowable Costs

Total Costs and Expenses deducted in arriving at Net Profit or Loss per Financial Statements (E)	\$	\$	\$	\$	\$	\$
Excess (Shortfall) of Substituted Cost of Land over cost per Financial Statements (per Schedule G) (F)						
Sub-total ((E) plus (F)) (G)	\$	\$	\$	\$	\$	\$
Deduct: Items included in (G) above that are:						
Extraordinary Items	\$	\$	\$	\$	\$	\$
Income Taxes including Interest and Penalty						
Dividends, patronage dividends or capital losses						
Prior Period Adjustments						
The Excess over Fair Market Value of costs and expenses in Non-Arm's Length Transactions						
Other costs or expenses not incurred to produce Gross Revenue from Operations						
Total of above deductions (H)	\$	\$	\$	\$	\$	\$
Total Allowable Costs ((G) minus (H))	\$	\$	\$	\$	\$	\$

Reconciliation

Gross Revenue (Amount (A) above) (J)	\$	\$	\$	\$	\$	\$
Other—specify (K)						
Total of revenue items per Financial Statements (J) plus (K) (L)	\$	\$	\$	\$	\$	\$
Total costs and expenses per Financial Statements (amount (G) above)	\$	\$	\$	\$	\$	\$
Net Profit (Loss) per Financial Statements ((L) minus (G))	\$	\$	\$	\$	\$	\$

Form AIB-11

4

Supplemental Information (Attach details if space is insufficient)

Ownership as at end of Base Period

List below the name and percentage held by each corporate holder of block(s) of 25% or more of the voting shares of the company. Such blocks may comprise both direct and beneficial holdings.

Name	%	Name	%

If you own 25% or more of the shares in another company, either directly or beneficially, provide details below:

Name	%	Name	%

In the case of a senior company in a corporate group, provide a list of all associated companies, within the meaning of subsection 3 (4) of the Anti-Inflation Act, indicating parent or subsidiary relationships.

Historical Performance during Base Period

Provide summarized financial data extracted from your company's audited financial statements as follows:

		Fiscal Year Ended ▶					
		Day Month Year (000)	Day Month Year (000)	Day Month Year (000)	Day Month Year (000)	Day Month Year (000)	Day Month Year (000)
Net Sales or Revenue	(A)	\$	\$	\$	\$	\$	\$
Total Assets	(B)						
Total Shareholders Equity	(C)						
Net Profit (Loss)	(D)	\$	\$	\$	\$	\$	\$
Return on: Sales—	Amount (D) X 100 Amount (A)						
Assets—	Amount (D) X 100 Amount (B)						
Equity—	Amount (D) X 100 Amount (C)						

Indicate any non-recurring or unusual factors in your business which, in your view, distort the above historical record or your likely performance in future compliance periods:

Capital Investment

Summarize major new capital investments in producing assets completed in the last 12 months, in process or planned for next 36 months.

Markets

Indicate the approximate share of Gross Revenue from domestic sales in last year of Base Period from the following markets.

Market	%	Market	%
Sales to Manufacturers (Principal Industries)		British Columbia	
		Prairies	
		Ontario	
Sales to Wholesalers		Quebec	
Sales to Retailers		Atlantic Provinces	
Sales to Consumers			
Total	100%	Total	100%

Non-Arm's Length Transactions

1. For last year of Base Period, indicate approximate percentages of: (check (✓) appropriate box)

<p>(a) Allowable Costs which are purchases from Non-Arm's Length Suppliers</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">Domestic</td> <td style="width: 50%;">Foreign</td> <td></td> </tr> <tr> <td style="text-align: center;">☐</td> <td style="text-align: center;">☐</td> <td style="text-align: center;">Nil</td> </tr> <tr> <td style="text-align: center;">☐</td> <td style="text-align: center;">☐</td> <td style="text-align: center;">Less than 25%</td> </tr> <tr> <td style="text-align: center;">☐</td> <td style="text-align: center;">☐</td> <td style="text-align: center;">26-50%</td> </tr> <tr> <td style="text-align: center;">☐</td> <td style="text-align: center;">☐</td> <td style="text-align: center;">51-75%</td> </tr> <tr> <td style="text-align: center;">☐</td> <td style="text-align: center;">☐</td> <td style="text-align: center;">76-100%</td> </tr> </table>	Domestic	Foreign		☐	☐	Nil	☐	☐	Less than 25%	☐	☐	26-50%	☐	☐	51-75%	☐	☐	76-100%	<p>(b) Gross Revenue from Operations which is sales to Non-Arm's Length Customers</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">Domestic</td> <td style="width: 50%;">Foreign</td> </tr> <tr> <td style="text-align: center;">☐</td> <td style="text-align: center;">☐</td> </tr> <tr> <td style="text-align: center;">☐</td> <td style="text-align: center;">☐</td> </tr> <tr> <td style="text-align: center;">☐</td> <td style="text-align: center;">☐</td> </tr> <tr> <td style="text-align: center;">☐</td> <td style="text-align: center;">☐</td> </tr> </table>	Domestic	Foreign	☐	☐	☐	☐	☐	☐	☐	☐
Domestic	Foreign																												
☐	☐	Nil																											
☐	☐	Less than 25%																											
☐	☐	26-50%																											
☐	☐	51-75%																											
☐	☐	76-100%																											
Domestic	Foreign																												
☐	☐																												
☐	☐																												
☐	☐																												
☐	☐																												

2. Name principal Non-Arm's Length Suppliers and Customers
 Suppliers: _____ Customers: _____

Elements of Cost

1. Indicate the approximate share of allowable costs in last year of Base Period accounted for by:

Item	%
Energy	
Labour	
Direct Materials (Principal Items)	
Interest and Depreciation	
Other	
Total	100%

2. Indicate briefly actual or anticipated supply problems or cost pressures during first Compliance Period:

Form AIB-12



Anti-Inflation Board
Commission de lutte contre l'inflation

AIB-12
REV 8/76

COMPLIANCE PERIOD REPORT — PRICES, PROFITS AND DIVIDENDS

- For use by a Supplier or Person to whom Parts 1, 3, 5 or 6 of the Anti-Inflation Guidelines apply.
- One completed copy of this report, together with the required attachments, is to be forwarded to the Anti-Inflation Board, Attention: Prices and Profits Branch, P.O. Box 1751, Ottawa, Ontario K1P 6B4.
- Annual reports are to be filed not later than 90 days after the fiscal year-end and Quarterly reports not later than 45 days after the end of the fiscal quarter. Attach a copy of audited financial statements if this is an Annual report.

NAME OF CORPORATION, COMPANY, PARTNERSHIP, INDIVIDUAL, ETC.		PLEASE DO NOT USE THIS BOX	
MAILING ADDRESS		Postal Code	LEVEL 1 2 3 S.I.C. CODE*
PRINCIPAL ACTIVITY, COMMODITY OR PRODUCT MANUFACTURED OR SOLD, OR SERVICE PROVIDED		TELEX OR TWX NUMBER	
NAME AND TITLE OF PERSON FROM WHOM ADDITIONAL INFORMATION MAY BE OBTAINED		TELEPHONE NUMBER	
NAME AND ADDRESS OF PARENT COMPANY		Area Code	Number
		*Standard Industrial Classification Code	
IS THIS:			
A QUARTERLY REPORT? <input type="checkbox"/>		AN AMENDED QUARTERLY REPORT? <input type="checkbox"/>	
AN ANNUAL REPORT? <input type="checkbox"/>		AN AMENDED ANNUAL REPORT? <input type="checkbox"/>	
		A CONSOLIDATED REPORT? YES <input type="checkbox"/> 1 NO <input type="checkbox"/> 2	
LOCATION OF BOOKS AND RECORDS			
PERIOD COVERED BY THIS REPORT		FISCAL YEAR END	
FROM Day Month Year TO Day Month Year		Day Month	

Part I — Data for Interim Price Measurement

With respect to Part I of the one or more Schedules filed with this report, indicate whether or not details required in respect of the following have been attached:

	Details Provided		
	YES	NO	N/A
1. Products transferred to a higher Mark-on Category (Distribution Guidelines)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Increased Gross Profit percentage (Distribution Guidelines)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Price adjustments under the Unit Cost Basis Guidelines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Price adjustments under the Product Line Guidelines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Price adjustments under the Net Margin Guidelines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part II — Data for Profit Margin Compliance

Apparent Excess Revenue per Schedule A	\$
Apparent Excess Revenue per Schedule B	\$
Apparent Excess Revenue per Schedule C	\$
Apparent Excess Revenue per Schedule D	\$
Sub-total	\$
Deduct: Excess Revenue resulting from:	
Transactions prior to October 14, 1975*	\$
Increased Unit Profits in Effect on October 13, 1975*	\$
Unusual Productivity Gains**	\$
Unanticipated Favourable Cost Developments**	\$
Excess Revenue***	\$

*Attach details in support of calculation. **Prior Approval of Anti-Inflation Board required.
***Attach a Compliance Plan indicating the corrective action to be taken.

Certification

I, _____ of _____	(Name in block letters)	(Address)
<p>am an authorized officer of the "Person" named in this report. I certify that this report, including accompanying schedules and statements, has been examined by me and is a true, correct and complete report, to the best of my knowledge and belief.</p>		
<p>_____ Signature of authorized signing officer</p>		
<p>Date _____, 19__</p>		
<p>_____ Position, Rank or Title of Officer</p>		

This report is prescribed by the Anti-Inflation Board under the authority granted by subsection 2(a) of section 13 of the Anti-Inflation Act

Form AIB-12

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Part III -- Summary of Attached Schedules

		Distribution Guidelines	Unit Cost Basis Guidelines	Product Line Guidelines	Net Margin Guidelines	Exempt Business (Schedule E)		Financial Intermediary Operations (Schedule H)
		(Schedule A)	(Schedule B)	(Schedule C)	(Schedule D)	Other	Export	(Schedule H)
		(000)	(000)	(000)	(000)	(000)	(000)	(000)
Gross Revenue from Operations	(A)	\$	\$	\$	\$	\$	\$	\$
Cost of Sales	(B)							
Gross Profit								
(Amount (A) minus Amount (B))	(C)							
Other Allowable Costs:								
Restricted Expenses	(D)							
Other Operating Expenses	(E)							
Total of Amounts (D) and (E)	(F)							
Adjusted Operating Profits ((C) minus (F))	(G)							

Part IV -- Dividend Guidelines (Attach details in this format if space is insufficient.)

Provide details of changes in capital structure or number of shares issued.	Class of Share			Total
	(1)	(2)	(3)	
Dividend Payments per Share:				(4)
First Quarter--October 14-January 12	\$	\$	\$	
Second Quarter--January 13-April 13				
Third Quarter--April 14-July 13				
Fourth Quarter--July 14-October 13				
Total	(A) \$	\$	\$	
Dividend Base (per form AIB-11)	(B) \$	\$	\$	
Dividend Factor for Compliance Period	(C) %	%	%	
Product (B) X (C)	(D) \$	\$	\$	
Excess of (A) over (D) (provide details)				
Alternative Calculation: (All classes in Aggregate)				
Total Amount of Dividends Paid	(E) \$	\$	\$	\$
Alternative Dividend Base (per form AIB-11)				(F)
Excess of (E) column (4) over (F) (provide details)				\$

Part V -- Restricted Expenses

Management Fees	\$
Advertising, Promotion and Public Relations	
Plant and Office Re-arrangement and Moving	
Landscaping and Decorating	
Political Contributions	
Research, Development and Similar Expenses	
Educational, Convention, Training and Retraining Expenses	
Total Restricted Expenses	\$

List of Attachments -- Please attach the following details and explanations, as applicable.

	Attached	Not Applicable
1. Changes in companies consolidated for this purpose since last report	<input type="checkbox"/>	<input type="checkbox"/>
2. Changes in application of Guidelines to various parts of business	<input type="checkbox"/>	<input type="checkbox"/>
3. Annual update of "Supplemental Information" in Base Period Report format	<input type="checkbox"/>	<input type="checkbox"/>
4. Increase in ratio of Restricted Expenses over Base Period ratio	<input type="checkbox"/>	<input type="checkbox"/>
5. Apparent Excess Revenue resulting from transactions that occurred before October 14, 1975 and/or the continuation of an increase in the adjusted operating profit per unit that had occurred before October 14, 1975	<input type="checkbox"/>	<input type="checkbox"/>
6. Evidence of approval of the Anti-Inflation Board in respect of deductions from Apparent Excess Revenue for "Unusual Productivity Gains" and/or "Unanticipated Favourable Cost Developments"	<input type="checkbox"/>	<input type="checkbox"/>
7. Changes in capital structure or number of shares issued	<input type="checkbox"/>	<input type="checkbox"/>
8. Dividends paid or declared in excess of amount permitted by Part 3 of Guidelines	<input type="checkbox"/>	<input type="checkbox"/>
9. Compliance Plan	<input type="checkbox"/>	<input type="checkbox"/>
10. Audited Financial Statements	<input type="checkbox"/>	<input type="checkbox"/>

Indicate how many of the applicable Schedules are being filed with this Report:

Schedule A -- Distribution Guidelines	_____	Schedule G -- Substituted Cost of Land	_____
Schedule B -- Unit Cost Basis Guidelines	_____	Schedule H -- Financial Intermediary Operations	_____
Schedule C -- Product Line Guidelines	_____		
Schedule D -- Net Margin Guidelines	_____		
Schedule E -- Exempt Business	_____		
Schedule F -- New Product or Business	_____		

Form AIB-12

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Part II—Profit Margin Compliance

Section A—Profit and Loss Information

	Compliance Period To Date	Base Period (column (5) on Schedule A filed with Base Period Report)
	(000)	(000)
Gross Revenue from Operations	(a) \$	(A) \$
Cost of Goods Sold	(b)	(B)
Gross Profit (Amount (a) minus Amount (b))	(c)	(C)
Other Allowable Costs:		
Restricted Expenses	(d)	(D)
Other Operating Expenses	(e)	(E)
Total of Amounts (d) and (e)	(f)	(F)
Adjusted Operating Profits (Loss) (c) minus (f)	(g) \$	(G) \$
Restricted Expenses: $\frac{(d)}{(a)} \times 100$	%	%
Total Allowable Costs	(h) \$	(H) \$
	<i>(Add Amounts (b) and (f))</i>	<i>(Add Amounts (B) and (F))</i>

Section B—Excess Revenue Calculation

	Compliance Period To Date
Adjusted Operating Profits (Amount (g) above)	(J) \$
(000)	
<ul style="list-style-type: none"> Determine the following ratios (to four decimals): 	
Amount (h) \$ _____ = _____ 1 Amount (b) \$ _____ = _____ 2 Amount (H) \$ _____ Amount (B) \$ _____	
<ul style="list-style-type: none"> If factor 1 above does not exceed factor 2: 	
Target Operating Profit = Amount (G) \$ _____ X factor 1 = \$ _____	
<ul style="list-style-type: none"> If factor 1 exceeds factor 2: 	
Target Gross Profit, computed as	
Amount (C) \$ _____ X factor 2 = \$ _____	
Deduct Amount (f) _____	
\$ _____ 3	
Multiply:	
Amount (G) X $\frac{\text{No. of days in Compliance Period}}{\text{No. of days in Base Period}}$ \$ _____ 4	
Target Operating Profit: greater of Amounts 3 and 4	
\$ _____	
Enter Target Operating Profit, per applicable calculation above	(K)
Apparent Excess Revenue: excess (if any) of Amount (J) over Amount (K) (to page 1 of form AIB-12)	\$ _____

Form AIB-12



Anti-Inflation Board
Commission de lutte
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Schedule B — Unit Cost Basis Guidelines

Quarterly Report Annual Report
 From Day Month Year To Day Month Year

NAME OF SUPPLIER

Part I — Interim Price Measurement

Information Required—Please answer the following questions and provide any required details.

1. Has there been any price adjustment during the period covered by this report (after October 13, 1975)? YES NO N/A
2. Has the Anti-Inflation Board been prenotified in respect of those price increases which are subject to pre-notification? If not, provide details. YES NO N/A
3. With regard to price adjustments which were not subject to prenotification:
- (a) were prices only adjusted to reflect changes in current costs in relation to base costs as provided for in Part I, Section 22 of the Regulations? If not, provide details. YES NO N/A
- (b) were prices adjusted in response to seasonal price fluctuations? If applicable, provide details. YES NO N/A
- (c) was any price increased more frequently than once in ninety days? If so, provide details. YES NO N/A

Part II — Profit Margin Compliance

Section A — Profit and Loss Information

• Attach additional schedules if space is insufficient.

		Description of Products					Total (000)
		(000)	(000)	(000)	(000)	(000)	
Gross Revenue from Operations (a)	\$						\$
Cost of Sales (b)							
Gross Profit ((a) minus (b)) (c)							
Other Allowable Costs:							
Restricted Expenses (d)							
Other Operating Expenses (e)							
Total of Amounts (d) and (e) (f)							
Adjusted Operating Profits ((e) minus (f)) (g)	\$						\$
Restricted Expenses:							
Current Period—							
(d) \$ × 100 ((e two decimals) (a) \$	%	%	%	%	%	%	
Base Period—per form AIB-11 (Schedule B)	%	%	%	%	%	%	

Section B — Apparent Excess Revenue Calculation

Adjusted Operating Profits (Amount (g) above) (A)	\$						
Target Operating Profit:							
Units Sold— Compliance Period to date (B)							
Adjusted Operating Profit per Unit (per form AIB-11 (Schedule B) (C)	\$						
Product of Amounts (B) X (C) (000) (D)	\$						
Apparent Excess Revenue: excess (if any) of Amount (A) over Amount (D) — Total to page 1 of AIB-12 (E)	\$						

Form AIB-12

Schedule C—Product Line Guidelines

Quarterly Report <input type="checkbox"/>	Annual Report <input type="checkbox"/>
From	To
Day Month Year	Day Month Year

NAME OF SUPPLIER

Part I—Interim Price Measurement

Information Required— Please answer the following questions and provide any required details.

- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| | YES | NO | N/A |
| 1. Has there been any price adjustment during the period covered by this report (after October 13, 1975)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Has the Anti-Inflation Board been prenotified in respect of those price increases which are subject to pre-notification? If not, provide details. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. With regard to price adjustments which were not subject to prenotification: | | | |
| (a) were prices only adjusted to reflect changes in the elements of cost as provided for in Part I, Section 23 of the Regulations? If not, provide details. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) were prices adjusted in response to seasonal price fluctuations? If applicable, provide details. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (c) was any price increased more frequently than once in ninety days? If so, provide details. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part II—Profit Margin Compliance

Section A—Profit and Loss Information

• Attach additional schedules if space is insufficient.

		Description of Product Line					Total
		(000)	(000)	(000)	(000)	(000)	
Gross Revenue from Operations	(a)	\$	\$	\$	\$	\$	\$
Cost of Sales	(b)						
Gross Profit ((a) minus (b))	(c)						
Other Allowable Costs:							
Restricted Expenses	(d)						
Other Operating Expenses	(e)						
Total of Amounts (d) and (e)	(f)						
Adjusted Operating Profits ((c) minus (f))	(g)	\$	\$	\$	\$	\$	\$
Restricted Expenses:							
Current Period—							
(d) \$	X 100						
(a) \$	(to two decimals)	%	%	%	%	%	%
Base Period—per form AIB-11(C)		%	%	%	%	%	%

Section B—Apparent Excess Revenue Calculation

Adjusted Operating Profit (Amount (g) above)	(A)	\$	\$	\$	\$	\$	\$
Target Operating Profit:							
Allowable Costs (add (b) and (f))	(B)						
Target Margin Factor (see below)	(C)						
Product of Amounts (B) X (C)	(D)						
Apparent Excess Revenue: excess (if any) of Amount (A) over Amount (D) — Total to page 1 of AIB-12	(E)	\$	\$	\$	\$	\$	\$
Target Margin Factor: from Base Period Report Schedule C—(form AIB-11(C))—to four decimals							

Form AIB-12



Anti-Inflation Board
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AIB-12 (D)
REV. 8/76

Schedule D—Net Margin Guidelines

Quarterly Report <input type="checkbox"/>	Annual Report <input type="checkbox"/>
From _____	To _____
<small>Day Month Year</small>	<small>Day Month Year</small>

NAME OF SUPPLIER _____

Part I—Interim Price Measurement

Information Required—Please answer the following questions and provide any required details.

- | | |
|---|--|
| | YES NO N/A |
| 1. Has there been any price adjustment during the period covered by this report (after October 13, 1975)? | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 2. Has the Anti-Inflation Board been prenotified in respect of those price increases which are subject to prenotification? If not, provide details. | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 3. With regard to price adjustments which were not subject to prenotification: | |
| (a) were prices only adjusted within the limitations imposed by Part I Section 24 of the Regulations? If not, provide details. | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| (b) were prices adjusted in response to seasonal price fluctuations? If applicable, provide details. | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| (c) was any price increased more frequently than once in ninety days? If so, provide details. | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |

Part II—Profit Margin Compliance

Section A—Profit and Loss Information

Gross Revenue from Operations	(a)	\$	(000)
Cost of Sales	(b)		
Gross Profit (Amount (a) minus Amount (b))	(c)		
Other Allowable Costs:			
Restricted Expenses	(d)		
Other Operating Expenses	(e)		
Total of Amounts (d) and (e)	(f)		
Adjusted Operating Profit ((c) minus (f))	(g)	\$	
Restricted Expenses:			
Current Period—			
(d) \$			%
(a) \$	X 100 (to two decimals)		
Base Period—per form AIB-11 (D)			%

Section B—Apparent Excess Revenue Calculation

		Compliance Period To Date	
		(000)	
Adjusted Operating Profit (Amount (g) above)	(A)	\$	
Target Operating Profit:			
Allowable Costs (add (b) and (f))	(B)		
Target Margin Factor (see below)	(C)		
Product of Amounts (B) X (C)	(D)		
Apparent Excess Revenue: excess (if any) of Amount (A) over Amount (D) (to page 1 of form AIB-12)		\$	

Target Margin Factor:
from Base Period Report Schedule B—
(form AIB-11 (D))—to four decimals

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REV. 6/76

Schedule E -- Exempt Business*

Quarterly Report <input type="checkbox"/>	Annual Report <input type="checkbox"/>
From	To
Day Month Year	Day Month Year

NAME OF SUPPLIER

Part I -- Compliance Period Data for Exempt Business Other than Export

Profit and Loss Information

		(000)
Gross Revenue from Operations	(A)	\$
Cost of Sales	(B)	
Gross Profit (Amount (A) minus Amount (B))		
Other Allowable Costs:		
Restricted Expenses	(D)	
Other Operating Expenses	(E)	
Total of Amounts (D) and (E)		
Adjusted Operating Profits ((C) minus (F))		
	(G)	\$

Part II -- Compliance Period Data for Export Business

		(000)
Gross Revenue from Operations	(A)	\$
Cost of Sales	(B)	
Gross Profit (Amount (A) minus Amount (B))		
Other Allowable Costs:		
Restricted Expenses	(D)	
Other Operating Expenses	(E)	
Total of Amounts (D) and (E)		
Adjusted Operating Profits		
	(G)	\$

*Business to which Part I of the Anti-Inflation Guidelines does not apply.

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Schedule F — New Product or Business

Quarterly Report <input type="checkbox"/>	Annual Report <input type="checkbox"/>
From	To
Day Month Year	Day Month Year

NAME OF SUPPLIER

Part I — Data for Interim Price Measurement

- This Part is to be completed when a Supplier commences to supply, in a part of his business in which he is not acting as a Distributor, a Product or Product Line, and he does not have Base Period data for the Product or Product Line nor any similar Product or Product Line.
- This Part is also to be completed when a Supplier commences to act as a Distributor, and he does not have Base Period data for his Distribution Business.

Check (✓) one: New Product New Product Line New Distribution Business

1. Description _____

2. Date first supplied or Date new Distribution Business commenced _____

Day Month Year

3. Base Cost of new Product—initial calculation _____ \$ _____
 —revised as of _____

Day Month Year

 (not more than 90 days after date first supplied) _____ \$ _____

4. Base Price of new Product _____ \$ _____

5. Name of Other Supplier operating in same market under similar circumstances _____

6. Price charged by Other Supplier as at date in 2. above for similar product _____ \$ _____

7. Reasons for variance between Base Price and price charged by Other Supplier for similar product _____

8. Reasons for variances between initial prices of products in New Product Line and prices charged by Other Supplier for similar products _____

9. Describe initial pricing of products in new Distribution Business in relation to prices charged by Other Supplier _____

10. In new Distribution Business, prices are restrained according to: (check (✓) one)
 Mark on Category Gross Profit by Product Line Gross Profit—Overall

11. If there is no Other Supplier as described in 5. above, indicate how initial prices were determined, having regard to the Allowable Costs that are attributable to the new Product, new Product Line or new Distribution Business _____

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Part II — Data for Profit Margin Compliance

- Section A is to be completed when a Supplier commences to supply, in a part of his business in which he is not acting as a Distributor, a new Product or Product Line in respect of which he has Base Period data for a similar Product or Product Line.
- Section B is *only* to be completed as part of an annual Compliance Period Report for the first Compliance Period which ended more than 182 days after the date upon which a Supplier commenced to:
 - supply, in a part of his business in which he is not acting as a Distributor, a new Product or Product Line, but he does not have Base Period data for the new Product or Product Line nor any similar Product or Product Line;
 - act as a Distributor, if he does not have Base Period data for his Distribution business.
- Section C is to be completed when a part of a Supplier's business is subject to the Net Margin Guidelines for a Compliance Period, and the Supplier does not have an established Target Margin Factor for that part of his business.

Section A—New Product or Product Line—Base Period Data available for similar Product or Product Line

Date First Supplied	Description <i>(check (✓) one)</i>	Base Period Profit Margin Data			
		Similar Product or Product Line		New Product or Product Line	
		Description	A.O.P. per Unit*	A.O.P. per Unit*	A.O.P. per Unit*
<input type="checkbox"/> New Product for which similar product was supplied in Base Period and costs are allocable to each product in the Compliance Period:	Similar Product:	\$	%	\$	%
	In Product Line:	R.E.L. Factor***	%	R.E.L. Factor***	%
Remarks: _____					
<input type="checkbox"/> New Product for which similar product was supplied in Base Period as part of a Product Line:	Similar Product:	T.N.M. %**	%	T.N.M. %**	%
	In Product Line:	R.E.L. Factor***	%	R.E.L. Factor***	%
<input type="checkbox"/> New Product other than above, or <input type="checkbox"/> New Product Line for which similar product or product line was supplied in Base Period:	Similar Product:	T.N.M. %**	%	T.N.M. %**	%
	or Similar Product Line:	R.E.L. Factor***	%	R.E.L. Factor***	%
Remarks: _____					

* A.O.P. per Unit—Adjusted Operating Profits per Unit

** T.N.M. %—Target Net Margin Percentage

*** R.E.L. Factor—Restricted Expense Limitation Factor

Calculation of Target Net Margin Percentage for Similar Product

	Last five Fiscal Periods ended prior to October 14, 1976					
	Day Mo. Year	Day Mo. Year	Day Mo. Year	Day Mo. Year	Day Mo. Year	Total
	(1)	(2)	(3)	(4)	(5)	(6)
Gross Revenue from Operations (A)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Cost of Sales (B)						
Gross Profit ((A) minus (B)) (C)						
Other Allowable Costs:						
Restricted Expenses (D)						
Other Operating Expenses (E)						
Total of Amounts (D) and (E) (F)						
Adjusted Operating Profits (C) minus (F) (G)	\$	\$	\$	\$	\$	\$
Gross Revenue Less Adjustment (memo)	\$	\$	\$	\$	\$	\$
Restricted Expenses Limitation Factor—Amount (D) (6) \$						%
Amount (A) (6) \$						%
× 100 (two decimal places)						
Target Net Margin Percentage—95% of						%
Amount (G) from column (6) \$						%
Amount (A) from column (6) \$						%
× 100 (two decimal places)						

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Section A—New Product or Product Line—Base Period Data available for similar Product or Product Line

Date First Supplied	Description (check (✓) one)	Base Period Profit Margin Data					
		Similar Product or Product Line			New Product or Product Line		
		Description	A.O.P. per Unit*	R.E.L. Factor***	Description	A.O.P. per Unit*	R.E.L. Factor***
<input checked="" type="checkbox"/>	New Product for which similar product was supplied in Base Period and costs are allocable to each product in the Compliance Period:	Similar Product:	\$	%		\$	%
Remarks:							
<input checked="" type="checkbox"/>	New Product for which similar product was supplied in Base Period as part of a Product Line:	Similar Product:		T.N.M. %**		T.N.M. %**	
		in Product Line:		R.E.L. Factor***		R.E.L. Factor***	
				%		%	
<input type="checkbox"/>	New Product other than above, or <input type="checkbox"/> New Product Line for which similar product or product line was supplied in Base Period:	Similar Product:		T.N.M. %**		T.N.M. %**	
		or Similar Product Line:		R.E.L. Factor***		R.E.L. Factor***	
				%		%	
Remarks:							

* A.O.P. per Unit— Adjusted Operating Profits per Unit

** T.N.M.— Target Net Margin Percentage

*** R.E.L. Factor—Restricted Expense Limitation Factor

Calculation of Target Net Margin Percentage for Similar Product

Last five Fiscal Periods ended prior to October 14, 1975							
	Day Mo. Year	Day Mo. Year	Day Mo. Year	Day Mo. Year	Day Mo. Year	Total	
	(1)	(2)	(3)	(4)	(5)	(6)	
	(000)	(000)	(000)	(000)	(000)	(000)	
Gross Revenue from Operations (A)	\$	\$	\$	\$	\$	\$	
Cost of Sales (B)							
Gross Profit ((A) minus (B)) (C)							
Other Allowable Costs:							
Restricted Expenses (D)							
Other Operating Expenses (E)							
Total of Amounts (D) and (E) (F)							
Adjusted Operating Profits (C) minus (F) (G)	\$	\$	\$	\$	\$	\$	
Gross Revenue Less Adjustment (memo)	\$	\$	\$	\$	\$	\$	
Restricted Expenses Limitation Factor— Amount (D) (6) \$							
	Amount (A) (6) \$					× 100 (two decimal places)	%
Target Net Margin Percentage— 55% of	Amount (G) from column (6) \$					× 100 (two decimal places)	%
	Amount (A) from column (6) \$						

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Section B — New Distribution Business, Product or Product Line—no Base Period data available for Distribution Business or similar Product or Product Line

New Distribution Business, Product or Product Line	Operating Results for Compliance Period						New Distribu- tion Business
	New Product or Product Line						
Description ▶	(000)	(000)	(000)	(000)	(000)	(000)	(000)
Gross Revenue from Operations (a)	\$	\$	\$	\$	\$	\$	\$
Cost of Sales (b)							
Gross Profit ((a) minus (b)) (c)							
Other Allowable Costs:							
Restricted Expenses (d)							
Other Operating Expenses (e)							
Total of Amounts (d) and (e) (f)							
Adjusted Operating Profits ((c) minus (f)) (g)	\$	\$	\$	\$	\$	\$	\$
Gross Revenue Loss Adjustment (memo)	\$	\$	\$	\$	\$	\$	\$
Restricted Expenses Limitation Factor: Amount (d) \$ _____ Amount (a) \$ _____ × 100 (2 decimals)	%	%	%	%	%	%	%
Total Allowable Costs (add Amount (b) and Amount (f)) (h)	\$	\$	\$	\$	\$	\$	\$
Target Net Margin Percentage (2 decimals) 95% of Amt. (g) \$ _____ Amt. (a) \$ _____ × 100	%	%	%	%	%	%	
Target Margin Factor (4 decimals) Target Net Margin % _____ 100% - Target Net Margin % _____							
Unit of Measurement							
Volume Sold (units)							
Adjusted Operating Profit per Unit: Amount (g) above (000's) _____ Volume Sold _____	\$	\$	\$	\$	\$	\$	\$

Section C — Part of Business subject to Net Margin Guidelines in Compliance Period — no established Target Margin Factor applicable

	Last five Fiscal Periods ended prior to October 14, 1975						Total
	Fifth Preceding Year	Fourth Preceding Year	Third Preceding Year	Second Preceding Year	First Preceding Year		
	Day Mo. Year	Day Mo. Year	Day Mo. Year	Day Mo. Year	Day Mo. Year		
	(1) (000)	(2) (000)	(3) (000)	(4) (000)	(5) (000)	(6) (000)	
Gross Revenue from Operations (A)	\$	\$	\$	\$	\$	\$	\$
Cost of Sales (B)							
Gross Profit ((A) minus (B)) (C)							
Other Allowable Costs:							
Restricted Expenses (D)							
Other Operating Expenses (E)							
Total of Amounts (D) and (E) (F)							
Adjusted Operating Profits (C) minus (F) (G)	\$	\$	\$	\$	\$	\$	\$
Gross Revenue Loss Adjustment (memo)	\$	\$	\$	\$	\$	\$	\$
Restricted Expenses Limitation Factor—Amount (D) (6) \$ _____ Amount (A) (6) \$ _____ × 100 (two decimal places)	%	%	%	%	%	%	%
Target Net Margin Percentage—95% of Amount (G) from column (6) \$ _____ Amount (A) from column (6) \$ _____ × 100 (two decimal places)	%	%	%	%	%	%	%
Target Margin Factor—Target Net Margin % _____ 100% - Target Net Margin % _____ (four decimal places)							

Form AIB-12

INSTRUCTIONS - SCHEDULE 12G

Schedule 12G is to be used with Compliance Period Reports on Form AIB-12. It summarizes the substituted cost calculation for land sold in a compliance period.

Part I - Adjustment to Cost

Complete lines (1) to (5) for all land acquired on or before October 13, 1975. In line (1), enter what would have been the fair market value of the land at October 13, 1975 had the land then been zoned and registered as it was at the time of sale.

In line (2), enter the Allowable Costs incurred by you after October 13, 1975 to finance, develop or service the land, other than any cost related to a building or structure.

The amount to be entered in line (4), is the book cost to you of acquiring, financing, developing and servicing the land, other than any costs relating to buildings or structures. It should not include any other costs charged to land accounts, such as administrative expenses or municipal taxes. The same definition applies to lines (9), (14), and (19).

Lines (6) to (15) apply to land purchased after October 13, 1975 in arm's length transactions. Use lines (6) to (10) for land whose acquisition cost was greater than what would have been the fair market value of the land at October 13, 1975 had it then been: (a) serviced and improved as it was when acquired by you, and (b) zoned and registered as it was when sold by you. Otherwise, use lines (11) to (15). Line (6) is for the cost of acquiring those pieces of land to which the acquisition cost method applies. Line (11) is for the adjusted fair market value (as described above) of those pieces of land to which the market value method applies. Enter in lines (7) and (12), your allowable costs incurred to finance, develop or service the land.

Note that under the Acquisition Cost Method, the Substituted Cost in line (8) should be equal to the book cost in line (9). The Sub-total in line (10) should therefore be zero.

Complete lines (16) to (20) for all land acquired after October 13, 1975 from another supplier with whom you did not deal at arm's length. For purposes of this calculation you, and the non arm's length supplier or continuous chain of non arm's length suppliers who held the land before you, are treated as a group.

If, on October 13, 1975, the piece of land was held by a member of the group, your hypothetical acquisition cost is the Fair Market Value of the land at October 13, 1975 if it had then been zoned and registered as it was when sold by you. If the group acquired the piece of land after October 13, 1975 in an arm's length transaction, your hypothetical acquisition cost is the greater of: (a) the cost of acquisition by the group, and (b) the fair market value of the land at October 13, 1975 if it had then been serviced and improved as at the date of acquisition by the group, and zoned and registered as at the date of sale by you.

Add to this hypothetical acquisition cost the allowable costs incurred by members of the group to finance, develop or service the land between October 13, 1975 (or the date when it was acquired by the group, if that was later) and the date when you acquired it. Enter the result in line (16).

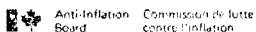
Enter, in line (17), the costs incurred by you after acquiring the land to finance, develop or service it.

Part II - Adjustment to Gross Revenue

This adjustment applies to land sold during the compliance period to other suppliers subject to Part I of the Guidelines with whom you were not dealing at arm's length. In line (1), enter the substituted cost of the land sold, calculated using the applicable formula in Part I of this schedule. In line (2) enter the Gross Proceeds derived from the sale, except for any proceeds reasonably attributable to a building or structure. Subtract amount (2) from amount (1), and enter the result, which will generally be negative, in line (3). This is the addition to (or deduction from) gross revenue per financial statements, to be carried to the Calculation of Gross Revenue from Operations.

Form AIB-12

AIB 12(14)



Schedule 12-H— Financial Intermediary Operations

<input type="checkbox"/> QUARTERLY REPORT				<input type="checkbox"/> ANNUAL REPORT			
FROM	DAY	MO.	YR.	TO	DAY	MO.	YR.

NAME OF SUPPLIER

Part I — Average Adjusted Total Assets — Domestic Business

Adjusted Total Assets (domestic) as of:		\$ (000)
Last Day of	Preceding Fiscal Period	
	First Month	
	Second Month	
	Third Month	
	Fourth Month	
	4-1st Month	
	Sixth Month	
	Seventh Month	
	Eighth Month	
	Ninth Month	
	Tenth Month	
	Eleventh Month	
Twelfth Month		
Total	(B)	
Average Adjusted Total Assets — Amount (B) divided by (14 Number of Months)		(C)

← Complete to this point on First Quarter Report

← Complete to this point on Second Quarter Report

← Complete to this point on Third Quarter Report

Asset Reconciliation as at End of Period covered by this Report

Adjusted Total Assets (domestic) — as above	(11)
Foreign Assets	(12)
Non-Financial Intermediary Assets	(13)
Total Assets — Sum of Amounts (11) to (13)	(14)
Total Assets per Balance Sheet	(15)
Difference (if any) — Provide reconciliation below	(16)

Reconciling Items:

Part II — Excess Restricted Expenses

		\$ (000)
Restricted Expenses attributable to Financial Intermediary Operations	(7)	
Average Adjusted Total Assets — Amount (C) from Part I	(C)	
Restricted Expenses Limitation from Part II of Schedule 11-H (to two decimals)	(J)	%
Time Factor: No. of days in Compliance Period to date divided by 365 (to four decimals)	(K)	
Multiply Amount (C) by percentage (J) and the product by factor (K)	(L)	
Excess Restricted Expenses — excess (if any) of Amount (7) over Amount (L)	(8)	

...continued on reverse

Form AIB-12

2

AIB-12(81)

Part III - Excess Revenue Calculation	\$ (000)
Gross Revenue from Operations	(A)
Allowable Cost	(B)
Adjusted Operating Period - Amount (A) minus Amount (B)	(F)
Average Adjusted Total Assets - (Base Amount (C) from Part I)	(G)
Earnings before Federal Income Tax - Amount (F) divided by Amount (G)	(H)
Federal Income Tax	(I)
Base Period Federal Income Tax - (Base Period (J) from Schedule 11-H)	(J)
Imputed Amount Cost - (Base Period (J) multiplied by (H))	(K)
Average number of days in Calendar Year Period to date after issuance of funds in Any (Q) above	(Q)
Number of days in Calendar Year Period to date	(R)
Amount (K) divided by Amount (R) plus amount (Q)	(L)
Net Cost (M) Credit - Amount (L) multiplied by (S)	(M)
Target Net Margin Percentage - (Base Schedule 11-H)	(N) %
Multiply Amount (M) by percentage (N)	(V)
Target Operating Profit - Multiply Amount (V) by the Tax Factor (U) from Part II	(W)
Sum of Amount (F) and (W)	(X)
Excess Revenue = excess (if any) of Amount (F) over Amount (X)	(Y)

Part IV End of Period Pricing Information

Financial intermediaries other than Chartered Banks need not complete 1 and 2, and need only complete 3, 4 and 5 as applicable.

1. Prime Rate		%
Non-checking Savings Deposit Rate		%
Spread		%
Base Spread *		%
2. Prime Rate		%
Weighted Average Rate on all Interest Bearing Deposits		%
Spread		%
Base Spread *		%
3. Mortgage Rate		%
Average 1-5 year Term Deposit Rate		%
Spread		%
Base Spread *		%
4. Mortgage Rate		%
5 year Personal Term Deposit or Guaranteed Investment Certificate Rate		%
Spread		%
Base Spread *		%
5. Personal Installment Loan Rate		%
Base Rate *		%

*From Part IV of Base Period Schedule 11-H

Part V - Certificate

To be completed only by suppliers subject to Part 6 of the Anti-Inflation Guidelines who wish to claim the exemption for excess revenue derived from activities subject to Part 1 of the Anti-Inflation Guidelines. Suppliers completing this Certificate need not calculate Excess Revenue for their operations subject to Part 1.

I HEREBY CERTIFY THAT all gross revenue from Part 1 operations during the period from _____ to _____ was derived exclusively from: (a) fees, commissions and service charges billed to customers at rates not higher than those prevailing at October 13, 1975, and (b) other services the compensation for which is established by Court order or by an independent regulatory authority.

Date

Signature of Authorized Signing Officer

Form AIB-12

3

Please attach Schedules and other documents to the top of this page.

◀ **Note re Part V:** The definition of Restricted Expenses has now been amended to include Political Contributions, and exclude Charitable Donations and scientific research expenditures of a current nature as described in section 37 of the Income Tax Act.

Suppliers who prefer to use the original definition of Restricted Expenses for the period covered by this report are to:

- write "original definition" at the top of Part V,
- enter Charitable Donations in the line marked Political Contributions, and
- include all Research, Development and Similar Expenses

Suppliers using the amended definition are to recalculate their Restricted Expenses Limitation Factors, attaching details of this recalculation when they first use the amended definition.

Form AIB-12

4

Part VI – Reconciliation of Compliance Period Data to Financial Statements

Calculation of Gross Revenue from Operations	
Gross Revenue per Financial Statements	(A) \$
Add: Excess of Fair Market Value over amounts billed in Non-Arm's Length Transactions	
Other – specify	
Adjusted Gross Revenue	(B) \$
<i>Deduct:</i> Amounts of the following items if included in Amount (B):	
Prior Period Adjustments	\$
Interest not earned in the normal course of business	
Certain Dividends - see Guide	
Other revenue not derived from the supply of products in the normal course of business -specify	
<i>Deduct:</i> Amounts of the following items if not already deducted in arriving at Amount (B):	
Sales Returns and Allowances	
Trade or Quantity Discounts	
Sales and Excise Taxes	
Patronage Dividends paid to customers	
Total of above deductions	(C) \$
Gross Revenue Before Accounting Adjustments ((B) minus (C))	
Add (Deduct): Changes in Accounting Applications – specify	
Substituted cost method for Land – adjustment to Gross Revenue for certain non-arm's length transactions	
Gross Revenue from Operations	(D) \$
Calculation of Allowable Costs	
Total Costs and Expenses deducted in arriving at Net Profit or Loss per Financial Statements	(E) \$
Excess (Shortfall) of Substituted Cost of Land over cost per Financial Statements (per Schedule G)	(F) \$
Total Costs and Expenses ((E) plus (F))	(G) \$
<i>Deduct:</i> Items included in (G) above that are:	
Extraordinary Items	\$
Income Taxes, including Penalty and Interest thereon	
Dividends, patronage dividends or capital losses	
Prior Period Adjustments	
The Excess over Fair Market Value of costs and expenses in Non-Arm's Length Transactions	
Excess Compensation pursuant to Part 4 of Guidelines	
Restricted Expenses in excess of amount permitted	
Other costs or expenses not incurred to produce Gross Revenue from Operations	
Total of above Deductions	(H) \$
Total Allowable Costs ((G) minus (H))	(I) \$
Reconciliation	
Gross Revenue per Financial Statements (Amount (A) above)	(J) \$
Other – specify	
Total of revenue items per Financial Statements ((J) plus (K))	(K) \$
Total Costs and Expenses per Financial Statements (Amount (G) above)	(L) \$
Net Profit (Loss) per Financial Statements ((L) minus (G))	\$

Form AIB-15



Anti-Inflation Commission de lutte
Board contre l'inflation

COMPLETE AND RETURN THIS COPY AIB-15
REV 77

COMPLIANCE REPORT – PROFESSIONAL FEES AND INCOMES

- For use by a supplier of a service prescribed by section 26 of the Anti-Inflation Guidelines to be a professional service.
- One **complete** copy of this report, together with the required attachments, is to be forwarded to the Anti-Inflation Board, Attention: Prices and Profits Branch, Ottawa, Ontario K1A 1C2, 90 days after completion of each compliance period.

NAME OF FIRM (CORPORATION, COMPANY, PARTNERSHIP, INDIVIDUAL, ETC.)		PLEASE DO NOT USE THIS BOX	
MAILING ADDRESS		TELEPHONE NUMBER	
NAME AND TITLE OF PERSON FROM WHOM ADDITIONAL INFORMATION MAY BE OBTAINED		Also Check Number	
Is this the first AIB-15 Compliance Report filed by this Firm?		PROFESSION (check V)	
If no, give Name and Address of previous report (name as received)		<input type="checkbox"/> 1 Architect <input type="checkbox"/> 2 Chiropractor <input type="checkbox"/> 3 Consultant <input type="checkbox"/> 4 Dentist <input type="checkbox"/> 5 Engineer <input type="checkbox"/> 6 Lawyer or Notary <input type="checkbox"/> 7 Medical Doctor or Surgeon <input type="checkbox"/> 8 Optometrist <input type="checkbox"/> 9 Public Accountant <input type="checkbox"/> 10 Veterinarian	
PERIOD COVERED BY THIS REPORT	NEW FIRM COMMENCEMENT DATE	AS AT END OF PERIOD	
FROM: [] [] [] [] [] [] [] [] [] []	TO: [] [] [] [] [] [] [] [] [] []	NUMBER OF PRACTITIONERS	NUMBER OF EMPLOYEES
PART I – Method of Reporting Compliance			
Refer to the Guide to Forms. Indicate which reporting method is applicable to the firm for the Compliance Period covered by this Report (check V one).			
1. Reporting under section 27			
(a) Minimum reporting (complete Part IX if applicable, Part X and the Certification area only) <input type="checkbox"/> 1			
(b) Reduced reporting A-1 (complete Part IX if applicable, Part X, Part II and Certification area only) <input type="checkbox"/> 2			
(c) Reduced reporting B-1 (see Certification area only) <input type="checkbox"/> 3			
2. Reporting under section 29 (complete PART III to VII, XI and Schedule A, Parts VIII and IX if applicable, and Certification area) <input type="checkbox"/> 4			
Part II – Basic Financial Information		COMPLIANCE PERIOD COVERED BY THIS REPORT	LAST PREVIOUS FISCAL PERIOD
Gross Revenue from Operations	1 5	4 9	
Allowable Costs	2 5	5 9	
Number of Practitioners as at end of period	3 [] [] []	4 [] [] []	
Part III – Calculation of Apparent Excess Revenue and Excess Revenue			
Adjusted Operating Profits (from Part VI)			
Deduct: Target Operating Profits (from Part VIII)			
Apparent Excess Revenue			
Deduct: Section 29 Adjustments (check V) and other adjustments			
<input type="checkbox"/> Services rendered before October 14, 1977	10 5		
<input type="checkbox"/> Unusual productivity gains resulting from the efforts of the firm	11		
<input type="checkbox"/> Favourable cost developments that could not reasonably have been foreseen by the firm	12		
<input type="checkbox"/> Contribution of an increase in firm income per practitioner that had occurred before October 14, 1977	13		
<input type="checkbox"/> Increases in the average level of productivity	14		
<input type="checkbox"/> Upgrading of the mix of professional services rendered by the firm	15		
<input type="checkbox"/> Services rendered that were exempt or subject to a lower control regime	16		
Total Section 29 Adjustments		17	
Excess Revenue		18 9	

Certification

I, _____ of _____ (Name in block letters) (Address)
 an the sole practitioner a partner an authorized officer of the "Firm" named in this report.
 I Certify that this report, including accompanying schedules and statements, has been examined by me and is a true, correct and complete report, to the best of my knowledge and belief.

Signature of authorized signing officer

Date _____ 19 _____

Position, Rank or Title of Officer

Form AIB-15

AIB-15
REV 77

2

Part IV - Reconciliation of Compliance Data to Financial Statements

Calculation of Gross Revenue from Operations		Compliance Period	Last Predecessor Period
		\$	\$
Gross Revenue per Financial Statements	(A)	19	61
Add: Excess of Fair Market Value over amounts billed in Non-Arm's Length Transactions		20	62
Other - specify		21	63
		22	64
	Adjusted Gross Revenue (B)	23	65
Deduct: Amounts of the following items if included in Amount (B):			
Price Period Adjustments		24	66
Interest not earned in the normal course of business		25	67
Dividends		26	68
Other revenue not derived from the supply of products or services in the normal course of business - specify		27	69
Deduct: Amounts of the following items if not already deducted in arriving at Amount (B):			
Sales Returns and Allowances		28	70
Trade or Quantity Discounts		29	71
Sales and Excise Taxes		30	72
Patronage Dividends paid to customers		31	73
	Total of above deductions (C)	32	74
Gross Revenue Before Accounting Adjustments ((B) minus (C))		33	75
Add (Deduct): Changes in Accounting Applications - specify		34	76
		35	77
	Gross Revenue from Operations (D)	36	78

Calculation of Allowable Costs

Total Costs and Expenses per Financial Statements		\$	\$
		(E) <th>(F) </th>	(F)
Deduct: Items included in (E) above that are:			
Abnormal, atypical or non-recurring in the normal course of business		38	80
Income Taxes, including Penalty and Interest thereon		39	81
Dividends, patronage dividends or capital losses		40	82
Price Period Adjustments		41	83
Tax Excess over Fair Market Value of costs and expenses in Non-Arm's Length Transactions		42	84
Excess Compensation pursuant to Part 4 of Guidelines		43	85
Restricted Expenses in excess of amount permitted by Part 1 of Guidelines		44	86
Other costs or expenses not incurred to produce Gross Revenue from Operations - specify		45	87
Salaries, allowances, or other distribution to practitioners		46	88
	Total of above deductions (F)	47	89
Allowable Costs Before Accounting Adjustments ((E) minus (F))		48	90
Add (Deduct): Changes in Accounting Applications - specify		49	91
		50	92
	Total Allowable Costs (G)	51	93

Reconciliation

		\$	\$
		(H)	(I)
Gross Revenue per Financial Statements (Amount (A) above)		52	94
Other - specify		53	95
		54	96
Total of revenue items per Financial Statements ((H) plus (I))		55	97
Total Costs and Expenses per Financial Statements (Amount (E) above)		56	98
Net Profit (Loss) per Financial Statements ((J) minus (E))		57	99

Part V - Adjusted Operating Profits

		\$	\$
		(D)	(G)
Gross Revenue from Operations (Amount (D) above)		68	100
Allowable Costs (Amount (G) above)		69	101
Adjusted Operating Profits ((D) minus (G))		60	102

Form AIB-15



Anti-Inflation Board Commission de lutte contre l'inflation

AIB-15(A)
REV 77

Schedule A – Target Operating Profit per Practitioner

PERIOD COVERED BY THIS REPORT							
FROM	Day	Month	Year	TO	Day	Month	Year

NAME OF FIRM _____

<i>Note: References in items 7, 9 & 4 are to Part numbers on Form AIB-15. Report dollar amounts only, where applicable.</i>	Compliance Period Dates		
	(A)	(B)	(C)
	Final 40 October 14, 1976	October 14, 1976 to October 13, 1977	October 14, 1977 to October 13, 1978
1. Adjusted Operating Profits – Compliance Period (see Part V)	A1		
2. Adjusted Practitioner Number – Compliance Period (see Part VI)	A2		
3. Adjusted Operating Profits – Base Period (see Part V of initial report)	A3		
4. Adjusted Practitioner Number – Base Period (see Part VI)	A4		
5. Compliance Period Income per Practitioner (Item 1, divided by Item 2.)	A5		
6. Base Period Income per Practitioner (Item 3, divided by Item 4.)	A6		
7. Income per Practitioner, increase over Base Period (Item 5, minus Item 6.)	A7		
8. Portion of item 7, that is attributable to that part of the Compliance Period before October 13, 1976	A8		
9. Portion of item 7, that is attributable to that part of the Compliance Period after October 13, 1976	A9		
10. Income per Practitioner, increase over previous item 8. Target Operating Profit per Practitioner (Item 5, minus Item 8, column (A))	A10		
11. Multiply 40.576 by the number of days in the Compliance Period before October 13, 1976	A11		
12. Multiply 40.576 by the number of days in the Compliance Period after October 13, 1976	A12	\$2,400	\$2,400
13. Multiply item 8, _____ by 10% and multiply the product by the following fraction: No. of days in Compliance Period before October 13, 1976 No. of days in Compliance Period	A13		
14. Multiply item 8, _____ by 10% and multiply the product by the following fraction: No. of days in Compliance Period after October 13, 1976 No. of days in Compliance Period	A14		
15. Multiply item 8, _____ by 8%.	A15		
16. Column (A) Income Adjustment Figure: Least of items 9., 11. and 13. \$ _____ plus the Least of items 9., 12. and 14. \$ _____	A16		
17. Column (B) Income Adjustment Figure: Least of items 10., 12. and 15. \$ _____ plus item 16, column (A) \$ _____	A17		
18. Column (C) Income Adjustment Figure: Least of item 12, and item 15. \$ _____ plus item 17, column (B) \$ _____	A18		
19. Target Operating Profit per Practitioner Item 6, \$ _____ plus the applicable item 16., 17. or 18.	A19		

Form AIB-15

AIB-15
REV 77

3

Part VI - Practitioner Number Calculations

Note: All decimals should be correct to three decimal places.

	Adjusted Practitioner Number		Practitioner Number for Compliance Period
	Relevant Period	Compliance Period	
Practitioner During relevant period and both preceding fiscal periods	103	108	
During relevant period and immediately preceding fiscal period only (i.e. 75%)	104	103	
During relevant period only (50%)	105	110	
Leaving firm during relevant period	106	111	
Adjusted Practitioner Number and Practitioner Number	107	112	

Practitioner Changes (attach separate schedule if space is insufficient)

Number of Practitioners	Increase or Decrease (if any)	Date of Change	Number of Months Practitioner Paid		Practitioner Change (see instructions)
			After Change	Before Change	

Part VII - Calculation of Target Operating Profits

Target Operating Profit per Practitioner (from Schedule A)	A) \$	110
Adjusted Practitioner Number for Compliance Period (from Part VI)	B)	119
Target Operating Profits (A) X (B)	\$	120

Part VIII - Merger and Subdivision Data

Complete this Part if firm has not had one completed fiscal period of 183 days or more before October 14, 1976, and the firm may reasonably be regarded:

- (a) as being the continuation of another firm in a new form, or
- (b) as having been formed as the result of the subdivision of another firm, or
- (c) as having been formed as the result of the merger of two or more firms.

Attach a separate schedule, if space is insufficient.

Check one: Continuation Subdivision Merger

Name	LAST COMPLETED FISCAL PERIOD FROM		TO		Adjusted Operating Profits	Adjusted Practitioner Number
	Day	Month	Year	Day		

Remarks:

Form AIB-15

AIB-15
REV 77

4

Part IX - Dividend Information (Corporations only)

Section A - Dividend Base (Complete on Initial Report only)

Class of Shares	Date Dividend was first payable	Dividend Per Share	Multiplication Factor	If a dividend was paid	
				1	2
Preceding Fiscal Year Period Oct. 14, 1974 to Oct. 13, 1975	Last Annual	5	X 1	5	1
	Last Semi-Annual	5	X 2	5	2
	Last Quarterly	5	X 4	5	4
		5	X 1	5	1
Preceding Fiscal Year Period Oct. 14, 1974 to Oct. 13, 1975	Last Annual	5	X 1	5	2
	Last Semi-Annual	5	X 2	5	3
	Last Quarterly	5	X 4	5	4
		5	X 1	5	1
Preceding Fiscal Year Period Oct. 14, 1974 to Oct. 13, 1975	Last Annual	5	X 1	5	2
	Last Semi-Annual	5	X 2	5	3
	Last Quarterly	5	X 4	5	4
		5	X 1	5	1

Notes: 1. For each class of shares, if total 2, 3 or 4 qualifies the Dividend Base, provide evidence of a dividend on the day of payment and semi-annual or quarterly dividends.
 2. Provide details of any subdivision or consolidation of any of the above classes of shares which are used after the termination of the preceding fiscal year.

Alternative Dividend Base (All classes in Aggregate) - First Compliance Period

Net Earnings Preceding Fiscal Year \$ X 25 = \$

Section B - Dividend Payments (Complete on each Report after October 13, 1976)

Provide details of changes in capital structure or number of shares issued:

	Class of Shares			Total
	(1)	(2)	(3)	
Dividend Payments per Share - October 14 - October 13, 1976	(A) 5	5	5	15
Dividend Base per Section A - Initial Report	(B) 5			5
Dividend Factor for Compliance Period	(C) %	%	%	%
Product (B) X (C)	(D) 5	5	5	15
Excess of (A) over (D) (provide details)	5	5	5	15
Alternative Calculation (All classes in Aggregate)	(E) 5	5	5	15
Alternative Dividend Base per Section A Initial Report	(F) 5			5
Excess of (E) column (A) over (F) (provide details)	5	5	5	15

Part X - General Information - Firms Certifying Compliance with Section 27

Firms reporting under section 27 are required to maintain on file certain documentary evidence to their fee rates, billing practices and charges thereon. Please indicate which of the following data is applicable and is available for examination by the U.S. Attorney General:

- Details of those fee rates which are computed as a percentage of the value of the transaction or asset involved. Not Available Applicable
- Evidence of adherence to normal and habitual billing practices in respect of:
 - application of an internet fee schedule
 - differing types or classifications of clients
 - differing levels of complexity and/or responsibility assumed in respect of work handled
 - differentials between fee rates actually charged and those listed in a publicly available schedule
 - differentials between fee rates charged for services performed by practitioners having differing experience and seniority in the firm
 - accepting or full payment the rates prescribed in an AIB approved schedule
- Copies of calculations supporting any fee rate increase after October 13, 1975 which demonstrates that such increase was within the limits prescribed by section 27.

Part XI - Restricted Expenses

	Compliance Period	Base Period
Management Fees	121 \$	131 \$
Advertising, Promotion and Public Relations	122	132
Plant and Office Renovation and Moving	123	133
Furniture and Decorating	124	134
Political Contributions	125	135
Books, Development and Similar Expenses	126	136
Conferences, Conventions, Training and Retraining Expenses	127	137
Total Restricted Expenses	(A) 128	138
Income Revenue from Operations	(B) 129	139
Percentage Amount (A) ÷ Amount (B) =	130	% 140
Amount (B) ÷		%

Form AIB-21

BASE PERIOD REPORT – PRICES AND PROFITS

- For use by a Supplier to whom Parts 5, 6 or 7 of the Anti-Inflation Guidelines apply.
- Attach a copy of audited financial statements for each fiscal period in your Base Period.
- One completed copy of this report, together with the required attachments, is to be forwarded to the Prices and Profits Branch, Anti-Inflation Board, P.O. Box 1751, Ottawa, Ontario K1P 6B4, on or before December 31, 1976, or within 45 days after becoming subject to the mandatory provisions of the Anti-Inflation Guidelines.

NAME OF CORPORATION, COMPANY, PARTNERSHIP, INDIVIDUAL, ETC.		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td> </tr> </table>					
MAILING ADDRESS		POSTAL CODE	REPORTING LEVEL <input type="checkbox"/> I <input type="checkbox"/> II <input type="checkbox"/> III				
PRINCIPAL ACTIVITY, COMMODITY OR PRODUCT MANUFACTURED OR SOLD, OR SERVICE PROVIDED		TELEX OR TWX NUMBER					
NAME AND TITLE OF PERSON FROM WHOM ADDITIONAL INFORMATION MAY BE OBTAINED		AREA CODE	TELEPHONE NUMBER				
NAME AND ADDRESS OF PARENT COMPANY		<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td> </tr> </table>					
LOCATION OF BOOKS AND RECORDS							
IS THIS AN AMENDED AIB-21? <input type="checkbox"/> YES <input type="checkbox"/> NO	FISCAL YEAR END DAY MONTH : : : :	IS THIS A CONSOLIDATED REPORT? (Prior approval of Anti-Inflation Board required) <input type="checkbox"/> YES (COMPLETE LIST BELOW) <input type="checkbox"/> NO					

If this is a consolidated report, provide names of companies which are being consolidated. Attach a list if space is insufficient.

Attach a complete list of suppliers carrying on business in Canada who are associated with the supplier under subsection 3(4) of the Anti-Inflation Act. Include suppliers who were associated at any time after October 13, 1975.
 Attached No Canadian associates

Indicate how many of each schedule are being filed with this report:

Schedule 21- A—Distribution Operations _____	Schedule 21- D—Export Operations _____
Schedule 21- B—Non Distribution Operations _____	Schedule 21- E—Other Exempt Operations _____
Schedule 21- C—Financial Intermediary Operations _____	Schedule 21- F—Investment _____
	Schedule 21- G—Substituted Cost of Land _____

Base Period Election (under Part 7 of the Guidelines):

Last five fiscal periods ended prior to October 14, 1975 Last fiscal period ended prior to May 1, 1976

Certification	
I, _____ <small>(Name in block letters)</small>	of _____ <small>(Address)</small>
<p>am an authorized signing officer of the Supplier named in this report. I certify that this report, including accompanying schedules and statements, has been examined by me and is a true, correct and complete report, to the best of my knowledge and belief.</p>	
<p>_____ <small>Signature of authorized signing officer</small></p>	
Date _____ 19 _____	<p>_____ <small>Position, Rank or Title of Officer</small></p>

This report is prescribed by the Anti-Inflation Board pursuant to section 13 of the Anti-Inflation Act.

Form AIB-21

2

AIB-21

Part I - Calculation of Gross Revenue before Loss Adjustment							
<i>Note: Complete all columns.</i>	Last Five Fiscal Periods Ended Prior to October 14, 1975						Last Fiscal Period Ended Prior to May 1, 1976
	Fifth Preceding Period	Fourth Preceding Period	Third Preceding Period	Second Preceding Period	First Preceding Period	Total of Five Preceding Periods	
	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.		DAY MO. YR.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Gross Revenue per Financial Statements (1)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Add: Excess of Fair Market Value over amounts billed in Non-Arm's Length Transactions - specify							
Other - specify							
Sub-total (2)							
Deduct the following revenue items if included in Amount (2):							
Prior period adjustments - specify							
Interest - except interest earned in normal course of business							
Dividends - except dividends received or receivable in normal course of business							
Capital gains							
Other revenue net derived from the supply of products in the normal course of business - specify							
Deduct the following cost items if not already deducted in arriving at Amount (2):							
Sales returns and allowances (3)							
Trade or quantity discounts (4)							
Sales and excise taxes (5)							
Patronage dividends paid to customers							
Total of above deductions (6)							
Sub-Total - Amt. (2) minus Amt. (6)							
Add (Deduct): Adjustments required to achieve consistency in accounting applications - specify							
Gross Revenue before Loss Adjustment (A)							
Allocated to:							
Distribution Operations							
Non Distribution Operations							
Financial Intermediary Operations							
Export Operations							
Other Exempt Operations							
Total (A)							

Form AIB-21



Anti-Inflation Board
Commission de lutte
contre l'inflation

AIB-21(A)

Schedule 21-A — Distribution Operations

Base Period

NAME OF SUPPLIER	
------------------	--

- Complete all 7 columns in Part I.
- Calculate the Target Net Margin Percentage in Part I using data from column (6) if you have a 5-year Base Period, or column (7) if you have a 1-year Base Period.
- The Base Period for the Distribution Operations must be the same as for the Non Distribution Operations.

Part I — Distribution Operations as a Whole

	Last Five Fiscal Periods Ended Prior to October 14, 1975						Last Fiscal Period Ended Prior to May 1, 1975
	Fifth Preceding Period	Fourth Preceding Period	Third Preceding Period	Second Preceding Period	First Preceding Period	Total of Five Preceding Periods	DAY MO. YR.
	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Gross Revenue before Loss Adjustment	(A)						
Cost of Goods Sold	(B)						
Gross Profit - (A) minus (B)	(C)						
Other Allowable Costs	(D)						
Allowable Costs - (B) plus (D)	(E)						
Adjusted Operating Profits - excess (if any) of Amt. (A) over Amt. (E)	(F)						
Gross Revenue Less Adjustment - excess (if any) of Amt. (E) over Amt. (A)	(G)						
Excess Revenue as determined by the Administrator	(H)						
Target Net Margin Percentage:	Amount (F) \$		minus Amount (H) \$		x 95		= (I) %
	Amount (A) \$		plus Amount (G) \$				(2 decimals)
Target Margin Factor:	Target Net Margin Percentage (I) above)				%		= (J) %
	100% minus Target Net Margin Percentage				%		(4 decimals)

- Only Level I suppliers need complete page 2 of this schedule.

continued on reverse

Form AIB-21

2

AIA-21(A)

Part II - Distribution Operations by Product Line (for the purpose of price monitoring)

• Level I Suppliers only: complete all columns in Part II for every Product Line unless you elect the Gross Profit Percentage in column (7) as a standard for price monitoring in each case.

	Last Five Fiscal Periods Ended Prior to October 14, 1976							Last Fiscal Period Prior to May 1, 1976				
	Fifth Preceding Period		Fourth Preceding Period		Third Preceding Period		Second Preceding Period		First Preceding Period		Total of Five Preceding Periods	
	DAY	MO.	YR.	DAY	MO.	YR.	DAY		MO.	YR.		DAY
Name of Product Line:	(1)	(2)	(3)	(4)	(5)	(6)	(7)					
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)					
Gross Revenue before Loss Adjustment (A)												
Cost of Goods Sold (B)												
Gross Profit - Amt. (A) minus Amt. (B) (C)												
Gross Profit Percentage (to 2 decimals):												
Amt. (C) as a percentage of Amt. (A) (1)	%	%	%	%	%	%	%	%	%	%	%	%
Name of Product Line:	(1)	(2)	(3)	(4)	(5)	(6)	(7)					
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)					
Gross Revenue before Loss Adjustment (A)												
Cost of Goods Sold (B)												
Gross Profit - Amt. (A) minus Amt. (B) (C)												
Gross Profit Percentage (to 2 decimals):												
Amt. (C) as a percentage of Amt. (A) (1)	%	%	%	%	%	%	%	%	%	%	%	%
Name of Product Line:	(1)	(2)	(3)	(4)	(5)	(6)	(7)					
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)					
Gross Revenue before Loss Adjustment (A)												
Cost of Goods Sold (B)												
Gross Profit - Amt. (A) minus Amt. (B) (C)												
Gross Profit Percentage (to 2 decimals):												
Amt. (C) as a percentage of Amt. (A) (1)	%	%	%	%	%	%	%	%	%	%	%	%
Name of Product Line:	(1)	(2)	(3)	(4)	(5)	(6)	(7)					
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)					
Gross Revenue before Loss Adjustment (A)												
Cost of Goods Sold (B)												
Gross Profit - Amt. (A) minus Amt. (B) (C)												
Gross Profit Percentage (to 2 decimals):												
Amt. (C) as a percentage of Amt. (A) (1)	%	%	%	%	%	%	%	%	%	%	%	%
Name of Product Line:	(1)	(2)	(3)	(4)	(5)	(6)	(7)					
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)					
Gross Revenue before Loss Adjustment (A)												
Cost of Goods Sold (B)												
Gross Profit - Amt. (A) minus Amt. (B) (C)												
Gross Profit Percentage (to 2 decimals):												
Amt. (C) as a percentage of Amt. (A) (1)	%	%	%	%	%	%	%	%	%	%	%	%

Form AIB-21

2

AIB-21(b)

Part II – Non Distribution Operations by Product Line (for the purpose of price monitoring)

• Level I Suppliers only: Complete all columns in Part II for every Product Line unless you elect the Operating Profit Percentage in column (7) as a standard for price monitoring in each case.

Name of Product Line:	Last Five Fiscal Periods Ended Prior to October 14, 1975						Total of Five Preceding Periods	Last Fiscal Period Ended Prior to May 1, 1976
	Fifth Preceding Period	Fourth Preceding Period	Third Preceding Period	Second Preceding Period	First Preceding Period	(6)	(7)	
	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	
Gross Revenue before Loss Adjustment (A)								
Allowable Costs (E)								
Operating Profit (Loss) – Amount (A) minus Amount (E) (F)								
Operating Profit Percentage (2 decimals): Amt. (F) as a percentage of Amt. (A) (I)	. %	. %	. %	. %	. %	. %	. %	
Name of Product Line:	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	
Gross Revenue before Loss Adjustment (A)								
Allowable Costs (E)								
Operating Profit (Loss) – Amount (A) minus Amount (E) (F)								
Operating Profit Percentage (2 decimals): Amt. (F) as a percentage of Amt. (A) (I)	. %	. %	. %	. %	. %	. %	. %	
Name of Product Line:	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	
Gross Revenue before Loss Adjustment (A)								
Allowable Costs (E)								
Operating Profit (Loss) – Amount (A) minus Amount (E) (F)								
Operating Profit Percentage (2 decimals): Amt. (F) as a percentage of Amt. (A) (I)	. %	. %	. %	. %	. %	. %	. %	
Name of Product Line:	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	
Gross Revenue before Loss Adjustment (A)								
Allowable Costs (E)								
Operating Profit (Loss) – Amount (A) minus Amount (E) (F)								
Operating Profit Percentage (2 decimals): Amt. (F) as a percentage of Amt. (A) (I)	. %	. %	. %	. %	. %	. %	. %	
Name of Product Line:	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	
Gross Revenue before Loss Adjustment (A)								
Allowable Costs (E)								
Operating Profit (Loss) – Amount (A) minus Amount (E) (F)								
Operating Profit Percentage (2 decimals): Amt. (F) as a percentage of Amt. (A) (I)	. %	. %	. %	. %	. %	. %	. %	
Name of Product Line:	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	
Gross Revenue before Loss Adjustment (A)								
Allowable Costs (E)								
Operating Profit (Loss) – Amount (A) minus Amount (E) (F)								
Operating Profit Percentage (2 decimals): Amt. (F) as a percentage of Amt. (A) (I)	. %	. %	. %	. %	. %	. %	. %	

Form A1B-21



Anti-Inflation Board / Commission de lutte contre l'inflation

A1B-21(C)

Schedule 21-C – Financial Intermediary Operations

Base Period

NAME OF SUPPLIER	
------------------	--

Base Period: 1 Year 5 Years

Part I – Average Adjusted Total Assets – Domestic Business

		Last Five Fiscal Periods Ended prior to October 14, 1975						Last Fiscal Period ended prior to Jan. 1, 1976
		Fifth Preceding Period	Fourth Preceding Period	Third Preceding Period	Second Preceding Period	First Preceding Period	Total of Five Preceding Periods	
		DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	DAY MO. YR.	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Adjusted Total Assets (domestic) as of		\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Last Day Of	preceding fiscal period							
	first month							
	second month							
	third month							
	fourth month							
	fifth month							
	sixth month							
	seventh month							
	eighth month							
	ninth month							
	tenth month							
	eleventh month							
	twelfth month	(A)						
Total		(B)						
Average Adjusted Total Assets – Amount (B) divided by (1 plus number of months)		(C)						

Asset Reconciliation

	End of Fifth Preceding Period	End of Fourth Preceding Period	End of Third Preceding Period	End of Second Preceding Period	End of First Preceding Period	Last Period ended prior to January 1, 1976
Adjusted Total Assets (domestic) – Amt. (A) above						
Foreign Assets (D)						
Non Financial Intermediary Assets (E)						
Total Assets – sum of Amounts (A), (D) and (E)						
Total Assets per Balance Sheet						
Difference (if any) – Provide reconciliation below						

Reconciling Items:

Form AIB-21

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AIB-21(G)

Part II – Restricted Expenses Limitation

Base Period Restricted Expenses attributable to Financial Intermediary Operations – amount from column (E) or column (7) of Part IV of AIB-21	(X)	\$	(000)
Time Factor: 365 Number of days in Base Period (to four decimals)	=	(N)	.
Multiply Amount (X) by Time Factor (N)	=	(Y)	\$
Average Adjusted Total Assets in Base Period – Amount (C) from column (6) or column (7) in Part I of this Schedule	=	(C)	\$
Restricted Expenses Limitation Amount (Y) Amount (C) × 100	=	(B)	%
			(to 2 decimals)

Part III – Adjusted Operating Profits

	Last Five Fiscal Periods ended prior to October 14, 1976						Last Fiscal Period ended prior to Jan. 1, 1976
	Fifth Preceding Period	Fourth Preceding Period	Third Preceding Period	Second Preceding Period	First Preceding Period	Total of Five Preceding Periods	
	DAY. MO. YR.	DAY. MO. YR.	DAY. MO. YR.	DAY. MO. YR.	DAY. MO. YR.		DAY. MO. YR.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Gross Revenue before Loss Adjustment (A)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Allowable Costs (E)							
Adjusted Operating Profits-excess (if any) of Amt. (A) over Amt. (E) (F)							
Gross Revenue Less Adjustment-excess (if any) of Amt. (E) over Amt. (A) (G)							

Target Net Margin Percentage:

$$\frac{\text{Amount (F) } \$ \times \text{Time Factor (item (N) in Part II)}}{\text{Amount (C) from Part I } \$} \times 85 = \frac{\quad}{\quad} \% \text{ (to 2 decimals)}$$

Note: Amounts (C) and (F) in the above calculation are taken from column (6) or column (7) depending on whether the Base Period is 5 years or 1 year.

Part IV – Pricing Information (as at October 13, 1975)

Financial Intermediaries other than Chartered Banks need not complete 1 and 2, and need only complete 3, 4 and 5 as applicable.

- | | | | | | |
|---|---------|-----|--|--------------|---------|
| 1. Prime rate | _____ % | | | | |
| Non checking savings deposit rate | _____ % | | | | |
| Spread | _____ % | | | | |
| | | | | | |
| 2. Prime rate | _____ % | | | | |
| Weighted average rate on all interest bearing deposits | _____ % | | | | |
| Spread | _____ % | | | | |
| | | | | | |
| | | NHA | | Prime | |
| 3. Mortgage rate | _____ % | | | Conventional | _____ % |
| Average 1-5 year term deposit rate | _____ % | | | | _____ % |
| Spread | _____ % | | | | _____ % |
| | | | | | |
| 4. Mortgage rate | _____ % | | | | _____ % |
| Five year personal term deposit or guaranteed investment certificate rate | _____ % | | | | _____ % |
| Spread | _____ % | | | | _____ % |
| | | | | | |
| 5. Personal instalment loan rate | _____ % | | | | _____ % |

Form AIB-21



Anti-inflation Board

Commission de lutte contre l'inflation

AIB-21 (D)

Schedule 21-D – Export Operations

Base Period

NAME OF SUPPLIER																			
------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Note: Complete all columns

Part I – Export Operations as a Whole

	Last Five Fiscal Periods ended prior to October 14, 1975												Last Fiscal Period ended prior to May 1, 1976				
	Fifth Preceding Period			Fourth Preceding Period			Third Preceding Period			Second Preceding Period				First Preceding Period			Total of Five Preceding Periods
	DAY	MO.	YR.	DAY	MO.	YR.	DAY	MO.	YR.	DAY	MO.	YR.		DAY	MO.	YR.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)			
Gross Revenue from Operations (A)																	
Allowable Costs (F)																	
Adjusted Operating Profits (Loss) – Amt. (A) minus Amt. (E) (F)																	

Part II – Export Distribution Operations in Total

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Gross Revenue from Operations (A)							
Cost of Goods Sold (B)							
Gross Profit – (A) minus (B) (C)							
Other Allowable Costs (D)							
Allowable Costs – (B) plus (D) (E)							
Adjusted Operating Profits (Loss) – Amount (A) minus Amount (E) (F)							

Part III – Export Non Distribution Operations in Total

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Gross Revenue from Operations (A)							
Allowable Costs:							
Direct materials (1)							
Direct labour (2)							
Other operating costs (3)							
General and administrative expenses (4)							
Other Allowable Costs (specify) (5)							
(6)							
(7)							
Allowable Costs – sum of Amounts (1) to (7) (E)							
Adjusted Operating Profits (Loss) – Amount (A) minus Amount (E) (F)							

Note: Only Level I Suppliers need complete page 2 of this Schedule.

continued on reverse

Form AIB-21

2

AIB 21(1)

Note: Where applicable, use same Product Lines as on Schedule 21-A and/or 21-B

**Part IV – Export Distribution
Operations by Product Line**

	Last Five Fiscal Periods ended prior to October 14, 1976							Last Fiscal Period ended prior to May 1, 1976											
	Fifth Preceding Period		Fourth Preceding Period		Third Preceding Period		Second Preceding Period		First Preceding Period		Total of Five Preceding Periods								
	DAY	MO.	YR.	DAY	MO.	YR.	DAY		MO.	YR.		DAY	MO.	YR.	DAY	MO.	YR.		
Name of Product Line:			(1)			(2)			(3)			(4)			(5)		(6)		(7)
			\$ (000)			\$ (000)			\$ (000)			\$ (000)			\$ (000)		\$ (000)		\$ (000)
Gross Revenue from Operations	(A)																		
Cost of Goods Sold	(B)																		
Gross Profit – (A) minus (B)	(C)																		

Name of Product Line:			(1)			(2)			(3)			(4)			(5)		(6)		(7)
			\$ (000)			\$ (000)			\$ (000)			\$ (000)			\$ (000)		\$ (000)		\$ (000)
Gross Revenue from Operations	(A)																		
Cost of Goods Sold	(B)																		
Gross Profit – (A) minus (B)	(C)																		

Name of Product Line:			(1)			(2)			(3)			(4)			(5)		(6)		(7)
			\$ (000)			\$ (000)			\$ (000)			\$ (000)			\$ (000)		\$ (000)		\$ (000)
Gross Revenue from Operations	(A)																		
Cost of Goods Sold	(B)																		
Gross Profit – (A) minus (B)	(C)																		

Name of Product Line:			(1)			(2)			(3)			(4)			(5)		(6)		(7)
			\$ (000)			\$ (000)			\$ (000)			\$ (000)			\$ (000)		\$ (000)		\$ (000)
Gross Revenue from Operations	(A)																		
Cost of Goods Sold	(B)																		
Gross Profit – (A) minus (B)	(C)																		

**PART V – Export Non Distribution
Operations by Product Line**

Name of Product Line:			(1)			(2)			(3)			(4)			(5)		(6)		(7)
			\$ (000)			\$ (000)			\$ (000)			\$ (000)			\$ (000)		\$ (000)		\$ (000)
Gross Revenue from Operations	(A)																		
Allowable Costs	(E)																		
Operating Profit (Loss) – Amt. (A) minus Amt. (E)	(F)																		

Name of Product Line:			(1)			(2)			(3)			(4)			(5)		(6)		(7)
			\$ (000)			\$ (000)			\$ (000)			\$ (000)			\$ (000)		\$ (000)		\$ (000)
Gross Revenue from Operations	(A)																		
Allowable Costs	(E)																		
Operating Profit (Loss) – Amt. (A) minus Amt. (E)	(F)																		

Name of Product Line:			(1)			(2)			(3)			(4)			(5)		(6)		(7)
			\$ (000)			\$ (000)			\$ (000)			\$ (000)			\$ (000)		\$ (000)		\$ (000)
Gross Revenue from Operations	(A)																		
Allowable Costs	(E)																		
Operating Profit (Loss) – Amt. (A) minus Amt. (E)	(F)																		

Name of Product Line:			(1)			(2)			(3)			(4)			(5)		(6)		(7)
			\$ (000)			\$ (000)			\$ (000)			\$ (000)			\$ (000)		\$ (000)		\$ (000)
Gross Revenue from Operations	(A)																		
Allowable Costs	(E)																		
Operating Profit (Loss) – Amt. (A) minus Amt. (E)	(F)																		

Form AIB-21



Anti-Inflation Board
Commission de lutte contre l'inflation

AIB-21(E)

Schedule 21-E — Other Exempt Operations

Base Period

NAME OF SUPPLIER	
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NOTE: Complete all columns

		Last Five Fiscal Periods ended prior to October 14, 1976						Last Fiscal Period ended prior to May 1, 1976														
		Fifth Preceding Period		Fourth Preceding Period		Third Preceding Period			Second Preceding Period		First Preceding Period		Total of Five Preceding Periods									
		DAY	MO.	YR.	DAY	MO.	YR.	DAY	MO.	YR.	DAY	MO.	YR.	DAY	MO.	YR.	DAY	MO.	YR.			
		(1)			(2)			(3)			(4)			(5)			(6)			(7)		
		\$ (000)			\$ (000)			\$ (000)			\$ (000)			\$ (000)			\$ (000)			\$ (000)		
Gross Revenue from Operations	(A)																					
Allowable Costs	(E)																					
Adjusted Operating Profits (Losses) — Amt. (A) minus Amt. (E)	(F)																					
Gross Revenue from Operations in column (7) above was derived from the following types of Exempt Operations:																		\$ (000)				
Regulated activities as defined in subsection 4.1 (1) of the Anti-Inflation Act (Specify):																						
Rental of real property																						
Transactions at prices controlled under Part II or Part III of the Petroleum Administration Act																						
Branch operations outside Canada																						
Construction contracts arising from bona fide bid or tender competitions																						
Construction contracts to which the "de minimis" rule applies (see Technical Bulletin AI-17-P)																						
Sale of unprocessed agricultural food or feed products by the original producer																						
Sale of unprocessed fish and fish products by a fisherman																						
Sale of fur or pelts by a trapper or for farmer																						
Total Gross Revenue from Operations — Amount (A) from column (7) above																						

Form AIB-21



Anti-Inflation Board
Commission de lutte
contre l'inflation

AIB-21(6)

Schedule 21-G – Substituted Cost of Land

Base Period

NAME OF SUPPLIER																			
------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Adjustment to Cost

Note: Complete all 7 columns.

	Last Five Fiscal Periods ended prior to October 14, 1976														Last Fiscal Period ended prior to May 1, 1976		
	Fifth Preceding Period			Fourth Preceding Period			Third Preceding Period			Second Preceding Period			First Preceding Period			Total of Five Preceding Periods	
	DAY	MO.	YR.	DAY	MO.	YR.	DAY	MO.	YR.	DAY	MO.	YR.	DAY	MO.			YR.
Land Serviced or Constructed Upon by you:	(1)	(2)	(3)	(4)	(5)	(6)	(7)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)		
Fair market value at commencement of servicing or construction	(1)																
Land acquisition, development and financing costs	(2)																
Sub-total – Amt. (1) minus Amt. (2)	(3)																
Land Sold without Servicing or Construction by you:																	
Adjusted Gross Proceeds	(4)																
Land acquisition, development and financing costs	(5)																
Sub-total – Amt. (4) minus Amt. (5)	(6)																
Addition to (Deduction from) Cost – Amt. (3) plus Amt. (6)	(7)																

INSTRUCTIONS – SCHEDULE 21G

One copy of Schedule 21G is to be attached to the Base Period Report for Part 7 of the Guidelines (AIB-21) by land developers and builders using the substituted cost method.

This schedule is divided into two sections. Complete lines (1) to (3) for all land sold in the base period that had been serviced by you or on your behalf, or that included a building or structure constructed by you or on your behalf.

In line (1), enter the fair market value of these lots or blocks immediately before the commencement of servicing or construction. No adjustment is to be made in this case for any subsequent changes in zoning.

The amount to be entered in line (2) is the book cost of acquiring, financing, and developing the land, other than any cost related to servicing or to a building or structure. It should not include any other costs charged to land accounts, such as administrative expenses or municipal taxes.

Lines (4) to (6) apply to all land sold in the base period without construction or servicing by you or on your behalf.

In line (4), enter the Adjusted Gross Proceeds received from the sale of this type of land. This is the gross proceeds from the sale of the land net of any allowable costs applicable to the land sold that were not costs of acquiring, financing or developing the land. Examples of costs which should be deducted are administrative expenses and municipal taxes.

In line (5), enter the book cost of acquiring, financing and developing the land. This should not include any costs deducted in computing the Adjusted Gross Proceeds in line (4).

Form AIB-21

AIB-21

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Part II - Calculation of Allowable Costs	Last Five Fiscal Periods Ended Prior to October 14, 1975						Last Fiscal Period Ended Prior to May 1, 1976
	Fifth Preceding Period	Fourth Preceding Period	Third Preceding Period	Second Preceding Period	First Preceding Period	Total of Five Preceding Periods	
	DAY, MO., YR.	DAY, MO., YR.	DAY, MO., YR.	DAY, MO., YR.	DAY, MO., YR.	DAY, MO., YR.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total Costs and Expenses deducted in arriving at Net Profit or Loss per Financial Statements (7)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Add (Deduct): Adjustment under Substituted Cost Method for Land - Amount (7), Schedule 21-G (8)							
Total Costs and Expenses (9)							
Deduct the following items only if included in Total Costs and Expenses:							
Capital losses							
Prior period adjustments - specify							
Extraordinary Items (see Technical Bulletin A1-14-P-Revised) - specify							
Income Taxes (other than those in respect of natural resources) including interest and Penalty thereon							
Dividends							
Patronage Dividends							
The excess over Fair Market Value of costs and expenses incurred in Non-Arm's length Transactions (except Land costs adjusted in item (8) above) - provide details							
Excess compensation under Part 4 of the Guidelines							
Amounts deducted in arriving at Gross Revenue before Loss Adjustment (Part I, items (3), (4) and (5))							
Other costs or expenses not incurred for the purpose of earning Adjusted Operating Profits - specify							
Total of Above Deductions (10)							
Sub-total - Amt. (9) minus Amt. (10)							
Add (Deduct): Adjustments required to achieve consistency in accounting applications - specify							
Total Allowable Costs (E)							
Allocated to:							
Distribution Operations							
Non Distribution Operations							
Financial Intermediary Operations							
Export Operations							
Other Exempt Operations							
Total (E)							

Form AIB-21

4

AIB-21

Part III - Analysis of Transactions (last completed fiscal period prior to May 1, 1976)

Transactions pertaining to	Relationship		Distribution	Non Distribution	Financial Intermediary	Export	Other Exempt
Gross Revenue before Loss Adjustment	Dealing at arm's length	Canadian	%	%	%	%	%
		Foreign	%	%	%	%	%
	Not dealing at arm's length	Canadian	%	%	%	%	%
		Foreign	%	%	%	%	%
Total			100%	100%	100%	100%	100%
Allowable Costs	Dealing at arm's length	Canadian	%	%	%	%	%
		Foreign	%	%	%	%	%
	Not dealing at arm's length	Canadian	%	%	%	%	%
		Foreign	%	%	%	%	%
Total			100%	100%	100%	100%	100%

Part IV - Restricted Expenses

Note: Complete all columns.	Last Five Fiscal Periods ended prior to October 14, 1975						Last Fiscal Period Ended Prior to May 1, 1976
	Fifth Preceding Period	Fourth Preceding Period	Third Preceding Period	Second Preceding Period	First Preceding Period	Total of Five Preceding Periods	
	DAY, MO., YR.	DAY, MO., YR.	DAY, MO., YR.	DAY, MO., YR.	DAY, MO., YR.	DAY, MO., YR.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Management fees							
Advertising, promotion and public relations							
Plant and office re-arrangement, moving, landscaping and decorating							
Political contributions							
Research, development and similar expenses, other than expenditures of a current nature deductible under section 37 of the Income Tax Act							
Educational, convention, training and retraining expenses							
Total Restricted Expenses							
Allocated to:							
Distribution and Non Distribution Operations (X)							
Financial Intermediary Operations							
Export and Other Exempt Operations							
Total							

The amount for Distribution and Non Distribution Operations is to be carried forward to Part V from column (6) if a five-year base period is applicable, or from column (7) if a one-year base period is applicable.

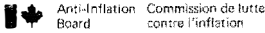
Part V - Restricted Expenses Limitation

Base Period as per page 1 of AIB-21: <input type="checkbox"/> 1 Year <input type="checkbox"/> 5 Years	Distribution Operations	Non Distribution Operations	Part 7 Total
Restricted Expenses (from Part IV)	(X)		
Gross Revenue before Loss Adjustment (from Part I)	(A)		
Allowable Costs (from Part II)	(E)		
Gross Revenue from Operations as defined: greater of Amounts (A) and (E) (Total column)		(Y)	
Restricted Expenses Limitation under Part 7 of Guidelines	Amount (X) / Amount (Y) X 100		= % (to 2 decimals)

Note: The Restricted Expenses Limitation pertaining to Financial Intermediary Operations is calculated on Schedule 21-C.

Form AIB-22

AIB-22



COMPLIANCE PERIOD REPORT – PRICES, PROFITS AND DIVIDENDS

- For use by a Supplier to whom Parts 3, 5, 6 or 7 of the Anti-Inflation Guidelines apply, in respect of a Compliance Period commencing after October 14, 1976.
- One completed copy of this report, together with the required attachments, is to be forwarded to the Anti-Inflation Board, Attention: Prices and Profits Branch, P.O. Box 1751, Ottawa, Ontario K1P 6B4.
- If this is an annual AIB-22, attach audited Financial Statements or forward them to the above address as soon as possible after filing.
- Annual reports are to be filed not later than 90 days after the fiscal year-end and Quarterly reports not later than 45 days after the end of the fiscal quarter.

NAME OF CORPORATION, PARTNERSHIP, INDIVIDUAL, ETC.		REPORTING LEVELS															
MAILING ADDRESS		POSTAL CODE				<input type="checkbox"/> I <input type="checkbox"/> II <input type="checkbox"/> III											
PRINCIPAL ACTIVITY, COMMODITY OR PRODUCT MANUFACTURED OR SOLD, OR SERVICE PROVIDED		TELEX OR TWX NUMBER															
NAME AND TITLE OF PERSON FROM WHOM ADDITIONAL INFORMATION MAY BE OBTAINED		AREA CODE				TELEPHONE NUMBER											
NAME AND ADDRESS OF PARENT COMPANY																	
IS THIS																	
A QUARTERLY AIB-22? <input type="checkbox"/>		AN AMENDED AIB-22? <input type="checkbox"/> YES <input type="checkbox"/> NO				A CONSOLIDATED REPORT? <input type="checkbox"/> YES <input type="checkbox"/> NO											
AN ANNUAL AIB-22? <input type="checkbox"/>		HAS THERE BEEN ANY CHANGE IN THE COMPANIES CONSOLIDATED SINCE THE SUPPLIER'S LAST AIB-21 OR AIB-22? <input type="checkbox"/> YES (ATTACH DETAILS) <input type="checkbox"/> NO				HAS THERE BEEN ANY CHANGE SINCE THE SUPPLIER'S LAST AIB-21 OR AIB-22, IN THE CANADIAN COMPANIES ASSOCIATED WITH THE SUPPLIER UNDER SUB-SECTION 3(4) OF THE ANTI-INFLATION ACT? <input type="checkbox"/> YES (ATTACH DETAILS) <input type="checkbox"/> NO											
PERIOD COVERED BY THIS REPORT		FROM DAY MO. YR. TO DAY MO. YR.				FISCAL YEAR END				DAY MONTH							
AMOUNT OF EXCESS REVENUE AS OF THE END OF THE PRECEDING COMPLIANCE PERIOD \$ (000)																	

Part I – Calculation of Excess Revenue	\$(000)
Excess Revenue from Distribution Operations before Low Base Relief – Amount (H), Part I, Schedule 22-A	(1)
Excess Revenue from Non-Distribution Operations before Low Base Relief – Amount (H), Part I, Schedule 22-B	(2)
Sub-total – sum of Amounts (1) and (2)	(3)
Low Base Relief – from Part IV of Schedule 22-A	(4)
Excess Revenue under Part 7 of the Anti-Inflation Guidelines – Amount (3) minus Amount (4)	(5)
Excess Revenue under Part 5 or Part 6 of the Anti-Inflation Guidelines – Amount (H), Part III, Schedule 22-C	(6)
Excess Revenue – sum of Amounts (5) and (6)	(7)

- Amounts (8) and (9) are to be completed only by a supplier who became subject to mandatory compliance with the Anti-Inflation Guidelines after the beginning of the compliance period covered by this Report.

Portion of Amount (7) earned prior to becoming subject to mandatory compliance (attach details of calculation)	(8)	\$(000)
Excess Revenue earned after becoming subject to mandatory compliance – Amount (7) minus Amount (8)	(9)	

Certification

I, _____ of _____
(Name in Block Letters) (Address)

am an authorized signing officer of the Supplier named in this report. I certify that this report, including accompanying schedules and statements, has been examined by me and is a true, correct and complete report, to the best of my knowledge and belief.

Signature of authorized signing officer

Date _____ 19_____
Position, Rank or Title of Officer

This report is prescribed by the Anti-Inflation Board pursuant to section 13 of the Anti-Inflation Act.

Form AIB-22

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AIB-22

Part II – Calculation of Gross Revenue from Operations		\$ (000)
Gross Revenue per Financial Statements	(1)	
Add: Excess of Fair Market Value over amounts billed in Non-Arm's Length Transactions (specify)		
Other (specify)		
Sub-total	(2)	
Deduct the following revenue items if included in Amount (2):		
Prior period adjustments – specify		
Interest – except interest earned in the normal course of business		
Dividends – except dividends received or receivable in the normal course of business		
Capital gains		
Other revenue not derived from the supply of products in the normal course of business – specify		
Deduct the following cost items if not already deducted in arriving at Amount (2):		
Sales returns and allowances	(3)	
Trade or quantity discounts	(4)	
Sales and excise taxes	(5)	
Patronage dividends paid to customers		
Total of above deductions	(6)	
Sub-total – Amount (2) minus Amount (6)		
Add (Deduct): Adjustments required to achieve consistency in accounting applications – specify		
Substituted cost method for Land: Adjustment to Gross Revenue for certain Non-Arm's Length Transactions (Amount (3), Part I, Schedule 22-G)		
Gross Revenue from Operations	(A)	
Allocated to:		
Distribution Operations		
Non Distribution Operations		
Financial Intermediary Operations		
Export Operations		
Other Exempt Operations		
Total	(A)	
Part III – Restricted Expenses		\$ (000)
Management fees		
Advertising, promotion and public relations		
Plant and office re-arrangement, moving, landscaping and decorating		
Political contributions		
Research, development and similar expenses, other than expenditures of a current nature deductible under section 37 of the Income Tax Act		
Educational, convention, training and retaining expenses		
Total Restricted Expenses		
Allocated to:		
Distribution and Non Distribution Operations	(X)	
Financial Intermediary Operations		
Export and Other Exempt Operations		
Total		
Part IV – Excess Restricted Expenses		\$ (000)
Restricted Expenses allocated to Distribution and Non Distribution Operations – from Part III	(X)	
Gross Revenue from Operations – Distribution Operations	(1)	
– Non Distribution Operations	(2)	
– Total – Amount (1) plus Amount (2)	(A)	
Restricted Expenses Limitation – from AIB-21, Part V (to 2 decimals)	(R)	%
Permissible Restricted Expenses – Amount (A) multiplied by (R)	(P)	
Excess Restricted Expenses in Operations subject to Part 7 of Guidelines – Amount (X) minus Amount (P)	(S)	
Add: Excess Restricted Expenses in Financial Intermediary Operations – from Schedule 22-C, Part II	(T)	
Total Excess Restricted Expenses (to be entered in Part V)	(U)	

Form AIB-22



Anti-Inflation Board Commission de lutte contre l'inflation

AIB-22(A)

Schedule 22-A – Distribution Operations

<input type="checkbox"/> QUARTERLY REPORT				<input type="checkbox"/> ANNUAL REPORT			
FROM	DAY	MO	YR	TO	DAY	MO	YR

NAME OF SUPPLIER

Part I – Distribution Operations as a Whole

	\$ (000)	\$ (000)
Gross Revenue from Operations	(A)	
Deduct: Cost of Goods Sold	(B)	
Gross Profit	(C)	
Other Allowable Costs	(D)	
Allowable Costs – Amount (B) plus Amount (D)	(E)	
Adjusted Operating Profits (Loss) – Amount (A) minus Amount (E)	(F)	
Target Margin Factor (from Schedule 21-A, Part I) (to 4 decimals)	(J)	
Target Operating Profit – Amount (E) multiplied by Factor (J)	(K)	
Excess Revenue for Distribution Operations before Low Base Relief – excess (if any) of Amount (F) over Amount (K)	(H)	

• Only Level I suppliers need complete page 2 of this schedule.

continued on reverse

Form AIB-22

2

AIB-22(A)

Part II – Distribution Operations by Product Line (for the purpose of price monitoring)

• Please list Product Lines in same order as on Base Period Schedule 21-A

Names of Product Lines		(1)	(2)	(3)	(4)	(5)
Gross Revenue from Operations (A)		\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Deduct: Cost of Goods Sold (B)						
Gross Profit (C)						
Gross Profit Percentage (2 decimals)	Compliance Period to date: Amt. (C) as a percentage of Amt. (A)	. %	. %	. %	. %	. %
	Last Previous Fiscal Period: from Schedule 22-H or last annual 22-A	. %	. %	. %	. %	. %
	One-year base: from Schedule 21-A, Part II, Line (1), column (7)	. %	. %	. %	. %	. %
	Five-year base: from Schedule 21-A, Part II, Line (1), column (8)	. %	. %	. %	. %	. %

Names of Product Lines		(6)	(7)	(8)	(9)	(10)
Gross Revenue from Operations (A)		\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Deduct: Cost of Goods Sold (B)						
Gross Profit (C)						
Gross Profit Percentage (2 decimals)	Compliance Period to date: Amt. (C) as a percentage of Amt. (A)	. %	. %	. %	. %	. %
	Last Previous Fiscal Period: from Schedule 22-H or last annual 22-A	. %	. %	. %	. %	. %
	One-year base: from Schedule 21-A, Part II, Line (1), column (7)	. %	. %	. %	. %	. %
	Five-year base: from Schedule 21-A, Part II, Line (1), column (8)	. %	. %	. %	. %	. %

Names of Product Lines		(11)	(12)	(13)	(14)	(15)
Gross Revenue from Operations (A)		\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Deduct: Cost of Goods Sold (B)						
Gross Profit (C)						
Gross Profit Percentage (2 decimals)	Compliance Period to date: Amt. (C) as a percentage of Amt. (A)	. %	. %	. %	. %	. %
	Last Previous Fiscal Period: from Schedule 22-H or last annual 22-A	. %	. %	. %	. %	. %
	One-year base: from Schedule 21-A, Part II, Line (1), column (7)	. %	. %	. %	. %	. %
	Five-year base: from Schedule 21-A, Part II, Line (1), column (8)	. %	. %	. %	. %	. %

Names of Product Lines		(16)	(17)	(18)	(19)	(20)	Total
Gross Revenue from Operations (A)		\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Deduct: Cost of Goods Sold (B)							
Gross Profit (C)							
Gross Profit Percentage (2 decimals)	Compliance Period to date: Amt. (C) as a percentage of Amt. (A)	. %	. %	. %	. %	. %	
	Last Previous Fiscal Period: from Schedule 22-H or last annual 22-A	. %	. %	. %	. %	. %	
	One-year base: from Schedule 21-A, Part II, Line (1), column (7)	. %	. %	. %	. %	. %	
	Five-year base: from Schedule 21-A, Part II, Line (1), column (8)	. %	. %	. %	. %	. %	

Form AIB-22

AIB-22(19)



Anti-Inflation Board Commission de lutte contre l'inflation

QUARTERLY REPORT ANNUAL REPORT

Schedule 22-B – Non Distribution Operations

	FROM	DAY	MO.	YR.	TO	DAY	MO.	YR.
NAME OF SUPPLIER								

Part I – Non Distribution Operations as a Whole

	\$ (000)	¢ (000)
Gross Revenue from Operations		(A)
Allowable Costs:		
Direct materials	(1)	
Direct labour	(2)	
Other operating costs	(3)	
General and administrative expenses	(4)	
Other Allowable Costs (specify)	(5)	
	(6)	
	(7)	
Allowable Costs – Sum of Amounts (1) to (7)		(E)
Adjusted Operating Profits (Loss) – Amount (A) minus Amount (E)		(F)
Target Margin Factor (from Schedule 21-B, Part I) (to four decimals)	(J)	
Target Operating Profit before Investment Credit – Amount (E) multiplied by (J)		(K)
Excess Revenue for Non-Distribution Operations before Investment Credit – excess (if any) of Amount (F) over Amount (K)		(8)
Addition to Eligible Assets – Amount (30), Part I, Schedule 22-F	(9)	
Qualified Investment during compliance period to date – 50% of Amount (9)	(10)	
Qualified Investment carried forward from preceding compliance period – Amt. (31), Part I, Schedule 22-F or Amt. (16), Part I, last annual Schedule 22-B	(11)	
Qualified Investment – Amount (10) plus Amount (11)		(12)
Investment Credit Factor – Amount (M), Part I, Schedule 21-B	(13)	
Maximum Investment Credit – Amount (E) multiplied by (13)		(14)
Investment Credit – not to exceed lesser of Amounts (12) and (14)		(15)
Qualified Investment to be carried forward (to be completed on Annual Reports only) – Amount (12) minus Amount (15)	(16)	
Excess Revenue before Low Base Relief – excess (if any) of Amount (8) over Amount (15)		(H)

• Only Level I Suppliers need complete page 2 of this Schedule.

continued on reverse

Form AIB-22

2

A19-22(B)

Part II – Non Distribution Operations by Product Line (for the purpose of price monitoring)

• Please list Product Lines in same order as on Base Period Schedule 21-B.

	(1)	(2)	(3)	(4)	(5)
Names of Product Lines					
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Gross Revenue from Operations (A)					
Deduct: Allowable Costs (E)					
Operating Profit (Loss) (F)					
Operating Profit Percentage (2 decimals)	Compliance Period to Date: Amt. (F) as a percentage of Amt. (A)	. %	. %	. %	. %
	Last Previous Fiscal Period: from Schedule 22-H or last annual/ 22-B	. %	. %	. %	. %
	One-year base: from Schedule 21-B, Part II, Line (1), column (7)	. %	. %	. %	. %
	Five-year base: from Schedule 21-B, Part II, Line (1), column (6)	. %	. %	. %	. %

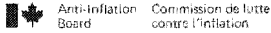
	(6)	(7)	(8)	(9)	(10)
Names of Product Lines					
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Gross Revenue from Operations (A)					
Deduct: Allowable Costs (E)					
Operating Profit (Loss) (F)					
Operating Profit Percentage (2 decimals)	Compliance Period to Date: Amt. (F) as a percentage of Amt. (A)	. %	. %	. %	. %
	Last Previous Fiscal Period: from Schedule 22-H or last annual/ 22-B	. %	. %	. %	. %
	One-year base: from Schedule 21-B, Part II, Line (1), column (7)	. %	. %	. %	. %
	Five-year base: from Schedule 21-B, Part II, Line (1), column (6)	. %	. %	. %	. %

	(11)	(12)	(13)	(14)	(15)
Names of Product Lines					
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Gross Revenue from Operations (A)					
Deduct: Allowable Costs (E)					
Operating Profit (Loss) (F)					
Operating Profit Percentage (2 decimals)	Compliance Period to Date: Amt. (F) as a percentage of Amt. (A)	. %	. %	. %	. %
	Last Previous Fiscal Period: from Schedule 22-H or last annual/ 22-B	. %	. %	. %	. %
	One-year base: from Schedule 21-B, Part II, Line (1), column (7)	. %	. %	. %	. %
	Five-year base: from Schedule 21-B, Part II, Line (1), column (6)	. %	. %	. %	. %

	(16)	(17)	(18)	(19)	(20)	Total
Names of Product Lines						
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Gross Revenue from Operations (A)						
Deduct: Allowable Costs (E)						
Operating Profit (Loss) (F)						
Operating Profit Percentage (2 decimals)	Compliance Period to Date: Amt. (F) as a percentage of Amt. (A)	. %	. %	. %	. %	. %
	Last Previous Fiscal Period: from Schedule 22-H or last annual/ 22-B	. %	. %	. %	. %	. %
	One-year base: from Schedule 21-B, Part II, Line (1), column (7)	. %	. %	. %	. %	. %
	Five-year base: from Schedule 21-B, Part II, Line (1), column (6)	. %	. %	. %	. %	. %

Form AIB-22

AIB-22(C)



Schedule 22-C – Financial Intermediary Operations

<input type="checkbox"/> QUARTERLY REPORT				<input type="checkbox"/> ANNUAL REPORT			
FROM	DAY	MO.	YR.	TO	DAY	MO.	YR.

NAME OF SUPPLIER

Part I – Average Adjusted Total Assets – Domestic Business

Adjusted Total Assets (domestic) as of:		\$ (000)
Last Day of	Preceding Fiscal Period	
	First Month	
	Second Month	
	Third Month	
	Fourth Month	
	Fifth Month	
	Sixth Month	
	Seventh Month	
	Eighth Month	
	Ninth Month	
	Tenth Month	
	Eleventh Month	
Twelfth Month		
Total		(B)
Average Adjusted Total Assets – Amount (B) divided by (1 + Number of Months) (C)		

◀ Complete to this point on First Quarter Report

◀ Complete to this point on Second Quarter Report

◀ Complete to this point on Third Quarter Report

Asset Reconciliation as at end of Period covered by this Report

Adjusted Total Assets (domestic) – as above	(1)
Foreign Assets	(2)
Non Financial Intermediary Assets	(3)
Total Assets = Sum of Amounts (1) to (3)	(4)
Total Assets per Balance Sheet	(5)
Difference (if any) – Provide reconciliation below	(6)

Reconciling Items:

Part II – Excess Restricted Expenses	\$ (000)
Restricted Expenses – from Part III of AIB-22	(I)
Average Adjusted Total Assets – Amount (C) from Part I	(C)
Restricted Expenses Limitation from Part II of Schedule 21-C (to two decimals)	(J) %
Time Factor: No. of days in Compliance Period to date divided by 365 (to four decimals)	(K)
Multiply Amount (C) by percentage (J) and the product by factor (K)	(L)
Excess Restricted Expenses - excess (if any) of Amount (I) over Amount (L)	(M)

• Complete Parts IV and V of Form AIB-22 before completing the remainder of this Schedule.

...continued on reverse

Form AIB-22

2

AIB-22f(1)

Part III - Excess Revenue Calculation	\$ (000)
Gross Revenue from Operations (A)	
Allowable Costs (E)	
Adjusted Operating Profits - Amount (A) minus Amount (E) (F)	
Average Adjusted Total Assets - Amount (C) from Part I (C)	
Earnings Ratio: Amount (F) divided by Amount (C) - (to four decimals) (N)	
Increase in Financial Intermediary assets since end of Base Period by virtue of issue of new shares (O)	
Imputed Annual Cost - Amount (O) multiplied by (N) (P)	
Average number of days in Compliance Period to date after receipt of funds in Amt. (O) above (Q)	
Number of days in Compliance Period to date (R)	
Amount (Q) divided by Amount (R) (four decimals) (S)	
New Capital Credit - Amount (P) multiplied by (S) (T)	
Target Net Margin Percentage - from Schedule 21-C (U)	%
Multiply Amount (C) by percentage (U) (V)	
Target Operating Profit - multiply Amount (V) by the Time Factor (K) from Part I (W)	
Sum of Amount (T) and (W) (X)	
Excess Revenue - excess (if any) of Amount (F) over Amount (X) (H)	

Part IV End of Period Pricing Information

• Financial Intermediaries other than Chartered Banks need not complete 1 and 2, and need only complete 3, 4 and 5 as applicable.

1. Prime Rate	%	
Non-checking Savings Deposit Rate	%	
Spread	%	
Base Spread *	%	
2. Prime Rate	%	
Weighted Average Rate on all Interest Bearing Deposits	%	
Spread	%	
Base Spread *	%	
3. Mortgage Rate	RHA	PRIME CONVENTIONAL
Average 1-5 year Term Deposit Rate	%	%
Spread	%	%
Base Spread *	%	%
4. Mortgage Rate	%	%
5 year Personal Term Deposit or Guaranteed Investment Certificate Rate	%	%
Spread	%	%
Base Spread *	%	%
5. Personal Installment Loan Rate	%	%
Base Rate *	%	%

* From Part IV of Base Period Schedule 21-C.

Part V - Certificate

• To be completed only by suppliers subject to Part 6 of the Anti-Inflation Guidelines who wish to claim the exemption for excess revenue derived from activities subject to Part 7 of the Anti-Inflation Guidelines. Suppliers completing this Certificate need not calculate Excess Revenue for their operations subject to Part 7 of the Anti-Inflation Guidelines.

I HEREBY CERTIFY THAT all gross revenue from Part 7 operations during the period from _____ to _____ was derived exclusively from: (a) fees, commissions and service charges billed to customers at scales not higher than those prevailing on October 13, 1975, and (b) other services the remuneration for which is established by Court order or by an independent regulatory authority.

_____ Date

_____ Signature of Authorized Signing Officer

Form AIB-22

AIB-22(D)



Anti-Inflation Board Commission de lutte contre l'inflation

<input type="checkbox"/> QUARTERLY REPORT				<input type="checkbox"/> ANNUAL REPORT			
FROM	DAY	MO.	YR.	TO	DAY	MO.	YR.

Schedule 22-D -- Export Operations

NAME OF SUPPLIER

Part I -- Export Operations as a Whole

		Distribution \$ (000)	Non Distribution \$ (000)	Total \$ (000)
Gross Revenue from Operations	(A)			
Cost of Goods Sold	(B)			
Gross Profit	(C)			
Other allowable costs	(D)			
Direct materials	(1)			
Direct labour	(2)			
Other operating costs	(3)			
General and administrative expensad	(4)			
Other allowable costs -- specify:	(5)			
	(6)			
	(7)			
Total Allowable Costs	(E)			
Adjusted Operating Profits (Loss) -- Amount (A) minus Amount (E)	(F)			

Note: Only Level 1 Suppliers need complete page 2 of this Schedule.

Continued on reverse

Form AIB-22

2

AIB-22(D)

Note: Where applicable use same Product Lines as on Schedule 22-A and/or 22-B, and list Product Lines in same order as on Base Period Schedule 21-D.

Part II – Export Distribution Operations by Product Line (Level 1 suppliers only)

	(1)	(2)	(3)	(4)	(5)
Names of Product Lines					
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Gross Revenue from Operations (A)					
Deduct: Cost of Goods Sold (B)					
Gross Profit (C)					

	(6)	(7)	(8)	(9)	(10)	
Names of Product Lines						Total
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Gross Revenue from Operations (A)						
Deduct: Cost of Goods Sold (B)						
Gross Profit (C)						

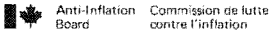
Part III – Export Non Distribution Operations by Product Line (Level 1 suppliers only)

	(1)	(2)	(3)	(4)	(5)
Names of Product Lines					
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Gross Revenue from Operations (A)					
Deduct: Allowable Costs (E)					
Operating Profit (Loss) (F)					

	(6)	(7)	(8)	(9)	(10)	
Names of Product Lines						Total
	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Gross Revenue from Operations (A)						
Deduct: Allowable Costs (E)						
Operating Profit (Loss) (F)						

Form AIB-22

AIB-22 (E)



Anti-Inflation Board
Commission de lutte contre l'inflation

Schedule 22-E – Other Exempt Operations

<input type="checkbox"/> QUARTERLY REPORT				<input type="checkbox"/> ANNUAL REPORT			
FROM	DAY	MO.	YR.	TO	DAY	MO.	YR.

NAME OF SUPPLIER							
Gross Revenue from Operations						(A)	\$ (000)
Deduct: Allowable Costs						(E)	
Adjusted Operating Profits (Loss)						(F)	
Gross Revenue from Operations above was derived from the following types of Exempt Operations:							\$ (000)
Regulated activities as defined in subsection 4.1 (f) of the Anti-Inflation Act (Specify)							
Rental of real property							
Transactions at prices controlled under Part II or Part III of the Petroleum Administration Act							
Branch operations outside Canada							
Construction contracts arising from bona fide bid or tender competitions							
Construction contracts to which the "de minimis" rule applies (see Technical Bulletin AI-17-P)							
Sale of unprocessed agricultural food or feed products by the original producer							
Sale of unprocessed fish and fish products by a fisherman							
Sale of fur or pelts by a trapper or fur farmer							
Gross Revenue from Operations – Amount (A) above							

Form AIB-22

AIB-22/F1



Anti-Inflation Board Commission de lutte
contre l'inflation

Schedule 22-F – Investment

<input type="checkbox"/> QUARTERLY REPORT				<input type="checkbox"/> ANNUAL REPORT			
FROM	DAY	MO.	YR.	TO	DAY	MO.	YR.

NAME OF SUPPLIER

Part I – Changes in Financial Position

Source of Funds		\$ (000)
Net Profit (Loss) before Income Tax and Extraordinary Items		(1)
Deduct: Income Tax		(2)
Net Profit (Loss) before Extraordinary Items		(3)
Add (Deduct) Items not resulting in a flow of funds in the current period	Depreciation, depletion and amortization	(4)
	Deferred income taxes	(5)
	Other – specify	(6)
Funds derived from Operations – Sum of Amounts (3) to (6)		(7)
Proceeds from disposal of Fixed Assets		(8)
Reduction in long term investments		(9)
Proceeds from long term borrowing		(10)
Proceeds from issue of shares		(11)
Other source of funds – specify		(12)
Total Source of Funds – Sum of Amounts (7) to (12)		(13)
Memo: Payments from Associated Foreign Companies included in Amts. (8) to (12)		(14)
Application of Funds		
Addition to	Buildings	(15)
	Other	(16)
Fixed	Machinery and Equipment	(17)
	Other	(18)
Assets	Other Fixed Assets	(19)
	Other	(20)
Total – Sum of Amounts (15) to (20)		(21)
Addition to long term investments		(22)
Reduction in long term borrowing		(23)
Redemption of shares		(24)
Dividends		(25)
Other Application of Funds – specify		(26)
Total Application of Funds – Sum of Amounts (21) to (26)		(27)
Increase (Decrease) in Working Capital – Amount (13) minus Amount (27)		(28)
Memo: Payments to Associated Foreign Companies included in Amount (27)		(29)
Total Addition to Eligible Assets – Sum of Amounts (15), (17) and (19)		(30)

Part II – Balance Sheet Information (as at end of period covered by this report)

		\$ (000)	
Assets	Current Assets	(1)	
	Fixed Assets	Gross	(2)
		Net of Accumulated Depreciation and Depletion	(3)
	Long Term Investments		(4)
	Other Assets		(5)
	Total Assets – Sum of Amounts (1), (3), (4) and (5)		(6)
Liabilities and Shareholders Equity	Current Liabilities	(7)	
	Long Term Liabilities	(8)	
	Deferred Income Taxes	(9)	
	Other Liabilities and Minority Interest	(10)	
	Shareholders Equity	(11)	
Total Liabilities and Shareholders Equity – Sum of Amounts (7) to (11)		(12)	

Form AIB-22

INSTRUCTIONS - SCHEDULE 22G

Schedule 22G, to be used with quarterly and annual Compliance Period Reports on Form AIB-22, summarizes the substituted cost calculation for land sold in a compliance period.

Part I - Adjustment to Cost

Complete lines (1) to (5) for all land acquired on or before October 13, 1975. In line (1), enter what would have been the fair market value of the land at October 13, 1975 had the land then been zoned and registered as it was at the time of sale.

In line (2), enter the Allowable Costs incurred by you after October 13, 1975 to finance, develop or service the land, other than any cost related to a building or structure.

The amount to be entered in line (4), is the book cost to you of acquiring, financing, developing and servicing the land, other than any costs relating to buildings or structures. It should not include any other costs charged to land accounts, such as administrative expenses or municipal taxes. The same definition applies to lines (9), (14), and (19).

Lines (6) to (15) apply to land purchased after October 13, 1975 in arm's length transactions. Use lines (6) to (10) for land whose acquisition cost was greater than what would have been the fair market value of the land at October 13, 1975 had it then been: (a) serviced and improved as it was when acquired by you, and (b) zoned and registered as it was when sold by you. Otherwise, use lines (11) to (15). Line (6) is for the cost of acquiring those pieces of land to which the acquisition cost method applies. Line (11) is for the adjusted fair market value (as described above) of those pieces of land to which the market value method applies. Enter in lines (7) and (12), your allowable costs incurred to finance, develop or service the land.

Note that under the Acquisition Cost Method, the Substituted Cost in line (8) should be equal to the book cost in line (9). The Sub-total in line (10) should therefore be zero.

Complete lines (16) to (20) for all land acquired after October 13, 1975 from another supplier with whom you did not deal at arm's length. For purposes of this calculation you, and the non arm's length supplier or continuous chain of non arm's length suppliers who held the land before you, are treated as a group.

If, on October 13, 1975, the piece of land was held by a member of the group, your hypothetical acquisition cost is the Fair Market Value of the land at October 13, 1975 if it had then been zoned and registered as it was when sold by you. If the group acquired the piece of land after October 13, 1975 in an arm's length transaction, your hypothetical acquisition cost is the greater of: (a) the cost of acquisition by the group, and (b) the fair market value of the land at October 13, 1975 if it had then been serviced and improved as at the date of acquisition by the group, and zoned and registered as at the date of sale by you.

Add to this hypothetical acquisition cost the allowable costs incurred by members of the group to finance, develop or service the land between October 13, 1975 (or the date when it was acquired by the group, if that was later) and the date when you acquired it. Enter the result in line (16).

Enter, in line (17), the costs incurred by you after acquiring the land to finance, develop or service it.

Part II - Adjustment to Gross Revenue

This adjustment applies to land sold during the compliance period to other suppliers subject to Part 7 of the Guidelines with whom you were not dealing at arm's length. In line (1), enter the substituted cost of the land sold, calculated using the applicable formula in Part I of this schedule. In line (2), enter the Gross Proceeds derived from the sale, except for any proceeds reasonably attributable to a building or structure. Subtract amount (2) from amount (1), and enter the result, which will generally be negative, in line (3). This is the addition to (or deduction from) gross revenue per financial statements, to be carried to the Calculation of Gross Revenue from Operations.

Form AIB-22



Anti-Inflation Board
Commission de lutte
contre l'inflation

AIB-22(H)

Schedule 22-H — Restatement of Previous Compliance Period Information

PREVIOUS COMPLIANCE PERIOD							
FROM	DAY	MO.	YR.	TO	DAY	MO.	YR.

NAME OF SUPPLIER

- Attach this Schedule to your initial AIB-22 Compliance Period Report. It is not required on subsequent reports.
- Complete this Schedule for the compliance period that includes May 1, 1976. If your fiscal year-end falls between May 1, 1976 and October 14, 1976, complete a second copy of this Schedule for the compliance period that includes October 14, 1976.

Part I — Summary for Business as a Whole

	Distribution	Non Distribution	Financial Intermediary	Export Distribution	Export Non Distribution	Other Exempt	Total
	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)
Gross Revenue from Operations (A)							
Cost of Goods Sold (B)							
Gross Profit (C)							
Other allowable costs (D)							
Direct materials (1)							
Direct labour (2)							
Other operating costs (3)							
General and administrative expenses (4)							
Other allowable costs — specify: (5)							
(6)							
(7)							
Total Allowable Costs (E)							
Adjusted Operating Profits (Loss) (F)							

Part II — Changes in Financial Position

Source of Funds:		\$(000)
Net Profit (Loss) before income tax and extraordinary items	(1)	
Deduct: Income tax	(2)	
Net Profit (Loss) before extraordinary items	(3)	
Add (Deduct): Items not resulting in a flow of funds during the period	(4)	
Depreciation, depletion and amortization	(5)	
Deferred income tax	(6)	
Other (specify)	(7)	
Funds derived from Operations — sum of Amounts (3) to (6)	(8)	
Proceeds from disposal of fixed assets	(9)	
Reduction in long term investments	(10)	
Proceeds from long term borrowing	(11)	
Proceeds from issue of shares	(12)	
Other source of funds (specify)	(13)	
Total Source of Funds — sum of Amounts (7) to (12)	(14)	
		\$(000)

Memo: Payments from associated Foreign companies included in Amounts (8) to (12) (14)

Application of Funds:		\$(000)
Addition	Buildings	(15)
	Other	(16)
to Fixed	Machinery and equipment	(17)
	Other	(18)
Assets	Other fixed assets	(19)
	Other	(20)
Total — sum of Amounts (15) to (20)	(21)	
Addition to long term investments	(22)	
Reduction in long term borrowing	(23)	
Redemption of shares	(24)	
Dividends	(25)	
Other application of funds (specify)	(26)	
Total Application of Funds — sum of Amounts (21) to (26)	(27)	
Increase (Decrease) in Working Capital — Amount (13) minus Amount (27)	(28)	
		\$(000)

Memo: Payments to associated Foreign companies included in Amount (27) (28)

Total Eligible Assets acquired after August 31, 1976 — sum of Amounts (15), (17) and (19) (30)

Qualified Investment to be carried forward — 50% of Amount (30) (31)

continue on reverse

Form AIB-22

2

AIB-22(H)

Part III – Balance Sheet Information (as at end of period)

\$ (000)

Assets	Current assets		(1)
	Fixed assets	Gross	(2)
		Net of accumulated depreciation and depletion	(3)
	Long Term Investments		(4)
	Other assets		(5)
	Total – sum of Amounts (1), (3), (4) and (5)		
Liabilities and Shareholders' Equity	Current liabilities		(7)
	Long term liabilities		(8)
	Deferred income taxes		(9)
	Other liabilities and minority interests		(10)
	Shareholders' equity		(11)
	Total – sum of Amounts (7) to (11)		

Part IV – Analysis of Transactions

Transactions pertaining to	Relationship		Distribution	Non Distribution	Financial Intermediary	Export	Other Exempt	
	Dealing at arm's length	Canadian / Foreign						
Gross Revenue from Operations	Dealing at arm's length	Canadian	%	%	%	%	%	
		Foreign	%	%	%	%	%	
	Not dealing at arm's length	Canadian	%	%	%	%	%	
		Foreign	%	%	%	%	%	
	Total			100%	100%	100%	100%	100%
	Allowable Costs	Dealing at arm's length	Canadian	%	%	%	%	%
Foreign			%	%	%	%	%	
Not dealing at arm's length		Canadian	%	%	%	%	%	
		Foreign	%	%	%	%	%	
Total			100%	100%	100%	100%	100%	

Part V – Distribution Operations by Product Line (Level I suppliers only)

Names of Product Lines	(1)	(2)	(3)	(4)	(5)
	Gross Revenue from Operations (A)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Deduct: Cost of Goods Sold (B)					
Gross Profit (C)					
Gross Profit Percentage (to 2 decimals): Amt. (C) as a percentage of Amt. (A)	%	%	%	%	%

Names of Product Lines	(6)	(7)	(8)	(9)	(10)	Total
	Gross Revenue from Operations (A)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	
Deduct: Cost of Goods Sold (B)						
Gross Profit (C)						
Gross Profit Percentage (to 2 decimals): Amt. (C) as a percentage of Amt. (A)	%	%	%	%	%	%

Part VI – Non Distribution Operations by Product Line (Level I suppliers only)

Names of Product Lines	(1)	(2)	(3)	(4)	(5)
	Gross Revenue from Operations (A)	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Deduct: Allowable Costs (E)					
Operating Profit (Loss) (F)					
Operating Profit Percentage (to 2 decimals): Amt. (F) as a percentage of Amt. (A)	%	%	%	%	%

Names of Product Lines	(6)	(7)	(8)	(9)	(10)	Total
	Gross Revenue from Operations (A)	\$ (000)	\$ (000)	\$ (000)	\$ (000)	
Deduct: Allowable Costs (E)						
Operating Profit (Loss) (F)						
Operating Profit Percentage (to 2 decimals): Amt. (F) as a percentage of Amt. (A)	%	%	%	%	%	%

Form AIB-22

AIB-22 (I)



Anti-Inflation Board
Commission de lutte contre l'inflation

<input type="checkbox"/> QUARTERLY REPORT				<input type="checkbox"/> ANNUAL REPORT			
FROM	DAY	MO.	YR.	TO	DAY	MO.	YR.

Schedule 22-I - Low Base Relief

NAME OF SUPPLIER	
------------------	--

Suppliers of property and casualty insurance should refer to Technical Bulletin AIB-23-P; they may elect to ignore Parts I and II and enter in Part III item (5) an amount equal to 3% of Gross Revenue from Operations.

Part I - Calculation of Equity	Supplier		Associated Group of Suppliers	
	As at end of preceding Fiscal Period	As at end of period covered by this Report	As at end of preceding Fiscal Period	As at end of period covered by this Report
	(1)	(2)	(3)	(4)
	\$ (000)	\$ (000)	\$ (000)	\$ (000)
Total Assets per Balance Sheet (1)				
Deduct Items included in Amount (1) that represent:				
Assets pertaining to the rental of real property (2)				
Assets pertaining to Financial Intermediary Operations (domestic and foreign) (3)				
Investments and advances other than those made to earn Adjusted Operating Profits (4)				
Other assets net used for the purpose of earning Adjusted Operating Profits (specify): (5)				
(6)				
(7)				
Total of above deductions (8)				
Assets - Amount (1) minus Amount (8) (9)				
Total Liabilities per Balance Sheet (10)				
Deferred income taxes per Balance Sheet (11)				
Sub-total - Amount (10) plus Amount (11) (12)				
Deduct Items included in Amount (12) that pertain to:				
Liabilities (13)				
Item (2) above				
Deferred income taxes (14)				
Item (3) above				
Liabilities (15)				
Deferred income taxes (16)				
Item (4) above				
Liabilities (17)				
Deferred income taxes (18)				
Other liabilities included in Amount (12) that were not incurred for the purpose of earning Adjusted Operating Profits (specify): (19)				
(20)				
Total deductions - sum of Amounts (13) to (20) (21)				
Sub-total - Amount (12) minus Amount (21) (22)				
Deduct: Adjustment re certain non-arm's length liabilities included in Amount (22) (complete Part II below) (23)				
Liabilities and Deferred Income Taxes - Amount (22) minus Amount (23) (24)				
Sub-total - Amount (9) minus Amount (24) (25)				
Paid-up capital and contributed surplus (26)				
Deduct portion of Amt. (26) related to items (2) to (7) above (27)				
Paid-up capital for purpose of this calculation (28)				
Equity - greater of Amounts (25) and (28) (29)				

Part II - Calculation of Adjustments re Non-Arm's Length Liabilities

Description of Liability		As at end of preceding Fiscal Period	As at end of period covered by this Report
		\$ (000)	\$ (000)
Name of Debtor:	Amount of Liability (1)		
Name of Creditor:	Annual rate of interest (to 2 decimals) (2)	%	%
Relationship of Creditor to Debtor:	Multiply Amount (1) by (2) (3)		
	Multiply Amount (3) by 12.5 (4)		
Date of Maturity	Adjustment required - excess (if any) of Amount (1) over Amount (4) (5)		
Name of Debtor:	Amount of Liability (1)		
Name of Creditor:	Annual rate of interest (to 2 decimals) (2)	%	%
Relationship of Creditor to Debtor:	Multiply Amount (1) by (2) (3)		
	Multiply Amount (3) by 12.5 (4)		
Date of Maturity	Adjustment required - excess (if any) of Amount (1) over Amount (4) (5)		

... continued on reverse

Form A1B-22

A1B-22

3

Part V – Calculation of Allowable Costs

Costs and Expenses deducted in arriving at Net Profit or Loss per Financial Statements	(1)	\$ (000)
Add (Deduct): Adjustment under Substituted Cost Method for Land – Amount (21), Part I, Schedule 22-G	(2)	
Total Costs and Expenses	(3)	
Deduct the following items if included in Total Costs and Expenses:		
Capital losses		
Prior period adjustments - specify		
Extraordinary Items (see Technical Bulletin A1-14-P-Revised) – specify		
Income Taxes (other than those in respect of natural resources) including Interest and Penalty thereon		
Dividends		
Patronage dividends		
The excess over Fair Market Value of Costs and Expenses incurred in Non-Arm's Length Transactions (except Land costs adjusted in item (2) above) – provide details		
Excess compensation under Part 4 of the Guidelines		
Excess Restricted Expenses – Amount (U) from Part IV		
Amounts deducted in arriving at Gross Revenue from Operations (Part II, items (3), (4) and (5))		
Other costs or expenses not incurred for the purpose of earning Adjusted Operating Profits - specify		
Total of above deductions	(4)	
Sub-total – Amount (3) minus Amount (4)		
Add (Deduct): Adjustments required to achieve consistency in accounting applications – specify		
Total Allowable Costs	(E)	
Allocated to:		
Distribution Operations		
Non-Distribution Operations		
Financial Intermediary Operations		
Export Operations		
Other Exempt Operations		
Total		(E)

Part VI – Analysis of Transactions (to be completed on each annual A1B-22)

Transactions pertaining to	Relationship		Distribution	Non-Distribution	Financial Intermediary	Export	Other-Exempt
Gross Revenue from Operations	Dealing at arm's length	Canadian	%	%	%	%	%
		Foreign	%	%	%	%	%
	Not dealing at arm's length	Canadian	%	%	%	%	%
		Foreign	%	%	%	%	%
Total		100%	100%	100%	100%	100%	
Allowable Costs	Dealing at arm's length	Canadian	%	%	%	%	%
		Foreign	%	%	%	%	%
	Not dealing at arm's length	Canadian	%	%	%	%	%
		Foreign	%	%	%	%	%
Total		100%	100%	100%	100%	100%	

Indicate how many of each schedule are being filed with this report:

Schedule 22-A -- Distribution Operations	_____	Schedule 22-F -- Investment	_____
Schedule 22-B -- Non-Distribution Operations	_____	Schedule 22-G -- Substituted Cost of Land	_____
Schedule 22-C -- Financial Intermediary Operations	_____	Schedule 22-H -- Restatement of Previous Compliance Period Information	_____
Schedule 22-D -- Export Operations	_____	Schedule 22-I -- Low Base Relief	_____
Schedule 22-E -- Other Exempt Operations	_____	Schedule 22-J -- Dividends	_____

Form AIB-23



Anti-Inflation Board
Commission de lutte
contre l'inflation

AIB-23
REV. 77

PRICE PRE-NOTIFICATION REPORT

- For use by a Supplier required to provide advance notice of certain price increases.
- A Level I Supplier is required to file a separate Price Pre-Notification Report for each Product Line for which a price increase is proposed.
- One copy of this form, completed in full, together with any required attachments, must be received no later than 30 days before the effective date of the proposed increase at the following address:

Prices and Profits Branch, Anti-Inflation Board,
P.O. Box 1753, Ottawa, Ontario K1P 5R5

NAME OF SUPPLIER		REPORTING LEVEL <input type="checkbox"/> I <input type="checkbox"/> II <input type="checkbox"/> III	
MAILING ADDRESS		POSTAL CODE	TELEX OR TWX NUMBER
PRINCIPAL ACTIVITY, COMMODITY OR PRODUCT MANUFACTURED OR SOLD, OR SERV. PROVIDED		TELEX OR TWX NUMBER	
NAME AND TITLE OF PERSON FROM WHOM ADDITIONAL INFORMATION MAY BE OBTAINED		AREA CODE	TELEPHONE NUMBER
NAME AND ADDRESS OF PARENT COMPANY			
IS THIS AN AMENDED PRE-NOTIFICATION? <input type="checkbox"/> YES <input type="checkbox"/> NO	FISCAL YEAR END DAY MONTH	NAME OF OPERATING ENTITY SUPPLYING THE PRODUCT LINE	

Part I - General

1. Name of Product Line	
2. (a) Effective date of proposed price increase	D M Y
(b) Effective date of most recent price increase among products for which an increase is now proposed	D M Y
(c) Number of months for which proposed prices are expected to remain in effect	
3. Period covered by latest Compliance Period Report filed with the Board	FROM D M Y TO D M Y
4. Is a Compliance Plan in effect? <input type="checkbox"/> YES <input type="checkbox"/> NO	
5. What is your estimated share of the Canadian market in this Product Line?	%

Certification	
I, _____ (Name in block letters)	of _____ (Address)
am an authorized signing officer of the Supplier named in this report.	
I certify that this report, including accompanying schedules and statements, has been examined by me and is a true, correct and complete report, to the best of my knowledge and belief.	
_____ Signature of authorized signing officer	
Date: _____ 19__	_____ Position, Rank or Title of Officer

This report is prescribed by the Anti-Inflation Board pursuant to
Section 13 of the Anti-Inflation Act.

Form AIB-23

2

Part II -- Price Data	Unit Of Measurement (1)	Date Current Price became effective		Price Before Current Price (3) \$	Current Price (4) \$	Previous Percentage Increase (5) %	Proposed Price (6) \$	Proposed Percentage Increase (7) %	Additional Gross Revenue From Price Increase * (8) \$ (000)
		Day	Month						
Ten products for which proposed increases will generate the greatest additional Gross Revenue from Operations during the current compliance period:									
Ten products for which the greatest percentage price increase are proposed:									
Product Line as a whole (including products not listed above)									

* For Compliance Period during which price increase is to take effect.

Form AIB-23

AIB-23
REV. 77 3

Part III – Quarterly Forecast for the Product Line

Historical Operating Profit Percentages for the product line:												
Last Previous Fiscal Period – from Schedule 22-H or last annual 22-B										%		
5 year period – Amt. (I) column (6), Part II, Schedule 21-B										%		
1 year period – Amt. (I), column (7), Part II, Schedule 21-B										%		
Base Period – as per page 1 of AIB-21 <input type="checkbox"/> 1 year <input type="checkbox"/> 5 years		Compliance Period during which increase to take effect										
	Last Preceding Fiscal Period	Entire Period		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		
	D M Y	D M Y	D M Y	D M Y	D M Y	D M Y	D M Y	D M Y	D M Y	D M Y	D M Y	
	(1)	(2)		(3)		(4)		(5)		(6)		
Sales Volume (in thousands of units)	(1)											
Gross Revenue from Operations (a) at current prices	(2)	\$ (000)	\$ (000)		\$ (000)		\$ (000)		\$ (000)		\$ (000)	
(b) additional revenue due to proposed price increase	(3)											
Total Gross Revenue from Operations	(4)											
Direct Materials: (a) at current materials prices	(5)											
(b) additional costs due to future materials price increases (answer question 4 Part V)	(6)											
Total Direct Materials	(7)											
Direct Labour: (a) at current compensation rates	(8)											
(b) additional costs due to future compensation rate increases (answer question 4 Part V)	(9)											
Total Direct Labour	(10)											
Other Allowable Costs: (a) at current cost input rates	(11)											
(b) additional costs due to future increases in cost input rates (answer question 4 Part V)	(12)											
Total Other Allowable Costs	(13)											
Allowable Costs – Sum of Amts. (7), (10) and (13)	(14)											
Operating Profit (Loss) Amt. (4) minus Amt. (14)	(15)											
Operating Profit Percentage Amt. (15) as a percentage of Amt. (4)	(16)	%	%		%		%		%		%	
Part IV – Quarterly Forecast for Non Distribution Operations as a Whole												
Estimated Capacity Utilization	(1)	%	%		%		%		%		%	
Gross Revenue from Operations	(2)	\$ (000)	\$ (000)		\$ (000)		\$ (000)		\$ (000)		\$ (000)	
Direct Materials	(3)											
Direct Labour	(4)											
Other Operating Costs	(5)											
General and Administrative Expenses	(6)											
Other Allowable Costs (specify):	(7)											
	(8)											
	(9)											
Allowable Costs – Sum of Amts (3) to (9)	(10)											
Adjusted Operating Profits	(11)											
Effective Target Margin Factor for Compliance Period – Amt. (16) from AIB-25	(12)											
Target Operating Profit – Amt. (11) multiplied by (12)	(13)											
Excess Revenue (or Deficiency) for Non Distribution Operations before Low Base Relief: (a) for quarter – Amt. (11) minus Amt. (13)	(14)											
(b) for Compliance Period to date	(15)											

Form AIB-23

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Part V – Explanation of Forecasts

1. If the Supplier forecasts that even after the proposed price increase, his overall Adjusted Operating Profits for the current Compliance Period will not exceed his Low Base Relief Number, attach Schedule 221, completed on a pro forma basis, to demonstrate this.

ATTACHED NOT APPLICABLE

2. If forecast interim Excess Revenue results from normal seasonal variations in profitability, attach evidence of such seasonality in the Base Period.

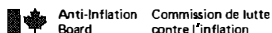
ATTACHED NOT APPLICABLE

3. Provide details of any significant changes in volume, mix, or productivity affecting the Product Line during the current compliance period.

4. Provide details of future cost increases indicated in lines (6), (9) and (12) of Part III. Please be as specific as possible. For example, indicate the amount and timing of these increases and their impact on total Allowable Costs for the Product Line.

Form AIB-25

AIB-25



INVESTMENT INTENTION REPORT

- For use by a Supplier to whom Part 7 of the Anti-inflation Guidelines applies who carries on Non Distribution Operations.
- One completed copy of this report is to be filed with the Anti-Inflation Board, Attention: Prices and Profits Branch, P.O. Box 1751, Ottawa, Ontario. K1P 6B4.
- Reports are to be filed before the first day of each fiscal period beginning after October 14, 1976.
- Submit an amended report if your investment intentions later change significantly.

NAME OF CORPORATION, PARTNERSHIP, INDIVIDUAL, ETC.												
MAILING ADDRESS			POSTAL CODE		REPORTING LEVEL <input type="checkbox"/> I <input type="checkbox"/> II <input type="checkbox"/> III							
PRINCIPAL ACTIVITY, COMMODITY OR PRODUCT MANUFACTURED OR SOLD, OR SERVICE PROVIDED						TELEX OR TWX NUMBER						
NAME AND TITLE OF PERSON FROM WHOM ADDITIONAL INFORMATION MAY BE OBTAINED				AREA CODE		TELEPHONE NUMBER						
NAME AND ADDRESS OF PARENT COMPANY												
PERIOD COVERED BY THIS REPORT		FROM	DAY	MO.	YR.	TO	DAY	MO.	YR.	IS THIS AN AMENO AIB-25?	YES	NO

Intended Addition to Fixed Assets:		Forthcoming compliance period s (000)
Buildings	Eligible Assets	(1)
	Other	(2)
Machinery and Equipment	Eligible Assets	(3)
	Other	(4)
Other Fixed Assets	Eligible Assets	(5)
	Other	(6)
Total Intended Addition to Fixed Assets – Sum of Amounts (1) to (6)		(7)
Total Intended Addition to Eligible Assets – Sum of Amounts (1), (3) and (5)		(8)
Qualified Investment to be made during period – 50% of Amount (8)		(9)
Qualified Investment carried forward from Preceding Compliance Period – see calculation of Amount (31), Part II, Schedule 22-H or Amount (16), Part I, Schedule 22-B		(10)
Qualified Investment – Amt. (9) plus Amt. (10)		(11)
Allowable Costs – forecast for Non Distribution Operations		(12)
Investment Credit Factor – Amt. (M), Part 1, Schedule 21-B		(13)
Maximum Investment Credit – Amount (12) multiplied by (13)		(14)
Investment Credit – not to exceed lesser of Amts. (11) and (14)		(15)
Amount (15) divided by Amount (12), to four decimals		(16)
Target Margin Factor – Amt. (J), Part I, Schedule 21-B		(17)
Effective Target Margin Factor – Amount (16) plus Amount (17)		(18)

_____ Date _____
_____ Signature of Authorized Signing Officer _____

This report is prescribed by the Anti-Inflation Board pursuant to section 13 of the Anti-Inflation Act.

APPENDIX 4

Economic Conditions Before and During Controls

The charts and tables in this appendix indicate broad price and compensation movements prior to and during the life of the Anti-Inflation Board.

CHART 10

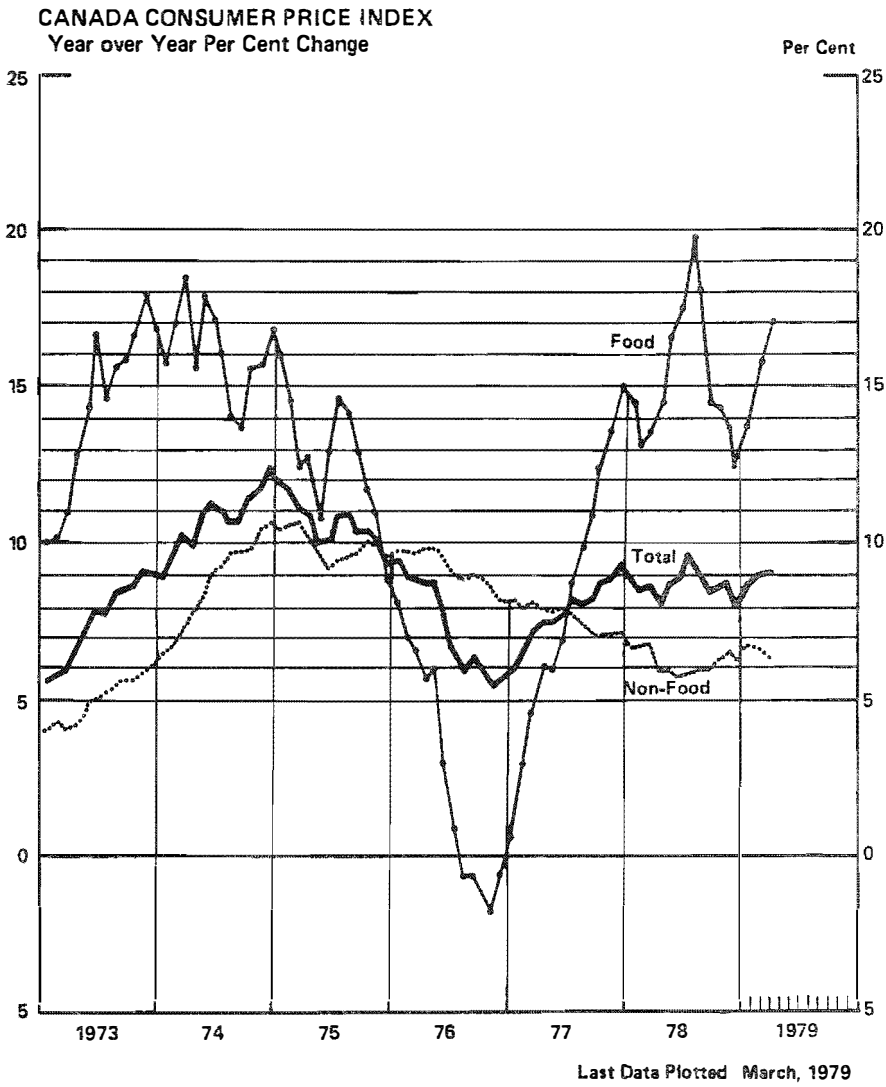
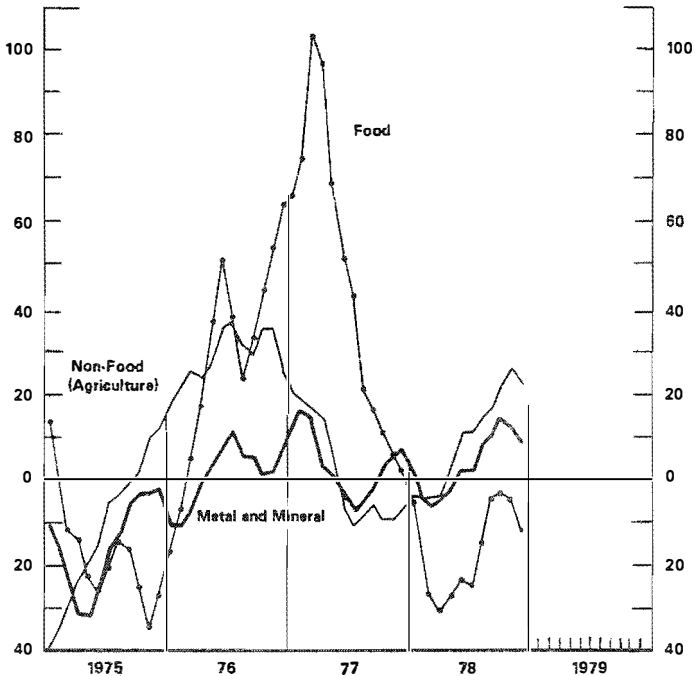


CHART 11

INTERNATIONAL COMMODITY PRICES

Year over Year Per Cent Change

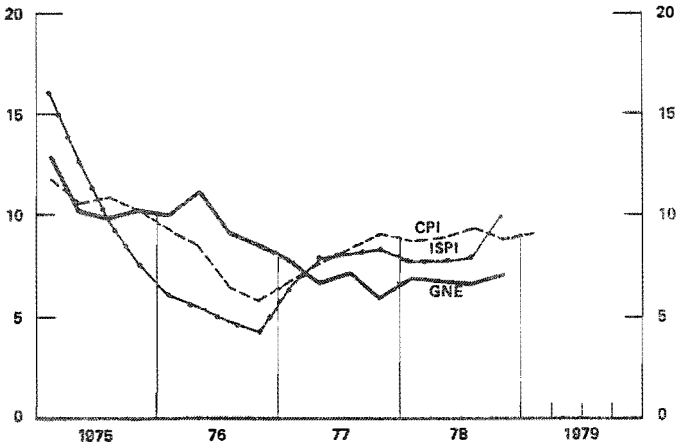


Source: World Bank

CHART 12

MAJOR PRICE INDEXES - COMPARISON

Year over Year Per Cent Change

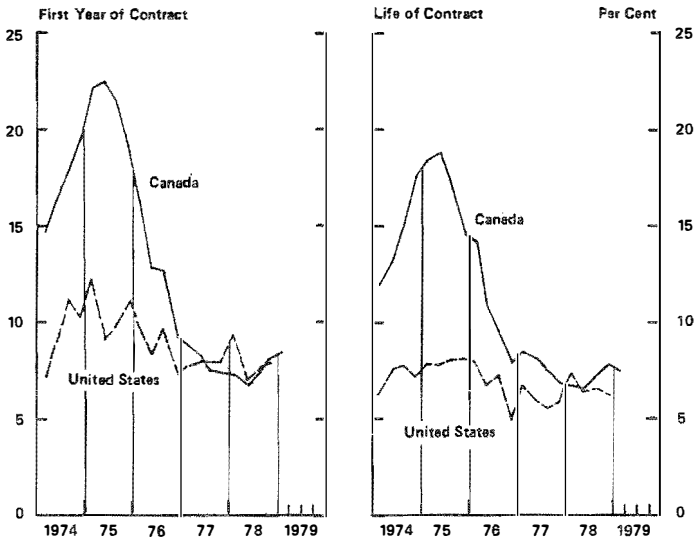


Last Data Plotted 1st Quarter, 1979

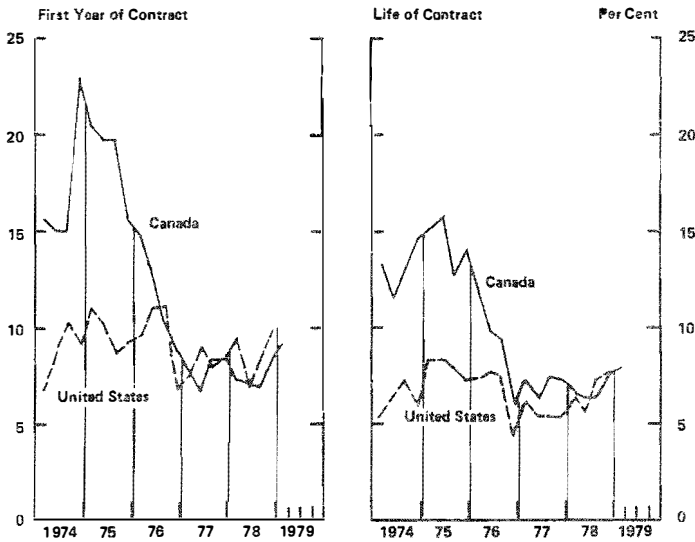
CHART 13

CANADA - U.S. COMPARISONS

Negotiated Wage Settlements, All Industries



Negotiated Wage Settlements, Manufacturing



Last Data Plotted 1st Quarter, 1979

TABLE 6
PRICES
ANNUAL DATA
1961 - 1978
1971=100
(PERCENTAGE CHANGE)

	1961	1962	1963	1964	1965	1966	1967	1968	1969
Gross National Expenditure									
Implicit Prices									
Total	0.52	1.35	1.87	2.47	3.20	4.49	3.90	3.26	4.40
Consumption	0.66	1.33	1.48	1.33	1.94	3.31	3.41	4.16	3.91
Bus. Invest. (Incl. Hous.)	3.23	2.45	4.13	3.45	4.52	6.74	6.77	5.73	8.31
Government	0.77	-0.29	2.26	4.10	5.76	6.67	5.62	1.01	4.84
Exports	1.12	3.94	0.95	2.08	1.84	2.73	2.06	1.48	2.17
Imports	2.69	4.58	2.32	0.84	0.72	2.18	1.63	2.65	2.79
Consumer Prices*									
Total	0.87	1.20	1.75	1.79	2.46	3.74	3.57	4.09	4.51
Food	1.49	1.86	3.24	1.60	2.67	6.29	1.36	3.24	4.19
Non-Food	0.57	0.98	1.21	1.86	2.35	2.85	4.41	4.38	4.58
Industry Selling Prices	0.25	1.03	1.34	0.84	1.32	2.91	1.94	2.08	3.75
General Wholesale Prices*	1.05	2.87	1.90	0.32	2.07	3.61	1.77	2.21	4.62

	1970	1971	1972	1973	1974	1975	1976	1977	1978
Gross National Expenditure									
Implicit Prices									
Total	4.73	3.15	5.00	9.15	15.27	10.68	9.71	6.89	6.74
Consumption	3.53	2.38	3.95	7.34	11.32	10.41	7.22	7.52	7.75
Bus. Invest. (Incl. Hous.)	5.84	6.08	7.21	8.61	16.12	15.30	14.40	9.44	8.27
Government	2.23	6.11	7.26	15.43	20.04	12.75	13.88	7.96	9.47
Exports	3.48	0.23	3.90	13.07	29.63	10.72	3.23	7.41	8.19
Imports	2.67	1.78	3.15	7.86	20.64	14.48	1.50	11.79	12.54
Consumer Prices*									
Total	3.37	2.84	4.77	7.61	10.86	10.81	7.51	7.99	8.91
Food	2.27	1.04	7.65	14.58	16.31	12.89	2.70	8.35	15.49
Non-Food	3.80	3.47	3.71	5.07	8.83	10.05	9.40	7.85	6.42
Industry Selling Prices	2.38	1.95	4.42	11.18	19.02	11.24	5.13	7.91	9.17
General Wholesale prices*	1.44	1.21	7.03	21.46	22.39	6.57	4.23	9.20	9.07

* Not seasonally adjusted

TABLE 7
 PRICES
 QUARTERLY DATA—SEASONALLY ADJUSTED
 1975-I – 1978-IV
 1971=100
 (YEAR OVER YEAR % CHANGE)

	1975.01	1975.02	1975.03	1975.04	1976.01	1976.02	1976.03	1976.04
Gross National Expenditure								
Implicit Prices								
Total	12.83	10.12	9.69	10.22	10.02	11.21	9.17	8.55
Consumption	12.17	10.71	10.09	8.83	8.21	7.83	7.00	5.93
Bus. Invest. (Incl. Hous.)	17.02	16.64	15.55	12.35	13.12	17.55	10.00	16.99
Government	15.19	13.53	11.16	11.40	14.55	13.19	14.00	13.79
Exports	16.94	10.78	8.97	6.99	5.32	3.90	2.45	1.39
Imports	22.48	18.08	12.39	6.49	3.12	1.24	0.19	1.49
Consumer Prices*								
Total	11.74	10.49	10.92	10.17	9.25	8.54	6.51	5.89
Food	14.51	12.40	14.09	10.72	7.37	5.01	0.0	-1.11
Non-Food	10.72	9.82	9.73	9.98	9.89	9.87	9.17	8.71
Industry Selling Prices	15.98	12.48	9.61	7.49	5.99	5.54	4.75	4.30
General Wholesale Prices*	10.21	6.60	6.04	3.75	4.82	6.02	3.42	2.77

	1977.01	1977.02	1977.03	1977.04	1978.01	1978.02	1978.03	1978.04
Gross National Expenditure								
Implicit Prices								
Total	7.75	6.70	7.16	6.00	6.77	6.69	6.51	6.97
Consumption	6.69	7.40	7.62	8.33	8.03	7.40	7.64	7.93
Bus. Invest. (Incl. Hous.)	12.26	7.83	12.01	6.07	9.31	8.25	7.01	8.56
Government	8.52	8.55	7.62	7.22	8.40	9.65	9.34	10.41
Exports	5.51	6.47	8.60	9.01	7.81	7.22	7.50	10.15
Imports	7.16	10.04	13.82	16.09	13.36	11.87	11.35	13.59
Consumer Prices*								
Total	6.75	7.64	8.38	9.13	8.81	8.90	9.29	8.65
Food	2.83	6.46	10.11	14.00	14.05	16.52	17.58	13.78
Non-Food	8.31	8.14	7.66	7.35	6.91	6.04	6.12	6.62
Industry Selling Prices	6.55	8.00	8.31	8.73	8.14	8.31	9.05	11.09
General Wholesale prices*	7.44	9.26	9.71	10.34	7.88	7.60	8.56	12.15

* Not seasonally adjusted

TABLE 8
 COMPENSATION
 ANNUAL DATA
 1967 - 1978
 (PERCENTAGE CHANGE)

	1967	1968	1969	1970	1971	1972
Lab. Inc. Per Empl. Person (\$/Yr.)*	7.64	6.86	8.61	7.25	7.82	8.50
Average Weekly Earnings (\$/Week)						
Industrial Composite	6.74	6.93	7.20	7.60	8.57	8.41
Forestry	8.76	7.32	9.03	3.71	12.46	11.18
Mining (Incl. Milling)	8.24	7.97	6.60	10.61	7.42	7.53
Manufacturing	6.39	7.39	7.46	8.05	8.39	8.41
Construction	9.12	5.20	9.18	11.04	13.15	11.50
Transp., Commun. and Other						
Utilities	9.15	8.43	8.06	7.33	8.35	9.01
Wholesale Trade	5.69	7.62	8.56	7.79	8.59	9.80
Retail Trade	6.06	6.90	7.69	6.52	7.81	8.14
Finance, Insurance and Real Estate	6.45	7.25	7.19	5.90	7.53	8.64
Services	7.37	5.30	6.08	7.69	8.73	8.89
Average Hourly Earnings (\$/Hour)						
Total Manufacturing	7.01	7.35	8.14	8.00	8.93	7.79
Total Manufacturing (S.A.)	7.02	7.39	8.14	8.03	8.76	7.93
Labor Canada New Settlements						
First Year Increase (%)	-99.98	-1.96	-5.00	9.47	-10.58	-1.08
Comp. Incr. Over Contract Life (%)	-99.99	-4.82	-2.53	10.39	-8.24	-1.28

	1973	1974	1975	1976	1977	1978
Lab. Inc. Per Empl. Person (\$/Yr.)*	10.44	15.18	14.83	13.32	9.01	5.56
Average Weekly Earnings (\$/Week)						
Industrial Composite	7.53	10.99	14.18	12.15	9.61	6.17
Forestry	13.95	11.47	13.64	15.13	8.86	4.37
Mining (Incl. Milling)	11.11	13.03	17.35	13.09	9.77	8.12
Manufacturing	7.29	10.83	14.98	13.01	10.30	7.38
Construction	7.39	11.02	16.24	13.77	11.74	5.34
Transp., Commun. and Other						
Utilities	8.25	12.37	14.48	11.99	11.12	7.60
Wholesale Trade	6.97	10.29	13.83	11.09	9.54	6.66
Retail Trade	7.97	10.71	13.66	11.08	7.29	5.34
Finance, Insurance and Real Estate	9.70	11.53	12.11	10.66	7.42	8.21
Services	6.72	10.11	13.94	11.70	6.73	5.09
Average Hourly Earnings (\$/Hour)						
Total Manufacturing	8.93	13.47	15.66	13.79	10.82	7.16
Total Manufacturing (S.A.)	8.88	13.56	15.60	13.82	10.84	7.14
Labor Canada New Settlements						
First Year Increase (%)	23.91	49.12	24.12	-41.71	-34.15	-11.11
Comp. Incr. Over Contract Life (%)	27.27	45.92	18.88	-40.00	-23.53	-11.54

* Labor Income from National Accounts, employment from Labor Force Surveys

TABLE 9
 COMPENSATION
 QUARTERLY DATA-RAW
 1975-I - 1978-IV
 (YEAR OVER YEAR % CHANGE)

	1975.01	1975.02	1975.03	1975.04	1976.01	1976.02	1976.03	1976.04
Lab. Inc. Per Empl. Person (\$/Yr.)*	16.76	16.40	14.63	11.94	12.38	14.83	10.88	15.19
Average Weekly Earnings (\$/Wk.)								
Industrial Composite	14.57	14.62	13.61	13.97	13.22	13.02	11.65	10.82
Forestry	18.02	22.18	6.04	8.99	13.24	11.97	20.64	15.10
Mining (Incl. Milling)	17.78	17.45	17.84	16.42	15.52	14.73	11.10	11.28
Manufacturing	15.54	16.31	14.19	14.03	13.71	13.56	12.75	12.09
Construction	13.52	15.65	16.89	18.63	21.11	15.47	10.01	9.52
Transp., Commun. and Other								
Utilities	13.85	13.63	14.00	16.32	12.49	12.18	13.14	10.25
Wholesale Trade	15.09	14.41	12.95	12.99	12.07	11.59	10.65	10.14
Retail Trade	14.22	13.53	13.51	13.43	12.43	12.24	9.80	10.03
Finance, Insurance and Real Estate	11.86	11.45	12.14	12.97	11.42	11.89	10.56	8.88
Services	15.08	14.15	13.24	13.38	13.37	13.37	10.53	9.72
Average Hourly Earnings (\$/Hr.)								
Total Manufacturing	17.78	17.68	14.36	13.20	13.78	14.23	14.19	12.99
Total Manufacturing (S.A.)	17.80	17.60	14.29	13.11	13.87	14.16	14.19	13.11
Labor Canada New Settlements								
First Year Increase (%)	-99.99	-99.99	-99.99	-99.99	-26.82	-43.30	-41.12	-52.11
Comp. Incr. Over Contract Life (%)	-99.99	-99.99	-99.99	-99.99	-22.95	-42.55	-45.03	-45.52

	1977.01	1977.02	1977.03	1977.04	1978.01	1978.02	1978.03	1978.04
Lab. Inc. Per Empl. Person (\$/Yr.)*	11.58	8.42	10.35	5.99	6.47	5.89	4.62	5.35
Average Weekly Earnings (\$/Wk.)								
Industrial Composite	10.32	9.87	9.65	8.65	6.54	6.08	5.88	6.19
Forestry	12.94	8.05	7.40	7.02	4.23	4.37	3.07	5.82
Mining (Incl. Milling)	10.44	9.56	10.35	8.80	8.50	7.59	7.37	9.00
Manufacturing	11.33	10.18	10.26	9.52	7.45	7.35	7.27	7.45
Construction	8.06	12.59	14.55	11.67	6.23	5.55	4.62	5.05
Transp., Commun. and Other								
Utilities	12.91	12.80	9.61	9.36	8.09	7.24	7.48	7.59
Wholesale Trade	9.91	9.56	9.75	8.96	7.26	6.88	6.52	6.02
Retail Trade	8.42	7.98	7.33	5.55	6.31	5.25	4.90	4.96
Finance, Insurance and Real Estate	7.88	6.37	7.25	8.18	7.46	8.55	8.62	8.21
Services	7.84	6.31	6.81	6.01	4.95	4.83	4.91	5.66
Average Hourly Earnings (\$/Hr.)								
Total Manufacturing	11.99	10.71	10.60	10.04	8.17	6.78	6.78	6.95
Total Manufacturing (S.A.)	12.00	10.77	10.60	10.08	8.12	6.71	6.80	6.98
Labor Canada New Settlements								
First Year Increase (%)	-46.58	-35.43	-38.89	-15.38	-17.44	-18.29	-7.79	2.60
Comp. Incr. Over Contract Life (%)	-40.43	-25.93	-21.28	-10.13	-21.43	-18.75	-6.76	8.45

* Labor income from National Accounts, employment from Labor Force Surveys

APPENDIX 5

Biographies

Following are biographies of Board members and senior staff of the Anti-Inflation Board.

Biographies of Board members are presented first, in order of the date of their appointment; then Prices and Profits Branch, Compensation Branch, and other senior staff members in order of appointment.

The Honorable Jean-Luc Pepin

Chairman, Anti-Inflation Board
October, 1975 — May, 1977

Mr. Pepin was born in Drummondville, Quebec, in 1924. He studied arts, philosophy, and law at the University of Ottawa and political science at the Institut des Études politiques de Paris.

He joined the faculty of social science at the University of Ottawa in 1951, giving courses in Canadian government, diplomatic history, international law, and political theory. He represented the National Film Board in Europe from 1956 to 1958. After returning to the University of Ottawa, he was named director of the Department of Political Science in 1959.

During the years he was associated with the University of Ottawa, Mr. Pepin was a regular commentator on Canadian and international affairs, on radio and television and in newspapers and magazines.

On being elected to Parliament for Drummond-Arthabaska in 1963, Mr. Pepin was named parliamentary secretary to the minister of trade and commerce. He became minister without portfolio in 1965 and shortly after minister of energy, mines, and resources. In 1968, he was appointed minister of trade and commerce and minister of industry, two portfolios subsequently merged. Mr. Pepin was not returned to Parliament in the election of 1972.

In April, 1973, Mr. Pepin contributed to the creation of Interimco, a consultant group on international trade which has since become a trading house. He was its first president.

Mr. Pepin was chairman of the Anti-Inflation Board from October, 1975, to May, 1977.

Before joining the AIB, Mr. Pepin was a member of the board of directors of Bombardier, Power Corporation of Canada, Canada Steamship Lines, Westinghouse Canada, Collins Radio Company of Canada, Celanese Canada, Crédit Foncier franco-canadien, Sidbec, and Sidbec-Dosco. He resigned from these boards and from Interimco in October, 1975.

He was appointed co-chairman of the Task Force on Canadian Unity in July, 1977.

He is a Companion of the Order of Canada and holds honorary doctorates from Sherbrooke, Laval (Quebec), and Ottawa universities.

Actively interested in international relations, Mr. Pepin was until October, 1975, a member of the Trilateral Commission (Canada—U.S.A., Western Europe, Japan).

Mr. Pepin is married to Mary Brock-Smith of Vancouver and Winnipeg, and has a daughter, Aude, and a son, Nicolas.

Harold Renouf

Member, Anti-Inflation Board
October, 1975 — September, 1979

Chairman, Anti-Inflation Board
May, 1977 — September, 1979

Harold Renouf was born in Sandy Point, St. George's Bay, Newfoundland. He received his early education in Halifax, and was awarded the Bachelor of Commerce degree from Dalhousie University in 1938. In 1942 he received his C.A. designation from the Institute of Chartered Accountants of Nova Scotia and was made a Fellow of the Institute in 1975. He was named a Registered Industrial Accountant in 1950.

Mr. Renouf is past president of the Canadian Institute of Chartered Accountants. Until his appointment to the Anti-Inflation Board, he was senior partner of the firm of H. R. Doane and Company, Chartered Accountants, and on the board of directors of Associated Accounting Firms International, New York.

He conducted royal commission inquiries on the price structure of the gasoline and diesel oil industry in Nova Scotia and on the dairy industry in Nova Scotia and was consultant to the provincial-municipal fact-finding committee in that province.

Mr. Renouf is a member of the Institute of Chartered Accountants of Nova Scotia and a member of the Society of Industrial Accountants of Canada, a member and past governor of the Canadian Tax Foundation and a member of the Mining Society of Nova Scotia.

Harold Renouf was appointed a member of the Anti-Inflation Board in October, 1975, and chairman in May, 1977, succeeding the Hon. Jean-Luc Pepin.

In March, 1979, Mr. Renouf was appointed chairman of the National Commission on Inflation.

Beryl A. Plumptre

Vice-Chairman, Anti-Inflation Board
October, 1975—June, 1976

Beryl A. Plumptre was born and raised in Melbourne, Australia. She received her Bachelor of Commerce degree from the University of Melbourne and did post-graduate work at Cambridge University, England. She has received honorary degrees from Guelph, Bishop's, Toronto, and Carleton universities. She immigrated to Canada in 1938.

Mrs. Plumptre served as a research officer with the Wartime Prices and Trade Board. She was an economic consultant to the Tariff Board and to the Royal Commission on Coastal Trade.

She is a former member of the National Council for Industrial Design and the Consumer Advisory Committee. The latter advised the minister of health and welfare on food, drug, and patent medicine legislation.

From 1961 to 1966 she was national president of the Consumers Association of Canada. She is a past director of the Canadian Welfare Council, was a member of the Economic Council of Canada from its inception until 1972, and a member of the Economic Council of Ontario until December, 1973. She was president of the Vanier Institute of the Family from 1969 to 1973.

Mrs. Plumptre has served in a voluntary capacity in such organizations as the Canadian Red Cross, Children's Aid Society of Toronto and Ottawa, the Family Service Agency of Ottawa, and the Canadian Association for Adult Education.

In May, 1973, she was appointed chairman of the Food Prices Review Board. As a result, when she was appointed vice-chairman of the Anti-Inflation Board, Mrs. Plumptre took particular interest in the food sector of the Board.

After her resignation from the AIB on June 15, 1976, she was made a member of the board of directors for Dominion Stores, the Consumers' Gas Company, Canada Life Assurance Company, the Canada Permanent Mortgage Loan Corporation, and the Canada Permanent Trust Company. On November 13, 1978, Mrs. Plumptre was elected reeve of the Village of Rockcliffe Park.

S. June Menzies

Vice-Chairman, Anti-Inflation Board
September, 1976—February, 1979

June Menzies was born and raised in Saskatchewan. She studied at the University of Saskatchewan, receiving her B.A. in political science and economics in 1949 and her M.A. in economics in 1951.

Ms. Menzies acquired professional experience with the government of Canada between 1951 and 1958. Following marriage, she combined homemaking with professional pursuits, devoting much of her time to voluntary research for women's and consumer organizations and social agencies on the local, provincial, and national levels.

Some of the positions she has held are member of the executive of the Canadian Federation of University Women; member of the National Advisory Council, Consumer Association of Canada; member of the Premier's Committee on Consumer Credit; adviser to the Minus One Group; member of the Income Maintenance Committee of the Social Service Audit; director, M. W. Menzies Group; president of Family Bureau of Greater Winnipeg; chairperson, Manitoba Action Committee on the Status of Women; member of council, Winnipeg Chamber of Commerce; president, Provincial Council of Women of Manitoba; chairman, Board of Managers, Riverview United Church.

Through her work with these organizations, Ms. Menzies has written and presented many briefs to federal and provincial governments and commissions, most of them in the fields of social policy and taxation.

She was vice-chairman of the Advisory Council on the Status of Women when appointed to the Anti-Inflation Board, succeeding Beryl Plumtre.

Ms. Menzies served as vice-chairman at the AIB until February 1, 1979, when she was appointed chairman of the National Farm Products Marketing Council.

William H. Ladyman

Member, Anti-Inflation Board

October, 1975—July, 1978

William Ladyman was born in Liverpool and educated in England. On arrival in Canada at age 16, he went to Elkhorn, Manitoba, as a farm worker and later to a farm on the outskirts of Winnipeg.

Two years later, Mr. Ladyman joined the Manitoba Telephone System where he worked for 20 years on construction, as a lineman, and in other capacities. In 1948, he was appointed international representative for the International Brotherhood of Electrical Workers (IBEW) and was elected their international vice-president in 1963. From 1963 to 1973, Mr. Ladyman served as general vice-president of the Canadian Labor Congress. He was an original member of the Economic Council of Canada where he served for 10 years.

Until his retirement in 1973, Mr. Ladyman was a member of the Ontario Council of Regents, a member of the Canadian American Committee, and founding governor of the Queensway General Hospital, Etobicoke, Ontario.

He was appointed to the Anti-Inflation Board on October 23, 1975, and served until July, 1978. At the time of his appointment to the AIB, Mr. Ladyman was director of Polysar Corporation; director of the Ontario Housing Corporation; consultant to Great West Life, Winnipeg; founding member of the Canadian Association of the Club of Rome; and director of the Canadian Association of Christians and Jews.

Mr. Ladyman died on January 27, 1979, in Winnipeg.

Claude Castonguay

Member, Anti-Inflation Board
October, 1975—December, 1976

Claude Castonguay was born and raised in Quebec City. He was educated at the Quebec Academy, Laval University, and the University of Manitoba.

Mr. Castonguay took part in the organization of the actuarial department at Laval University and lectured in that department from 1951 to 1957. He was named professeur agrégé in 1955.

He became a Companion of the Order of Canada in 1974. Mr. Castonguay holds honorary doctorate degrees in law from Bishop's University, McGill University, and the University of Toronto. Sherbrooke University conferred upon him the honorary degree of Doctor of the University.

From 1951 to 1955, he was associate actuary of the Industrial Life Insurance Company. He then became actuary with the Laurentian Mutual Life Assurance Company. In 1958, Mr. Castonguay became director general of the Life Branch of the Provident Assurance Company.

In 1962, he founded the firm Castonguay, Lemay, Pouliot, Guérard, and Associates, actuaries. He was a consulting actuary and partner with that firm until elected to the Quebec National Assembly in 1970 as a member for the constituency of Louis Hébert. In April, 1970, he was appointed minister of health and minister of family and social welfare for Quebec, and in December, 1970, he was named minister of social affairs. In November, 1973, he returned to private practice with his firm.

Mr. Castonguay was president of the Research Committee on Health Insurance in 1966; chairman of the Royal Commission of Inquiry on Health and Social Welfare, 1966; president of the task force on minimum wages and work conditions, 1974; member of the steering committee for the Federal-Provincial Review of the Canadian Social Security System, 1973-1975; president of the Government of Quebec Task Force on Urbanization, 1974-1976.

He served on the Anti-Inflation Board from October 14, 1975, to December, 1976, when he resigned from his position to return to the firm Pouliot, Guérard, Castonguay, and Associates.

He has since become chairman of the Laurentian Fund, chairman of the board of directors of Imperial Life Insurance Company of Canada, and in June, 1977, president-elect of the Canadian Institute of Actuaries. Mr. Castonguay was appointed chairman of the pre-referendum committee in January, 1977.

Jack L. Biddell

Member, Anti-Inflation Board
October, 1975—January, 1977

Jack Biddell was born and educated in Toronto. In 1939 he joined the accounting firm of Clarkson Gordon and Company, Toronto, as a student apprentice. He became a chartered accountant in 1942.

Mr. Biddell has been a partner in Clarkson Gordon since 1951, and became president of Clarkson Company in 1958.

In 1964, Mr. Biddell was named a Fellow of the Institute of Chartered Accountants. He was treasurer of the Committee for an Independent Canada from 1974 until 1976. He is a member of the Canadian Institute of Chartered Accountants, the Ontario Institute of Chartered Accountants, and chairman of the Insolvency Committee of the Board of Trade of Metropolitan Toronto.

He served on the Anti-Inflation Board from October 23, 1975, until January, 1977.

Mr. Biddell is the author of a number of articles on insolvency law and practice, and he has lectured at several universities on various aspects of insolvency law.

David H. Chapman

Member, Anti-Inflation Board
February, 1976—March, 1977

David Chapman was born and educated in West Vancouver. After graduation from high school he apprenticed as a journeyman machinist for five years. He served in the Royal Canadian Navy during the Second World War, after which he worked as a machinist at Tye Machine and Reliance Motor and Machine.

In 1955, he became a business representative of the International Association of Machine and Aerospace Workers. He held that post until 1965 when he was appointed their international representative, supervising B.C., Alberta, and the Yukon. Between 1955 and 1975 Mr. Chapman negotiated contracts in the shipyards, contract machine shops, automotive, railroad, and air transport industries. During these years, Mr. Chapman also served as first vice-president, Vancouver Labor Council; secretary, Vancouver Metal Trades Council; executive member, Vancouver Building Trades Council; chairman, joint bargaining, for Shipyards Vancouver and Victoria; and member, Provincial Apprenticeship Committee. He was a member of the British Columbia Labor Relations Board, the Board of Industrial Relations, and the Human Rights Commission. He has served as member and chairman of a number of arbitration boards.

From September, 1975, until his appointment to the Anti-Inflation Board in February, 1976, Mr. Chapman was president of the Transport Labor Relations Association.

He was appointed commissioner on the British Columbia Railway Commission in February, 1977, and resigned from his position on the Anti-Inflation Board in March, 1977.

Alphonse Riverin

Member, Anti-Inflation Board
February, 1977—August, 1979

Alphonse Riverin was born in Chicoutimi, Quebec. He received his bachelor's degree in business administration from Laval University in 1953 and his M.B.A. from New York University in 1956. He is a graduate chartered accountant and received a Ph.D. in economics from the Université de Paris in 1959. He received an honorary Doctor of Law degree from Sir George Williams University in 1970.

From 1953 until 1965, Mr. Riverin was a professor at Laval University, becoming assistant dean in 1963. He served as founder-director of the Office of Economic Research, Department of Industry and Commerce, Government of Quebec, from 1960 to 1962. He became dean of business administration at Sherbrooke University in 1965. Mr. Riverin was founding president of the Université du Québec from 1969 to 1973. He completed a senior fellowship in Nice, France, with the International Development Research Centre in 1974. The following year he served as president of the objectives and structures study group of the Workmen's Compensation Board. He has been chairman of many arbitration boards.

At the time of his appointment to the Anti-Inflation Board in February, 1977, Mr. Riverin was a guest professor in international management at Laval University.

J. Craig Davidson

Member, Anti-Inflation Board
February, 1977-August, 1979

Mr. Davidson was educated in Toronto. He received an honors B.A. degree in mathematics and physics from the University of Toronto in 1937. He was then employed by Confederation Life Association and began his studies for an actuarial degree.

From 1941 to 1945, he served both in Canada and overseas as a flight lieutenant in the Royal Canadian Air Force.

Returning to Confederation Life Association after the war, he pursued a career which culminated in his election as president and chief executive officer in 1969.

Mr. Davidson is a Fellow of the Society of Actuaries and a Fellow and past president of the Canadian Institute of Actuaries.

Some of the posts he has held include first vice-president, Canadian Life Insurance Association; president, Canadian Association of Accident and Sickness Insurers; member, board of directors, Health Insurance Institute, Institute of Life Insurance; chairman, board of directors, Life Office Management Association; and president of the Information Processing Society of Canada.

He is vice-chairman of the board of governors for the University of Waterloo, member of the board of directors of the Dellcrest Children's Centre, Toronto, and member of the Transportation Study Group for the Toronto Redevelopment Advisory Council.

Mr. Davidson retired as president of Confederation Life Insurance Company in July, 1976.

Gordon Russel Anderson

Member, Anti-Inflation Board
June, 1977—February, 1979

Gordon Anderson was born in Vancouver. He was educated in the Vancouver public school system and attended John Oliver High School. He graduated from the Labor College of Canada in 1964.

In 1944 Mr. Anderson joined the Royal Canadian Navy and was discharged in 1945.

He joined the Vancouver Fire Department in 1946, rising to the rank of lieutenant in 1966 and captain in 1970. In 1960, he was elected president of the Vancouver Fire Fighters' Union and became vice-president of the International Association of Fire Fighters, sixth district, in 1965, which included Saskatchewan, Alberta, British Columbia, and the Yukon and Northwest Territories. He was also a member of the executive board of the International Association of Fire Fighters in Washington, D.C. Mr. Anderson resigned these positions in June, 1977, to serve on the Anti-Inflation Board.

Mr. Anderson is chairman of the B.C. Municipal Employees Pension Committee and a member of the Union of British Columbia Municipalities Advisory Committee on Pensions.

He has served many times as an arbitrator in Saskatchewan and British Columbia and several times in the United States.

Mr. Anderson has recently been appointed a member of the British Columbia Essential Services Agency.

Adelard Savoie, O.C., Q.C.

Member, Anti-Inflation Board
June, 1977—August, 1979

Adelard Savoie was born at Lower Neguac, Northumberland County, New Brunswick. He received a B.A. degree from Saint Joseph University in 1945 and a B.Sc. from Laval in 1947. He read law in New Brunswick and was admitted to the Bar in 1950. He received an honorary doctorate of business administration from the Université de Moncton in 1975. Mr. Savoie also holds the following honorary degrees: Doctor of Civil Law, Mount Allison University; Doctor of Laws, University of New Brunswick; and Doctor of Laws from Saint Thomas University, Moncton, N.B.

Mr. Savoie practiced law at Moncton from 1950 to 1967. Some of his professional undertakings during that period were legal adviser and first general vice-president of La Société l'Assomption; legal adviser of La Société Nationale des Acadiens; legal adviser of the Acadian Association of Education; and member of the International Commission of Jurists. In October, 1966, he was appointed Queen's Counsel.

Mr. Savoie has held a number of elected offices. He was a member of the New Brunswick legislature from 1948 to 1952 and mayor of the Town of Dieppe from 1952 to 1954.

From 1967 to 1974, Mr. Savoie served as president of the Université de Moncton. During that time he was a member of a number of national and international education associations including the federal government Bilingual Districts Advisory Boards from 1970 to 1975. In 1976, Mr. Savoie was made an Officer of the Order of Canada.

Mr. Savoie was appointed to the Anti-Inflation Board in June, 1977. He is a partner in the law firm of Yeoman, Savoie, LeBlanc, and DeWitt. He is presently adjudicator under the New Brunswick Public Service Labor Relations Act; a member of the board of directors of the Canada Committee; a member of the National Council of Canadian Human Rights Foundation; a member of the Rhodes Scholarship Selection Committee (Maritime Provinces); and a Member of the Board of Trustees of the Institute for Research on Public Policy.

Henry F. Stevenson

Senior Director, Prices and Profits Branch
October, 1976—June, 1977

Director General, Prices and Profits Branch
June, 1977—October, 1978

Member, Anti-Inflation Board
October, 1978—August, 1979

Harry Stevenson was born and educated in Winnipeg. He received his Bachelor of Architecture degree from the University of Manitoba in 1932.

From 1938 until 1957, Mr. Stevenson worked with Imperial Oil in a variety of positions, from the construction end of the business to his final position as assistant general manager of marketing.

From 1957 until his retirement in 1971, Mr. Stevenson worked with international affiliates of Standard Oil Company of New Jersey. He was director and vice-president of International Petroleum in Coral Gables, Florida, with operations in South America; deputy coordinator of Esso's operations in Europe and later vice-president of Esso Europe; chief executive for Esso in Athens; and president of Esso Africa with operations in Africa and the Middle East.

On October 26, 1976, Mr. Stevenson joined the Anti-Inflation Board as a senior director of the Prices and Profits Branch with responsibility for the manufacturing industry group.

In June, 1977, he was appointed director general of the Prices and Profits Branch succeeding Reed Scowen, and in October, 1978, was appointed a member of the Board.

While Mr. Stevenson was with the Anti-Inflation Board, he was also a member of the board of trustees and chairman of the Operations Planning Committee at the Sunnybrook Medical Centre, Toronto.

Robert Johnstone

Executive Director, Anti-Inflation Board
October, 1975—November, 1977

Mr. Johnstone was born in New York City in 1932 and came to Canada at the age of three. He received a B.A. degree from the University of Toronto in 1954 and a master's degree in economics from Laval University in 1957. He then joined the research department at the Bank of Canada and subsequently did post-graduate work at the London School of Economics.

From 1961 to 1964, he served as assistant director of research for the Royal Commission on Banking and Finance. He was appointed assistant chief of the Research Department of the Bank of Canada in December, 1964, and deputy chief in July, 1966.

In July, 1967, Mr. Johnstone was engaged by the International Monetary Fund in Washington as an adviser in the Research and Statistics Department and was elected executive director of the fund for Canada, Ireland, Jamaica, and Guyana in November, 1968.

On his return to the Bank of Canada in 1961, Mr. Johnstone was appointed adviser to the governor.

In October, 1975, he was loaned to the Anti-Inflation Board as executive director. He served until November, 1977, when he accepted an appointment as deputy undersecretary of state for economics with the Department of External Affairs.

Donald Ralph Yeomans

Associate Executive Director, Anti-Inflation Board
October, 1975—March, 1977

Donald Yeomans was born and educated in Toronto. He received a Bachelor of Applied Science degree from the University of Toronto in 1947.

Upon graduation Mr. Yeomans was employed by Eastern Steel Products before joining the Canadian Comstock Company in 1949. In 1958 he joined the firm of Urwick, Currie and in 1961 was appointed director of the Organization Research Group of the Royal Commission of Government Organization (the Glassco Commission).

He joined the public service in 1962 as senior adviser for the Bureau of Government Organization in the privy council office. In 1965, he became assistant secretary to the Treasury Board where he was responsible for financial and administrative improvement. Following one year in Quebec City on the bicultural program, Mr. Yeomans was appointed assistant deputy minister of operational services in the Department of Supply and Services in 1969, where he was responsible for directing the operations of the receiver general for Canada. He joined the AIB in October, 1975.

Mr. Yeomans is a registered professional engineer and a registered industrial accountant. He is past president of the Institute of Public Administration of Canada, vice-president of the Men's Canadian Club of Ottawa, a special adviser to the Lambert Commission, and president of the Society of Management Accountants of Canada.

In March, 1977, he left the Anti-Inflation Board to serve as assistant deputy minister, administration, for the Department of National Health and Welfare.

In December, 1977, he was appointed commissioner of corrections in the Department of the Solicitor General of Canada.

George V. Orser

Director General, Compensation Branch
October, 1976—September, 1977

Executive Director, Anti-Inflation Board
November, 1977—September, 1979

George Orser is a native of Ontario. He received his early education in Prince Edward County, Ontario, attending high school in Picton.

After graduation from high school in 1950, Mr. Orser served in the Royal Canadian Air Force until 1958. While in the armed services, he studied at Royal Roads, Victoria, and the Royal Military College, Kingston, where he received his B.A. degree in history and political science in 1955. He also studied public administration at Carleton University.

From 1958 to 1961, Mr. Orser was employed by the Northern Canada Power Commission as a personnel administrator and in 1961 he joined the Civil Service Commission as a classification and staffing officer. He was appointed to the Treasury Board Secretariat in October, 1964, and was immediately seconded to the Bureau of Classification Revision until August, 1965. He then returned to the Treasury Board and worked as a compensation analyst in the Personnel Policy Branch.

From 1968 to 1971, he served as director of personnel with the Government of the Northwest Territories in Yellowknife. Upon returning to Ottawa he became a senior negotiator in the Staff Relations Division of the Treasury Board Secretariat. Immediately prior to joining the Anti-Inflation Board, Mr. Orser was chief of the Manpower Policy Group in the Manpower Division of the Treasury Board.

In November, 1975, he joined the Compensation Branch of the Anti-Inflation Board as head of the Public Service Sector. He was appointed deputy director general of the branch in February, 1976, and became director general on October 25, 1976, succeeding W. F. Nelson.

Mr. Orser was appointed executive director of the AIB in November, 1977, replacing Robert Johnstone.

Ralph C. Blackwell

Director General of Administration, Anti-Inflation Board
October, 1975—June, 1979

Ralph Blackwell is a native of England. After working as an electrical and industrial engineer, he came to Canada in 1958 to work with the B.C. Hydro and Power Authority, where he was involved in salary and wage administration and labor relations. Before joining the federal public service he was manager of salary administration for B.C. Hydro.

In May, 1967, Mr. Blackwell became director of personnel classification for the Canada Post Office and was responsible for a departmental job evaluation program. He later held a series of senior positions in the Post Office, including manager of manpower resources, manager of business planning, and director of organization planning and development.

Immediately before joining the Anti-Inflation Board he was director of policies and procedures with the federal Public Service Commission.

As director general of administration, Mr. Blackwell was responsible for the Board's internal management services, which included personnel, finance, administration, computer-based and manual systems, and the central registry.

Hugh D. R. Bardon

Director General, Prices and Profits Branch
October, 1975

Born in Vancouver in 1932, Mr. Bardon was educated at St. George's School in that city. He was articled to a firm of chartered accountants in Victoria and graduated in January, 1957.

The following year, Mr. Bardon joined the Department of National Revenue/Taxation and served in Victoria, Toronto, Vancouver, and Ottawa. In 1969 he was appointed assistant director general of the tax reform task force and worked with the Department of Finance.

He joined the Department of Consumer and Corporate Affairs in 1973 as deputy director, Prices Group, Price Control Planning, and became acting director of the Prices Group a year later. He was appointed director in July, 1975.

Just over a year later, in September, 1976, he was named director general of the Consumer Standards Directorate.

Mr. Bardon worked at the Anti-Inflation Board for a short time in October, 1975, as the first director general of the Prices and Profits Branch.

John B. Hague

Director General, Prices and Profits Branch
November, 1975—May, 1976

John Hague was born in Lethbridge, Alberta. He received his early education in Innisfail, Alberta, and in Revelstoke and Armstrong, British Columbia.

In 1965, he graduated from the University of British Columbia with an Honors B.A. in economics and later completed a year of course work towards a Ph.D. at the University of Minnesota.

From 1965 to 1969, Mr. Hague was a business analyst in the Pacific Region Marketing Office of Imperial Oil. He served as assistant director of the Price Review Division on the Prices and Incomes Commission of Canada from 1969 to 1972.

Mr. Hague joined the Canada Development Corporation (CDC) in August, 1972, as financial analyst, working primarily in the areas of acquisition and long-term planning.

In November, 1975, he was loaned to the Anti-Inflation Board as director general of the Prices and Profits Branch until May, 1976, when he returned to the CDC.

Mr. Hague was later appointed vice-president responsible for business analysis at the Canada Development Corporation.

Philip Reed Scowen

Director General, Prices and Profits Branch
May, 1976—June, 1977

Reed Scowen received his elementary education in East Angus, Quebec. He completed his high school education at Trinity College School, Port Hope, Ontario. He received his B.A. degree from Bishop's University, Lennoxville, Quebec, in 1952 and his M.B.A. from the Harvard Business School in 1956. He also did graduate research studies in political theory at the London School of Economics from 1972 to 1973.

From 1956 until 1975 he enjoyed a successful career with Perkins Papers, Montreal, during a period of extensive activity and growth, serving as president and general manager from 1963 until 1975.

He served as a member of the executive council and alumni area chairman of Harvard Business School from 1972 to 1974 and as member of the executive council of the Montreal Board of Trade from 1970 to 1972.

In March, 1975, he turned to public service as special adviser to the minister of industry and commerce for the government of Quebec.

He was loaned to the government of Canada in February, 1976, as deputy administrator of the anti-inflation program with particular reference to the control of prices, profits, and dividends.

Mr. Scowen was appointed director general of the Prices and Profits Branch on May 3, 1976, succeeding John Hague. In June, 1977, he left the Anti-Inflation Board to become executive director of the Task Force on Canadian Unity. He is now an elected representative and a member of the Quebec National Assembly for the riding of Notre Dame de Grace.

William Edmund Clark

Deputy Director General, Prices and Profits Branch
October, 1975—November, 1976

Dr. Edmund Clark was born and educated in Toronto. He received his Honors B.A. degree in economics from the University of Toronto in 1969, and his M.A. and Ph.D. in 1971 and 1974 respectively, both from Harvard University. Dr. Clark was a Woodrow Wilson Scholar.

While attending university he gained experience as a researcher in the fields of criminology and education. During 1971-1972 he was a Teaching Fellow of Harvard University. He was appointed to the University of Toronto Tanzania Project, becoming team leader in 1972.

In 1974, he joined the public service as a special adviser in the Economic Analysis Division of the Department of Finance and became chief of the Regional and Sectoral Analysis Section the following year.

When the Anti-Inflation Board was created, Dr. Clark was appointed deputy director general of the Prices and Profits Branch. He left in November, 1976, to become director of long-range and structural analysis at the Department of Finance. Dr. Clark was appointed assistant deputy minister for economic and policy analysis at the Department of Energy, Mines, and Resources in September, 1978.

William W. Lasby

Director, Agriculture and Food Division, Prices and Profits Branch
Deputy Director General, Prices and Profits Branch
January, 1976—April, 1977

Following graduation from the honor course in Commerce and Finance at the University of Toronto in 1934, Mr. Lasby joined the staff of Canada Packers, Toronto.

During his 40-year career with this company, Mr. Lasby held many senior management assignments. He was named director of the company in 1954. His responsibilities included manager of the Toronto plant, assistant general manager of the company and general manager of the Packing House Division. In 1965 he was appointed vice-president and member of the executive committee of the company. In 1968 he assumed responsibility for the company's international operations in Australia, the United States, Germany, and England as well as export operations from Canada to many other countries.

While with Canada Packers, Mr. Lasby served for many years on industry committees, working with the Wartime Prices and Trade Board and with the Meat Packers Council of Canada. He was made president of the council in 1962.

In January, 1976, Mr. Lasby joined the Anti-Inflation Board as director of the Agriculture and Food Division of the Prices and Profits Branch. In May, 1976, he assumed the position of deputy director general of the Prices and Profits Branch. He left the Board in April, 1977.

Janet R. Smith

Director General, Prices and Profits Branch
July, 1978—August, 1979

Janet Smith was born in Buckingham, Quebec. Her primary and secondary education were completed in Provost, Alberta. She received a Bachelor of Commerce honors degree from the University of British Columbia in 1965 and was the winner of the gold medal award in her graduating class. She was also granted a University of California fellowship and began work on her Ph.D. at Berkeley that year. Her areas of study were organization theory, economics, accounting, and information systems. Her Ph.D. was awarded in 1974.

In 1969, Dr. Smith joined the Faculty of Arts, Department of Economics and Commerce, at Simon Fraser University. She was involved in development of and teaching in the Master of Business Administration-Executive Development Program.

In June, 1973, she joined the federal government as a liaison officer in the Public Service Commission's Office of Equal Opportunities for Women and in September, 1973, was named coordinator of the program. In the fall of 1974, Dr. Smith joined the Treasury Board Secretariat as a program analyst in the Social and Manpower Division of the Program Branch.

Upon joining the Anti-Inflation Board in October, 1975, she was made director of the Special Industry Team for the non-durable manufacturing sector. From June, 1976, until October, 1976, she acted as senior director of policy development leading to new guidelines and to a reorganization of the Prices and Profits Branch. In February, 1977, she was appointed director of the Food and Agriculture Division until June of that year when she became senior director, Manufacturing Industries Division, Prices and Profits Branch.

Dr. Smith was accepted for National Defence College training in the spring of 1977 and consequently left the Anti-Inflation Board in August of that year. She returned to the AIB in July, 1978, to assume the responsibilities of director general, Prices and Profits Branch.

Dr. Smith is a member of the American Accounting Association, the Association of Canadian Schools of Business, and the Institute of Public Administration.

Thomas Jaffrey Wilkins

Director General, Compensation Branch
October, 1975—November, 1975

Jaffrey Wilkins was born in Toronto. He studied modern history at the University of Toronto and received a Bachelor of Arts degree in 1948.

Upon graduation, Mr. Wilkins began employment with the National Research Council, for whom he worked in various research and management positions until 1966. In 1963 and 1964, he attended the national defence course at the National Defence College in Kingston, Ontario.

In 1966 Mr. Wilkins joined the Public Service Staff Relations Board as director general of the Pay Research Bureau, where he remained until July, 1975. He was then appointed assistant deputy minister for personnel at Transport Canada, the position he now holds.

Mr. Wilkins was with the Anti-Inflation Board as the first director general of the Compensation Branch from October 14, 1975, to mid-November of the same year.

James F. King

Director General, Compensation Branch
November, 1975—February, 1976

James King was born in Winnipeg and completed his secondary education in Sarnia, Ontario. He received his undergraduate degree from St. Clair College in Port Huron, Michigan, and his M.B.A. from Wayne State University, Detroit.

From 1951 to 1971, Mr. King was employed by Polysar in Sarnia. His career with the company began in the Instrument Department where he worked as a technician and later in various supervisory positions. In 1964 he moved into the personnel field with responsibility for all training at the plant. In 1969 he was made personnel manager, and when he left Polysar in 1971 he was manager of the Employee Relations Division.

In 1972 Mr. King joined the public service, working first with the Bureau of Management Consulting, later with Treasury Board, where he was director of the Compensation Policy Division.

In 1975 Mr. King joined Herman Smith Management Resources, a consulting firm, where he specialized in executive recruiting and recruitment consulting. He is now president of this firm.

From November 1, 1975, to February 29, 1976, Mr. King was director general of the Compensation Branch at the Anti-Inflation Board.

William F. Nelson

Director General, Compensation Branch
January, 1976—●October, 1976

W. F. Nelson was born in Toronto. He received an Honors B.A. in psychology from Queen's University, Kingston, Ontario, in 1951. In his graduate and post-graduate studies, he specialized in clinical and industry psychology, social sciences, economics, and industrial relations.

Mr. Nelson acquired extensive experience in personnel management in private industry. From 1952 to 1955 he worked for Dupont of Canada; from 1955 to 1957, for Canadian Westinghouse Company; and from 1957 to 1963 for Cyanamid of Canada. He was a senior consultant for Price Waterhouse and Company when he joined the public service of Canada in 1965 as assistant to the executive secretary of the Civil Service Commission.

From June, 1965, to January, 1969, he was director of administration, finance, and personnel for Treasury Board and the Department of Finance, and subsequently director of personnel and administration for the Department of Public Works. He was then appointed assistant deputy minister for personnel for the Ministry of Transport until 1975 when he became assistant deputy minister of the Treasury Board Planning Branch.

Following an appointment as assistant deputy minister for human resources and communications at the Department of Industry, Trade, and Commerce, from the temporary assignment pool of Treasury Board, Mr. Nelson came to the Anti-Inflation Board as director general of the Compensation Branch in January, 1976.

His service with the Anti-Inflation Board ended on October 22, 1976, when he was reassigned to the Canadian Penitentiaries Service as assistant commissioner of the Industrial Task Force.

Robert Baker Weir

Senior Director, Industry Contact Divisions
May, 1976

Director of Special Cases
November, 1976

Director General, Compensation Branch
September, 1977—July, 1979

Robert Weir was born in Ottawa. He received a B.Sc. degree from the University of Ottawa in 1949 and a Bachelor of Civil Law from McGill University in 1955. He attended a management training course at the University of Western Ontario in 1965.

On graduating from McGill University, Mr. Weir joined Canada and Dominion Sugar Company as an executive assistant. He was involved in labor negotiations, and became director of industrial relations in 1958. He became a labor relations assistant for Canadian National Railways in 1961. The following year he was appointed labor relations officer for Canadian National Transportation, becoming manager of administrative services in 1963 when the executive offices were moved to Toronto.

In June, 1967, Mr. Weir took a position with Domtar as a labor relations counsellor, which he held until 1971 when he joined the public service as a group chief for the Treasury Board Secretariat. From 1974 until his appointment to the AIB, Mr. Weir was senior negotiator for the Department of Indian and Northern Affairs, dealing exclusively with native claims. He was initially assigned to the Prairie region and then to the James Bay negotiations in Quebec.

Mr. Weir was seconded to the Anti-Inflation Board in January, 1976, where he was appointed director of the Public Administration Section of the Industry Contact Divisions, Compensation Branch. In March of that year he was appointed director of the General Manufacturing Division and in May he was promoted to the position of senior director, Industry Contact Divisions. In November, 1976, he assumed the position of Director of Special Cases.

Mr. Weir was appointed director general of the Compensation Branch in September, 1977, replacing George Orser.

Donald C. S. Edwards

Associate Director General, Compensation Branch
November, 1975 — February, 1976

Donald Edwards received his Bachelor of Commerce degree at the University of Toronto. On leaving university, he was commissioned in the Royal Canadian Air Force and spent several years at Air Force headquarters in Ottawa in functions associated with planning and organization. He then joined the staff of the federal Civil Service Commission where he continued his work with development and improvement of planning, classification, and organizational strategies.

He was appointed to the Pay Research Bureau when it was formed in 1958, where he contributed to policy and systems development and became involved with compensation and personnel policy.

When Treasury Board established its Personnel Policy Branch, Mr. Edwards became the first director general of compensation in the branch with responsibility for policy development and salary adjustments for all classifications in the public service. He later moved to the Program Branch where he was director general of the Social and Manpower Division.

Following his service at Treasury Board, Mr. Edwards was appointed director general of finance, and later director general of policy and planning, in the Department of the Environment. From November, 1975 to February, 1976, he was on loan to the Anti-inflation Board as associate director general, Compensation.

Mr. Edwards is presently coordinator of long-range planning in the Department of Fisheries and Oceans.

Michael J. McCabe

Director of Information
November, 1975 — March, 1976

Michael McCabe was born in Toronto. He received his Honors B.A. degree in philosophy and English from the University of Toronto in 1959.

From 1959 to 1961, he worked in marketing for Lever Brothers. He was public relations director of the Liberal Party of Canada from 1961 to 1963.

Mr. McCabe served from 1963 until 1968 as executive assistant to the Hon. Mitchell Sharp while Mr. Sharp was minister of industry, trade and commerce and later minister of finance. He then became vice-president and secretary of Helix Investments.

In 1970 he was appointed director of strategic planning in the Department of the Secretary of State, and became director general of program development in that department in 1971.

Mr. McCabe was named chairman of policy and research at Central Mortgage and Housing Corporation in 1974, the position he held when named director of information for the Anti-Inflation Board in November, 1975.

In March, 1976, Mr. McCabe left the Board to become assistant deputy minister, Consumer Affairs Bureau, Department of Consumer and Corporate Affairs.

Major General Lloyd C. Morrison

Director General, Communications Branch
April, 1976 — April, 1979

Major General Lloyd C. (Mo) Morrison was born in Deloraine, Manitoba, and received his early education there.

He served as a pilot in the Royal Canadian Air Force from 1942 until the end of the war. He then left the service to attend the University of Manitoba. Following this he was for a short period employed by the Hudson's Bay Company.

In 1948 Gen. Morrison rejoined the regular RCAF serving flying and administrative duties in British Columbia, Alberta, and Manitoba.

In 1958, he commenced duties in the RCAF Directorate of Public Relations and from 1962 to 1965 served at NORAD Headquarters, Colorado Springs, Colorado, as an information officer. Gen. Morrison was then posted to Toronto and later to Ottawa. In 1973, he served as senior information officer with the Canadian delegation to the International Commission for Control and Supervision in Vietnam. He was appointed director general of Information Services at National Defence Headquarters in Ottawa in September, 1973. He held this position until his secondment to the Anti-Inflation Board.

Gen. Morrison has been active in the Council of Federal Information Directors and was chairman of the Advisory Committee of that council for 1975-1976. He is a member of the National Press Club in Ottawa.

John Crow

Director General, Economic Research Branch
November, 1975—December, 1975

John Crow was educated at Oxford University where he received a Bachelor of Arts Degree (Honors).

In 1961 he joined the International Monetary Fund in Washington, D.C., where he remained until 1973. Mr. Crow's last position with the International Monetary Fund was chief of the North American Division in the Western Hemisphere Department.

In February, 1973, Mr. Crow joined the Bank of Canada as deputy chief of the Research Department.

In September, 1974, he assumed the duties of chief of the Research Department, the position he holds today.

In November and December, 1975, Mr. Crow was with the Anti-Inflation Board as director general of the Economic Research Branch.

David A. Dodge

Director General, Economic Research Branch
January, 1976—December, 1977

David Dodge was born in Toronto. He received an Honors B.A. degree in economics from Queen's University in 1965 and a Ph.D in economics from Princeton University in 1972.

He received the medal in economics from Queen's University in 1965; the Woodrow Wilson Fellowship 1965-1966; the Princeton National Fellowship, 1966-1967; and the Canada Council Fellowship in 1968.

Mr. Dodge taught for four years at Queen's University before joining the Department of Finance as senior economist in the Social Development and Manpower Policy Division in 1972, becoming chief of tax analysis in the Tax Policy Branch the following year.

In April, 1975, he assumed the duties of executive director of industry and market analysis at Central Mortgage and Housing Corporation, a position he held until joining the Anti-Inflation Board on January 5, 1976.

Mr. Dodge left the AIB in December, 1977, to join the faculty of the Center for Canadian Studies at Johns Hopkins University in Washington, D.C.

He has published several articles in the fields of economics of education, labor market analysis, income distribution, and tax policy.

Thomas W. McCormack

Director, Macro-Economic Analysis Division
October, 1976—January, 1978

Director General, Economic Research Branch
January, 1978—August, 1979

Mr. McCormack was born and raised in St. Thomas, Ontario. He studied at the University of Western Ontario between 1965 and 1970, receiving a B.A. degree in 1968 and an M.A. degree in economics in 1970.

Between 1970 and 1974 he worked as an economist with the Department of Finance in Ottawa. He spent two years analysing current economic conditions in Canada and two years coordinating the preparation of a report on the economic outlook for the department.

In 1974 he joined the firm of Woods, Gordon and Company in Toronto as a senior consultant. While with Woods, Gordon he prepared analyses and forecasts of the Canadian economy and provided general economic advice to a wide variety of private sector clients.

In April, 1976, Mr. McCormack joined the Economic Research Branch of the Anti-Inflation Board and in October of that year was appointed director of the Macro-Economic Analysis Division. The division provided the Board with periodic updates on the state of the economy, forecasts of future economic developments, assessments of the impact of the anti-inflation program on the economy, and general macro-economic policy advice.

In January, 1978, Mr. McCormack assumed the duties of director general of the Economic Research Branch.

Mr. McCormack is a member of the Canadian Association of Business Economists and is treasurer of the Ottawa Association for Applied Economics.

Anthony E. H. Campbell

Executive Secretary, Anti-Inflation Board

October, 1975—November, 1975

Anthony Campbell was born in Valparaiso, Chile. He received his B.A. in 1964 from Queen's University, Kingston, Ontario, and attended the University of Toronto for law studies in 1967.

Mr. Campbell joined the Department of External Affairs in 1967, where he worked in the Commonwealth Division and the External Aid Office. From 1968 to 1969 he was posted to Guyana, and to Madrid from 1969 to 1972. Mr. Campbell worked as a foreign service officer in the Bureau of Economic Affairs until 1974.

From 1974 to 1975, Mr. Campbell was executive secretary of the Food Prices Review Board. In late 1975 he moved to the Anti-Inflation Board to help establish the Secretariat. He then moved to the Department of Consumer and Corporate Affairs as departmental secretary.

J. Gilles Touchette

Executive Secretary, Anti-Inflation Board
November, 1975—July, 1979

Gilles Touchette was born in Hull and educated in Ottawa. He received his Bachelor of Arts degree in economics and political science from the University of Ottawa in 1952.

Mr. Touchette began his career with the federal public service in 1957 as a dominion customs appraiser with the Department of National Revenue. In 1960 he joined the Department of Trade and Commerce as a commodity officer promoting the export of various Canadian goods.

In December, 1965, Mr. Touchette moved to Montreal where he joined the Quebec Department of Industry and Commerce, assuming the responsibilities of chief of the Industrial Exhibitions Division. In 1968 he was appointed Montreal regional manager for the federal Department of Industry, Trade, and Commerce. In this capacity he was responsible for performing a wide variety of functions intended to increase the export of Canadian goods and to enhance industrial productivity and competition. Mr. Touchette held this position until 1972 when he joined the Career Assignment Program (CAP) in Ottawa.

During the next three years Mr. Touchette was given two CAP assignments. The first was as chief of the Cable Marketing Development Section with the Canadian Radio-Television Commission. He then assumed the responsibilities of senior adviser to the registrar general in the Department of Consumer and Corporate Affairs, where he helped to formulate conflict-of-interest guidelines.

Mr. Touchette joined the Anti-Inflation Board in November, 1975, as executive secretary to the Board.

Thurlow Bradbrooke Smith, Q.C.

General Counsel

October, 1975—November, 1975

T. B. Smith was born in Toronto. He received his Bachelor of Arts degree from Mount Allison University, Sackville, New Brunswick, and his M.A. and LL.B. from Dalhousie University in Halifax.

Mr. Smith joined the public service with the Department of Justice in 1958. After being called to the Bar of the Province of Ontario in 1962, he was appointed to the advisory section of the Department of Justice in 1964. In 1968, he was appointed director of the Advisory and International Law Section of the department. He was appointed Queen's Counsel in 1972.

Mr. Smith has lectured at several universities in Canada. In 1967-1968 he was a visiting professor at the University of Montreal, and was later a lecturer in the faculties of law at McGill University and Queen's University.

From 1974 to 1976 Mr. Smith was director of the Constitutional Administrative and International Law Section at the Department of Justice. During this period, in October and November, 1975, he served as general counsel at the Anti-Inflation Board.

He is at present the departmental general counsel at the Department of Justice.

Alban Garon, Q.C.

Director of Legal Services
December, 1975—November, 1976

Alban Garon was born in St-Lambert, County of Levis, Quebec. He graduated from Laval University where he received his B.A. degree in 1951 and his LL.D. in 1954. He also received a Diploma of Superior Studies in Law from the University of Ottawa in 1958. He was appointed Queen's Counsel in 1968.

In 1955, he was called to the Quebec Bar and appointed advisory counsel in the federal Department of Justice. In 1959, Mr. Garon served as director of legal services for the Department of Public Works. He became director of the Departmental Services Section in 1965. He was appointed assistant deputy attorney general in the federal department of Justice in 1974, and in December, 1975, he also assumed general responsibility for the legal services of the Anti-Inflation Board. In November, 1976, he resumed his duties as assistant deputy attorney general on a full-time basis.

Mr. Garon is a part-time lecturer in the Law Faculty at the University of Ottawa. He has taught civil, administrative, and tax law.

Marcus L. Jewett

General Counsel

November, 1976—August, 1979

Mr. Jewett was born in Montreal and moved to Fredericton, N.B., at an early age. He studied at the University of New Brunswick where he received a B.A. degree in 1966 and his LL.B. in 1969. He received a Diplôme de la langue française from the University of Caen in 1971, followed by an LL.B. in International Law in 1972 and a Diploma in International Law from Cambridge University in 1973.

In 1969, Mr. Jewett was called to the Bar of New Brunswick and practised with the law firm of Hoyt, Mockler, Allen, and Dixon, Fredericton, until 1970.

He served as a legal officer in the Constitutional, Administrative, and International Law Section of the Department of Justice of Canada from 1972 until 1975 when he was appointed director of legal services at the Ministry of State for Urban Affairs.

Mr. Jewett came to the Anti-Inflation Board in January, 1976, as a legal adviser. He was appointed general counsel in November, 1976, succeeding Alban Garon.

He is a member of the Barristers' Society of New Brunswick, the Canadian Bar Association, the Canadian Council on International Law, and the American Society of International Law.

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