

**Registry of the Public Servants Protection Disclosure Tribunal**  
**Future-oriented Financial Statements (unaudited)**  
**for the Years Ending March 31, 2012 and March 31, 2013**

**Statement of Management Responsibility**

Departmental management is responsible for these future-oriented financial statements, including responsibility for the appropriateness of the assumptions on which this statement is prepared. These statements are based on the best information available and assumptions adopted as at December 31, 2011 and reflect the plans described in the Report on Plans and Priorities.

These future-oriented financial statements for the Registry of the Public Servants Disclosure Protection Tribunal have not been audited.

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Lisanne Lacroix  
Deputy Head and Registrar  
Chief Financial Officer

Ottawa, Canada  
Date:

**Registry of the Public Servants Protection Disclosure Tribunal**  
**Future-oriented Statement of Financial Position (*Unaudited*)**  
**For the Year Ended March 31**  
*(in dollars)*

	<b>Estimated Results 2012</b>	<b>Planned Results 2013</b>
<b>Assets</b>		
<b>Financial assets</b>		
Due from Consolidated Revenue Fund	\$ 96,343	\$ 7,236
Accounts receivable and advances (note 6)	<u>52,993</u>	<u>42,454</u>
<b>Total financial assets</b>	<u>149,336</u>	<u>49,690</u>
<b>Non-financial assets</b>		
Tangible capital assets (note 7)	<u>222,768</u>	<u>196,607</u>
<b>Total Assets</b>	\$ <u>372,104</u>	\$ <u>246,297</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 8)	\$ 147,953	\$ 49,391
Vacation pay and compensatory leave	22,227	31,584
Employee future benefits (note 9)	<u>137,945</u>	<u>196,018</u>
<b>Total liabilities</b>	<u>308,125</u>	<u>276,993</u>
<b>Equity of Canada</b>	<u>63,979</u>	<u>(30,696)</u>
<b>Total Liabilities and Equity of Canada</b>	\$ <u>372,104</u>	\$ <u>246,297</u>

Information for the year ended March 31, 2012 includes actual amounts from April 1, 2011 to December 31, 2011.

The accompanying notes form an integral part of these future-oriented financial statements.

**Registry of the Public Servants Protection Disclosure Tribunal**

Future-oriented Statement of Operations *(Unaudited)*

For the Year Ended March 31

*(in dollars)*

	<b>Estimated Results 2012</b>	<b>Planned Results 2013</b>
<b>Expenses</b>		
Registry Services	\$ 1,516,603	\$ 2,250,169
<b>Total Expenses</b>	<u>\$ 1,516,603</u>	<u>\$ 2,250,169</u>
<b>Net Cost of Operations</b>	<u>\$ 1,516,603</u>	<u>\$ 2,250,169</u>

Information for the year ended March 31, 2012 includes actual amounts from April 1, 2011 to December 31, 2011.

The accompanying notes form an integral part of these future-oriented financial statements.

**Registry of the Public Servants Protection Disclosure Tribunal**  
Future-oriented Statement of Equity (*Unaudited*)  
For the Year Ended March 31  
(*in dollars*)

	<b>Estimated Results 2012</b>	<b>Planned Results 2013</b>
<b>Equity of Canada, beginning of year</b>	\$ 147,233	\$ 63,979
Net Cost of Operations	(1,516,603)	(2,250,169)
Net cash provided by Government	1,353,993	2,004,303
Change in due to/ from the Consolidated Revenue Fund	(145,249)	(89,107)
Services provided without charge by other government departments (note 10)	224,604	240,298
<b>Equity of Canada, end of year</b>	<b>\$ 63,979</b>	<b>\$ (30,696)</b>

Information for the year ended March 31, 2012 includes actual amounts from April 1, 2011 to December 31, 2011.

The accompanying notes form an integral part of these future-oriented financial statements.

**Registry of the Public Servants Protection Disclosure Tribunal**  
**Future-oriented Statement of Cash Flow (Unaudited)**  
**For the Year Ended March 31**  
*(in dollars)*

	<b>Estimated Results 2012</b>	<b>Planned Results 2013</b>
<b>Operating Activities</b>		
Net Cost of Operations	\$ 1,516,603	\$ 2,250,169
Non-cash items:		
Amortization of tangible capital assets	(14,827)	(60,065)
Services provided without charge by other government departments (note 10)	(224,604)	(240,298)
Variations in Future-oriented Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	(38,889)	(10,538)
Decrease (increase) in accounts payable and accrued liabilities	(102,198)	98,561
Decrease (increase) in vacation pay and compensatory leave	(1,971)	(9,357)
Decrease (increase) in future employee benefits	30,879	(58,073)
<b>Cash used by operating activities</b>	<b>\$ 1,164,993</b>	<b>\$ 1,970,399</b>
<b>Capital investment activities</b>		
Acquisitions of tangible capital assets	189,000	33,903
<b>Cash used by capital investment activities</b>	<b>\$ 189,000</b>	<b>\$ 33,903</b>
<b>Net cash provided by Government of Canada</b>	<b>\$ (1,353,993)</b>	<b>\$ (2,004,303)</b>

Information for the year ended March 31, 2012 includes actual amounts from April 1, 2011 to December 31, 2011.

The accompanying notes form an integral part of these future-oriented financial statements.

**Registry of the Public Servants Protection Disclosure Tribunal**  
**Notes to Future-Oriented Financial Statements (Unaudited)**  
**for the years ended March 31, 2012 and March 31, 2013**

## **1. Authority and Objectives**

The Public Servants Disclosure Protection Tribunal is an independent, quasi-judicial body established by the *Public Servants Disclosure Protection Act* as part of the government's plan to strengthen accountability and enhance public confidence in the integrity of public servants. The raison d'être of the Tribunal is to protect public servants from reprisal following their disclosure of wrongdoing. Its mandate is to hear reprisal complaints referred by the Public Sector Integrity Commissioner. The Registry of the Public Servants Disclosure Protection Tribunal supports the Tribunal in fulfilling its mandate by supporting the effective management of the Tribunal's hearing processes, including by receiving documents, processing cases, maintaining Tribunal records, providing logistical support, providing legal and policy support, orientation and training to Tribunal members and informing clients of Tribunal procedures and directives.

## **2. Methodology and significant assumptions**

The Future-Oriented Financial Statements have been prepared on the basis of the government priorities and the plans of the Registry as described in the Report on Plans and Priorities:

- (a) We expect that the Registry's activities will remain substantially the same as for 2011-2012.
- (b) Forecasts for 2012-13 is based on the planned spending amounts presented in the 2012-13 Report on Plans and Priorities.
- (c) Estimated year-end information for 2011-12 is used as the opening position for the 2012-13 planned results.

These assumptions are adopted as at December 31, 2011.

## **3. Variations and Changes to the Forecast Financial Information**

While every attempt has been made to forecast final results for the remainder of 2011-12 and for 2012-13, actual results achieved for both years are likely to vary from the forecast information presented, and this variation could be material.

In preparing these future-oriented financial statements, the Registry has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Factors that could lead to material differences between the future-oriented financial statement and the historical financial statements include:

- (a) The timing and amounts of acquisitions and disposals of capital assets may affect gains/losses and amortization expense.
- (b) Implementation of new collective agreements.
- (c) Further changes to the operating budget through additional new initiatives or technical adjustments later in the year.
- (d) The actual number of cases received and the expenses that are directly related to them.

Once the Report on Plans and Priorities is presented, the Registry will not be updating the forecasts for any changes to appropriations or forecast financial information made in ensuing supplementary estimates. Variances will be explained in the Departmental Performance Report.

**Registry of the Public Servants Protection Disclosure Tribunal**  
**Notes to Future-Oriented Financial Statements (Unaudited)**  
**for the years ended March 31, 2012 and March 31, 2013**

#### **4. Summary of Significant Accounting Policies**

The future-oriented financial statements have been prepared in accordance with the Treasury Board accounting policies in effect for the 2011-12 fiscal year. The accounting policies stated below, are based on Canadian generally accepted accounting principles for the public sector. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian generally accepted accounting principles.

Significant accounting policies are as follows:

##### **a) Parliamentary authorities**

The Registry is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the Registry do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Future-oriented Statement of Operations and the Future-oriented Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 5 provides a high-level reconciliation between the bases of reporting.

##### **b) Net cash provided by Government**

The Registry operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the Registry is deposited to the CRF and all cash disbursements made by the Registry are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the Federal Government.

##### **c) Amounts due from/to the CRF**

Amounts due from/to the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the Registry is entitled to draw from the CRF without further parliamentary expenditure authorities to discharge its liabilities.

##### **d) Forecasted expenses**

Forecasted expenses are recorded on an accrual basis:

- Vacation pay and compensatory leave are accrued as the benefits are earned under their respective terms of employment.
- Services provided without charge by other government departments for accommodation and for the employer's contribution to the health and dental insurance plans are reported as operating expenses at their estimated cost.

##### **e) Employee future benefits**

- i. Pension benefits: Eligible employees participate in the Public Service Pension Plan, a multiemployer plan administered by the Government of Canada. The Registry's contributions to the Plan are charged to expenses in the year incurred and represent the total Registry obligation to the Plan. Current legislation does not require the Registry to make contributions for any actuarial deficiencies of the Plan.
- ii. Severance benefits: Employees are entitled to severance benefits under labour contracts or conditions of employment. These benefits are accrued as employees render the services necessary to earn them. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

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**f) Accounts receivables**

Accounts receivables are stated at the lower of cost and net recoverable value; a valuation allowance is established for receivables where recovery is considered uncertain.

**g) Tangible capital assets**

All tangible capital assets and leasehold improvements having an initial cost of \$3,000 or more are recorded at their acquisition cost. The Registry does not capitalize intangibles, works of art and historical treasures that have cultural, aesthetic or historical value, assets located on Indian Reserves and museum collections. Assets under construction are recorded in the applicable capital asset class in the year that they become available for use and are not amortized until they become available for use.

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

<b>Asset Class</b>	<b>Amortization Period</b>
Informatics software	3 years
Informatics hardware	4 years
Furniture and Equipment	10 years
Leasehold Improvements	Period of the lease

**5. Parliamentary Authorities**

The Registry receives its funding through annual Parliamentary authorities. Items recognized in the Future-oriented Statements of Operations and Financial Position in one year may be funded through Parliamentary authorities in prior, current or future years. Accordingly, the Registry has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

**a) Authorities requested**

	<b>Estimated Results 2012</b>	<b>Planned 2013</b>
	<b>(in dollars)</b>	
Vote 85 - Program expenditures	1,644,000	1,644,000
Statutory amounts	141,707	190,080
Vote 25 - Operating Budget carry forward	82,200	82,200
Vote 30 Paylist Requirements	60,273	-
<b>Forecast authorities available</b>	<b>1,928,180</b>	<b>1,916,280</b>

Authorities presented reflect current forecasts of statutory items, approved initiatives included and expected to be included in Estimates documents and, when reasonable estimates can be made, estimates of amounts to be allocated at year-end from Treasury Board central votes.



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**b) Reconciliation of net cost of operations to requested authorities:**

	<b>Estimated Results 2012</b>	<b>Planned Results 2013</b>
	(in dollars)	
<b>Net cost of operations</b>	1,516,603	2,250,169
Adjustments for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(224,604)	(240,298)
Amortization of tangible capital assets	(14,827)	(60,065)
Decrease (increase) in employee future benefits	30,879	(58,073)
Decrease (increase) in vacation pay and compensatory leave	(1,971)	(9,357)
Refund of prior years' expenditures	105	-
	1,306,185	1,882,376
Adjustments for items not affecting net cost but affecting authorities:		
Acquisitions of tangible capital assets	189,000	33,903
Forecast current year lapse	432,995	-
<b>Forecast authorities available</b>	1,928,180	1,916,280

**6. Accounts receivable and advances**

The following table presents details of the Registry's accounts receivable and advances:

	<b>Estimated Results 2012</b>	<b>Planned Results 2013</b>
	(in dollars)	
Receivables from other Government departments and agencies	52,693	42,154
Standing advances	300	300
<b>Total</b>	52,993	42,454

**7. Tangible capital assets**

	<b>Estimated Results 2012</b>	<b>Planned Results 2013</b>
	(in dollars)	
Opening Balance	48,595	222,768
Acquisitions	189,000	33,903
Amortization	(14,827)	(60,065)
<b>Closing Balance</b>	222,768	196,607

**Registry of the Public Servants Protection Disclosure Tribunal**  
**Notes to Future-Oriented Financial Statements (Unaudited)**  
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**8. Accounts payable and accrued liabilities**

The following table presents details of the Registry's accounts payable and accrued liabilities:

	<b>Estimated Results 2012</b>	<b>Planned Results 2013</b>
	(in dollars)	
Accounts payable to other government departments and agencies	115,205	15,661
Accounts payable to external parties	32,748	33,730
	147,953	49,391
Accrued liabilities	0	-
Total	147,953	49,391

**9. Employee future benefits**

**a) Pension benefits**

The Registry's employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans benefits and they are indexed to inflation.

Both the employees and the Registry contribute to the cost of the Plan. The forecast expenses are \$99,478 in 2011-12 and \$133,436 in 2012-13, representing approximately 1.9 times the contribution of employees.

The Registry's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

**b) Severance benefits**

The Registry provides severance benefits to its employees based on eligibility, years of service and final salary. These severance benefits are not pre-funded. Benefits will be paid from future authorities. Information about the severance benefits, estimated as at the date of these statements, is as follows:

	<b>Estimated Results 2012</b>	<b>Planned Results 2013</b>
	(in dollars)	
Accrued benefit obligation, beginning of the year	168,824	137,945
Expense for the year	(30,879)	58,073
Accrued benefit obligation, end of the year	137,945	196,018

**Registry of the Public Servants Protection Disclosure Tribunal**  
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**10. Related party transactions**

The Registry is related as a result of common ownership to all Government of Canada departments, agencies and Crown Corporations. The Registry enters into transactions with these entities in the normal course of business and on normal trade terms. Also, during the year, the Registry received common services which were obtained without charge from other Government departments as disclosed below.

**a) Common services provided without charge by other government departments:**

During the year, the Registry receives services without charge from certain common service organizations. These services provided without charge have been recorded in the Registry's Future-oriented Statement of Operations as follows:

	<b>Estimated Results 2012</b>	<b>Planned Results 2013</b>
	(in dollars)	
Accommodation	154,763	154,763
Employer's contribution to the health and dental insurance plans	69,841	85,535
Total	<u>224,604</u>	<u>240,298</u>

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by Public Works and Government Services Canada and audit services provided by the Office of the Auditor General are not included in the Registry's Future-oriented Statement of Operations.

**b) Other transactions with related parties:**

	<b>Estimated Results 2012</b>	<b>Planned Results 2013</b>
	(in dollars)	
Expenses - Other Government departments and agencies	554,694	733,120

**Registry of the Public Servants Protection Disclosure Tribunal**  
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**for the years ended March 31, 2012 and March 31, 2013**

**11. Segmented information**

(in dollars)

The Registry has been granted an exemption to report separately on its internal services until March 2013. Consequently, the following table presents the forecasted expenses incurred by major object of expenses. The results for the period are as follows:

	2012	2013
	Total	Total
Operating Expenses		
Salaries and employee benefits	1,004,306	1,423,046
Professional and special services	258,167	344,505
Accommodation	154,763	154,763
Utilities, materials and supplies	37,449	4,797
Transportation and telecommunications	16,285	50,715
Amortization of tangible capital assets	14,827	60,065
Repair and maintenance	14,891	98,622
Rentals	5,994	109,958
Information	9,921	3,698
Total Operating Expenses	1,516,603	2,250,169
Net Cost of Operations	1,516,603	2,250,169