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Secretariat

Secrétariat du Conseil du Trésor
du Canada

Canada

Reporting Standard on Real Property

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Reporting Standard on Real Property

1. Effective date

This standard is effective November 1, 2006.

2. Purpose

Deputy heads are accountable to their Minister and the Treasury Board for the management of real property in their organizations. This standard establishes the information management requirements that will ensure compliance with the Treasury Board [Policy on the Management of Real Property](#). That policy requires that deputy heads ensure custodians and Crown corporations regularly record, update and certify information in the Directory of Federal Real Property (DFRP). Custodians and consolidated Crown corporations are required to do the same for the Federal Contaminated Sites Inventory (FCSI).

This standard is issued pursuant to the [Financial Administration Act](#), subsections 7(1), 9(1.1), 9(2) and 149(1).

Part 1 - Directory of Federal Real Property

3. Application

Part 1 of this standard applies to all departments within the meaning of section 2 of the [Financial Administration Act](#) (FAA) and Crown corporations within the meaning of subsection 83(1) of the FAA, unless specific acts or regulations override it.

4. Context

The Directory of Federal Real Property (DFRP) is the central real property inventory system of the Government of Canada. It serves as the focal point for sharing real property information across the government. The information held in the DFRP informs the Government of Canada about key characteristics of the federal real property held in support of its programs. It provides information concerning federal real property to ministers, members of Parliament, federal departments, Crown corporations, central agencies and the general public.

5. Definitions

Accurate DFRP record (*Dossier exact du RBIF*)

A custodial record in the DFRP that meets the data requirements outlined in the Input Guide and in sections 6.3 and 6.4 of Part 1 of this standard.

Complete DFRP record (*Dossier complet du RBIF*)

A custodial record in the DFRP that includes all real property as outlined at section 6.2 of Part 1 of this standard.

DFRP property (*Bien du RBIF*)

A unique contiguous portion of real property administered by a single DFRP custodian and held under a single interest type.

DFRP custodian (*Gardien du RBIF*)

A Crown corporation that has administration of real property or a department whose minister has administration of real property for the purposes of that department.

DFRP site (*Site du RBIF*)

All or a portion of a DFRP property to which a specific characteristic applies.

Geo-spatial data (*Données géo-spatiales*)

Information about the location and shape of, and relationship among, geographic features. These are in the form of graphic entities that are points, lines, polygons, grid cells or objects.

6. Reporting requirements

6.1 General

DFRP custodians shall designate a DFRP authorized official who will be responsible for:

- a. naming an official contact who can answer enquiries related to the organization's properties and can authorize access to protected data;
- b. naming one or more data submitter(s);
- c. advising the Treasury Board Secretariat of any changes to these contacts; and
- d. certifying annually the completeness and accuracy of the organization's records in the DFRP.

6.2 Properties recorded in the DFRP

DFRP custodians shall maintain a current, complete and accurate record in the DFRP of the real property that they administer with the exception of the following interest or property types:

- a. easements, subsurface and mineral rights;
- b. mortgages and properties held as a surrogate for a mortgage and other forms of security;
- c. leasehold interests of less than one year;
- d. offshore oil and gas lands; and
- e. seized properties.

Note: DFRP custodians may be excluded from full reporting by decision of the Executive Director of the Assets and Acquired Services Directorate, Treasury Board Secretariat.

6.3 DFRP data

DFRP custodians shall report the following data to the DFRP as specified in the DFRP Input Guide:

- a. Mandatory data for all properties:
 - o custodian code; input type; property number; parcel number; interest type; primary use; security designation; land area; building count, floor area; standard geographical classification of properties outside Canada and the latitude, longitude and positional accuracy of the location of properties in Canada.
- b. Mandatory data where specified condition exists:
 - o primary property number (where the department's real property is located on land under the administration of another federal organization);
 - o property name (bilingual format);
 - o custodian transfer code;
 - o restriction on interest;
 - o surplus site data (all or a portion of a property is surplus to program purposes);
 - o structure data;
 - o property archive type code (property disposal);
 - o contaminated site data (see Part 2); and
 - o digital polygon object of the property and any structures.
- c. Optional data when available:
 - o custodian property identifier;
 - o property photographs;
 - o street address (bilingual format);
 - o place name; and
 - o parking floor area, parking exterior, parking included in building floor area.

6.4 Updating procedures

DFRP custodians shall:

- a. report property data to the DFRP in one of the following ways:
 - o property data input form;
 - o online input;
 - o batch file downloads; or
 - o other electronic transfer methods approved by the Treasury Board Secretariat.
- b. report new or revised information to the Treasury Board Secretariat within 30 days of the following:
 - o an acquisition or disposal, from the time the reporting authority receives appropriate documentation;
 - o a change in data (new data and corrections); or
 - o a change in custodial contacts (by letter or e-mail).

6.5 Process for annual certification

Annually, the Treasury Board Secretariat will request that the DFRP authorized officials certify in writing the completeness and accuracy of their records in the DFRP as well as the currency of their contact list. The Treasury Board Secretariat will review and confirm acceptance of the certification based on data integrity verification procedures. Confirmed certification is a policy condition to the sharing of proceeds from sale or transfer of surplus real property.

6.6 Real property information management

DFRP custodians shall ensure that:

- a. the DFRP property number and the DFRP mandatory and applicable fields can be generated from or linked to their internal real property information records at the property and building level; and
- b. all real property assets reported in internal financial statements correspond or are linked to a property record in the DFRP and that internal financial and asset management records reconcile.

Part 2 - Federal Contaminated Sites Inventory

3. Application

Part 2 of this standard applies to departments within the meaning of section 2 of the *Financial Administration Act (FAA)* and to consolidated Crown corporations as defined in this standard, unless specific acts or regulations override it.

4. Context

The Federal Contaminated Sites Inventory (FCSI) is the Government of Canada's central data base that provides information to parliamentarians, the media and the general public on all known or suspected contaminated sites for which departments and consolidated Crown corporations assume partial or full responsibility.

The FCSI contains information on the key characteristics of these contaminated sites, their location and how they are being managed. Information in the FCSI forms the basis for reporting in the Public Accounts of Canada on the government's liabilities related to the contaminated sites. It also supports reporting on the implementation of the Federal Contaminated Sites Action Plan and government-wide progress in managing known contaminated sites, including remediation.

5. Definitions

Accurate FCSI record (*document exact de l'ISCF*)

A custodial record in the FCSI that meets the data requirements outlined in the Input Guide and in section 6.3 and 6.4 of Part 2 of this standard.

Complete FCSI record (*document complet de l'ISCF*)

A custodial record in the FCSI that includes all of the FCSI custodian's contaminated sites as outlined in section 6.2 of Part 2 of this standard.

Consolidated Crown corporation (*société d'État consolidée*)

A type of Crown corporation, identified in the Public Accounts, that relies on the government for most of its financing. In Canada, there are 23 such Crown corporations whose financial activities are consolidated in the Public Accounts of Canada.

Contaminated site (*site contaminé*)

A contiguous portion of land at which substances occur at concentrations (1) above background levels and pose or are likely to pose an immediate or long-term hazard to human health or the environment or (2) exceeding levels specified in policies and regulations (Contaminated Sites Management Working Group definition). A property may have more than one contaminated site.

FCSI custodian (*Gardien de l'ISCF*)

A consolidated Crown corporation that has administration of real property that contains known or suspected contaminated sites or a department whose minister has administration of real property for the purposes of that department that contains known or suspected contaminated sites.

6. Requirements

6.1 General

FCSI custodians shall designate a FCSI authorized official who is responsible for:

- a. naming an official contact who can answer enquiries related to the organization's contaminated sites and can authorize access to protected data;
- b. naming a financial contact who will be responsible for ensuring that Public Accounts reporting requirements are met and certifying the accuracy and completeness of the organization's financial information in the FCSI;
- c. naming one or more data submitter(s);
- d. advising the Treasury Board Secretariat of any changes to these contacts; and
- e. certifying annually the completeness and accuracy of the organization's contaminated sites records in the FCSI.

6.2 Properties recorded in the FCSI

FCSI custodians shall:

- a. maintain a current, complete and accurate record in the FCSI of known or suspected contaminated sites for which they are accountable, with the exception of sites that were remediated or sold before April 1, 1998.

Note: Data in the inventory on sites that have been remediated or disposed will be retained.

- b. include the following data in the FCSI:
 - o former federal sites that have been confirmed as being contaminated but were not remediated prior to being devolved or transferred to the control of other levels of government, non-government organizations or the private sector and for which the federal government continues to be liable; and
 - o non-federal sites for which the federal government has accepted some or all financial liability. For such sites, only the federal portion of the liability is to be indicated.

6.3 FCSI data

FCSI custodians shall report the following data for all contaminated sites, as specified in the FCSI Input Guide:

- a. Tombstone data
 - federal site identifier;
 - internal FCSI custodian identifier;
 - common name of property (if one exists);
 - latitude and longitude;
 - contaminant type;
 - management type;
 - estimated extent of contamination; and
 - reason for federal involvement.
- b. Annually reported data
 - classification in accordance with the Canadian Council of Ministers of the Environment's National Classification System for Contaminated Sites (following completion of step 4 of the 10 steps outlined in [A Federal Approach to Contaminated Sites](#));
 - annual opening and closing liability;
 - contingent liability;
 - quality of estimate;
 - total fiscal year expenditures for assessment;
 - total fiscal year expenditures for remediation;
 - total fiscal year expenditures for care and maintenance; and
 - most recent step completed (from [A Federal Approach to Contaminated Sites](#)).
- c. If used, free text data shall be in both official languages.

6.4 Updating procedures

FCSI custodians shall:

- a. report contaminated sites data to the FCSI in one of the following ways:
 - online input;
 - batch file downloads; and
 - other electronic transfer methods approved by the Treasury Board Secretariat.
- b. confirm the completeness and accuracy of their FCSI data annually at the end of the fiscal year.

6.5 Process for annual certification

Annually, the Treasury Board Secretariat shall request the FCSI authorized officials to certify in writing the completeness and accuracy of their records in the FCSI as well as the currency of their contact list. The Treasury Board Secretariat shall review and confirm acceptance of the certification based on regular data integrity verification procedures.

6.6 Contaminated sites information management

FCSI custodians shall ensure that:

- a. the federal identifier and all information required by the FCSI is included in their internal contaminated sites information records; and
- b. liabilities and expenditures related to contaminated sites as reported in their financial statements are reconciled with those reported in the FCSI.

7. Enquiries

Please direct enquiries about this policy instrument to the organizational unit in your department responsible for this subject matter. For interpretation of this policy instrument, the responsible organizational unit should contact: [TBS Public Enquiries](#).