



Consolidated financial information for Crown corporations

Second Quarter (Q2) 2015-2016

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Consolidated Financial Information for Crown Corporations (Second Quarter 2015-2016; in thousands of dollars)

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| OrgID ↑↓ | Crown corporation ↑↓ | Type of Crown corporation 1 ↑↓ | Financial year-end 2 ↑↓ | Reporting period ↑↓ | Total assets 3 ↑↓ | Total liabilities 4 ↑↓ | Equity 5 ↑↓ | Budgetary Appropriations 6 ↑↓ | Revenues (third parties) 7 ↑↓ | Total revenues 8 ↑↓ | Expenses 9 ↑↓ | Net income (loss) 10 ↑↓ | Total comprehensive income (loss) 10 ↑↓ | Borrowings 11 ↑↓ | Dividends 12 ↑↓ | Accounting standard 13 ↑↓ |
|-------------|---|-----------------------------------|----------------------------|------------------------|----------------------|---------------------------|----------------|----------------------------------|----------------------------------|------------------------|------------------|----------------------------|--|---------------------|--------------------|--|
| 13 | Atlantic Pilotage Authority | Enterprise | 31-Dec | Q2 ending on June 30 | 13,775 | 7,277 | 6,498 | 0 | 10,670 | 10,670 | 11,314 | (644) | (644) | 4,424 | 0 | IERS (International Financial Reporting Standards) |
| 14 | Atomic Energy of Canada Limited | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 1,071,029 | 10,371,342 | (9,300,313) | 105,354 | 698,706 | 804,060 | 301,814 | 502,246 | 502,246 | 0 | 0 | IERS (International Financial Reporting Standards) |
| 15 | Bank of Canada | Enterprise | 31-Dec | Q2 ending on Jun. 30 | 95,851,100 | 95,372,100 | 479,000 | 0 | 897,100 | 897,100 | 299,000 | 598,100 | 656,600 | 0 | 450,400 | IERS (International Financial Reporting Standards) |
| 20 | Business Development Bank of Canada | Enterprise | 31-Mar | Q2 ending on Sept. 30 | 21,982,982 | 16,764,223 | 5,218,759 | 0 | 641,096 | 641,096 | 329,240 | 311,856 | 359,814 | 16,447,794 | 62,888 | IERS (International Financial Reporting Standards) |
| 29 | Canada Council for the Arts | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 393,585 | 121,400 | 272,185 | 123,000 | 2,997 | 125,997 | 134,139 | (8,142) | (8,142) | 0 | 0 | PSAS (Public Sector Accounting Standards) |
| 30 | Canada Deposit Insurance Corporation | Enterprise | 31-Mar | Q2 ending on Sept. 30 | 3,244,827 | 1,359,519 | 1,885,308 | 0 | 203,495 | 203,495 | 118,203 | 84,681 | 84,681 | 0 | 0 | IERS (International Financial Reporting Standards) |
| 31 | Canada Development Investment Corporation | Enterprise | 31-Dec | Q2 ending on Jun. 30 | 648,661 | 216,382 | 432,279 | 0 | 2,272,716 | 2,272,716 | 34,559 | 2,225,422 | 377,284 | 0 | 3,656,115 | IERS (International Financial Reporting Standards) |
| 40 | Canada Lands Company Limited | Enterprise | 31-Mar | Q2 ending on Sept. 30 | 881,690 | 427,936 | 453,754 | 0 | 145,601 | 145,601 | 126,743 | 13,893 | 13,893 | 343,186 | 10,000 | IERS (International Financial Reporting Standards) |
| 42 | Canada Mortgage and Housing Corporation | Enterprise | 31-Dec | Q2 ending on Jun. 30 | 249,968,000 | 230,998,000 | 18,970,000 | 1,110,000 | 3,718,000 | 4,828,000 | 3,918,000 | 690,000 | 788,000 | 222,483,000 | 0 | IERS (International Financial Reporting Standards) |
| 43 | Canada Pension Plan Investment Board | N/A | 31-Mar | Q2 ending on Sept. 30 | 337,537,000 | 64,601,000 | 272,936,000 | 0 | 5,421,000 | 5,421,000 | 1,425,000 | 3,996,000 | 3,996,000 | 0 | 0 | IERS (International Financial Reporting Standards) |
| 44 | Canada Post Corporation | Enterprise | 31-Dec | Q2 ending on Jun. 30 | 7,270,000 | 8,297,000 | (1,027,000) | 0 | 4,021,000 | 4,021,000 | 4,003,000 | 12,000 | 984,000 | 1,121,000 | 0 | IERS (International Financial Reporting Standards) |
| 51 | Canadian Air Transport Security Authority | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 444,767 | 455,485 | (10,718) | 298,370 | 1,430 | 299,800 | 304,838 | (5,038) | (1,830) | 0 | 0 | IERS (International Financial Reporting Standards) |
| 53 | Canadian Broadcasting Corporation | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 1,960,490 | 1,512,626 | 447,864 | 411,953 | 265,795 | 677,748 | 741,508 | (63,760) | (71,493) | 371,734 | 0 | IERS (International Financial Reporting Standards) |

| ↑↓ | ↑↓ | 1 ↑↓ | 2 ↑↓ | ↑↓ | 3 ↑↓ | 4 ↑↓ | 5 ↑↓ | 6 ↑↓ | 7 ↑↓ | 8 ↑↓ | 9 ↑↓ | 10 ↑↓ | 10 ↑↓ | 11 ↑↓ | 12 ↑↓ | 13 ↑↓ | |
|-----|---|--------------|--------|-----------------------|------------|------------|-----------|--------|-----------|-----------|-----------|---------|---------|------------|-------|--|--|
| 58 | Canadian Commercial Corporation | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 3,813,798 | 3,789,680 | 24,118 | 4,440 | 1,382,441 | 1,386,881 | 1,383,464 | 3,417 | 3,417 | 0 | 0 | IERS (International Financial Reporting Standards) | |
| 61 | Canadian Dairy Commission | Consolidated | 31-Jul | Q2 ending on Jan. 31 | 69,081 | 41,937 | 27,144 | 1,848 | 132,060 | 133,908 | 118,845 | 15,063 | 15,063 | 31,383 | 0 | IERS (International Financial Reporting Standards) | |
| 81 | Canadian Museum for Human Rights | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 350,061 | 340,435 | 9,626 | 14,054 | 6,336 | 20,390 | 18,229 | 2,161 | 2,161 | 0 | 0 | PSAS-GNFPO (Public Sector Accounting Standards for government-controlled not-for-profit organizations) | |
| 82 | Canadian Museum of History | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 318,104 | 252,813 | 65,291 | 36,822 | 9,437 | 46,259 | 44,519 | 1,740 | 1,740 | 0 | 0 | PSAS-GNFPO (Public Sector Accounting Standards for government-controlled not-for-profit organizations) | |
| 84 | Canadian Museum of Immigration at Pier 21 | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 33,466 | 23,052 | 10,414 | 5,105 | 1,206 | 6,311 | 6,641 | (330) | (330) | 0 | 0 | PSAS-GNFPO (Public Sector Accounting Standards for government-controlled not-for-profit organizations) | |
| 85 | Canadian Museum of Nature | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 202,352 | 209,375 | (7,023) | 16,042 | 4,880 | 20,922 | 19,153 | 1,769 | 1,769 | 0 | 0 | PSAS-GNFPO (Public Sector Accounting Standards for government-controlled not-for-profit organizations) | |
| 92 | Canadian Race Relations Foundation | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 27,649 | 180 | 27,468 | 0 | 771 | 771 | 651 | 120 | 120 | 0 | 0 | PSAS-GNFPO (Public Sector Accounting Standards for government-controlled not-for-profit organizations) | |
| 97 | Destination Canada | Consolidated | 31-Dec | Q2 ending on Jun. 30 | 32,494 | 13,163 | 19,331 | 27,379 | 5,118 | 32,497 | 25,306 | 7,191 | 7,191 | 0 | 0 | PSAS (Public Sector Accounting Standards) | |
| 119 | Defence Construction (1951) Limited | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 64,026 | 35,062 | 28,964 | 0 | 42,759 | 42,759 | 44,801 | (2,042) | (2,042) | 0 | 0 | IERS (International Financial Reporting Standards) | |
| 146 | Export Development Canada | Enterprise | 31-Dec | Q2 ending on Jun. 30 | 55,044,000 | 46,157,000 | 8,887,000 | 0 | 955,000 | 955,000 | 303,000 | 652,000 | 671,000 | 42,271,000 | 0 | IERS (International Financial Reporting Standards) | |
| 147 | Farm Credit Canada | Enterprise | 31-Mar | Q2 ending on Sept. 30 | 29,773,984 | 24,594,458 | 5,179,526 | 0 | 616,122 | 616,122 | 317,107 | 299,015 | 287,004 | 24,370,457 | 0 | IERS (International Financial Reporting Standards) | |
| 148 | Federal Bridge Corporation Limited, The | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 383,991 | 143,305 | 240,686 | 5,474 | 22,043 | 27,517 | 19,615 | 7,902 | 7,639 | 90,657 | 0 | PSAS (Public Sector Accounting Standards) | |
| 157 | Freshwater Fish Marketing Corporation | Enterprise | 30-Apr | Q2 ending on Oct. 31 | 55,453 | 39,602 | 15,851 | 0 | 39,875 | 39,875 | 32,543 | 5,499 | 5,499 | 26,041 | 0 | IERS (International Financial Reporting Standards) | |
| 163 | Great Lakes Pilotage Authority | Enterprise | 31-Dec | Q2 ending on Jun. 30 | 6,143 | 6,521 | (378) | 0 | 7,782 | 7,782 | 7,732 | 50 | 50 | 0 | 0 | IERS (International Financial Reporting Standards) | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
|-----|--|--------------|--------|-----------------------|-----------|-----------|----------|---------|-----------|-----------|-----------|---------|---------|--------|--------|----|--|
| ↑↓ | ↑↓ | ↑↓ | ↑↓ | ↑↓ | ↑↓ | ↑↓ | ↑↓ | ↑↓ | ↑↓ | ↑↓ | ↑↓ | ↑↓ | ↑↓ | ↑↓ | ↑↓ | ↑↓ | ↑↓ |
| 186 | International Development Research Centre | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 82,687 | 65,694 | 16,993 | 68,500 | 31,492 | 99,992 | 103,524 | (3,532) | (3,532) | 0 | 0 | | IFRS (International Financial Reporting Standards) |
| 194 | Jacques-Cartier and Champlain Bridges Inc. | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 596,776 | 134,867 | 461,909 | 129,009 | 1,348 | 130,357 | 113,862 | 16,495 | 16,495 | 0 | 0 | | PSAS (Public Sector Accounting Standards) |
| 197 | Laurentian Pilotage Authority | Enterprise | 31-Dec | Q2 ending on Jun. 30 | 37,365 | 12,605 | 24,760 | 0 | 38,495 | 38,495 | 37,694 | 801 | 801 | 0 | 0 | | IFRS (International Financial Reporting Standards) |
| 202 | Marine Atlantic Inc. | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 359,655 | 96,506 | 263,149 | 56,937 | 67,657 | 124,594 | 125,307 | (713) | (713) | 0 | 0 | | PSAS (Public Sector Accounting Standards) |
| 217 | National Arts Centre Corporation | Consolidated | 31-Aug | Q2 ending on Feb. 28 | 83,512 | 84,837 | (1,325) | 19,940 | 16,161 | 36,101 | 36,252 | (151) | (151) | 0 | 0 | | PSAS-GNFPO (Public Sector Accounting Standards for government-controlled not-for-profit organizations) |
| 219 | National Capital Commission | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 787,418 | 138,027 | 649,391 | 43,484 | 16,338 | 59,822 | 56,210 | 3,612 | 3,612 | 0 | 0 | | PSAS (Public Sector Accounting Standards) |
| 224 | National Gallery of Canada | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 110,881 | 100,273 | 10,608 | 25,417 | 5,583 | 31,000 | 28,539 | 2,461 | 2,461 | 0 | 0 | | PSAS-GNFPO (Public Sector Accounting Standards for government-controlled not-for-profit organizations) |
| 226 | Canada Science & Technology Museums Corp. | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 94,530 | 80,264 | 14,266 | 15,268 | 3,187 | 18,455 | 17,104 | 1,351 | 1,351 | 4,533 | 0 | | PSAS-GNFPO (Public Sector Accounting Standards for government-controlled not-for-profit organizations) |
| 261 | Pacific Pilotage Authority | Enterprise | 31-Dec | Q2 ending on Jun. 30 | 30,057 | 13,660 | 16,397 | 0 | 36,464 | 36,464 | 38,392 | (1,928) | (1,928) | 1,700 | 0 | | IFRS (International Financial Reporting Standards) |
| 272 | PPP Canada | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 1,412,528 | 1,406,810 | 5,718 | 5,900 | 497 | 6,397 | 6,364 | 33 | 33 | 0 | 0 | | PSAS (Public Sector Accounting Standards) |
| 292 | Ridley Terminals Inc. | Enterprise | 31-Dec | Q2 ending on Jun. 30 | 391,501 | 84,922 | 306,579 | 0 | 70,199 | 70,199 | 31,944 | 38,255 | 40,222 | 31,115 | 0 | | IFRS (International Financial Reporting Standards) |
| 294 | Royal Canadian Mint | Enterprise | 31-Dec | Q2 ending on Jun. 30 | 506,072 | 158,527 | 347,545 | 0 | 1,213,446 | 1,213,446 | 1,180,728 | 24,255 | 23,728 | 42,000 | 10,000 | | IFRS (International Financial Reporting Standards) |
| 312 | Standards Council of Canada | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 10,937 | 4,831 | 6,106 | 4,915 | 4,356 | 9,271 | 9,428 | (157) | (157) | 0 | 0 | | PSAS (Public Sector Accounting Standards) |
| 315 | Telefilm Canada | Consolidated | 31-Mar | Q2 ending on Sept. 30 | 66,971 | 33,400 | 33,571 | 45,687 | 11,619 | 57,306 | 48,908 | 8,398 | 8,398 | 0 | 0 | | PSAS (Public Sector Accounting Standards) |
| 334 | VIA Rail Canada Inc. | Consolidated | 31-Dec | Q2 ending on Jun. 30 | 1,400,087 | 1,467,713 | (67,626) | 193,427 | 137,186 | 330,613 | 312,561 | 17,589 | 91,171 | 0 | 0 | | IFRS (International Financial Reporting Standards) |
| 339 | Windsor-Detroit Bridge Authority | Consolidated | 31-Mar | Q2 ending Sept. 30 | 49,174 | 20,152 | 29,022 | 31,000 | 660 | 31,660 | 11,867 | 19,793 | 19,793 | 0 | 0 | | PSAS (Public Sector Accounting Standards) |

Notes to the Consolidated Financial Report

- 1 For the purposes of Public Accounts, Crown corporations are classified in two groups: **Enterprise and Consolidated**. The consolidated Crown corporations rely on government funding as their principal source of revenue, whereas the enterprise Crown corporations do not rely on government funding to sustain their operations. There are, however, a couple of reporting exemptions. Although a Crown corporation, Canada Pension Plan Investment Board, manages on behalf of the Canada Pension Plan, funds that do not belong to the government, therefore, it is considered external (N/A) to the government reporting entity. The Public Sector Pension Investment Board is exempt (N/A) from the requirement to publicly disclose quarterly financial information. This information is only provided on March 31st, on an annual basis.
- 2 Crown corporations have different **calendar and financial year-ends**, as is most appropriate for their operating environment.
- 3 **Total assets** (both short-term and long-term) represent all assets reported by the corporation in its audited financial statements or non-audited quarterly financial report (i.e. cash, equipment, etc.).
- 4 **Total liabilities** (both short-term and long-term) represent all liabilities reported by the corporation (i.e. payables, borrowings and other obligations).
- 5 **Equity** (also referred to as "accumulated surplus or deficit") includes share capital, contributed surplus, retained earnings, accumulated other comprehensive income and non-controlling interests, where applicable. Under Public Sector Accounting Standards for government-controlled not-for-profit organizations (PSAS-GNFPO), the equity may be referred to as "net assets" and it may include unrestricted and restricted assets, net assets invested in capital assets and other accumulated remeasurement gains (losses).
- 6 **Budgetary appropriations** refer to parliamentary funding for capital and operating purposes recognized as revenue in the Statement of Operations. The appropriations may also include deferred capital funding amortized and recognized on the same basis and over the same periods as the related property, equipment and intangible assets.
- 7 **Revenues** (third parties) include the revenues generated from the sale of goods and services, the investment income, other income and gains (i.e. revaluation gains, etc.). It may also include other funding (excluding budgetary appropriations) recognized as revenue or income.
- 8 **Total revenues** include the third party revenues (or self-generated revenues, as defined above) and budgetary appropriations in respect of the current year's operations.
- 9 **Expenses** include cost of goods sold or cost of sales, operating and administrative expenses, other expenses and losses (i.e. revaluation losses, etc.), where applicable. The expenses do not include income taxes or final payments to provincial milk boards and agencies by the Canadian Dairy Commission or to fishers by the Freshwater Fish Marketing Corporation.
- 10 **Net income (loss)** represents after-tax income or loss (where applicable), whereas the **total comprehensive income (loss)** includes other comprehensive income and any extraordinary items. In some cases, net income or other comprehensive income have been defined as the "excess of parliamentary appropriations over cost of operations", "surplus", "net result", or as the "excess of proceeds over expenditures".
- 11 **Borrowings** (with the third party and the government, as applicable) include both short- and long-term borrowings as of the reporting quarter. These include loans, advances from the Government of Canada and other debt-like instruments.
- 12 **Equity transactions** with the government include **dividends** that were paid (not declared) during the year (year-to-date amounts). Dividends may be paid by the corporation to the Government of Canada before or after the corporation's year-end. For the Bank of Canada, the reported dividend amounts represent the remittance of ascertained surplus to the Receiver General for Canada.
- 13 Crown corporations use different **reporting standards** (International Financial Reporting Standards (IFRS (International Financial Reporting Standards)), Public Sector Accounting Standards (PSAS (Public Sector Accounting Standards)) or Public Sector Accounting Standards for government-controlled not-for-profit organizations (PSAS-GNFPO (Public Sector Accounting Standards for government-controlled not-for-profit organizations))). No conversion to one or the other reporting standard was done for the purposes of presenting the financial information.

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- Total revenues (both self-generated revenues and budgetary appropriations), net income, total comprehensive income and dividends are cumulative as of the second quarter and onwards for each reporting year.
 - The financial statements do not always display the same information consistently; therefore, certain values have been adjusted or could not be directly linked to the reporting category in order to provide a meaningful basis for comparison between the Crown corporations.

- The data presented reflect most Crown corporations. Where data could not be included, an explanation has been provided.
- When comparing individual Crown corporations' reports with the data presented here, note that a corporation may have restated, after the fact, certain financial data to reflect changes in its accounting policies. No attempt has been made to apply such changes to the data in this report.
- The data presented was derived from the annual reports or quarterly financial reports found on the listed Crown Corporation's website for the period presented.

Date modified:

2016-08-31