



Consolidated financial information for Crown corporations

Second Quarter (Q2) 2016-2017

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Consolidated Financial Information for Crown Corporations (Second Quarter 2016-2017; in thousands of dollars)

Showing 1 to 43 of 43 entries Type of Crown Revenues Net Total Financial Total Total (third Total Total income comprehensive Accounting liabilities parties) (loss) 10 ↑ ↓ Dividend Published year-en OrgID ↑↓ corporation ↑↓ period ↑↓ 4 ↑ ↓ 8 ↑ ↓ 10 ↑ ↓ 13 ↑ ↓ 7,167 Atlantic Pilotage Enterprise 31-Dec Q2 ending 13,860 6,693 11,157 11,157 11,017 140 140 IFRS (International Financial Reporting Authority Standards) 14 8,482,433 (7,331,208) Atomic Energy of Consolidated 31-Mar Q2 ending 1,151,225 330,316 67,485 397,801 376,930 20,871 20,871 IFRS (International Financial Reporting Canada Limited Standards) 15 Bank of Canada Enterprise 31-Dec O2 ending 104.079.000 103.588.900 490,100 839.100 839,100 279.800 559,300 401,400 IFRS (International Financial on Jun. 30 Reporting Standards) 20 Business Enterprise 31-Mar Q2 ending on Sept. 30 24,123,322 18,716,877 5,406,445 613,222 613,222 407,342 205,880 127,259 18,345,006 68,649 IFRS (International Financial Reporting Bank of Canada Standards) Canada Council Consolidated 31-Mar Q2 ending 392,367 110,731 281,636 123,300 5,118 128,418 138,423 (10,005) (10,005) PSAS (Public Accounting Standards) 30 Canada Deposit Enterprise 31-Mar Q2 ending 3,638,594 1,461,087 2,177,507 230,140 230,140 168,642 61,498 61,241 IFRS (International Financial Reporting Standards) Corporation 31 477,094 Canada Enterprise 31-Dec Q2 ending 664,468 187,374 78,051 78,051 42,098 35,953 23,940 IFRS (International Financial Reporting Standards) Development on Jun. 30 Investment Canada Lands 487,061 27,156 19,685 314,994 6,500 IFRS Enterprise 31-Mar Q2 ending 888,074 401,013 106,380 106,380 79,224 (International Company Limited 42 699,000 225,043,000 IFRS Canada Mortgage Enterprise 31-Dec Q2 ending 254,319,000 233,981,000 20,338,000 1,052,000 3,544,000 4,596,000 3,740,000 856,000 (International and Housing on Jun. 30 Financial Reporting Standards) 43 Canada Pension 1,294,000 17,749,000 17,749,000 N/A (Not 31-Mar Q2 ending 379,652,000 79,104,000 300,548,000 0 19,043,000 19,043,000 IFRS (International Plan Investment available) on Sept. 30 Financial Reporting Standards) Board 44 Canada Post 11,201,000 (2,891,000) 3,999,000 3,955,000 44,000 (1,766,000) 1,069,000 IFRS Enterprise 31-Dec Q2 ending 8,310,000 3,999,000 (International Corporation on lun. 30 Financial Reporting Standards) 51 Canadian Air (4.736) IFRS Consolidated 31-Mar O2 ending 540,691 578,986 (38,295) 327,134 2.379 329,513 334,249 (16,829) Transport Security Authority on Sept. 30 (International 53 Canadian Consolidated 31-Mar (16,058) (170,741) 373,165 IFRS Q2 ending 1,734,134 1,559,752 174,382 479,189 291,431 770,620 786,678 (International Broadcasting on Sept. 30 Financial Reporting Standards) 58 Canadian 4,445,517 28,039 1,218,506 1,220,891 (630) Consolidated 31-Mar Q2 ending 4,473,556 1,755 1,220,261 (630) IFRS (International Financial Reporting Standards) Corporation 33,330 Canadian Dairy 71,335 44,549 203,634 191,594 13,961 13,961 Consolidated 31-Jul Q2 ending 115,884 1,921 205,555 IFRS (International Financial Reporting Standards) on lan. 31 81 Canadian 335,296 663 14,313 5,714 179 179 0 PSAS-GNEPO Consolidated 31-Mar Q2 ending 335,959 20,027 19,848 Museum for (Public Sector Human Rights government: controlled not-for-profit organizations) Q2 ending on Sept. 30 0 PSAS-GNFPO (Public Sector Canadian Consolidated 31-Mar 254,831 71,927 37.169 10,387 47.556 44.549 3,007 3,007 Museum of History Accounting Standards for governmentcontrolled 11,170 0 PSAS-GNEPO Canadian Consolidated 31-Mar Q2 ending 31,439 20,269 5,131 1,598 6,729 6,089 Museum of (Public Sector Accounting Standards for Immigration at Pier 21 government-controlled not-for-profit organizations) O2 ending Canadian Consolidated 31-Mar 198,745 205.490 (6.745) 15.776 4.949 20.725 19.581 1.144 1.144 27,250 0 PSAS-GNEPO (Public Sector Accounting Standards for Museum of Nature governmentcontrolled

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92	Canadian Race Relations Foundation	Consolidated	31-Mar	Q2 ending on Sept. 30	29,245	154	29,091	0	3,223	3,223	547	2,676	2,676	5		PSAS-GNEPO (Public Sector Accounting Standards for government- controlled not-for-profit organizations)	Yes
97	Destination Canada	Consolidated	31-Dec	Q2 ending on Jun. 30	38,456	13,458	24,998	34,701	8,120	42,821	34,771	8,050	8,050	0		PSAS (Public Sector Accounting Standards)	Yes
119	Defence Construction (1951) Limited	Consolidated	31-Mar	Q2 ending on Sept. 30	62,189	34,530	27,659	0	47,798	47,798	50,694	(2,896)	(2,896)	337	0	IERS (International Financial Reporting Standards)	Yes
146	Export Development Canada	Enterprise	31-Dec	Q2 ending on Jun. 30	61,241,000	52,251,000	8,990,000	0	1,128,000	1,128,000	700,000	428,000	325,000	48,414,000	500,000		Yes
147	Farm Credit Canada	Enterprise	31-Mar	Q2 ending on Sept. 30	31,831,405	26,184,552	5,646,853	0	588,194	588,194	285,583	302,611	292,605	25,975,920	0		Yes
148	Federal Bridge Corporation Limited, The	Consolidated	31-Mar	Q2 ending on Sept. 30	415,923	171,043	244,880	2,825	24,577	27,402	21,444	5,958	6,077	82,470	0	PSAS (Public Sector Accounting Standards)	Yes
157	Freshwater Fish Marketing Corporation	Enterprise	30-Apr	Q2 ending on Oct. 31	59,875	44,286	15,589	0	39,534	39,534	34,599	4,935	3,701	30,282	0		Yes
163	Great Lakes Pilotage Authority	Enterprise	31-Dec	Q2 ending on Jun. 30	5,097	6,787	(1,690)	0	7,523	7,523	8,433	(910)	(910)	0	0		Yes
186	International Development Research Centre	Consolidated	31-Mar	Q2 ending on Sept. 30	81,778	63,970	17,808	58,500	32,672	91,172	91,203	(31)	(31)	0	0		Yes
194	Jacques-Cartier and Champlain Bridges Inc.	Consolidated		Q2 ending on Sept. 30	645,176	154,483							29,273			PSAS (Public Sector Accounting Standards)	Yes
197	Laurentian Pilotage Authority	Enterprise	31-Dec	Q2 ending on Jun. 30	38,981	11,537	27,444	0	40,577	40,577	40,724	(146)	(146)	0		(International Financial Reporting Standards)	Yes
202	Marine Atlantic Inc.	Consolidated		Q2 ending on Sept. 30	562,022	88,191	473,831		70,186				(15,414)			PSAS (Public Sector Accounting Standards)	Yes
217	National Arts Centre Corporation	Consolidated	31-Aug	Q2 ending on Feb. 28	185,639	187,555	(1,916)	20,298	15,390	35,688	36,222	(533)	(533)	0		PSAS-GNEPO (Public Sector Accounting Standards for government- controlled not-for-profit organizations)	Yes
219	National Capital Commission	Consolidated		Q2 ending on Sept. 30	808,189	158,809										Sector Accounting Standards)	Yes
224	National Gallery of Canada	Consolidated	31-Mar	Q2 ending on Sept. 30	108,223	98,564	9,659	24,745	6,338	31,083	30,618	465	465	0		PSAS-GNEPO (Public Sector Accounting Standards for government- controlled not-for-profit organizations)	Yes
226	Canada Science & Technology Museums Corp.	Consolidated	31-Mar	Q2 ending on Sept. 30	140,088	126,425	13,663	16,012	4,808	20,820	20,430	390	390	4,533		PSAS-GNEPO (Public Sector Accounting Standards for government- controlled not-for-profit organizations)	Yes
261	Pacific Pilotage Authority	Enterprise	31-Dec	Q2 ending on Jun. 30	26,655	14,934	11,721	0	35,777	35,777	37,796	(2,019)	(2,019)	2,754	0		Yes
272	PPP Canada	Consolidated	31-Mar	Q2 ending on Sept. 30	1,402,769	1,396,546	6,223	5,900	741	6,641	5,707	934	934	0	0		Yes
292	Ridley Terminals Inc.	Enterprise	31-Dec	Q2 ending on Jun. 30	279,186	83,836	195,350	0	24,553	24,553	26,596	(2,043)	(7,603)	24,142	0		Yes
294	Royal Canadian Mint	Enterprise	31-Dec	Q2 ending on Jun. 30	395,615	128,681	266,934	0	1,547,628	1,547,628	1,522,363	25,265	22,108	34,507	31,000		Yes
312	Standards Council of Canada			Q2 ending on Sept. 30	10,923	5,237										PSAS (Public Sector Accounting Standards)	Yes
315	Telefilm Canada	Consolidated		Q2 ending on Sept. 30 Q2 ending	76,390 1,363,661	35,964 1,614,819							(137,283)			PSAS (Public Sector Accounting Standards)	Yes
JJ4	Inc.	Consonace	31 000	on Jun. 30	1,300,00	1,017,01	(601,,	To opon.	110,00	330,	30 1,000	/,	(tor proc.)	,		(International Financial Reporting Standards)	

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	Windsor-Detroit Bridge Authority	Consolidated		Q2 ending Sept. 30	276,492	44,765	231,727	125,018	308	125,326	13,366	111,960	111,960	0	0	PSAS (Public Sector Accounting Standards)	Yes

Notes to the Consolidated Financial Report

- 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 (NI/A (Not available)) to the government reporting entity. The Public Sector Pension Investment Board is exempt (NI/A (Not available)) from the requirement to publicly disclose quarterly financial information. This information is only provided on March 31st, on an annual basis.
- 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).
- 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 (P.SAS: GNEPO (Public Sector Accounting Standards for government-controlled not-for-profit organizations)), 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).
- <u>6</u> 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.
- Z 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.
- 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.
- 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.
- Net income (loss) represents before-tax income or loss (where applicable), whereas the total comprehensive income (loss) includes other comprehensive income and any extraordinary items (i.e. income tax paid). 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". The figures presented match the reported figures directly (slight variances may exist due to rounding).
- 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 (IERS (International Financial Reporting Standards)), Public Sector Accounting Standards (PSAS) or Public Sector Accounting Standards for government-controlled not-for-profit organizations (PSAS-GNEPO (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.
- A yes indicates the Crown Corporation has complied with the **FAA (Financial Administration Act)** 65.1 (3) "The appropriate Minister shall cause the report to be made public within 60 days after the end of the fiscal quarter to which the report relates".
- 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 annual report's financial data reported based on published Crown corporation's annual reports was presented for information purposes including the cumulative results generated during the year.
- 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:

2023-01-12