

Departmental corporations are governed by the provisions of the Financial Administration Act that are applicable to departments generally. Agency and proprietary corporations, however, are subject to the provisions of the Crown corporations Part of the Act, although, if there is any inconsistency between its provisions and those of any other Act applicable to a corporation, the Act provides that the latter prevail. The same Part provides for control and regulation of corporation budgets and bank accounts, turning over surplus money to the Receiver General, loans for limited working-capital purposes, awarding of contracts and establishment of reserves, keeping and auditing of accounts, and the preparation of financial statements and reports and their submission to Parliament through the appropriate Minister.

A further form of control is exercised by Parliament through the power to vote financial assistance to a corporation, which may secure financing through parliamentary grants, loans or advances, by the issue of capital stock to the government, or by the sale of bonds to either the government or the public. Several corporations finance all or a portion of their requirements from their own resources or earnings.

Before 1952 Crown corporations did not pay corporate income taxes. However, the Income Tax Act was amended, effective January 1, 1952, to require proprietary Crown corporations to pay taxes on income earned in the same manner as any privately owned corporation. As a result of this amendment it is now possible to make a more realistic comparison of the financial statements of these Crown companies with those of private industry, and thus assess the relative efficiency of their operations. Crown corporations also pay provincial retail sales taxes, gasoline or motor vehicle fuel taxes and motor vehicle fees subject to the terms of the Crown Corporations (Provincial Taxes and Fees) Act of 1964.

**Unclassified corporations.** The following Crown corporations, because of the special nature of their operations, are not classified in the Financial Administration Act but are governed by their own Acts of incorporation: the Bank of Canada; the Canada Council; the Canadian National Railways Securities Trust; the Canadian Wheat Board; the Industrial Development Bank; and the National Arts Centre Corporation. The only provision of the Financial Administration Act to which they are subject is that governing the appointment of auditors. The Eastern Rockies Forest Conservation Board (a joint federal-provincial corporation) is also governed by its own Act of incorporation.

**Other corporations.** Some corporations established by the government are not agencies of the Crown. These independent entities are not subject to the provisions of the Financial Administration Act and do not report to Parliament. The Canada Development Corporation, Telesat Canada and Panarctic Oils Ltd. are corporations of this type.

An alphabetical list of federal Ministers and the departments and other agencies for which they report to Parliament follows. Brief descriptions of the functions of these government organizations and related agencies will be found in Appendix 1. The accompanying organization chart illustrates the federal structure to the departmental level. A more detailed chart is available from Information Canada.

*Minister of Agriculture*

Department of Agriculture  
Agricultural Products Board  
Agricultural Stabilization Board  
Canadian Dairy Commission  
Canadian Grain Commission  
Canadian Livestock Feed Board  
Farm Credit Corporation  
National Farm Products Marketing Council

*Minister of Communications*

Department of Communications  
Canadian Overseas Telecommunication Corporation  
Canadian Radio-Television Commission

*Minister of Consumer and Corporate Affairs*

Department of Consumer and Corporate Affairs  
Canadian Consumer Council  
Copyright Appeal Board  
Restrictive Trade Practices Commission

*Minister of Energy, Mines and Resources*

Department of Energy, Mines and Resources  
Atomic Energy of Canada Limited  
Atomic Energy Control Board  
Board of Examiners for Dominion Land Surveyors  
Canadian Permanent Committee on Geographical Names  
Columbia River Treaty Permanent Engineering Board  
Eldorado Aviation Limited  
Eldorado Nuclear Limited  
Interprovincial Boundary Commission  
National Energy Board  
Uranium Canada Limited

*Minister of the Environment*

Department of the Environment  
Canadian Saltfish Corporation  
Eastern Rockies Forest Conservation Board  
Fisheries Prices Support Board