

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 borrowings from the private sector of the general public, sometimes with a government guarantee. 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 make proprietary Crown corporations subject to the Income Tax Act 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 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, although the Governor in Council has the power in some instances to add an unclassified corporation to one of the schedules to the Financial Administration Act.

Other corporations. The government has participated in the establishment of some corporations that 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 many 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.

Minister of Agriculture

Department of Agriculture
Agricultural Products Board
Agricultural Stabilization Board
Canadian Dairy Commission
Canadian Grain Commission
Canadian Livestock Feed Board
Crop Insurance Administration
Farm Credit Corporation
National Farm Products Marketing Council
Prairie Farm Assistance Administration

Minister of Communications

Department of Communications
Canadian Radio-Television Commission
Canadian Transport Commission
Teleglobe Canada

Minister of Consumer and Corporate Affairs

Department of Consumer and Corporate Affairs
Canadian Consumer Council
Copyright Appeal Board
Food Prices Review Board (to be replaced by the Anti-Inflation 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
Energy Supplies Allocation Board
Interprovincial Boundary Commission
National Energy Board
Uranium Canada Limited

Minister of the Environment

Department of the Environment
Minister of State (Fisheries)
Canadian Saltfish Corporation
Fisheries Prices Support Board
Fisheries Research Board of Canada
Freshwater Fish Marketing Corporation
International Fisheries Commission