

**Selected Accountability Criteria for Major Foundations¹
1996-1997 to 2003-2004**

Foundation	Total funding (\$ millions)	Year created	How created	Responsible department	Audited financial statements	Plan ²	Independent evaluation reports	Reports ⁷ tabled in Parliament	Ministerial responsibility			Return of funds
									Compliance audits	Evaluations	Mechanism for intervention	
Aboriginal Healing Foundation	350	1998	CCA ³	IRSRC ¹⁰	Yes	Yes	Yes	Yes	No ⁵	No	Dispute Resolution Mechanism ^{8a)}	No ⁹
Canada Foundation for Innovation	3,650	1997	Legislation	Industry Canada	Yes	Yes	Yes	Yes	Yes	Yes	Default provisions ⁴ and Dispute Resolution Mechanism ^{8a)}	Yes
Canada Health Infoway Inc.	1,200	2001	CCA	Health Canada	Yes	Yes	Yes	No	Yes ⁵	No	Default provisions ⁴ and Dispute Resolution Mechanism ^{8b)}	Yes
Canada Millennium Scholarship Foundation	2,500	1998	Legislation	HRSDC ¹¹	Yes	No	Yes	Yes	No	No	Dispute Resolution Mechanism ^{8a)}	Yes
Canadian Health Services Research Foundation	152	1997	CCA	Health Canada	Yes	Yes	Yes	No	Yes	Yes	Default provisions ⁴ and Dispute Resolution Mechanism ^{8b)}	Yes
Genome Canada	375	1999	CCA	Industry Canada	Yes	Yes	Yes	Yes	Yes	Yes	Default provisions ⁴ and Dispute Resolution Mechanism ^{8a)}	Yes
Canada Foundation for Sustainable Development Technology	350	2001	Legislation	NRCan ¹² / Environment Canada	Yes	Yes	Yes	Yes	Yes	Yes	Default provisions ⁴ and Dispute Resolution Mechanism ^{8a)}	Yes
Canadian Foundation for Climate and Atmospheric Sciences	110	1999	CCA	Environment Canada	Yes	Yes	Yes	No	Yes	Yes	Default provisions ⁴ and Dispute Resolution Mechanism ^{8a)}	Yes
Green Municipal Investment Fund (Federation of Canadian Municipalities) ⁶	200	1999	CCA	NRCan/ Environment Canada	Yes	Yes	Yes	No	Yes	Yes	Default provisions ⁴ and Dispute Resolution Mechanism ^{8a)}	Yes
Pierre Elliott Trudeau Foundation ⁶	125	2001	CCA	Industry Canada	Yes	Yes	Yes	No	Yes	Yes	Default provisions ⁴ and Dispute Resolution Mechanism ^{8a)}	Yes
Others Endowments and Foundation ¹	74											
Total	9,086											

- (1) Listed in Auditor General Observations on 2004 Public Accounts. In addition, the Auditor General identifies the following: one foundation – Forum of Federations (\$10 million) and four endowments (total of \$64 million) – Clayoquot Biosphere Trust Society; Pacific Salmon Endowment Fund Society; Canadian Institute for Research on Linguistic Minorities, University of Moncton; and Frontier College Learning Foundation.
- (2) Includes corporate plan, summary corporate plan or summary plan incorporated in annual report.
- (3) Canada Corporations Act.
- (4) In the case of default, Minister may rescind agreement and recover unspent and uncommitted funds.
- (5) Recipient undertakes compliance audits either on a voluntary basis or per terms of funding agreement.
- (6) Endowments – only investment income is used.
- (7) Foundations' annual reports. In addition, departments are required to include the significant plans and results of foundations in their Reports on Plans and Priorities and Departmental Performance Reports.
- (8) If a dispute arises out of, or in connection with, the Funding Agreement, a) it shall be submitted to and finally resolved by arbitration or b) the parties agree to meet to pursue resolution through negotiation or appropriate dispute resolution.
- (9) Funds to be transferred to a third party.
- (10) Indian Residential Schools Resolution Canada.
- (11) Human Resources and Skills Development Canada.
- (12) Natural Resources Canada.