



Treasury Board of Canada
Secrétariat

Secrétariat du Conseil du Trésor
du Canada

Comptroller General of Canada

Contrôleur général du Canada

Ottawa, Canada
K1A 0R5

OCT 31 2019

Parliamentary Budget Officer

Mr. Yves Giroux
Parliamentary Budget Officer
Office of the Parliamentary Officer
99 Bank Street, 9th Floor
Ottawa, Ontario
K1A 0A9

OCT 31 2019

Directeur parlementaire
du budget

Dear Mr. Giroux, *Yves*

Thank you for your letter, dated October 16, 2019, regarding the Information Request IR0430. The request falls under the authority of paragraph 79.2(1)(b) of the *Parliament of Canada Act*, which mandates the Parliamentary Budget Officer to prepare reports on matters of particular significance relating to the Nation's finances or economy that are listed in an annual work plan, and section 79.4 of the *Parliament of Canada Act*, which provides access to information in the possession of the department to the Parliamentary Budget Officer.

Following discussions with officials in your office, we have clarified that the information requested relates to the actuarial gain and loss amortization schedules used to prepare the Public Accounts of Canada; specifically, the amortization schedules pertaining to the following public sector pension and other employee and veteran future benefits:

- Unfunded public service pension benefits (Superannuation Account);
- Funded public service pension benefits (Pension Fund Account);
- Unfunded Canadian Forces pension benefits (Superannuation Account);
- Unfunded Royal Canadian Mounted Police pension benefits (Superannuation Account);
- Unfunded pension benefits for federally appointed judges;
- Unfunded veterans' disability and other future benefits;
- Unfunded Royal Canadian Mounted Police disability and other future benefits;
- Unfunded Public Service Health Care Plan; and
- Unfunded Pensioners' Dental Service Plan.

I am pleased to provide you with this information in the attached documents. I hope it will assist you in your analysis. The Office of the Comptroller General is available to review the data and calculations with you if further clarification is needed.

You will also find attached the completed signed reply form as requested.

Yours sincerely,

A handwritten signature in black ink, consisting of a large, stylized initial 'R' followed by a long, sweeping horizontal line that tapers to the right.

Roch Huppé

Enclosures