



JUL 06 2012

Mr. Kevin Page
Parliamentary Budget Officer
Library of Parliament
Parliament Buildings
Ottawa, Ontario
K1A 0A9

Dear ^{Kevin}Mr. Page:

Thank you for your letter, dated June 27, 2012, requesting information regarding the basis of presentation for user fee data presented in the Government's Departmental Performance Reports (DPRs).

The source of data for actual and forecast user fee revenues is the financial records of departments and agencies and it is their responsibility to provide these figures to Treasury Board Secretariat (TBS) as part of their Departmental Performance Reports (DPRs).

The statute that governs the publication of the user fee revenue data in the DPR is the *User Fees Act* (UFA). Section 7(1) of the UFA stipulates that "Every Minister shall cause to be laid before each House of Parliament, on or before December 31 following the end of each fiscal year, a report setting out all the user fees in effect, including the information referred to in subsection 4(2)." In 2004, TBS offered departments and agencies the DPR as the vehicle to meet this reporting requirement. User fee tables can be accessed through each organization's DPR via the TBS website.

With regards to the relationship between user fee revenue data presented in the DPRs and the related data presented in the *Public Accounts of Canada* (Volume II, Table 4b: Sales of Goods and Services), there is an important defining attribute. The user fee revenues reported in the DPRs represent a subset of the revenues found in Table 4b of the Public Accounts. The user fees reported in the DPRs are limited to those revenues that meet the UFA definition of a user fee.

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Table 4b of the Public Accounts is not limited to “user fees” as defined by the UFA. For example, Table 4b includes revenues from fees set by contract such as police-service contracts between the RCMP and the provinces. Table 4b also includes revenues that are not from an external source, whereas user fee revenues reported in the DPRs are solely from external sources.

We hope this addresses the request to your satisfaction.

Yours sincerely,

A handwritten signature in cursive script, appearing to read "Michelle d'Auray".

Michelle d'Auray