

Annual Report 2007-2008

Moving Forward Together



Who We Are

The Institute of Public Administration of Canada (IPAC), founded in 1947, is a dynamic association of public servants, academics, and others interested in public administration. Rooted by its Regional Groups, IPAC is a membership-based organization that creates effective knowledge networks and leads public administration research in Canada. Since the early 1990s, it has been a major player in exporting successful Canadian public sector expertise around the world.

Vision...

To be Canada's pre-eminent organization dedicated to excellence in public service.¹



Mission... *"Dedicated to excellence in public service"*

The Institute pursues its mission in Canada and internationally by:

- Sharing public sector knowledge and experience;
- Encouraging the highest standards of professional practice and service to the public;
- Enhancing the understanding of the public sector;
- Advocating the highest values and ideals of public service;
- Contributing to the research and study of issues in public administration, management and public policy;
- Promoting and facilitating the education and professional development of public servants; and
- Celebrating excellence in public administration and management.

Drawn from the strength of its members – academic, practitioner, new professionals and students – as well as its 17 regional groups, IPAC is an independent, non-partisan, vibrant, responsive, progressive and bilingual organization. IPAC is also a registered charitable organization.

¹By "public service" we mean all the activities that are part of the delivery of value to citizens, this includes public administration, public management and public policy. These activities are linked and intertwined and form part of the whole of public service. As well, the realm of "public service" includes not only the government sector but also the broader public sector.

Our Strengths:

- Impeccable professional reputation garnered over the last sixty years, both domestically and internationally;
- High quality credible research;
- Learning and networking events offered across the country;
- Membership based organization that includes both practitioners and academics;
- Integrated perspective valued by all orders of government;
- Seventeen regional groups offer learning and networking events across the country.

Our Services:

- Creation and dissemination of knowledge in public management/administration and public policy;
- Capacity building using that knowledge;
- Facilitation of learning through conferences, workshops and peer-to-peer networks;
- Celebrating innovation and people.



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Message from the President

To the Members of the Institute of Public Administration of Canada

It is with a great sense of satisfaction and honour that I present this Annual Report to the members of the Institute of Public Administration of Canada. This Annual Report provides you, our members, with an integrated view of our accomplishments in all our spheres of activities over the last year. The Annual Report provides members of our Institute with relevant information about the state of our organization.

This year marked the 60th year since the founding of the Institute on December 15, 1947. And our 60th annual conference is taking place in Québec City and coincides with the 400th anniversary of the founding of Québec. There is much to celebrate!

Though IPAC is 60 years old – a baby boomer if you will – we continue to be an innovative and forward looking organization. The last year has been a year of expansion as well as of consolidation. We continue to grow our organization and to innovate in how we conduct our activities. We are also building upon the impeccable reputation that IPAC has developed in the 60 years since its founding. The breadth and depth of activities delivered through our active 17 regional groups has increased as has the activities coordinated through our national office. We are seeing an increase in the output and profile of our organization both in Canada and around the world.

Consistent with our vision **“To be Canada’s pre-eminent organization dedicated to excellence in public service”**, we continue to strive to meet the needs and expectations of our members and of public servants across the country.

Some of our major accomplishments in the last year include:

- An increase in membership of 419 or 16% between June 2007 and June 2008 to over 3000 active members;
- 116 Regional Group activities that attracted over 9,000 participants;
- Upgrading the IPAC website to Web 2.0 as well as updating 7 regional group websites that are integrated with the National site. We have recently created an IPAC page on Facebook and it is linked to the IPAC site. In the coming months new features will be added to the website;
- Providing on-line access to all 50 years of *Canadian Public Administration*. Our March 2008 special issue of CPA on “Public-Private Partnerships” was our first with our new publisher and is fully searchable on-line. Between mid-January 2008 and the end of May 2008, approximately 70,000 abstract views took place on-line!
- A very successful annual conference held in Winnipeg in 2007 that included the first Galimberti Memorial Lecture. Thanks to the tremendous efforts of the Manitoba Regional Group, the 565 delegates who participated felt the “Spirited Energy” of Manitoba.
- Increasing our partnerships and awards with the creation of the new IPAC/Deloitte Public Sector Leadership Awards;
- The Innovative Management Award co-sponsored by KPMG and IBM Canada continue to receive high quality entries from around the country, indicative of the spirit of innovation in government;
- The creation of a New Professionals representative on the Board and the establishment of a very active New Professionals committee;
- The development of an IPAC 5-year strategic plan. You will find a one-page synopsis of strategic plan in this annual report;
- The continued expansion of our international activities.

When I assumed my presidency I had three main priorities that I enunciated in the Fall 2007 issue of *Public Sector Management* magazine: developing our partnerships; a more transparent organization; and new members from the new generation of public servants. As I look back upon the last year, I can proudly say that we have moved significantly on all three fronts. We have developed new and longer-term sustainable partnerships with various governments across Canada and are actively working to develop other agreements. As well, we continue to develop and expand our partnership with other public sector organizations as well as private sector ones. On the organizational side, in addition to the strategic plan, we have developed a new IPAC Board Governance Manual. Finally on the New Professionals front, Heather Orr has taken an active role on the Board and at this annual meeting members are being asked to approve a by-law amendment creating a new category of membership – that of the New Professional.

I encourage you to read this Annual Report and take a look at the exciting initiatives that we have undertaken. Please feel free to provide us with your feedback and comments and most importantly, we encourage you to stay engaged in IPAC.

In the last year IPAC welcomed into its family Carole Humphries as Director of Membership & Marketing and her presence has already been felt.

I would like to take this opportunity to thank the Executives of the IPAC Regional Groups and all the members of the IPAC Board of Directors for their devotion and dedication to IPAC.

I would especially like to thank our CEO, Gabriel Sékaly. With his management team he has been the lynchpin for most of the accomplishments that I have mentioned. His dynamism and creativity has already left their mark on our organization. I would add that hiring him as CEO was one of the best decisions taken by IPAC in the last two years. I would also like to thank the IPAC management team and all the staff at IPAC for the excellence of their work over the last year. On behalf of all the members of our Institute, I would like to thank all the staff of IPAC for their devotion and dedication.

Louis Borgeat
President, 2007-2008

Introduction

The intent of this Annual Report format is to provide you, the members of the Institute of Public Administration of Canada with information about your organization. This Annual Report is our major accountability document to you.

We welcome your comments or suggestions on the structure or content of this Annual Report. Please do not hesitate to send us an e-mail to ntl@ipac.ca or write us at **IPAC, Suite 401, 1075 Bay Street, Toronto, Ontario M5S 2B1.**



National Secretary's Report

It has been said that we should look upon the present as the past of our future. If this is true, this year is a predictor of progress and contribution for IPAC in its regions and nationally. This has been a very active year for IPAC.

As National Secretary, I have the pleasure of chairing the Service to Members Committee. Committee members have guided our efforts to increase the value of membership and to assist Regional Groups through the provision of services and by promoting the exchange of ideas and information.

Membership is on the rise, as is the number of programs IPAC offers. Participation has increased substantially. More public sector staff have connected with IPAC. From June 2007 to June 2008 membership has increased by 16% to 3,025. This is in face of an increasingly competitive market for IPAC with the presence of other professional organizations.

The attraction of new public servants to IPAC is critical to the future of membership. The Service to Members Committee and the New Professionals Group believe that the cost of membership is a disincentive for new professionals to become IPAC members. The Annual Meeting has before it for consideration a proposed change in the by-laws to address this issue, supported by the Board of Directors.

As a further incentive for New Professionals to participate in IPAC by attending the Annual Conference, for the sixth year, preferential rates are in place. Also, as a result of the very successful 2007 New Professional Conference, the national organization has approved to subsidize 17 New Professionals who were selected by their Regional Groups and provide one third of associated costs up to a maximum of \$800.00 to attend IPAC's 60th Annual Conference "New World - New Society - New Public Administration", in Quebec City.

Participation rates for activities are an indicator of how well IPAC is meeting the needs of the membership public sector officials at large. It is also a mark of the capacity, energy and commitment by IPAC members who serve on Regional Group Boards or volunteer to assist in program development. In 2006-2007 across Canada, 80 programs were offered with attendance of 4,300; in 2007-2008 that increased to 116 programs with attendance of more than 9,000.

In addition, the annual national conference attracted 565 registrants to Winnipeg last year. 400 attended other programs such as *Winning Through Collaborative Leadership*, *Healthcare Governance*, and *Canada's Energy Security* held during the year. IPAC also co-sponsored, with the Conference Board of Canada, three programs attracting 460 participants in the areas of International Risk Management, Strategic Project Management, and Public Service Talent Management.

In the past few years IPAC has introduced Knowledge Networks. Participants join a network which is a subject focused, multiple event program that permits an in-depth examination of issues and allow the participants to shape the subject study as they choose. The two Knowledge Networks, *Governance Dialogue* and *Regulatory Governance and Innovation*, reinforce the power of ideas and the coming-together of decision makers from all levels of government to share lessons learned. These networks generated sessions such as *Business without Borders* in Victoria and *Leveraging Social Media and Engaging Citizens* in Toronto.

IPAC is delivering relevant programming and attracting public servants, students and academics across Canada.

IPAC supported National Public Service Week this year through special events organized in Regional Groups, interviews and articles published in *Public Sector Management Magazine* and IPAC's Awards of Excellence. We continue to celebrate the contributions made by Canada's public service employees in their workplaces and as volunteers in their communities. Innovation, collaboration, citizen engagement, transition and information management are no longer buzzwords, but are strategies and tools enabling governments to accomplish significant transformation as they continually work to become more responsive to the evolving needs of constituents. IPAC is also reaching out to create partnerships to be effective.

During June and July, 2008 in collaboration with IBM Canada, IPAC held a thought leadership breakfast seminar series in Halifax, Fredericton, Ottawa, Toronto, Winnipeg, Regina, Edmonton, and Victoria. Over 300 registered for *Future Focus for Senior Government Executives*. These forums were designed to offer Deputy Ministers, Assistant Deputy Ministers and Executive Directors insights and discussion around emerging trends that can help further transform the business processes of government.

IPAC and Deloitte & Touche LLP (Deloitte) recognize the importance of building a community of leaders in the public sector. We have partnered to establish the new IPAC/Deloitte *Public Sector Leadership Awards*. These prestigious awards are designed to encourage and acknowledge outstanding leadership within all orders of government, as well as healthcare, education and not-for-profit organizations. The recipients will have demonstrated vision, commitment and a capacity for bold action in the pursuit of better outcomes for citizens and a better Canada.

Just as Deloitte is leading the way in supporting this new initiative with IPAC to applaud and profile extraordinary people who are true leaders in government and public organizations, The Globe and Mail has agreed to become a media sponsor. These organizations, are collaborating with IPAC to recognize public sector leaders, who are a critical ingredient in the success of our communities and country.

IPAC continues to develop on-line services for its membership. The implementation of the web site is stable and tools are becoming available that will assist Regional Groups to administer their operations.

IPAC also faces its challenges. As noted, the field of public administration has many actors in the domain that IPAC used to occupy. That is a healthy situation for public administrators. For IPAC it means continuing to be relevant and being an authoritative voice in Canada for excellence in the public sector.

As I conclude my term as Secretary of IPAC for the past two years, I appreciate the opportunity I have had to work with Gabriel Sékaly and the staff of the national office. I also appreciate the support of Carole Humphries, who joined IPAC this year as the Director of Membership and Marketing. She has been establishing connections to the Regional Groups and other allied organizations across Canada and has supported the work of the Services to Members Committee.

I also extend particular thanks to the Service to Members Committee: Nancy Faraday-Smith; Gilbert Fournier, Janet Higgins, Jackie Kleiner, Manon Moreau, Heather Orr, Janice Pettit, Rosanna Scotti, Julie Simmons and Cathy Youlden for their energy and commitment to IPAC and for the expertise that they readily share to help IPAC achieve service excellence.

I am confident that over the next year, the energy of the Board and the Regional Groups will continue to shape IPAC into a responsive, membership oriented organization that remains committed to excellence in public service.

Syd Baxter
National Secretary
Chair, Service to Members Committee
2007- 2008

Membership Statistics by Category

June	2003	2004	2005	2006	2007	2008
Academic	204	216	217	178	179	183
Associate	278	304	280	269	274	400
Federal	361	349	326	320	340	325
Municipal	297	305	305	278	303	404
Provincial	1064	1202	1150	1166	1229	1388
Retired	57	55	63	66	69	84
Student	200	227	231	233	212	241
Total	2461	2658	2572	2510	2606	3025

Research Report

Deputy Minister and Chief Administrative Officer Survey 2007

Since 1994 IPAC has surveyed Deputy Ministers and municipal CAOs to gauge their priorities on emerging trends in their jurisdictions. Access to their views helps IPAC tailor its research and networking/learning products to the real needs of our members and to anticipate trends. It also helps senior officials compare issues and the approaches of their colleagues from all orders of government across Canada. In the last year we conducted the survey as well as held a Deputy Ministers workshop at our annual conference in Winnipeg. The report that has been produced combines the results of both the survey and the workshop. You can find the full report on the IPAC website at http://www.ipac.ca/Survey_DMs_and_CAOs.

Centre for Excellence in Performance Management & Accountability (CEPMA)

IPAC established the Centre of Excellence on Performance Management and Accountability (CEPMA) in 2007, to promote and improve research and understanding of management and accountability issues. Its inaugural meeting was held in Ottawa on October 22, 2007 and the second meeting was held in Toronto on June 13, 2008.

CEPMA is a unique inter-disciplinary venue which provides a network for practical learning for managers in public and broader public sector organizations. It gathers information and publishes high quality research on key issues in performance management, accountability and risk management, including jurisdictional analysis and practical how-to guides. Fall meetings will be held in Western Canada in September and December 2008.

For more information on CEPMA please visit the IPAC website at <http://www.ipac.ca/CEPMA>

Case Studies

A review of all existing IPAC cases has been undertaken and we will shortly be consulting with interested parties on their format and any improvements that we can integrate into the case studies. We will also be investigating areas where case studies could be developed and possibly moving to an electronic delivery mode. Current case studies will be a great resource to the 22 Schools of Public Administration and Public Policy across Canada and many other institutions studying governance and political science.

Books/Publications

Over the last year, the following IPAC sponsored books have been published:

Sandford Borins et al, *The Digital State at the Leading Edge* (February 2007)

Laurent Dobuzinskis, Michael Howlett, David Laycock (eds.), *Policy Analysis in Canada: The State of The Art* (May 2007)

David A. Good, *The Politics of Public Money: Spenders, Guardians, Priority Setters, and Financial Watchdogs inside the Canadian Government* (September 2007)

Donald Savoie, *Court Government and the Collapse of Accountability in Canada and the UK* (May 2008)

David Siegel and Ken Rasmussen (eds.), *Power, Professionalism and Public Service: Essays in Honour of Ken Kernaghan* (June 2008)

Patrice Dutil (ed.) *Searching for Leadership: Secretaries of Cabinet* (July 2008)

Other Publications:

In addition to the IPAC sponsored books, other publications include the following essays and Executive Briefs were released in 2007-08:

Bonnie Adamson et al, *How Can Local Healthcare Governance Survive?* (September 2007)

Gabriel F. Sékaly, *Interaction of Risk and Control* (September 2007)

Gabriel F. Sékaly, *Organization & People Performance* (November 2007)

Paul G. Thomas, *Performance Based Accountability: Theory and Practice* (October 2007)

Study Groups

IPAC offers up to \$10,000 for study groups undertaking research in new policy areas. Proposals are evaluated and approved by the Research & Professional Practices Committee.

Some of the current projects include:

- The Ontario Ministry of Finance, 1961-2000: A Study in Organizational Development;
- The Administration of Cultural Policy in the Provinces;
- Performance Management and Accountability Across Canada; and
- Economic Development in Northern Ontario.

Conferences

In the last year, IPAC has delivered a number of high quality conferences, including:

“Making Connections: People, Policy and Progress” The 2007 Annual Conference was ably organized by the Manitoba regional group and was held from August 26-29, 2007 in Winnipeg, Manitoba. This conference focused on numerous public policy and administration issues. The conference was well received by over 565 participants. It was the second highest attendance total at a national conference in IPAC history.

“The Changing Game: Winning Through Collaborative Leadership” was the third in the series of Leadership conferences delivered by IPAC on December 6-7, 2007 in Toronto. The conference attracted 125 participants from all orders of the government.

“Health Care Leaders’ Dialogue on Governance Renewal” conference was held by IPAC on January 16, 2008 in Toronto. The conference focused on the changes being implemented in the Ontario health care sector. Over 140 participants attended the conference.

“2008 International Risk Management Conference Increasing Business Impact” was hosted by the Conference Board of Canada and sponsored by IPAC on January 29 – 30, 2008 in Toronto. Approximately 140 participants attended the conference.

“Strategic Project Management in the Public Sector: Portfolio and Performance Management for Public sector Projects” was hosted by the Conference Board of Canada and sponsored by IPAC on February 6-7, 2008 in Ottawa. Approximately 130 participants attended the conference.

“Public Sector Human Resources 2008: Building an Effective Public Service through Talent Management” was hosted by the Conference Board of Canada and sponsored by IPAC on February 20-21, 2008 in Ottawa. Over 190 participants attended the conference.

“Canada’s Energy Security: Superpower or a Player?” was hosted by IPAC on February 25-26, 2008 in Edmonton by bringing the leading experts in energy, environment, natural resources, trade and public administration to address the public policy questions about North American energy security. The conference was attended by approximately 100 participants.

Public Sector Management Magazine (PSM)

The PSM magazine is published by IPAC three times a year – winter, spring and fall. Our issues over the last year have focused on Leadership, Energy Sustainability & Climate Change, and the Value of Public Service. Recent issues have also contained regular features on schools of public administration, a column written by the IPAC CEO and another more whimsical page on amusing trends, interesting developments and new jargon. A special 4th issue of PSM that is focused on IPAC’s international program and the more than 20 countries we are involved in was published in August 2008. The magazine is also fully accessible on-line for IPAC members.

Canadian Public Administration (CPA)/ Administration publique du Canada (APC)

Canadian Public Administration/Administration publique du Canada is a bilingual journal, published since 1958. The journal has gone on-line and all fifty years of back issues are available to the members.

Four issues of *Canadian Public Administration/Administration publique du Canada* were published in 2007/2008.

Outreach

IPAC continues to build the community of Public Administration of Public Policy in Canada. We are involving the Deans of Schools in IPAC activities, helping to promote their institutions, developing projects with partners such as the Institute on Governance, the Canada School of Public Service, the Conference Board of Canada, the Canadian International Council and the Centre for International Governance and others such as the Couchiching Institute on Public Affairs and the Literary Review of Canada.

I would like to thank the members of the Research & Professional Practices Committee for all their hard work over the last year: Jean Stephane Bernard, Dr. Kathy Brock, Dr. Keith Brownsey, Janet Higgins, Nancy Naylor, Manon Moreau, Dr. David Good, Dr. Christopher Dunn, Nancy Faraday-Smith, Toby Fyfe, Dr. Garnet Garven, Lorne Pelletier, Dr. Louis Demers, Janet Pettit, Rosanna Scotti, Dr. Julie Simmons, Scott Thompson, Dr. Cathy Youlden, Dr. David Zussman, Dr. Luc Bernier, Dr. Victor Haines III, Michael Keenan, and Dr. Barbara W. Carroll and special thanks to Wendy Feldman, Director of Research, and the IPAC national staff.

Graham White

Chair, Committee of Research and Professional Practices
2007-2008

International Programs Report

Our Vision

IPAC's vision, at the international level, is to be the best Canadian source of senior-level public sector knowledge and expertise in support of sustainable development, good governance and effective public policy development.

The year at a glance

International Programs has had a very impressive year. We have successfully launched our largest program, the **Deployment for Democratic Development (DDD)** mechanism. Awarded to IPAC in partnership with Rights & Democracy in May 2007, DDD is a four-year, CIDA program, administered by IPAC, which recruits Canadian experts in democratic governance and deploys them to developing countries in Africa, the Americas, Asia, Europe, the Middle East and the Maghreb. These experts provide strategic advice and technical assistance on a host of initiatives that support freedom and democracy, human rights, rule of law, accountable public institutions, security and peace building. Over the past year, we sent our experts on 13 initiatives in such countries as Niger, Bangladesh, Armenia, Indonesia, Ghana, Tanzania, Jordan, Jamaica, Ukraine, Mozambique, and Botswana. We plan to send 3 more experts to Djibouti, Ethiopia and Bénin in the near future. Although most of these initiatives are in the early stage, promising results have already been reported.

IPAC's three-year, CIDA funded, **Good Governance Program (GGP)** made several great strides this year. In April 2008, a particularly notable event evolved from the work of our partners: the establishment of an Association for African Public Service Commissions to support African governments' human resources development. Also important to highlight is the development of a Gender Mainstreaming Strategy for the program—a document and tool that will be used as a model for future programs and partnerships. In May 2008, IPAC submitted a new proposal to CIDA seeking further funding support for governance initiatives. In May 2008, the first *International Research Forum on Local Governance and Development* aimed at strengthening advocacy to promote the use of research as a basis of governance decision making was implemented in the Philippines. It was attended not only by regional and local government officials and academicians from the Philippines, but also by representatives from India, Nepal and Canada. In July 2008, a team of Ontario senior public servants, led by Deputy Minister Giles Gherson, along with Ugandan counterparts, developed and implemented a Communications Forum for Ministers, Permanent Secretaries and key stakeholders in Kampala to assist the Ugandan Government to develop a more strategic approach to national communications.

In collaboration with our sister organization in the United Kingdom, *Commonwealth Secretariat (COMSEC)*, we delivered the second **Commonwealth Thematic Fellowship Programme on Public Expenditure Management** in Edmonton, Alberta in the spring. This ongoing series invites senior officials from Ministries of Finance in developing countries to a Canadian City, where they participate in public expenditure management seminars and job-shadowing activities. Paired with Albertan provincial and municipal mentors, our international peers widely praised the second program for giving them hands-on, practical experience in business planning, performance measures, and risk management. The next program is scheduled for September 2008 in Halifax, Nova Scotia. COMSEC also selected IPAC in a competitive bid to perform the **Review of Commonwealth Secretariat HR Function**, which aimed to enhance the strategic leadership capacities of COMSEC's Human Resources. Our comprehensive report proposed a host of innovative organizational and policy changes.

We were recently awarded a multi-year contract to design and deliver a leadership training program for councilors and senior public servants in Nigeria, **Capacity Strengthening of Municipalities in Lagos State**. As the first phase of this program, we sent a Canadian team of experts to present papers at a conference in July 2008. Focused on the UN Millennium Development Goals, sustainable megacity development, Public Private Partnerships, and gender equality, the conference showcased Canadian expertise on issues currently affecting Lagos State. Subsequent phases of the program will include leadership training, study tours, job-shadowing, and a mentoring component.

Over the past year, we have been working with the Government of Kenya's *Public Sector Reform and Development Secretariat (PSRDS)* to implement a program called **Results for Kenyans**. Asked to help revamp the Public Service into a modern, citizen-focused organization, we contributed to the development of a curriculum, manual and training methodology for Institutional Capacity Building that made **Results Based Management** into common parlance within the government. In addition to accomplishing this goal, IPAC piloted the capacity building program, assisted in the delivery of a trainer of trainers program, and developed indicators for monitoring progress. PSRDS also asked IPAC to develop a **Human Resources Management Reform Strategy Implementation Plan**. We reviewed and revised the existing human resources reform strategy, consulted with stakeholders and shared best practices, and also developed a plan for implementation of the agreed upon strategy. Our comprehensive report, which details the building blocks for successful implementation and next steps, now awaits Cabinet approval.

The **Ghana Central Governance Project** ended in June 2008. For the past five years, IPAC worked with the Government of Ghana to help strengthen the executive decision making processes in the Office of the President, Cabinet Secretariat and key Ministries, Departments and Agencies (MDAs). We have also seen the establishment of cross-governmental policy networks, and the development and delivery of training courses to MDAs, along with the implementation of major MIS components. A curriculum for policy analysis has been developed through a partnership between the University of Ghana and Queen's University in Canada.

The **Municipal Financial Management Technical Assistance Project** in South Africa successfully concluded in May 2008. Since 2003, as part of an international consortium of experts led and managed by *Cowater International Inc.*, IPAC provided technical assistance on matters of municipal finance and administration to three municipalities in South Africa, as well as to the South African National Treasury. The consortium is pleased to report that the financial management of the municipalities has been strengthened.

New business development is a crucial, exciting part of our day-to-day work. To stay on the cutting edge of international development, IPAC staff and associates are continuously engaged in drafting proposals and submitting bids for the multiple CIDA-funded, World Bank, UNDP and other projects that come out each season. Over the past year, IPAC has pursued fourteen new projects in countries throughout Africa, Asia, the Americas and Europe. And we have enjoyed notable success! Recently, IPAC signed a contract to assist the Government of Mozambique with a **Performance Management System in the Mozambican Public Service**.

Knowledge sharing is becoming an increasingly important component of the international work we do at IPAC. During this reporting period four articles highlighting our International Programs were published in IPAC's *Public Sector Management* magazine, and another was published in *Canadian Government Executive* magazine. We also published a case study about Ghana in *Creating Democratic Value: Evaluating Efforts to Promote Democracy Abroad*. In addition, a couple IPAC case studies have been selected for inclusion in the prestigious **Global Leadership Initiative**, a project supported by a number of partners including CIDA, the World Bank, UNDP, DFID, and France. Over the summer, IPAC published its first ever special issue of *Public Sector Management* on International Programs. Here, you will find highlighted the thoughtful commentary and life-changing experiences of our partners, consultants, experts and volunteers, as they reflect upon their participation in IPAC's democracy-building and governance programs abroad.

Over the past year, Leslie Shimotakahara and Cecilia Gruber joined IPAC as Program Officers, and Dylan Granville came on board as the Logistics and Administrative Coordinator. International Programs would also like to welcome new associates – Laura Freeman, a former Deputy Minister of the Government of New Brunswick's Office of Human Resources and longstanding project lead at IPAC, and Murray Glow, a well-known public sector reform consultant, formerly with Bearing Point.

One of the most rewarding parts of International Programs is those special but unanticipated results. Our volunteers and team members not only work wonders in implementing our programs, they also come up with innovative ways to supplement our programs, exceeding our expectations. The donations and fundraising efforts that never appear on any official work plan are truly impressive. Consider, for instance, the Mali-New Brunswick partnership of the GGP. While raising awareness about how telehealth can improve healthcare in Mali, the New Brunswick team worked closely with the Beauséjour Regional Health Corporation, which generously donated video-conferencing equipment, as well as five dialysis machines. A partnership between the Rotary Clubs of Dieppe, New Brunswick and Bamako, Mali raised funds for transporting the equipment to Mali. Particularly exemplary of IPAC's spirit of volunteerism is the Canadian team leader of the GCGP, Judy Cavanagh. She was inspired to assume responsibility for the healthcare and education of a family of Ghanaian children whom she met while driving to work in Accra. These are only a few examples of the spirit of generosity and activism that our programs foster!

Finally, I would like to thank the International Programs Committee members for their outstanding work this year: Ardath Paxton-Mann, Carol Layton, Christiane Beaupré, Claude Allard, Denise Amyot, Laura Freeman, Maria David-Evans, Marie Fortier-Balogh, Michael Fenn, and Norma MacIsaac.

It has been my pleasure to have served as Chair of the International Committee and am proud of the many fine accomplishments. My special thanks to Ann Masson and the IPAC staff for the hard work and strategic focus.

Wynne Young
Chair, International
Programs Committee
2007-2008



IPAC Awards

Over the years, IPAC has developed a suite of prestigious awards that are meant to underscore the contribution of its members to the development, advancement and innovation in public administration of Canada. This year we are launching a new award, in partnership with Deloitte that recognizes exemplary leadership in the public sector in Canada.

Vanier Medal

The Vanier Medal was established in 1962 and named after the second Canadian born Governor General, Georges P. Vanier. It is IPAC's most prestigious award and is awarded to someone who has shown distinctive leadership and accomplishment in Canadian public service throughout their career. The 2008 Vanier Medal recipient will be announced at the 2008 IPAC Annual Conference. Past winners can be found on the IPAC website at www.ipac.ca.

IPAC Award for Innovative Management

Established in 1990, the IPAC Award for Innovative Management recognizes exceptional innovative management initiatives in public administration in Canada. The 2007 awards are co-sponsored by IBM Canada and KPMG and this year's theme is "Managing the Green Workplace/Innovations in Greening". The winners of this year's Gold, Silver and Bronze awards will be announced at the 2008 IPAC Annual Conference in Quebec City. The list of past award winners as well as a synopsis of all submissions can be found on the IPAC website at www.ipac.ca.

Pierre De Celles Award

In its ongoing efforts to promote excellence in the teaching of public administration studies, IPAC created an annual award to honour the memory of a dean in the field, Professor Pierre De Celles. He taught for many years at the École nationale d'administration publique and was its Director General. Prof. De Celles was a member of the Board of Directors of IPAC, and acted as Treasurer and President-Elect. IPAC's Pierre De Celles award encourages and recognizes exceptionally effective and creative teachers. It is sponsored by the IPAC Endowment Fund. The 2008 winner will be announced at the 2008 IPAC Annual Conference in Quebec City. Past winners can be found on the IPAC website at www.ipac.ca.

National Student and Thought Leadership Award in Public Administration

This Award in Public Administration is a joint initiative of the Institute of Public Administration of Canada, and the Canadian Association of Programs in Public Administration (CAPPA). The award aims to recognize talent in Canadian schools at the regional level and at the national level. It will promote excellence in public administration and showcase the top talent emerging from Canadian programs each year. The recipients of this award will be announced at the 2008 IPAC Annual Conference in Quebec City.



JE. Hodgetts & Roland Parenteau Awards

These two awards are presented annually to the author(s) of the best English language and French language articles appearing in *Canadian Public Administration* during the previous year. The recipients of these awards will be announced at the 2008 IPAC Annual Conference in Quebec City. Past winners can be found on the IPAC website at www.ipac.ca.

Regional Group Excellence Award

The Regional Group Excellence Award (Wes Black Trophy) is presented annually to the IPAC Regional Group that has exhibited excellence in its endeavors while exemplifying the ideals and objectives of the Institute's mission. First presented in 1984, the trophy presented to the winning group is named after Wes Black, a former BC Deputy Minister and IPAC member. The recipients of this award will be announced at the 2008 IPAC Annual Conference in Quebec City. Past recipients can be found on the IPAC website at www.ipac.ca.

New Award – IPAC/Deloitte Public Sector Leadership Awards

In conjunction with Deloitte, IPAC is launching a new award this year that recognizes exemplary leadership in the public sector in Canada.

Leadership of public sector organizations is one of Canada's most important assets. Recognizing and building the cadre of public sector leaders is a critical ingredient in the success of our country and communities. Yet, all too often, the burden of administration, spectre of negative media, and desire to avoid risk, places our public servants in circumstances where it is difficult to lead.

The IPAC/Deloitte Public Sector Leadership Awards program recognizes organizations that have demonstrated outstanding leadership by taking bold steps to improve Canada, through advancements in public policy and management. Specifically, the program will profile individuals and/or teams who have dared to take their organizations in a new direction, in the pursuit of better outcomes.

The winning projects will reflect the importance of innovation, strategic thinking, trust and team building, sharing vision, and effective collaboration and partnerships.

For more information about the Award, please visit the IPAC website at www.ipac.ca.

Annual Conference 2007 - Winnipeg

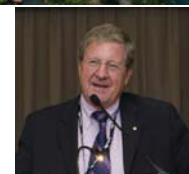
Canadian Public Administration

Canadian Public Administration (CPA) is now accessible on-line! In January 2008, as a result of our partnership with Wiley-Blackwell, all past issues of CPA – all 50 years – were made available on-line to IPAC members and CPA subscribers. All new issues of CPA are similarly available on-line. The results speak for themselves – between mid-January 2008 and mid-May 2008, we had approximately 70,000 abstract viewings on-line!

This is part of our strategy to position CPA as one of the pre-eminent refereed journals covering issues of public administration and public management. CPA continues to include articles written by practitioners, and more articles with a comparative perspective. The final issue of 2007 was the 50th anniversary issue of CPA with a retrospective analysis of fifty years of articles in the journal. It contained contributions by J.E. Hodgetts, Ralph Heintzman, John Langford, Jacques Bourgault and former editors of the journal. The introductory issue for 2008 was a special issue on Public/Private Partnerships which contained articles by academics, practitioners, and both comparative and empirical analysis, reflecting all of our current goals. For upcoming issues, we are planning a special issue in 2009 that focuses on municipalities and regional levels of governance in the changing global context.

We continue to move forward with CPA – we welcome Victor Y. Haines III, of the Université de Montréal, as the new Associate Editor. We have also updated our style guide and are launching electronic manuscript handling via Manuscript Central/Scholar One.

Barbara Wake Carroll
Editor of the Journal



Organizational Update

Over the last year, under the leadership of Bill Greenlaw, Chair of the Strategic Planning Committee, the Board of Directors spent considerable time developing and finalizing our 5-year Strategic Plan (2008 – 2013). Consistent with our vision “to be Canada’s pre-eminent organization dedicated to excellence in public service” the strategic plan maps out areas where IPAC can make a difference in promoting excellence in public services.

The bylaw changes adopted at last year’s AGM have been implemented and the Board of Directors now includes a new professional position. At this year’s AGM we are proposing a by-law amendment creating a new membership category – a new professional category, for those who have been in the public service for less than 5 years, as well as an annual fee equal to the intern fee.

Internally, we are in the process of developing a new Governance manual for the IPAC Board of Directors and IPAC committees as well as finalizing the Human Resources Policy Manual for IPAC staff and up-to-date job descriptions for all IPAC staff positions.

IPAC has contribution and service agreements with the Government of Canada and most provincial governments. We are continuing to work to solidify and strengthen these agreements with these governments and to build ongoing relationships with other provincial/territorial governments as well as municipal governments. In the last year, with the assistance of the respective Regional Groups, we have concluded or in the process of finalizing new agreements with the Government of Nova Scotia, the City of Calgary, and the City of Edmonton.

Strategic Plan 2008-2009

(This is a summary of the Strategic Plan)

Planned Outcomes

That IPAC be:

- Recognized in Canada and internationally as the leading Canadian organization dedicated to excellence in public administration and public policy.
- Recognized as a key Canadian organization in the research and study of public administration and management.
- Recognized as the premier organization delivering and/or facilitating relevant and practical programming to assist public sector employees be the consummate public servant.
- Recognized as a relevant and sustainable organization nationally and regionally.

Key Strategic Goals and Strategic Indicators

1. Leading Edge Research and Knowledge Sharing

Goal: Recognized as a key Canadian organization in the study and research of public administration and management.

Strategies:

- ▶ Develop a multi-year, pro-active *Research Strategy* that is informed by the priorities identified in the biennial DM and Municipal CAO survey, the survey of the IPAC membership, as well as in our international program.
- ▶ Forge new ties between the academic and practitioner communities, as well as between practitioners in different jurisdictions and governments.
- ▶ Increase the impact of the *Canadian Public Administration* journal through the promotion of timely and relevant papers to a wider global audience.
- ▶ Develop regional, national and international learning events, in partnership with Regional Groups, where appropriate.
- ▶ Update/renew IPAC case study program and develop web-based case study cooperative programs on public sector management with all relevant post secondary institutions.

2. Education, Training and Professional Development

Goals: Recognized in Canada and internationally as the leading Canadian organization dedicated to excellence in public administration and public policy.

Recognized as the premier organization delivering and/or facilitating relevant and practical programming to assist public sector employees be the consummate public servant.

Strategies:

- ▶ Create niche training programs for Canadian public servants using when relevant, successful models developed for international partners.
- ▶ Develop international program evaluation methodology, including an analysis of benefits of international programming for Canada, Canadian governments and institutions, and their staff.

3. Recognition of Innovation and Excellence

Goal: Recognized in Canada and internationally as the leading Canadian organization dedicated to excellence in public administration and public policy.

Strategies:

- ▶ Continue to support current recognition programs and investigate ways to increase their public visibility.
- ▶ Develop recognition programs in the other areas after researching applicability.

4. Build IPAC’s Pan-Canadian Capacity

Goal: Recognized as a relevant and sustainable organization nationally and regionally.

Strategies:

- ▶ Develop medium/long-term agreements with federal and provincial/territorial governments where possible.
- ▶ Develop a multi-year *Membership Strategy* in conjunction with Regional Groups that includes *New Professional/New Academic Strategy* and Promoting Friends of IPAC.
- ▶ Actively pursue opportunities that will diversify IPAC revenue sources including partnerships with the private sector and developing new public sector projects.
- ▶ Develop a *Business Development Strategy* including both domestic and international components.

New Professional Report

It is a pleasure to provide this report on the activities of the IPAC New Professionals Committee. At the 2007 Annual General Meeting, IPAC members unanimously approved the creation of a specific New Professionals position on the Board of Directors of IPAC. In addition, the New Professional representative also sits on the IPAC Executive Committee.

The creation of this dedicated position on the Board of Directors is the beginning of a journey towards creating better connections amongst new professionals from across the country. IPAC New Professional groups cater to individuals who have entered the public service within the last five years, or are planning to pursue a career in the local, provincial or federal levels of government.

Over the last year, the New Professionals Committee has held three quarterly meetings, bringing together new professional representatives from IPAC Regional Groups and government affiliated new professionals groups to discuss issues affecting new professionals across Canada. Upon the heels of a very successful New Professionals conference held in March 2007, we have begun planning for the next conference that will be held in Halifax, Nova Scotia in October 2009.

Through funding raised at the 2007 New Professionals conference, a subsidy program aimed at new professionals was created that has provided funding to 17 new professionals to attend the IPAC National Conference in Quebec City. We have also begun collecting information to refresh the IPAC's website's new professionals section.

At this Annual General Meeting, members will be asked to vote on amendments to the IPAC by-laws that will create two new membership categories – one for New Professionals and one for New Academics. Members are also being asked to agree to a membership rate for New Professionals/New Academics that is the same as that for Interns. We hope that IPAC members will support these important changes that we see as important to attracting the next generation of public servants and academics.

I want to take this opportunity to thank the members of the New Professionals Committee for their work and dedication: Brandy Cox, Michael Hunter, Rodger Gregg, Nick Kulyk, Jodi Leblanc, Barbara Legacy, Heather MacKinnon, Bonita Matuszewski, Travis McIntosh, Howard Yeung and Janice Pettit. I would also like to thank the staff at the IPAC National Office for all their assistance.

Heather Orr

New Professionals Representative
IPAC Board of Directors
2007-2008

Treasurer's Report

In the following pages you will find the 2007 Audited Financial Statements of IPAC. I am happy to report that we have an unqualified audit report from our external auditors. In addition I am happy to report that IPAC achieved a small surplus of \$1,118 in 2007 as compared to a \$164,911 deficit in 2006 and a projected \$210,425 deficit at the beginning of the fiscal year.

Areas of Note

The Institute was very successful in generating new sources of revenue which assisted in the elimination of the projected budget deficit. This included the establishment and launch of the Centre of Excellence on Performance Management (CEPMA), successful conference offerings and new international contracts. Of particular note was the work done for the Government of Kenya. This project contributed over \$200,000 to the bottom line in 2007. As well, staffing changes during the year resulted in some savings.

2008 Update

2008 has brought new membership and service agreements with the Cities of Calgary and Edmonton. These two agreements have added \$30,000 to the Institute's revenues.

On the International Programs front, the CIDA funded Deployment for Democratic Development Program continues to increase in volume, and our new contract with the Government of Nigeria has the potential to be as lucrative this year as the Kenyan contract was last year.

As is the case for many non-profit organizations, we must remain vigilant in terms of our finances and we must continually develop new projects and deliver new conferences to achieve that financial imperative. This is important to be able to maintain the level of services that our members have come to expect from IPAC and to be able to attract new members. We are working hard to achieve another surplus for 2008 and a number of potential projects on both the Canadian and International fronts should assist us in staying in the black.

Heather Wood

Treasurer
2007-2008

Appendix 1

2007-2008 Board of Directors

President
LOUIS BORGEAT

Immediate Past President
CAROL LAYTON

Vice-President & President Elect
BILL GREENLAW

Vice-President & Chair of the IPAC International Committee
WYNNE YOUNG

Vice-President Responsible for the 2008 Annual Conference
GILBERT M. FOURNIER

National Secretary
SYD BAXTER

Treasurer
HEATHER WOOD

Chair, IPAC Endowment Fund
MARIA DAVID-EVANS

Editor of the Journal
BARBARA WAKE CARROLL

Research and Professional Practices Committee Chair
GRAHAM WHITE

President, CAPP
DAVID ZUSSMAN

Chair, New Professionals
HEATHER ORR

CLAUDE ALLARD

DENISE AMYOT

CHRISTIANE BEAUPRÉ

MARK BUTLER

NANCY FARADAY-SMITH

GARNET GARVEN

JANET HIGGINS

JACKIE KLEINER

NORMA MACISAAC

MANON MOREAU

LORNE PELLETIER

JANICE PETTIT

ROSANNA SCOTTI

JULIE SIMMONS

CATHY YOULDEN

Appendix 2

2007-2008 Regional Group Chairs

Calgary	Jackie Kleiner
Edmonton	Katherine Weaver
Fredericton	Janet Higgins
Hamilton	Elizabeth Bourns
Manitoba	Christina Weise
Moncton	Hélène Leblanc-Basque
Montreal	Nancy Chahwan
Newfoundland and Labrador	Mark Butler
Nova Scotia	Jeannine Lagassé
Ottawa	Nancy Faraday-Smith
Prince Edward Island	Keith Hillier
Quebec	Maurice Boisvert
Saskatchewan	Nancy Croll
Toronto	Christine Raissis
Vancouver	Karen G. Dornan
Victoria	Scott Barillaro
Yukon	Manon Moreau

Appendix 3

National Office Management

Chief Executive Officer	Gabriel F. Sékaly
Director of Special Events	Gabriella Ciampini
Controller	Doug Dawson
Director of Research	Wendy Feldman
Director of Membership and Marketing	Carole Humphries
Director of International Programs	Ann Masson



Annual Report /Rapport annuel 2007-2008

Financial Statements États Financiers

December 31 décembre 2007



**FINANCIAL STATEMENTS
DECEMBER 31, 2007**

AUDITORS' REPORT

TO THE MEMBERS OF
THE INSTITUTE OF PUBLIC
ADMINISTRATION OF CANADA

We have audited the Statement of Financial Position of **The Institute of Public Administration of Canada** as at December 31, 2007 and the Statement of Operations, Statement of Changes in Fund Balances, and the Statement of Cash Flows for the year then ended. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Institute as at December 31, 2007 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*PKF Hill, LLP
Licensed Public Accountants
Chartered Accountants*

*Toronto, Ontario
July 11, 2008*

**ÉTATS FINANCIERS
31 DÉCEMBRE 2007**

RAPPORT DES VÉRIFICATEURS

À L'ATTENTION DES MEMBRES DE
L'INSTITUT D'ADMINISTRATION PUBLIQUE DU
CANADA

Nous avons vérifié le bilan de **L'Institut d'administration publique du Canada** au 31 décembre 2007 et l'état des résultats, l'évolution des soldes des fonds et l'état des flux de trésorerie pour l'exercice terminé à cette date. La responsabilité de ces états financiers incombe à la direction de l'Institut. Notre responsabilité consiste à exprimer une opinion sur ces états financiers en se fondant sur notre vérification.

Notre vérification a été effectuée conformément aux normes de vérification généralement reconnues du Canada. Ces normes exigent que la vérification soit planifiée et exécutée de manière à fournir l'assurance raisonnable que les états financiers sont exempts d'inexactitudes importantes. La vérification comprend le contrôle par sondages des éléments probants à l'appui des montants et des autres éléments d'information fournis dans les états financiers. Elle comprend également l'évaluation des principes comptables suivis et des estimations importantes faites par la direction, ainsi qu'une appréciation de la présentation d'ensemble des états financiers.

À notre avis, ces états financiers donnent, à tous les égards importants, une image fidèle de la situation financière de l'Institut au 31 décembre 2007, ainsi que des résultats de son fonctionnement et de ses flux de trésorerie pour l'exercice terminé à cette date selon les principes comptables généralement reconnus du Canada.

*PKF Hill, LLP
Comptables publics autorisés
Comptables agréés*

*Toronto, Ontario
11 juillet 2008*

**THE INSTITUTE OF PUBLIC
ADMINISTRATION OF CANADA**

**FINANCIAL STATEMENTS
DECEMBER 31, 2007**

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**L'INSTITUT D'ADMINISTRATION
PUBLIQUE DU CANADA**

**ÉTATS FINANCIERS
31 DÉCEMBRE 2007**

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THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA / INSTITUT D'ADMINISTRATION DU CANADA
STATEMENT OF FINANCIAL POSITION / BILAN AS AT DECEMBER 31, 2007 / AU 31 DÉCEMBRE 2007

	General Operations/ Opérations générales	CIDA Funds (Schedule A) Fonds ACDI (Tableau A)	2007 Total	2006 Total
ASSETS / ACTIF				
CURRENT ASSETS / ACTIF À COURT TERME	\$	\$	\$	\$
Cash / Encaisse	158,138	21,948	180,086	374,622
Accounts receivable / Comptes débiteurs	560,315	611,606	1,171,921	927,127
Receivable from Canadian International Development Agency Funds / Créance sur les Fonds de l'Agence canadienne de développement international	526,038	--	526,038	425,871
Receivable from General Operations / Créance sur les opérations générales	--	--	--	222,023
Prepaid expenses & other current assets / Frais payés d'avance et autres actifs à court terme	54,642	--	54,642	29,157
Due from the Institute of Public Administration of Canada Endowment Fund (note 4) / À percevoir du Fonds de dotation de l'Institut d'administration publique du Canada (note 4)	<u>30,367</u>	<u>--</u>	<u>30,367</u>	<u>32,113</u>
	1,329,500	633,554	1,963,054	2,010,913
PROPERTY, PLANT AND EQUIPMENT (note 5) / IMMOBILISATIONS (note 5)	<u>60,354</u>	<u>--</u>	<u>60,354</u>	<u>9,741</u>
	<u>\$ 1,389,854</u>	<u>\$ 633,554</u>	<u>\$ 2,023,408</u>	<u>\$ 2,020,654</u>
LIABILITIES AND FUND BALANCES / PASSIF ET SOLDES DES FONDS				
CURRENT LIABILITIES/ PASSIF À COURT TERME	\$	\$	\$	\$
Accounts payable and accrued liabilities/ Comptes créditeurs et charges à payer	536,912	90,827	627,739	305,762
Deferred revenue (note 6)/ Contributions reportées (note 6)	294,341	16,689	311,030	509,515
Gratuity pay liability (note 7)/ Passif relatif à la gratification à la cessation d'emploi (note 7)	16,056	--	16,056	16,056
Advance on Canadian International Development Agency Funds/ Avance sur les fonds de l'Agence canadienne de développement international	--	--	--	222,023
Payable to General Operations / À payer aux opérations générales	<u>--</u>	<u>526,038</u>	<u>526,038</u>	<u>425,871</u>
	<u>847,309</u>	<u>633,554</u>	<u>1,480,863</u>	<u>1,479,227</u>
FUND BALANCES / SOLDES DES FONDS				
Sustainability Fund (Unrestricted)/ Fonds de maintien (sans restrictions)	177,478	--	177,478	176,919
Opportunity Fund (Internally restricted) (note 8) / Fonds d'initiatives (avec restrictions internes) (note 8)	<u>365,067</u>	<u>--</u>	<u>365,067</u>	<u>364,508</u>
	<u>542,545</u>	<u>--</u>	<u>542,545</u>	<u>541,427</u>
	<u>\$ 1,389,854</u>	<u>\$ 633,554</u>	<u>\$ 2,023,408</u>	<u>\$ 2,020,654</u>

APPROVED ON BEHALF OF THE BOARD: / APPROUVÉ AU NOM DU CONSEIL D'ADMINISTRATION :

Director / Directeur/trice

Director / Directeur/trice

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA
STATEMENT OF OPERATIONS/ ÉTAT DES RÉSULTATS
FOR THE YEAR ENDED DECEMBER 31, 2007 / POUR L'EXERCICE CLOS AU 31 DÉCEMBRE 2007

	General Operations / Opérations générales			CIDA Funds (Schedule B) / Fonds ACDI (Tableau B)		
	2007 Actual/Réel	2006 Actual/Réel	2007 Budget (note 16)	2007 Actual/Réel	2006 Actual/Réel	2007 Budget
REVENUES / PRODUITS						
Other international funding / Autre financement international	\$ 716,652	\$ 244,684	\$ 159,609	--	\$ --	\$ --
Research contracts/ Contrats de recherche	407,992	424,412	125,000	--	--	--
Other income / Autres revenus	390,202	202,922	204,808	--	--	--
Contribution & service agreements (note 9) / Ententes de contributions et de services (note 9)	298,163	293,163	298,163	--	--	--
Membership fees / Droits d'adhésion	293,430	296,543	285,000	--	--	--
Registration fees / Droits d'inscription	98,268	100,171	100,000	--	--	--
Subscriptions and sales / Abonnements et ventes	93,339	105,132	101,000	--	--	--
Annual conference / Congrès annuel	82,959	52,422	90,000	--	--	--
Program funding / Financement de programme	--	--	--	2,639,443	2,062,590	3,010,865
Interest earned / Intérêts créditeurs	--	--	--	12,141	1,834	--
	<u>2,381,005</u>	<u>1,719,449</u>	<u>1,363,580</u>	<u>2,651,584</u>	<u>2,064,424</u>	<u>3,010,865</u>
EXPENSES / CHARGES						
Salaries, wages and benefits / Salaires et avantages sociaux	677,428	717,843	729,005	--	--	--
Other international projects / Autres projets internationaux	456,191	64,739	30,000	--	--	--
Research projects / Projets de recherche	376,401	369,250	86,000	--	--	--
Other administrative expenses / Autres charges administratives	222,649	183,228	173,000	--	--	--
Rent, caretaking and utilities / Loyer, entretien et services publics	156,139	162,612	153,000	--	--	--
Publications / Publications	130,022	164,545	154,300	--	--	--
Research conferences / Conférences de recherche	117,020	62,413	60,000	--	--	--
New professionals / Nouveaux professionnels	97,175	1,612	8,000	--	--	--
Regional groups and membership services / Services aux groupes régionaux et aux membres	40,413	57,011	68,000	--	--	--
Amortization / Amortissement	35,637	9,056	23,000	--	--	--
Board committees / Comités du Conseil d'administration	32,514	29,004	27,000	--	--	--
Honours and awards / Distinctions et Prix	20,271	17,903	19,700	--	--	--
Annual conference / Congrès annuel	18,027	45,144	43,000	--	--	--
Placements and missions / Affectations et missions	--	--	--	2,169,502	1,679,486	2,434,870
Salaries and overheads allocated from General Operations / Salaires et frais généraux alloués à partir des opérations générales	--	--	--	482,082	384,938	575,995
	<u>2,379,887</u>	<u>1,884,360</u>	<u>1,574,005</u>	<u>2,651,584</u>	<u>2,064,424</u>	<u>3,010,865</u>
SURPLUS (DEFICIENCY) OF REVENUES OVER EXPENSES / EXCÉDENT (INSUFFISANCE) DES PRODUITS SUR LES CHARGES	<u>\$1,118</u>	<u>\$ (164,911)</u>	<u>\$ (210,425)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA
STATEMENT OF CHANGES IN FUND BALANCES /
ÉVOLUTION DES SOLDES DES FONDS

FOR THE YEAR ENDED DECEMBER 31, 2007 / POUR L'EXERCICE CLOS AU 31 DÉCEMBRE 2007

	General Operations / Opérations générales			Opportunity Fund / Fonds d'initiatives		
	2007 Actual/Réel	2006 Actual/Réel	2007 Budget	2007 Actual/Réel	2006 Actual/Réel	2007 Budget
	\$	\$	\$	\$	\$	\$
FUND BALANCES, beginning of year / SOLDES DES FONDS, début de l'exercice	176,919	341,830	144,511	364,508	364,508	364,508
SURPLUS (DEFICIENCY) OF REVENUES OVER EXPENSES / EXCÉDENT (INSUFFISANCE) DES PRODUITS SUR LES CHARGES	1,118	(164,911)	(210,425)	--	--	--
TRANSFER FROM GENERAL OPERATIONS TO OPPORTUNITY FUND (Note 8) / TRANSFERT DES OPÉRATIONS GÉNÉRALES AU FONDS D'INITIATIVES (note 8)	(559)	--	--	559	--	--
FUND BALANCES, end of year / SOLDES DES FONDS, fin de l'exercice	\$ 177,478	\$ 176,919	\$ (65,914)	\$ 365,067	\$ 364,508	\$ 364,508

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA / L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA
STATEMENT OF CASH FLOWS / ÉTAT DES FLUX DE TRÉSORERIE
FOR THE YEAR ENDED DECEMBER 31, 2007 / POUR L'EXERCICE CLOS AU 31 DÉCEMBRE 2007

	General Operations / Opérations générales	CIDA Funds/ Fonds ACDI	2007 Total	2006 Total
OPERATING ACTIVITIES / ACTIVITÉS DE FONCTIONNEMENT				
Surplus (Deficiency) of revenues over expenses / Excédent (Insuffisance) des produits sur les charges	\$ 1,118	--	\$ 1,118	\$ (164,911)
Amortization of property, plant and equipment / Amortissement des immobilisations	<u>35,637</u>	--	<u>35,637</u>	<u>9,056</u>
Changes in non-cash working capital items / Variation dans les éléments hors trésorerie du fonds de roulement	36,755	--	36,755	(155,855)
Accounts receivable / Comptes débiteurs	(114,338)	(130,456)	(244,794)	535,105
Prepaid expenses & other current assets / Frais payés d'avance et autres actifs à court terme	(25,485)	--	(25,485)	1,201
Accounts payable and accrued liabilities / Comptes créditeurs et charges à payer	298,009	23,968	321,977	(153,081)
Deferred revenue / Contributions reportées	4,144	(202,629)	(198,485)	265,782
Gratuity pay liability / Gratification à la cessation d'emploi	--	--	--	<u>(57,135)</u>
	<u>199,085</u>	<u>(309,117)</u>	<u>(110,032)</u>	<u>436,017</u>
FINANCING ACTIVITIES / ACTIVITÉS DE FINANCEMENT				
Receivable from Canadian International Development Agency Funds / Créances sur les Fonds de l'Agence canadienne de développement international	(100,167)	--	(100,167)	397,280
Receivable from General Operations / Créances sur les opérations générales	--	222,023	222,023	(222,023)
Due from the Institute of Public Administration of Canada Endowment Fund / À percevoir du Fonds de dotation de l'Institut d'administration publique du Canada	1,746	--	1,746	(7,651)
Advance on Canadian International Development Agency Fund / Avance sur le Fonds de l'Agence canadienne de développement international	(222,023)	--	(222,023)	222,023
Payable to General Operations / À payer aux opérations générales	--	100,167	100,167	(397,280)
Due to the Institute of Citizen Centred Service / À verser à l'Institut des services axés sur les citoyens	--	--	--	<u>(366,419)</u>
	<u>(320,444)</u>	<u>322,190</u>	<u>1,746</u>	<u>(374,070)</u>
INVESTING ACTIVITIES / ACTIVITÉS D'INVESTISSEMENT				
Purchase of property, plant and equipment / Achat d'immobilisations	(86,250)	--	(86,250)	(8,563)
NET (DECREASE) INCREASE IN CASH / AUGMENTATION (DIMINUTION) NETTE DE LA TRÉSORERIE	(207,609)	13,073	(194,536)	53,384
NET CASH, beginning of year / TRÉSORERIE, début de l'exercice	<u>365,747</u>	<u>8,875</u>	<u>374,622</u>	<u>321,238</u>
NET CASH, end of year / TRÉSORERIE, fin de l'exercice	<u>\$ 158,138</u>	<u>\$ 21,948</u>	<u>\$ 180,086</u>	<u>\$ 374,622</u>

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA
SCHEDULE A – STATEMENT OF FINANCIAL POSITION – RESTRICTED FUNDS
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY FUNDS/
TABLEAU A – BILAN – FONDS AVEC RESTRICTIONS
FONDS DE L'AGENCE CANADIENNE DE DÉVELOPPEMENT INTERNATIONAL
AS AT DECEMBER 31, 2007 / AU 31 DÉCEMBRE 2007

	Ghana Central Governance Program / Programme Gouvernance centrale du Ghana	Deployment for Democratic Development/ Déploiements pour le développement démocratique	Good Governance Program / Pro- gramme pour une bonne gouvernance	2007 Total	2006 Total
CURRENT ASSETS / ACTIF À COURT TERME					
Cash / Encaisse	21,948	--	--	21,948	8,875
Accounts receivable / Comptes débiteurs	218,288	66,726	326,592	611,606	481,150
Receivable from General Operations / Créances sur les opérations générales	--	--	--	--	222,023
	<u>\$ 240,236</u>	<u>\$ 66,726</u>	<u>\$ 326,592</u>	<u>\$ 633,554</u>	<u>\$ 712,048</u>
CURRENT LIABILITIES / PASSIF À COURT TERME					
Accounts payable / Comptes créditeurs	16,336	3,602	70,889	90,827	66,859
Deferred revenue (note 6)/ Contributions reportées (note 6)	16,689	--	--	16,689	219,318
Payable to General Operations / À payer aux opérations générales	207,211	63,124	255,703	526,038	425,871
	<u>\$ 240,236</u>	<u>\$ 66,726</u>	<u>\$ 326,592</u>	<u>\$ 633,554</u>	<u>\$ 712,048</u>

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA
SCHEDULE B – STATEMENT OF OPERATIONS OF RESTRICTED FUNDS AND CHANGES IN FUND BALANCES
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY FUNDS /
TABLEAU B – ÉTAT DES RÉSULTATS DES FONDS AVEC RESTRICTIONS ET ÉVOLUTION DES SOLDES DES FONDS
FONDS DE L'AGENCE CANADIENNE DE DÉVELOPPEMENT INTERNATIONAL
FOR THE YEAR ENDED DECEMBER 31, 2007 / POUR L'EXERCICE CLOS AU 31 DÉCEMBRE 2007

	Ghana Central Governance Program/ Programme Gouvernance cen- trale du Ghana	Deployment for Democratic Development/ Déploiements pour le développement démocratique	Good Governance Program/ Programme pour une bonne gou- vernance	2007 Total	2006 Total
	\$	\$	\$	\$	\$
EXPENSES / CHARGES					
Placements and missions / Affectations et missions	1,020,847	85,551	1,063,104	2,169,502	1,679,486
Salaries and overheads allocated from General Operations / Salaires et frais généraux alloués à partir des opérations générales	<u>72,603</u>	<u>119,400</u>	<u>290,079</u>	<u>482,082</u>	<u>384,938</u>
	<u>1,093,450</u>	<u>204,951</u>	<u>1,353,183</u>	<u>2,651,584</u>	<u>2,064,424</u>
REVENUE / PRODUITS					
Program funding / Financement du programme	1,089,166	204,951	1,345,326	2,639,443	2,062,590
Interest earned / Intérêts créditeurs	<u>4,284</u>	--	<u>7,857</u>	<u>12,141</u>	<u>1,834</u>
	<u>1,093,450</u>	<u>204,951</u>	<u>1,353,183</u>	<u>2,651,584</u>	<u>2,064,424</u>
EXCESS OF REVENUES OVER EXPENSES / EXCÉDENT DES PRODUITS SUR LES CHARGES	--	--	--	--	--
FUND BALANCES, end of year / SOLDE DU FONDS, fin de l'exercice	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

1. PURPOSE OF THE ORGANIZATION

The Institute is a private not-for-profit organization, which enables public servants from all spheres of government, university and college teachers, staff, students and others interested in public administration to exchange ideas on trends, practices and innovations in public administration. Its scope covers governance from the global to the local level. Regional groups across the country provide local networks and forums.

The Institute was federally incorporated without share capital on December 15, 1947, as a not-for-profit organization.

2. CHANGE IN ACCOUNTING POLICY

Effective January 1, 2007, the Institute adopted the provisions of Canadian Institute of Chartered Accountants ("CICA") Handbook Section 3855, Financial Instruments – Recognition and Measurement which address the classification, recognition and measurement of financial instruments. The new provisions required all financial instruments on initial recognition to be measured at fair value and that subsequent measurement and recognition be determined based on the classification of the financial instrument.

As a result of adopting this standard, there were no adjustments to the financial statements.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounts of the Institute are maintained using the accrual basis of accounting. The accounts of the Institute's Canadian International Development Agency ("CIDA") funds are maintained on an accrual basis in accordance with the principles of fund accounting. The significant accounting policies utilized in the preparation of these financial statements are summarized below. These policies are in accordance with Canadian generally accepted accounting principles.

NOTES AFFÉRENTES AUX ÉTATS FINANCIERS
POUR L'EXERCICE CLOS AU 31 DÉCEMBRE 2007

1. BUT DE L'ORGANISME

L'Institut est un organisme privé à but non lucratif. Il permet aux employés publics de tous les ordres de gouvernement, aux professeurs, employés et étudiants des collèges et universités, ainsi qu'aux personnes s'intéressant à l'administration publique, d'échanger des idées sur les orientations, les pratiques et les innovations en administration publique. Son champ d'activité recouvre les aspects de la gouvernance du niveau mondial au niveau local. Ses groupes régionaux dans tout le Canada favorisent la création de réseaux et offrent des forums à l'échelle régionale.

L'Institut a été constitué sous le régime de la loi fédérale sans capital-actions le 15 décembre 1947, en tant qu'organisme sans but lucratif

2. CHANGEMENT DANS LES CONVENTIONS COMPTABLES

À partir du 1^{er} janvier 2007, l'Institut a adopté les dispositions du Manuel de l'Institut Canadien des Comptables Agréés (ICCA) aux termes du chapitre 3855, Instruments financiers – Comptabilisation et évaluation, qui traite de la classification, la reconnaissance et la mesure des instruments financiers. Selon les nouvelles dispositions, tous les instruments financiers lors de leur comptabilisation initiale sont mesurés à la juste valeur et la mesure et la comptabilisation ultérieures sont déterminées d'après la classification de l'instrument financier.

Par suite de l'adoption de cette norme, aucun ajustement a été apporté aux états financiers.

3. SOMMAIRE DES PRINCIPALES CONVENTIONS COMPTABLES

Les comptes du fonds des opérations générales de l'Institut sont tenus conformément aux principes de la comptabilité d'exercice. Les comptes des fonds de l'Agence canadienne de développement international (ACDI) accordés à l'Institut sont tenus conformément aux principes de la comptabilité par fonds. Les principales conventions comptables utilisées dans la préparation de ces états financiers sont résumées ci-dessous. Ces conventions sont conformes aux principes comptables généralement reconnus du Canada.

a) REVENUE RECOGNITION

CONTRIBUTIONS AND SERVICE AGREEMENTS

Restricted contributions related to general operations are recognized as revenue of the general fund in the year in which the related expenses are incurred. All other contributions are recognized as revenue of the appropriate restricted fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unrestricted contributions are recognized as revenue of the general fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

MEMBERSHIP FEES

The term of membership fees is on a rolling annual basis. Any membership fees received for the subsequent years are deferred to the following fiscal year.

b) PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are stated at cost. Amortization is charged to operations on a straight-line basis over three years

c) CANADIAN INTERNATIONAL DEVELOPMENT AGENCY FUNDS

The Institute received contributions from CIDA to provide assistance in the development of public administration programs outside of Canada. Under these various programs, the Institute will receive a contribution up to the maximum specified under the terms of each contract (note 11).

d) SEGREGATED FUNDS

Each CIDA program which receives interest earning advances maintains a separate bank account into which these advances are deposited.

e) FOREIGN CURRENCY TRANSLATION

The monetary assets and liabilities are translated at the rate of exchange in effect at year-end. Revenue and expenses are translated at the rates in effect at their transaction dates. The resulting gains and losses are included in the statement of operations.

f) SPECIAL PROJECT FUNDS

Funds received for special projects are included in income at the time the related expenses are incurred. These funds are not segregated from general funds except at the specific request of the donor.

a) COMPTABILISATION DES PRODUITS

ENTENTES DE CONTRIBUTIONS ET DE SERVICES

Les apports avec restrictions afférents aux opérations générales sont inscrits comme produits du fonds général dans l'exercice au cours duquel les charges connexes sont engagées. Tous les autres apports sont inscrits comme produits du fonds affecté approprié dans l'exercice au cours duquel ils sont reçus ou à recevoir si le montant à recevoir peut être raisonnablement estimé et que son recouvrement est raisonnablement assuré.

Les apports non affectés sont inscrits comme produits du fonds général dans l'exercice au cours duquel ils sont reçus ou à recevoir si le montant à recevoir peut être raisonnablement estimé et que son recouvrement est raisonnablement assuré.

DROITS D'ADHÉSION

La cotisation des membres est régiee selon le système de l'adhésion flottante. Toute somme reçue pour les exercices ultérieurs est reportée à l'exercice suivant.

b) IMMOBILISATIONS

Les immobilisations sont comptabilisées au coût et amortis sur une base linéaire sur une période de trois ans.

c) FONDS DE L'ASSOCIATION CANADIENNE DE DÉVELOPPEMENT INTERNATIONAL

L'Institut a reçu les contributions de l'Agence canadienne de développement international pour offrir son assistance dans l'élaboration de programmes en administration publique à l'étranger. Dans le cadre de ces divers programmes, l'Institut recevra une contribution maximale telle que stipulée dans chaque contrat (note 11).

d) FONDS DISTINCTS

Chaque programme de l'ACDI qui reçoit une avance sur les intérêts, a un compte bancaire distinct dans lequel sont versées ces avances.

e) CONVERSION DES DEVICES

Les actifs et passifs à court terme sont convertis au taux de change ayant cours à la date du bilan. Les produits et charges sont convertis aux taux en vigueur au moment de la transaction. Les gains et pertes de change sont inclus dans l'état des opérations.

f) FONDS DES PROJETS SPÉCIAUX

Des rentrées de fonds attribuées à des projets spéciaux sont rattachées à l'exercice au cours duquel sont engagées les charges afférentes. Entre-temps, ces rentrées ne sont pas dissociées des fonds d'administration générale à moins d'une demande expresse du donateur.

g) FINANCIAL INSTRUMENTS

The Institute's financial instruments consist of cash, accounts receivable, due from the IPAC Endowment Fund, accounts payable and accrued liabilities, and gratuity pay liability. Unless otherwise noted, it is management's opinion that the Institute is not exposed to significant interest rate, credit, or foreign exchange risks arising from these financial instruments. Owing to the relatively short maturities of these financial instruments, their fair values approximate their carrying values.

h) MEASUREMENT UNCERTAINTY

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual result could differ from those estimates.

i) ACCOUNTING STANDARDS CHANGES

The CICA has issued the following Accounting Handbook Sections which the Institute will be required to adopt effective December 31, 2008:

- Section 3862, Financial Instruments, places an increased emphasis on risk disclosures. This section also requires enhanced disclosures for financial instruments.
- Section 3863, Financial Instruments, addresses the requirements for presentation of financial instruments and the classification of debt and equity.

The adoption of the new standards is not expected to have a material impact on the financial statements.

4. RELATED PARTY TRANSACTIONS

The amounts receivable from the Institute of Public Administration of Canada Endowment Fund are non-interest bearing and are due on demand.

The Endowment Fund was incorporated under the Canada Corporations Act on June 16, 1985 as a not-for-profit organization and is a registered charity under the Income Tax Act. It was established to undertake specific projects with the agreement of the Institute.

g) INSTRUMENTS FINANCIERS

Les instruments financiers de l'Institut se composent d'espèces, de comptes débiteurs, somme due par le Fonds de dotation de l'IPAC, de comptes créditeurs et de charges à payer, et du passif relatif à la gratification à la cessation d'emploi. Sauf indication contraire, il est de l'avis de la direction que l'Institut n'est pas exposé à un taux d'intérêt important ou à des risques de crédit inhérents à ces instruments financiers. Du fait des échéances relativement courtes de ces instruments financiers, leurs valeurs actuelles se rapprochent de leurs valeurs comptables.

h) INCERTITUDE RELATIVE À LA MESURE

La préparation des états financiers conformément aux principes comptables généralement reconnus du Canada exige de la direction des estimations et des hypothèses qui affectent les montants comptabilisés à l'actif et au passif et la présentation des actifs et passifs éventuels à la date des états financiers ainsi que les produits et charges pour l'exercice. Les résultats réels peuvent différer de ces estimations.

i) CHANGEMENTS DANS LES NORMES COMPTABLES

L'ICCA a publié les chapitres suivants dans son Manuel que l'Institut devra adopter à compter du 31 décembre 2008 :

- Le chapitre 3862, Instruments financiers, souligne davantage la divulgation des risques. Ce chapitre requiert également une plus grande divulgation des instruments financiers.
- Le chapitre 3863, Instruments financiers, définit la présentation des instruments financiers et la classification des éléments de passif et des éléments de capitaux propres.

L'adoption de ces nouvelles normes ne devrait pas avoir une répercussion significative sur les états financiers.

4. OPÉRATIONS ENTRE APPARENTÉS

Les montants à recevoir du Fonds de dotation de l'Institut d'administration publique du Canada ne portent pas intérêt et sont payables sur demande.

Le Fonds de dotation a été constitué en vertu de la Loi sur les corporations canadiennes le 16 juin 1985 en tant qu'organisation à but non lucratif et s'inscrit comme organisme de bienfaisance en vertu de la Loi de l'impôt sur le revenu. Il a été établi dans le but d'entreprendre des projets particuliers avec l'accord de l'Institut.

The Institute and the Endowment Fund share administrative staff, management and have some common board members. The Institute exercises control over the Endowment Fund by virtue of its power to determine the organization's strategic operating, investing and financing policies.

Summarized financial information for the Endowment Fund is as follows:

	<u>2007</u>	<u>2006</u>
Assets	\$ 136,893	\$ 142,857
Liabilities	<u>31,567</u>	<u>33,313</u>
Fund balance, end of year	<u><u>105,326</u></u>	<u><u>109,544</u></u>
Revenues	4,122	6,679
Expenses	<u>8,340</u>	<u>9,087</u>
Deficiency of revenue over expenses	<u><u>(4,218)</u></u>	<u><u>(2,408)</u></u>
Cash flows, operating	(7,740)	(5,838)
Cash flows, investing	<u>(1,745)</u>	<u>7,651</u>
Net cash flows	<u><u>\$ (9,485)</u></u>	<u><u>\$ 1,813</u></u>

5. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated Amortization	Net 2007	Net 2006
Computer Equipment	\$ 228,418	\$ 168,064	\$ 60,354	\$ 9,741

L'Institut et le Fonds de dotation partagent le personnel administratif, la direction et ont en commun plusieurs membres du conseil. L'Institut exerce un contrôle sur le Fonds de dotation en vertu de son pouvoir de décider des politiques de l'organisme en termes de stratégie, de fonctionnement, d'investissement et de financement.

L'information financière relative au Fonds de dotation se résume ainsi :

	<u>2007</u>	<u>2006</u>
Actif	\$ 136 893	\$ 142 857
Passif	<u>31 567</u>	<u>33 313</u>
Solde du fonds, fin de l'exercice	<u><u>105,326</u></u>	<u><u>109,544</u></u>
Produits	4 122	6 679
Charges	<u>8 340</u>	<u>9 087</u>
Insuffisance des produits sur les charges	<u><u>(4,218)</u></u>	<u><u>(2,408)</u></u>
Flux de trésorerie, fonctionnement	(7 740)	(5 838)
Flux de trésorerie, investissement	<u>(1 745)</u>	<u>7 651</u>
Flux de trésorerie nets	<u><u>\$ (9,485)</u></u>	<u><u>\$ 1,813</u></u>

5. IMMOBILISATIONS

	Coût	Amortissement accumulé	Valeur comptable nette 2007	Valeur comptable nette 2006
Équipement informatique	\$ 228 418	\$ 168 064	\$ 60 354	\$ 9 741

6. DEFERRED REVENUE

Deferred revenue represents unspent resources externally restricted for specific purposes and amounts received in the current period that are related to the subsequent period. The balance of deferred revenue is comprised of the following:

	<u>2006</u>	<u>Received</u>	<u>Recognized</u>	<u>2007</u>
	\$	\$	\$	\$
Research projects	84,588	--	4,760	79,828
Membership fees	141,069	143,193	141,069	143,193
Subscriptions	35,086	--	35,086	--
Research conference	3,150	71,320	3,150	71,320
New Professionals program	26,304	44,975	71,279	--
CIDA funds	<u>219,318</u>	<u>16,689</u>	<u>219,318</u>	<u>16,689</u>
	<u>\$509,515</u>	<u>\$276,177</u>	<u>\$474,662</u>	<u>\$311,030</u>

7. GRATUITY PAY LIABILITY

The Institute maintains a non-contributory defined benefit gratuity pay plan for those current employees who began service prior to the commencement of the Institute's pension plan in 1985. The accrued benefits under this plan amounted to \$16,056 at December 31, 2007 (2006-\$16,056). This liability will become payable when those individuals are no longer employed by the Institute.

Since 1985, all employees are members of the Institute's money purchase pension plan and the Institute does not have any liability regarding this service other than the annual contributions to the pension plan. During the year, \$30,404 (2006 - \$30,107) in contributions were made to the pension plan and the expense was included in salaries, wages and benefits.

8. INTERNALLY RESTRICTED FUND

The Opportunity Fund is an internally restricted fund established to invest in special projects that support the priorities of the Institute as outlined in its business plan. The Institute's Board of Directors has authorized that 50% of the annual surplus, if any, be transferred to the Opportunity Fund.

6. CONTRIBUTIONS REPORTÉES

Les contributions reportées représentent les ressources assujetties à des restrictions externes pour des fins déterminées et les montants reçus au cours de l'exercice se rapportant à l'exercice suivant. Le solde des contributions reportées se présente ainsi :

	<u>2006</u>	<u>Recu</u>	<u>Constaté</u>	<u>2007</u>
	\$	\$	\$	\$
Projets de recherche	84 588	--	4 760	79 828
Droits d'adhésion	141 069	143 193	141 069	143 193
Abonnements	35 086	--	35 086	--
Conférence de recherche	3 150	71 320	3 150	71 320
Programme Nouveaux professionnels Fonds de l'ACDI	26 304 <u>219 318</u>	44 975 <u>16 689</u>	71 279 <u>219 318</u>	-- <u>16 689</u>
	<u>\$509 515</u>	<u>\$276 177</u>	<u>\$474 662</u>	<u>\$311 030</u>

7. PASSIF RELATIF À LA GRATIFICATION À LA CESSATION D'EMPLOI

L'Institut maintient un régime à prestations déterminées non cotisable à l'intention des employés actuels engagés avant l'entrée en vigueur du régime de retraite de l'Institut, en 1985. Les prestations cumulées sous ce régime s'élevaient à 16 056 \$ au 31 décembre 2007 (2006-16,056 \$). Les sommes dues seront payables aux employés admis à ce régime lors de la cessation de leur emploi.

Depuis 1985, tous les employés sont membres du régime de retraite à cotisations déterminées de l'Institut et l'Institut n'a pas d'obligation autre que les contributions annuelles à ce plan. Au cours de l'exercice, 30 404 \$ (2006 - 30 056 \$) en contributions ont été versés dans ce plan et les frais ont été inclus dans les salaires et avantages sociaux.

8. FONDS À AFFECTATION INTERNE

Le Fonds d'initiatives est un fonds à affectation interne qui a été établi dans le but d'investir dans des projets spéciaux à l'appui des priorités de l'Institut telles qu'énoncées dans son plan d'activités. Le Conseil d'administration de l'Institut a autorisé que 50 % de l'excédent annuel, s'il en existe un, soit transféré au Fonds d'initiatives.

**9. CONTRIBUTIONS AND SERVICE AGREEMENTS
(GENERAL OPERATIONS)**

	2007 <u>Actual</u>	2006 <u>Actual</u>	2007 Budget (Note 15)
Canada	\$ 144,000	\$ 144,000	\$ 144,000
Alberta	30,000	30,000	30,000
British Columbia	--	--	22,500
Manitoba	--	--	--
New Brunswick	6,412	6,412	6,412
Newfoundland & Labrador	5,000	--	5,000
Northwest Territories	--	--	--
Nova Scotia	5,000	5,000	5,000
Nunavut	--	--	--
Ontario	66,500	66,500	66,500
Prince Edward Island	877	877	877
Quebec	30,000	30,000	30,000
Saskatchewan	9,799	9,799	9,799
Yukon	<u>575</u>	<u>575</u>	<u>575</u>
	<u>\$ 298,163</u>	<u>\$ 293,163</u>	<u>\$ 320,663</u>

10. RENTAL INCOME

Space is sublet to the Commonwealth Association for Public Administration and Management (CAPAM) for a term ending October 31, 2008. The annual rental received is \$49,809. Subsequent to year end, CAPAM has vacated this space.

9. ENTENTES DE CONTRIBUTIONS ET DE SERVICES (ADMINISTRATION GÉNÉRALE)

	2007 <u>Réel</u>	2006 <u>Réel</u>	2007 Budget (Note 15)
Canada	\$ 144 000	\$ 144 000	\$ 144 000
Alberta	30 000	30 000	30 000
Colombie-Britannique	--	--	22 500
Manitoba	--	--	--
Nouveau-Brunswick	6 412	6 412	6 412
Terre-Neuve et Labrador	5 000	--	5 000
Territoires Nord-Ouest	--	--	--
Nouvelle-Écosse	5 000	5 000	5 000
Nunavut	--	--	--
Ontario	66 500	66 500	66 500
Île-du-Prince-Édouard	877	877	877
Québec	30 000	30 000	30 000
Saskatchewan	9 799	9 799	9 799
Yukon	<u>575</u>	<u>575</u>	<u>575</u>
	<u>\$ 298 163</u>	<u>\$ 293 163</u>	<u>\$ 320 663</u>

10. REVENU DE LOCATION

Un espace est sous-loué à la Commonwealth Association for Public Administration and Management dont le contrat prend fin le 31 octobre 2008. Le montant annuel du loyer perçu s'élève à 49 809 \$. Subséquent à la fin d'exercice, la CAPAM a quitté l'espace.

11. CONTRIBUTIONS FOR INTERNATIONAL PROGRAMS

The cumulative status of contributions pertaining to international fund programs administered by the Institute is as follows:

	<u>Maximum Contract Contribution</u>	<u>Cumulative Amounts Recorded In Income to Dec. 31, 2007</u>	<u>Balance of Contract</u>
	\$	\$	\$
Ghana Central Governance Program	5,977,255	5,443,843	533,412
Deployment for Democratic Development	17,300,000	204,951	17,095,049
Good Governance Program	<u>3,590,377</u>	<u>1,668,763</u>	<u>1,921,614</u>
	<u>\$ 26,867,632</u>	<u>\$ 7,317,557</u>	<u>\$ 19,550,075</u>

12. MULTI-YEAR CONTRACTUAL OBLIGATIONS

LONG TERM LEASE

The Institute is obligated under a lease for its office premises and storage space having a term of 67 months ending October 31, 2008. The minimum annual lease payments total \$88,591 plus the proportionate share of all operating costs, taxes and utilities. Subsequent to year end, the Institute has entered into a new lease agreement for the same space. The term of the lease is 10 years, ending October 31, 2018. The minimum annual lease payments for the first five years total \$94,483 plus the proportionate share of all operating costs, taxes and utilities. For the last five years, the minimum annual lease payments total \$102,656 plus the proportionate share of all operating costs, taxes and utilities.

11. CONTRIBUTIONS AUX PROGRAMMES INTERNATIONAUX

L'état cumulatif des contributions relatives au fonds des programmes internationaux se présente comme suit :

	<u>Contribution maximale du contrat</u>	<u>Sommes cumulatives enregistrées au compte des produits au 31 déc. 2007</u>	<u>Solde à reporter</u>
	\$	\$	\$
Programme Gouvernance centrale du Ghana	5 977 255	5 443 843	533 412
Déploiements pour le développement démocratique	17 300 000	204 951	17 095 049
Programme pour une bonne gouvernance	<u>3 590 377</u>	<u>1 668 763</u>	<u>1 921 614</u>
	<u>\$ 26 867 632</u>	<u>\$ 7 317 557</u>	<u>\$ 19 550 075</u>

12. OBLIGATIONS CONTRACTUELLES PLURIANNUELLES

BAIL À LONG TERME

L'Institut est engagé dans une location à bail de ses bureaux et d'une aire d'entreposage pour une durée de 67 mois se terminant le 31 octobre 2008. Les paiements annuels minimums de location s'élevaient à 88 591 \$, auxquels s'ajoute le partage proportionnel de tous les coûts de fonctionnement, des taxes et des services publics. Subséquemment à la fin d'exercice, l'Institut a signé un nouveau contrat de location pour le même espace. La durée du bail est de 10 ans, se terminant le 31 octobre 2018. Les paiements annuels minimums de location pour les cinq premières années s'élevaient à 94 483 \$, auxquels s'ajoute le partage proportionnel de tous les coûts de fonctionnement, des taxes et des services publics. Pour les cinq dernières années, les paiements annuels minimums de location s'élevaient à 102 656 \$, auxquels s'ajoute le partage proportionnel de tous les coûts de fonctionnement, des taxes et des services publics.

PUBLIC POLICY OPTIONS PROGRAM – CHINA (PHASE II)

The Institute is a 50% participant in a joint venture with the Conference Board of Canada to help the Government of China to better understand the scope and implications of its short and long term policy choices, to support China's market oriented reforms. The total value of the project was originally \$3.8 million, with a term ending June 30, 2004. During 2004, the term of the project was extended to March 31, 2007, with a further \$2.0 million being added to the available funding. Funds are contributed by CIDA and the Conference Board of Canada manages the fund.

GHANA CENTRAL GOVERNANCE PROJECT

The Institute is a 95% participant in a joint venture which has entered into an agreement with CIDA for a term ending October 31, 2006 to assist the Government of Ghana to improve its policy development process; to assist in developing and supporting the implementation of a Human Resource Strategy for policy analysis; and to design, develop, implement and support a Management Information System in support of the policy management process. The total value of the contract as at December 31, 2005 was \$4,293,100. During 2006, two amendments were signed, extending the contract to December 31, 2007 and increasing the value of the contract to \$5,977,255. In December 2007, the contract was extended to April 30, 2008. Subsequent to year end, the contract was extended to June 30, 2008. No changes were made in the value of the contract.

GOOD GOVERNANCE PROGRAM

The Institute has entered into an agreement with CIDA for a term ending October 31, 2009 to foster responsive, democratic governance and an enabling environment for sustainable, economic and environmental development by effective capacity building at the centre of government. The total value of the contract is \$3,590,377.

DEPLOYMENT FOR DEMOCRATIC DEVELOPMENT MECHANISM

The Institute has entered into an agreement with CIDA, for a term ending June 30, 2011 to recruit and deploy Canadian democratic governance expertise in developing countries and countries in transition in Africa, the Americas, Asia, and Europe. The contract has a value of \$17,300,000.

PROGRAMME D'OPTIONS POLITIQUES – CHINE (PHASE II)

L'Institut est un participant à part égale dans une entreprise conjointe avec le Conference Board du Canada, afin d'aider le gouvernement de Chine à mieux comprendre l'ampleur et les répercussions de ces choix politiques à court et à long terme et d'appuyer les réformes orientées vers le marché de la Chine. La valeur totale initiale du projet était de 3.8 millions \$, pour une période se terminant le 30 juin 2004. Au cours de 2004, la durée du projet a été prolongée jusqu'au 31 mars 2007, avec la somme additionnelle de 2 millions \$ ajoutée au fonds initial. L'Agence canadienne .

PROJET SUR LA GOUVERNANCE CENTRALE DU GHANA

L'Institut est un participant à 95 % dans une entreprise conjointe avec l'ACDI pour une période se terminant le 31 octobre 2006. Cette entreprise vise à aider le gouvernement du Ghana à améliorer son processus d'élaboration des politiques; à aider à l'élaboration et l'appui de la mise en œuvre d'une stratégie en matière de ressources humaines en vue de l'analyse des politiques, et à concevoir, élaborer, mettre en œuvre et appuyer un système de gestion de l'information pour soutenir le processus de gestion des politiques. La valeur totale de ce contrat au 31 décembre 2005 était 4 293 100 \$. Au cours de l'exercice de 2006, deux amendements ont été signés, prolongeant le contrat jusqu'au 31 décembre 2007 et augmentant la valeur du contrat à 5 977 255 \$. En décembre 2007, la contrat a été prolongé jusqu'au 30 avril 2008. Subséquemment à la fin d'exercice, le contrat été prolongé jusqu'au 30 juin 2008. Aucun changement a été apporté à la valeur du contrat.

PROGRAMME POUR UNE BONNE GOUVERNANCE

L'Institut a participé à une entente avec l'ACDI pour une période se terminant le 31 octobre 2009 afin d'encourager une gouvernance démocratique, réceptive et un milieu favorable au développement économique et environnemental durable par le truchement du renforcement efficace des capacités au centre du gouvernement. La valeur totale du contrat est 3 590 377 \$.

MÉCANISME DE DÉPLOIEMENTS POUR LE DÉVELOPPEMENT DÉMOCRATIQUE

Suivant la fin de l'exercice, l'Institut a participé à une entente avec l'ACDI pour une période se terminant le 30 juin 2011 afin de recruter et déployer l'expertise canadienne en gouvernance démocratique dans les pays en développement et les pays en transition en Afrique, dans les Amériques, en Asie et en Europe. Le contrat représente une valeur de 17 300 000 \$.

ONTARIO HEALTH TRANSFORMATION PROJECT

Subsequent to year end, the Institute has entered into an agreement with the Province of Ontario, for a term ending December 31, 2011 to assist three Ontario hospitals and two Ontario Community Care Access Centres to transform themselves into more efficient, patient-centred organizations. The case histories of these successful transformations will be used to create a learning process and enable the sector to learn from each other. The total value of the contract is \$4,629,325.

13. CONTINGENT LIABILITIES

IRREVOCABLE LETTERS OF CREDIT

The Institute is contingently liable for Irrevocable Letters of Credit issued by its banker to secure advances from CIDA. At December 31, 2007, these Letters of Credit amounted to \$550,000 (2006 - \$550,000). These Letters of Credit are supported by guarantees from the Export Development Corporation of Canada, in the amount of \$550,000. Subsequent to year end, the amount of these letters of credit has been increased to \$1,450,000.

14. OPERATION OF REGIONAL GROUPS

The financial statements of the Institute do not include any assets, liabilities, revenues or expenses of any regional groups of the Institute.

15. BUDGET FIGURES

The budget figures shown in these financial statements are presented for comparative purposes with no audit opinion expressed. The amounts are as approved by the Board of Directors.

PROJET DE TRANSFORMATION DU SYSTÈME DE SANTÉ EN ONTARIO

Subséquente à la fin d'exercice, l'Institut a convenu d'une entente avec la Province de l'Ontario, pour une période se terminant le 31 décembre 2011 afin de venir en aide à trois hôpitaux et deux Centres d'accès aux soins communautaires de l'Ontario pour qu'ils se transforment en des organismes plus efficaces et attentifs aux besoins des patients. Les cas concrets de ces transformations fructueuses seront utilisés pour créer un processus d'apprentissage et permettre au secteur de tirer des enseignements des uns et des autres. Le contrat représente une valeur de 4 629 325 \$.

13. PASSIFS ÉVENTUELS

LETTRES DE CRÉDIT IRRÉVOCABLES

L'Institut est éventuellement responsable des lettres de crédit émises par sa banque pour garantir les avances de l'Agence canadienne de développement international. Au 31 décembre 2007, le montant de ces lettres de crédit s'élevait à 550 000 \$. Elles sont appuyées par des garanties de la Société pour l'expansion des exportations du Canada, d'un montant de 550 000 \$. Subséquente à la fin d'exercice, le montant de ces lettres de crédit a été augmenté à 1 450 000 \$.

14. FONCTIONNEMENT DES GROUPES RÉGIONAUX

Les états financiers de l'Institut ne comprennent pas les éléments d'actif ou de passif, les produits ou les charges de ses groupes régionaux.

15. CHIFFRES FIGURANT AU BUDGET

Dans les présents états financiers, les chiffres qui apparaissent au budget sont présentés à des fins de comparaison, sans émission d'une opinion par les vérificateurs. Ces sommes correspondent à celles que le Conseil d'administration a approuvées.