



CANADIAN FORCES HOUSING AGENCY



ANNUAL REPORT 2020-2021



National
Defence

Défense
nationale

Canada 

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1. The year in review from the Chief Executive Officer

As a Special Operating Agency (SOA), the Canadian Forces Housing Agency (CFHA) provides residential accommodation solutions for the Canadian Armed Forces (CAF) members and their families.

Fiscal year 2020-2021 was a year like no other, with the World Health Organization declaring just three weeks prior to its start that the COVID-19 virus disease that had been spreading across the world for months had achieved global pandemic status.

This new, uncertain, and fluid environment forced CFHA to find ways to overcome a multitude of challenges to sustain its operations. The Agency faced these trials successfully, demonstrating an impressive level of adaptability, resilience, and agility. Seemingly overnight, the Agency's 11,656 Residential Housing Units (RHUs) became more than just homes to the approximately 26,000 occupants it served. These RHUs also served as offices, classrooms, daycares, and sick wards in 27 locations across Canada as CAF members and their families were forced to find ways to live their lives almost exclusively from home in the volatile environment defined by the pandemic.

I am honoured to present an overview of CFHA's achievements. When the pandemic hit, the Agency quickly implemented several process changes to address the health and safety concerns of its workforce and those of its occupants. The Agency ensured employees had access to mental health and wellness resources to help them face the difficulties of operating in a suddenly very different challenging situation. CFHA's strength lies in its people, and they did not disappoint. Colleagues across the country rallied to confront those challenges, finding new ways to work and to connect virtually with each other over the past year, embracing a new way of working.

Beyond responding to the pandemic, CFHA also advanced on other initiatives. These included the modernization of our procurement methods through bundling hundreds of the Standing Offers (SOs) used by the Housing Service Centres (HSCs) daily. The reduction

from 230 to 35 multi-trade SOs significantly improved operational efficiencies by reducing administrative burden and streamlining the service delivery standard at the working level.

In 2020-2021, CFHA invested \$113M into its housing portfolio and housing services, managing to deliver many construction, renovation, and lifecycle projects notwithstanding the pandemic's restrictive conditions. The Agency completed the construction of two apartment buildings in Borden, responding to the Department's housing requirements at this location.

Every member of the Agency demonstrated their commitment and passion despite the challenges brought on by COVID-19. True to CFHA's values, the agility and resourcefulness they demonstrated, made 2020-2021 a year to remember. CFHA did not stand alone – it was able to leverage its relationships within the Assistant Deputy Minister (Infrastructure and Environment) (ADM(IE)) Group, with CAF leadership across the country, and with Defence Construction Canada, to not only sustain core operations, but to advance on key priorities and initiatives.

CFHA looks forward to building upon our successes during the coming years and meeting the Department of National Defence's housing needs.

Serge Tremblay
A/Chief Executive Officer
Canadian Forces Housing
Agency



2. About the Agency

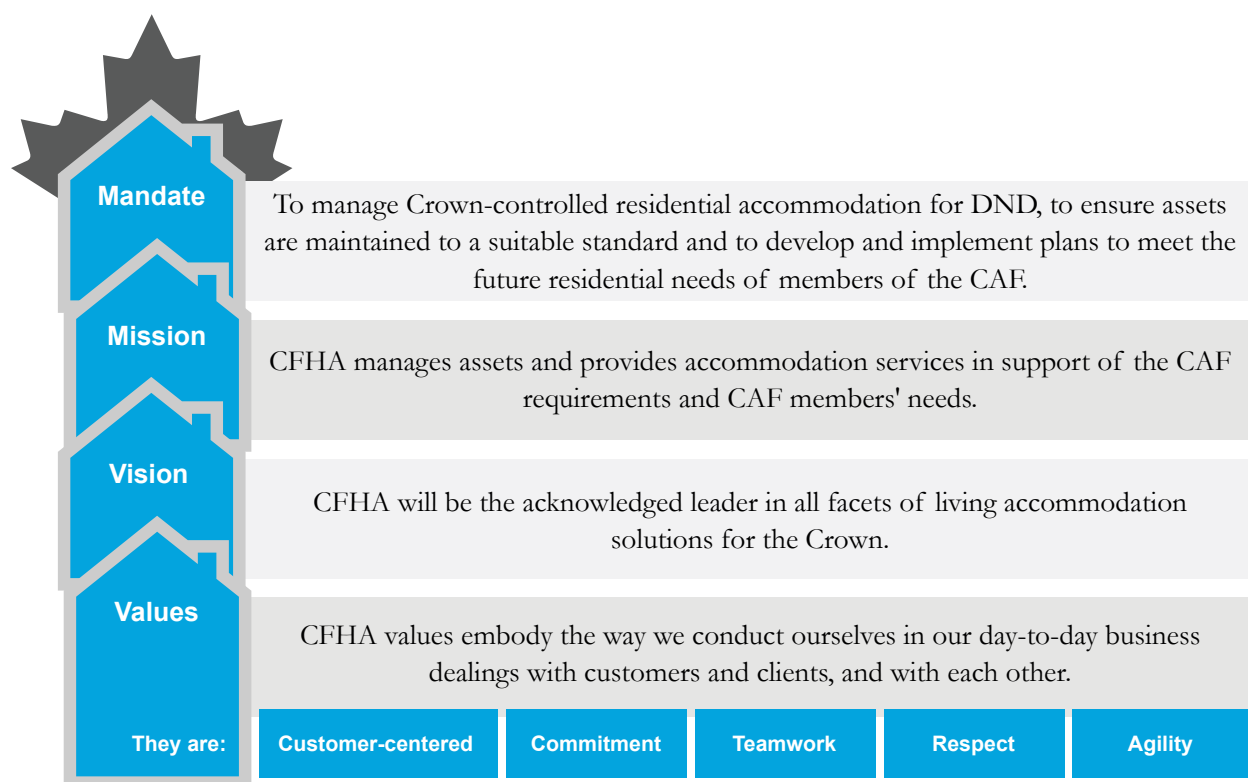
Military Housing Overview

Canadian Forces Housing Agency

CFHA is an SOA established in 1996 to deliver the Department of National Defence’s (DND’s) Residential Housing Program. The Agency operates entirely within DND, with authorities similar to a Level 1, granted under its Treasury Board approved SOA Charter.

CFHA is the Managing Authority for military housing. The Agency’s strategic objectives and goals form the foundation for its operations. A set of core values guide CFHA personnel in their commitment to management and customer service excellence, and to the achievement of the Agency’s Vision.

CFHA Mandate, Mission, Vision and Values



Department of National Defence housing locations



Regional Reporting Structure Location and Number of Units

Pacific and Western

- 1 COLD LAKE 703
- 2 COMOX 251
- 3 EDMONTON 504
- 4 Iqaluit 3
- 5 Yellowknife 102
- 6 ESQUIMALT 709
- 7 Masset 7
- 8 MOOSE JAW 173
- 9 Dundurn 28
- 10 SHILO 637
- 11 SUFFIELD 175
- 12 WAINWRIGHT 185
- 13 WINNIPEG 474

Central

- 14 BORDEN 675
- 15 KINGSTON 471
- 16 OTTAWA 145
- 17 NORTH BAY 182
- 18 PETAWAWA 1640
- 19 TRENTON 548

Quebec and Eastern

- 20 BAGOTVILLE 358
- 21 GAGETOWN 1435
- 22 GOOSE BAY 230
- 23 Gander 70
- 24 GREENWOOD 566
- 25 HALIFAX 485
- 26 MONTRÉAL 190
- 27 VALCARTIER 710

Military Family Housing Program

CFHA manages the Department of National Defence's (DND) residential housing program and offers accommodation options to CAF members and their families as they relocate across Canada, at times on very short notice, to serve where duty demands. While CAF members are free to choose whether to purchase a home or rent one to meet their living accommodation needs, they are not necessarily given a choice of the geographic location where they can do so. CFHA's housing portfolio directly supports the CAF's members and its operations by helping them in response to the unique circumstances brought on by the military lifestyle.

The Agency ensures that RHUs are move-in ready, well maintained and kept in good repair. Peace of mind at home contributes to CAF families' resiliency and CAF members' operational effectiveness. Many military families choose to live in Defence residential housing because it provides them with the certainty that they will be safe and secure when the serving member is away from home. Whether the member is absent due to a deployment, an exercise, or for training, CFHA plays an important role in easing the disruptions that can come from life in the military. The Agency's priority remains to offer quality housing that responds to the varied needs of the CAF's diverse population, while continuing to offer a positive occupant experience through customer service excellence.

To do this, CFHA (on behalf of DND) effectively manages the largest housing portfolio in the Government of Canada (GC) at 27 locations across the country. Its portfolio consists of single, semi-detached and row houses, as well as barrier-free accessible houses and apartments.

Beyond ensuring the delivery of the housing program, CFHA also devotes much time and effort in ensuring its corporate responsibilities are met. Key to this has been an intentional investment in its workforce with a targeted effort to improve and evolve its corporate culture, with a particular focus on wellness and wellbeing as well as equity, diversity, and inclusion. CFHA is also contributing positively to DND environmental and greening government initiatives.

Roles & Responsibilities

CFHA is responsible for the delivery of the Military Family Housing Program in collaboration with its clients and stakeholders. In accordance with its mandate, the Agency's purpose is two-fold:

Support to the quality of life of CAF members and their families through the provision of housing services

and

Responsible and sustainable management of the Department's housing infrastructure



26,200 occupants



11,656 RHUs



27 locations



87%
occupancy rate

3. Results

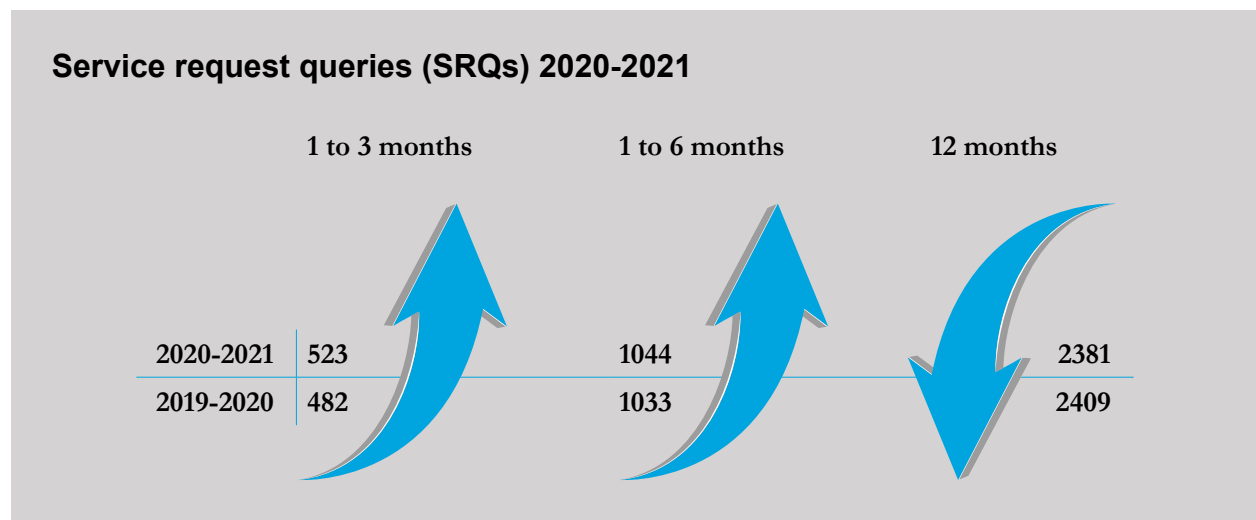
3.1 Sustaining core operations in a pandemic

In response to the arrival of the COVID-19 epidemic in March 2020, CFHA had to quickly adapt its core operations. It found ways to continue delivering critical services while managing the uncertainties and unknowns that defined the earlier days of the global pandemic. Decisions were made promptly, and resources were identified to allow CFHA employees to be equipped with adequate equipment and Information Management/Information Technology (IM/IT) to allow them to work from home. Office telephone lines were re-routed, and additional virtual communication tools were acquired to be better able to provide remote and contactless services.

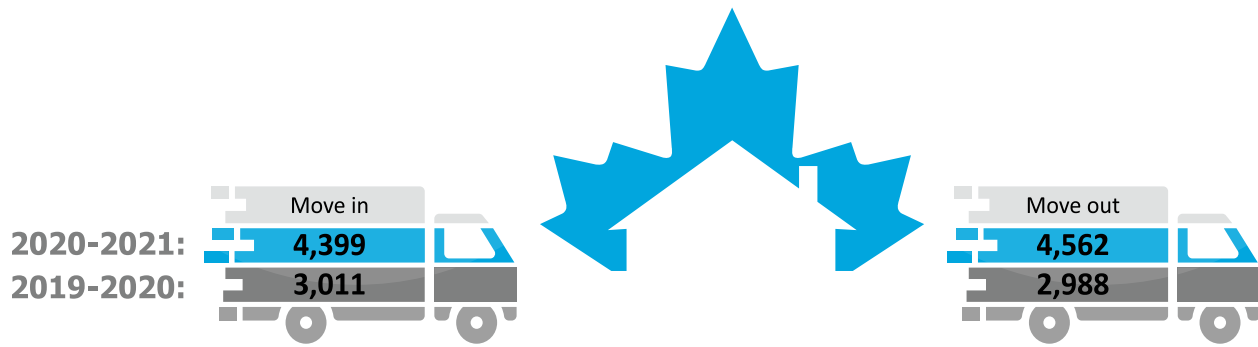


As the federal and provincial governments declared various degrees of public health measures (PHM) and lockdowns, the Agency expanded its communication with occupants to inform them of fluid changes regarding housing service delivery, of expected PHMs within DND housing and residential communities, and of the impacts these would have on the overall housing program.

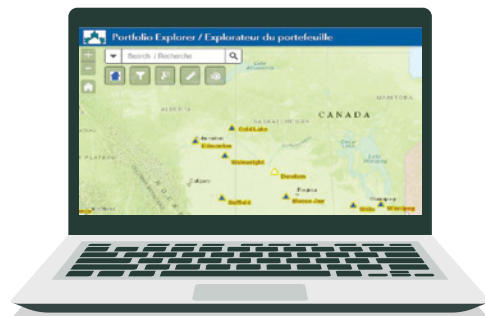
CFHA's RHUs became more than just homes for its occupants. They became workplaces for many, and for families with children they also became classrooms. For many they became both, as workplaces and schools across the country closed their doors for "normal business." Through it all, CFHA leaned heavily on one of its core values – agility. Directives and restrictions on home-based businesses were communicated by email, on the web and through social media. CFHA's Emergency After-Hours Response Service (EAHRS) always provided occupants with assistance day and night, supplementing site capacity at many bases across the country.



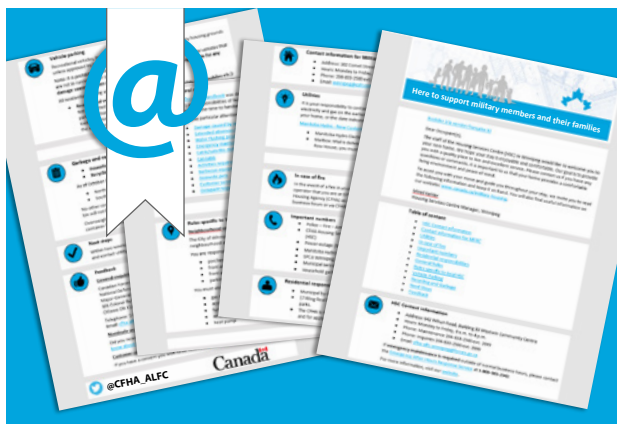
The CAF's Active Posting Season (APS) came quickly on the heels of the pandemic. In response, CFHA completely modified its change of occupancy processes and procedures to provide remote contactless services. These were applied for unit selections, as well as move-in and move-out activities. To reduce COVID-19 transmission, CFHA temporarily enabled debit and credit machines to allow for the payment of rents and damages fees by telephone.



Additional functionalities were enabled in CFHA's Portfolio Explorer application, a web-based database that ties DND's asset information with mapping tools that allows the generation of visual imagery to show RHU condition information, floor plans and photos, as well as the housing sites' proximity to community amenities. Easy access to this information was useful for HSCs to provide contactless housing services to current, potential, and new occupants. It also was very helpful in support of decision-making in the selection of the RHUs that were to be part of planned maintenance or renovation projects.



The pandemic provided the Agency with numerous opportunities to move forward with the planned modernization of its services. Specifically, CFHA's Occupant Portal initiative advanced significantly in 2020-2021, a project intended to realize online solutions for occupants from submitting applications for an RHU to updating household information and submitting repair requests.



Additionally, in response to customer feedback collected before COVID-19, CFHA took advantage of the conditions set by the pandemic to successfully replace the paper-based Welcome Kit that it provided to new occupants upon move-in with a newly created Digital Welcome Kit (DWK).

91%
of occupants are very or somewhat satisfied with the services received from a contractor.

70%
of occupants reported the contractors were punctual for minor repairs.

The Agency initiated a questionnaire protocol for screening and triage to assist with prioritizing required interventions while minimizing physical interactions, in accordance with public health direction to ensure the health and safety of employees, CAF members and their families.

Timeliness report

Survey Category	Customers satisfaction level			
	Very	Somewhat	Not very	Not at all
Arrived on time	14614	959	122	77
Cleaned up	14911	1316	141	88
Timeliness of repair completion	14813	1376	217	106
Quality of repair	14760	1461	156	66
Service	14908	1405	152	66

Work Order verification survey data

Month	Contractors' arrival time		
	Early	On-time	Late
April	820	259	604
May	1089	365	713
June	1580	524	1036
July	688	149	163
August	532	186	136

Note: The Contractor Timeliness Report and the Work Order (WO) Verification Survey Report are tools to assist with monitoring contractor performance and allow each site to identify and address timeliness or performance issues early. It also provides information and insights for sites to prioritize appropriately for the work to be completed, which in turn assists in managing customer expectations. For each Work Order conducted in RHUs, surveys of occupants are conducted by the Customer Service Representatives as part of the WO verification process. The survey data provides an analysis of occupant satisfaction with contractor services and allows site staff to easily identify issues that should be addressed.

3.2 Housing portfolio

3.2.1 Investment in the housing portfolio

The pandemic affected the delivery of CFHA's projects as its investment program had to undergo some process changes in 2020-2021. Using GC and DND direction, the Agency developed new program guidance in collaboration with Defence Construction Canada (DCC) that enabled projects to proceed while still respecting PHM and minimizing contact between Defence Team employees, occupants, and contractors. CFHA's operational activities, including repair, planned maintenance, and asset improvement projects, were identified as essential services for bases across the country.

Projects in CFHA investment program were triaged to reprioritize asset interventions that could be completed on either vacant units or on the exterior of occupied units, thereby reducing the need to manage the risks of delivering projects inside occupied units. This shift in focus allowed the Agency to continue to progress on improving its portfolio by adjusting its project prioritization criteria to account for the new challenges brought on by the pandemic.

In FY 2020-21

- Invested over \$113M into the housing portfolio
- 24 new RHUs built, 12 in Borden and 12 in Comox
 - 31 recapitalized RHUs
 - 18 new kitchens
 - 13 new bathrooms
 - 468 new sheds and fences
 - 378 steps and sidewalks replaced
 - 180 new driveways finished
 - 132 stair guards or harps replaced
 - 122 interior renovations completed
 - 182 other projects



Energy efficiency upgrades

982
furnaces and hot water tanks replaced

465
roofs replaced

375
air conditioners systems installed

307
electrical upgrades completed

129
exterior renovations completed

57
homes refitted with new windows and doors

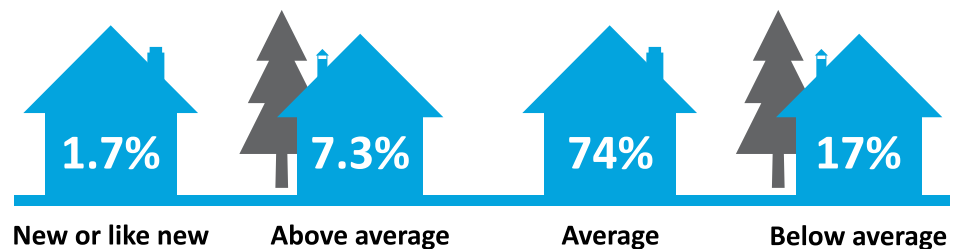
Investments in the housing portfolio		Amount
RHU	recapitalization/renovation	\$36.4M
RHU	maintenance and repairs	\$34.3M
RHU	lifecycle (replacement of major components that are at or near the end of their useful life)	\$37.9M
RHU	new builds	\$3.3M
RHU	demolitions	\$1.1M

3.2.2 Condition assessment

CFHA reports results on the performance of the Military Family Housing Program in the Departmental Results Framework (DRF). This year's report highlighted that 83% of DND's housing portfolio was in "average" condition or better, with the Agency implementing extensive routine life cycle replacement projects for housing components deemed to be at the end of their useful life.

The Agency continues to use Condition Assessment (CA) data at both the Head Office and the HSC Offices to support its planning activities and inform its decisions on portfolio management direction, investment priorities, and funding allocations toward its real property programs. The CA reporting program provides core performance metrics used by the Agency in reporting in the DRF. This year, CFHA amended its reporting cycle to better align with the departmental corporate reporting.

Condition assessment of the housing portfolio



3.2.3 Feature projects



Borden:

The HSC Borden completed the construction of two new apartment buildings, each featuring six two-bedroom apartments. The 800 square foot RHUs offer a modern, open concept layout. As per the [Defence Energy and Environment Strategy \(DEES\)](#), special attention was given to energy efficiency in developing this project. For example, each unit is equipped with occupancy sensors and individual controls to reduce the energy consumption. The complexes also include tankless water heaters and maximum flow rate plumbing to reduce water consumption. These efforts were recognized with a 3 Globes rating certification from Green Globes.



- Investment of \$4M
- Completed in September 2020



Trenton:

CFHA built over 400 meters of community fencing in 8 Wing Trenton. The resulting fences achieved multiple goals. They improved the safety of the occupants and provided a sound barrier to allow for a reduction in noise from passing traffic by physically separating RHUs from a busy street within the site. They also allowed occupants from to benefit from some added privacy.

- Investment of \$118,500 for the fence project
- Completed in October 2020

***Cold Lake:***

While public health and safety protocols put in place at the beginning of the pandemic imposed significant restrictions to in the delivery of housing-related projects, HSC Cold Lake was still able to implement several to improve the condition of their 703 RHUs for their occupants. The team was able to focus efforts outdoors through the installation of new concrete patio pads, the implementation of complete exterior retrofits and the construction of garden sheds. Most notably, HSC Cold Lake managed to renovate seven bungalow-style units, providing these 30-year-old units with new amenities, including new furnaces and hot water tanks.

- 75 concrete pads/patios
- 58 garden sheds installed
- 7 bungalow-style units renovated
- 100 new furnaces/ hot water tanks

3.3 Customer service

3.3.1 Support to Canadian Armed Forces members

Every year, annual shelter charges are adjusted to keep pace with local rental market changes. Currently, any increases or reductions are based on the Consumer Price Index, and changes come into effect April 1. In 2020-2021, the declaration of the global pandemic came with a significant amount of uncertainty. To reduce the stress and insecurity related to what the pandemic might mean for the CAF community, CFHA sought special authorization from DND's senior leadership to defer the shelter charges increases that were planned go into effect on April 1, 2020. This had the effect of eliminating some of the rising pressures and uncertainties CFHA's occupants were facing and allowed CAF members to focus their energies on responding to other pandemic-related challenges.

3.3.2 Improving the occupant experience

CFHA continued to find new ways to be there for CAF members and their families living in RHUs. The Agency took advantage of the conditions set by the pandemic and improved the occupant experience by leveraging technology to modernize and digitize some of its services.

The CAF significantly adjusted the roll-out of its 2020 APS in response to the numerous travel restrictions and varying protective health measures across the country. Many changes were made to individuals' posting dates, creating unprecedented relocation challenges for CAF members. The CFHA customer service representatives worked tirelessly to accommodate the ever-changing needs and relocation timings of CAF members, working to coordinate and optimize the move-ins and move-outs to ensure that the maximum number of CAF members and their family's needs could be met under volatile and challenging circumstances that define the pandemic environment.

"I will be leaving CFHA housing in Ottawa on the 1st of August 2020. Thank you for all the great support over the years, we leave with nothing but fond memories and the utmost appreciation for all you have done for us."

~CAF Member, occupant in Ottawa

"I'd like to add my sincere gratitude at the high level of customer service exhibited by our CFHA representative. Strong leadership is found by far more than just the military and his professionalism and calm demeanor allowed for a very easy interaction, as well as quick and easy conclusion."

~CAF Member, occupant in Esquimalt



3.3.3 Mobile workplace pilot

A Mobile Workplace pilot project was successfully implemented at several sites across Canada leading into 2020-2021. In light of procurement challenges in April 2020 which delayed the delivery of tablets to select HSCs, CFHA staff remained committed to advancing the project and the momentum continued with the focus of the pilot shifting to gaining critical insight through user feedback and developing lessons learned from those sites where the capability had already been deployed. The data gathered will be used to improve the eventual deployment of the new technology to the remaining sites in addition to providing valuable ongoing communications from CFHA's frontline staff on how to continuously improve its operations and enhance the occupant experience.

3.4 Procurement modernization

3.4.1 New and renewed standing offers

CFHA amended its national contracting approach for undertaking maintenance and repair services as well as its minor improvement work to improve service delivery and realize workflow efficiencies. Trade specific Standing Offers (SOs) were replaced with General Contractor SOs in multiple locations, thereby reducing their numbers from 230 to 35. Reducing the number of SOs simplifies the administration of the program, making contract management and the quality control process easier. It allows for increased engagement with contractors to improve efficiency and addresses occupant service requests in a timelier fashion. In addition to the significantly lower number of SOs at play, results have also pointed to better collaboration between sites and contractors as well as a reduction in contract administration.

3.4.2 Indigenous procurement

In 2020, the Speech from the Throne declared the government's commitment on "going further on economic empowerment for specific communities and increasing diversity on procurement." To that end, and to generate more opportunities for Indigenous businesses to succeed and grow, a new target to have at least 5% of federal contracts awarded to businesses managed and led by Indigenous Peoples was identified.

In September 2020, CFHA announced its commitment to:

- Work with Indigenous and private sector partners and other federal departments to improve capacity of Indigenous businesses to compete for Agency contracts;
- Increase the contribution of businesses contracted by the Agency employing Indigenous Peoples; and
- Support Indigenous businesses with the means to participate in economic opportunities.

CFHA identified voluntary set-asides under the Procurement Strategy for Aboriginal Business (PSAB) as its primary mechanism to deliver on this commitment. Regionally, a total of eight projects were set-aside, six of which resulted in a successful award. There were also two additional contracts awarded under PSAB by CFHA Head Office. The Agency awarded contracts valued at \$1.6M, which represented 5% of the overall program value.

CFHA also participated with DCC in industry outreach sessions. The Agency was a major partner in this initiative, presenting the CFHA program overview to Indigenous business representatives across the country. Throughout various sessions, a significant and valuable contribution to increasing awareness of DND/CFHA's program and demonstrating commitment to the GC's direction and intent was accomplished.

3.5 Environmental stewardship

In keeping with CFHA's commitment to the GC's greening government priorities, the Agency continued to apply improved energy efficiency standards to all new construction and renovation projects. In 2020, CFHA received two Green Globes certifications for energy efficiency on two new six-unit apartment buildings. Additionally, upgrades to RHU components and systems are prioritized to ensure increased energy efficiency, reduced energy costs and increased comfort for the occupants. These measures enable CFHA to align with departmental targets that contribute to key environmental and energy improvements outlined in the DEES as well as the Greening Government Strategy's goal of achieving net-zero emissions by 2050.



As part of the DEES Target 6 which focuses on DND commercial light-duty vehicles moving towards having zero-emissions, CFHA replaced 11 vehicles in its commercial fleet with low and/or zero-emission options (hybrid) in support of its day-to-day operations. CFHA has also continued to deliver all new construction and whole-house renovation projects using Natural Resources Canada's (NRCan) EnerGuide for Houses (EGH) program to verify that capital investments in its portfolio reduces overall energy consumption and greenhouse gas emissions. Additionally, to meet DEES Target 5 (develop net-zero carbon ready designs for two residential building archetypes by 2023), the Agency has been working with an architectural consultant to begin preparing preliminary designs for multi-unit residential buildings with the intent of having net-zero carbon ready designs for the construction of six- and 12-unit apartment buildings. Integrating net-zero designs into the CFHA portfolio will improve the housing portfolio's energy efficiency and help ensure military families have comfortable, contemporary homes with lower monthly utility costs.

CFHA renewed its commitment to a partnership project with NRCan to assess the energy performance of its existing housing portfolio and develop retrofit packages that can be applied not only to DND's existing RHUs, but also to similar privately-owned homes Canada-wide. This partnership will assist NRCan's efforts to reduce energy use and greenhouse gas (GHG) emissions for other housing built in the post-war era, extending further alignment with GC's Greening Government Strategy objectives.

CFHA is committed to providing safe and healthy homes to CAF members and their families. In 2019, Health Canada lowered its federal guideline detailing the acceptable threshold for lead in drinking water, a guideline which sets the maximum acceptable concentration for total lead present in tap water. In response, the Agency worked closely with the Directorate Architecture and Engineering Support (DAES), the Force Health Protection (FHP) and the Real Property Operations Group (RP Ops) to reinforce its testing of drinking water for lead at all its housing sites. While very few RHUs tested above the new guideline, those that did underwent interventions to remediate the problem, and retested with results below guideline. A well-developed communications plan and coordination with the departmental subject matter experts contributed to the success of this responsive program.

3.6 Workforce

As the world tried to find its way in the early days of the COVID-19 pandemic, CAF members and their families counted on CFHA employees to continue the provision of essential services. CFHA worked tirelessly to identify and prioritize staffing requests to ensure that critical positions were staffed, and that essential operations were maintained. In 2020/21, the Agency completed 202 staffing actions, which represents an increase of 38% from the average of the previous 5 years. CFHA also was able to hire 23 students, three of which were bridged into indeterminate positions within the organization.

3.6.1 Health and safety

The health and safety of CFHA employees and CAF members remained the highest priority of the Agency. Within a short period of time after the global pandemic was recognized, improved safety measures such as mandating physical distancing, providing equipment to allow the workforce to implement personal protective measures (PPM), and ensuring increased cleaning and sanitization. In HSCs and at Head Office, protective barriers were installed to separate visitors from employees. Directional and regulatory signage was also put in place to reinforce PPMs. As the Agency eventually moved forward with the activation of its Business Resumption Plan, CFHA's General Safety Officer performed virtual inspection visits to better enable the HSCs to return to providing in-person services in the safest environment possible. At the same time, the Agency released

its Onboarding Roadmap for the Resumption of Activities following COVID-19 Pandemic to support and guide managers and employees alike through the myriad of conflicting rules and direction provided by various levels of government and throughout all DND's base commands.

As the dynamics of the workplace in a pandemic environment evolved, CFHA continued to use and promote all available tools and platforms to encourage employees to stay connected and supported. The Agency's senior leadership was sure to keep focus on the mental health, wellbeing and wellness of its workforce. CFHA worked tirelessly to coordinate efforts between management, employees, sites' safety representatives, union representatives to provide a safe and healthy workplace for all.

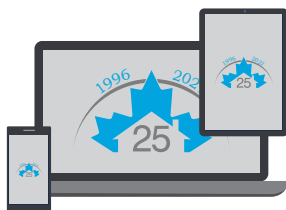


Protective barriers at HSC Comox reception area.

3.6.2 Enabling our employees

In the face of the multiple challenges encountered at the beginning of the pandemic, CFHA's IM/IT support proved to be resilient. CFHA initially had very limited network access as it navigated through business continuity activities. The CFHA IM/IT team worked quickly and efficiently to assess the situation, establish priorities for ordering, imaging, and shipping various devices across the country to enable remote work and resume operations as quickly as possible.

This rapid shift in work posture displayed CFHA's agility and flexibility by finding ways to adapt to change while continuing to deliver core housing services. The Agency adjusted from its traditional office-based service delivery model to a more modernized telework service delivery framework. CFHA undertook an Agency-wide analysis of its sudden telework requirement and updated the Agency workspace standards to provide employees with greater flexibility in how and where to do their work. CFHA enabled its deployed operational workforce to continue to deliver housing management services from a variety of workspace solutions.



Deployed laptops, tablets and peripherals.



Embraced and promoted digital processing through expanding the use of PKI-based digital signatures and electronic document processing.



Supported Agency-wide implementation and adoption of DND's D365 video conferencing and cloud-based services solutions.



Forged new local partnerships to enable continuity of key remote services and activities where travel was not possible.

3.7 Creating a workplace of choice

CFHA strove to remain an employer of choice throughout the pandemic. Following the success of the Agency's attainment of Excellence Canada's Platinum level certification in November 2019, senior leadership was able to capitalize on its organizational strengths to help guide decisions and shape direction during a very tumultuous year. Having the proper plans and procedures in place, a strong organizational culture of excellence and an engaged workforce at all levels, permitted CFHA to adjust its customer service program and continue to meet its mandate during the variable postures taken in response to the pandemic.

3.7.1 Corporate social responsibility

The military community remains at the heart of CFHA's mandate. The Agency actively supported several of DND's socially oriented campaigns such as the GC Workplace Charitable Campaign / National Defence Workplace Charitable Campaign, Support Our Troops, Soldier On, and many other local initiatives. CFHA encouraged its employees to volunteer in their communities by organizing and actively participating in events contributing to initiatives such as supporting local food banks, families in need or other charities and community groups. Examples of CFHA giving back to the communities it supports includes HSC Edmonton provision of gifts to the Base Padre as part of the Base's CAF members' support programs, and HO employees sponsoring a family in need as part of the National Capital Region annual Holiday Hamper.



Notably in 2020-2021, CFHA contributed to ADM(IE)'s partnership with the Royal Canadian Legion's "Operation: Leave the Streets Behind," an outreach program that supports homeless veterans by providing them with sleeping mats made of recycled milk bags. A contingent of dedicated volunteer within the Agency took the initiative to promote the cause and collected roughly 800 empty milk bags as well as 65 already prepared mats from colleagues, family, friends, and from the broader community. By the end of 2020, nearly 150,000 milk bags had been collected – diverting waste from landfills, reusing materials, and supporting those in need.

4. Looking to the future

In 2021-2022, CFHA celebrates its 25th year of operations. The Agency looks forward to being able to expand its portfolio. The completion of new apartment buildings in Comox will provide more modern housing options for CAF families. CFHA expects to focus on more apartment buildings for future development across the country.

CFHA will forge ahead to meet the new DEES (2020-2023) Target 5 and develop net-zero carbon ready designs for two residential building types by 2023. This will yield housing designs options which are highly energy-efficient and will help the Agency to achieve a longer-term goal of detailing similar design concepts for the rest of its portfolio. CFHA will also be partnering with NRCan as an active participant in its 2 Billion Trees program in an effort to help tackle the twin crises of climate change and biodiversity loss across Canada.

CFHA will proactively identify additional opportunities in its program delivery for further projects to be set aside and delivered under PSAB in 2021-22 in an effort to support the GC commitment in the Speech from the Throne relating to Indigenous-led procurement.

The Agency will take advantage of the opportunities that have presented themselves as a result of the pandemic to continue improving service delivery to occupants. This

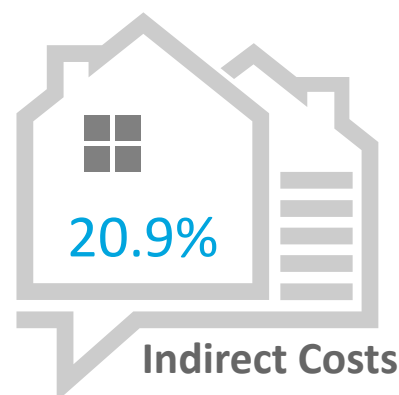
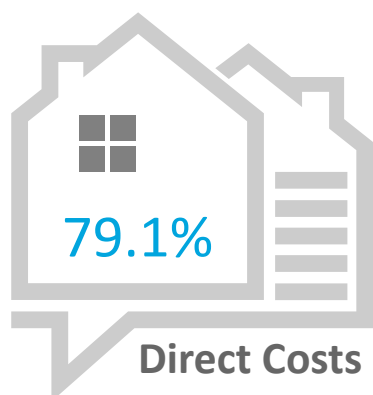


means pursuing additional modernization efforts and reviewing changes made to processes this past year to provide better services across the country that are standardized and consistent. In 2021-2022, the Agency will finalize its roll-out of mobile tablets to all sites to streamline inspection processes. CFHA will invest in new digital solutions for housing services including online housing applications and work requests via its occupant portal. The Agency will also seek to improve access to services and the availability of information 24 hours a day. It will also continue moving forward with its mobile workplace initiatives.

As CFHA moves forward, the workspace changes implemented out of necessity in 2020-2021, will serve as the basis of the continued modernization efforts into 2022, as it moves towards the workplace of the future. The Agency will enable improved video conferencing capabilities to maximize pan-agency engagement, taking better advantage of existing Defence 365 cloud-based solutions to further enable operational efficiencies.

CFHA will continue to strengthen as an organization by building on its successes linked to its Excellence Program, pursuing the ideology of “continuous improvement” in the years ahead. The Agency’s next step in its journey will be to apply for the “Order of Excellence” under *Excellence Canada’s* Organizational Excellence standard.

5. Distribution of funds



28.6% **Capital and Betterment**
New construction and recapitalization, or work completed to improve an asset

27% **Life cycle and Maintenance**
Activities that maintain the useful life of the asset or its components (e.g., roof replacement, siding replacement, furnace replacement)

9.9% **Repairs**
Activities that address breakages of the asset, response to failures, or unforeseen events (e.g., concrete repairs, electrical repairs, plumbing repairs, heating, ventilation and air conditioning repairs)

12.8% **Housing Operations**
Activities directly attributable to regular/periodic upkeep of the housing units (e.g., snow removal, grass cutting, and general maintenance between occupancy) and management of vacant units

0.8% **Demolition**
Activities related to the disposal of housing assets that are non-capital

11.8% **Operational Salaries**
Salaries for Housing Services Centre personnel

6.8% **Corporate Salaries**
Salaries for Head Office personnel

1.7% **Corporate Overhead**
Lease and utilities, supplies, training, professional services, travel for Head Office employees, market studies, and strategic site plans

0.6% **Housing Services Centre Overhead**
Recurring activities required in running site offices (e.g., office lease and utilities, supplies, training, and travel for Housing Services Centre employees)

6. Financial statements

Statement of Management Responsibility

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2021, and all information contained in these statements rests with the management of CFHA. These financial statements have been prepared by management in accordance with the accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

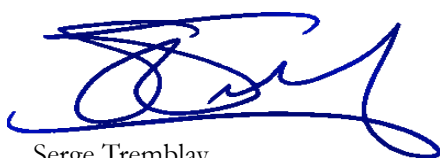
Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Agency's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada and included in the Department of National Defence (DND) Departmental Results Report is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislations, regulations, authorities and policies.

Management also seeks to ensure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Agency.

The CFHA financial statements have not been audited.

Approved By:



Serge Tremblay
A/Chief Executive Officer
Canadian Forces Housing Agency



Anthony Soares, CPA, CA
General Manager
Finance, Procurement and Resource Management

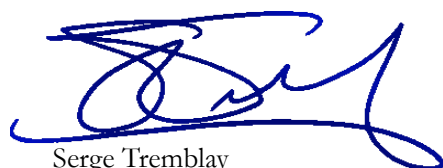
Date: 17 December 2021

Statement of Financial Position (Unaudited)

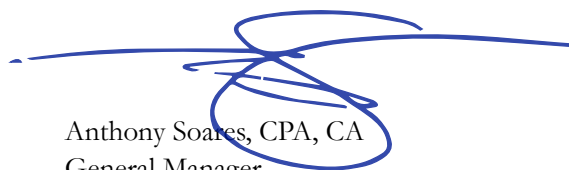
As of March 31, 2021

(in thousands of dollars)	2021	2020 (Restated note 12)
Liabilities		
Accounts payable and accrued liabilities (note 4)	72,535	47,859
Vacation pay and compensatory leave	1,646	1,200
Employee future benefits (note 5)	953	920
Total liabilities		
Financial assets	75,134	49,979
Accounts receivable (note 6)	97	116
Total financial assets	97	116
Net debt		
Non-financial assets	75,037	49,863
Tangible capital assets (note 7)	465,827	437,718
Total non-financial assets	465,827	437,718
Net financial position	390,790	387,855

The accompanying notes form an integral part of these financial statements.



Serge Tremblay
A/Chief Executive Officer
Canadian Forces Housing Agency



Anthony Soares, CPA, CA
General Manager
Finance, Procurement and Resource Management

Date: 17 December 2021

Statement of Operations and Net Financial Position (Unaudited)

For the year ended March 31, 2021

(in thousands of dollars)	2021 Planned results**	2021	2020 (Restated note 12)*
Expenses			
Strategic housing portfolio planning	1,067	1,169	1,100
Real property housing programs	26,398	13,971	16,137
Housing operations and customer services programs	89,947	94,127	91,573
Military housing program support, control and coordination	9,062	10,119	9,651
Total expenses			
Revenues	126,474	119,386	118,461
Shelter charges	98,743	97,699	97,975
Miscellaneous revenues	4,581	5,481	5,768
Total revenues	103,324	103,180	103,743
Net cost of operations			
Government funding and transfers	23,150	16,206	14,718
Net cash provided by government		16,789	72,100
Services provided without charge by other government departments (note 9)		2,352	1,984
Net cost of operations after government funding and transfers	-	(2,935)	(59,366)
Net financial position — beginning of year		387,855	328,489
Net financial position — end of year	-	390,790	387,855

Segmented information (note 10).

The accompanying notes form an integral part of these financial statements.

*Comparative figures have been reclassified to conform to the current year's presentation.

**The planned results are the reported figures within the 2020-21 Departmental Plan.

Statement of Change in Net Debt (Unaudited)

For the year ended March 31, 2021

(in thousands of dollars)	2021	2020 (Restated note 12)
Net cost of operations after government funding and transfers	(2,935)	(59,366)
Change due to tangible capital assets		
Acquisition of tangible capital assets (note 7)	40,262	41,424
Amortization of tangible capital assets (note 7)	(12,149)	(12,148)
Loss on disposals of tangible capital assets	(4)	-
Total change due to tangible capital assets	28,109	29,276
Net increase (decrease) in net debt	25,174	(30,090)
Net debt — beginning of year	49,863	79,953
Net debt — end of year	75,037	49,863

The accompanying notes form an integral part of these financial statements.

Statement of Cash Flow (Unaudited)

For the year ended March 31, 2021

(in thousands of dollars)	2021	2020 (Restated note 12)
Operating activities		
Net cost of operations	16,206	14,718
Non-cash items		
Amortization of tangible capital assets (note 7)	(12,149)	(12,148)
Loss on disposals of tangible capital assets	(4)	-
Services provided without charge by other government departments (note 9)	(2,352)	(1,984)
Variations in Statement of Financial Position		
Increase (decrease) in accounts receivable	(19)	43
Decrease (increase) in accounts payable and accrued liabilities	(24,676)	30,150
(Increase) in vacation pay and compensatory leave	(446)	(139)
Decrease in employee future benefits	(33)	36
Cash used by operating activities	(23,473)	30,676
Capital investment activities		
Acquisitions of tangible capital assets (note 7)	40,262	41,424
Cash used by capital investment activities	40,262	41,424
Net cash provided by Government of Canada	16,789	72,100

The accompanying notes form an integral part of these financial statements.

Notes to the Financial Statement (Unaudited)

1. Authority and objectives

CFHA was established as a provisional special operating agency of DND in October 1995. In March 2004, it received permanent special operating agency status. DND is granted revenue spending authority from Parliament through the approval of an Appropriation Act. DND funds CFHA's operating activities from vote-netted revenues generated by shelter charges collected from the housing portfolio and credited to the Defence appropriation. The capital investment program of the Agency is funded through departmental appropriations.

CFHA manages Crown-controlled residential accommodation assets for DND, to ensure that those assets, occupied or available to be occupied, are maintained to a suitable standard. CFHA also develops and implements plans to meet the future residential needs of members of the CAF.

Effective fiscal year 2019-20, the Agency has implemented a new Departmental Results Framework (DRF) composed of four core responsibilities. It replaces the Program Alignment Architecture (PAA) used in previous years.

The new DRF defines clearly the results to be achieved, carefully measures the progress in achieving them, and most importantly communicates to Canadians what has been achieved on their behalf and the resources used to do so.

The activities associated with the core responsibilities were aligned and regrouped in the new DRF as summarized below:

(a) Strategic Housing Portfolio Planning - DRF 6.4.1

Conduct strategic portfolio planning and program development activities, analyze and determine housing requirements and issue program direction.

(b) Real Property Housing Programs - DRF 6.4.2

Manage real property housing programs including residential housing unit construction, recapitalization, betterment and housing portfolio rationalization and disposal projects.

(c) Housing Operations and Customer Service Programs - DRF 6.4.3

Manage housing operations, asset lifecycle, maintenance and repairs programs. Housing operations include snow removal, grass cutting and janitorial, landscaping, pest control, and utility payments. Lifecycle includes the replacement of major components or assemblies that are at or near the end of their useful life. Repairs are to restore damaged or worn-out property to normal operating conditions. Provide housing services to CAF members including housing allocation, shelter-charge setting and collection, move-in/move out coordination, customer relations, terms of occupancy and licence agreements and maintenance requests.

(d) Military Housing Program Support, Control and Coordination - DRF 6.4.4

Manage, control and monitor the Military Family Housing program to achieve expected program outcomes. Includes program support activities such as corporate services, financial management, planning, procurement, human resource services, information technology services and infrastructure, governance, performance measurement, reporting relationship and partnership management and advice relating to DND and CAF housing.

2. Summary of significant accounting policies

These financial statements have been prepared using the government's accounting policies stated below, which are based on Canadian public sector accounting standards (PSAS).

Significant accounting policies are as follows:

(a) Net voting authority

CFHA receives authority to operate net voting from Parliament with the approval of an Appropriation Act. Net Voting is the authority to expend revenues generated by shelter charges to offset related expenditures.

The Agency also receives additional funding from Departmental appropriations to provide DND-directed activities.

(b) Net cash provided by Government of Canada

The Agency operates within the CRF, which is administered by the Receiver General for Canada. All cash received by the Agency is deposited to the CRF and all cash disbursements made by the Agency are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the Federal Government.

(c) Change in net position in the consolidated revenue fund

The change in net position in the Consolidated Revenue Fund is the difference between the net cash provided by Government and vote-netted revenues plus additional funding used in a year, excluding the amount of non-respendable revenue recorded by the Agency. It results from timing differences between when a transaction affects vote-netted revenues and when it is processed through the CRF.

(d) Revenues

Revenues from shelter charges are recognized in the accounts based on the services provided in the year.

Other revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(e) Expenses

Expenses are recorded on the accrual basis:

- Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.
- Services provided without charge by other government departments for the employer's contribution to the health and dental insurance plans are recorded as operating expenses at their estimated cost.

(f) Employee future benefits

i. Pension benefits

Eligible civilian employees participate in the Public Service Pension Plan (the Plan), a multi-employer plan administered by the Government of Canada. The Department's contributions to the Plan are charged to expenses in the year incurred and represent the total Departmental obligation to the Plan. The Department's responsibility with regard to the Plan is limited to its contributions.

ii. Severance benefits

Employees are entitled to severance benefits under labour contracts or conditions of employment. These benefits are accrued as employees render the services necessary to earn them. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

As part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees commencing in 2012. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits of termination from the public service.

(g) Accounts receivable

Receivables are stated at amounts expected to be ultimately realized; an allowance for doubtful accounts is made for receivables where recovery is considered uncertain. The allowance for doubtful accounts represents management's best estimate of probable losses in receivables. The allowance is determined based on an analysis of historic loss experience and an assessment of current condition.

(h) Tangible capital assets

All tangible capital assets, having an initial cost of \$30,000 or more are recorded at their acquisition cost.

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

Asset class	Amortization period
Buildings (New construction)	40 years
Buildings (Betterment)	20 years
Work in progress	Once in service, in accordance with asset class
Vehicles	6 years

(i) Remediation liabilities

Remediation Liabilities are recorded as accrued liabilities to recognize the estimated costs related to the management and remediation of contaminated sites where the Agency is obligated, or likely to be obligated, to remediate the sites.

(j) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the remediation liabilities, the liability for employee future benefits, the allowance for doubtful accounts, and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

(k) Related party transactions

Related party transactions, other than inter-entity transactions, are recorded at the exchange amount. Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions are recorded on a gross basis and are measured at the carrying amount, except for the following:

- (i) services provided on a recovery basis are recognized as revenues and expenses on a gross basis and measured at the exchange amount.
- (ii) certain services received on a without charge basis are recorded for departmental financial statement purposes at the carrying amount.

3. Parliamentary authorities

The Agency receives a portion of its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through parliamentary authorities in prior, current or future years. Accordingly, the Agency has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

(a) Reconciliation of net cost of operations to current year authorities used

(in thousands of dollars)	2021	2020
Net cost of operations before government funding and transfers	16,206	14,718
Adjustments for items affecting net cost of operations but not affecting authorities:		
Amortization of tangible capital assets (note 7)	(12,149)	(12,148)
Loss on disposals of tangible capital assets	(4)	-
Services provided without charge by other government departments (note 9)	(2,352)	(1,984)
Decrease in employee future benefits	(33)	36
(Increase) in vacation pay and compensatory leave	(446)	(139)
Adjustments to previous year's accounts payable	(35)	(66)
Other	35	78
Total items affecting net cost of operations but not affecting authorities		
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets (note 7)	40,262	41,424
Total items not affecting net cost of operations but affecting authorities	40,262	41,424
Current year authorities used	41,484	41,919

(b) Authorities provided and used

(in thousands of dollars)	2021	2020
Net cash provided by government	16,789	72,100
Revenue not available for spending		
Change in net position in the consolidated revenue fund		
(Increase) decrease in accounts receivable	19	(43)
(Decrease) increase in accounts payable, accrued liabilities	24,676	(30,150)
Adjustments to previous year's accounts payable	(35)	(66)
Other adjustments	35	78
Current year authorities used	41,484	41,919

4. Accounts payable and accrued liabilities

The following table presents details of the Agency's accounts payable and accrued liabilities:

(in thousands of dollars)	2021	2020
Accounts payable - other government departments and agencies	3,819	3,304
Accounts payable - external parties	65,656	42,523
Total accounts payable	69,475	45,827
Remediation liabilities	517	572
Other liabilities	2,543	1,460
Total accounts payable and accrued liabilities	72,535	47,859

5. Employee future benefits

a) Pension benefits

The Agency's employees participate in the Public Service Pension Plan (the "Plan"), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2% per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plan benefits and they are indexed to inflation.

Both the employees and the Department contribute to the cost of the Plan. Due to the amendment of the Public Service Superannuation Act following the implementation of provisions related to Economic Action Plan 2012, employee contributors have been divided into two groups - Group 1 related to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2020-21 expense amounts to \$2,449 thousand (\$2,023 thousand in 2019-2020). For Group 1 members, the expense represents approximately 1.01 times (1.01 times in 2019-2020) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2019-2020) the employee contributions.

The Agency's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the Consolidated Financial Statements of the Government of Canada, as the Plan's sponsor.

(in thousands of dollars)	2021	2020
Pension expenses	2,449	2,023

b) Severance benefits

Severance benefits provided to the Agency's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2021, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligations during the year were as follows:

(in thousands of dollars)	2021	2020
Accrued benefit obligation - beginning of year	919	956
Expenses for the year	231	20
Benefits paid during the year	(197)	(56)
Accrued benefit obligation - end of year	953	920

6. Accounts receivable

The following table presents details of the Agency's accounts receivable balances:

(in thousands of dollars)	2021	2020
Receivables - External parties	279	284
Receivables - Other government departments and agencies	17	3
Subtotal	296	287
Less: allowance for doubtful accounts on receivables from external parties	(199)	(171)
Net receivables	97	116

7. Tangible capital assets

The following table presents details of the cost of tangible capital assets:

Tangible capital assets

(in thousands of dollars)	Balance beginning of year	Adjustments	Acquisitions	Disposals	Balance end of year
Buildings and works					
Residential houses	281,002	-	30,358	(31)	311,329
Work in progress	247,847	-	9,463	-	257,310
Vehicles	-	-	441	-	441
Gross tangible capital assets	528,849	-	40,262	(31)	569,080

The following table presents details of the amortization of tangible capital assets and its net book value:

Amortization

(in thousands of dollars)	Balance beginning of year	Adjustments	Amortization	Disposals and write-offs	Balance end of year
Buildings and works					
Residential houses	91,131	-	12,147	(27)	103,251
Work in progress	-	-	-	-	-
Vehicles	-	-	2	-	2
Total	91,131	-	12,149	(27)	103,253

Net book value

(in thousands of dollars)	2021	2020
Buildings and works		
Residential houses	208,078	189,871
Work in progress	257,310	247,847
Vehicles	439	-
Total	465,827	437,718

Amortization expenses for the year ended March 31, 2021 is \$12.14 million (2019-20 - \$12.15 million).

CFHA-managed residential housing assets were transferred from DND at the time of CFHA formation with “0” cost value instead of a historical cost of the assets and fully amortized value because the residential housing portfolio was more than 50 years old and there was a lack of accurate cost information dating back to that time.

8. Contractual obligations

The nature of the Agency's activities may result in some large multi-year contracts and obligations whereby the Agency will be obligated to make future payments in order to carry out its transfer payment programs or when the services/goods are received. Significant contractual obligations that can be reasonably estimated are summarized as follows:

(in thousands of dollars)	2021-22	2022-23	2023-24	2024-25	2025-26 and thereafter	Total
Projects	39,159	8,142	7,460	7,460	4,352	66,573
Operating lease	4,910	667	675	684	1,627	8,563
Total	44,069	8,809	8,135	8,144	5,979	75,136

9. Related party transactions

The Agency is related as a result of common ownership to all Government of Canada departments, agencies, and Crown corporations. Related parties also include individuals who are members of key management personnel or close family members of those individuals, and entities controlled by, or under shared control of, a member of key management personnel or a close family member of that individual.

The Agency enters into transactions with these entities in the normal course of business and on normal trade terms. The Agency did not identify any material transactions that occurred at a value different from which would have been arrived at if the parties were unrelated.

(a) Common services provided without charge by other government departments

During the year, the Agency received services without charge from certain common service organizations, related to accommodation, legal services, the employer's contribution to the health and dental insurance plans and workers' compensation coverage. These services provided without charge have been recorded in the Agency's Statement of Operations and Net Financial Position as follows:

(in thousands of dollars)	2021	2020
Employer's contributions to the health and dental insurance plans paid by Treasury Board Secretariat	2,352	1,984
Total	2,352	1,984

The government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by Public Services and Procurement Canada and audit services provided by the Office of the Auditor General are not included in the Agency's Statement of Operations and Net Financial Position.

(b) Other transactions with related parties

(in thousands of dollars)	2021	2020
Accounts payable to other government department and agencies	3,819	3,304

Expenses and revenues disclosed in (b) exclude common services provided without charge, which are already disclosed in (a).

10. Segmented information

The presentation by segment is based on the Departmental Results Framework (DRF) as stated in note 1 and is based on the accounting policies as described in the Summary of significant accounting policies in note 2. The following table presents the expenses incurred and revenues generated for the main result framework, by major object of expense and by major type of revenue. The segment results for the period are as follows:

(in thousands of dollars)	6.4.1 (1)	6.4.2 (2)	6.4.3 (3)	6.4.4 (4)	2021	2020 (Restated note 12)
Operating expenses						
Salaries and employee benefits	678	446	20,292	6,538	27,954	22,028
Professional and special services	491	1,088	5,662	528	7,769	10,773
Repair and maintenance	-	214	56,319	195	56,728	58,687
Amortization	-	12,148	-	-	12,148	12,148
Utilities, materials and supplies	-	-	6,234	475	6,709	6,473
Accommodation	-	-	4,089	653	4,742	4,548
Travel and relocation	-	34	60	57	151	867
Communication	-	-	22	23	45	35
Advertising, printing and related services	-	-	9	3	12	28
Equipment and other rentals	-	-	77	13	90	105
Other services	-	-	1,212	218	1,430	1,560
Expenses related to tangible assets	-	39	114	1,416	1,569	1,131
Loss on disposals of tangible capital assets	-	-	4	-	4	-
Bad debts	-	-	28	-	28	58
Other expenses	-	2	5	-	7	20
Total operating expenses	1,169	13,971	94,127	10,119	119,386	118,461
Revenues						
Shelter charges	-	-	97,699	-	97,699	97,975
Miscellaneous revenues	-	-	5,481	-	5,481	5,768
Total revenues	-	-	103,180	-	103,180	103,743
Net cost of operations	1,169	13,971	(9,053)	10,119	16,206	14,718

(1) 6.4.1: Strategic Housing Portfolio Planning

(2) 6.4.2: Real Property Housing Programs

(3) 6.4.3: Housing Operations and Customer Services Programs

(4) 6.4.4: Military Housing Program Support, Control and Coordination

11. Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

12. Restatement of Previous Year's Results

In 2020-21, the Agency identified amortization that had been recorded in the incorrect category. The effect of the resulting retroactive adjustments are presented below:

(in thousands of dollars)	2020 As previously stated	Effect of changes	2020 Restated
Expenses			
Real Property Housing Programs	3,989	12,148	16,137
Housing Operations and Customer Services Programs	103,673	(12,100)	91,573

In 2020-21, the Agency identified amortization that had not been recorded in previous fiscal years. The effect of the resulting retroactive adjustments are presented below:

(in thousands of dollars)	2020 As previously stated	Effect of changes	2020 Restated
Statement of Financial Position			
Tangible capital assets (note 7)	437,766	(48)	437,718
Total non-financial assets	437,766	(48)	437,718
Net financial position	387,903	(48)	387,855
Statement of Operations and Net Financial Position			
Total expenses	118,413	48	118,461
Net cost from continuing operations	14,670	48	14,718
Net cost of operations after government funding and transfers	(59,414)	48	(59,366)
Departmental net financial position - end of year	387,903	(48)	387,855
Statement of Change in Net Debt			
Net cost of operations after government funding and transfers	(59,414)	48	(59,366)
Amortization of tangible capital assets (note 7)	(12,100)	(48)	(12,148)
Total Change due to tangible capital assets	29,324	(48)	29,276
Statement of Cash Flow			
Net Cost of operations	14,670	48	14,718
Amortization of tangible capital assets (note 7)	(12,100)	(48)	(12,148)

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