Treasury Board of Canada
Secretariat

Secrétariat du Conseil du Trésor
du Canada

Guide to the Preparation of Part III of the 2006–2007 Estimates

Reports on Plans and Priorities and Departmental Performance Reports

Canada

Table of Contents

Foreword

> Canadians want good governance. They want to know that government programs are well managed. They want greater openness and transparency. And, they want to be able to hold Parliament, their Government, and public sector officials to account for results, good or bad.

The government's commitment to improving its reporting to Parliament has been ongoing. However, continued calls over the years from parliamentarians and Canadians to improve transparency and accountability of government suggest that the mechanisms through which government informs Parliament and Canadians about its financial and non-financial information still require improvement. As a result, the Secretariat will continue to work with departments and consult with parliamentary committees to improve this information.

The Auditor General of Canada and the House of Commons Standing Committee on Government Operations and Estimates have called for greater Treasury Board of Canada Secretariat (the Secretariat) involvement in improving and reforming Estimates documents to better support decision making of parliamentarians and the government. As per paragraph 7(1)(*c*) of the *Financial Administration Act,* the Secretariat is responsible for all matters pertaining to the Estimates. The Estimates consist of:

- Part I – The Government Expense Plan
- Part II – Main Estimates
- Part III – Reports on Plans and Priorities and Departmental Performance Reports; and
- Supplementary Estimates

The departmental guidance for the preparation of the reports on plans and priorities (RPPs) and departmental performance reports (DPRs) was integrated in 2005–2006 to reinforce the complementarities between the two documents and their parallel reporting requirements. The integrated guidelines should better support departments[1] in providing more consistent information on their plans, priorities, results, and resources in relation to the achievement of their strategic outcomes, which are the long-term benefits departments strive to achieve for Canadians.

The Secretariat will continue to modernize its management of government expenditures through the implementation of the Management Resources and Results Structure (MRRS) policy. Further information is available at http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/mrrsp-psgrr/siglist_e.asp. The intention of the MRRS is to provide a standard, government-wide approach to planning and managing the relationship

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1. For the purposes of this guide, the word "department" shall refer to both departments and agencies.

between resources and results, while serving as a consistent and enduring foundation for financial and non-financial reporting to Parliament.

The RPPs and DPRs also link to the "Whole of Government framework" used for whole of government reporting (via *Canada's Performance* and the RPP Overview for Parliamentarians website). The Whole of Government framework is designed to improve reporting to Parliament by helping parliamentarians understand overall spending and find the information they need on plans, resources and results in RPPs and DPRs.

What's New

The following lists new reporting requirements for the RPP and DPR, as well as refinements to format and presentation.

No new items are included in the RPP section as the 2006-07 RPPs were tabled in Parliament on September 26th, 2006.

RPP Items:

Effective Public Reporting and Reporting Principles

1. Further to the release of Chapter 2: *Quality and Reporting of Surveys* included in the *November 2005 Report of the Auditor General of Canada* http://www.oag-bvg.gc.ca/domino/rapports.nsf/html/20051102cf.html, TBS guidance on the reporting of survey results in RPPs and DPRs has been enhanced. Further instructions are provided under *Principle 2: Present credible, reliable, and balanced information.*

Section I: Departmental Overview

2. PAA Crosswalk (if required) – Departments that have received approval from Treasury Board to modify their PAA (strategic outcomes and program activities) from one reporting period to the next must provide a crosswalk that compares the old structure to the new. Further instructions are provided in Section I.

3. Departmental Plans and Priorities – In addition to the normal requirements, departments must also discuss how their strategic outcomes align with the Government of Canada outcomes, as reported in *Canada's Performance*[2].

4. Expenditure Management Review (EMR) – If the EMR continues to have a significant impact on a department's plans and priorities it should be discussed in Section I at the departmental level. Details (if any) should be provided in either Sections II or IV and be linked to a departmental web site.

5. Procurement Savings – If procurement savings have a significant impact on the department's plans and priorities they should be discussed in Section I at the departmental level and details (if any) should be provided in Section II.6. Consistent with the findings of the 2004–2005 MAF assessments, departments are being asked to ensure that their plans and management priorities address human resource issues in an integrated manner. This is to include current human resource needs; the capacity of the department to deliver on its plans and priorities; and future needs. Further instructions are provided in Sections I and II.

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2. Departments should consult the "Whole of Government Framework Instructions" online at: www.tbs-sct.gc.ca/pubs_pol/dcgpubs/mrrsp-psgrr/siglist_e.asp or contact the analyst responsible for *Canada's Performance* and the RPP Overview for Parliamentarians website (see contact list at the end of this guide).

Section III: Supplementary Information

7. Table 1 has been modified to include procurement savings (by program activity).

8. Table 4 has been modified and renamed "Services Received Without Charge".

9. Table 19 has been newly introduced. Departments are to provide a list of any upcoming <u>internal</u> audits and/or evaluations (over the three-year planning period) that pertain to the department's work, and if available, departments are to provide a link or reference to more information.

10. Instructions on how to electronically submit the following six information tables described in Section III have been revised for better clarity:

- Details on Project Spending;

- Status Report on Major Crown Projects;

- Details on Transfer Payment Programs (TPPs);

- Conditional Grants (Foundations);

- Alternative Service Delivery; and

- Horizontal Initiatives

<u>General</u>

11. Templates are again being offered to help reduce departmental workload and ensure that the proper structure is followed. The use of these templates is not mandatory. A suite of templates has been posted on the Secretariat's web site. Once selected, the templates can be uploaded onto your computer in MS Word or WordPerfect. You can then fill in the appropriate sections, delete any unnecessary tables and/or information, or make any appropriate adjustments to meet your reporting needs.

12. Instructions on submitting your PDF version and the printing of your document have been modified. Please refer to "What to Submit" under the General Information section.

13. Due to time constraints the Secretariat will no longer accept incomplete submissions. Your submission should consist of a one-sided signed submission with an original signature; three copies (in each official language); a print order form; two PDF files (one in each official language); four HTML files – two HTML files with the complete document (one in each official language) and two files with the special tables (one in each official language).

DPR Items:

(The 2006–2007 RPPs were tabled in Parliament on September 26th, 2006. The 2006–2007 DPR information was updated in May 2007.)

Effective Public Reporting and Reporting Principles

1. The section on Effective Public Reporting and Reporting Principles has been renamed to "Government of Canada Reporting Principles", and has been modified to show the consistency between Government of Canada Reporting Principles and the Statement of Recommended Practice (SORP-2) issued in September 2006 by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA). This section provides increased guidance to departments on how to apply Government of Canada reporting principles in the development of departmental reports.

2. TBS continues to encourage departments to report survey results appropriately in DPRs as per Chapter 2: *Quality and Reporting of Surveys* in the *November 2005 Report of the Auditor General of Canada* http://www.oag-bvg.gc.ca/domino/reports.nsf/html/20051102ce.html. Further instructions are provided under *Principle 2: Present credible, reliable, and balanced information.*

Section I: Departmental Overview

3. The Management Representation Statement has been modified to provide better clarity about how the document has been prepared and to acknowledge that it has been based on a Treasury Board approved Strategic Outcome(s) and PAA.

4. Reminder: Departments must report in the DPR using the same PAA as was used in their 2006-07 RPP. In exceptional cases where departments are not able to report performance using the PAA from their 2006-07 RPP, departments must provide a crosswalk that compares the PAA used in the 2006-07 RPP to the one being reported on in the DPR. Further instructions are provided in Section I.

5. Departmental Performance for the DPR – Departments must discuss how their strategic outcomes and program activities align with the Government of Canada outcome areas, as reported in *Canada's Performance.* [3] For more information, see the section entitled "Summary Information for the DPR".

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[3] Departments should consult the "Whole of Government Framework Instructions" online at: www.tbs-sct.gc.ca/pubs_pol/dcgpubs/mrrsp-psgrr/siglist_e.asp or contact the analyst responsible for *Canada's Performance and the RPP Overview for Parliamentarians* (see contact list at the end of this guide).

Section III: Supplementary Information

6.   Departments are no longer required to report on Alternative Service Delivery (ASD) as of the 2006-07 DPR. The Policy on ASD is no longer in effect.

7.   Table 10: Major Regulatory Initiatives has been renamed "Progress Against the Department's Regulatory Plan", and has been modified in accordance with the "Framework for the Triage of Regulatory Submissions" effective July 1, 2006.

8.   Table 15: Since 2005–2006, financial statements for all departments, including revolving funds financial statements, must be inserted in each DPR. In the case of revolving funds financial statements, providing an electronic link in the DPR to the revolving funds financial statements posted on the departmental website is sufficient.[4]

9.   Table 20: The table that was previously named "Service Improvement Initiative" has been renamed to "Client-Centred Service".

10.   As of 2006-07, several supplementary information tables will no longer be included in the print copy of the DPR:

- Table 9B:User Fees (Template B, Policy on Service Standards for External Fees);

- Table 10: Progress Against the Department's Regulatory Plan (formerly "Major Regulatory Initiatives");

- Table 18: Procurement and Contracting;

- Table 19: Client-Centred Service (formerly "Service Improvement");

- Table 21: Travel Policy;

- Table 22: Storage Tanks.

These special tables are to be submitted to TBS as required, for electronic posting as per the "What to Submit" instructions under the "General Information" section of these guidelines. Please note that these changes in reporting requirements for the supplementary information tables will also be reflected for the 2008-09 RPPs.

Departments should continue to provide information in the printed DPR on where the tables may be accessed as per the instructions found in this guide.

General

11. A suite of templates is available on the Secretariat's web site to help reduce departmental workload and to ensure that a consistent structure is followed. However, their use is not mandatory. Once selected, the templates can be uploaded onto your computer in MS Word or WordPerfect. You can then fill in the appropriate sections, delete any unnecessary tables and/or information, or make any appropriate adjustments to meet your reporting needs.

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[4] For more information, see the instructions for DPR Table 15, Financial Statements of Departments and Agencies (including Agents of Parliament) and Revolving Funds Financial Statements.

12. It is recommended that departments follow the structure outlined in the "RPP and DPR Document Structures" section. This will ensure that readers can find the same type of information in the same sections across all RPP and DPR documents.

13. Departments are reminded that when reporting financial information in the RPP and DPR, particularly in the financial tables, it is important to indicate whether the information is being reported in the millions or thousands of dollars. The denomination chosen must be used consistently throughout the report.

14. Instructions on submitting your PDF version and the printing of your document have been modified. Please refer to "What to Submit" under the General Information section.

15. Due to time constraints, the Secretariat will not accept incomplete submissions. Timely tabling of information in Parliament requires that the dates provided be respected. Necessary steps will be taken to ensure that the President of the Treasury Board fulfills his fundamental obligation to Parliament – including the possibility that departments may be requested to make their own tabling arrangements for their Minister in the event that they are unable to meet the Secretariat production schedule. Your submission should consist of:

    - A one-sided signed submission with an original signature (paper copy);

    - Three paper copies (in each official language);

    - A print order form;

    - Two PDF files with all fonts embedded (one in each official language); and

    - Four HTML files:
        - two HTML files with the complete document (one in each official language);
        - two HTML files with the special tables (one in each official language).

16. Departments that are required to have their 2006-07 DPR reviewed by the Office of the Auditor General (OAG) before they are submitted to TBS are required to submit the Camera-ready, PDF and HTML formats of their DPR to the OAG for review by the deadline set by the OAG. After the OAG has provided the Auditor's Report for the DPR, there should be no further changes made to the DPR before it is submitted to TBS.

Introduction

Together the RPP and DPR form Part III of the Estimates. This guide is designed to provide assistance to departments in the preparation of their 2006–2007 RPP and DPR.

The guide is divided into seven distinct parts:

1. Foreword

2. What's New

3. Introduction

4. Government of Canada Reporting Principles

5. RPP and DPR Document Structures:
   - Section I: Departmental Overview
   - Section II: Analysis of Program Activities by Strategic Outcome
   - Section III: Supplementary Information
   - Section IV: Other Items of Interest

6. General Information
   - Tabling in Parliament
   - Treasury Board of Canada Secretariat and Departmental Responsibilities
   - Electronic Reporting
   - Common Look and Feel – Government Standards

7. Contact Lists

At any time, should assistance be required regarding the terminology used in this document, a lexicon can be located at http://www.tbs-sct.gc.ca/rma/lex-lex_e.asp.

For all other types of assistance, or if you would like to pass along comments, please direct your request to the appropriate individual in the contact list at the end of this guide.

Government of Canada Reporting Principles

Why is Effective Public Reporting Important?

In the Canadian system of parliamentary democracy and responsible government, the government has a duty to explain its policies and decisions, to inform Canadians of its national priorities, and to demonstrate how Canadians will benefit. Publicly reporting plans, expected results and performance provide a basis for confidence in the government's stewardship of public resources.

Effective public reporting ensures that the public is provided with timely, accurate, clear, objective, and relevant information about government policies, programs, services, and initiatives. Information is necessary for Canadians—individually or through representative groups or members of Parliament—to participate actively and meaningfully in the democratic process. Without clearly communicated plans, priorities and expected results coupled with reporting results against those plans, parliamentarians' ability to hold the government to account is impeded, and accountability and transparency are diminished.

The RPP and DPR are key mechanisms of accountability in government

The RPP and DPR, which together form Part III of the Estimates, support parliamentarians in their role of holding the government to account. RPPs and DPRs are ministerial accountability documents that support the business of supply by providing additional details on departmental expenditures to support Part I – the Government Expenditure Plan, and Part II, the Main Estimates.

The RPP is an individual departmental planning document that covers a three-year period. Its fundamental purpose is to provide an opportunity for departments to explain to parliamentarians their detailed spending plans, priorities, and expected results as they relate to the proposed authorities outlined in Part II of the Estimates. A concise discussion of plans and expected results, and the resources and means that will be used to achieve them, should be included in the RPP; the RPP should be highly reflective of the department's strategic plan, and should be useful for internal management as well as reporting to Parliament. Also, departments should briefly describe the context, operating environment, linkages to broader government-wide priorities such as those articulated in the Budget or Speech from the Throne, and the challenges/risks faced in the pursuit of results; this lends balance and credibility to departmental plans and performance expectations. Application of lessons learned, e.g. from past performance, to future plans and performance expectations in the next RPP is demonstrative of organizational learning, and it shows the use of performance information in corporate management.

Departments then report back to parliamentarians on their performance in delivering on plans, addressing priorities, and in achieving expected results for the most recently completed fiscal year through their DPR. DPRs explain what has been achieved for each program activity, and

describe the progress made towards the department's Strategic Outcome(s). The DPR's fundamental purpose is to provide parliamentarians with an account of the accomplishments and shortcomings that were realized over the reporting period, and how the entity stewarded public resources to achieve value for money. Changes in plans or performance expectations should be clearly addressed in the DPR, with a reason for the change given and a discussion of the implications for departmental financial and non-financial performance. As with the RPP, the DPR should discuss the context, risks/challenges, and operating environment in which the department achieved results; this helps to set performance in context.

Parliamentarians are the primary target audience for RPPs and DPRs

The target audience for planning and performance reports consists mainly of parliamentarians. Both the RPP and DPR should help parliamentarians in their role of holding the government to account for voted appropriations and support their engagement in an ongoing dialogue around government priority-setting and resource allocation. The critical aspects of planning and performance should be reported, and the reports should appropriately report on items of interest relating to planning and performance that parliamentarians would find important. The reports should provide enough information to demonstrate how resources, programs, and services logically support the achievement of strategic outcomes.

The basis of reporting is the Management, Resources and Results Structure (MRRS)

The basis of reporting in the RPP and the DPR is the Management Resources and Results Structure (MRRS)[5]. Strategic outcomes are a component of the MRRS that define the long-term and enduring benefits to Canadians that are linked to the department's mandate, vision, and core functions. These outcomes must be clearly defined and measurable. The Program Activity Architecture (PAA), another element of the MRRS, is being used in the Main Estimates, RPPs, DPRs and the Public Accounts. A program activity is best thought of as a program at the highest or most aggregated level of intervention by the department. Programs at the program activity level represent those with a broad scope and areas of societal intervention.

The RPP should clearly communicate what the strategic outcome(s), program activities, and expected results are, and discuss how the department plans to make progress towards the strategic outcome(s) through its program activities. The document should also identify the department's priorities over the reporting period and situate them in the correct Program Activity. In the RPP, performance indicators at the strategic outcome level tell readers what progress the department intends to achieve towards those long-term, enduring benefits for Canadians. At the program activity level, expected results and MRRS based performance indicators should be reported. Doing so informs the reader about the performance expected at the program activity level and the expected contribution of a program activity towards the strategic

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[5] For more information on the MRRS, visit: http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/mrrsp-psgrr/siglist_e.asp

outcome. The expected results and performance indicators from the department's performance measurement framework that are based on the MRRS provide the foundation for judging performance in the corresponding DPR.

DPRs should provide a comprehensive but succinct picture of departmental performance as against expected results reported in the RPP for the program activities, and discuss progress made towards the achievement of the strategic outcome(s). Performance at the program activity level, and the contribution of program activities to the strategic outcome(s), should be clearly described and well substantiated. All plans, priorities, expected results, and performance measurement strategies that were reported in the RPP must be addressed in the DPR. Additional information on key programs below the program activity level may be presented in the RPP and DPR, but only to support reporting on the critical aspects of planning and performance on an MRRS basis.

The MRRS is the Basis of Reporting in RPPs and DPRs[6]

STRATEGIC OUTCOME

PA PA PROGRAM ACTIVITY (PA)

SA SA SA SA SA SUB-ACTIVITY (SA)
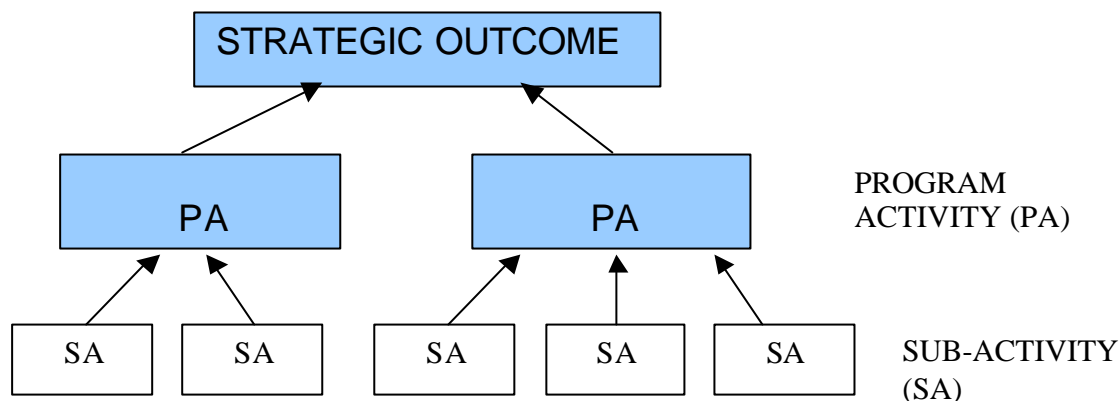
Indicates the required level of reporting in RPPs and DPRs. All strategic outcomes and program activities must be addressed. The discussion of priorities in the RPP should relate those priorities to the appropriate program activity in the department's MRRS.

The MRRS provides an enduring framework for reporting progress towards strategic outcome(s) that is relatively stable year after year. A stable reporting basis allows for consistent comparisons of performance over time. However, certain items may be identified as taking precedence over others in order for progress to be made towards the strategic outcome(s); these priority items may change from year to year, or within a single reporting cycle. Progress towards meeting priorities identified in the RPP should be reported in the DPR, and the linkages between priorities, strategic outcome(s), and program activities should be clearly demonstrated.

Principles for effective reporting to Parliament

Over the last several years, the Secretariat has developed reporting principles to assist departments in the preparation of their reports to Parliament. These principles have evolved based on experience, the needs of federal departments, and in consultation with parliamentarians, the Office of the Auditor General of Canada, and others.

The following set of integrated reporting principles is the conceptual foundation upon which RPPs and DPRs should be prepared. These principles reflect all of the key elements highlighted in previous guidance and are intended to emphasize the complementarities between the RPP and DPR. Taken together, these principles show the link between plans, performance, and achievements and they demonstrate departmental commitments to managing for results. Fundamentally, the content of these reports should be **relevant, reliable, balanced, and**

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[6] This visual representation of a Program Activity Architecture (PAA) is portrayed for illustrative purposes only, and is intended to demonstrate the required level and coverage of reporting in RPPs and DPRs.

comparable to provide parliamentarians and Canadians with a comprehensive and effective picture of the government's plans and use of taxpayers' money.

> **Government of Canada Reporting Principles**
>
> Principle 1: Focus on the benefits for Canadians, explain the critical aspects of planning and performance, and set them in context
> Principle 2: Present credible, reliable, and balanced information
> Principle 3: Associate performance with plans, priorities, and expected results, explain changes, and apply lessons learned
> Principle 4: Link resources to results

In September 2006, the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA) issued a Statement of Recommended Practice (SORP-2) to guide public performance reporting for governments or governmental organizations. The Government of Canada continually examines its reporting principles in light of other reporting standards, principles, and general guidance offered to practitioners, to ensure that its principles remain current. The consistency between TBS principles and the SORP-2 is demonstrated in a crosswalk, which aligns key statements found in the SORP-2 to the corresponding TBS principle (see the crosswalk available on the TBS website at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp). It should be noted that while TBS principles guide reporting on plans, priorities, and performance for both the RPP and DPR, the SORP-2 deals specifically with performance reporting.

Government of Canada reporting principles are intended to support departments in fulfilling their reporting responsibilities without being overly prescriptive. It is important, however, that the principles are applied in each report. With careful adherence to them, RPPs and DPRs will be valuable tools for parliamentarians, Canadians, and departments alike. These reporting principles could continue to evolve through time to support further improvements.

Principle 1: Focus on the benefits for Canadians, explain the critical aspects of planning and performance, and set them in context

Focusing on the few critical aspects of planning and performance enhances the usefulness of public reports by providing a concise picture of planning and performance in the RPP and DPR, respectively. In the DPR, it is important to not overwhelm the users with excessive information, but to provide sufficient information regarding the critical aspects of performance for users to better understand what has been achieved during the period.

- Identifying the few critical aspects of planning and performance involves assessing what is relevant and significant for each strategic outcome and program activity. Information in an RPP and DPR should be relevant to members of Parliament and to Canadians, and should

explain the benefits for Canadians that the department aims to achieve through its strategic outcome(s) and program activities.

- The reports should provide a comprehensive but succinct picture of the department's endeavours and accomplishments over the reporting period. The reports should appropriately report on other items of interest relating to planning and performance that parliamentarians would find important. Reporting on other critical items that have an impact on plans or performance would include a description of these items and how they are expected to, or did affect, departmental plans and performance.
- The reports should focus on outcomes, i.e. expected and actual results at the program activity and strategic outcome levels, and report the key outputs realized by the department.
- Key programs and services below the program activity level of the PAA may be discussed in support of reporting on plans, priorities, and performance if doing so provides a more fulsome discussion of planned and actual performance for program activities and how they support or ultimately contribute to strategic outcome(s).
- **Discussing sub-program activity level programs must not serve as a substitute for reporting plans and pe rformance at the program activity and strategic outcome levels.** In the DPR, the performance achieved for each strategic outcome and program activity must be addressed in a clear and comprehensive fashion. If key sub-PA level programs are discussed, this discussion should be accompanied by a discussion of what was achieved at the program activity and strategic outcome levels.
- There should also be an indication of how your department's outcomes relate or contribute to the government's broader priorities as established by the Speech from the Throne or the Budget.
- The information reported should be straightforward, and flow logically across key reporting elements (i.e. strategic outcomes, program activities, and their expected/actual results), and across reports, i.e. from the RPP to the corresponding DPR.
- The operating environment and the strategic context of the department for the reporting period should be well described. Internal and external challenges, risks, and opportunities (including management and human resource capacity considerations) should be identified at the departmental level, along with an explanation of how these will affect your plans and performance and be addressed in the delivery of program activities and/or key programs and services.
- The principal mechanisms by which programs and services are delivered to Canadians, e.g. policies, programs, regulations, grants, etc. should be highlighted. The methods to achieve performance should be employed with propriety, sound stewardship of resources, and fair treatment of people. This should be concisely demonstrated in both the planning and performance reports, using links to further information as required.
- For those departments where delivering services is critical to the achievement of strategic outcomes, planning and performance information for delivering high quality service[7] should be reported. Specifically, departments should indicate in their performance reports their progress in measuring client satisfaction, setting and measuring performance against service

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[7] High quality service promotes citizen confidence in government, produces high levels of client satisfaction, demonstrates value for money to taxpayers and contributes to the achievement of public policy goals.

standards, and acting on the results (departments may provide additional information on client-centred service in DPR table 19). In their planning reports, departments should identify plans to respond to results of these measurements, and indicate their plans to implement service standards and client satisfaction measurement where absent.

- Important horizontal linkages and involvement in government-wide initiatives[8] should be identified and their implications surrounding planning and performance should be explained.

- In response to the recommendations outlined in the sixth report of the House of Commons Standing Committee on Government Operations and Estimates released in September 2003, the DPR should include a short summary of parliamentary committee reports that pertain to the reporting period and to the department's associated work, along with a link or reference to more information. In addition, departments are to briefly summarize any chapter of a report made by the Auditor General and add links to the department's response.

- RPPs are to identify any upcoming internal audits and/or evaluations and reference any significant findings (using electronic links) from any internal audits and/or evaluations not already identified in any previous RPP or DPR. DPRs are to reference any significant findings from internal or external evaluation and audit reports, explaining their relationship to departmental performance and the next course of action to improve departmental results.

Principle 2: Present credible, reliable, and balanced information

It is important that a coherent, sound and balanced picture of performance be presented in the DPR so that readers can be confident of the validity and reliability of the information presented This requires the department to acknowledge where performance did not meet expectations, provide the necessary explanations as to why, and describe the corrective actions that will be taken in the future. Readiness to acknowledge performance that did not meet expectations shows that the organization is willing to adapt. The specific courses of action to be taken should be reflected in subsequent RPPs.

- Information provided in the reports should be consistent with the MRRS, specifically the PAA component.
- Expected results and performance indicators should be drawn from internal departmental management systems used for planning, budgeting, and measuring performance and should be the same as those used in the PAA. The performance reported should be in agreement with the data sources upon which the DPR is based. An external party should be able to verify the performance reported in the DPR upon examining the department's performance data.
- Both positive and negative aspects of performance should be reported. Performance information is not fairly presented when the information emphasizes successes in an

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[8] For example, services identified in the *Common Services Policy* (Appendix E & F).

unbalanced way and minimizes discussion of matters that did not unfold as planned. In order for reporting to be fair, key information must not be omitted. Balanced reporting will enhance the credibility of your report. Explanations of how the department uses both positive and negative results to make adjustments and improvements towards achieving its strategic outcomes should also be provided.

- Financial tables should be accurate and thorough, as they link to the financial appropriations given to departments. They are essential components of accountability to Parliament.

- Performance reported should be substantiated with factual, independently verifiable information. Use of comparisons of actual performance against baseline information[9], targets, service standards, benchmarks, and comparisons of performance over time, i.e. trend information, to substantiate the performance reported helps readers better understand both achievements and shortcomings. Balanced, evidenced-based reporting facilitates arriving at realistic conclusions about the department's performance. Departments should move beyond reporting solely on outputs towards reporting on outputs and outcomes in their DPRs. Thus, relevant information from audits and evaluations of programs, policies, or initiatives should be clearly integrated into the performance discussion.

- In order for the reader to have confidence in the methodology and data used to substantiate reported performance, an indication of the validity and credibility of data used should be provided. Indicate the source of the information, particularly if graphs or tables are presented. Briefly discuss the measures taken to ensure the reliability of the data upon which the performance report is based, particularly for data from internal sources or data systems, and data collected from external partners. Discuss any limitations or problems with the underlying data, or any caveats that are necessary for the proper interpretation of the information reported.

- In reporting or referring to survey results, it is important that the reader is provided with assurance of the quality of such information or is in a position to understand its limitations. For that purpose, departments must ensure that references to survey data are accompanied by a short description of the survey and how it was conducted, along with relevant information or key indicators of the data's quality and limitations (such as the response rate, the sample size and the confidence interval). This information should be readily accessible through short unobtrusive footnotes or endnotes in the RPP or DPR or be publicly accessible through a web link to the report. In November 2005, the Office of the Auditor General (OAG) released a chapter in which it examined the presentation of survey results in 2003–2004 Departmental Performance Reports and recommended to TBS that its reporting guidelines ask departments to provide sufficient information on the quality and limitations of survey results to ensure that readers are in a position to judge the reliability of the data reported. For further information on the OAG's chapter see http://www.oag-bvg.gc.ca/domino/reports.nsf/html/20051102ce.html;

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[9] Baseline information provides an explicit starting or reference point for assessing change and/or evolution in results achieved. It should consist of a date and the actual value for an indicator on that date.

- Do not take for granted that the reader fully understands all the issues involved or the workings of the department. Instead, supply the information required for such understanding by using electronic links to departmental publications or to the departmental web site.

Principle 3: Associate performance with plans, priorities, and expected results, explain changes, and apply lessons learned

- The core element of a public performance report is a description of what the entity planned to accomplish and how the actual results compared with those planned, with an explanation of any significant differences, and identification and use of lessons learned. Information in an RPP and a DPR should facilitate comparisons between reports and over time.
- Planning information on strategic outcomes, priorities, program activities (and if applicable key programs and services), expected results, and resources should lay the foundation for departments to report on in their performance documents. Performance expectations should be clearly set out in the RPP; the reader should not have to infer what the expected results are because of lengthy or cumbersome text.
- Changes in plans, priorities, and resource allocation, as well as changes resulting from lessons learned during the reporting period, should be explained in the performance report. The effect of these changes on actual performance, and in measuring and reporting on performance, should be discussed.

Performance information should compare past expectations and commitments from the previous RPP to actual results and resources and apply that knowledge to the next planning document. Revising and improving plans is an indication of sound management practices. Departmental plans are expected to change in response to changing environments or to lessons learned from past performance. As previously noted, departments may also compare their performance with baseline information, past performance, targets, benchmarks, service standards or make other relevant comparisons to help readers understand the significance of results achieved.

Principle 4: Link resources to results

At the most basic level, accountability from a public reporting perspective means explaining what has been accomplished with the resources entrusted to a department in relation to what was planned, and demonstrating whether the performance represents a responsible, efficient, and effective use of public funds. The linkage between financial and non-financial information is key to ensuring meaningful reporting to Parliament. The RPP and DPR should link financial and non-financial information to show how resources and strategies influence results.

- Planned and actual spending should be outlined in sufficient detail for the reader to understand how the department performed financially. Notes to financial tables should be clear and understandable.
- The management discussion provided alongside departmental financial statements should explain key linkages between the financial performance as reported in the financial statement, and financial and non-financial performance reported in the rest of the document.
- Furthermore, the relationship between planned and actual spending and expected and actual results should be explained in order to provide a full account of financial and non-financial performance for strategic outcome(s) by program activity.
- Strategic outcomes and program activities are consistently displayed in the Public Accounts, Main Estimates, RPPs, and DPRs. RPPs and DPRs need to report both **resources and results at the strategic outcome and program activity levels**, so that parliamentarians and Canadians can track planning and performance information from one report to another and see the full picture of performance in relation to spending.
- It is important to demonstrate that resources are being used efficiently and effectively and that the quantity of resources expended corresponds to the relevance and importance of the outputs and short-term results achieved and the strategic outcomes being pursued.

In particular, departments should also:

- Explain significant internal reallocations to meet emerging internal priorities or higher government priorities, or to better sustain progress toward the achievement of the strategic outcomes (i.e., amounts and areas affected, including both the source of funds for the reallocation, human resource implications, and the identification of the program or initiative that received the funding). Appropriate references should also be made in the financial tables.
- Address the findings of government reviews of program spending (e.g. expenditure review) and discuss the effect this had on the department's plans, and expected and actual performance.

RPP and DPR Document Structures

Both the RPP and the DPR should follow the same structural format in order to allow readers to find similar types of information in the same sections, no matter which document they are reading.

Section I: Departmental Overview	
RPP	**DPR**
• Minister's Message	• Minister's Message
• Management Representation Statement	• Management Representation Statement
• Program Activity Architecture (PAA) Crosswalk (if required)	• Program Activity Architecture (PAA) Crosswalk (if required)
• Summary Information	• Summary Information

• Departmental Plans and Priorities	• Departmental Performance

Section II: Analysis of Program Activities by Strategic Outcome	
RPP	**DPR**
• Detailed analysis of how each program activity (and if applicable, key programs and services) supports departmental plans, priorities and expected results	• Detailed analysis of how each program activity (and if applicable key programs and services) performed in relation to the expected results identified in the RPP, and how the program activities contribute to the achievement of the strategic outcome(s)

Section III: Supplementary Information	
RPP	**DPR**
• Consists of various tables and templates related to the department's financial information and requirements under various government management policies, initiatives, or statutes	• Consists of various tables and templates related to the department's financial information and requirements under various government management policies, initiatives, or statutes

Section IV: Other Items of Interest
Section V: Index

Section I: Departmental Overview—Mandatory Requirement

This section is designed to provide the reader with high-level departmental information and is divided into five subsections:

1. Minister's message
2. Management Representation Statement
3. Program Activity Architecture (PAA) Crosswalk (if required)
4. Summary Information, and
5. Departmental Plans and Priorities or Performance Information

Minister's Message

In the RPP, the Minister's message should reflect his or her vision for the department over the planning period. It should briefly summarize the department's plans for serving Canadians and how the department plans to contribute to government-wide objectives.

In the DPR, the Minister's message should summarize the department's performance against the plans, priorities, and expected results outlined in the RPP and highlight how the department has contributed to the achievement of government-wide objectives.

The message should be limited to one or two pages in length and must be signed by the Minister.

In the case of agencies that operate at arm's length, this message may originate from the Agency Head rather than the Minister. However, the Minister must then sign the covering page.[10]

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10. For reproduction purposes, the Minister should sign the document using **black** ink.
    Note, if the Minister signs the message then he or she does not have to sign the covering page.

Management Representation Statement

The **Deputy Minister must sign** the management representation statement.

I submit for tabling in Parliament, the 200X–200Y Report on Plans and Priorities OR Departmental Performance Report for <u>INSERT DEPARTMENT'S NAME.</u>

This document has been prepared based on the reporting principles contained in the *Guide for the Preparation of Part III of the 2006–2007 Estimates: Reports on Plans and Priorities and Departmental Performance Reports*:

- It adheres to the specific reporting requirements outlined in the Treasury Board Secretariat guidance;
- It is based on the department's approved Strategic Outcome(s) and Program Activity Architecture that were approved by the Treasury Board;
- It presents consistent, comprehensive, balanced and reliable information;
- It provides a basis of accountability for the results achieved with the resources and authorities entrusted to it; and

<u>In the RPP</u>:

- It reports finances based on approved planned spending numbers from the Treasury Board Secretariat.

<u>In the DPR</u>:

- It reports finances based on approved numbers from the Estimates and the Public Accounts of Canada.

Name: _____

Title: _____

Program Activity Architecture (PAA) Crosswalk (if required)

In the RPP, departments that have received approval from Treasury Board to modify their PAA (strategic outcomes and program activities) must provide a crosswalk (down to the program activity level) that compares the old structure to the new. Departments must also show the redistribution of financial resources and provide an explanation as to when and why the restructuring took place.

In the DPR, departments must report performance using the same PAA as was used in their 2006-07 RPP. In exceptional cases where departments are not able to report using the PAA from their 2006-07 RPP, departments must provide a crosswalk that compares the PAA used for the DPR to the one that was used in the 2006-07 RPP.

For both the RPP and the DPR, those departments that cannot provide a crosswalk must provide an explanation of changes from the existing strategic outcomes and program activities to the new, along with an explanation as to when and why the restructuring took place.

> No new items are included in the RPP section as the 2006-07 RPPs were tabled in Parliament on September 26th, 2006.

Summary Information for the RPP

This table is designed to provide parliamentarians with a quick view of:

- a department's reason for existence (departments can base this description on their mandate, mission statement or their strategic outcomes however the focus here is on how the department benefits Canadians);
- the total financial and human resources the department manages;
- a listing of departmental priorities (by strategic outcome);
- departments are to identify each priority as new; ongoing or those that were previously committed to. This will provide the reader with a good indication as to where the department will devote its time, attention and resources over the planning period.

  A **new** priority is considered to be introduced for that particular planning period; an **ongoing** priority is considered to have no end date; and a **previously committed** priority is considered to be previously committed with an estimated end date; and
- departments are to identify which program activity(ies) support the priority and what expected results (as per the PAA) are to be achieved.

SAMPLE

Reason for Existence: Departments can use portions of their mandate, mission statement or their strategic outcomes; however, the focus here is on how the department benefits Canadians.

Financial Resources[11] (indicate denomination)

2006–2007	2007–2008	2008–2009

Human Resources[11]

2006–2007	2007–2008	2008–2009

Departmental Priorities by Strategic Outcome			Planned Spending[12]		
			2006–2007	2007–2008	2008–2009
Strategic Outcome:					
Priority No. 1	Type[13]	Program Activity - Expected Result[14]			
Priority No. 2	Type[13]	Program Activity - Expected Result[14]			
Strategic Outcome:					
Priority No. 3	Type[13]	Program Activity - Expected Result[14]			
Priority No. 1	Type[13]	Program Activity - Expected Result[14]			
Strategic Outcome:					
Priority No. 2	Type[13]	Program Activity - Expected Result[14]			

All priorities listed in this table must be addressed in Section I: Departmental Plans and Priorities (at the department level) and in Section II: Analysis of Program Activities by Strategic Outcome (at the program activity or key program activity and/or service level).

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11. The financial and human resources must be consistent with the total financial and human resources displayed in the planned spending table.
12. The planned spending for the priorities need not add up to the total financial resources shown above. It is expected that only an estimated resource allocation be provided.
13. Identify the priority as new; ongoing; or previously committed to.
14. List your key program activities and their expected results (as per your PAA) that apply to the priority.

Departmental Plans and Priorities for the RPP

This section is designed to provide information at the departmental level on each priority identified in the summary table and to explain how these priorities contribute to the achievement of the department's strategic outcomes.
Both **program and management priorities** should be reflected in the RPP. Program and management priorities are those few critical undertakings over the planning period that the department must accomplish if it is to make significant progress towards the realization of its strategic outcomes. This should not be an exhaustive list of every departmental initiative, but instead should focus on those half dozen or so strategic items that the Minister and Deputy Minister have identified as crucial to the department's progress. Reporting on the accomplishment or progress of these priorities will be mandatory in the related DPR.

Program priorities should focus on ways to improve value for money in the department's program base, thus achieving better results for Canadians.

Management priorities should focus on improving management practices, controls, or infrastructure within the department in such areas as human resources, risk management, real property management, corporate services, etc.

Consistent with the 2004–2005 MAF assessments, departments are being asked to ensure that their discussion on management priorities includes an overview of how they are integrating their human resources planning into their business planning, it should also identify key risks, challenges and key actions to be taken in this area. This should address (over the three-year reporting period) the human resource needs and capacity of the department to deliver on its plans and priorities.

Accordingly, the RPP must include an indication of measures that are being taken to ensure proper integration of business and human resource planning, including the identification of key human resource risks, challenges and the key actions being put in place to address them.

For each priority, the department is to provide a plan it intends to follow. **Plans** are an articulation of how the department intends to achieve its priorities and should provide an explanation of the logic behind the strategies chosen to reach them. These plans should be explained based on the program activities identified in the department's PAA (reporting requirements regarding program activities are detailed in Section II).

In order to better explain a department's plans and priorities, it is recommended the stage be set for the reader by explaining the department's operating environment and identify internal or external factors that can influence the department's decision-making process.

The *operating environment* describes the conditions under which a department manages itself on a day-to-day basis.

In some cases, it may be necessary to explain major program delivery mechanisms that affect the department's working environment; typically they could include but are not limited to the following examples:

- the department's main activities may largely consist of funding external organizations and/or individuals through grants, contributions, and/or other transfer payments and, as a result, the department must adhere to the terms and conditions of those grants or contributions; or
- the department may manage itself through the use of a revolving fund; or
- the department may have authority to spend revenue received during the year (net voting), etc.

Internal and external factors can affect a department's plans and priorities or the delivery of its programs and services. These may include but are not restricted to:

- internal restructuring;
- changing economic, technological, social, or political conditions;
- new or changing policies or government-wide priorities;
- reliance or dependence on key partners, clients, or stakeholders;
- recommendations made by parliamentary committees or the Auditor General; and
- changes in patterns of demand for goods and services.

It is important to discuss the risks, challenges, and opportunities associated with these factors and how they affect the department.

Finally, include a discussion of how departmental strategic outcomes are aligned with broader Government of Canada outcomes reported in *Canada's Performance*.

Summary Information for the DPR

In the DPR, the summary information on performance must be displayed in table format and is designed to provide parliamentarians with a quick view of:

- the department's reason for existence. This should be identical to that reported on in the RPP or changes must be explained;
- the total financial and human resources the department manages;
- a list of departmental priorities reported on in the RPP;
- the department's strategic outcome(s);
- a list of the program activities and their key expected results (from the PAA) that supported the priority. This information should be consistent with what was provided in the department's corresponding RPP document; and
- a summary status on the department's performance in achieving their strategic outcome(s) and program activity expected results.

If there was a significant change to the department's plans or priorities, it should be footnoted in this table and more detailed explanations should be provided in Section I of the DPR.

The "Summary Information" table must be followed by a narrative section that provides an overall description of the department's performance for 2006–2007. All key elements provided in the summary table must be explained. This section should discuss the department's overall performance in relation to its previously set priorities. It should also indicate the progress toward departmental strategic outcomes, and outline how the departmental strategic outcomes contribute to broader government-wide objectives.

Operating Environment and Context

To better explain the department's overall performance, and set the stage for the reader, this section should describe the department's *operating environment* and *context* that have affected the department's performance for 2006–2007.

The *operating environment* describes the conditions under which a department manages itself on a day-to-day basis. In some cases, it may be necessary to explain major program delivery mechanisms that affect the department's working environment; typically this could include but is not limited to the following examples:

- the department's main activities may largely consist of funding external organizations and/or individuals through grants, contributions, and/or other transfer payments and, as a result, the department must adhere to the terms and conditions of those grants or contributions; or
- the department may be managed through the use of a revolving fund; or
- the department may have authority to spend revenue received during the year (net voting), etc.

The departmental *context* describes the internal and external factors that can affect a department's performance or the delivery of its programs and services. These may include but are not restricted to:

- internal restructuring;

- changing economic, technological, social, or political conditions;

- new or changing policies or government-wide priorities;

- reliance or dependence on key partners, clients, or stakeholders;

- human resources management challenges;

- recommendations made by parliamentary committees or the Auditor General; and

- changes in patterns of demand for goods and services.

It is important to discuss the risks, challenges, and opportunities associated with these factors and how they affect the department. This section might also include a brief environmental scan highlighting relevant statistics, societal indicators, and horizontal linkages (or external partners) that have affected performance. In particular, if there are any major changes to the plans or the priorities from the previous RPP, the DPR should provide an explanation of those changes, lessons learned, and how these will affect future plans.

Link to the Government of Canada Outcome areas

Finally, Section I <u>must</u> also identify under a separate title "Link to the Government of Canada Outcome areas" and provide a short discussion of how departmental program activities and strategic outcomes contribute to Government of Canada outcome areas found in the Whole of Government framework. To ensure alignment to current outcome areas or to find additional information on whole of government reporting, departments can consult the "Whole of Government Framework Instructions" online at the following address: www.tbs-sct.gc.ca/pubs_pol/dcgpubs/mrrsp-psgrr/siglist_e.asp or contact the analyst responsible for *Canada's Performance* and the RPP Overview for Parliamentarians website (see contact list at the end of this guide).

SUMMARY INFORMATION (This is a mandatory requirement)

> **Reason for Existence:** Departments can use portions of their mandate, mission statement or their strategic outcomes; however, the focus here is on how the department benefits Canadians. This should be identical to that reported on in the RPP. If not, then changes should be explained

Financial Resources (Indicate denomination)

2006–2007		
Planned Spending	**Total Authorities**	**Actual Spending**
Information inserted from the RPP	Insert total authorities received from the Treasury Board during the fiscal year	Insert what is or will be published in the Public Accounts

Human Resources

2006–2007		
Planned	**Actual**	**Difference**
Information inserted from the RPP	Insert the department's actual human resources complement	Insert the difference between planned and actual human resources

Status on Performance			2006–2007	
			Planned Spending	**Actual Spending**
Strategic Outcome:				
Priority No. 1 (type)[15]	Program Activity - Expected Result[15]	Performance Status[16]		
Priority No. 2 (type)[15]	Program Activity - Expected Result[15]	Performance Status[16]	Planned Spending as per the RPP	The same resource allocation method used in the RPP for Planned Spending must be applied to estimate the Actual Spending.
Strategic Outcome:				
Priority No. 3 (type)[15]	Program Activity - Expected Result[15]	Performance Status[16]		
Priority No. 1 (type)[15]	Program Activity - Expected Result[15]	Performance Status[16]		
Strategic Outcome:				
Priority No. 2 (type)[15]	Program Activity - Expected Result[15]	Performance Status[16]		

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15. This information is to be consistent with the corresponding RPP and is to reflect the type of information provided at that time. If there were changes to the departmental priorities, this should be explained in Section I. Departments should include a page reference to the location of the result discussions in the document.

16. Insert the performance status on the expected result for each priority as "successfully met", "not met", or "exceeded expectations".

Section II: Analysis of Program Activities by Strategic Outcome — Mandatory Requirement

This section is designed to allow departments to provide detailed information on <u>each</u> program activity and, <u>where appropriate</u>, provide additional information on key programs or services (found below the program activity level of the PAA) in support of the discussion of plans and performance at the program activity level.

When drafting the content of this section, departments must apply the Government of Canada reporting principles presented earlier in this guide (see page 9). It is through the close adherence to these principles that the information needs of parliamentarians and Canadians will be met.

In the RPP, departments must explain for a three-year reporting period, how each program activity and, if applicable, how key programs and/or services support their plans, priorities and expected results identified in Section I.

In the DPR, departments must explain performance vis à vis RPP expected results, for most recently completed fiscal year. In addition to applying the Government of Canada reporting principles, each department must adhere to the following requirements for both their planning and performance reports:

- Identify **all** strategic outcomes included in the department's PAA.
- Under each strategic outcome, identify **all program activities that support it, as displayed in the Main Estimates.** For each program activity, do the following:
  - Provide a description as per the Main Estimates (Part II); however, more information may be provided if it permits a better understanding of the program activity's scope and nature of operations.
  - Describe the expected results and explain, in the RPP, how they support the program and/or management priorities and strategic outcomes identified in Section I.
  - In the DPR, explain if results were achieved as per the program activity expected results reported in the RPP, and if priorities identified in the RPP were achieved. Departments should also explain how results achieved for program activities contribute to the strategic outcome(s).
  - As appropriate, departments should reference significant findings from any internal or external audit or evaluation report in the body/text of Section II (and include electronic links to refer to more detailed information), as well as explain the implications of these findings on departmental performance, and report on the next course of action to improve departmental results.
  - In the DPR, both positive and negative aspects of performance, as well as lessons learned must be reported. If plans did not unfold as expected, explain why and how this affected performance in the DPR. Outline any corrective actions and/or strategies that

will be pursued in light of the results achieved and indicate how they will be applied in the next set of departmental plans and priorities..

- – Departments must also demonstrate that resources were spent efficiently and effectively by comparing planned and actual resources, and by linking actual resources to actual results.

- – Managing risk is an important part of ensuring the sound stewardship of resources. Departments are encouraged to report on their risk management practices in an integrated fashion.

- – In the RPP, using the PAA, identify the performance measurement strategy and the related performance indicators that the department will use to report on expected results. This strategy and the performance indicators will form the basis for reporting on performance in the DPR and will help explain if the results achieved were successful.

- – Provide financial and human resources requirements. In the RPP, both of these requirements are to be displayed over the three-year planning period and must be identical to those displayed in the Planned Spending table (Section III). In the DPR, the requirements should correspond to the most recently completed fiscal year.

- – Departments should identify and explain any significant plans or performance issues with respect to human resources management capacity in the program activity area. These plans or performance issues should be consistent with and support your discussion of management priorities in Section I.

- – Do not address internal services (formerly Corporate and Administrative services) as a program activity in Section II, since it is not displayed in the Main Estimates as a separate program activity. However, if necessary or if desired, departments may address internal services in Section IV (for definitions, visit Annex C of the Instructions to Departments for Developing a MRRS available at: http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/mrrsp-psgrr/siglist_e.asp).

- • **If applicable,** under the appropriate program activity identify key programs or services and their expected results (found at different levels below the program activity) that are significant to achieving expected results at the program activity level and achieving strategic outcome(s).

  It is up to the department to determine what constitutes a key program or service. This should not be an exhaustive list of every program or service within the department, but instead should focus on those half dozen or so items identified as crucial to the department's progress over the planning period. In identifying a key program or service, the following criteria should be applied:

  - – *size*—a program or service that consumes a large portion of finances or attention;
  - – *high profile*—the general population, parliamentarians or the media may be interested in a particular program or service;
  - – *internal importance*—the Minister or Deputy Minister may want to inform parliamentarians about a particular program or service;

Under the appropriate program activity, for each key program or service, do the following:

– Provide financial requirements over a three-year planning period in the RPP and for the most recently completed fiscal year in the DPR.

– Describe the key program or service and its expected results.

– Besides ensuring each program or service remains on track and its expected results are being achieved, it is also necessary to monitor its progress. Therefore each RPP must identify the performance measurement strategy and the performance indicators that the department will be using to report on its expected results. The performance measurement strategy and the performance indicators should be based on those developed for your PAA. These indicators will form the basis for reporting on performance in the DPR.

Section III: Supplementary Information—Mandatory Requirement

Due to the level of information required to complete the RPP and DPR tables, the following section has been divided into three subsections: Organizational Information, Instructions on How to Complete RPP Tables, and Instructions on How to Complete DPR Tables.

Organizational Information

This information is to provide the reader with the department's mandate; an organizational structure and identify who is accountable at each level down to the assistant deputy minister.

> No new items are included in the RPP section as the 2006-07 RPPs were tabled in Parliament on September 26th, 2006.

Instructions on How to Complete RPP Tables

RPP tables are generally displayed over a three-year planning period and are followed by a brief explanation of the rationale for the allocation of resources and/or spending trends. Financial data can be presented in either thousands or millions of dollars (to one decimal point). Whichever value is chosen must be used consistently throughout the RPP.

Note that the tables displayed in this section may be altered to accommodate the department. For example, in Table 1, if your department does not have non-budgetary expenditures then do not include this line item in the table.

Departments must report on all the tables listed below that are relevant to them. However, if a table is not required then do not include it in your report and adjust the numbering sequence provided below.

1. Departmental Planned Spending and Full-time Equivalents (FTEs)
2. Resources by Program Activity
3. Voted and Statutory Items
4. Services Received Without Charge
5. Summary of Capital Spending by Program Activity
6. Loans, Investments, and Advances (Non-budgetary)
7. Sources of Respendable and Non-Respendable Revenue
8. Revolving Funds (Statement of Operations, Statement of Cash Flows, and Projected Use of Authority)
9. Resource Requirements by Branch or Sector
10. User Fees
11. Major Regulatory Initiatives

12. Details on Project Spending[17]

13. Status Report on Major Crown Projects[17]

14. Details on Transfer Payment Programs (TPPs) [17]

15. Conditional Grants (Foundations) [17]

16. Alternative Service Delivery[17]

17. Horizontal Initiatives[17]

18. Sustainable Development Strategy

19. Internal Audits and Evaluations

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17. **Special instructions apply to these tables**. If tables 12 to 17 are relevant, the department must provide summary information in the printed RPP document and direct the reader to a TBS web site. Please consult instructions under the "General Information" section to find out how they should be submitted to TBS.

Table 1: Departmental Planned Spending and Full-time Equivalents

The departmental planned spending table summarizes the Main Estimates and then applies adjustments to arrive at the total planned spending requirement for an entire department.

The Main Estimates amount must be identical to that printed in the current Main Estimates. The adjustment may consist of amounts included in Supplementary Estimates, the Minister of Finance's Budget, or any other associated adjustments.

The departmental planned spending table must reflect the total planned spending figures conveyed to the department by the Secretariat in early January. It must also identify the department's planned full-time equivalent levels over the planning period.

Departments can present their financial information in either thousands or millions of dollars (to one decimal point). However, the department must use the same denomination consistently **throughout** the RPP.

Under the '**Forecast Spending**" column, note the following:

- The program activity breakout must reflect the same breakout as the recently tabled Main Estimates document. All adjustments are to be made under the "Adjustments" heading.
- The "Adjustments" section is to be used to report a department's funding requirements in addition to the Main Estimates.

  As a result, the department must identify the initiative and the associated funding. For example, if adjustments were received through Supplementary Estimates, then the department is to first identify that the adjustment was made through Supplementary Estimates and then identify each adjustment, using the same terminology displayed in the Supplementary Estimates under the "Explanation of Requirements" section, as in the following example:

	Forecast	Planned	Planned	Planned
Adjustments				
Supplementary Estimates				
Public security and anti-terrorism	$xx	$xx	$xx	$xx
Non-civilian salary increases	. . . . .	$xx	$xx	$xx
Military housing	. . . . .	. . . . .	$xx	$xx
Total Adjustments	$xx	$xx	$xx	$xx

Under the '**Planned Spending**" columns, any new items that have not yet been approved should be noted as such and a brief statement provided as to when the department expects approval.

Example of a Departmental Planned Spending Table

($ millions)	Forecast Spending 2005–2006	**Planned Spending 2006–2007**	Planned Spending 2007–2008	Planned Spending 2008–2009
Enter the program activity title				
Enter the program activity title				
Budgetary Main Estimates (gross)	4,765.5	**4,700.6**	4,458.8	4,416.9
Enter the program activity title	10.0	**10.0**	10.0	10.0
Non-budgetary Main Estimates (gross)	10.0	**10.0**	10.0	10.0
Less: Respendable revenue	2,877.6	**2,978.6**	2,618.4	2,596.3
Total Main Estimates	1,897.9	**1,732.0**	1,850.4	1,830.6
Adjustments				
Procurement Savings				
Enter the program activity title	. . . . .	**(10.0)**	. . . . .	. . . . .
Enter the program activity title	. . . . .	**(5.0)**	. . . . .	. . . . .
Supplementary Estimates				
Add in item	22.1	**. . . . .**	(5.1)	4.4
Add in item	50.1	**50.0**	(20.8)	(21.2)
Budget Announcement				
Add in item	. . . . .	**77.7**	. . . . .	. . . . .
Other				
Treasury Board Vote 15[*]	1.2	. . . . .	. . . . .	. . . . .
Employee Benefit Plan (EBP)[*]	1.5	. . . . .	. . . . .	. . . . .
Total Adjustments	*74.9*	***112.7***	*(25.9)*	*(16.8)*
Total Planned Spending	1,972.8[**]	**1,844.7**	1,824.5	1,813.8
Total Planned Spending	1,972.8	**1,844.7**	1,824.5	1,813.8
Less: Non-respendable revenue	30.7	**30.8**	30.8	30.8
Plus: Cost of services received without charge	20.2	**20.1**	20.1	20.1
Total Departmental Spending	1,962.3	**1,834.0**	1,813.8	1,803.1
Full-time Equivalents	10,942	**10,891**	10,882	10,873

Departments must provide a short paragraph with the Planned Spending table explaining the spending trend, particularly as it relates to its plans and priorities over the next three years.

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[*] Note that this adjustment can only be applied to the "Forecast Spending" column.

[**] The "Total Planned Spending" line under the "Forecast Spending" column should reflect the department's best estimate of its cash expenditures—in other words, what the department would expect to see published in the upcoming Public Accounts.

Table 2: Resources by Program Activity

The following table provides resource information for the Estimates year only. Once completed, only the columns with content need to be displayed. The Total Main Estimates and Total Planned Spending amounts must be identical to the amounts displayed in Table 1.

	2006–2007										
	Budgetary							Non-budgetary		Adjustments (Planned Spending not in Main Estimates)	
Program Activity	Operating	Capital	Grants	Contributions and Other Transfer Payments	Gross	Respendable Revenue	Net	Loans, Investments, and Advances	Total Main Estimates		Total Planned Spending
Program Activity Title	XX	. . .	XX	. . .	XX	. . .	XX	. . .	XX	XX	**XX**
Program Activity Title	XX	XX	XX	XX	**XX**	**. . .**	XX	. . .	XX	. . .	**XX**
Program Activity Title	. . .	. . .	. . .	. . .	. . .	XX	XX	. . .	XX	. . .	**XX**
Program Activity Title	. . .	. . .	. . .	. . .	. . .	. . .	. . .	XX	XX	. . .	**XX**
Total	**XX**	**XX**	**XX**	**XX**	**XX**	**XX**	**XX**	**XX**	**XX**	**XX**	**XX**

Table 3: Voted and Statutory Items

The following example of voted and statutory items basically replicates the ministry summary table listed in the Main Estimates. This table provides the reader with an alternative display of resource information. Resources are presented to Parliament in this format. Parliament approves the voted funding and the statutory information is provided for information purposes.

Vote or Statutory Item	Truncated Vote or Statutory Wording	2006–2007 Main Estimates	2005–2006 Main Estimates
1	Operating expenditures	x,xxx.x	x,xxx.x
5	Capital expenditures	x,xxx.x	x,xxx.x
10	Grants and contributions	x,xxx.x	x,xxx.x
(S)	Minister of XXX—Salary and motor car allowance	x,xxx.x	x,xxx.x
(S)	Contributions to employee benefit plans	x,xxx.x	x,xxx.x
	Total Department or Agency	x,xxx.x	x,xxx.x

Departments are to provide a brief explanation of any major differences between 2005–2006 and 2006–2007 Main Estimates.

Table 4: Services Received Without Charge

This table is designed to show the services received without charge by a department. The following sample list three items but this table should not be restricted to those items, list any relevant service received without charge. Note the services listed should be consistent with what will be reported in your Financia1 Statement of your DPR. For further information on services without charge see Treasury Board Accounting Standard (TBAS) 1.2 – Financial Statements.

($ millions)	2006–2007
Accommodation provided by Public Works and Government Services Canada	**12.6**
Contributions covering the employer's share of employees' insurance premiums and expenditures paid by the Treasury Board of Canada Secretariat (excluding revolving funds) Employer's contribution to employees' insured benefits plans and expenditures paid by TBS	**13.8**
Salary and associated expenditures of legal services provided by the Department of Justice Canada	**4.4**
Total 2006–2007 Services received without charge	**30.8**

Accommodations provided by Public Works and Governments Services Canada can be obtained from Ruth Merkley by telephone at (613) 949-1855 or by e-mail at Ruth.Merkley@pwgsc.gc.ca.

Salary and associated expenditures of legal services provided by the Department of Justice Canada can be obtained from Arjun Patil at (613) 954-5615.

The amount to be used for government payments to employee insurance plans, such as the Public Service Health Plan and the Public Service Dental Plan, is eight per cent of the personnel input factor.

Table 5: Summary of Capital Spending by Program Activity

($ millions)	Forecast Spending 2005–2006	**Planned Spending 2006–2007**	Planned Spending 2007–2008	Planned Spending 2008–2009
Enter program activity title	304.7	**279.5**	308.1	278.7
Enter program activity title	66.1	**66.1**	56.1	56.1
Enter program activity title	10.0	**8.0**	8.0	8.0
Enter program activity title	. . .	**2.0**	2.0	2.0
Total	380.8	**355.6**	374.2	344.8

Note: Departments must identify capital expenditures for revolving funds even if the revolving fund is buried within a program activity.

Table 6: Loans, Investments, and Advances (Non-budgetary)

This table is designed to display the loans, investments, and advances (the non-budgetary planned spending) for which a department is responsible. Enter the non-budgetary information by program activity and describe the loan, investment, or advance.

($ millions)	Forecast Spending 2005–2006	**Planned Spending 2006–2007**	Planned Spending 2007–2008	Planned Spending 2008–2009
Enter the program activity title				
Describe the loan, investment, or advance	4.7	**5.3**	7.3	10.0
Describe the loan, investment, or advance	5.3	**4.7**	2.7	. . .
Repeat the process as often as necessary				
Total	10.0	**10.0**	10.0	10.0

Table 7: Sources of Respendable and Non-Respendable Revenue

For those departments that generate revenue, the following table identifies the source(s) of respendable and non-respendable revenue at the program activity level. Respendable revenue consists of all non-tax revenue that will be credited to the department's Vote. Non-respendable revenue consists of all non-tax revenue that will be credited to the Consolidated Revenue Fund.

Respendable Revenue

($ millions)	Forecast Revenue 2005–2006	**Planned Revenue 2006–2007**	Planned Revenue 2007–2008	Planned Revenue 2008–2009
Enter the first program activity title				
Enter source(s) of respendable revenue				
Item 1	1,700.0	**1,500.0**	1,235.4	1,100.0
Item 2	1,100.0	**1,200.0**	1,300.0	1,400.0
	2,800.0	**2,700.0**	2,535.4	2,500.0
Enter the second program activity title				
Enter source(s) of respendable revenue	77.6	**78.6**	83.0	96.3
Total Respendable Revenue	2,877.6	**2,778.6**	2,618.4	2,596.3

> The total respendable and non-respendable revenue should match to a corresponding line in Table 1: Departmental Planned Spending. If they do not, departments must explain why.

Non-Respendable Revenue

($ millions)	Forecast Revenue 2005–2006	**Planned Revenue 2006–2007**	Planned Revenue 2007–2008	Planned Revenue 2008–2009
Enter the first program activity title				
Enter source(s) of non-respendable revenue				
Item 1	5.2	**5.2**	5.2	5.2
Item 2	10.3	**10.3**	10.3	10.3
	15.5	**15.5**	15.5	15.5
Enter the second program activity title				
Enter source(s) of non-respendable revenue	15.2	**15.3**	15.3	15.3
Total Non-Respendable Revenue	30.7	**30.8**	30.8	30.8

Total Respendable and Non-Respendable Revenue	2,908.3	**2,809.4**	2,649.2	2,627.1

Table 8: Revolving Funds

Statement of Operations

This table refers to the operating surplus or deficit of a revolving fund and **not** to cash.

($ millions)	Forecast 2005–2006	**Planned 2006–2007**	Planned 2007–2008	Planned 2008–2009
Respendable Revenue	4.7	**5.1**	5.3	5.2
Expenses				
Operating				
Salaries and employee benefits	1.9	**1.9**	1.9	1.9
Depreciation	1.0	**.9**	.9	1.0
Repairs and maintenance	.2	**.2**	.2	.2
Administrative and support services	.3	**.3**	.3	.3
Utilities, materials, and supplies	.4	**.4**	.4	.4
Marketing	.3	**.3**	.3	.2
Interest	.4	**.4**	.2	.3
	4.5	**4.4**	4.2	4.3
Surplus (Deficit)	.2	**.7**	1.1	.9

Since the table above refers to the Revolving Fund's operating surplus or deficit and not to cash requirements, the Fund has been calculated through accrual accounting. Therefore, the cash expenditures in the estimates do not affect the operating balance, and other items that must be considered when calculating the surplus or deficit do not require a direct cash outlay. The two can be reconciled as follows:

Statement of Cash Flows

($ millions)	Forecast 2005–2006	**Planned 2006–2007**	Planned 2007–2008	Planned 2008–2009
Surplus (Deficit)	.2	**.7**	1.1	.9
Add non-cash items				
Depreciation/amortization	.9	**1.0**	1.0	.9
Others (define)	. . .	**. . .**	. . .	. . .
Investing activities				
Acquisition of depreciable assets	(3.0)	**(1.3)**	(.6)	(.7)
Cash Surplus (requirement)	(1.9)	**.4**	1.5	1.1

Repeat the Surplus (Deficit) line from the table above.

Projected Use of Authority

($ millions)	Forecast 2005–2006	**Planned 2006–2007**	Planned 2007–2008	Planned 2008–2009
Authority*	8.0	**8.0**	8.0	8.0
Drawdown				
Balance as at April 1	(2.9)	**(4.8)**	(4.4)	(2.9)
Projected surplus (drawdown)	(1.9)	**.4**	1.5	1.1
	(4.8)	**(4.4)**	(2.9)	(1.8)
Projected Balance at March 31	3.2	**3.6**	5.1	6.2

This line matches the Cash Surplus line from the table above.

* Eight million dollars is the maximum amount that may be drawn down at any time from the Consolidated Revenue Fund.

Table 9: Resource Requirements by Branch or Sector

This table is designed to explain the distribution of funding within a department at the branch or sector level.

2006–2007					
($ millions)	Program Activity Title	Program Activity Title	Program Activity Title	Program Activity Title	**Total Planned Spending**
Branch/sector name	600.3	. . .	. . .	. . .	**600.3**
Branch/sector name	. . .	244.4	. . .	. . .	**244.4**
Branch/sector name	250.0	. . .	253.0	. . .	**503.0**
Branch/sector name	. . .	. . .	. . .	125.5	**125.5**
Branch/sector name	. . .	25.5	. . .	. . .	**25.5**
Branch/sector name	125.5	100.2	. . .	120.3	**346.0**
Total	**975.8**	**470.1**	**253.0**	**245.8**	**1,844.7**

Table 10: User Fees

The *User Fees Act* took effect March 31, 2004, with the aim of increasing transparency, accountability and parliamentary engagement in the oversight and implementation of user fees.

To this end, departments with planned user fee initiatives must complete the template entitled "Planned User Fee Activities for New or Amended Fees." User fee activities will be determined by the definition provided in the *User Fees Act.*

Each department is required to report its planned user fee activities and include information relating to type and fee-setting authority of the planned fee, the reason for the introduction of or amendment to the planned fee, the planned effective date, and the planned consultation and review processes.

Departments are encouraged to supplement the template with hyperlinks to additional information, if available.

Departments may wish to periodically visit the following TBS website for updates on reporting and other user fee issues - http://www.tbs-sct.gc.ca/fin/euf-fue/index_e.asp

Name of User Fee	Fee Type	Fee-setting Authority	Reason for Planned Introduction of or Amendment to Fee	Effective Date of Planned Change	Consultation and Review Process Planned
For any planned user fee initiative (as defined by the *User Fees Act*): Give the name of the user fee to be introduced or amended; and Specify "New" or "Amended"	Identify the type of fee e.g. Regulatory Service (R) or Other Goods and Services (O) **A regulatory fee relates to an activity undertaken by a department that is integral to the effectiveness of a program and successful achievement of the program mandate requires moderating, directing, testing, or approving the actions of external parties.**	Indicate the fee-setting authority that will be used e.g. *Financial Administration Act* *Oceans Act* *Passport Services Fees Regulations*	Briefly describe the rationale for the new fee or the reason for the fee amendment e.g. - cost increase or decrease - inflation - volume change - part of fundamental service review - part of ongoing review cycle	Identify the year that the new or amended fee is planned to take effect e.g. 2006–2007 or 2007–2008 or 2008–2009 Indicate multiple years when changes are to be phased in	Briefly describe the key planned consultation activities and review process in respect of the associated requirements in the *User Fees Act*

Departments are encouraged to supplement the template with hyperlinks to their respective Web sites that contain additional detail.

Table 11: Major Regulatory Initiatives

Regulatory initiatives result in the making of regulations by the Governor-in-Council, a minister, or an administrative agency.

This table should consist of a list of initiatives that the department expects to submit for legal examination or final approval. It should also contain information on proposed major or significant initiatives that are scheduled for implementation during the planning period.

The department is to decide what constitutes a major or significant regulatory initiative. However, the follo wing two points can be used as a general guideline.

- A major regulation has expenditures in excess of $50 million or expenditures greater than $100,000 with a low degree of public acceptance.
- A significant regulation is one that has an annual impact on the economy of $10 million or more. It may adversely affect a sector of the economy, productivity, competition, jobs, the environment, public health or safety, provincial, local, or Aboriginal governments or it may create a serious inconsistency or otherwise interfere with an action taken or planned by another federal department. It may materially alter the authorized levels of departments or the budgetary impact of entitlements, grants, user fees, or loan programs or the rights and obligations of recipients thereof; or it may alter the government's priorities; or it may raise novel legal or policy issues arising out of legal mandates.

Note: When major or significant regulatory initiatives overlap several departments, it shall be the responsibility of the lead department to ensure that the appropriate horizontal co-ordination is carried out with the other departments.

This information replaces the material provided in the *Federal Regulatory Plan*. The following example links regulations and expected results. The department may wish to direct the reader to view detailed information using alternative vehicles, such as departmental Web sites.

Regulatory Initiatives

Regulations	Expected Results
List the regulatory initiatives that the department expects to submit for final approval and the proposed initiatives that are scheduled for implementation during the planning period.	Based on the corresponding Regulatory Initiative (first column), enter **what the department expects to achieve** and **how** it plans to achieve it.

Table 12: Details on Project Spending

The purpose of this table is to identify departmental projects, as well as capital, lease, information technology, and major Crown projects underway during the reporting period that exceeded their delegated project approval level.

For further information on the project level, refer to the *Project Approval* policy, Appendix E, located within the framework established in the government's *Project Management* policy, and explain the allocation of resources.

Projects are defined as a set of activities required to produce certain defined outputs or to accomplish specific goals or objectives within a defined schedule and resource budget. A project exists only for the duration of time required to complete its stated objectives. The government's *Project Management* policy applies to any project for which the federal government will be:

- the owner of the end product; or
- the prime user of the end product; or
- the entity responsible for delivering the product, including managing a contract or contracts for that purpose.

Information on project phases and project approval authorities is found at http://www.tbs-sct.gc.ca/pm-gp/category-categorie.asp?Language=EN&site=PMD&id=081.

This table is not intended to report project-like activities or initiatives funded through the *Policy on Transfer Payments.*

In order to reduce the volume of printed material, departments are not to include this table in their printed RPP but are to provide a summary listing of projects that have exceeded their delegated project approval level. They should also include the following instructions to guide the reader to the table available on-line:

> "Supplementary information on Project Spending can be found http://www.tbs-sct.gc.ca/est-pre/20062007/p3a_e.asp .*"*

Departments are required to fill in a template for this table. The template is available on the Secretariat's web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/20062007/p3a_e.asp.

The completed template should be made available on-line as per the "What to Submit" instructions of this guide under the "General Information" section.

The following example of the template lists each individual project by program activity. Departments should identify the project by applicable phase. Typically, project phases include Initial Planning and Identification; Project Definition; Project Implementation; and Project

Close-out. Note that Treasury Board approvals are coincident with the Project Definition and Project Implementation phases.

($ millions)	Current Estimated Total Cost	Forecast Spending to March 31, 2006	**Planned Spending 2006–2007**	Planned Spending 2007–2008	Planned Spending 2008–2009	Future Years' Spending Requirement
Enter the department's program activity title						
Enter the project name and project phase	12.5	0.5	**2.5**	2.5	2.5	4.5
Enter the department's second program activity title (if applicable)						
Enter the project name and project phase	20.0	16.4	**1.5**	1.6	0.5	. . .
Repeat the above process as often as necessary						

Table 13: Status Report on Major Crown Projects

Major Crown projects (MCPs) have cost estimates that exceed $100 million and are considered to be high risk by the Treasury Board. The Board may also direct that certain projects with a total cost of less than $100 million but that are considered to be high risk be designated as MCPs.

In order to reduce the volume of printed material, departments are not to include this table in their printed RPP but are to provide a summary listing of MCPs. They should also include the following instruction to guide the reader to the table available on-line:

> "Supplementary information on Major Crown Projects can be found at http://www.tbs-sct.gc.ca/est-pre/20062007/p3a_e.asp."

Departments are required to fill in a template for this table. The template is available on the Secretariat's web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/20062007/p3a_e.asp.

The completed template should be made available on-line as per the "What to Submit" instructions of this guide under the "General Information" section.

This table is not intended to report project-like activities or initiatives funded through the *Policy on Transfer Payments*.

Only lead departments should prepare a status report. A current list of designated MCPs is located at http://www.tbs-sct.gc.ca/pm-gp/mcpl-lgpe/mcpl-gpel-2004-Jul-8_e.asp.

Projects exceeding $100 million but that have not been assessed as high risk or designated as MCPs should not be included in this table.

The template information found on the Web site should, at a minimum, consist of the following:

1. Description
2. Project Phase (Initial Planning and Identification; Project Definition; Project Implementation; or Project Close-out)
3. Leading and Participating Departments and Agencies
4. Prime and Major Subcontractor
5. Major Milestones
6. Progress Report and Explanations of Variances
7. Industrial Benefits

Details on each of these requirements are outlined below.

1. Description

This subsection is used to describe what the MCP is and explain why it is being undertaken.

2. Project Phase

This subsection identifies the phase the MCP is currently at, i.e. Initial Planning and Identification; Project Definition; Project Implementation; or Project Close-out.

3. Leading and Participating Departments and Agencies

This subsection lists the participants (departments) associated with the MCP.

Lead Department or Agency	Enter the Leading Department's or Agency's name
Contracting Authority	Enter the Department's or Agency's name
Participating Departments and Agencies	Enter the Departments' or Agencies' names

4. Prime and Major Subcontractors

This subsection lists all contractors associated with the development of the MCP.

Prime Contractor	Enter the name of the company and its address, giving the city, province, and country (where applicable)
Major Subcontractor(s)	Enter the name of each company and its address, giving the city, province, and country (where applicable)

5. Major Milestones

This subsection lists the major milestones associated with the progress of the MCP.

Major Milestones	Date
List milestones relating to the progress of the project	List the dates the milestones are expected to occur

6. Progress Report and Explanations of Variances

This subsection is to provide the reader with a progress report on how the MCP is progressing. It should also bring attention to any variances in cost since the beginning of the project.

For example:

- Initially, the Treasury Board approved the project name with an estimated cost of $XX million.
- On mm/dd/yyyy, the Treasury Board granted additional mo nies to the project name due to... (provide explanation). The total cost is now estimated at $XX million.

- On mm/dd/yyyy, enter the department's name used internal resources of $XX million to cover cost overruns for project name.
- The project name is currently running on/over/under budget [provide explanations].
- The project name is to be completed by... (provide date).

7. Industrial Benefits

This subsection is designed to inform the reader of the benefits to Canadians industry as a whole and list the regions that will benefit from the project. Insert text in a paragraph form.

Table 14: Details on Transfer Payment Programs (TPPs)

For each transfer payment program with transfers in excess of $5 million, Departmental Report on Plans and Priorities must include supplementary descriptive material, such as stated objectives, expected results and outcomes, and milestones for achievement.

NOTE: Conditional grants to foundations are to be reported separately from TPPs (see Table 15 for instructions on conditional grants).

What are Transfer Payments?

Transfer payments are payments made based on appropriations for which no goods or services are directly received. The three main types of transfer payments are grants, contributions, and other transfer payments.

What are Transfer Payment Programs?

A transfer payment program is defined as a collection of transfer payments (either voted or statutory) aimed at a common objective or set of objectives. Their purpose is to further departmental objectives and strategic outcomes and, as such, relate to departmental program activities (that reside in the PAA). TPPs leverage the strengths of communities and organizations to achieve specific government policy outcomes.

What to Submit?

All departments responsible for administering TPPs must complete one template for each TPP, including statutory transfer payment programs, where total transfer payments exceed $5 million during the reporting year.

In order to reduce the volume of material in the printed RPPs, departments are to include in their RPP a listing of their completed TPP tables, along with the following statement:

> "Further information on these projects can be found at http://www.tbs-sct.gc.ca/est-pre/20062007/p3a_e.asp."

Note that the completed tables are not to be included in the printed document. Departments are to submit their tables on diskette under separate file names along with their RPP submission.

The template is available on the Secretariat's Web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/20062007/p3a_e.asp.

The following table is an example of the template:

1) Name of Transfer Payment Program				
2) Start Date		3) End Date		
4) Description				
5) Strategic Outcome(s)				
6) Expected Results				
	7) Forecast Spending 2005–2006	8) Planned Spending 2006–2007	9) Planned Spending 2007–2008	10) Planned Spending 2008–2009
11) Program Activity				
12) Total Grants	$	$	$	$
12) Total Contributions	$	$	$	$
12) Total Other Types of Transfer Payments	$	$	$	$
13) Total Program Activity	$	$	$	$
14) Planned Audits and Evaluations				

Instructions for completing Table 14:

1. *Name of Transfer Payment Program*: Provide the name of the program under which the Terms and Conditions (Ts&Cs) were approved and indicate whether the payments are statutory or voted.

2. *Start Date*: Indicate the authorized start date of the TPP.

3. *End Date*: Indicate the date the current Terms and Conditions end.

4. *Description:* Briefly describe the TPP

5. *Strategic Outcome(s):* Identify the strategic outcome(s) as per the PAA

6. *Expected Results provide a clear and concrete statement of results(including outputs and outcomes) to be achieved within the time frame of parliamentary and departmental planning and reporting (1-3 years), against which actual results can be compared* These should be consistent wit h the relevant RMAF, where available.

7. *Forecast Spending 2005–2006*: Provide the anticipated amount to be spent in the fiscal year (what you expect to see printed in the Public Accounts).

8. *Planned Spending 2006–2007*: Provide the estimated amount to be spent in the fiscal year.

9. *Planned Spending 2007–2008*: Provide the estimated amount to be spent in the reporting year.

10. *Planned Spending 2008–2009*: Provide the estimated amount to be spent in the fiscal year.

11. *Program Activity*: Provide the name of the relevant Program Activity.

12. *Total Grants, Total Contributions, Total Other Types of Transfer Payments*: Complete the appropriate rows by providing the total dollar figure in each column.

13. *Total Program Activity*: Complete the row by providing in each column the total dollar figures. For TPPs reporting through several Program Activities, repeat rows 10 to 12 where applicable and provide Total Program Activities.

14. *Planned Audits and Evaluations*: Identify planned departmental audits and / or evaluatio ns to be carried out by either the department and / or the recipient.

Table 15: Conditional Grants (Foundations)

Departments responsible for administering conditional grant funding agreements must incorporate into their RPPs significant expected results to be achieved by the recipients of the conditional grants and situate these results within the overall plans and priorities of the departments for the duration of the funding agreements.

Over the past several years, starting with Budget 2003, Chapter 7, several measures were implemented to improve the transparency and public accountability of recipients funded through conditional grants and included mandatory requirements for reporting in RPPs and DPRs. These measures were reiterated in the government's overall response to the recommendations made by the Auditor General of Canada in Chapter 4, "Accountability of Foundations," of her 2005 report.

<u>**What are Conditional Grants?**</u>
Conditional grants are transfer payments specifically approved by Parliament and made available to an organization at the beginning of a multi-year period, in the form of a lump sum, to cover expenses over a number of years. Since these organizations receive funding to be used over a number of years, departments are to report not only when the funding is provided but also throughout the life of the funding agreement.

<u>**What to submit**</u>
All departments responsible for administering conditional grant agreements greater than $5 million must complete one template for each recipient, each year, for the duration of the funding agreement.

In order to reduce the volume of material in the printed RPPs, departments are to include in their RPP a listing of their completed TPP tables, along with the following statement:

> "Further information on these projects can be found at http://www.tbs-sct.gc.ca/est-pre/20062007/p3a_e.asp."

Note that the completed tables are not to be included in the printed document. Departments are to submit their tables on diskette under separate file names along with their RPP submission.

The template is available on the Secretariat's Web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/20062007/p3a_e.asp.

The following table is an example of the template:

1) Name of Recipient		
2) Start Date	3) End Date	4) Total Funding
5) Description		
6) Strategic Outcome(s)		
7) Summary of Annual Plans of Recipient		
8) Planned Audit(s) and Evaluation(s)		
9) URL to Recipient Site		

Instructions for completing Table 15:

1. *Name of Recipient*: Provide the name of the recipient organization.
2. *Start Date*: Indicate the date the first funding agreement was signed.
3. *End Date*: Indicate the date the current funding agreement ends.
4. *Total Funding*: Indicate the total amount funded to the recipient since the start date.
5. *Description:* Briefly describe the program.
6. *Strategic Outcome(s:)* Identify the Strategic Outcome(s) as per the PAA
7. *Summary of Annual Plans of Recipient*: Summarize the recipient's objectives, performance expectations and planned expenditures (3 years, where available).
8. *Planned Audit(s) and Evaluation(s):* Identify planned departmental and recipient audit(s) and / or evaluation(s) to be carried out by either the department and / or the recipient.
9. *URL to Recipient Site*: Provide a link to the foundation's site to facilitate access to further information on the organization and its funding.

Table 16: Alternative Service Delivery

The purpose of this table is to display proposed initiatives to deliver programs or services that contribute significantly to the achievement of a department's mandate using alternative organizational forms and delivery mechanisms.

These reporting requirements apply to federal departments listed in schedules I, I.1, and II of the *Financial Administration Act*, except where there is a statutory exemption (e.g., Canada Revenue Agency).

Departments are to report significant new Alternative Service Delivery (ASD) initiatives or renewal of existing ASD initiatives that are proposed or planned over the next three years.

A significant initiative is one that incurs annual spending in excess of $20 million or meets any of the following criteria. The initiative:

- poses a significant risk to the continuity of service delivery to Canadians;
- represents a substantial change to the existing mix of industrial and regional benefits;
- includes sensitive issues in financial or human resources management that require Treasury Board direction;
- has an impact on the rights or entitlements of Canadians;
- contributes significantly to the achievement of the department's mandate; or
- affects official languages.

Possible alternative organizational forms and delivery mechanisms include special operating agencies, legislated service agencies, departmental corporations, Crown corporations, administrative tribunals, shared governance corporations, partnerships and collaborative arrangements, contracting out, and other options described on the Secretariat's ASD Web site at http://www.tbs-sct.gc.ca/asd-dmps.

In order to reduce the volume of printed material, departments are not to include this table in their printed RPP but are to provide a summary list of programs and services that plan to use ASD initiatives over the next three years. For example:

Over the next three years, Department X will use significant new ASD initiatives or will be renewing existing ASD initiatives for the following programs and/or services.

1. Name of program or service
2. Name of program or service
3. Name of program or service, etc.

Further information on these ASD initiatives can be found. http://www.tbs-sct.gc.ca/est-pre/20062007/p3a_e.asp.

Departments are then required to fill in a template for this table. The template is available on the Secretariat's web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/20062007/p3a_e.asp.

The completed template should be made available on-line as per the "What to Submit" instructions of this guide under the "General Information" section.

The following table is an example of the template.

Name of ASD Initiative	Current Status	Projected Implementation Date	Contact
Name of program or service	New initiative or renewal, type of ASD options being considered, stage of development, key milestones	Start-up date (if exact date is not known, enter a fiscal year)	Responsible manager's name, phone number, and e-mail address
Name of program or service			
Name of program or service			

Add a separate row for each proposed ASD initiative.

Table 17: Horizontal Initiatives

The objective of reporting on horizontal initiatives is to provide parliamentarians, the public and government with an overall picture of public expenditures, plans, and priorities for all <u>major</u> horizontal initiatives.

A horizontal initiative is an initiative in which partners[18] from two or more organizations have established a formal funding agreement (e.g. Memorandum to Cabinet, Treasury Board submission, federal-provincial agreement) to work toward the achievement of shared outcomes.[19] Examples of horizontal initiatives include the Climate Change Initiative, Canada's Drug Strategy, and the Youth Employment Strategy.

A Horizontal Initiative template must be completed for all <u>major</u> horizontal initiatives that:

- have been allocated federal funds that exceed $100 million for the entire initiative; or
- are key to the achievement of government priorities; or
- have a high public profile.

The department whose minister sponsored the Memorandum to Cabinet or other formal agreement is responsible for submitting the Horizontal Initiative Template to the Secretariat on behalf of all federal partners.

Federal partners that have received significant funding to deliver public programs are responsible for providing the lead department with planned expenditures and results information and for contributing to the completion of the Horizontal Initiative Template.

If a department's involvement in a horizontal initiative is key to the achievement of its strategic outcome(s), the department should reflect this in the main body of the RPP.

In order to reduce the volume of printed material, departments are not to include this table in their printed RPP but are to provide a summary listing of horizontal initiatives they are involved in. They should also include the following instruction to guide the reader to the table available on-line:

> "Supplementary information on Horizontal Initiatives can be found at http://www.tbs-sct.gc.ca/rma/eppi-ibdrp/hrdb-rhbd/profil_e.asp."

Departments are required to fill in a template for this table. The template is available on the Secretariat's web site (along with the guidelines) at http://www.tbs-sct.gc.ca/est-pre/20062007/p3a_e.asp.

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18. **Types of partners:** Other federal departments or agencies, other national governments, provincial and territorial governments, municipal governments, non-governmental organizations, private-sector organizations, First Nations, and other organizations.

19. A **shared outcome** is an outcome that partnering departments plan to achieve as a result of their collective programming efforts. A shared outcome should contribute to the achievement of the partners' strategic outcomes.

The completed template should be made available on-line as per the "What to Submit" instructions of this guide under the "General Information" section.

$ millions

RPP Horizontal Initiative Template				
1) Name of Horizontal Initiative		2) Name of Lead Department(s)		
3) Start Date of the Horizontal Initiative		4) End Date of the Horizontal Initiative		
5) Total Federal Funding Allocation				
6) Description of the Horizontal Initiative				
7) Shared Outcome(s)				
8) Governance Structure(s)				
9) Federal Partners Involved in Each Program	10) Names of Programs	11) Total Allocation	12) Planned Spending for 2006–2007	13) Expected Results for 2006–2007
1.	a.	$	$	
	b.	$	$	
	c.	$	$	
2.	a.	$	$	
	b.	$	$	
	c.	$	$	
3.	a.	$	$	
	b.	$	$	
		Total $	Total $	
14) Results to be Achieved by Non-federal Partners (if applicable)				
15) Contact Information		16) Approved by		17) Date Approved

Information provided in fields 1–11 is likely to remain the same throughout the reporting cycle of a horizontal initiative. Should changes occur, departments are responsible for updating this information.

The following information provides additional direction in completing Table 17:

1. *Name of Horizontal Initiative*: Provide the name of the horizontal initiative under which the Memorandum to Cabinet or other formal agreement was submitted, e.g. Canada's Drug Strategy—Renewed.

2. *Name of Lead Department(s)*: Provide the name of the lead department(s), e.g. Health Canada.

3. *Start Date of the Horizontal Initiative*: Indicate the start date of the horizontal initiative. If programs have different start dates, please indicate the date when the first program started.

4. *End Date of the Horizontal Initiative*: Indicate the end date of the horizontal initiative funding allocation. If programs have different end dates, please indicate the date when the last program will end. Please indicate "ongoing" if the initiative has been allocated ongoing funding.

5. *Total Federal Funding Allocation*: Indicate total federal funding allocated (start to end date) to the horizontal initiative.

6. *Description of the Horizontal Initiative*: Provide a brief description of the horizontal initiative, including a rationale for the initiative, its linkages to government plans and priorities, and objectives. Also, please provide electronic links to further information where applicable.

7. *Shared Outcome(s)*: Outcomes are targeted results to be achieved by all partners involved in the horizontal initiative. They indicate short- and long-term benefits to Canadians. Good outcomes are measurable, directional in nature, and provide some indication of the extent of change being pursued, e.g. the availability of illicit drugs and other harmful substances in Canada is reduced; demand for elicit drugs and other harmful substances in Canada is reduced.

8. *Governance Structure(s)*: Indicate the interdepartmental decision-making body and interdepartmental committees and co-ordinating structures established by the partners involved in the horizontal initiative, e.g. a ministers'/deputy ministers'/assistant deputy ministers' committee (decision-making body); a committee of directors general; a management board; a secretariat; an external advisory committee; or other.

9. *Federal Partners Involved in Each Program*: Provide the name of each federal department involved in the horizontal initiative, including lead departments. *Please add rows if the space provided does not permit you to report all partners.*

10. *Names of Programs*: Provide the names of key federal programs by partner funded under the horizontal initiative. Please provide electronic links for further information where applicable. Expenditure and results information should be provided by partner and by program. *Please add rows if the space provided does not permit you to report all programs.*

11. *Total Allocation*: Indicate the total federal funding allocation (start to end date) per partner and program for the duration of the initiative.

12. *Planned Spending for 2006–2007*: Indicate the forecast spending for fiscal year 2006–2007.

13. *Expected Results for 2006–2007*: Indicate the planned results for fiscal year 2006–2007.

14. *Results to be Achieved by Non-federal Partners (if applicable)*: Indicate the expected achievements of other, non-federal partners, if applicable. This should include a discussion of each partner's planned expenditures and results in relation to both its partnership arrangement and its strategic outcomes.

15. *Contact Information*: Provide the contact information (address, phone number, and e-mail) of the horizontal initiative manager who will be able to respond to inquiries on the horizontal initiative.

16. *Approved by*: Indicate the name of the person approving the horizontal initiative template.

17. *Date Approved*: Indicate the date when the horizontal initiative template was approved.

Table 18: Sustainable Development Strategy

The purpose of reporting on your department's sustainable development strategy (SDS) is to apprise parliamentarians of progress made against commitments made in the SDS tabled in February 2004 and to inform Parliament of any new or future plans.

Departments should briefly define their SDS commitments and the progress made to date.

An SDS typically includes some commitments made by a department to green its operations. At a government-wide level, such activities are co-ordinated by the Office of Greening Government Operations (OGGO) at PWGSC, which includes work toward common governance, measurement, and reporting methods across departments. Proposed reporting guidelines for government operations can be found at http://www.greeninggovernment.gc.ca. Where possible, departments should follow these guidelines when reporting progress on sustainable development commitments related to their operations.

If further information is required related to the reporting and monitoring of progress on SDS commitments, please contact the Commissioner of the Environment and Sustainable Development.

Departments should address the following points in the summary report of their RPP:

Department	
Points to Address	**Departmental Input**
1. What are the key goals, objectives, and/or long-term targets of the SDS?	
2. How do your key goals, objectives, and/or long-term targets help achieve your department's strategic outcomes?	
3. What were your targets for the reporting period?	
4. What is your progress to date?	
5. What adjustments have you made, if any? (To better set the context for this information, discuss how lessons learned have influenced your adjustments.)	

The following departments are each required to prepare an SDS (see: http://www.oag-bvg.gc.ca/domino/cesd_cedd.nsf/html/deptsd_e.html):

Agriculture and Agri-Food Canada
Atlantic Canada Opportunities Agency
Canada Border Services Agency[20]
Canada Revenue Agency (Canada Customs and Revenue Agency)
Canada Firearms Centre[20]
Canadian Heritage
Canadian International Development Agency
Citizenship and Immigration Canada
Economic Development Agency of Canada for the Regions of Quebec
Environment Canada
Finance Canada, Department of
Fisheries and Oceans Canada
Foreign Affairs and International Trade (Foreign Affairs Canada)
Foreign Affairs and International Trade (International Trade Canada)
Health Canada
Human Resources and Skills Development Canada
Indian and Northern Affairs Canada
Industry Canada
Justice Canada, Department of
National Defence
Natural Resources Canada
Parks Canada
Public Safety and Emergency Preparedness Canada
Public Service Human Resources Management Agency of Canada[20]
Public Works and Government Services Canada
Social Development Canada
Transport Canada
Treasury Board of Canada Secretariat
Veterans Affairs Canada

Western Economic Diversification Canada

Other departments may report on progress towards meeting their SDS goals or commitments, as appropriate. For example, the following departments have each voluntarily tabled an SDS and also reported on sustainable development in the DPR:

Canadian Environmental Assessment Agency
Correctional Service Canada
Office of the Auditor General of Canada
Royal Canadian Mounted Police

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20. These entities are required to table their first SDS in 2006.

Table 19: Internal Audits and Evaluations

Departments are to provide a list of any upcoming <u>internal </u>audits and/or evaluations that pertain to the department's work, and if available, departments are to provide a link or reference to more information.

As appropriate, each department should also reference in the body/text of the report any significant findings from recent internal audit and/or evaluations that have had an impact on the departmental plans and priorities (using electronic links to refer to more detailed information) and describe the next course of action the department will take.

Internal Audits or Evaluations
Indicate the name of the audit and/or evaluation (and if available provide web links). Indicate estimated start and completion dates.

Instructions on How to Complete DPR Tables

> **PLEASE NOTE THAT THIS SECTION HAS BEEN UPDATED**

DPR financial tables compare planned spending to the actual expenditures for the most recently completed fiscal year. As appropriate, departments are to provide a brief explanation of the information presented and how it relates to the results achieved.

▸ The "Main Estimates" column must be identical to the one printed in the Main Estimates of the corresponding fiscal year.

▸ The "Planned Spending" column refers to the figures displayed in the corresponding RPP.

▸ The "Total Authorities" column refers to the total spending authorities received during the fiscal year.

▸ The "Actual Expenditures" column refers to what is printed in the Public Accounts of Canada for the same fiscal year.

▸ Financial data can be presented in either thousands or millions of dollars (to one decimal point). Whichever value is chosen must be used consistently throughout the DPR.

This section also provides a series of policy and information tables to be completed as applicable. Specific instructions are provided under each table.

Departments must complete any of the following 22 tables that were relevant to its operations in the reporting year:

1. Comparison of Planned to Actual Spending (including Full-time Equivalents)
2. Resources by Program Activity
3. Voted and Statutory Items
4. Services Received Without Charge
5. Loans, Investments, and Advances (Non-budgetary)
6. Sources of Respendable and Non-Respendable Revenue
7. Revolving Funds (Statement of Operations, Statement of Cash Flows and Projected Use of Authority)
8. Resource Requirements by Branch or Sector
9. User Fees
   a. User Fee Act (Template A)

b. Policy on Service Standards for External Fees (Template B[21]

10. Progress Against the Department's Regulatory Plan[21]

11. Details on Project Spending[21]

12. Status Report on Major Crown Projects[21]

13. Details on Transfer Payment Programs (TPPs)[21]

14. Conditional Grants (Foundations)[21]

15. Financial Statements of Departments and Agencies (including Agents of Parliament) and Revolving Funds Financial Statements

16. Response to Parliament, Audits and Evaluations

17. Sustainable Development

18. Procurement and Contracting[21]

19. Citizen-Centred Service[21]

20. Horizontal Initiatives[21]

21. Travel Policies[21]

22. Storage Tanks[21]

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[21] **Special instructions apply to these tables**. The department must provide summary information in the printed DPR document where indicated, and direct the reader to a TBS web site. Please consult the "What to Submit" instructions under the "General Information" section on how these tables should be submitted to TBS.

Table 1: Comparison of Planned to Actual Spending (including FTEs)

This table offers a comparison of the Main Estimates, planned spending, total authorities, and actual spending for the most recently completed fiscal year, as well as historical figures for actual spending. If necessary, explain any negative or positive variances between the categories.

($ millions)	2004–2005 Actual	2005–2006 Actual	2006–2007			
			Main[22] Estimates	Planned Spending	Total Authorities	Actual
Enter the program activity title						
Enter the program activity title						
Enter the program activity title						
Total						
Less: Non-respendable revenue [23]			N/A		N/A	
Plus: Cost of services received without charge [24]			N/A		N/A	
Total Departmental Spending			N/A		N/A	

Full-time Equivalents			N/A		N/A	

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22. Respendable revenue and employee benefit plans are already in the Main Estimates total.

23. Non-respendable revenue consists of all non-tax revenue that will be credited to the Consolidated Revenue Fund.

24. Services received without charge should be consistent with Table 4.

Table 2: Resources by Program Activity

The following table provides information on how resources are used for the most recently completed fiscal year. Once completed, only the columns with content need to be displayed. The Total Main Estimates and Total Planned Spending amounts must be identical to the amounts displayed in Table 1. Any significant variances should be addressed in a paragraph or two, immediately following the Table.

$ millions

	2006–2007								
	Budgetary							**Plus: Non-budgetary**	
Program Activity	**Operating**	**Capital**	**Grants**	**Contributions and Other Transfer Payments**	**Total: Gross Budgetary Expenditures**	**Less: Respendable Revenue**	**Total: Net Budgetary Expenditures**	**Loans, Investments, and Advances**	**Total**
Program Activity title									
Main Estimates									
Planned Spending									
Total Authorities									
Actual Spending									
Program Activity title									
Main Estimates									
Planned Spending									

Table 3: Voted and Statutory Items

This table explains the way Parliament votes resources to the department and basically replicates the summary table listed in the Main Estimates. Resources are presented to Parliament in this format. Parliament approves the voted funding and the statutory information is provided for information purposes.

Any significant variances should be addressed in a paragraph or two, immediately following the Table.

$ millions

Vote or Statutory Item	Truncated Vote or Statutory Wording	2006–2007			
		Main Estimates	Planned Spending	Total Authorities	Actual
XX	Operating expenditures				
XX	Capital expenditures				
XX	Grants and contributions				
(S)	Minister of XXX—Salary and motor car allowance				
(S)	Contributions to employee benefit plans				
	Total				

Table 4: Services Received Without Charge

This table is designed to show the services received without charge by a department. The following sample lists three items, but this table should not be restricted to those items. List any relevant service received without charge. Note the services listed should be consistent with what will be reported in your Financial Statement of your DPR. For further information on services without charge see Treasury Board Accounting Standard (TBAS) 1.2 – Financial Statements.

($ millions)	2006–2007 Actual Spending
Accommodation provided by Public Works and Government Services Canada	
Contributions covering the employer's share of employees' insurance premiums and expenditures paid by the Treasury Board of Canada Secretariat (excluding revolving funds)	
Salary and associated expenditures of legal services provided by the Department of Justice Canada	
Total 2006–2007 Services received without charge	

Accommodations provided by Public Works and Governments Services Canada can be obtained from

Ruth Merkley by telephone at (613) 949-1855 or by e-mail at Ruth.Merkley@pwgsc.gc.ca.

Salary and associated expenditures of legal services provided by the Department of Justice Canada can be obtained from Arjun Patil at (613) 954-5615.

The amount to be used for government payments to employee insurance plans, such as the Public Service Health Plan and the Public Service Dental Plan, is eight per cent of the personnel input factor.

Table 5: Loans, Investments, and Advances (Non-budgetary)

This table is designed to display the loans, investments, and advances (i.e., the non-budgetary spending) for which a department is responsible. Enter the non-budgetary information first by program activity and describe the loan, investment, or advance. Any significant variances should be addressed in a paragraph or two, immediately following the Table.

($ millions)	Actual 2004–2005	Actual 2005–2006	2006–2007			
			Main Estimates	Planned Spending	Total Authorities	Actual
Enter the program activity title						
Describe the loan, investment, or advance						
Describe the loan, investment, or advance						
Repeat the process as often as necessary						
Total						

Table 6: Sources of Respendable and Non-Respendable Revenue

For those departments that generate revenue, the following table identifies the source(s) of respendable and non-respendable revenue at the program activity level. Any significant variances should be addressed in a paragraph or two, immediately following the Table.

Respendable Revenue

($ millions)	Actual 2004–2005	Actual 2005–2006	2006–2007			
			Main Estimates	Planned Revenue	Total Authorities	Actual
Enter the first program activity title						
Enter source(s) of respendable revenue						
Item 1						
Item 2						
Enter the second program activity title						
Enter source(s) of respendable revenue						
Total Respendable Revenue						

Non-Respendable Revenue

($ millions)	Actual 2004–2005	Actual 2005–2006	2006–2007			
			Main Estimates	Planned Revenue	Total Authorities	Actual
Enter the first program activity title						
Enter source(s) of non-respendable revenue						
Item 1						
Item 2						
Enter the second program activity title						
Enter source(s) of non-respendable revenue						
Total Non-Respendable Revenue						

Table 7: Revolving Funds

This table explains the way the department uses revolving funds. Any significant variances should be addressed in a paragraph or two, immediately following the Table. Note that the figures presented in these tables should be consistent with the figures provided in your financial statement's revolving fund tables (Table 15).

Statement of Operations

This table refers to the operating surplus or deficit of a revolving fund and **not** to cash.

($ millions)	Actual 2004–2005	Actual 2005–2006	2006–2007			
			Main Estimates	Planned Spending	Authorized	Actual
Respendable Revenue	4.7	4.8	4.7	**5.1**	5.3	5.2
Expenses						
Operating						
Salaries and employee benefits	1.3	1.3	1.9	**1.9**	1.9	1.9
Depreciation	1.0	1.0	1.0	**.9**	.9	1.0
Repairs and maintenance	.3	.3	.2	**.2**	.2	.2
Administrative and support services	.3	.3	.3	**.3**	.3	.3
Utilities, materials, and supplies	.4	.4	.4	**.4**	.4	.4
Marketing	.3	.3	.3	**.3**	.3	.2
Interest	.4	.4	.4	**.4**	.2	.3
	4.0	4.0	4.5	**4.4**	4.2	4.3
Surplus (Deficit)	.7	.8	.2	**.7**	1.1	.9

Since the table above refers to the Revolving Fund's operating surplus or deficit and not to cash requirements, the Fund has been calculated through accrual accounting. Therefore, the cash expenditures in the estimates do not affect the operating balance, and other items that must be considered when calculating the surplus or deficit do not require a direct cash outlay. The two can be reconciled as follows:

Statement of Cash Flows

($ millions)	Actual 2004–2005	Actual 2005–2006	2006–2007			
			Main Estimates	Planned Spending	Authorized	Actual
Surplus (Deficit)	.7	.8	.2	**.7**	1.1	.9
Add non-cash items						
Depreciation/amortization	.5	.6	.9	**1.0**	1.0	.9
Others (define)	. . .	. . .	. . .	**. . .**	. . .	. . .
Investing activities						
Acquisition of depreciable assets	(.2)	(.2)	(3.0)	**(1.3)**	(.6)	(.7)
Cash Surplus (requirement)	1.0	1.2	(1.9)	**.4**	1.5	1.1

Projected Use of Authority

($ millions)	Actual 2004–2005	Actual 2005–2006	2006–2007			Actual
			Main Estimates	Planned Spending	Authorized	
Authority	8.0	8.0	8.0	**8.0**	8.0	8.0
Drawdown						
Balance as at April 1	(3.1)	(3.1)	(2.9)	**(4.8)**	(4.4)	(2.9)
Projected surplus (drawdown)	1.0	1.2	(1.9)	**.4**	1.5	1.1
	(2.1)	(2.1)	(4.8)	**(4.4)**	(2.9)	(1.8)
Projected Balance at March 31	5.9	6.1	3.2	**3.6**	5.1	6.2

Table 8: Resource Requirements by Branch or Sector

This table is designed to explain the distribution of funding to a department at the branch or sector level.

2006–2007					
Department	**Program Activity**	**Program Activity**	**Program Activity**	**Program Activity**	**Total**
Branch/sector name					
Planned Spending	From RPP	From RPP	From RPP	From RPP	From RPP
Actual Spending					
Branch/sector name					
Planned Spending	From RPP	From RPP	From RPP	From RPP	From RPP
Actual Spending					
Branch/sector name					
Planned Spending	From RPP	From RPP	From RPP	From RPP	From RPP
Actual Spending					

Table 9: User Fees

Template 9–A: *User Fees Act*

On March 31, 2004, Parliament gave legal effect to the *User Fees Act* (UFA) with the aim of strengthening the elements of accountability, oversight, and transparency in the management of user fee activities.

The *User Fees Act* requires departments to annually submit to Parliament a list of all user fees in effect, irrespective of when the fees were established. Where user fees have been introduced or amended pursuant to its provisions, the U*ser Fees Act* requires reporting against the fuller complement of information elements reflected in the template. The Treasury Board Secretariat continues to recommend that departments complete all reporting elements in the template for all user fees.

This DPR template is offered so that departments may make use of an existing parliamentary vehicle to meet the reporting requirements of the *User Fees Act*.

The Treasury Board Secretariat will assess each departmental template against the reporting requirements of the UFA, as set out in these guidelines.

Departments may wish to periodically visit the following TBS website for updates on reporting and other user fee issues - http://www.tbs-sct.gc.ca/fin/euf-fue/index_e.asp.

2006–2007 User Fee Reporting Template 9–A: *User Fees Act*

				2006–2007					Planning Years		
A. User Fee	**Fee Type**	**Fee-setting Authority**	**Date Last Modified**	**Forecast Revenue ($000)**	**Actual Revenue ($000)**	**Full Cost ($000)**	**Performance Standard[1]**	**Performance Results[1]**	**Fiscal Year**	**Forecast Revenue ($000)**	**Estimated Full Cost ($000)**
Indicate the name of each user fee as defined by the *User Fees Act* All User fees must be identified whether introduced or modified during 2006–2007 or not	Identify the fee type as Regulatory (R) or Other Products and Services (O) A regulatory fee relates to an activity undertaken by a department that is integral to the effectiveness of a program and successful achievement of the program mandate requires moderating, directing, testing, or approving the actions of external parties	Identify the authority used to set or amend the fee, e.g. *Financial Administration Act* *Oceans Act*	Indicate the date on which the fee was introduced or most recently amended See section B. below for fees introduced or amended in fiscal year 2006–2007.	Indicate the projected revenue for 2006–2007 in $000	Indicate actual revenue in $000	Indicate the full (estimated) <u>cost</u> Identify costs incurred by other departments in support of the fee activity When such costs are identifiable and material	Express as a specific statement of quantity or quality of service provided Performance standards must be measurable, e.g. processing time of 60 days per transaction or 80 per cent satisfaction rate, as measured through a survey of every service recipient	Express as a specific measurement of results achieved against a pre-established performance standard, e.g. 60-day processing standard met 87 per cent of the time or 94 per cent of clients indicated "good" or "very good" satisfaction with service provided	2007–2008 2008–2009 2009–2010	Provide forecast revenues for each planning year	Provide the estimated full cost for each planning <u>year</u> Identify costs incurred by other departments in support of the fee activity

Report these figures on an accrual basis or note otherwise. *(under Forecast Revenue / Actual Revenue / Full Cost columns)*

Report these figures on an accrual basis or note otherwise. *(under Planning Years columns)*

A. User Fee	Fee Type	Fee-setting Authority	Date Last Modified	2006–2007					Planning Years		
				Forecast Revenue ($000)	Actual Revenue ($000)	Full Cost ($000)	Performance Standard[1]	Performance Results[1]	Fiscal Year	Forecast Revenue ($000)	Estimated Full Cost ($000)
				Subtotal (R) Subtotal (O) Total	Subtotal (R) Subtotal (O) Total	Subtotal (R) Subtotal (O) Total			Subtotal Subtotal Subtotal	2007– 2008 2008– 2009 2009– 2010 Total	2007–2008 2008–2009 2009–2010 Total

B. Date Last Modified

Where the introduction of or most recent amendment to a user fee occurred in 2006–2007, briefly describe the rationale, consultation, and circumstances surrounding the fee change, including summary information on complaints raised during consultation, the establishment of an independent advisory panel, and the way that body dealt with complaints.

C. Other Information

Departments may use this area to describe any significant factors or events that have affected user fee activities, e.g. how performance results may have been affected by external factors or what measures, beyond strict legal requirements, are being taken to address performance gaps.

1. Note:

According to prevailing legal opinion, where the corresponding fee introduction or most recent modification occurred prior to March 31, 2004:

- the performance standard, if provided, may not have received parliamentary review; and
- the performance standard, if provided, may not respect all establishment requirements under the UFA (e.g. international comparison; independent complaint address).
- The performance result, if provided, is not legally subject to section 5.1 of the UFA regarding fee reductions for unachieved performance.

Template 9–B: Policy on Service Standards for External Fees

On November 29, 2004, Treasury Board ministers approved the *Policy on Service Standards for External Fees*. The Policy requires departments to report on the status of service standards for all external fees charged on a non-contractual basis. Phase I of the Policy required departments to establish and report service standards for all external fees by last year's DPR. Phase II may be considered as the yearly updating to Parliament of performance against those standards as well as the notification of key events or plans regarding consultation with stakeholders.

Departments should continue to note the distinction in terminology between the *User Fees Act* (i.e. user fees and performance standards) and the *Policy on Service Standards for External Fees* (i.e. external fees and service standards). The Policy is intended to be as inclusive as possible, spanning fees for services, products, rights and privileges, rentals, use of facilities, etc.

Treasury Board Secretariat will assess each departmental template against these reporting guidelines.

In order to reduce the volume of printed material, departments are **not** to include Table 9-B in their printed DPR, but are to submit it to TBS as per the "What to Submit" instructions under the "General Information" section. Departments should also include the following instruction to guide the reader to the table available on-line:

"Supplementary information on Service Standards for External Fees can be found at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp".

2006–2007 User Fee Reporting Template 9–B: *Policy on Service Standards for External Fees*

A. External Fee	Service Standard[25]	Performance Result[25]	Stakeholder Consultation
Indicate the name of the external fee With the exception of contractual and formally based agreements, the policy applies to all fees for services, products, rights and privileges, rentals, and the use of facilities.	Express as a specific statement of quantity or quality of service provided Service standards must be measurable and relevant at the level of the paying stakeholder, e.g. processing time of 60 days per transaction or 80 per cent satisfaction rate as measured through a survey of service recipients	Express as a specific measurement of results achieved against pre-established service standard, e.g. 60-day processing standard met 87 per cent of the time or 94 per cent of clients indicated "good" or "very good" satisfaction with service provided	Describe elements such as the timing, nature, and participation of stakeholder consultations on the service standard. Summarize stakeholder feedback and departmental response to such feedback.

B. Other Information

Departments may use this area to relate any additional information determined to be relevant to their service standards or to their external fees more generally, e.g. plans for future stakeholder consultations or planned measures for improving service or for addressing performance gaps.

Table 10: Progress Against the Department's Regulatory Plan

Regulatory initiatives result in the making of regulations by the Governor in Council, a minister, or an administrative agency.

The Regulatory Affairs Sector of the Treasury Board of Canada Secretariat, in consultation with departments, has developed a document to determine the level of significance of a regulation made under the authority of the Governor in Council and its potential impact. The "Framework for the Triage of Regulatory Submissions (the Framework)" came into effect on July 1, 2006. Departments and agencies must report on the progress of their regulatory initiatives highlighted in the 2006-07 RPP as well as all Medium and High significance initiatives that have received final approval in 2006-07, when applicable. Departments and Agencies can access the Framework through the following link: http://www.tbs-sct.gc.ca/ri-qr/ra-ar/

The department is to identify medium and high significance regulatory initiatives. The following two points can be used as a general guideline:

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25. As established pursuant to the *Policy on Service Standards for External Fees*:
   - service standards may not have received parliamentary review; and
   - service standards may not respect all performance standard establishment requirements under the UFA (e.g. international comparison; independent complaint address).
   - Performance results are not legally subject to section 5.1 of the UFA regarding fee reductions for unachieved performance.

- A medium significance regulatory initiative could impact the environment, economy, government, society and ethics, security, human health and safety, international affairs, regions of Canada and/or imposes some present value of total direct gross costs or savings between $10 million to $100 million ($1 million to $10 million annually) to government, industry, consumers and others.

- A high significance regulatory initiative involves very high impacts on the environment, economy, government, society and ethics, security, human health and safety, international affairs, regions of Canada, controversy or opposition and/or imposes present value of total direct gross costs or savings of more than $100 million (above $10 million annually) to government, industry, consumers and others

Note: When medium and high significance regulatory initiatives overlap several departments, it shall be the responsibility of the lead department to ensure that the appropriate horizontal co-ordination is carried out with the other departments.

The following example links regulations and results achieved. The department may wish to direct the reader to view detailed information using alternative vehicles, such as departmental Web sites.

Regulations	Expected Results	Performance Measurement Criteria	Results Achieved
List Medium or High significance regulations for which the department has carried out reforms or that have been introduced during the reporting period	Based on the corresponding regulatory initiatives (first column), enter what the expected results were	Identify the basis for assessing performance	Based on the corresponding Regulatory Initiative (first column), enter the progress that the department made in 2006-07.

In order to reduce the volume of printed material, departments are **not** to include this table in their printed DPR, but are to submit it to TBS as per the "What to Submit" instructions under the "General Information" section. Departments should also include the following instruction in their printed DPR to guide the reader to the table available on-line:

"Supplementary information on the Progress Against the Department's Regulatory Plan can be found at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp"

Table 11: Details on Project Spending

The purpose of this table is to identify departmental projects, as well as capital, lease, information technology, and major Crown projects underway or completed during the reporting period that exceeded their delegated project approval leve l within the framework established in the government's *Project Management* policy and explain the allocation of resources.

Projects are defined as a set of activities required to produce certain defined outputs, or to accomplish specific goals or objectives, within a defined schedule and resource budget. A project exists only for the duration of time required to complete its stated objectives. The government's *Project Management* policy applies to any project for which the federal government will be:

‣ the owner of the end product; or

‣ the prime user of the end product; or

‣ the entity responsible for delivering the product, including managing a contract or contracts for that purpose.

Departments and agencies that have projects exceeding their delegated project approval authority (see the *Project Approval* policy) underway or completed during the reporting period must include this table. Departments are encouraged to include explanatory notes where warranted.

Information on project phases and project approval authorities is found at http://www.tbs-sct.gc.ca/pmgp/categorycategorie.asp?Language=EN&site=PMD&id=081.

The following example of the template lists each individual project by program activity. Departments should identify projects by applicable phase. Typically, project phases include Initial Planning and Identification; Project Definition; Project Implementation; and Project Close-out.

Note: Treasury Board approvals are coincident with the Project Definition and Project Implementation phases.

In order to reduce the volume of printed material, departments are not to include this table in their printed DPR but are to provide a summary listing of projects that have exceeded their delegated project approval level. Departments are to submit the table as per the "What to Submit" instructions under the "General Information" section of these guidelines.Departments should also include the following instruction to guide the reader to the table available on-line:

> "Supplementary information on Project Spending can be found at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp"

Departments are required to fill in a template for this table. The template will be available on the Secretariat's web site (along with the guidelines) at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp".

This table is not intended to report project-like activities or initiatives funded through the *Policy on Transfer Payments.*

	Current Estimated Total Cost	Actual 2004–2005	Actual 2005–2006	2006–2007			
				Main Estimates	**Planned Spending**	**Total Authorities**	**Actual**
Program Activity							
Enter the project name and project phase							
Enter the project name and project phase							
Program Activity							
Enter the project name and project phase							
Enter the project name and project phase							

Table 12: Status Report on Major Crown Projects

Major Crown projects (MCPs) have cost estimates that exceed $100 million and are assessed as high risk by the Treasury Board. The Board may also direct that certain projects with a total cost of less than $100 million but that are considered to be high risk be designated as MCPs.

Projects exceeding $100 million but that have not been assessed as high risk or designated as MCPs should not be included in this table.

This table is not intended to report project-like activities or initiatives funded through the *Policy on Transfer Payments.*

Projects in the Initial Planning and Identification phase may be included in the Table at the discretion of the department.

In order to reduce the volume of printed material, departments are not to include this table in their printed DPR but are to provide a summary listing of MCPs. Departments are to submit this table as per the "What to Submit" instructions under the "General Information" section of these guidelines. Departments should also include the following instruction to guide the reader to the table available on-line:

> "Supplementary information on Major Crown Projects can be found at
> http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp"

Departments are required to fill in a template for this table. The template will be available on the Secretariat's web site (along with the guidelines) at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp".

Only lead departments should prepare a status report. A current list of designated MCPs is located at http://www.tbs-sct.gc.ca/pm-gp/mcpl-lgpe/mcpl-gpel-2004-Jul-8_e.asp. The template information found on the Web site should, at a minimum, consist of the following:

1. Description
2. Project Phase (Initial Planning and Identification; Project Definition; Project Implementation; or Project Close-out)
3. Leading and Participating Departments and Agencies
4. Prime and Major Subcontractor
5. Major Milestones
6. Progress Report and Explanations of Variances
7. Industrial Benefits

Details on each of these requirements are outlined below.

1. Description

This subsection is used to describe what the MCP is and explain why it is being undertaken.

2. Project Phase

This subsection identifies the phase the MCP is currently at, i.e. Initial Planning and Identification; Project Definition; Project Implementation; or Project Close-out.

3. Leading and Participating Departments and Agencies

This subsection lists the participants (departments) associated with the MCP.

Lead Department or Agency	Enter the leading department's or agency's name
Contracting Authority	Enter the department's or agency's name
Participating Departments and Agencies	Enter the departments' or agencies' names

4. Prime and Major Subcontractors

This subsection lists all contractors associated with the development of the MCP.

Prime Contractor	Enter the name of the company and its address, giving the city, province, and country (where applicable)
Major Subcontractors	Enter the name of each company and its address, giving the city, province, and country (where applicable)

5. Major Milestones

This subsection lists the major milestones associated with the progress of the MCP.

Major Milestones	Date
List milestones relating to the progress of the project	List the dates the milestones occurred

6. Progress Report and Explanations of Variances

This subsection is to provide the reader with a progress report on how the MCP is progressing. It should also bring attention to any variances in cost since the beginning of the project.

For example:

▸ Initially, the Treasury Board approved the project name with an estimated cost of $XX million.

▸ On mm/dd/yyyy, the Treasury Board granted additional monies to the project name due to... (provide explanation). The total cost is now estimated at $XX million.

▸ On mm/dd/yyyy, enter the department's name used internal resources of $XX million to cover cost overruns for project name.

▸ The project name is currently running on/over/under budget [provide explanations].

▸ The project name is to be completed by... (provide date).

7. Industrial Benefits

This subsection is designed to inform the reader of the benefits to Canadian industry as a whole and list the regions that will benefit from the project. Insert text in paragraph form.

Table 13: Details on Transfer Payment Programs (TPPs)

Departments must include in Departmental Performance Reports evidence of results achieved, related to results commitments and specific planned results in Reports on Plans and Prio rities for each transfer payment program with transfers in excess of $5 million.

Departments are therefore required to report on the results of TPPs, or the progress made to date, against the planned results stated in the RPPs, for each TPP where total transfer payments exceed $5 million for the reporting fiscal year.

NOTE: Conditional grants are to be reported separately using the "Conditional Grants to Foundations" template 14.

What are Transfer Payments?

Transfer payments are payments made based on appropriations for which no goods or services are directly received. The three main types of transfer payments are grants, contributions, and other transfer payments.

What are Transfer Payment Programs?

A transfer payment program is defined as a collection of transfer payments (either voted or statutory) aimed at a common objective or set of objectives. Their purpose is to further departmental objectives and strategic outcomes and, as such, relate to departmental program activities that reside in the PAA. TPPs leverage the strengths of communities and organizations to achieve specific government policy outcomes.

What to submit?

All departments responsible for administering TPPs must complete one template for each TPP, including statutory transfer payment programs, where total TPPs exceed $5 million during the reporting year.

In order to reduce the volume of material in the printed DPRs, departments are to include in their DPR a listing of their completed TPP tables, along with the following statement:

> "Further information on these projects can be found at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp"

Note that the completed tables are not to be included in the printed document. Departments are to submit their tables on diskette under separate file names along with their DPR submission as per the "What to Submit" instructions under the "General Information" section of these guidelines.

The template is available on the Secretariat's Web site (alo ng with the guidelines) at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp.

The following table is an example of the template:

1) Name of Transfer Payment Program						
2) Start Date			3) End Date			
4) Description						
5) Strategic Outcome(s)						
6) Results Achieved						
	7) Actual Spending 2004–2005	8) Actual Spending 2005–2006	9) Planned Spending 2006–2007	10) Total Authorities 2006–2007	11) Actual Spending 2006–2007	12) Variance(s) Between 9) and 11)
13) Program Activity	$	$	$	$	$	$
14) Total Grants	$	$	$	$	$	$
14) Total Contributions	$	$	$	$	$	$
14) Total Other Types of TPs	$	$	$	$	$	$
15) Total Program Activity	$	$	$	$	$	$
16) Comment(s) on Variance(s)						
17) Significant Audit and Evaluation Findings and URL (s) to Last Audit and / or Evaluation						

Instructions for completing Table 13:

1. *Name of Transfer Payment Program*: Provide the name of the program under which the Terms and Conditions (Ts&Cs) were approved and indicate whether the payments are statutory or voted.

2. *Start Date*: Indicate the authorized start date of the TPP.

3. *End Date*: Indicate the date the current Terms and Conditions end.

4. *Description:* Briefly describe the TPP

5. *Strategic Outcome(s):* Identify the Strategic Outcome(s) as per the PAA

6. *Results Achieved*: Summarize results / milestones achieved by the TPP. Provide supporting performance measurements, where applicable. Explain gaps between expected results identified in the RPP and actual results. Describe corrective measures and the time frames in which the changes will be made, if applicable.

7. *Actual Spending 2004–2005*: Provide the actual amount spent in the fiscal year.

8. *Actual Spending 2005–2006*: Provide the actual amount spent in the fiscal year.

9. *Planned Spending 2006–2007*: Provide the estimated amount to be spent in the reporting year, as identified in your RPP.

10. *Total Authorities 2006–2007*: Indicate the total amount authorized by Parliament (Main Estimates, Supplementary Estimates, Budget Implementation acts) and any other authority provided by the Secretariat in the reporting fiscal year.

11. *Actual Spending 2006–2007*: Provide the actual total amount spent by the department on the TPP in the reporting fiscal year.

12. *Variance(s)*: Provide the difference between Planned Spending 2006–2007 and Actual Spending 2006–2007.

13. *Program Activity*: Provide the name of the relevant program activity.

14. *Total Grants Total Contributions, Total Other Types of TPs:* Complete the appropriate rows by providing the total dollar figure in each column.

15. *Total Program Activity*: Complete the row by providing in each column the total dollar figures for the Program Activity. For TPPs reporting through several program activities, repeat rows 12 to 14 where applicable and provide Total Program Activities.

16. *Comment(s) on Variance(s)*: Explain why the variance (between the planned spending and the actual spending) occurred and apprise of plans to bring expectations and capacity into alignment, where required.

17. *Significant Audit and Evaluation Findings and URL(s) to Last Audit / or Evaluation:* Provide hyperlinks to the last audit(s) and / or evaluation(s) carried out on the TPP and / or recipients. If no audit(s) and / or evaluation(s) have been carried out yet, indicate the due date(s) for the next audit(s) and / or evaluation(s).

Table 14: Conditional Grants (Foundations)

Departments responsible for administering conditional grant funding agreements must report on the significant results achieved by the recipients of the conditional grants, in their DPRs, and situate these results within the overall results achieved by the department, for the duration of the funding agreements.

Over the past several years, starting with Budget 2003, Chapter 7, several measures were implemented to improve the transparency and public accountability of recipients funded through conditional grants and included mandatory requirements for reporting in RPPs and DPRs. These measures were reiterated in the government's overall response to the recommendations made by the Auditor General of Canada in Chapter 4, "Accountability of Foundations," of her 2005 report.

<u>**What are Conditional Grants?**</u>

Conditional grants are transfer payments specifically approved by Parliament and made available to an organization at the beginning of a multi-year period, in the form of a lump sum, to cover expenses over a number of years. Since these organizations receive funding to be used over a number of years, departments are to report not only when the funding is provided but also throughout the life of the funding agreement.

<u>**What to submit?**</u>

All departments responsible for administering conditional grant agreements greater than $5 million must complete one template for each recipient, each year, for the duration of the funding agreement.

In order to reduce the volume of material in the printed DPRs, departments are to include in their DPR a listing of their completed TPP tables, along with the following statement:

> "Further information on these projects can be found at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp."

Note that the completed tables are not to be included in the printed document. Departments are to submit their tables on diskette under separate file names along with their DPR submission as per the "What to Submit" instructions under the "General Information" section of these guidelines.

The template is available on the Secretariat's Web site (along with the guidelines) at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp.

The following table is an example of the template:

1) Name of Recipient						
2) Start Date		3) End Date		4) Total Funding		
5) Description						
6) Strategic Outcome(s)						
7) Summary of Results Achieved by the Recipient						
	8) Actual Spending 2004–2005	9) Actual Spending 2005–2006	10) Planned Spending 2006–2007	11) Total Authorities 2006–2007	12) Actual Spending 2006–2007	13) Variance(s) Between 10) and 12)
14) Program Activity	$	$	$	$	$	$
15) Comment s on Variance(s)						
16) Significant Audit and Evaluation Findings and URL to Last Audit & / or Evaluation						
17) URL to Recipient's Site						
18) URL to Recipient's Annual Report						

Instructions in completing Table 14:

1. *Name of Recipient*: Provide the name of the recipient organization.
2. *Start Date*: Indicate the date the first agreement was signed.
3. *End Date*: Indicate the date the current funding agreement ends.
4. *Total Funding*: Indicate the total amount funded to the recipient since the start date.
5. *Description:* Briefly describe the program.
6. *Strategic Outcome(s):* Identify the Strategic Outcome(s) as per the PAA.
7. *Summary of Results Achieved by Recipient:* Summarize the recipient's performance results. Explain gaps between planned results identified in RPP and actual results. Describe corrective measures and the time frames in which the changes will be made, where applicable.
8. *Actual Spending 2003–2004*: Indicate the actual funding provided to the recipient by the department in the identified fiscal year.
9. *Actual Spending 2005–2006*: Indicate the actual amount provided to the recipient by the department in the identified fiscal year.
10. *Planned Spending 2006–2007*: Indicate the estimated amount to be provided to the recipient by the department in the identified fiscal year, as stated in the departmental RPP.

11. *Total Authorities 2006–2007*: Indicate the total amount authorized (by Main Estimates, Supplementary Estimates, and Budget Implementation acts) and any other authority provided by the Secretariat in the reporting year.

12. *Actual Spending 2006–2007*: Indicate the actual total amount provided to the recipient in the identified fiscal year.

13. *Variance(s)*: Identify the difference between Planned Spending 2006–2007 and Actual Spending 2006–2007.

14. *Program Activity*: Identify the Program Activity through which the TPP reports. Add Program Activities and provided Total Program Activities where applicable.

15. *Comments on Variance(s)*: Explain why the variance (between planned spending and the actual spending) occurred and apprise of plans to bring expectations and capacity into alignment where required.

16. *Significant Audit and Evaluation Findings and URL to Last Audit & / or Evaluation*: Provide hyperlink(s) to the last audit and / or evaluation carried out. If an audit or evaluation has not been carried out, indicate the due date for the next audit and / or evaluation.

17. *URL to Recipient Site*: Provide a link to the recipient's site to facilitate access to further information on the organization and it's funding.

18. *URL to Annual Report*: Provide a link to the recipient's annual report tabled by the Minister.

Table 15: Financial Statements of Departments and Agencies (including Agents of Parliament) and Revolving Funds Financial Statements

Financial statements communicate useful information about the entity's assets and liabilities, changes in the entity's assets, liabilities, and net assets, as well as the financial performance of the entity at the reporting date. They report the cost of resources consumed during the year, as well as reporting assets and future financial obligations.

Commencing in 2005–2006 all federal government departments were to include Financial Statements in their DPR and will continue to do so in 2006–2007. Financial Statement reporting must be done in accordance with Treasury Board Accounting Standard (TBAS) 1.2. In addition, the Revolving funds must include, as part of their financial statements, the Statement of Authority Provided (used) for the Year Ended March 31 and the Reconciliation of Unused authority March 31, with the indication that they are not audited as detailed in Chapter 15 – Public Accounts Instructions 2006-2007 (http://www.pwgsc.gc.ca/rg/pdf/chap15r5-e.pdf). For those departments that prepare an annual report that is tabled in parliament, where the annual report includes audited financial statements that are available electronically by the time DPRs are tabled in the House of Commons, it is sufficient to include just the electronic link to their financial statements. In the case of revolving funds financial statements, an electronic link to the revolving funds financial statements posted on the departmental website is sufficient as they are included in the Public Accounts which are tabled in Parliament before the DPR. Electronic links should be clearly identified and referenced in each department's DPR, and departments should ensure that the link is functioning properly by the time DPRs are tabled. The submission date of DPRs to TBS is not to be delayed by the financial statements.

Where financial statements, including the revolving funds financial statements, are included in the DPR and are audited by the Office of the Auditor General (OAG), it is required that these departments submit to TBS no later than the DPR submission date:

- a one-sided, camera-ready version of their DPR with original signature, along with three copies (in each official language);
- corresponding HTML files (departments must follo w the formatting requirements specified under the "Electronic Reporting" section of this guide);
- a PDF file (please ensure that this version corresponds in all respects to the final printed version of your DPR);
- a certification confirming that the camera-ready version, the PDF file, and the HTML file submitted to the Secretariat correspond to the final document(s) and electronic files reviewed by the Auditor General. An example of the certification that must be included with your DPR is provided below. It is not to be reproduced in the DPR.

This implies that the **audits of the financial statements** must be completed **in advance of submission of the 2006–2007 DPR to the Secretariat and by the DPR submission date**. It is the responsibility of your department to ensure that the audit team is aware of the DPR deadline.

In addition, a note should be included in each department's DPR to remind the reader that the Financial Statements are prepared using accrual accounting rather than the modified cash basis of annual and statutory lapsing appropriations.

We would suggest departments preface their Financial Statements in the DPR with words to the effect that: "Financial Statements are prepared in accordance with accrual accounting principles. The unaudited supplementary information presented in the financial tables in the DPR is prepared on a modified cash basis of accounting in order to be consistent with appropriations-based reporting. Note XX on page YY of the financial statements reconciles these two accounting methods."

<div style="border:1px solid black; padding:1em;">

<div align="center">Certification to be Provided When Audited Financial Statements are
Included in the *Departmental Performance Report*</div>

Introduction

It is the responsibility of the management of [name of the department] to prepare and present the financial statements and to ensure that the statements are accurately reproduced in the *Departmental Performance Report* and that the other information in this Report is reliable and consistent with the audited statements.[26]

Work done

We obtained confirmation on [specify date] from the representative of the Auditor General of Canada, our external auditor, that the financial statements and the report of the auditor thereon were accurately reproduced in the 2006–2007 *Departmental Performance Report* of [name of the department], including the camera-ready version, the PDF file, and the HTML version to be submitted to the Treasury Board of Canada Secretariat by [DPR submission date].

When asked to do so by our external auditor, we made corrections to the text of the 2006–2007 *Departmental Performance Report* (and related electronic files) to ensure consistency between the financial statements and other information provided in this Report.

Certification

To the best of our knowledge, we certify that:

- the financial statements and the report of the auditor thereon were accurately reproduced in the 2006–2007 *Departmental Performance Report* of [name of the department] and other electronic files provided with the hard copy; and

- the information provided in the 2006–2007 *Departmental Performance Report* is consistent with the financial statements.

This certificate is for internal purposes only and will not be reproduced in the *Departmental Performance Report* or made public.

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Signature and position of the signatory

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26. Refer to the CICA Handbook S.5090.02 for details.

Table 16: Response to Parliamentary Committees, Audits and Evaluations

Departments are to provide a list of any responses to parliamentary committee reports, reports of the Auditor General, and internal or external audits and evaluations that pertain to the department's work <u>for the fiscal year under review</u>, along with a link or reference to more information.

Also, as appropriate, each department should reference significant findings from any <u>internal or external</u> evaluation and audit reports in the body/text of the report (using electronic links to refer to more detailed information), as well as explaining their relationship to departmental performance and the next course of action to improve departmental results.

Response to Parliamentary Committees
Provide a brief summary of any reports and add a link to the department's response. (If no recommendations were received, this should also be noted.) As appropriate, make references in the DPR.

Response to the Auditor General (including to the Commissioner of the Environment and Sustainable Development)
Provide a brief summary of any chapters of reports and add a link to the department's response. (If no recommendations were received, this should also be noted.) As appropriate, make references in the DPR.

External Audits (Note: These refer to other external audits conducted by the Public Service Commission of Canada or the Office of the Commissioner of Official Languages.)
Indicate the name of the audit (as required, make appropriate references in the DPR and add Web links).

Internal Audits or Evaluations
Indicate the name of the audit or evaluation (as required, make appropriate references in the DPR and add Web links). If there is a change from the RPP, please explain.

Table 17: Sustainable Development Strategy[27]

A Sustainable Development Strategy (SDS) is a departmental strategy required by the *Auditor General Act* to advance the government's commitment to development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

An SDS typically also includes commitments made by a department to green its operations. At a government-wide level, the Office of Greening Government Operations (OGGO) at PWGSC supports this work (refer to: http://www.pwgsc.gc.ca/greening). Where possible, departments should follow guidance from OGGO when reporting on progress on sustainable development commitments related to their operations.

The purpose of the SDS subsection in the DPR is to apprise parliamentarians of progress against SDS commitments. The departmental SDS are updated every three years with new strategies being tabled in Parliament and commitments made on a calendar year basis. All departmental SDS were updated in December 2006 with new commitments for the 07-09 period.

To ensure alignment with the RPP 06-07, departments should complete the template below and report on progress made against their RPP 06-07 SDS table. Departments should also provide an electronic link to their new 2007-09 strategies and provide a brief update indicating any progress made in the last quarter of 06-07 to support their new 07-09 SDS commitments.

Department	
Points to Address	**Departmental Input**
1. What are the key goals, objectives, and/or long-term targets of the SDS?	
2. How do your key goals, objectives, and/or long-term targets help achieve your department's strategic outcomes? 3. What were your targets for the reporting period?	
4. What is your progress to date?	
5. What adjustments have you made, if any? (To better set the context for this information, discuss how lessons learned have influenced your adjustments.)	

For list of departments that must complete a SDS see: http://www.oag-bvg.gc.ca/domino/cesd_cedd.nsf/html/sds_entities_e.html.

For information about greening government operations, see: http://www.pwgsc.gc.ca/greening

For enquiries respecting this guidance on sustainable development, contact Environment Canada by e-mail at: sds-sddinfo@ec.gc.ca .

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[27] The guidance for reporting on SDS for the 07-08 reporting period has been updated to support alignment with existing SDS, with federal goals and to increase the link between plans and performance.

Table 18: Procurement and Contracting

For reporting purposes, departments may wish to consider the following example of procurement and contract reporting when addressing the required points.

Department	
Points to Address	**Department's Input**
1. Role played by procurement and contracting in delivering programs	Procurement and contracting play a central role in the program delivery of this department. Particularly, procurement allows the department to obtain highly specialized research and analytical advice in support of its policy and program delivery. Contracting allows the department not only to achieve operational requirements, but also to spur growth in the Canadian economy.
2. Overview of how the department manages its contracting function	The department operates in a decentralized environment with procurement personnel not only at Headquarters, but also in the regional offices. Contracting authority is also delegated in the same manner to purchasing managers across the department. This reflects the department's aim to have the delegations necessary to help managers deliver quality services and programs to Canadians and achieve the right balance between program knowledge and knowledge of key procurement-related administrative regulations and policy. The contracting functional authority awards all contracts above $100,000 and, in addition, provides advice and guidance to managers on policy procedures. A departmental review committee (or quality assurance group) reviews all non-competitive contracts above $25,000 and competitive contracts over $50,000. The department awards [specify number] contracts, valued at approximately $XXX.
3. Progress and new initiatives enabling effective and efficient procurement practices	The department has developed a site on the departmental intranet with departmental procurement operational policies and numerous tools. One such tool is a template for requests for proposals (an "RFP" template) for various types of professional service contracts. It also provides information on established procurement instruments such as standing offers and supply arrangements useful for many types of services purchased by the department. This tool allows the program manager to focus efforts on the Statement of Work. The department is also partnering with two other departments that purchase similar services in order to pool resources to create standing offers that will be used by all three departments. Key Accomplishments: • Exceeded our targets for Aboriginal procurements on a consistent basis; worked in partnership with Indian and Northern Affairs Canada to develop a supply arrangement specifically to address the Procurement Strategy for Aboriginal Business • Implemented a renewed training program for departmental senior managers on procurement planning and responsibility

Departments may also wish to consult the following Web sites:

‣ the government's annual contracting activity reports

http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/con_data/siglist_e.asp

‣ the government's electronic tendering service

http://www.merx.com/

In order to reduce the volume of printed material, departments are **not** to include the Procurement and Contracting table in their printed DPR, but are to submit this table to TBS as per the "What to Submit" instructions under the "General Information" section. Departments should also include the following instructions in the DPR to guide the reader to the table available on-line:

"Supplementary information on Procurement and Contracting can be found at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp.

The departments listed below are required to report on procurement and contracting in their DPRs:

‣ Canadian International Development Agency
‣ Canadian Space Agency
‣ Correctional Services Canada
‣ Fisheries and Oceans Canada
‣ Foreign Affairs and International Trade Canada (formerly Foreign Affairs Canada and International Trade Canada)
‣ Health Canada
‣ Human Resources and Social Development Canada (formerly Human Resources and Skills Development Canada and Social Development Canada)
‣ Indian and Northern Affairs Canada and the Canadian Polar Commission
‣ Industry Canada
‣ National Defence
‣ Natural Resources Canada
‣ Public Works and Government Services Canada
‣ Royal Canadian Mounted Police
‣ Transport Canada
‣ Treasury Board of Canada Secretariat

Table 19: Client-Centred Service

High quality service promotes citizen confidence in government, produces high levels of client satisfaction, demonstrates value for money to taxpayers and contributes to the achievement of public policy goals.

Achieving high quality service requires a client-centred approach – designing services around client needs and continuously evolving services in response to client feedback. This is accomplished, in part, by periodically measuring client satisfaction and acting on the findings. Using the Common Measurements Tool to measure client satisfaction ensures results that are reliable and comparable across services.

Service standards are also key to ensuring high quality service. Service standards tell clients what to expect and represent the government's commitment to a level of performance. Periodically measuring whether service standards are being met and acting on the findings establishes a framework of accountability and transparency, promotes quality improvements, and ensures that services are responsive to evolving client needs, operational demands and government priorities. **Annual Reporting Requirements:** Departments and agencies must specify in their DPRs their progress towards implementing the following:

For external services, as defined in Table 19 below:

1. **Client satisfaction is periodically assessed using the Common Measurements Tool and the results are acted upon.** Departments must report (1) the number of services which have measured client satisfaction within the last three years, (2) the number of services which are using the Common Measurements Tool in measuring client satisfaction, (3) how they are responding to results, (4) the number of services which have not measured client satisfaction, and (5) plans to implement client satisfaction measurement where missing.

2. **Service standards are set, performance in meeting service standards is periodically assessed and the results are acted upon.** Departments must report (1) the number of services which have set service standards for timeliness, access, and accuracy, (2) the number of services which have measured their performance against service standards within the previous three years, (3) how they are responding to results, (4) the number of services that have no service standards in place, and (5) plans to implement service standards where missing.

3. **Service standards, performance against service standards and the results of client satisfaction measurement are communicated to clients.** Departments must report where clients can find service standards, information about performance against service standards, and the results of client satisfaction measurement, and identify the URL(s) where relevant.

In order to reduce the volume of printed material, departments are **not** to include these tables in their printed DPR, but are to submit them to TBS as per the "What to Submit" instructions under the "General Information" section. Departments should also include the following instructions it the printed DPR to guide the reader to the table(s) available on-line:

"Supplementary information on Client Centred Service can be found at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp.

Table 19: Departments should use the following table format to report on requirements 1, 2, and 3 above for external services, as defined below:

(1) Service	(2) Service Standards by Type	(3) Performance against Service Standards	(4) Client Satisfaction Scores	(5) Common Measurements Tool Used (Y/N)	(6) Responding to Results	(7) Planning to address missing elements
Identify the number of all departmental services which meet the definition below	Of the services included in (1), identify the number which have service standards set for each of timeliness, access, and accuracy	Of the services included in (1), identify the number which have measured performance against service standards within the previous three years	Of the services included in (1), identify the number which have measured client satisfaction	For those services included in (4) which measure client satisfaction, identify the number which used the Common Measurements Tool	Comment on the actions taken or plans in place to respond to results of the measurement in (3) and (4)	Where service standards or client satisfaction measurement are absent, comment on plans to establish standards and/or measure satisfaction

Definition of Service: A means, administered by a program, of producing a final valued output (i.e. service output) to address one or more target group needs. The reporting requirements set out 1, 2 and 3 above are limited to services: (1) for which fees are charged to external clients; or (2) delivered to a specific, identifiable, external client (citizen, business or non-Canadian) and for which the measurement of client satisfaction is appropriate. The latter includes services with the following output types:

- **Funds** – includes services that acquire or dispense money. The output is an amount of money that allows the recipient to act on the intended purpose of the funds or to fulfill their obligation to provide funds.
- **Transport** – includes services that move people and resources from point to point (includes energy, materials, people, information, letters, email and messages but excludes labour, facilities and rules).
- **Advisory Encounters** – includes services where data, information and/or advice is conveyed to a party or a system.
- **New Knowledge** – includes services that conduct research and produce information that was not known or derivable through computation or procedural means. These are services that provide intellectual property.
- **Recreational and Cultural Encounters** – includes services that provide recreational and cultural experiences to people. These are services used to improve the quality of life, create enjoyment, better health, personal growth, pride in heritage, awareness of civic roles, etc.
- **Periods of Permission –** includes services that express government authority by granting permission for a period of time to engage in activities, possess or control property or resources, or hold status, authority or privileges. These are services that grant rights and privileges and regulate activities.
- **Educational and Training Encounters –** includes services that provide educational and training experiences to people that improve the capabilities of the recipients.

Table 20: Horizontal Initiatives

A horizontal initiative is an initiative in which partners[28] from two or more organizations have established a formal funding agreement (e.g. Memorandum to Cabinet, Treasury Board submission, federal-provincial agreement) to work toward the achievement of shared outcomes.[29] Examples of horizontal initiatives include Canada's Drug Strategy, the Canadian Biotechnology Strategy and the Canadian Agricultural Skills Services (CASS).

A horizontal initiative template must be completed for all <u>major</u> horizontal initiatives that:

▸ have been allocated federal funds that exceed $100 million for the entire initiative; or

▸ are key to the achievement of government priorities; or

▸ have a high public profile.

The department whose minister sponsored the Memorandum to Cabinet or other formal agreement is responsible for completing and submitting the Horizontal Initiative Template to the Secretariat on behalf of all federal partners. Federal partners that have received significant funding to deliver public programs are responsible for providing the lead department with planned expenditures and results information and for contributing to the completion of this template.

In order to reduce the volume of printed material, lead departments should not include this table in their printed DPR, but are to submit it to TBS as per the "What to Submit" section. Only a list of horizontal initiatives that the organization is leading should be included in the DPR, along with the following instructions:

> "Supplementary information on Horizontal Initiatives can be found at
> http://www.tbs-sct.gc.ca/rma/eppi-ibdrp/hrdb-rhbd/profil_e.asp"

This will lead the reader to the Secretariat's **Horizontal Results Database**, which provides parliamentarians, the public, and government with an overall picture of public expenditures, plans and performance for major horizontal initiatives. If the horizontal initiative is a critical aspect of performance or key to the achievement of strategic outcomes, it should also be discussed in the main body of the DPR.

The following is an example of the template, which is available on the Secretariat's web site (along with the guidelines) at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp. Additional lines can be added where necessary and electronic links to further information (reports, websites, etc.) should also be included.

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[28] **Types of partners:** Other federal departments or agencies, other national governments, provincial and territorial governments, municipal governments, non-governmental organizations, private-sector organizations, First Nations, and other organizations.

[29] A **shared outcome** is an outcome that partnering departments plan to achieve as a result of their collective programming efforts. A shared outcome should contribute to the achievement of the partners' strategic outcomes.

DPR Horizontal Initiative						
1. Name of Horizontal Initiative			2. Name of Lead Department(s)			
3. Start Date of the Horizontal Initiative		4. End Date of the Horizontal Initiative		5. Total Federal Funding Allocation (start to end date)		
6. Description of the Horizontal Initiative (including funding agreement)						
7. Shared Outcome(s)						
8. Governance Structure(s)						
9. Federal Partners	10. Names of Programs for Federal Partners	11. Total Allocation (from start to end date)	12. Planned Spending for 2006–2007	13. Actual Spending in 2006–2007	14. Expected Results for 2006–2007	15. Results Achieved in 2006–2007
1.	(a)	$	$	$		
	(b)	$	$	$		
	(c)	$	$	$		
2.	(a)	$	$	$		
	(b)	$	$	$		
	(c)	$	$	$		
3.	(a)	$	$	$		
	(b)	$	$	$		
		Total $	Total $	Total $		
16. Comments on Variances						
17. Results Achieved by Non-federal Partners						
18. Contact Information						

The following information provides additional direction in completing Table 22:

1. *Name of Horizontal Initiative*: Provide the name of the horizontal initiative under which the Memorandum to Cabinet or other formal agreement was submitted, e.g. Canada's Drug Strategy.

2. *Name of Lead Department(s)*: Provide the name of lead department(s).

3. *Start Date of the Horizontal Initiative*: Indicate the start date of the horizontal initiative funding allocation. If programs have different start dates, indicate the date when the first program started.

4. *End Date of the Horizontal Initiative*: Indicate the end date of the horizontal initiative funding allocation. If programs have different end dates, indicate the date when the last program will end. Please indicate "ongoing" if ongoing funding has been allocated.

5. *Total Funding Allocated to the Initiative (start to end date)*: Indicate total federal funding allocated to the horizontal initiative.

6. *Description of the Horizontal Initiative (including funding agreement)*: Provide a brief description of the horizontal initiative, including a rationale for the initiative, its linkages to government plans and priorities, and objectives and where possible to departmental strategic outcomes. Also, please provide links to further information, where applicable.

7. *Shared Outcome(s)*: Outcomes are targeted results to be achieved by all partners involved in the horizontal initiative. They indicate short- and long-term benefits to Canadians. Outcomes should be measurable, directional in nature, and provide some indication of the extent of change being pursued, e.g. reduce the availability of illicit drugs and other harmful substances in Canada; reduce the demand for illicit drugs and other harmful substances in Canada.

8. *Governance Structure(s)*: Indicate the interdepartmental decision-making body and interdepartmental committees and co-ordinating structures established by the partners involved in the horizontal initiative, e.g., a ministers'/deputy ministers'/assistant deputy ministers' committee (decision-making body); a committee of directors general; a management board; a secretariat; or an external advisory committee; or other.

9. *Federal Partners*: Provide the name of each federal department involved in the horizontal initiative, including lead departments.

10. *Names of Programs for Federal Partners*: Provide the names of key federal programs by partner funded under the horizontal initiative. *Space provided does not permit you to report on all programs.*

11. *Total Allocation (from start to end date)*: Indicate the total federal funding allocation per federal partner and program for the duration of the initiative.

12. *Planned spending for 2006–2007*: Indicate the planned spending for fiscal year 2006–2007.

13. *Actual spending in 2006–2007*: Indicate actual spending during fiscal year 2006–2007.

14. *Expected results for 2006–2007*: Indicate what your expected results were for fiscal year 2006–2007.

15. *Results Achieved in 2006–2007*: Indicate the results achieved in fiscal year 2006–2007. If they are different from planned results, provide an explanation in the comments section.

16. *Comments on Variances*: Provide any comments you may have regarding variances in expenditures and results.

17. *Results Achieved by Non-federal Partners*: Provide information about the achievements made by other, non-federal partners. This should include a discussion of each partner's expenditures and performance accomplishments in relation to both its partnership arrangement and its strategic outcomes.

18. *Contact Information*: Provide the contact information (address, phone number, and e-mail address) of the horizontal initiative manager who will be able to respond to inquiries made for further information on the horizontal initiative.

Table 21: Travel Policies

The Secretariat's travel policies include two separate policies: 1) the Treasury Board of Canada Secretariat *Special Travel Authorities* and 2) the Treasury Board of Canada Secretariat *Travel Directive*, Rates and Allowances.

The Secretariat's *Special Travel Authorities* outlines travel provisions pertaining to ministers and their exempt staff, as well as members of Parliament, deputy ministers, Governor-in-Council appointees, and executives. This authority also outlines the principles guiding heads of departments in the exercise of discretion concerning their business travel expenses. See http://www.tbs-sct.gc.ca/Pubs_pol/hrpubs/TBM_113/STA_e.asp.

The Secretariat's *Travel Directive* (http://www.tbs-sct.gc.ca/pubs_pol/hrpubs/TBM_113/td-dv_e.asp) and the Rates and Allowances (http://www.tbs-sct.gc.ca/hr-rh/gtla-vgcl/menu-travel-voyage_e.asp) serve as a benchmark for the *Special Travel Authorities* and apply to public service employees, exempt staff, and other persons travelling on official government business **unless their travel is governed by another authority.**

In December 1997, an Order in Council was issued to direct departments other than Crown corporations with authority to establish their own policies regarding travel and hospitality expenditures to be guided by the Secretariat's *Special Travel Authorities* and the *Hospitality Policy* (see PCO OIC 1997-1810 http://www.pco-bcp.gc.ca/oic-ddc/OIC-DDC.asp?lang=EN&txtOICID=1997-1810&txtFromDate=&txtToDate=&txtPrecis=&txtDepartment=&cboDepartment=&txtAct=&txtChapterNo=&txtChapterYear=&txtBillNo=&rdoComingIntoForce=&DoSearch=Search+%2F+List). A letter from the Secretary of the Treasury Board also stated that departments and agencies with travel policies that differ from those of the Secretariat are directed to publish in their DPRs their established travel policies and report on the resulting additional costs in comparison with the Secretariat's travel policy.

To meet the above reporting requirement, **all departments with travel policies that differ from the Secretariat's travel policy are required to complete the templates below.** In order to reduce the volume of printed material, departments are **not** to include these templates in their printed DPR, but are to submit it to TBS as per the "What to Submit" instructions of the "General Information" section. Departments should include the following instruction in the printed DPR to guide the reader to the table available on-line:

> "Supplementary information on Travel Policies can be found at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp.

For **other departments**, please include a **brief statement** in your DPR indicating that your department follows and uses the Secretariat's travel policy parameters.

Step 1: Comparison to the Treasury Board of Canada Secretariat *Special Travel Authorities*

[Travel policy name] of [name of your department]
(Note: If the Secretariat's *Special Travel Authorities* are used by your department, insert the following statement: "Department XXX follows the Treasury Board of Canada Secretariat *Special Travel Authorities*.")
Authority: Indicate what specific authority (e.g. act, regulation, etc.) allows your department to create its own travel policy.
Coverage: Indicate to whom specifically your unique travel policy applies in your department (e.g. President, Chairperson(s), Advisory Board members, senior officials only, non-employees, other, etc.).
Principal difference(s) in policy provisions: Indicate the main areas where there are differences in your travel policy, in comparison with Secretariat's *Special Travel Authority* provisions (e.g. class of airfare provisions, meal and incidental provisions, and/or allowance amounts, etc.).
Principal financial implications of the difference(s): Indicate the main policy differences that result in additional costs (e.g. class of airfare provisions such as first-class air travel, meal and incidental provisions, and/or allowance amounts, kilometric rate(s), accommodation maximum limits, etc.).

Step 2: Comparison to the Treasury Board of Canada Secretariat *Travel Directive*, Rates and Allowances

[Travel policy name] of [name of your department]
(Note: If the Secretariat's *Travel Directive*, Rates and Allowances, is used by your department, insert the following statement: "Department XXX follows the Treasury Board of Canada Secretariat *Travel Directive*, Rates and Allowances.")
Authority: Indicate what specific authority (e.g. act, legislation, regulation, etc.) allows your department to create its own travel policy.
Coverage: Indicate to whom specifically your unique travel policy applies in your department (e.g. casual employees, term employees, indeterminate employees, the general employee population, senior officials, non-employees such as but not limited to consultants, contractors, etc.).
Principal difference(s) in policy provisions: Indicate the main areas where there are differences in your travel policy or directive in comparison with the Secretariat's *Travel Directive* provisions and associated rates and allowances (e.g. kilometric rate, meal and incidental allowances, and/or private accommodation allowance, class of airfare provisions, accommodation maximum limits, dependant care provisions, etc.).
Principal financial implications of the difference(s): Indicate the main policy differences that result in additional costs (e.g. class of airfare provisions, meal and incidental provisions, and/or allowance amounts, kilometric rate(s), accommodation maximum limits, etc.).

Table 22: Storage Tanks (Non–mandatory)

Departments have the option of reporting on Storage Tanks to the Minister of the Environment by April 30th of each year or of notifying the Minister of the Environment by February 1 of the year of the report of their intent to report on Storage tanks through the DPR. Departments that have chosen the latter option may use the table below.

In order to reduce the volume of printed material, departments are **not** to include this table in their printed DPR, but are to submit it to TBS as per the "What to Submit" instructions under the "General Information" section. Departments should also include the following instruction in the printed DPR to guide the reader to the table available on-line:

> "Supplementary information on Storage Tanks can be found at http://www.tbs-sct.gc.ca/rma/dpr3/06-07/index_e.asp.

Status of Fuel Storage Tanks on (appropriate federal department)-owned Land

Annual Report for April 30, 2006

As required under the CEPA, Part IV, *Registration of Storage Tank Systems for Petroleum Products and Allied Petroleum Products on Federal Lands Regulations*, this report provides the information set out in Schedule II of the aforementioned regulation, updated to December 31, 20XX.

The following number of *aboveground* storage tank systems:

Are registered with (appropriate federal department): _____.

Comply with the *Federal Aboveground Storage Tank Technical Guidelines*: _____.

Do not comply with the *Federal Aboveground Storage Tank Technical Guidelines*: _____.

The following number of *underground* storage tank systems:

Are registered with (appropriate federal department): _____.

Comply with the *Federal Underground Storage Tank Technical Guidelines*: _____.

Section IV: Other Items of Interest

This section is designed to provide an area for departments to include additional items of interest that may not be covered in the RPP or DPR guidelines.

For example, if departments wish to address internal services (formerly Corporate and Administrative Services) as an item of interest, we would recommend that one or two pages be provided that covers the following:

- a description of internal services (as per the PAA);
- total internal services spending (as per the Annual Reference Level Update (ARLU)) for the RPP and actual spending for the DPR;
- if appropriate, allocation of internal services funding among the other program activities, as displayed in the Main Estimates (based on the allocation model used in the ARLU);
- sharing of internal services functions with other departments; and
- any specific initiatives or areas that affect one or more of the departmental priorities or impact significantly on overall departmental performance (as discussed in Section I) and a clear explanation of how they affect them.

General Information

The Reporting Cycle

As part of TBS' efforts to improve reporting to Parliament, a website has been developed that provides parliamentarians and other users with quick access to a variety of financial and non-financial planning and performance information. For more information on the relationship between RPPs and DPRs (Part III of the Estimates) and other components of the reporting cycle including the Budget, Parts I, and II of the Estimates, Supplementary Estimates, Public Accounts, etc., visit the TBS website at **http://www.tbs-sct.gc.ca/audience/parl-default.asp**

Tabling in Parliament

The 2006-07 reports on plans and priorities were tabled in Parliament in September 2006 and the departmental performance reports are expected to be tabled at the end of October. The exact dates will be conveyed to senior financial officers and RPP/DPR co-ordinators by means of a call letter.

Treasury Board of Canada Secretariat and Departmental Responsibilities

Although the President of the Treasury Board will table these documents on behalf of ministers, responsibility for the quality, integrity, completeness, and translation of the information presented to Parliament rests with each department.

Each department is to use its departmental symbol on the first inside page, provided that the symbol has been approved by the Federal Identity Program or has been granted an exemption.

The department must continue to provide the Minister's signature on the first inside page of the print-ready document if he or she has not signed the Minister's message. The Secretariat will continue to print, table, and distribute all RPPs and DPRs.

The department will continue to be charged overtime fees as a result of failing to submit a complete document (with the Minister's signature) by the official submission due date.

The department will continue to be charged for copies to Parliament and to the Depository Services Program.

Inquiries

All inquiries should be directed to the appropriate officer identified on the contact list.

What to Submit

Please note the Secretariat will not accept incomplete submissions. Departments must provide on or before the due date:

- a one-sided signed submission with an original signature, along with three copies (in each official language);
- a print order form;
- two PDF files (one in each official language). Note that the PDF file must be the final version and a replica of the paper copy. **The Printer will use the PDF file to print your document** and will scan in the signature pages; and
- four HTML files – Two files with the complete document (one in each official language) and two files with the special tables (one in each official language). The eleven special tables are:

- Table 9B: User Fees (Template 9-B, Policy on Service Standards for External Fees);
- Table 10: Progress Against the Department's Regulatory Plan
- Table 11: Details on Project Spending;
- Table 12: Status Report on Major Crown Projects;
- Table 13: Details on Transfer Payment Programs;
- Table 14: Conditional Grants (Foundations);
- Table 18: Procurement and Contracting
- Table 19: Client-Centred Service;
- Table 20: Horizontal Initiatives;
- Table 21: Travel Policy; and
- Table 22: Storage Tanks

Please refer to the section on electronic reporting for more information on HTML formatting requirements.

The Secretariat will post all RPPs and DPRs in HTML and PDF on its website. The archive of earlier versions is located at: http://www.tbs-sct.gc.ca/tb/estimate/estimE.html; or http://www.tbs-sct.gc.ca/tb/estimate/estimF.html.

Each department is to clearly label all diskettes or CDs with a departmental contact and phone number and specify which software and version is being used (e.g. WordPerfect 8.0). The department is then welcome to copy or link to the Secretariat's files after tabling has occurred.

Where to Submit

	RPP	**DPR**
Send all material to:	To the attention of:	To the attention of:
Treasury Board Mail Room	Admin. Assistant	Admin. Assistant
300 Laurier Avenue West	Estimates Production	Parliamentary Reporting and
Level P-3W	EMS Sector	Accountability
Ottawa, Ontario	7th Floor, East Tower	EMS Sector
K1A 0R5		7th Floor, East Tower

We recommend that the department have its RPP or DPR delivered to the Secretariat by messenger.

Secretariat Web Site

This guide and other Estimates material can be found on the Secretariat's Web site at:
http://www.tbs-sct.gc.ca/tb/estimate/estimE.html; or

http://www.tbs-sct.gc.ca/tb/estimate/estimF.html.

Electronic Reporting

Along with paper copies, RPPs and DPRs must be submitted electronically to the Secretariat in PDF and HTML formats.

This section provides guidance on how electronic versions of RPPs and DPRs should be formatted and programmed. This text is therefore relatively technical and aimed at the personnel responsible for producing these electronic files. Consequently, these instructions assume that the reader is proficient in HTML programming and PDF file manipulation.

Note that the term "document" refers to the RPP or DPR being submitted, and the term "department" refers to the department authoring the RPP or DPR.

Submission process for electronic versions of RPPs and DPRs

The department can e-mail or send a CD or diskette(s) with electronic copies of the document, in both official languages, to the appropriate Secretariat officer (see the contact list).

Three electronic formats are to be provided:

PDF format (viewable with Adobe Acrobat 4.0 and up);

HTML format, along with relevant images in .GIF or .JPG formats; and

the native format used to author the document (i.e. MS Word, WordPerfect, etc.).

The CD or diskette(s) should be labelled with the title of the document; the department's name; the file formats provided; the departmental contact; and his or her telephone number.

For example:

RPP 2006–2007 (or DPR 2006–2007)
Canadian Heritage
PDF, HTML, MS Word versions
Jane Doe (999) 999-9999

Web links in PDF and HTML versions

PDF and HTML versions will be posted electronically on the Secretariat's Web site. It is important to ensure that Web links provided in these files are functional and up-to-date. You should also make sure that all URL addresses in Web links start with "http://."

Specific Requirements for PDF Files

The PDF files have now become of greater importance to the departments and the Secretariat. They should be used to provide a paper copy to the Minister for signature. PDF files should be submitted in both official languages and they have to be identical to the original signed copies as both the original documents and the PDF files will be used for printing.

When submitting the PDF files to the Secretariat, the fonts must be embedded. This will help ensure the RPP is correct before it is sent to the printer and will help reduce cost to authors' alterations.

In order to provide final PDF files that are suitable for offset printing there is a basic principle to understand when printing a word file using "Adobe PDF Printer" as a printer. Adobe PDF Printer actually sends the postscript information to Adobe Acrobat Distiller and works in the background to create the PDF.

We recommend taking the following steps to ensure that your final PDF files are created properly to avoid any delays:

- When you are ready to create your final PDF's start by going to your Start Menu then Programs then locate the Adobe Acrobat folder and click on the "Acrobat Distiller" application.

- A window will open displaying a dialogue box; at the top of the box there will be field box probably set to "Standard". Click on the toggle button on the end of that box to display other options and select "Press Quality" then minimize the application to the task bar so it can work in the background.
- At this point launch Microsoft Word or Word Perfect and open your document.
- Select print from the file menu.
- Change the printer to "Adobe PDF Printer".
- Go to properties and under default settings, with the arrow select Press quality.
- Now print your document.
- The resulting PDF document will be Hi-resolution and the fonts will be embedded making your document complete.

As a general rule you should always check your PDF document for any reflow or changes that may have occurred and if you are providing lasers you should be printing your copies from the final PDF's to ensure that the electronic files and the lasers match. This will ensure that it is verified and print ready before sending it off to be printed.

By taking these steps your document will be able to properly process for offset printing. The instructions above may also be used when writing PDF's from Word Perfect.

Specific Requirements for HTML Files

Organization of files on CD or Diskette

The document should be submitted in <u>one</u> HTML file for each official language, so that the entire content in each language appears on one single Web page. Each HTML file should be formatted in XHTML 1.0 Strict and include a linked table of contents, followed by the body of the document.

Images should be placed in an "images" subdirectory.

Replace references to page numbers with hyperlinks and anchors

Page numbers used in PDF and native versions of the document are irrelevant in HTML. Textual references to page numbers, including those found in the table of contents, should be replaced with hyperlinks pointing to the appropriate area of the document.

Footnotes

Footnote references in tables and text should feature hyperlinks that point to the corresponding section. Notes for tables should be located directly below the table, and all footnotes should be located at the end of the document.

HTML conversion issues using popular word processing software

HTML conversions resulting from the "Save to HTML" feature from popular word processing software such as MS Word and WordPerfect provide HTML code filled with formatting information that conflict with the Common Look and Feel (CLF 2.0) standards. As a result, direct HTML output from these software tools is not acceptable.

Use of HTML validation service

Once the XHTML document is prepared, it is recommended that the department use a validation service. The service alerts users to poor coding and illegal instructions. A free validation service is offered at http://validator.w3.org/file-upload. HTML. The code should be tested with XHTML 1.0 Strict set as the minimum acceptable specification. Two lines of code must be added at the very top of your HTML files before proceeding to validation:

<!DOCTYPE html PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"

  "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">

Common Look and Feel - Government Standards

The Secretariat is using a specialized tool kit that transposes the visual appearance of received XHTML to meet CLF 2.0 standards for Web publishing (see http://www.tbs-sct.gc.ca/clf2-nsi2/index-eng.asp). This process is most successful when the following rules are observed regarding Web files received from departments.

Formatting and conflicts with the CLF 2.0 Standards

Several HTML tags conflict with the CLF 2.0 standards and must not be used, such as deprecated tags specified at: http://www.tbs-sct.gc.ca/clf2-nsi2/tb-bo/td-dt/adea-sread-eng.asp. Use only the following tags specified at: http://www.tbs-sct.gc.ca/clf2-nsi2/tb-bo/td-dt/mxhtmls-eng.asp#cn_2.0_cr

Header tags <h2>, <h3>, <h4>

Bold tag <strong>

Italic tag <em>

HTML files submitted should not use any scripting (JavaScript, VBScript, ASP, etc.) or framing.

Please limit the use of line breaks (<br />), as these often prevent appropriate formatting through the CLF 2.0 style sheet.

Tables

Every effort should be made to fit tables into a width of 450 pixels. If it is not possible to fit a table into 450 pixels without diminishing its clarity, a maximum size of 650 pixels is tolerated. Most PC users will still be able to view and print a table 650 pixels wide in its entirety.

Diagrams

Any diagram or very wide table should be converted into an image file. The image file should be provided in .JPG or .GIF format and be of sufficiently high resolution that its text remains legible at 100 per cent zooming. All image files, whether diagrams, tables, or photographs, must have an appropriate text descriptor ("alt" instruction) to support screen readers used by the visually impaired.

Policy Contact List

Canada's Performance and the RPP Overview for Parliamentarians Web Site	Anna Blaszczynska	957-2528
Client-Centred Service	Wendy Birkinshaw Malo	941-4677
Conditional Grants (Foundations)	Peter O'Callaghan	957-9674
Electronic Publishing	Jean-Pierre Contant	957-2301
External User Charging / User Fees	Leon Richins	946-9906
Financial Tables	Paula Folkes (DPR)/ Jo-Anne Munro (RPP) Estelle Purdy (RPP)	957-7046 957-0567 952-3376
Financial Statements	Marcel Lalande	957-9853
Guideline Information	Paula Folkes (DPR) Estelle Purdy (RPP)	957-7046 952-3376
Horizontal Initiatives	Tim Wilson	957-7048
Internal Audit	Art Stewart	946-9289
Major Regulatory Initiatives	Vincent Ngan	996-4437
Office of Greening Government Operations (formerly known as Sustainable Development in Government Operations	Dr. Gitanjali Adlakha-Hutcheon (PWGSC)	956-0543
Procurement and Contracting	Barbara Sweeney	948-7694
Program Activity Architecture (PAA)/ Management Resources and Results Structure (MRRS)	Rohit Samaroo	957-7175
Public Accounts	Bill Matthews	952-0931
RPP Production	See attached list	
Revolving Funds	Sylvie Godin	946-7368
Salary and Associated Costs of Legal Services	Arjun Patil (Justice)	954-5615
Status Summary of Major Crown Projects	Barbara Sweeney	948-7694
Sustainable Development Strategies	Environment Canada	sds-sddinfo@ec.gc.ca
Transfer Payments	(See list below)	
Travel Policy – Note: Public Service employees	See list, by department:	

should contact their designated Departmental Travel Co-ordinator with their questions.	http://www.tbs-sct.gc.ca/hr-rh/gtia-vgcl/dtc-cmv_e.asp	

DPR Contact List

Paula Folkes   **folkes.paula@tbs-sct.gc.ca**   957-7046

Transfer Payments Contact List

Transfer Payment Contacts	Departments (including their portfolio)
Geraldine Hemeon (613) 946-4241	Atlantic Canada Opportunities Agency
	Fisheries and Oceans Canada
	Industry Canada
	Natural Resources Canada
	Western Economic Diversification Canada
Soheil Habibi-Shishawan (613) 946-4347	Agriculture and Agri-Food Canada
	Canada Border Services Agency
	Canada Revenue Agency
	Environment Canada (including Parks Canada)
	Finance
	Governor General
	Parliament
	Privy Council Office
	Public Service Commission
	Public Works and Government Services Canada
	Treasury Board Secretariat
Alain Brisebois (613) 941-9753	Canadian International Development Agency
	Citizenship and Immigration Canada
	Foreign Affairs/International Trade Canada
	Infrastructure
	Justice Canada
	National Defence
	Public Safety and Emergency Preparedness Canada
	Transport Canada
Margaret Cross (613) 957-9687	Canadian Heritage
	Health Canada
	Human Resources and Social Development
	Indian and Northern Affairs Canada
	Veteran Affairs Canada

RPP Contact List (by Department and Agency)

Bergevin.Line@tbs-sct.gc.ca   (613) 957-2575
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Laroche.Marthe@tbs-sct.gc.ca   (613) 952-1334
Pascuet.Marcos@tbs-sct.gc.ca   (613) 952-1358
Voss.Vanessa@tbs-sct.gc.ca   (613) 957-2614

Department/Agency	Production Officer
Agriculture and Agri-Food Canada	Anita Doraty
Atlantic Canada Opportunities Agency	Line Bergevin
Assisted Human Reproduction Agency of Canada	Marthe Laroche
Canada Border Services Agency	Line Bergevin
Canada Revenue Agency	Anita Doraty
Canada Industrial Relations Board	Vanessa Voss
Canada School of Public Service	Marcos Pascuet
Canadian Artists and Producers Professional Relations Tribunal	Vanessa Voss
Canadian Centre for Occupational Health and Safety	Vanessa Voss
Canadian Environmental Assessment Agency	Vanessa Voss
Canadian Food Inspection Agency	Anita Doraty
Canadian Forces Grievance Board	Marthe Laroche
Canadian Grain Commission	Anita Doraty
Canadian Heritage	Vanessa Voss
Canadian Human Rights Commission	Line Bergevin
Canadian Human Rights Tribunal	Line Bergevin
Canadian Institutes of Health Research	Marthe Laroche
Canadian Intergovernmental Conference Secretariat	Anita Doraty
Canadian International Development Agency	Anita Doraty
Canadian International Trade Tribunal	Anita Doraty
Canadian Nuclear Safety Commission	Marthe Laroche
Canadian Radio-television and Telecommunications Commission	Marcos Pascuet
Canadian Space Agency	Vanessa Voss
Canadian Transportation Agency	Vanessa Voss
Citizenship and Immigration Canada	Marthe Laroche
Commission for Public Complaints Against the RCMP	Line Bergevin
Copyright Board Canada	Vanessa Voss
Correctional Service Canada	Line Bergevin

Department/Agency	Production Officer
Courts Administration Service	Line Bergevin
Economic Development Agency of Canada for the Regions of Quebec	Line Bergevin
Environment Canada	Vanessa Voss
Finance Canada, Department of	Anita Doraty
Financial Transactions and Report Analysis Centre of Canada	Anita Doraty
Fisheries and Oceans Canada	Marthe Laroche
Foreign Affairs and International Trade Canada	Anita Doraty
Hazardous Materials Information Review Commission Canada	Marthe Laroche
Health Canada	Marthe Laroche
Human Resources and Skills Development Canada	Vanessa Voss
Immigration and Refugee Board of Canada	Marthe Laroche
Indian and Northern Affairs Canada and Canadian Polar Commission	Marthe Laroche
Indian Residential Schools Resolution Canada	Marthe Laroche
Indian Specific Claims Commission	Marthe Laroche
Industry Canada	Vanessa Voss
Infrastructure Canada	Vanessa Voss
Justice Canada, Department of	Line Bergevin
Law Commission of Canada	Line Bergevin
Library and Archives Canada	Marcos Pascuet
Military Police Complaints Commission of Canada	Marthe Laroche
NAFTA Secretariat, Canadian Section	Anita Doraty
National Defence	Marthe Laroche
National Energy Board	Marthe Laroche
National Film Board	Marcos Pascuet
National Parole Board	Line Bergevin
National Research Council Canada	Vanessa Voss
National Round Table on the Environment and the Economy	Vanessa Voss
Natural Resources Canada	Marthe Laroche
Northern Pipeline Agency Canada	Marthe Laroche
Office of the Auditor General of Canada	Anita Doraty
Office of the Chief Electoral Officer	Anita Doraty
Office of the Commissioner for Federal Judicial Affairs	Line Bergevin
Office of the Commissioner of Official Languages	Anita Doraty
Office of the Registrar of Lobbyists	Marcos Pascuet
Office of the Superintendent of Financial Institutions Canada	Anita Doraty
Offices of the Information and Privacy Commissioners of Canada	Vanessa Voss

Department/Agency	Production Officer
Parks Canada	Vanessa Voss
Patented Medicine Prices Review Board Canada	Marthe Laroche
Public Appointment Commission Secretariat	Anita Doraty
Privy Council Office	Anita Doraty
Public Health Agency of Canada	Marthe Laroche
Public Safety and Emergency Preparedness Canada	Line Bergevin
Public Service Commission of Canada	Marcos Pascuet
Public Service Human Resources Management Agency of Canada	Marcos Pascuet
Public Service Labour Relations Board	Marcos Pascuet
Public Service Staffing Tribunal	Marcos Pascuet
Public Works and Government Services Canada	Marcos Pascuet
RCMP – External Review Committee	Line Bergevin
Registry of the Competition Tribunal	Vanessa Voss
Royal Canadian Mounted Police	Line Bergevin
Science and Engineering Research Canada	Vanessa Voss
Security Intelligence Review Committee	Anita Doraty
Social Sciences and Humanities Research Council of Canada	Vanessa Voss
Statistics Canada	Vanessa Voss
Status of Women Canada	Marcos Pascuet
Supreme Court of Canada	Line Bergevin
The Correctional Investigator Canada	Line Bergevin
The National Battlefields Commission	Marcos Pascuet
Transport Canada	Vanessa Voss
Transportation Appeal Tribunal of Canada	Vanessa Voss
Transportation Safety Board of Canada	Anita Doraty
Treasury Board of Canada Secretariat	Marcos Pascuet
Veterans Affairs Canada	Marthe Laroche
Western Economic Diversification Canada	Anita Doraty