

Office of the Correctional Investigator

2015–16

Departmental Performance Report

The Honourable Ralph Goodale, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

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Correctional Investigator’s Message

The Office of the Correctional Investigator was established in 1973 to function as an ombudsman for federally sentenced offenders. From the beginning, our independent and external oversight of the correctional system has enhanced accountability and transparency for parliamentarians and Canadians. Moreover, we have played an important role in ensuring that Canada’s correctional system is managed fairly and is consistent with the expectations and values of Canadians.

Oversight of corrections encompasses more than the investigation of complaints and the filing of reports. Our effectiveness centres on the ability to be responsive and accessible by maintaining a regular schedule of institutional visits. We believe our recommendations to the Correctional Service of Canada make a difference in the lives of Canadians, and contribute to the protection of human rights and the maintenance of a just, peaceful and safe society.

During the reporting period, the Office’s small team of investigators spent over 370 cumulative days in federal institutions and interviewed 2,200 offenders. We received over 6,500 complaints from federal offenders, 25,600 contacts were made via our toll-free number and over 5.9 million visitor hits were recorded on our website. In addition, the Office’s Use of Force team conducted more than 1,800 file reviews. We also reviewed nearly 200 cases stemming from section 19 of the *Corrections and Conditional Release Act* involving serious bodily injury and deaths in custody. These are significant achievements for an agency of 36 full-time equivalents.

In addition, my Office initiated or completed the following in-depth national systemic investigations:

- *In the Dark: An Investigation of Death in Custody Information Sharing and Disclosure Practices in Federal Corrections; and*
- *Administrative Segregation in Federal Corrections - 10 Year Trends.*

The development of our Strategic Plan for 2015-20 began in the fall of 2015 before the arrival of the new government. This strategic plan was initiated in part to respond to the government-wide Blueprint/Destination 2020 initiatives, establish an effective systemic investigations model as well as confirm operational priorities and the resources required to deliver them. The newly elected government committed to address several significant priorities that had not been adequately addressed in the past. These include the overrepresentation of Indigenous People in federal corrections (one in four offenders is Indigenous), imposing restrictions on the use of solitary confinement (administrative segregation), addressing the criminalization of the mentally ill, responding to the recommendations of the Coroner’s jury on the tragic death of Ms. Ashley Smith and moving forward on the ratification of the *Optional Protocol on the Convention*

Against Torture. My Office will initiate discussions with the Central Agencies on how best to address this projected workload increase.

From a financial management perspective, 2015-16 proved to be a challenging year. My Office projected a salary budget shortfall which required a transfer from our operating and maintenance budget as well as relief from the Department of Public Safety and Emergency Preparedness to ensure a favorable year end position. A similar salary scenario is forecast for 2016-17. This budgetary limitation was conveyed to the Treasury Board Secretariat.

Finally, it is important to underscore to Canadians and parliamentarians alike that our correctional system is premised on the idea that the rule of law follows offenders into prison. It is guided, shaped and underwritten by constitutional rights and freedoms..

Howard Sapers
Correctional Investigator

Results Highlights



Section I: Organizational Overview

Organizational Profile

Appropriate Minister: The Honourable Ralph Goodale, P.C., M.P.

Institutional Head: Mr. Howard Sapers

Ministerial Portfolio: Public Safety and Emergency Preparedness

Enabling Instrument(s): *Corrections and Conditional Release Act*¹

Year of Incorporation / Commencement: 1992

Other:

The six corporate priorities consist of the following areas of focus:

- Access to health care;
- Prevention of deaths in custody;
- Conditions of confinement;
- Aboriginal corrections;
- Safe and timely reintegration; and,
- Issues impacting federally sentenced women.

Organizational priorities (“the how”) are as follows:

- Investigate and resolve individual offender issues;
- Review the Correctional Service of Canada’s management of mandated issues;
- Investigate, resolve and provide leadership on specifically identified systemic issues stemming from the organization’s corporate priorities; and,
- Information Management.

Organizational Context

Raison d’être

As the ombudsman for federally sentenced offenders, the Office of the Correctional Investigator serves Canadians and contributes to safe, lawful and humane corrections through independent oversight of the Correctional Service of Canada by providing accessible, impartial and timely investigations of individual and systemic concerns. While an independent organization, the Office of the Correctional Investigator is part of the Public Safety and Emergency Preparedness Portfolio.

Responsibilities

The mandate of the Office of the Correctional Investigator, as defined by the *Corrections and Conditional Release Act*, is to function as an ombudsman for federal offenders. The organization is independent of the Correctional Service of Canada and may initiate an investigation on receipt of a complaint by or on behalf of an offender, at the request of the Minister or on its own initiative. As provided for in the *Corrections and Conditional Release Act*, the Correctional Investigator reports annually through the Minister of Public Safety and Emergency Preparedness to both Houses of Parliament.

Strategic Outcome(s) and Program Alignment Architecture

1. Strategic Outcome: The problems of offenders in the federal correctional system are identified and responded to in a timely fashion.

1.1 Program: Ombudsman for federal offenders

Internal Services

Operating Environment and Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to the Organization's Program(s)
<p>The Office's mandate is national in scope and the sheer number and complexity of issues require flexibility and constant re-evaluation of priorities. The client base and network of stakeholders are dispersed in a large number of often geographically remote locations throughout Canada.</p>	<p>Flexibility and adaptability from staff and management is expected in order to excel in the delivery of the organization's mandate. Moreover, the Office's terms and conditions of employment state that extensive travel (as much as 60 working days per fiscal year) is a requirement for employees involved in the investigative process.</p>	<p>Ombudsman for federal offenders</p>
<p>The resolution of complaints in an environment traditionally closed to public scrutiny requires that the Office not only be, but be seen to be independent of the Correctional Service of Canada, Public Safety and the Minister.</p>	<p>Ongoing dialogue with stakeholders.</p>	<p>Ombudsman for federal offenders</p>
<p>Given that the authority of the Office rests with its power of persuasion and quality of reporting since its recommendations are non-binding, it is imperative that appropriate administrative and public mechanisms be available to ensure that reasonable, fair and timely action is taken on the findings and recommendations made by the Office. Delays in responding to these matters will result in delays in addressing the systemic areas of concern.</p>	<p>Canadians' awareness of the issues and recommendations raised by the Office in its Annual and other special reports is key to ensuring a positive outcome for offenders and corrections generally.</p>	<p>Ombudsman for federal offenders</p>

Maintaining an independent and objective review process within a correctional environment where the Office has no control over the number and complexity of complaints requiring investigations presents a number of unique challenges. Moreover, the Office does not foresee a decline in either the overall demand for services or in the complexity of the issues it is called upon to address. The environment in which it operates is intrinsically challenging.

Organizational Priorities

Name of Priority: Investigate and resolve individual offender issues

Description: The organization’s mandated and primary role is to respond to offender complaints.

Priority Type¹ Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization’s Program(s)
Conduct investigations	April 1, 2015	March 31, 2016	Completed	Ombudsman for federal offenders

Progress Toward the Priority

All complaints received were prioritized, addressed and documented by investigative staff; cases were mostly closed accordingly in the case management system. Moreover, preliminary work, including documenting business requirements was completed in preparation for the testing and implementation of a new case management tool – the Shared Case Management System. Once in place, this new tool will facilitate the investigative process, management oversight and reporting.

Name of Priority: Review the CSC’s management of mandated issues

Description: Review of s. 19 cases as per the *Corrections and Conditional Release Act* and the *Arbour Commission of Inquiry* recommendation to review Use of Force files.

Priority Type¹ Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization’s Program(s)
File Reviews	April 1, 2015	March 31, 2016	Completed	Ombudsman for federal offenders

Progress Toward the Priority

The Office reviewed almost 200 s. 19 cases and met all service targets as well as over 1800 use of force incidents. In this work, progress is measured by the number of cases that are not reviewed.

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

Name of Priority: Investigate, resolve and provide leadership on specifically identified systemic issues stemming from corporate priorities

Description: Monitoring of correctional areas of concern, including the Office’s corporate priorities, reflect the ongoing challenges faced by the Correctional Service of Canada in managing Canadian penitentiaries and offenders.

Priority Type¹ Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization’s Program(s)
Conduct systemic investigations	April 1, 2015	March 31, 2016	Completed	Ombudsman for federal offenders
Progress Toward the Priority				
During the reporting period, the Office continued to focus on system-wide concerns: The following national systemic investigations were launched or completed: <i>In the Dark: An Investigation of Death in Custody Information Sharing and Disclosure Practices in Federal Corrections</i> ; and, <i>Administrative Segregation in Federal Corrections - 10 Year Trends</i> .				

Name of Priority: Information Management

Description: A structured approach to the management of information assets.

Priority Type¹ Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization’s Program(s)
Management of Information and Technology	April 1, 2015	March 31, 2016	Completed	Ombudsman for federal offenders
Progress Toward the Priority				
The organization staffed the Chief, Information Management and Information Technology position. The incumbent continued the implementation of deliverables identified in the Information Management Strategic Plan. Moreover, significant progress was made in the preparation for the roll out of the Shared Case Management System, including the establishment of a working group.				

For more information on organizational priorities, see the [Minister’s mandate letter](#).ⁱⁱ

Section II: Expenditure Overview

Actual Expenditures

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	Difference (actual minus planned)
4,655,541	4,685,541	4,833,101	4,570,148	(115,393)

Human Resources (Full-Time Equivalents [FTEs])

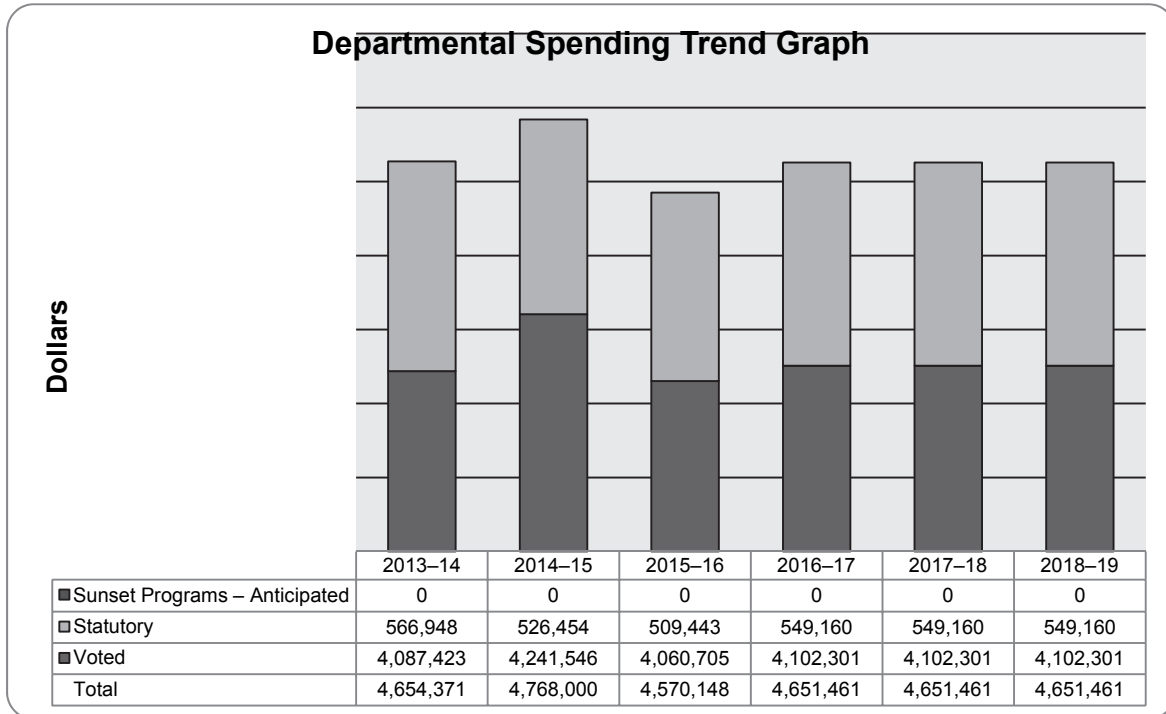
2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
36	36	0

Budgetary Performance Summary

Budgetary Performance Summary for Program(s) and Internal Services (dollars)

Program(s) and Internal Services	2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2014–15 Actual Spending (authorities used)	2013–14 Actual Spending (authorities used)
Ombudsman for federal offenders	3,682,952	3,649,475	3,630,481	3,630,481	3,823,261	3,773,324	3,687,215	3,549,255
Internal Services	972,589	1,036,066	1,020,980	1,020,980	1,009,840	796,824	1,080,785	1,105,116
Total	4,655,541	4,685,541	4,651,461	4,651,461	4,833,101	4,570,148	4,768,000	4,654,371

Departmental Spending Trend



Over the six fiscal years depicted here, the Office of the Correctional Investigator’s actual and planned spending is consistent, averaging \$4.1 million of voted appropriations.

Expenditures by Vote

For information on the Office of the Correctional Investigator’s organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2016](#).ⁱⁱⁱ

Alignment of Spending With the Whole-of-Government Framework

Alignment of 2015–16 Actual Spending With the **Whole-of-Government Framework**^{iv} (dollars)

Program	Spending Area	Government of Canada Outcome	2015–16 Actual Spending
Ombudsman for federal offenders	Social affairs	Safe and Secure Communities	3,773,324

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic affairs		
Social affairs	3,649,475	3,773,324
International affairs		
Government affairs		

Financial Statements and Financial Statements Highlights

Financial Statements

The 2015-16 financial statements, including supporting notes, of the Office of the Correctional Investigator can be found at the organization's [website](#)^v.

Financial Statements Highlights

Condensed Statement of Operations (unaudited) For the Year Ended March 31, 2016 (dollars)

Financial Information	2015–16 Planned Results	2015–16 Actual	2014–15 Actual	Difference (2015–16 actual minus 2015–16 planned)	Difference (2015–16 actual minus 2014–15 actual)
Total expenses	5,235,668	5,194,973	5,248,551	(40,695)	(53,578)
Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	5,235,668	5,194,973	5,248,551	(40,695)	(53,578)

Condensed Statement of Financial Position (unaudited) As at March 31, 2016 (dollars)

Financial Information	2015–16	2014–15	Difference (2015–16 minus 2014–15)
Total net liabilities	666,467	577,980	88,487
Total net financial assets	317,266	249,547	67,719
Departmental net debt	349,201	328,433	20,768
Total non-financial assets	0	0	0
Departmental net financial position	(349,201)	(328,433)	(20,768)

Section III: Analysis of Program(s) and Internal Services

Programs

Program Title: Ombudsman for federal offenders

Description: Through this program, the Office of the Correctional Investigator conducts investigations of individual offender complaints regarding acts, omissions, decisions and recommendations of the Correctional Service of Canada. It also has a responsibility to review and make recommendations on the Correctional Service of Canada's policies and procedures associated with the areas of individual complaints, to ensure that systemic areas of complaint are identified and appropriately addressed, and to review all section 19 investigations performed by the Correctional Service of Canada following the death of, or serious injury to, an inmate.

Program Performance Analysis and Lessons Learned

A new performance management framework and directive, similar to the one launched for employees of the core public administration, were introduced in 2015-16 at the Office of the Correctional Investigator. This framework is supported by performance indicators developed in consultation with staff. The objective of this change in the management and evaluation of human resources is to promote a commitment, shared by Managers, employees and the organization, to sustaining a culture of high performance and engagement in the work and mandate of the organization. Following the assessment of this initial trial run, minor changes to the performance indicators will be implemented in the next reporting period.

Due to significant unforeseen absences to the investigative ranks, the organization did not achieve its 90% standard in regard to the percentage of responses to individual offender complaints (closed cases) by timeframe; if one excludes the organization's results in terms of Internal Responses (within the fifteen-day standard 52% of the time), the average response time for the other two categories, Inquiries and Investigations, was 91%. Efforts will have to be re-focused with a view to improving response times to Internal Responses. Awareness training will be provided to ensure a more positive outcome.

Also due to significant unforeseen absences in the investigative ranks, the target of 100% of institutional visits was not achieved. The Office proceeded with a reorganization of investigative personnel and prioritized visits to higher security establishments in order to meet its mandate in the most efficient manner.

As stated in previous reports, the Office of the Correctional Investigator is in the process of migrating its current case management tool to the Shared Case Management System (Microsoft CRM). To that end, a Working Group for the implementation of the Shared Case Management System with the assistance of a consulting firm, documented business requirements in the five areas of the investigative process; Intake, Use of Force Assessments, *CCRA* section 19 (serious bodily injury & deaths in custody) assessments, Investigations and Policy/Research.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
3,682,952	3,649,475	3,823,261	3,773,324	123,849

Human Resources (Full-Time Equivalents [FTEs])

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
31	31	0

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
To provide responsive and timely Ombudsman services to federal offenders.	Percentage of completed institutional visits.	100% completion rate as per OCI policy and service delivery standards.	The Office completed 93% of institutional visits in the reporting period.
To provide responsive and timely Ombudsman services to federal offenders.	Percentage of responses to individual offender complaints (closed cases) by timeframe.	90% completion rate as per OCI policy and service delivery standards.	There are three categories of response to offender complaints. The Office responded to <i>Inquiries</i> within the fifteen-day standard 85% of the time; to <i>Internal Responses</i> within the five-day standard 52% of the time; and, to <i>Investigations</i> within the forty-five day standard 97% of the time. The average response time to all categories was 78%.
To provide responsive and timely Ombudsman services to federal offenders.	Number of s.19 of the CCRA and Use of Force cases reviewed.	100% completion rate as per OCI policy and service delivery standards.	The Office reviewed almost 200 cases stemming from the CCRA section 19 (serious bodily injury & deaths in custody) within the prescribed standard. Moreover, the Use of Force team conducted more than 1,800 file reviews within standards.
To provide responsive and timely Ombudsman services to federal offenders.	Percentage of recommendations from the Annual Report and systemic investigation reports issued by the OCI that are responded to by the CSC within established target dates.	100% of OCI reports are responded to by the CSC.	All reports and recommendations produced by the Office in the reporting period were responded to by the CSC.
To provide responsive and timely Ombudsman services to federal offenders.	Comparative percentage of usage by offender population of OCI services as indicated by the number of interviews and contacts by and to the Office.	1500 offender interviews and 15,000 contacts with the Office.	Target surpassed. 2200 offender interviews were conducted; and, 25,600 contacts with the Office were made.

Internal Services

Description

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities are Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

Program Performance Analysis and Lessons Learned

The Internal Services program was managed to ensure full compliance with relevant Government of Canada policies, guidelines, and legislation as well as OCI-specific policies and directives. This was accomplished through the development and maintenance of internal control processes and the provision of training in key corporate areas. An effective system of internal control was maintained over financial reporting to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

From a financial management perspective, it was a difficult fiscal year as the Office managed the impact of costs (some permanent, some one-time) stemming from several significant government-wide initiatives such as Web Renewal, Back-Office Transformation and support to the Shared Case Management System. The Office's participation in these initiatives removed the financial flexibility the organization relies on in support of its important mandate. Moreover, the organization had to deal with costs associated with a work place injury for which it is not funded. In response, mitigation strategies were developed and implemented.

The effort to implement the Shared Case Management System continued during the reporting period. In this regard, Internal Services managed an external consultant in the development of business requirements; liaised with Public Services and Procurement Canada's Program Centre to initiate the on-boarding strategy and continued the awareness/change management campaign with staff.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2015–16 Total Authorities Available for Use	2015–16 Actual Spending (authorities used)	2015–16 Difference (actual minus planned)
972,589	1,036,066	1,009,840	796,824	(239,242)

Human Resources (FTEs)

2015–16 Planned	2015–16 Actual	2015–16 Difference (actual minus planned)
5	5	0

Section IV: Supplementary Information

Supporting Information on Lower-Level Programs

The Office of the Correctional Investigator only has one program entitled *Ombudsman for federal offenders*.

Supplementary Information Tables

The 2015-16 Departmental Performance Report does not contain supplementary information tables.

Federal Tax Expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the [Report of Federal Tax Expenditures](#).^{vi} This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational Contact Information

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Appendix: Definitions

appropriation (crédit): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires): Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report (rapport ministériel sur le rendement): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent (équivalent temps plein): A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes (résultats du gouvernement du Canada): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure (Structure de la gestion, des ressources et des résultats): A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (dépenses non budgétaires): Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement): What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance indicator (indicateur de rendement): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (production de rapports sur le rendement): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (dépenses prévues): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans (plan): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities (priorité): Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (programme): A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (architecture d’alignement des programmes): A structured inventory of an organization’s programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities (rapport sur les plans et les priorités): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

results (résultat): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization’s influence.

statutory expenditures (dépenses législatives): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (résultat stratégique): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (programme temporisé): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (cible): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

Whole-of-government framework (cadre pangouvernemental): Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

- i. *Corrections and Conditional Release Act*, <http://laws.justice.gc.ca/eng/acts/C-44.6/index.html>
- ii. Minister's mandate letter, <http://pm.gc.ca/eng/ministerial-mandate-letters>
- iii. Public Accounts of Canada 2016, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- iv. Whole-of-Government Framework, <http://www.tbs-sct.gc.ca/hgw-cgf/finances/rgs-erdg/wgf-ipp-eng.asp>
- v. Office of the Correctional Investigator, <http://www.oci-bec.gc.ca/cnt/rpt/index-eng.aspx#FinState>
- vi. Report of Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>