

Public Servants Disclosure Protection Tribunal Canada

2013–14

Departmental Performance Report

The Honourable Shelly Glover, P.C., M.P.
Minister of Canadian Heritage and Official Languages

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This document is available in alternative formats upon request.

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Foreword

Departmental Performance Reports are part of the Estimates family of documents. Estimates documents support appropriation acts, which specify the amounts and broad purposes for which funds can be spent by the government. The Estimates document family has three parts.

Part I (Government Expenditure Plan) provides an overview of federal spending.

Part II (Main Estimates) lists the financial resources required by individual departments, agencies and Crown corporations for the upcoming fiscal year.

Part III (Departmental Expenditure Plans) consists of two documents. Reports on Plans and Priorities (RPPs) are expenditure plans for each appropriated department and agency (excluding Crown corporations). They describe departmental priorities, strategic outcomes, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Performance Reports (DPRs) are individual department and agency accounts of actual performance, for the most recently completed fiscal year, against the plans, priorities and expected results set out in their respective RPPs. DPRs inform parliamentarians and Canadians of the results achieved by government organizations for Canadians.

Additionally, Supplementary Estimates documents present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or were subsequently refined to account for developments in particular programs and services.

The financial information in DPRs is drawn directly from authorities presented in the Main Estimates and the planned spending information in RPPs. The financial information in DPRs is also consistent with information in the Public Accounts of Canada. The Public Accounts of Canada include the Government of Canada Consolidated Statement of Financial Position, the Consolidated Statement of Operations and Accumulated Deficit, the Consolidated Statement of Change in Net Debt, and the Consolidated Statement of Cash Flow, as well as details of financial operations segregated by ministerial portfolio for a given fiscal year. For the DPR, two types of financial information are drawn from the Public Accounts of Canada: authorities available for use by an appropriated organization for the fiscal year, and authorities used for that same fiscal year. The latter corresponds to actual spending as presented in the DPR.

The Treasury Board *Policy on Management, Resources and Results Structures* further strengthens the alignment of the performance information presented in DPRs, other Estimates documents and the Public Accounts of Canada. The policy establishes the Program Alignment

Architecture of appropriated organizations as the structure against which financial and non-financial performance information is provided for Estimates and parliamentary reporting. The same reporting structure applies irrespective of whether the organization is reporting in the Main Estimates, the RPP, the DPR or the Public Accounts of Canada.

A number of changes have been made to DPRs for 2013–14 to better support decisions on appropriations. Where applicable, DPRs now provide financial, human resources and performance information in Section II at the lowest level of the organization's Program Alignment Architecture.

In addition, the DPR's format and terminology have been revised to provide greater clarity, consistency and a strengthened emphasis on Estimates and Public Accounts information. As well, departmental reporting on the Federal Sustainable Development Strategy has been consolidated into a new supplementary information table posted on departmental websites. This new table brings together all of the components of the Departmental Sustainable Development Strategy formerly presented in DPRs and on departmental websites, including reporting on the Greening of Government Operations and Strategic Environmental Assessments. Section III of the report provides a link to the new table on the organization's website. Finally, definitions of terminology are now provided in an appendix.

Registrar's Message

I am pleased to present the 2013-14 Departmental Performance Report for the Registry of the Public Servants Disclosure Protection Tribunal.

In 2013-14, three cases were referred to the Tribunal and will be heard jointly in the fall of 2014. One additional case remains in abeyance.

The Registry has developed a survey to measure the level of client satisfaction with the effectiveness of the Tribunal's processes in carrying out its statutory mandate. The information will be used to measure and report on the Tribunal's performance. The Registry has also developed and posted a Statement on Alternative Dispute Resolution and a comparison table of disclosure regimes in Canada. The Registry has also begun work on transitioning to e-hearings and may be piloting this initiative during the upcoming hearings in the fall of 2014.

In March 2014, the Government introduced legislation (Bill C-31) that would centralize and coordinate the provision of support services to some of its administrative tribunals through a single, integrated organization – the Administrative Tribunals Support Service of Canada (ATSSC) to better meet the administrative needs of tribunals. The Bill includes the Public Servants Disclosure Protection Tribunal in the consolidation of corporate and other services under the new ATSSC.

This year, the Registry spent 66% of its budget allocation. Salaries and employee benefits accounted for 65.6% of the total spent.

Stuart Campbell
Registrar and Deputy Head
Registry of the Public Servants Disclosure Protection Tribunal

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: The Honourable Shelly Glover

Institutional Head: Stuart Campbell, Registrar of the Public Servants Disclosure Protection Tribunal Canada

Ministerial Portfolio: The Tribunal is part of the Canadian Heritage portfolio

Enabling Instrument(s): *Public Servants Disclosure Protection Act, S.C. 2005.c.46^v*

Year of Incorporation / Commencement: 2007

Organizational Context

Raison d’être

The raison d’être of the Tribunal is to protect public servants who disclose wrongdoing from reprisals.

Responsibilities

The Tribunal is one component of the wrongdoing disclosure regime introduced in 2007 by the *Public Servants Disclosure Protection Act* (the Act). In addition to the Tribunal, chief executives, the Public Sector Integrity Commissioner and the Treasury Board have responsibilities under the Act.

The Tribunal is an independent quasi-judicial body responsible for dealing with reprisal complaints referred by the Commissioner. The Act provides for the establishment of a Registry to support the Tribunal in the conduct of its work, with an office in the National Capital Region.

In March 2014, the government introduced Bill C-31, Economic Action Plan 2014, No.1. That Bill received Royal Assent in June 2014 and will centralize and coordinate the provision of support services to some administrative tribunals, including the Public Servants Disclosure Protection Tribunal, through a single, integrated organization: the Administrative Tribunals Support Service of Canada (ATSSC).

Strategic Outcome and Program Alignment Architecture

1. Strategic Outcome:

In carrying out its mandate, the Tribunal is aiming for the following strategic outcome: Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

1.1 Program: Reprisal Hearings Program

The Registry supports the Tribunal in fulfilling its mandate through the Reprisal Hearings Program. This program provides for the effective management of the processes related to reprisal complaints and Tribunal hearings. Through this program, the Registry also provides legal and administrative support to the Tribunal.

Internal Services

The Registry of the Public Servants Disclosure Protection Tribunal has an exemption from reporting separately on its Internal Services.

Organizational Priorities

Priority	Type	Strategic Outcome
Provide recommendations for clarifying the <i>Public Servants Disclosure Protection Act</i> and addressing certain gaps.	Previously committed	Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

Summary of Progress

- Stakeholders were consulted on provisions of the Act that could be clarified and a discussion paper and recommendations were presented to the Tribunal members at the semi-annual meeting of the Tribunal in December 2013.

Priority	Type	Strategic Outcome
Ensure that cases referred to the Tribunal are managed in an efficient and effective manner.	Previously committed	Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

Summary of Progress

- The three cases that the Tribunal received in 2013-14 were referred close to the end of the fiscal year. The Tribunal will hold pre-hearing conferences beginning April 2014, and will implement its innovative and proactive case management practices as needed, such as developing joint statements of facts and compiling joint books of documents.

Priority	Type	Strategic Outcome
Ensure that cases referred to the Tribunal are dealt with as informally and expeditiously as possible	Previously committed	Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

Summary of Progress

- In consultation with the Client Consultation Committee, the Registry has developed a Statement on Mediation and Settlement Conferences as well as a client satisfaction survey.
- The client satisfaction survey was launched and sent to parties of a case that has been resolved. Completion of the survey is voluntary and the Registry has yet to receive any responses to the survey.

Priority	Type	Strategic Outcome
Raise public servants' awareness of the protection the Tribunal provides if they disclose wrongdoing.	Previously committed	Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

Summary of Progress

- The Tribunal continued to consult with the Client Consultation Committee at their bi-annual meetings in April and December 2013 and sought their advice on making the Tribunal better known.
- In February 2014, the Registry explored options with the Public Sector Integrity Commissioner's Office, Treasury Board Secretariat, and Statistics Canada, to have questions pertaining to *the Public Servants Disclosure Protection Act* added to the Public Service Employee Survey. Discussions will continue following the 2014 employee survey.

Priority	Type	Strategic Outcome
Contribute to increasing knowledge of the Act and the field of whistleblower protection.	Previously committed	Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

Summary of Progress

- The Registry has developed a Statement on Mediation and Settlement Conferences along with samples of various settlement agreements. These were posted on the Tribunal's website.
- The Tribunal Chair participated in two conferences. One by leading a workshop on privacy issues before labour and administrative tribunals during the Canadian Bar Association's 14th Annual Administrative Law, Labour and Employment Law Conference; the other, as a workshop panelist on whistleblowing and reprisal in the administrative law context during the Canadian Council of Administrative Tribunals' 6th International Conference and 29th Annual Conference.

Management Priority	Type	Strategic Outcome
Continue to ensure that public funds are managed with prudence and probity and that resources are used effectively, efficiently and economically.	Previously committed	Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

Summary of Progress

- The Registry continued to manage its financial and human resources efficiently and to work with other federal agencies to share facilities and services, including the sharing of employees with experience in the corporate functions of small agencies.
- The Registry has also eliminated the use of desk top telephones as a cost-saving measure.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
It continues to be difficult to estimate the number of cases the Tribunal can expect to receive on an annual basis. This makes it difficult to manage human and financial resources. The Registry must ensure that it has sufficient resources to provide the support required by the Tribunal while guarding against having too many employees to avoid wasting talent as well as public funds.	As identified in the 2013-14 RPP, the Registry maintained flexibility in its organizational structure and staff in order to navigate its way through a range of scenarios. The Registry continued to use determinate work contracts and assignments, and established partnerships with other small departments and agencies to meet its needs.	Reprisal Hearings Program
The whistleblowing regime is still relatively new and the level of awareness of the Tribunal's powers to protect disclosers has been difficult to ascertain.	The Registry continued its work in consultation with the Tribunal's Client Consultation Committee, to explore ways to improve awareness of the protection afforded by the Tribunal.	
	The Registry explored options with other organizations that have responsibilities under the Act as well as Statistics Canada, to have questions pertaining to the Public Servants Disclosure Protection Tribunal added to the Public Service Employee Survey.	

Actual Expenditures

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	Difference (actual minus planned)
1,834,375	1,834,375	1,863,099	1,229,362	605,013

Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
12	7	5

Budgetary Performance Summary for the Strategic Outcome and Program (dollars)

Strategic Outcome, Program and Internal Services ¹	2013–14 Main Estimates	2013–14 Planned Spending	2014–15 Planned Spending	2015–16 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used) ²	2012–13 Actual Spending (authorities used)	2011–12 Actual Spending (authorities used)
Strategic Outcome: Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.								
Reprisal Hearings Program	1,834,375	1,834,375	1,845,622	1,845,622	1,863,099	1,229,362	1,659,741	1,686,603
Total	1,834,375	1,834,375	1,845,622	1,845,622	1,863,099	1,229,362	1,659,741	1,686,603

¹ The Registry has only one strategic outcome and program. It has obtained an exemption from reporting on its internal services separately.

² In order to align with departmental authorities by Program, as presented in Vol. II of the Public Accounts, services provided without charge amounts for employer's contribution to employee insurance plans, such as the Public Service Health Care Plan and the Public Service Dental Care Plan provided by the Treasury Board of Canada Secretariat, accommodations provided by Public Works and Government Services Canada, are not to be included in this figure. This information is presented in Departmental Financial Statements only.

Alignment of Spending With the Whole-of-Government Framework

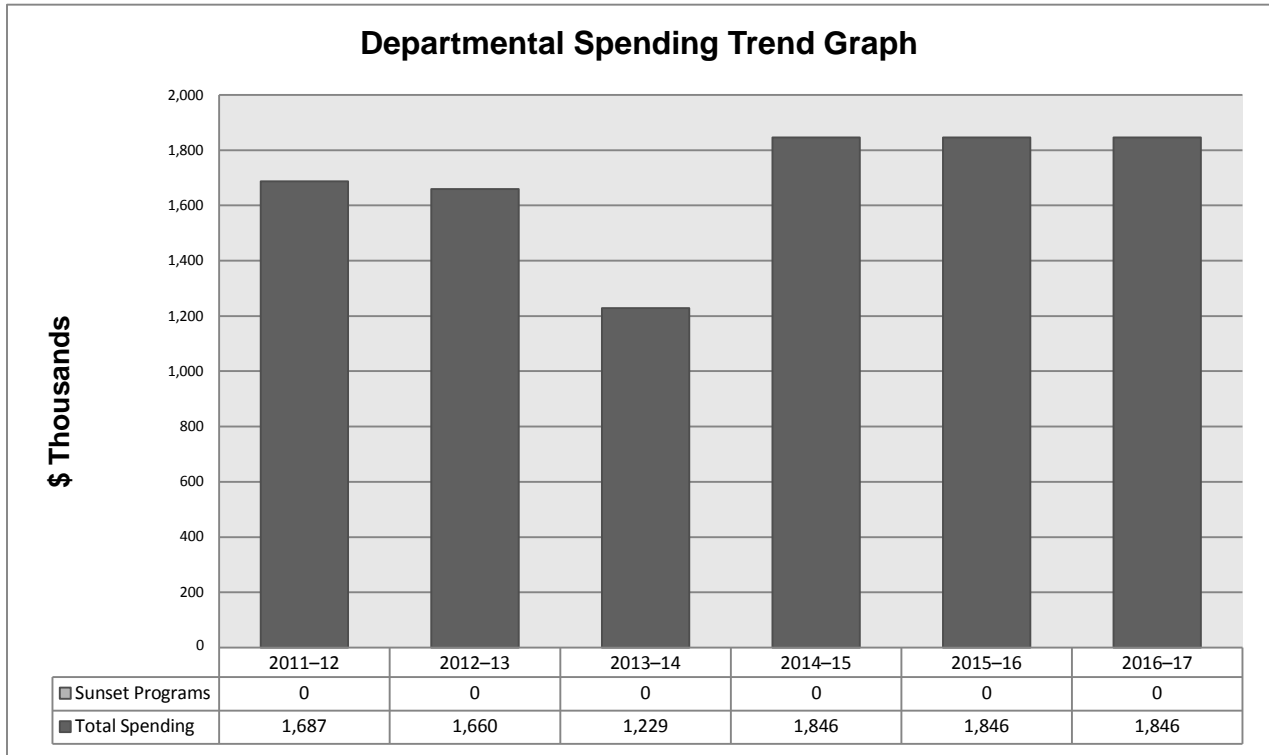
Alignment of 2013–14 Actual Spending With the [Whole-of-Government Framework](#)ⁱ
(dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2013–14 Actual Spending
Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals	Reprisal Hearings Program	Government Affairs	Well-managed and efficient government operations	1,229,362

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic Affairs	-	-
Social Affairs	-	-
International Affairs	-	-
Government Affairs	1,834,375	1,229,362

Departmental Spending Trend



Estimates by Vote

For information on Public Servants Disclosure Protection Tribunal’s organizational Votes and statutory expenditures, consult the [Public Accounts of Canada 2014 on the Public Works and Government Services Canada website](#).ⁱⁱ

Section II: Analysis of Program by Strategic Outcome

Strategic Outcome:

Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

Performance Measurement

Performance Indicators	Targets	Actual Results
Number of decisions or orders issued within 250 calendar days from the start of a proceeding.	90% of proceedings are completed within 250 calendar days.	See Performance Analysis and Lessons Learned below.
Degree of client satisfaction with respect to services offered by the Registry.	80% of clients are satisfied with services offered by the Registry.	Due to the fact that one case was resolved in 2012-13, only one survey was conducted, however no responses have yet been received.

Program 1.1: Reprisal Hearings Program

As the Registry was granted an exemption to report separately on its internal services, it will report globally on its single program activity.

Description

The Reprisal Hearings Program provides for the effective management of the processes related to reprisal complaints and Tribunal hearings. Through this program, the Registry also provides legal and administrative support to the Tribunal.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
1,834,375	1,834,375	1,863,099	1,229,362	605,013

Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
12	7	5

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Efficient management of the Tribunal's proceedings.	Number of decisions or orders issued within 250 calendar days from the start of a proceedings.	90% of proceedings are completed within 250 calendar days.	See Performance Analysis and Lessons Learned below.
	Degree of client satisfaction with respect to services offered by the Registry.	80% of clients are satisfied with services offered by the Registry.	Due to the fact that one case was resolved in 2012-13, only one survey was conducted, however no responses have yet been received.

Performance Analysis and Lessons Learned

Three cases referred to the Tribunal by the Public Sector Integrity Commissioner were received in February 2014.

Although too few cases were received thus far for the Registry to conduct a meaningful client satisfaction survey, one survey was conducted in one case that was resolved in 2012-13 to which no responses were received.

There are several factors outside the Tribunal's control that could lengthen a proceeding. The matters referred to the Tribunal can include complex preliminary motions. There are also multiple parties involved and finding a time when all parties and the presiding member are available can be challenging. Tribunal members are full-time judges of the Federal Court and their schedule is set one year in advance. In cases where the members sit as a panel, it is extremely difficult for them to be released from their regular Court duties at the same time.

For these reasons, the performance indicators set by the Registry needed to be realigned for the Registry and the Tribunal's operations. The Registry has reviewed its performance management framework with a view to establish performance indicators, measurements and targets which take into consideration the current environment in which the Tribunal and the Registry operate. The new performance management framework will become effective in fiscal year 2014-15.

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. These groups 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; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

The Registry was granted an exemption to report separately on its internal services.

Section III: Supplementary Information

Financial Statements Highlights

Registry of the Public Servants Disclosure Protection Tribunal Condensed Statement of Operations and Departmental Net Financial Position (unaudited) For the Year Ended March 31, 2014 (dollars)					
	2013–14 Planned Results	2013–14 Actual	2012–13 Actual	Difference (2013–14 actual minus 2013–14 planned)	Difference (2013–14 actual minus 2012–13 actual)
Total expenses	2,122,903	1,415,718	1,765,885	707,185	350,167
Total revenues	-	-	-	-	-
Net cost of operations before government funding and transfers	2,122,903	1,415,718	1,765,885	707,185	350,167
Departmental net financial position	64,995	191,898	242,743	126,903	50,845

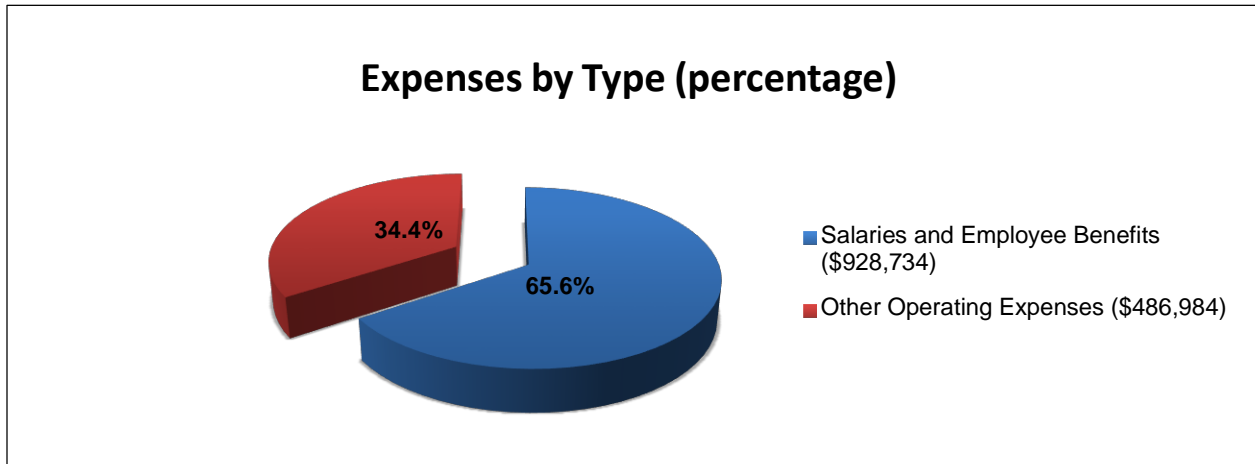
Financial Highlights—Charts and Graphs

Allocation of Cost of Operation by Expense Category

The 2013–14 Condensed Statement of Operations and Departmental Net Financial Position reports \$1,415,718 in total expenses which represents a decrease of \$350,167 or 19.8% compared to 2012-13. Salaries and employee benefits represent 65.6% of operating expenses in 2013-14 (67.4% in 2012-13). Other operating expenses represent 34.4% (32.6% in 2012-13) of total expenses.

The decrease in salary expenditures in 2013-14 is mainly due to the Senior Legal Advisor and an administrative positions that were vacant for a period of 6 months. The total non–salary expenditures decreased slightly as a result of efficiency measures implemented such as:

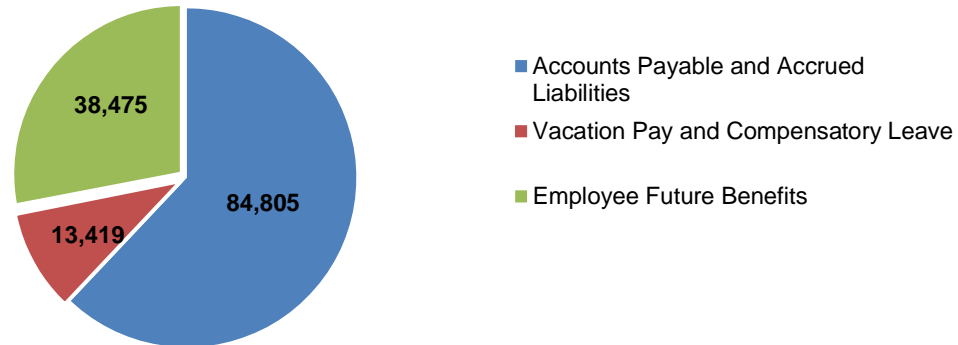
- The removal of telephone land lines in the office;
- The reduction in copier rental costs; and
- The reduction of services provided by Shared Human Resources Services (PWGSC).



Registry of the Public Servants Disclosure Protection Tribunal
 Condensed Statement of Financial Position (unaudited)
 As at March 31, 2014
 (dollars)

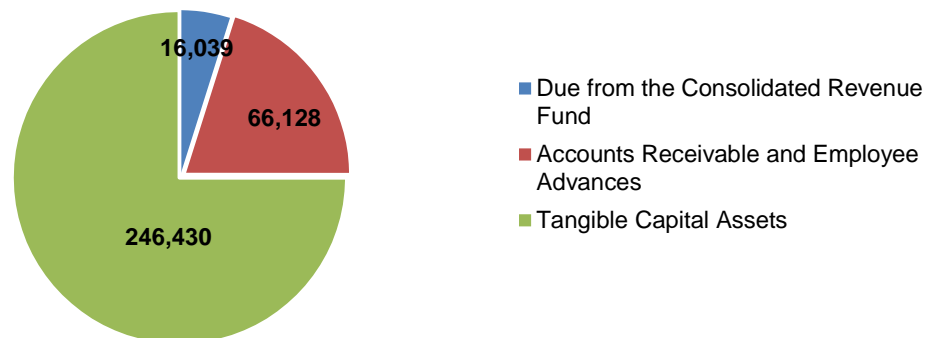
	2013–14	2012–13	Difference (2013–14 minus 2012–13)
Total net liabilities	136,699	159,205	22,506
Total net financial assets	82,167	73,923	8,244
Departmental net debt	54,532	85,282	30,750
Total non-financial assets	246,430	328,025	81,595
Departmental net financial position	191,898	242,743	50,845

Liabilities by Type (dollars)



Total liabilities were \$136,699 at the end of 2014, a decrease of \$22,506 (14.1%) over the total liabilities of \$159,205 at the end of 2013-14. Employee Future benefits and Accounts Payable and Accrued Liabilities represent the largest portion of liabilities at \$123,280 (90.2%).

Assets by Type (dollars)



Total assets were \$328,597 at the end of 2013-14, a decrease of \$73,351 (18.3%) over total assets of \$401,948 in 2012-13. Non-Financial Assets (Tangible Capital Assets) and Financial Asset (due from the Consolidated Revenue Fund) have decreased by \$89,075 (25.3%) while Financial Asset (Accounts Receivable and Employee Advances) have increased by \$15,724 (31.2%) compared to 2012-13.

Financial Statements

Financial statements are available on the [website](#)ⁱⁱⁱ of the Public Servants Disclosure Protection Tribunal Canada.

Supplementary Information Tables

The supplementary information tables listed in the *2013–14 Departmental Performance Report* can be found on the [Registry of the Public Servants Disclosure Protection’s website](#)^{iv}.

- Departmental Sustainable Development Strategy;
- Internal Audits and Evaluations.

Tax Expenditures and Evaluations

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 *Tax Expenditures and Evaluations*^v publication. The tax measures presented in the *Tax Expenditures and Evaluations* publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

Public Servants Disclosure Protection Tribunal Canada
90 Sparks Street, Suite 540
Ottawa, Ontario K1P 5B4
Telephone: 613-943-8310
Facsimile: 613-943-8325

E-mail: tribunal@psdpt-tpfd.gc.ca
Website: www.psdpt-tpfd.gc.ca

Appendix: Definitions

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

budgetary expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: 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: Is 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: 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: 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: Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance: 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: 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: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending: 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: 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: 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: 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.

results: 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.

Program Alignment Architecture: 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: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

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

sunset program: 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: 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.

whole-of-government framework: 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. Whole-of-government framework: <http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx>
- ii. *Public Accounts of Canada 2014*: <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- iii. Financial Statements: <http://www.psdpt-tpfd.gc.ca/MenuBottom/DeptReports/DPR/2013-2014/DPR-2013-2014-eng.html>
- iv. Supplementary Information Tables: <http://www.psdpt-tpfd.gc.ca/MenuBottom/DeptReports/DPR/2013-2014/DPR-2013-2014-eng.html>
- v. *Tax Expenditures and Evaluations* publication: <http://www.fin.gc.ca/purl/taxexp-eng.asp>