

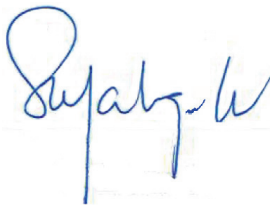
Office of the Information Commissioner
of Canada

2013–14

Departmental Performance Report

A handwritten signature in blue ink, appearing to read "P. MacKay".

The Honourable Peter Gordon MacKay, PC, QC, MP
Minister of Justice and Attorney General of Canada

A handwritten signature in blue ink, appearing to read "Suzanne Legault".

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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.

Message from the Commissioner

A well-functioning access to information system is predicated on there being up-to-date legislation, sound administration and robust oversight. In the absence of this foundation, the right to access information held by federal institutions is jeopardized.

When I became Information Commissioner in 2010, I committed to safeguarding information rights under the *Access to Information Act* by providing exemplary service to complainants and helping build a leading access system.



As the *Departmental Performance Report* shows, 2013–2014 was another year of meeting these obligations. I closed the most files in three years, improved productivity and pursued numerous legal matters, including an unprecedented reference to the Federal Court.

However, as noted in previous reports, this success belies the very challenging circumstances under which my office has been working in recent years. The number of new complaints I received climbed by 30 percent in 2013–2014. This came on top of a 9-percent increase in 2012–2013. This growth in workload occurs in the context of significant financial restraint measures that have had a large impact on my budget. The year-end results for 2013–2014 show that the time of having financial flexibility has come to an end; I lapsed just \$37,000 (or .2 percent) of my budget.

With the incoming complaints volume showing no sign of abating, and with no financial flexibility, it is increasingly difficult, if not impossible, to keep ahead of demand and respond to complainants in as timely a manner as possible. This has resulted in a gap of about six months between the time a refusal complaint is registered and the time it is assigned to an investigator. This is without taking into consideration that next year, I will have to absorb salary increases in my budget. I am quite concerned that we have been stretched to the limit.

It is my responsibility to alert the government and Parliament to the risks that the organization is facing. Without additional funding, I will no longer be able to carry out my mandate responsibly and ensure full respect of Canadians' rights of access to information. As such, I intend to seek the support of the Treasury Board to obtain the necessary financing.

Independent and vigorous oversight is a pillar of a sound access to information system. I am determined to continue to fulfill my mandate to the best of my abilities and means, and carry on as a guardian of information rights in Canada.

Section I: Organizational Expenditure Overview

Organizational Profile

Commissioner: Information Commissioner of Canada

Ministerial Portfolio: Justice

Enabling Instrument(s): *Access to Information Act* (R.S.C., 1985, C-1)

Year Established: 1983

The Office of the Information Commissioner of Canada (OIC) is part of the Justice portfolio. As such, the Minister of Justice is responsible for the organization (as per Schedule I.1 of the *Financial Administration Act*) and submits the OIC's *Report on Plans and Priorities* and *Departmental Performance Report* to the President of the Treasury Board for tabling in Parliament.

Organizational Context

Raison d'être

The Information Commissioner of Canada reports directly to the House of Commons and Senate. The Office of the Information Commissioner of Canada ensures that the rights conferred to information requesters by the *Access to Information Act* are respected, which ultimately enhances transparency and accountability across the federal government.¹

Responsibilities

The OIC is an independent public body created in 1983 under the *Access to Information Act*. The OIC's primary responsibility is to conduct efficient, fair and confidential investigations into complaints about federal institutions' handling of access to information requests. The OIC strives to maximize compliance with the Act while fostering disclosure of public sector information using the full range of tools, activities and powers at the Commissioner's disposal.

The OIC primarily uses mediation and persuasion to resolve complaints. In doing so, the OIC gives complainants, heads of institutions and all third parties affected by complaints a reasonable opportunity to make representations. The OIC encourages institutions to disclose information as a matter of course and to respect Canadians' rights to request and receive information, in the name of transparency and accountability. The OIC brings cases to the Federal Court to ensure that the Act is properly applied and interpreted, with a view to maximizing disclosure of information.

The OIC also supports the Information Commissioner in her advisory role to Parliament and parliamentary committees on all matters pertaining to access to information. The OIC actively makes the case for greater freedom of information in Canada through targeted initiatives such as Right to Know Week and ongoing dialogue with Canadians, Parliament and federal institutions.²

The following diagram shows the OIC’s organizational structure.



Legal Services represents the Commissioner in court and provides legal advice on investigations, legislative issues and administrative matters. Legal Services closely monitors the range of cases having a potential impact on the OIC’s mandate and on access to information in general. Legal Services also assists investigators by providing them with up-to-date and customized reference tools on the evolving case law.

The **Complaints Resolution and Compliance Branch** investigates individual complaints about the processing of access requests, conducts dispute resolution activities and makes formal recommendations to institutions, as required. The Branch also assesses federal institutions’ compliance with their obligations and carries out systemic investigations and analysis.

Corporate Services provides strategic and corporate leadership for planning and reporting, communications, human resources and financial management, security and administrative services, internal audit and evaluation, as well as information management and technology. Corporate Services conducts external relations with a wide range of stakeholders, notably Parliament, governments and representatives of the media. It is also responsible for managing the OIC’s access to information and privacy functions.

Strategic Outcome and Program Alignment Architecture

1. Strategic Outcome: Requestors' rights under the *Access to Information Act* are safeguarded.³

1.1 Program: Compliance with access to information obligations

Internal Services

Organizational Priorities

Below are the OIC's organizational priorities for 2013–2014, as set out in the organization's 2011–2014 strategic plan.

Priority	Type	Program
Exemplary service to Canadians	Ongoing	Compliance with access to information obligations
Summary of Progress		
<p>The OIC met this priority by closing 1,789 files during 2013–2014—10 percent more than in the previous year. However, due to a 30-percent jump in complaints over 2012–2013, the inventory of complaints grew by 16 percent, the first increase in five years. The OIC completed more complaints within nine months in 2013–2014 (63 percent) than in 2012–2013 (57 percent). This continues the trend of increasingly timely investigations since 2011–2012. The median turnaround time for all files closed in 2013–2014, measured from the date they were assigned to investigators, was 90 days.</p>		

Priority	Type	Program
A leading access to information regime	Ongoing	Compliance with access to information obligations
Summary of Progress		
<p>The Commissioner published two special reports to Parliament in 2013–2014: one on the impact of instant messaging on access to information and the second on interference with the processing of access requests. The reports contained the Commissioner's recommendations in response to the findings of her investigations, including amending the <i>Access to Information Act</i> and improving institutions' policies and training. The Commissioner also continued to share her views with the government on various access-related issues. She met with the President of the Treasury Board of Canada to discuss ways to improve the performance of the federal access to information system, particularly of the 20 institutions that account for roughly 90 percent of the access requests received each year, the ongoing shortage of access to information professionals, and the need for institutional leadership to ensure maximum compliance with the Act. She provided the Treasury Board of Canada Secretariat with substantive comments on proposed amendments to the Policy on Access to Information. The Commissioner also pursued a number of points of access law before the courts.</p>		

Priority	Type	Program
An exceptional workplace	Ongoing	Compliance with access to information obligations Internal services
Summary of Progress		
<p>The Commissioner launched a new integrated human resources plan in 2013. It sets out clear priorities for future recruitment in order to attract the best people to help the Commissioner meet her objectives. With her managers, the Commissioner also updated the organization's performance management program, including developing specific performance targets, and knowledge and skills requirements for investigators. The new Values and Ethics Code for the Office of the Information Commissioner, which complements and aligns with the Values and Ethics Code for the Public Sector, sets out the values and behaviours that everyone who works at the organization must demonstrate. The OIC moved to new and consolidated Workplace 2.0 office space in late January 2014.</p>		

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Changing complaints picture: that the increase in complaints noted in 2012–2013 would continue, such that it would stretch the capacity of investigators and result in the number of complaints in the inventory starting to grow, after several years of decreases	<ul style="list-style-type: none"> • Targeted key groups of complaints (by institution, issue or complexity, for example) • Carried out vigilant monitoring of files • Fostered collaboration with institutions to ensure smoother and faster progress of files • Continued to fine-tune investigative processes • Launched comprehensive performance management program 	Compliance with access to information obligations
Financial situation: that ongoing financial restraint measures would significantly impair the organization's ability to help the Commissioner carry out her mandate	<ul style="list-style-type: none"> • Vigilantly monitored budgets and spending • Introduced an internal evaluation function • Made cost-efficient hiring decisions 	Internal services

<p>Workforce: that the organization would face significant turnover due to the move to new offices and other factors</p>	<ul style="list-style-type: none"> • Launched a new integrated human resources plan • Actively and promptly completed staffing actions 	<p>Compliance with access to information obligations Internal services</p>
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In 2013–2014, the Commissioner’s investigative work was shaped by a 30-percent increase in new complaints compared to 2012–2013. New complaints about administrative matters, such as delays and fees, grew by 54 percent. This came on top of a 42-percent jump in this type of file in 2012–2013.⁴ As the Commissioner has noted, these increases, along with the make-up of the incoming complaint files, show that, despite signs of system-wide improvement, some institutions are struggling to meet their obligations under the *Access to Information Act*.

The growing volume of work meant that the inventory of complaints grew again for the first time in half a decade, despite the Commissioner’s having closed the largest number of files in three years. In addition, the Commissioner’s budget has been impacted by 9 percent since 2009, due to various cuts and other measures. In previous years, the OIC has managed its limited resources so as to devote the maximum amount of funds to the program, and applied any lapsed funds accordingly. However, the organization lapsed only \$37,000 in 2013–2014. Consequently, the Commissioner has no financial flexibility left to meet changing circumstances, including being able to hire more investigators to response to the increase in complaints. This has resulted in a gap of 173 days (nearly six months) between when a refusal complaint is registered and when it is assigned to an investigator.

In combination, these factors have put the Commissioner’s ability to safeguard the information rights under the *Access to Information Act* in jeopardy. While the risk responses the OIC pursued were appropriate and effective in 2013–2014, the increase in complaints and continuing financial pressure mean that the risks will grow in severity with no immediate solution in sight (see “Performance Analysis and Lessons Learned,” in Section II, for more information).

There was also concern at the beginning of the fiscal year that the office move, which took place in late January 2014, would result in staff leaving the organization, due to the inconvenience of commuting or other concerns. However, this did not come to pass to any significant extent.

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)
14,529,853	14,529,853	15,342,798	15,305,093	775,240

Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
93	89	(4)

Budgetary Performance Summary for Strategic Outcome and Program (dollars)

Strategic Outcome, Program and Internal Services	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)	2012–13 Actual Spending (authorities used)	2011–12 Actual Spending (authorities used)
Strategic Outcome: Requestors' rights under the <i>Access to Information Act</i> are safeguarded.								
Compliance with access to information obligations	9,165,993	9,165,993	8,624,739	8,624,739	9,978,938	9,961,251	9,179,989	8,756,961
Internal Services	5,363,860	5,363,860	2,576,221	2,576,221	5,363,860	5,343,842	3,112,691	3,890,869
Total	14,529,853	14,529,853	11,200,960	11,200,960	15,342,798	15,305,093	12,292,680	12,647,830

For more information on the OIC's spending, see "Departmental Spending Trend," below.

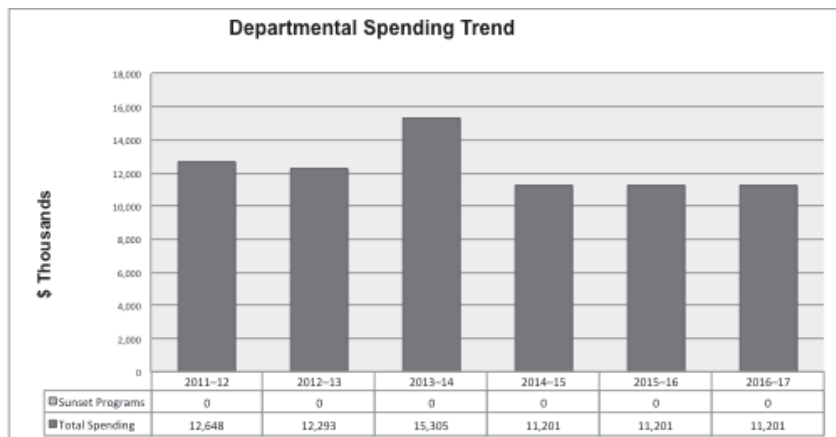
The OIC's single program and related spending fall under the spending area of Government Affairs in the Whole-of-Government Framework, and align to the following Government of Canada outcome: A transparent, accountable and responsive federal government.⁵

Departmental Spending Trend

The increase in expenditures from 2012–2013 to 2013–2014 is primarily the result of the mandatory relocation of the OIC’s offices from Ottawa to Gatineau.

With a Total Authority of \$15 million in 2013–2014, the OIC fully utilized its limited resources, lapsing a

mere \$37,000 or 0.2 percent. The Commissioner’s budget has been impacted by 9 percent since 2009, due to various cuts and other measures.



Planned spending for 2014–2015 through 2016–2017 will be lower than the actual expenditures for 2013–2014. This is largely due to the increase in the amount of the budget reduction required by Budget 2012 and, starting in 2014–2015, the repayment over 15 years of the \$2.6-million loan for the office move. The completion in 2013–2014 of the OIC’s five-year strategy to update its information management/information technology systems is also a factor in the drop in spending.

Not included in the graph above is the impact of the operational spending freeze announced in the 2013 Speech from the Throne. This will require the OIC to absorb salary increases for two years, which will reduce the amount of resources available for investigations.

Estimates by Vote

For information on the OIC’s organizational Votes and statutory expenditures, consult the *Public Accounts of Canada 2014* on the Public Works and Government Services Canada website (under Justice).⁶

Section II: Analysis of Program by Strategic Outcome

Strategic Outcome

Requestors' rights under the *Access to Information Act* are safeguarded.⁷

Program

Compliance with access to information obligations

Description

The *Access to Information Act* is the legislative authority for the oversight activities of the Information Commissioner, which are: to investigate complaints from requestors; to review the performance of government institutions; to report the results of investigations/reviews and recommendations to complainants, government institutions, and Parliament; to pursue judicial enforcement; and to provide advice to Parliament on access to information matters. The Office of the Information Commissioner supports the Commissioner in carrying out these activities.

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)
9,165,993	9,165,993	9,978,938	9,961,251	795,258

Human Resources (FTEs)

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
70	65	(5)

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Canadians receive timely resolution of complaints about how federal institutions process access to information requests	Percentage of administrative cases completed within 90 days	85 percent	68 percent*
	Percentage of priority/early resolution cases completed within 6 months	75 percent	65 percent*

Institutions meet their obligations under the <i>Access to Information Act</i> and adopt measures to address institutional and systemic issues affecting access to information	Percentage of recommendations from investigations that are adopted	95 percent	99 percent
	Percentage of recommendations from report cards and systemic investigations that are adopted	80 percent	The Commissioner did not issue report cards in 2013–2014. The one systemic investigation completed (on instant messaging) contained three recommendations, which the President of the Treasury Board declined to implement.

*From date cases are assigned to investigators.

Performance Analysis and Lessons Learned

The Commissioner closed the largest number of files in three years. The overall median time for closing a complaint (measured from the date it was registered) improved by three weeks over 2012–2013. The median turnaround time from the date files were signed to investigators was 90 days.

Although the percentage of administrative files closed within 90 days went down slightly from 2012–2013, the actual number of these investigations completed grew by 137 or 41 percent. The percentage of priority and early refusal cases closed in six months remained steady.

Once again, institutions accepted the vast majority of the Commissioner’s recommendations stemming from investigations. The Commissioner also completed a systemic investigation on the impact of instant messaging on access to information and an enquiry into allegations of interference with requests.⁸

In late March 2014, the Commissioner appealed a Federal Court decision related to a very long time extension taken by National Defence. She also pursued a number of legal cases dealing with the disclosure of third-party information by institutions. In addition, for the first time the Commissioner referred a legal matter to the Federal Court for determination.

Overall, it was a successful year for the program. However, a number of circumstances will make it increasingly difficult to maintain this performance in the coming year. The Commissioner, due to having insufficient resources to hire more staff, is unable to assign files immediately to investigators in many instances. Having already reduced the Corporate Services group to its minimum size, the Commissioner has no internal resources to redeploy to investigations. Furthermore, after a number of years of very small lapses in funds, culminating in a \$37,000 (0.2 percent) surplus at the end of 2013–2014, the Commissioner is out of options for augmenting her capacity to ensure she can close a sufficient number of files each year and pursue

all necessary matters in court—in other words, to effectively deliver her mandate and protect information rights under the Act.

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; 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.

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)
5,363,860	5,363,860	5,363,860	5,343,842	(20,018)

Human Resources (FTEs)

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
23	24	1

Performance Analysis and Lessons Learned

The OIC's Corporate Services group executed the organization's move to new offices in late January 2014 and managed the follow-up once employees were in the new space. Corporate Services also launched a new performance management program, human resources plan, and values and ethics code for the OIC.

The OIC introduced an internal evaluation function in 2013–2014. A new and comprehensive plan sets out the risk-based audits and evaluations that will take place between 2014 and 2018.⁹ Corporate Services also supported the Audit and Evaluation Committee over the year. Finally, the OIC received an unmodified audit from the Office of the Auditor General for 2012–2013.

The OIC finished implementing its five-year information management/information technology (IM/IT) strategy. The office relocation provided opportunities to update and standardize the organization's IT infrastructure. This significantly decreased the required equipment and improved system functioning, resulting in a 30-percent reduction in IT service desk requests. The IT group also put the finishing touches on the legal component of the OIC's case management system, while the IM team continued to update the document and management system, and ensure compliance with various directives and policies.

The Access to Information and Privacy Secretariat responded to 31 access requests and 9 privacy requests in 2013–2014, completing all within the legislated timelines and the vast majority within 30 days. Secretariat members provided procedural training for OIC employees throughout the year and Legal Services offered sessions on exercising discretion, communicating with institutions and specific exemptions.

As part of Right to Know Week 2013, the OIC hosted, in conjunction with the University of Ottawa's Faculty of Civil Law, a conference on access to information. This conference brought together more than 130 people for panel discussions featuring access to information practitioners, government representatives, journalists, academics and lawyers.

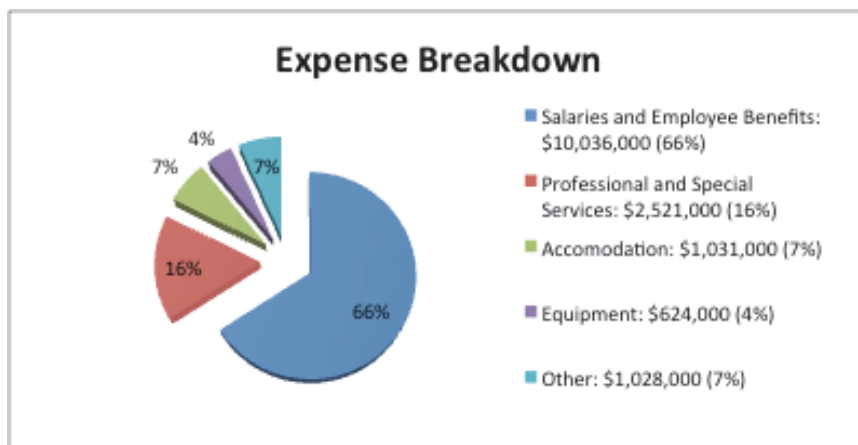
Corporate Services carried out all this work at the minimum size. While shrinking this group has allowed the Commissioner to maximize the number of investigators, it has placed a strain on individual employees responsible for crucial internal functions, such as financial management, and complying with various federal policy requirements.

Section III: Supplementary Information

Financial Statements Highlights

Office of the Information Commissioner of Canada
 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	14,394,968	15,240,038	13,975,778	845,070	1,264,260
Total revenues	-	-	-	-	-
Net cost of operations before government funding and transfers	14,394,968	15,240,038	13,975,778	845,070	1,264,260
Departmental net financial position	1,503,524	1,531,474	(187,263)	27,950	1,718,737



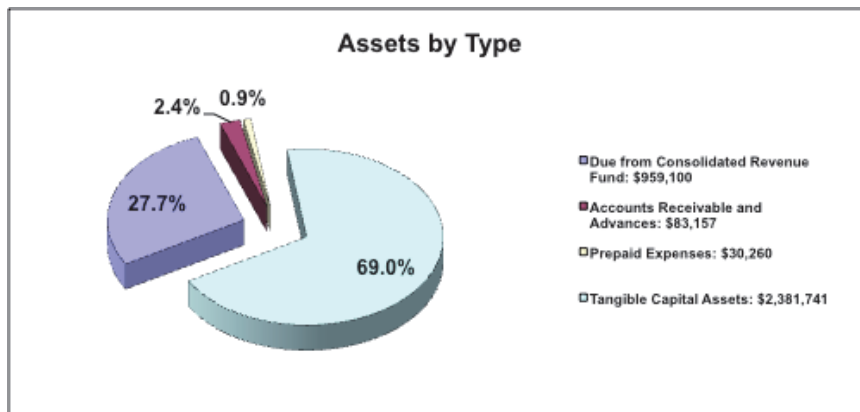
The chart at the left illustrates the breakdown of the OIC's expenses in 2013–2014. Nearly three quarters were for salaries and employee benefits, as well as fees for the consultants the Commissioner hired to supplement her investigative and legal

teams in support of the program, when required. This clearly demonstrates the labour-intensive nature of the organization and its work. In light of the high proportion of these costs, any further budget restraint measures—such as the operational spending freeze announced in the 2013 Speech from the Throne—will have a large impact on the Commissioner's ability to

investigate the growing number of complaints and, therefore, deliver her mandate, since the OIC’s operating costs are minimal and cannot absorb these reductions.

The next largest expenditure was for professional and special services (16 percent) followed by accommodation costs (7 percent) and equipment purchases (4 percent). All other items accounted for 7 percent of expenses.

Office of the Information Commissioner of Canada 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	1,922,784	1,991,629	(68,845)
Total net financial assets	1,042,257	918,493	123,764
Departmental net debt	880,527	1,073,136	(192,609)
Total non-financial assets	2,412,001	885,873	1,526,128
Departmental net financial position	1,531,474	(187,263)	1,718,737

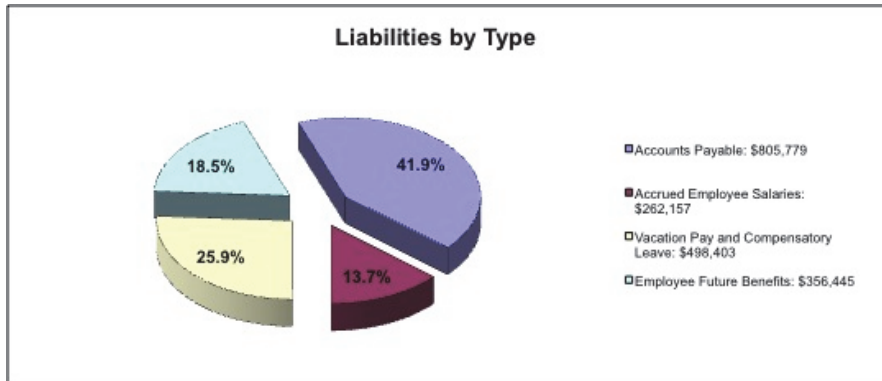


The following charts illustrate the breakdown of the OIC’s assets and liabilities in 2013–2014.

The organization’s total assets for 2013–2014 were \$3.5 million. The largest group of assets was tangible capital assets (69 percent). Assets in the

category “Due from the Consolidated Revenue Fund” made up approximately 28 percent, with the balance being accounts receivable and advances, and prepaid expenses.

The OIC’s total assets for 2013–2014 increased \$1.5 million (52 percent) from 2012–2013, mainly due to the change in the value of the tangible capital assets capitalized as a result of the office relocation.



The OIC’s total liabilities in 2013–2014 were \$1.9 million, made up of four items: accounts payable of \$805,779 (42 percent of total liabilities)—primarily money the organization owes to outside suppliers; liability for vacation pay

and compensatory leave of \$498,403 (26 percent); employee future benefits (liability for severance pay) of \$356,445 (19 percent); and accrued employee salaries of \$262,157 (14 percent). The \$1.9 million in total liabilities is a similar amount to that for 2012–2013.

Financial Statements

The OIC website contains the organization’s most recent audited financial statements, Statement of Management Responsibility Including Internal Control over Financial Reporting, and the corresponding annex on the development and assessment of our system of internal controls.¹⁰

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* publication.¹¹ 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

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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

¹ The rights conferred by the Act, in fact, extend to government institutions, which have the right—and sometimes the obligation—to withhold information from release to requesters. Consequently, the Commissioner will be seeking to revise this statement and the OIC’s single Strategic Outcome, accordingly.

² Right to Know Week, <http://www.oic-ci.gc.ca/rtk-dai-eng/>; ongoing dialogue with Canadians, Parliament and federal institutions, <http://www.oic-ci.gc.ca/eng/rrm-slr-consult.aspx>.

³ As per note 1, the Commissioner will seek to slightly revise the Strategic Outcome to reflect the fact that it is her role to safeguard all information rights under the Act, not just those of requesters.

⁴ As per the Commissioner’s 2012–2013 annual report (http://www.oic-ci.gc.ca/eng/annual-reports-rapports-annuel_2012-2013_5.aspx). This percentage included miscellaneous complaints, which were classified as administrative complaints at the time. As of April 1, 2013, the Commissioner counts all miscellaneous complaints as refusal complaints. Taking this into account, the jump in administrative complaints in 2012–2013 was 33 percent.

⁵ Whole-of-Government Framework, <http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx>.

⁶ *Public Accounts of Canada 2014*, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>.

⁷ See note 1.

⁸ *Access to information at risk from instant messaging*, <http://www.oic-ci.gc.ca/eng/pin-to-pin-nip-a-nip.aspx>; *Interference with access to information: Part 2*: <http://www.oic-ci.gc.ca/eng/ingerence-dans-acces-a-l%E2%80%99information-partie-2-interference-with-access-to-information-part-2.aspx>.

⁹ *2014–2018 Integrated Risk-Based Internal Audit and Evaluation Plan*: <http://www.oic-ci.gc.ca/eng/plan-integre-de-verification-et-d%E2%80%99evaluation-axe-sur-les-risques-2014-2018-integrated-risk-based-internal-audit-and-evaluation-plan.aspx>.

¹⁰ Office of the Information Commissioner, http://www.oic-ci.gc.ca/eng/abu-ans_cor-inf-inf-cor_oag-report-rapport-bvg.aspx.

¹¹ *Tax Expenditures and Evaluations* publication, <http://www.fin.gc.ca/purl/taxexp-eng.asp>.