

Canadian Grain Commission

2013-14

Report on Plans and Priorities

The Honourable Gerry Ritz, P.C., M.P.,
Minister of Agriculture and Agri-Food

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Minister's Message

I am pleased to submit to Parliament and Canadians the Canadian Grain Commission (CGC)'s *Report on Plans and Priorities 2013-14*.

A transformational shift is occurring in Canadian agriculture policy. With the advent of marketing freedom for western wheat and barley and the implementation of Growing Forward 2 to pave the way, our Government's focus will be on investing in innovation, competitiveness and market development to carry the sector forward for years to come. Transforming the western grain sector to reduce regulation and to stimulate innovation and growth is a crucial part of this shift.



In 2012, the Government followed through on our commitment to modernize the *Canada Grain Act* to better reflect the needs of today's grain sector. In December 2012, legislative amendments to the *Canada Grain Act* were passed as part of Bill C-45 (*Jobs and Growth Act, 2012*) and I look forward to the amendments coming into force on August 1, 2013.

I would like to take this opportunity to thank the CGC for their hard work and commitment to helping make these important strides for the grain sector in 2012. Moving forward, I will continue to ask that the CGC, in collaboration with my portfolio, remain strongly committed to modernizing the CGC's activities and our legislative framework to ensure the long-term success of Canada's grain quality assurance system.

I invite you to read this report to learn more about the CGC's plans and priorities for the 2013-14 fiscal year.

**The Honourable Gerry Ritz, P.C., M.P.,
Minister of Agriculture and Agri-Food**

Chief Commissioner's Message

Welcome to the Canadian Grain Commission (CGC)'s *Report on Plans and Priorities 2013-14*. Through its activities, the CGC supports a competitive, efficient grain sector and upholds Canada's international and domestic reputation for consistent and reliable grain quality and safety. In addition, the CGC protects the rights of Canadian grain producers when they deliver grain to licensed grain handling companies.



Since 1912, the CGC has been the federal agency responsible for setting standards of quality and regulating Canada's grain handling system. The CGC was initially established in response to producer-led organizations asking for a way to guarantee fair treatment in the grain handling system. The CGC is operating in a time of rapid change in the global and domestic grain industries. In the fall of 2012, two initiatives were announced that will impact the future services and organizational structure of the CGC. Firstly, Bill C-45, containing proposed amendments to the *Canada Grain Act*, was introduced in Parliament. Secondly, on November 1, 2012, we launched consultations on new CGC user fees that reflect an updated *Canada Grain Act* and streamlined CGC operations. Bill C-45 received Royal Assent on December 14, 2012. It is planned that the amendments to the *Canada Grain Act* will come into force on August 1, 2013. The new user fees are proposed to take effect August 1, 2013 concurrent with changes to the *Canada Grain Act*. In response to both the legislative changes and restructured user fees, we will be adjusting the CGC's workforce, organizational design, and operations.

We are committed to modernizing our activities and our legislative framework to ensure the long-term success of Canada's grain quality assurance system and to add optimal value for Canadian grain producers and the grain sector. As Chief Commissioner, I look forward to the CGC's ongoing exemplary work to effectively meet the needs of producers, the industry and Canadians in general. I invite you to read this report to learn more about the CGC's plans and priorities for fiscal year 2013-14.

Elwin Hermanson
Chief Commissioner
Canadian Grain Commission

Section I: Organizational Overview

Raison d'être

The CGC is a federal government agency and administers the provisions of the *Canada Grain Act*ⁱ. The CGC's **mandate** as set out in the *Canada Grain Act* is to, "in the interests of the grain producers, establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets." The CGC's **vision** is to be "A leader in delivering excellence and innovation in grain quality and quantity assurance, research, and producer protection." The CGC reports to Parliament through the Honourable Gerry Ritz, **Minister of Agriculture and Agri-Food**.

Responsibilities

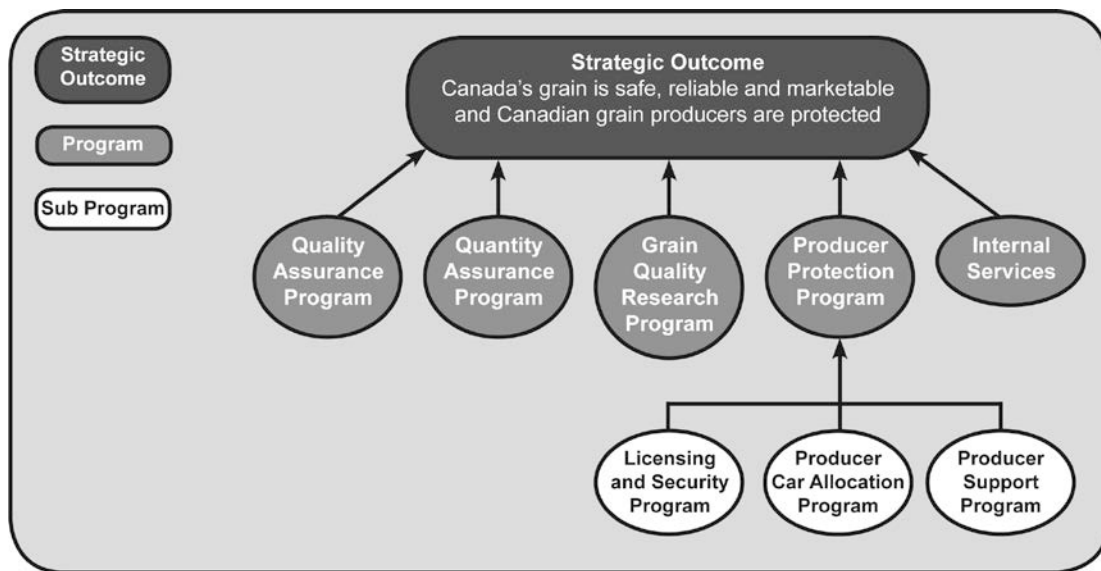
Under the *Canada Grain Act*, the CGC regulates the handling of 21 grainsⁱⁱ grown in Canada to ensure Canada's grain is safe, reliable and marketable, and Canadian grain producers are protected. The CGC is an unbiased, third party agency in Canada's grain sector and is the official certifier of Canadian grain. Through its activities, the CGC supports a competitive, efficient grain sector and upholds Canada's international reputation for consistent and reliable grain quality. To achieve its mandate, the CGC:

- regulates grain handling in Canada through the grain quality and quantity assurance programsⁱⁱⁱ,
- carries out scientific research to understand all aspects of grain quality and grain safety and to support the grain grading system^{iv}, and
- has implemented a number of producer protection programs and safeguards to ensure the fair treatment of Canadian grain producers when they deliver their grain to licensed grain elevators and grain dealers. This includes the licensing and security program, the producer car allocation program, and the producer support program.^v

The CGC's head office is located in Winnipeg, Manitoba. The CGC currently operates 11 additional offices across Canada. The CGC currently budgets for 731 full-time equivalents (FTE) but plans to employ approximately 404 FTE by the end of fiscal year 2013-14. Funding for CGC programs and activities is through a combination of revolving fund and appropriation sources. Additional information on the CGC's mandate and responsibilities is available on the CGC website.^{vi}

Strategic Outcome and Program Alignment Architecture

The following diagram illustrates the CGC's Program Alignment Architecture (PAA). The CGC's PAA has five programs which each contribute to making progress to the CGC's single strategic outcome. The producer protection program consists of three sub-programs.



Canada is known around the world for the quality, consistency, reliability and safety of its grain and grain products. It is widely recognized that the provision of CGC programs and activities is fundamental to maintaining this reputation and to the functioning of Canada's Grain Quality Assurance System (GQAS). CGC programs result in shipments of grain that consistently meet contract specifications for quality, safety, and quantity. This is essential in order for producers to realize maximum value from their grain. In its role as a neutral third party regulator and arbitrator, the CGC works in partnership with virtually every participant in the grain industry including producers, industry stakeholders, Agriculture and Agri-Food (AAF) Portfolio partners, and other government departments and agencies.

Organizational Priorities

The CGC has identified two priorities that will be the focus of attention during the reporting period. Progress towards these priorities will mitigate program risk and ensure long term success in delivering upon the CGC's sole strategic outcome.

Priority	Type ¹	Strategic Outcome and/or Programs
Relevant positioning of CGC programs to deliver upon the CGC's strategic outcome	Previously committed to	This priority contributes to all of the CGC programs and the overall strategic outcome
Description		
<p>Why is this a priority?</p> <p>Ensuring the CGC remains relevant supports the continued competitiveness of Canadian grain in both domestic and international markets. This priority includes the development and integration of new technologies and protocols into daily program and service delivery, sound regulatory framework, ongoing responses to increased market demands for assurances of grain safety and market concerns about low level presence (LLP) of unapproved genetically engineered events, as well as continuously improving producer protection programs and service delivery models.</p> <p>Plans for meeting the priority</p> <p>During 2013-14, the focus of this priority will be ongoing efforts to develop a sound regulatory framework. Legislation to amend the <i>Canada Grain Act</i> was introduced as part of Bill C-45, the Jobs and Growth Act, 2012, in October, 2012.^{vii} The <i>Jobs and Growth Act, 2012</i> received royal assent on December 14, 2012. Plans for meeting this priority include proposing amendments to the <i>Canada Grain Regulations</i> to align with the amended <i>Canada Grain Act</i> as well as evolving service delivery models and restructuring our workforce to meet service requirements under the amended <i>Canada Grain Act</i>. The legislative amendments will streamline the operations of the CGC by reducing the regulatory burden and costs to producers and the grain industry, improve the CGC's producer protection program, and eliminate services that no longer need to be delivered solely by the CGC in today's grain sector. These changes will contribute to transforming the Canadian grain sector to a more competitive market-oriented environment. To</p>		

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 RPP or Departmental Performance Report (DPR).

make progress towards this priority, the CGC will continue to work in close collaboration with producers, industry stakeholders, AAF Portfolio partners, and other government departments and agencies. Further information on this priority is available on the CGC website.^{viii}

Priority	Type ²	Strategic Outcome and/or Programs
Integrated people and business management	Previously committed to	This priority contributes to all of the CGC programs and the overall strategic outcome
Description		
<p>Why is this a priority?</p> <p>This priority involves sound integrated and accountable planning and management processes to ensure the optimal allocation of human and financial resources to meet business needs. Since 1912, the CGC has charged fees to recover at least a portion of the costs of providing services to the Canadian grain sector and regulating grain handling in Canada. Most of the CGC's user fees have not been updated since 1991 despite the fact that the cost of providing services has continued to rise. Since 1999, the CGC has depended on annual ad hoc funding to continue serving producers and the industry. Revenue from user fees currently covers only approximately 50 percent of the cost of service provision. Lack of a stable funding environment makes planning for long term integrated people and business management challenging.</p> <p>Plans for meeting the priority</p> <p>In November 2010, the CGC began a project to update its cost recovery framework consistent with the requirements of the <i>User Fees Act</i>. In 2010 and 2011, extensive user fees consultations were conducted based on services required by the <i>Canada Grain Act</i> and the costs associated with those services. One of the major themes of feedback was that the <i>Canada Grain Act</i> and CGC services needed to be streamlined prior to updating user fees. Based on this feedback, the Government introduced amendments to the <i>Canada Grain Act</i> to streamline the operations of the CGC (see above). Changes to the <i>Canada Grain Act</i> will reduce CGC costs and consequently affect CGC user fees. User fees consultation and pre-proposal notification based</p>		

² 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 RPP or DPR.

on updated fees under an amended *Canada Grain Act* were completed as of November 30, 2012. A User Fees Proposal which sets out an updated fee structure based on the costs of the services under the amended *Canada Grain Act* and a proposed private sector cost share is planned. User fees recommendations and a formal proposal will be submitted to Parliament. The CGC is proposing to implement the updated fees simultaneous with the planned “coming-into-force” of the amended *Canada Grain Act* on August 1, 2013, the start of the new crop year. Updating our user fees will eliminate our dependence on annual ad hoc funding and create a more stable environment for integrated people and business management. Additional information on CGC user fees is available on the CGC website.^{ix}

Risk Analysis

The Canadian grain industry, the CGC, and the GQAS operate in a climate of constant change. The CGC is continually adapting programs and services to assure consistent and reliable grain quality and grain safety that meets the needs of international and domestic markets and to ensure Canadian grain producers are protected. Risk management is an essential part of strategic planning and decision making at the CGC. While the majority of risk involved in the CGC's work is inherent and constant, some risk varies according to changes in the internal and external environments. The inherent risks to CGC programs and services, such as risks associated with ensuring accurate quality assessment and accurate certification of Canadian grain, are addressed by continuous monitoring and adjustment in order to manage risk effectively, thereby maintaining high levels of performance. Feedback from producers and grain handlers, domestic and international grain buyers and processors, and other government organizations has proven to be a reliable early indicator of risk arising from developments in our external environment.

The CGC has an established process in place to identify, monitor, mitigate and manage corporate level risks. Strategic planning for the upcoming fiscal year includes preparation of an extensive environmental scan, broad and inclusive identification of emerging threats and/or opportunities for improvement, an internal and external workforce analysis, and the development of a corporate risk profile summary to identify areas of greatest risk exposure to the CGC in delivering its strategic outcome and programs. Corporate level risks and mitigation strategies are reviewed during the strategic planning process and key risks for the upcoming fiscal year are identified based on current internal and external factors. CGC senior management meets on a quarterly basis to review the key corporate risks and to identify additional mitigation strategies and/or contingency plans if necessary.

During 2013-14, the CGC will be managing key risks related to modernizing our legislative framework to meet the rapidly evolving needs of Canadian producers and the grain industry. This includes ensuring there is sufficient staff to plan and execute transformation and operational work simultaneously as well as ensuring there is the capability within the CGC to manage change. The CGC will also continue to manage risks around establishing appropriate fees and sustainable funding. Stable funding is required to maintain program delivery, as well as for evolution of programs going forward. Lack of stable funding impacts all long term human resource, business, and investment planning. The CGC will continue to work closely with Agriculture and Agri-Food Canada (AAFC) and other government departments to ensure the user fees amendment process (as per the *User Fees Act*), as well as the regulatory amendment process are completed in a timely manner. Risks will be monitored during 2013-14 and further mitigation strategies will be put in place as required. In the current environment, senior

management will be reviewing the key corporate risks monthly to closely monitor the risk trends and revise mitigation strategies as required. In addition, information, support programs and other resources will be provided to CGC staff during this time of change. These risk management activities will allow the CGC to successfully deliver upon the organizational priorities identified in the previous sub-section as well as the strategic outcome and programs detailed in Section II.

Planning Summary

Amendments to the *Canada Grain Act* were tabled in Parliament in October, 2012 as part of Bill C-45 (*Growth and Jobs Act, 2012*). Royal assent was received on December 14, 2012.

Amendments to the *Canada Grain Act* are planned to come into force August 1, 2013. It is planned that CGC user fees will be updated to allow the CGC to become self funded concurrent with the coming-into-force of the amended *Canada Grain Act*. In response to both the legislative amendments and restructured user fees, the CGC's workforce, organizational design and operations will be adjusted going forward. The following provides a summary of the CGC's planned spending and human resources for the next three fiscal years.

Planned spending for 2013-14 includes:

- annual appropriation of \$5.42 million,
- ad hoc appropriation of \$16.75 million to assist with the CGC transition to a sustainable funding model,
- projected spending of approximately \$47.85 million of revenue earned through user fees which is a combination of:
 - earned fee revenue under the current fee structure and the current *Canada Grain Act* from April 1, 2013 to July 31, 2013 of \$12.54 million (based on an annual fee revenue forecast of \$37.63 million), and
 - earned fee revenue under the updated fee structure and the amended *Canada Grain Act* from August 1, 2013 to March 31, 2014 of \$35.31 million (based on an annual fee revenue forecast of \$53.09 million).

Planned spending for 2014-15 and 2015-16 includes:

- annual appropriation of \$5.42 million, and
- projected spending of approximately \$53.09 million of revenue earned through user fees plus inflation.

It is important to note that planned spending, including both annual appropriation and projected spending of revenue earned through fees, is adjusted each year for changes to employee benefit contribution rates as defined in the Annual Reference Level Update (ARLU). As a result of these adjustments, the RPP planned spending amounts differ from the projected costs and revenues identified in the recent CGC User Fees Consultation documents.

Financial Resources (Planned Spending — \$ thousands)

Total Budgetary Expenditures (Main Estimates) 2013-14	Planned Spending 2013-14	Planned Spending 2014-15	Planned Spending 2015-16
70,021	70,021	59,406	60,317

Note: The CGC is working with Central Agencies to access funding to support Work Force Adjustment for fiscal years 2013-14 and 2014-15.

Human Resources (FTE)

2013-14	2014-15	2015-16
513	404	404

Planned FTE for 2013-14 reflects the transition of the CGC to a new legislated structure, which includes a reduction in workforce to 404 FTE by the end of fiscal year 2013-14. Planned FTE in 2014-15 and 2015-16 reflects the CGC organization, post-legislative change.

Planning Summary Table (\$ thousands)

Strategic Outcome	Program	Actual Spending 2010–11	Actual Spending 2011–12	Forecast Spending 2012–13 ³	Planned Spending			Alignment to Government of Canada Outcomes ^x
					2013–14	2014–15	2015–16	
Canada's grain is safe, reliable, and marketable and Canadian grain producers are protected	Quality Assurance Program	39,095	40,834	42,005	36,600	32,209	32,704	Innovative and knowledge-based economy
	Quantity Assurance Program	12,557	13,177	13,555	7,406	3,128	3,177	Innovative and knowledge-based economy
	Grain Quality Research Program	10,075	10,215	10,507	7,244	6,543	6,647	Innovative and knowledge-based economy
	Producer Protection Program	3,688	3,947	4,060	1,736	1,240	1,258	Fair and secure marketplace
Sub –Total		65,415	68,173	70,127	52,986	43,120	43,786	

Spending follows a consistent trend for fiscal years 2010-11, 2011-12 and 2012-13. Fiscal year 2013-14 is a transition year as a result of amendments to the *Canada Grain Act* and implementation of updated user fees planned to take effect concurrently on August 1, 2013. Fiscal years 2014-15 and 2015-16 represent CGC spending post-legislative change and revised user fees.

From fiscal year 2012-13 to fiscal year 2014-15, the CGC will transform itself into a streamlined and financially sustainable organization. During this timeframe, certain activities will be eliminated and other activities will be adjusted and/or implemented to allow the CGC to continue to achieve its mandate and manage risk.

³ 2012-13 actual results may differ from 2012-13 forecast spending. 2012-13 forecast spending is based on forecasts made as of October 31, 2012.

Changes that contribute to a reduction in spending of \$27.01 million between 2012-13 and 2014-15 by program include:

- Quality Assurance Program: elimination of mandatory CGC inward inspection;
- Quantity Assurance Program: elimination of mandatory CGC inward weighing, elimination of CGC registration and cancellation and CGC-mandated weighovers, elimination of the Dispute Resolution Service for railcar weights, and transitioning to a CGC oversight role in outward weighing;
- Grain Quality Research Program: adjusting and streamlining the CGC's Grain Research Laboratory by amalgamating several units (i.e. amalgamating the Bread Wheat unit and Durum unit into a single unit, amalgamating the Applied Barley unit and Barley Research unit into a single unit, amalgamating Variety ID Monitoring and Variety ID Research into a single unit, amalgamating Analytical Services and Asian End Products into a single unit, and amalgamating Trace Elements and Trace Organics into a single unit) and discontinuing Image Analysis and Spectroscopy work.
- Producer Protection Program: modernizing and streamlining the producer protection program to focus on licensing in support of the CGC's mandate, insurance-based security, producer car allocation, and compliance to ensure producer protection.

Planning Summary Table for Internal Services (\$ thousands)

Program	Actual Spending 2010–11	Actual Spending 2011–12	Forecast Spending 2012–13 ⁴	Planned Spending		
				2013–14	2014–15	2015–16
Internal Services	13,156	13,721	14,114	17,035	16,286	16,531
Sub –Total	13,156	13,721	14,114	17,035	16,286	16,531

Spending on internal services follows a consistent trend for fiscal years 2010-11, 2011-12 and 2012-13. Fiscal year 2013-14 is a transition year as a result of amendments to the *Canada Grain Act* and implementation of updated user fees planned to take effect on August 1, 2013.

Legislative amendments and transitioning to a sustainable funding model require significant internal services support during the implementation period. In addition, human resource costs previously funded by AAFC will be paid for by the CGC going forward. Fiscal years 2014-15 and 2015-16 represent CGC spending post-legislative change and revised user fees.

Planning Summary Total (\$ thousands)

Strategic Outcome, Programs, and Internal Services	Actual Spending 2010–11	Actual Spending 2011–12	Forecast Spending 2012–13 ⁵	Planned Spending		
				2013–14	2014–15	2015–16
Total	78,571	81,894	84,241	70,021	59,406	60,317

The CGC is working with Central Agencies to access funding to support Work Force Adjustment for fiscal years 2013-14 and 2014-15.

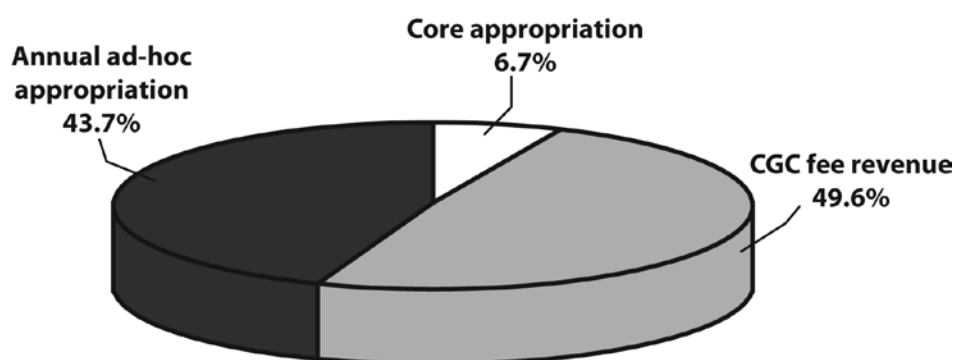
⁴ 2012-13 actual results may differ from 2012-13 forecast spending. 2012-13 forecast spending is based on forecasts made as of October 31, 2012.

⁵ 2012-13 actual results may differ from 2012-13 forecast spending. 2012-13 forecast spending is based on forecasts made as of October 31, 2012.

Expenditure Profile

Historically, ad hoc appropriation has been required to meet CGC operational requirements on a yearly basis since 1999. The following chart illustrates average CGC spending by funding source over the past five years (2008-09 through 2012-13). During this time: approximately 43.7 percent of CGC expenditures have been funded by annual ad hoc appropriation (this includes the use of the CGC's accumulated surplus between 2008-09 and 2012-13); approximately 6.7 percent of CGC expenditures have been funded through core appropriations which have historically been used to cover a portion of the costs related to the grain quality research program and functions associated with Assistant Commissioner positions; and approximately 49.6 percent of expenditures have been funded through CGC fee revenues collected primarily from inspection and weighing services.

Average Spending by Funding Source (2008-09 to 2012-13)



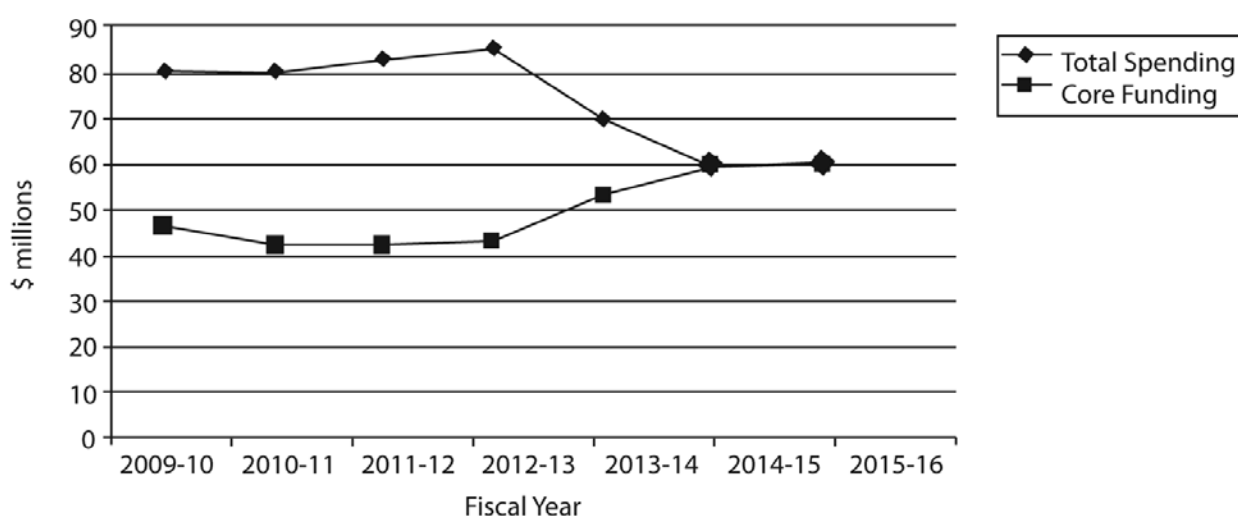
Most of the CGC's user fees have not been updated since 1991 despite the fact that the cost of providing CGC services has continued to rise. In the fall of 2012, the CGC initiated a process to modernize user fees to align with amendments to the *Canada Grain Act* introduced in Parliament as part of Bill C-45. Bill C-45 received Royal Assent on December 14, 2012 and it is planned the amended *Canada Grain Act* will come into force on August 1, 2013. Updated user fees will eliminate the need for annual ad hoc funding and will establish a funding structure that will result in fair and consistent user fees, service standards and performance measures for CGC services.

The additional revenues from updated user fees will provide the CGC with sufficient resources and a stable funding platform to provide its mandated services and deliver upon its strategic outcome of ensuring Canada's grain is safe, reliable and marketable and Canadian grain producers are protected. It is planned that in 2013 the Minister of AAF will table user fees proposals into both houses of parliament as per the *User Fees Act*. Amended fees are planned to take effect August 1, 2013 concurrent with the amendments to the *Canada Grain Act*. Further

information on the CGC's User Fees process and feedback received to date is available on the CGC website.^{xi} It is important to note that planned spending is adjusted each year for changes to employee benefit contribution rates as defined in the ARLU. As a result of these adjustments, the RPP planned spending amounts differ from the projected costs and revenues identified in the recent CGC User Fees Consultation documents.

The graph below shows the CGC's funding level trend from 2009-10 to 2015-16. The two trends shown on the graph are core funding and total spending.

Total Spending against Core Funding Level from 2009-10 to 2015-16



Total spending from 2009-10 to 2015-16 is reflective of all funding sources available to the CGC including appropriation realized through the full Estimates process and fees generated through the provision of services. The gap between core funding and total spending from 2009-10 to 2012-13 illustrates the CGC's reliance on ad hoc appropriations. Fiscal year 2013-14 will be a transition year for the CGC as the CGC plans to implement its sustainable funding model on August 1, 2013.

Planned spending for 2013-14 includes:

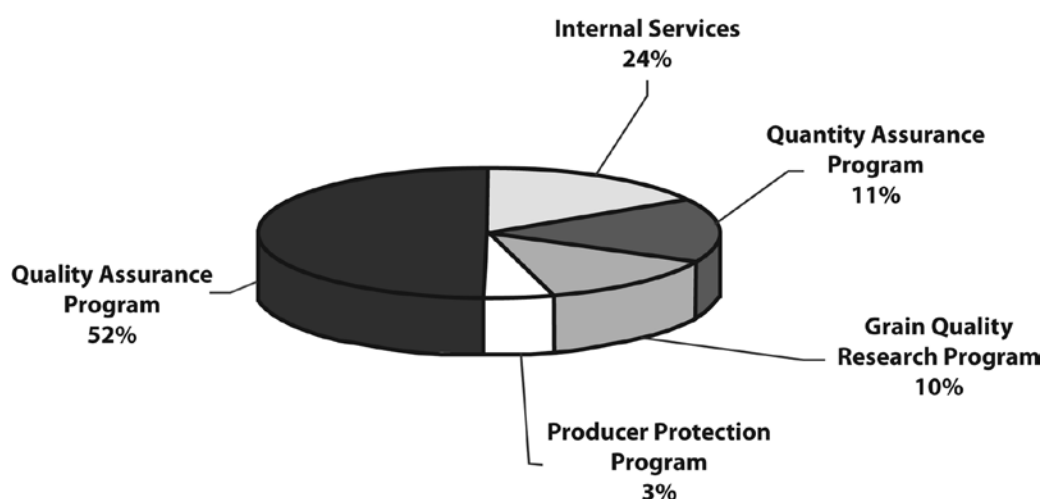
- annual appropriation of \$5.42 million,
- ad hoc appropriation of \$16.75 million to assist with the CGC's transition to a sustainable funding model,
- projected spending of approximately \$47.85 million of revenue earned through fees which is a combination of:

- earned fee revenue under the current fee structure and the current *Canada Grain Act* from April 1, 2013 to July 31, 2013 of \$12.54 million (based on an annual fee revenue forecast of \$37.63 million),
- earned fee revenue under the updated fee structure and the amended *Canada Grain Act* from August 1, 2013 to March 31, 2014 of \$35.31 million (based on an annual fee revenue forecast of \$53.09 million).

Planned spending for fiscal year 2014-15 and 2015-16 is based on operations under an amended *Canada Grain Act* (as per Bill C-45) and updated user fees. It is anticipated the CGC's planned spending will stabilize at approximately \$59.41 million. This will be funded by annual appropriation of \$5.42 million and annual user fees revenue of approximately \$53.99 million. The CGC is working with Central Agencies to access funding to support work force adjustment for fiscal years 2013-14 and 2014-15.

The figure below shows the allocation of 2013-14 planned spending by program. As a result of amendments to the *Canada Grain Act*, the allocation of planned spending by program has shifted. The largest portion of the CGC's planned spending continues to be the quality assurance program. While the CGC has a specific program dedicated to producer protection activities, it is important to note that all CGC programs support Canadian producers in realizing maximum value from their grain.

2013-14 Planned Spending by Program



Estimates by Vote

For information on our organizational appropriations, please see the [2013-14 Main Estimates](#) publication.^{xii}

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome 1

Canada's grain is safe, reliable and marketable and Canadian grain producers are protected

The CGC has one strategic outcome that reflects the daily delivery of CGC programs and the long term benefit to Canadians stemming from the CGC's mandate and vision. As a regulatory agency, the CGC is mandated to, in the interests of grain producers, establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets. The CGC has five programs to reflect how its resources are allocated and managed to achieve intended results.

The CGC is committed to modernizing legislation and regulations and reducing costs to the grain sector, including producers. Modernization of the *Canada Grain Act* and the *Canada Grain Regulations* will ensure that the CGC's legislation, programs and services continue to meet the evolving needs of Canadian producers and the grain industry and that the CGC can effectively and successfully deliver upon its strategic outcome and programs. During 2012-13, the CGC initiated a process to look at key areas of potential change to the *Canada Grain Act*. In exploring possible changes, previous stakeholder feedback on the *Canada Grain Act* and previous Bills that proposed changes to the *Canada Grain Act* were taken into consideration. On October 18, 2012, amendments to the *Canada Grain Act* were introduced in Parliament as part of Bill C-45 ([*Jobs and Growth Act, 2012*](#)). The amendments will remove the CGC from the provision of mandatory inward inspection and weighing services and enable the CGC to implement an insurance-based security program for CGC licensees. In addition, the CGC will move to the oversight of outward weighing services rather than providing the services directly. Bill C-45 received Royal Assent on December 14, 2012. It is planned the amendments to the *Canada Grain Act* will come into force on August 1, 2013.

Until the amended legislation comes into force, the CGC will operate under the existing provisions of the *Canada Grain Act* and *Canada Grain Regulations*. The performance indicators and targets shown in this report are based on the approved 2013-14 performance measurement framework. While the legislative amendments do not impact the program expected results, changes to services and activities under the amended *Canada Grain Act* may result in changes to the performance indicators and targets for certain programs. Therefore, reporting 2013-14 performance results in the DPR may be challenging in some instances.

Program 1.1: Quality Assurance Program

Program Description

Canada's GQAS assures consistent and reliable grain quality that meets the needs of international and domestic markets. Daily provision of grain inspection and grading services as mandated by the *Canada Grain Act* as well as strong scientific and technical support programs and services are integral components to the overall delivery of an effective GQAS. Canada's GQAS is continually adapted to the end-use needs of domestic and international buyers of Canadian grain, and to the ongoing structural changes within the grain industry to maintain Canada's reputation as a consistent supplier of quality grain. An effective GQAS is a key factor in permitting Canadian exporters to market successfully in competitive international grain markets and is essential for producers in order to realize maximum value from their grain. The quality assurance program is funded by a combination of revolving fund revenue and appropriations.

Financial Resources (\$ thousands)

Total Budgetary Expenditures (Main Estimates) 2013-14	Planned Spending 2013-14	Planned Spending 2014-15	Planned Spending 2015-16
36,600	36,600	32,209	32,704

Human Resources (FTE)

2013-14	2014-15	2015-16
274	233	233

Program Expected Results	Performance Indicators	Targets
Consistent and reliable grain quality and grain safety assurance to meet the needs of domestic and international markets	Number of justified cargo complaints due to a breakdown in CGC quality and/or safety assurance	Zero
	Number of instances where buyers are dissatisfied with CGC standards, methods or procedures used to ensure a safe and dependable commodity for domestic and export markets	Zero

Planning Highlights

The quality assurance program directly supports the ongoing delivery of the CGC's mandate and is necessary for the CGC to deliver upon its strategic outcome of assuring Canada's grain is safe, marketable, and reliable. To meet the target and achieve the expected results associated with this program, consistent daily delivery of the following activities and services will be conducted:

- Maintain and deliver an effective Quality Management System as per the ISO 9001:2008 standard. Adherence to ISO Quality Management System procedures includes regular review of quality assurance processes allowing the CGC to adjust service procedures and identify or adjust training as necessary.
- Inspect and grade grain using regularly updated and approved standards as mandated by the *Canada Grain Act*.
- Provide certificates and documentation related to the inspection and testing of grain exports to assure sellers and buyers of the quality and safety of a shipment of Canadian grain.
- Manage a complaint resolution process for cargo disputes related to grain quality, and provide an unbiased process for CGC reinspection of grade and dockage to producer car users and licensed elevator operators who disagree with the grade and dockage assigned upon receipt at a licensed primary or terminal elevator.

To ensure consistent and reliable grain quality and grain safety assurance, the quality assurance program must continue to align with and be able to respond to the changing requirements of domestic and international grain markets. Amendments to the *Canada Grain Act* (identified as an organizational priority in Section I) are focused on streamlining service delivery to more efficiently deliver this program and remove services that are not necessary to meet the program expected result. Legislative amendments include moving responsibility for inward inspection at licensed terminal elevators from the CGC to the private sector; eliminating the grain appeal tribunal and establishing a process where, in the event of a disagreement between a shipper and a licensed terminal elevator, final grade and dockage determination would rest with the office of the Chief Grain Inspector for Canada; providing an oversight role for the CGC in the collection of inward inspection data; moving responsibility for inspection of domestic laker shipments from the CGC to the private sector; and establishing recourse mechanisms if terminal elevator operators do not inspect grain as required under the amended legislation.

During 2013-14, adjusting and adapting the quality assurance program to align with amendments to the *Canada Grain Act* will be a major focus of this program. In addition to legislative change, it is planned that funding for this program will shift from a combination of user fees revenue (revolving fund revenue) and appropriations to user fees revenue only as a result of the CGC's sustainable funding initiative. The CGC will work closely with producers, industry stakeholders, AAF Portfolio partners, and other government departments and agencies to ensure a smooth

transition. The CGC will also continue to liaise with other federal government departments (e.g. Canadian Food Inspection Agency, AAFC, Health Canada, and Department of Foreign Affairs and International Trade), the Canadian grain industry, and international agencies concerning grain safety matters and trade implications. The CGC is in the process of clarifying its role within the industry and among other government departments as a foundation for developing technology and enabling the evolution of certification services in accordance with that role.

Additional information on the activities and services that contribute to the Quality Assurance Program is available at: <http://www.grainscanada.gc.ca/quality-qualite/iaqm-mrsq-eng.htm>

Program 1.2: Quantity Assurance Program

Program Description

The Canadian grain quantity assurance system assures the weight of grain loaded into or discharged from conveyances and in storage in the licensed terminal and transfer elevator system to meet the requirements of the grain industry from producers to customers. Daily provision of grain weighing services as mandated by the *Canada Grain Act* forms a major part of the quantity assurance system. To maintain relevance and to address constantly changing industry demands, ongoing technical support is provided in support of the grain quantity assurance system. The quantity assurance program is funded by a combination of revolving fund revenue and appropriations.

Financial Resources (\$ thousands)

Total Budgetary Expenditures (Main Estimates) 2013-14	Planned Spending 2013-14	Planned Spending 2014-15	Planned Spending 2015-16
7,406	7,406	3,128	3,177

Human Resources (FTE)

2013-14	2014-15	2015-16
55	15	15

Program Expected Results	Performance Indicators	Targets
Consistent and reliable quantity assurance of Canadian grain shipments	Number of justified cargo complaints due to a breakdown in CGC assessment of quantity	Zero justifiable cargo complaints

Planning Highlights

The overall expected result of this program is consistent and reliable quantity assurance for Canadian grain shipments. As a result of amendments to the *Canada Grain Act*, there will be several changes to quantity assurance activities and services provided by the CGC. In addition to legislative amendments, outward weighing services (weighing services provided as grain is loaded from a licensed terminal or transfer elevator to a vessel) will no longer be delivered by

CGC staff. Going forward, outward weighing services will be delivered by service providers authorized by the CGC and the CGC will oversee and monitor the provision of the weighing services. Changing the CGC's role in outward weighing will reduce costs to the grain sector. Given that the CGC will continue to ensure the integrity of weights at export, these quantity assurance program changes are not expected to impact the program's expected results. However, it is anticipated that amendments will be required to the performance indicator and target for this program. During 2013-14, the CGC will:

- Provide oversight of terminal elevator weighing services to maintain an effective Quality Management System as per the ISO 9001:2008 standard. This includes regular review of quantity assurance processes allowing the CGC to adjust service procedures and identify or adjust training as necessary.
- Provide a weighing systems inspection and certification program to ensure the accuracy and integrity of weighing systems devices.
- Manage the complaint resolution processes for quantity of export grain cargoes to maintain ongoing customer satisfaction.

The CGC's quantity assurance program must align with and be able to respond to the changing requirements of the grain industry while still effectively ensuring consistent and reliable quantity assurance of Canadian grain shipments. Amendments to the *Canada Grain Act* (identified as an organizational priority in Section I) are focused on streamlining service delivery to more efficiently deliver this program and remove services that are no longer necessary to meet the program expected result. Legislative amendments include moving responsibility for inward weighing at terminal elevators from the CGC to the private sector; providing an oversight role for the CGC in the collection of outward weighing data; moving responsibility for weighing of domestic laker shipments from the CGC to the private sector; establishing recourse mechanisms if terminal elevator operators do not weigh grain as required under the amended legislation; and removing the requirement for regular primary, terminal and transfer elevator weigh-overs.

During 2013-14, adjusting and adapting the quantity assurance program to align with amendments to the *Canada Grain Act* and to change to an oversight role on outward weighing will be a major focus of this program. In addition to legislative change, it is planned that funding for this program will shift from a combination of user fees revenue (revolving fund revenue) and appropriations to user fees revenue only as a result of the CGC's sustainable funding initiative. The CGC will work closely with producers, industry stakeholders, AAFC, and other government departments and agencies to ensure a smooth transition during this year of change.

Additional information on the activities and services that contribute to the Quantity Assurance Program is available at: <http://www.grainscanada.gc.ca/quantity-quantite/iaqnm-mrsqn-eng.htm>

Program 1.3: Grain Quality Research Program

Program Description

The *Canada Grain Act* requires the CGC to undertake, sponsor and promote research related to grains. The CGC conducts research in support of the GQAS to address emerging issues and permit the effective marketing of Canadian grain in the interests of producers and the Canadian grain industry. The CGC's Grain Research Laboratory (GRL) researches methods to measure grain quality, new quality factors, and new grain standards. Grain quality research supports the continual improvement of the GQAS. The grain quality research program is funded by appropriations.

Financial Resources (\$ thousands)

Total Budgetary Expenditures (Main Estimates) 2013-14	Planned Spending 2013-14	Planned Spending 2014-15	Planned Spending 2015-16
7,244	7,244	6,543	6,647

Human Resources (FTE)

2013-14	2014-15	2015-16
46	34	34

Program Expected Results	Performance Indicators	Targets
Scientific information is available to support and inform GQAS decision making	Number of instances where timely and appropriate scientific information is not available to support and inform GQAS decision making	Zero instances
Domestic and international marketers, buyers, and processors have accurate and appropriate scientific information on the quality and safety of Canadian grain	Number of instances where domestic and international marketers, buyers, and processors do not have access to accurate and appropriate scientific information on the quality and safety of Canadian grain	Zero instances

Threats to Canada's GQAS from registration of new varieties are minimized	Number of complaints from end-users of Canadian grain on the quality of newly registered varieties	Zero complaints
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Planning Highlights

This program contributes directly to the CGC's strategic outcome of ensuring Canada's grain is safe, reliable and marketable. Research undertaken and sponsored under this program leads to the development of recognized methods for quality and safety evaluation of all grains as well as objective testing protocols and specifications to support the Canadian grading system. The research from this program also facilitates the end-use diversification of Canadian grains and ensures that Canadian grain meets the end-use needs and processing expectations of domestic and international buyers.

The changing needs of the GQAS present new opportunities for the CGC's research activities. There continues to be a shift in the type of crops grown and their end-uses, and increased demand for variety identification by objective non-visual methods. Grain is increasingly being sold based on specifications and the demand for objective, non-visual testing of grain quality and/or safety factors continues to increase. Research focus and allocation of resources will continue to be managed to address these changing needs in an effort to increase efficiency, reduce costs, and enhance the testing capabilities of the CGC and Canada's GQAS. The CGC will continue to identify research priorities to build upon and strengthen the GQAS based on feedback received by CGC personnel from overseas and/or domestic buyers, processors, producers, grain handlers, and the [Western Standards Committee](#)^{xiii} and [Eastern Standards Committee](#)^{xiv}.

Close cross-divisional collaboration among the GRL's [Crops Section](#)^{xv}, the GRL's [Technologies Section](#)^{xvi}, and the CGC's Industry Services Division is critical to successfully achieve results associated with the grain quality research program and to the successful delivery of the CGC's strategic outcome. Continued efforts to improve collaboration and coordination of research efforts both internally and with external research partners and other government departments (e.g., AAFC, CFIA, Health Canada) will ensure that the GRL is able to adapt research priorities to emerging challenges and use resources effectively. To remain abreast of new developments, GRL personnel will continue to liaise with Canadian and international scientific, academic, analytical, and grain industry organizations.

During 2013-14, plans include adjusting and adapting research activities to support amendments to the *Canada Grain Act* as required and adjusting and streamlining the GRL through the amalgamation of several units (i.e. the Bread Wheat unit and Durum unit will be amalgamated into a single unit, the Applied Barley unit and Barley Research unit will be amalgamated into a single unit, Variety ID Monitoring and Variety ID Research will be amalgamated into a single unit, Analytical Services and Asian End Products will be amalgamated into a single unit, and Trace Elements and Trace Organics will be amalgamated into a single unit) and discontinuance of Image Analysis and Spectroscopy work. Funding for this program will shift from appropriation to a combination of user fees revenue and appropriation as a result of the CGC moving towards a sustainable funding environment.

Additional information on the grain quality research program is available at:

<http://www.grainscanada.gc.ca/research-recherche/iarm-mrsr-eng.htm>.

Program 1.4: Producer Protection Program

Program Description

The CGC is mandated to serve producer interests by upholding the *Canada Grain Act* and as such has implemented a number of programs and safeguards to ensure the fair treatment of Canadian grain producers. These include the licensing and security program, allocation of producer cars for producers and producer groups that wish to ship their own grain, and producer liaison measures including a grain grade appeal system. In addition, the CGC collects and updates grain quality data and grain handling information to facilitate producer sales and marketing decisions. The producer protection program is funded by a combination of revolving fund revenue and appropriations.

Financial Resources (\$ thousands)

Total Budgetary Expenditures (Main Estimates) 2013-14	Planned Spending 2013-14	Planned Spending 2014-15	Planned Spending 2015-16
1,736	1,736	1,240	1,258

Human Resources (FTE)

2013-14	2014-15	2015-16
13	8	8

Program Expected Results	Performance Indicators	Targets
Risk to producers of not receiving fair compensation for their grain is mitigated	Percentage of producers who agree that CGC producer protection activities help to reduce the risk of not being fairly compensated for grain delivered into the licensed grain handling system	Baseline will be determined in the 2012-13 Departmental Performance Report (DPR)
Producers are aware of CGC producer protection programs and services	Percentage of producers who are aware of CGC producer protection activities	Baseline will be determined in the 2012-13 DPR

Licensing and Security Sub-program 1.4.1 Expected Results	Performance Indicator	Target
Risks to producers of not being properly compensated for grain delivered to a CGC licensee is mitigated	Percentage of producers who agree that the CGC's licensing and security program reduces the risk of not being properly compensated for grain delivered into the licensed grain handling system	75% (based on a survey of producers to be conducted every three years)

Producer Car Allocation Sub-program 1.4.2 Expected Results	Performance Indicator	Target
Producers are able to bypass the primary elevator system and ship grain to port position or another destination of their choosing	The number of formal justifiable complaints related to producer car access and availability	Zero

Producer Support Sub-program 1.4.3 Expected Results	Performance Indicator	Target
Risk to producers of not receiving fair compensation for the quality of grain delivered into the licensed grain handling system is mitigated	Percentage of producers who agree that access to CGC third party quality information reduces their risks of not receiving fair compensation for the quality of their grain upon delivery into the licensed grain handling system	70% (based on a survey of producers to be conducted every three years)

Planning Highlights

During the planning period, the CGC will continue to consult with and evaluate feedback from producers on the services provided under this program. Plans include adjusting and adapting activities within this program in line with amendments to the *Canada Grain Act*. Funding for this program will shift from a combination of appropriations and user fees (revolving fund) revenue

to user fees revenue as the sole source of funds as a result of the CGC moving towards a sustainable funding environment. Amendments to the *Canada Grain Act* will not result in changes to the expected results for this program. Where possible, program amendments will be made to benefit producers and promote a lower cost, competitive and innovative grain handling sector. The CGC will continue communication efforts to ensure producers are aware of their rights under the amended *Canada Grain Act* and to increase awareness of CGC producer protection activities and services. The CGC will continue to deliver the following three sub-programs:

1.4.1 Licensing Program

The CGC licenses and regulates elevators as well as grain dealers in accordance with the *Canada Grain Act*. Currently, licensed elevators and grain dealers are required to post security to cover their liabilities to producers in the event of a company default in its payment obligations to producers. The licensing requirements also ensure that producers who deliver to a primary elevator can access their right to be paid on the basis of grade and dockage that is determined by a CGC inspector, rather than by the grain handler. *Canada Grain Act* amendments will enable the CGC to implement an insurance-based security program for CGC licensees with the goal of providing cost-effective liability coverage for producers. It is anticipated that an insurance-based security program will be in place starting August 1, 2013. Until licensees have been switched over to the new program, the CGC will continue monitoring activities to mitigate non-payment risks to producers.

1.4.2 Producer Car Allocation Program

Pursuant to the *Canada Grain Act* and the *Canada Grain Regulations*, the CGC provides and makes available an alternate grain delivery mechanism for producers and producer groups that wish to ship their own grain. The CGC has sole responsibility for the allocation of producer cars. The CGC will continue to work closely and cooperatively with grain companies and the railways in an effort to ensure that producer car orders are filled in a timely manner.

1.4.3 Producer Support Programs

The CGC has set up an information and compliance framework to safeguard fair and equitable grain transactions for producers. This framework is comprised of many programs and activities including mediating and/or arbitrating producer complaints concerning transactions with licensed grain companies, reinspection of samples on producer request, investigation of quality and dockage complaints, and collecting and updating grain quality data and grain handling information and making it available to producers and other interested parties to facilitate producer sales and marketing decisions.

Additional information on the producer protection programs and the benefits to Canadian producers is available at: <http://www.grainscanada.gc.ca/protection-protection/iappm-mrspp-eng.htm>.

Program 2.1: Internal Services

Program Description

Internal Services are groups of related activities and resources that 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 Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not those provided specifically to a program.

Financial Resources (\$ thousands)

Total Budgetary Expenditures (Main Estimates) 2013-14	Planned Spending 2013-14	Planned Spending 2014-15	Planned Spending 2015-16
17,035	17,035	16,286	16,531

Human Resources (FTE)

2013-14	2014-15	2015-16
126	114	114

Planning Highlights

Internal services are supporting activities that allow the CGC to deliver the programs and services necessary to carry out its strategic outcome and programs. Successful delivery of internal services is best indicated by the CGC's ability to meet the expected results of its programs. Performance can also be measured by tracking activities and results against the goals of various government-wide initiatives.

During 2013-14, a key area of focus will be providing support and services with respect to the CGC's two organizational priorities identified in Section I. The goal is to ensure a smooth transition with respect to legislative change and the establishment of a stable funding environment. In addition to providing organizational support, plans include adjusting and adapting internal services activities, Information Technology systems, tools, and resources to align with amendments to the *Canada Grain Act* and updates to the CGC user fees.

The CGC developed action plans for all areas of management based on the recommendations received in the Round VIII Management Accountability Framework (MAF) assessment. The CGC will continue efforts towards continuous improvement in line with the key elements of MAF Round VIII. The CGC's next MAF assessment is planned for the fall of 2013.

Section III: Supplementary Information

Financial Highlights

Future oriented financial highlights are intended to serve as a general overview of the CGC's financial operations. These financial highlights are to be prepared on an accrual basis to strengthen accountability and improve transparency and financial management. Since future oriented financial statements are prepared on an accrual accounting basis, there are differences between the figures below and the planned spending amounts presented in other sections of the CGC's *Report on Plans and Priorities*, which reflect the cash accounting basis. The differences are related to items such as acquisition and amortization of tangible capital assets and severance adjustments.

Future-Oriented Condensed Statement of Operations

For the Year (ended March 31)

(\$ millions)

	\$ Change	Forecast 2013-14	Estimated Results 2012-13
Total expenses	(\$13.3)	\$68.4	\$81.7
Total revenues	(\$18.0)	\$70.0	\$88.0
Net surplus	(\$4.7)	(\$1.6)	(\$6.3)

Two initiatives are currently underway that will impact CGC total expenses and total revenues going forward. These are amendments to the *Canada Grain Act* included in Bill C-45 ([Jobs and Growth Act, 2012](#)^{xvii}) and plans to update CGC user fees to reflect an updated *Canada Grain Act* and streamlined CGC operations. The amended *Canada Grain Act* and the revised CGC user fees are planned to take effect concurrently on August 1, 2013. In response to both the legislative amendments and restructured user fees, the CGC's workforce, organizational design and operations will be adjusted, making a year-over-year comparison of expenses and revenues challenging in this year of transition. The decrease in both expenses and revenues, shown above, is directly attributable to these planned changes to the CGC (further information on these initiatives is provided in Section I of this report).

Future-Oriented Financial Statements

The complete set of 2013-14 [future-oriented financial statements](#) is posted on the CGC website.^{xviii}

List of Supplementary Information Tables

All Electronic supplementary information tables listed in the *2013-14 Reports on Plans and Priorities* can be found on CGC website.^{xix}

- ▶ Greening Government Operations;
- ▶ Sources of Respendable Revenue;
- ▶ Summary of Capital Spending by Program;
- ▶ Upcoming Internal Audits and Evaluations over the next three fiscal years; and
- ▶ User Fees

Tax Expenditures and Evaluations Report

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 publishes cost estimates and projections for these measures annually in the Tax Expenditures and Evaluations publication. The tax measures presented in the [Tax Expenditures and Evaluations](#) publication are the sole responsibility of the Minister of Finance.^{xx}

Section IV: Other Items of Interest

Organizational Contact Information

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Endnotes

- ⁱ *Canada Grain Act*, <http://www.grainscanada.gc.ca/legislation-legislation/lapm-mlep-eng.htm>
- ⁱⁱ Grain refers to any seed designated by regulation as a grain for the purposes of the *Canada Grain Act*. This includes barley, beans, buckwheat, canola, chick peas, corn, fababeans, flaxseed, lentils, mixed grain, mustard seed, oats, peas, rapeseed, rye, safflower seed, solin, soybeans, sunflower seed, triticale and wheat. The CGC plans to remove solin from this list effective August 1, 2013.
- ⁱⁱⁱ Quality assurance program: <http://www.grainscanada.gc.ca/quality-qualite/iaqm-mrsq-eng.htm>, Quantity assurance program: <http://www.grainscanada.gc.ca/quantity-quantite/iaqnm-mrsqn-eng.htm>
- ^{iv} Grain quality research program: <http://www.grainscanada.gc.ca/research-recherche/iarm-mrsr-eng.htm>
- ^v Producer protection program: <http://www.grainscanada.gc.ca/protection-protection/iappm-mrspp-eng.htm>
- ^{vi} CGC website: <http://www.grainscanada.gc.ca/>
- ^{vii} Bill C-45: <http://www.parl.gc.ca/LegisInfo/BillDetails.aspx?Language=E&Mode=1&billId=5754371>
- ^{viii} Streamlining the operations of the CGC: <http://www.grainscanada.gc.ca/legislation-legislation/cga-lgc/2012-eng.htm>
- ^{ix} CGC User Fees: <http://www.grainscanada.gc.ca/consultations/2012/fees-frais/ufcpn-00-eng.htm>
- ^x Additional information on the Government of Canada Outcomes is available at: <http://www.tbs-sct.gc.ca/ppg-cpr/descript-eng.aspx>. Additional information on the CGC's alignment to the Government of Canada Outcomes is available at: <http://www.grainscanada.gc.ca/cgc-ccg/cr-rm/goco-rohoc-eng.htm>
- ^{xi} User Fees Consultations: <http://www.grainscanada.gc.ca/consultations/2012/fees-frais/ufcpn-00-eng.htm>
- ^{xii} Main estimates: <http://www.tbs-sct.gc.ca/ems-sgd/esp-pbc/me-bpd-eng.asp>
- ^{xiii} Western Standards Committee: <http://www.grainscanada.gc.ca/gscommittee-comiteng/wgsc-cngo-eng.htm>
- ^{xiv} Eastern Standards Committee: <http://www.grainscanada.gc.ca/gscommittee-comiteng/egsc-cnge-eng.htm>
- ^{xv} Crops Section: <http://www.grainscanada.gc.ca/cgc-ccg/grl-lrg/csm-msdc-eng.htm>
- ^{xvi} Technologies Section: <http://www.grainscanada.gc.ca/cgc-ccg/grl-lrg/tsm-msdt-eng.htm>
- ^{xvii} Bill C-45: <http://www.parl.gc.ca/LegisInfo/BillDetails.aspx?Language=E&Mode=1&billId=5754371>

^{xviii} Future oriented financial statements: <http://www.grainscanada.gc.ca/cgc-ccg/cr-rm/crm-mrm-eng.htm>

^{xix} List of Supplementary Information Tables: <http://www.grainscanada.gc.ca/cgc-ccg/cr-rm/rpp/rpp-eng.htm>

^{xx} Tax Expenditures and Evaluations: <http://www.fin.gc.ca/purl/taxexp-eng.asp>