



# Examining Public Spending

Estimates Review:  
A Guide for Parliamentarians



Office of the Auditor General of Canada  
Bureau du vérificateur général du Canada

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A description  
of the Expenditure Management System  
and the Estimates documents of the current  
and previous fiscal years, and a variety of information  
about government expenditure planning  
and service delivery, can be found on the Treasury  
Board Secretariat's website at [www.tbs-sct.gc.ca](http://www.tbs-sct.gc.ca)

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## A Message from the Auditor General

As the Auditor General, I recognize that Parliament requires good, credible information on plans and results to hold the government to account for its use of taxpayer dollars. Parliamentary scrutiny of the performance of public programs is an important part of the Estimates process.

My Office is committed to helping parliamentarians oversee public finances. By auditing federal departments and agencies, most Crown corporations, and many other federal organizations, my Office provides Parliament with information that parliamentary committees can use to conduct hearings and make recommendations for action.

As recommended by the Standing Committee on Government Operations and Estimates, I am pleased to make this guide available to parliamentarians after each general election, as a reference tool.

Parliamentary control of the public purse is a basic objective of the federal government's Expenditure Management System (EMS). In November 2006, my Office reported to Parliament on our audits of the EMS at the centre of government and in departments. We also provided an Overview of the EMS, which described the role of Parliament in approving proposed expenditures. In this guide, we have drawn upon our EMS work to provide parliamentarians with an up-to-date resource for Estimates review.

Estimates review by parliamentary committees plays an important role in government accountability. Committees can challenge the government to provide clear plans and priorities and can scrutinize information on performance. Parliamentary review of expected performance encourages better reporting and can motivate departments to report actual performance fairly and reliably.

I encourage parliamentarians to read this guide and discuss the various approaches to reviewing the Estimates. We are available to help parliamentary committees in this regard.



Sheila Fraser, FCA  
Auditor General of Canada



## Executive Summary

**Estimates review is important.** Parliamentary standing committees play an important role in reviewing the government's proposed spending and in holding the government to account. In recent years, concerns have been voiced in Parliament and elsewhere about the adequacy and effectiveness of committee review. This document is intended to help improve the review process.

**Parliament and the Expenditure Management System.** Parliamentary control of the public purse is fundamental to responsible government. It is also a basic objective of the Expenditure Management System. This system operates through an annual cycle, which includes the Budget documents that announce new spending initiatives, and the Estimates documents, which provide detailed information in support of appropriation acts.

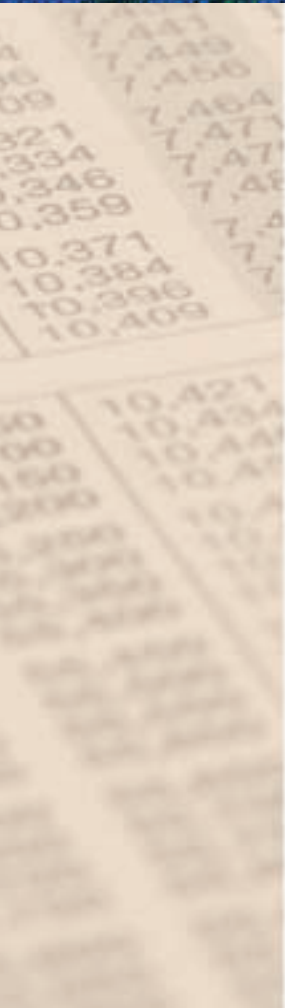
The Estimates documents are tabled in three parts. Part I, the Government Expense Plan, and Part II, the Main Estimates, are tabled in the House of Commons by March 1 each year. Part III includes reports on plans and priorities (RPPs), which are generally tabled in the spring, and departmental performance reports (DPRs), which are tabled in the fall of each year.

**The committee process.** Standing committees may carry out detailed reviews of the Estimates by examining departments' RPPs and DPRs, and by calling ministers and officials as witnesses. They may approve, reduce, or negative (not accept) the Estimates (votes) referred to them. Committees may also study and report on the mandate, management, and operation of the departments assigned to them. The effectiveness of committee work depends on the quality of the information provided. By holding departments to account, and by reporting their findings, committees can improve the information in the Estimates and influence the government's decisions.

**Organizations that contribute to a committee's work.** Several organizations outside Parliament participate in Estimates review. Among these are the departments and agencies, the central agencies (notably the Treasury Board Secretariat), and the Crown corporations. Departments can offer information on strategic directions, performance expectations, actual performance, and lessons learned. Crown corporations provide corporate plan summaries and annual reports.

The Office of the Auditor General (OAG) carries out independent financial and performance audits on behalf of Parliament. The OAG's audits are after-the-fact, that is, not on proposed expenditures. They often identify opportunities to improve government systems and practices, and they may also include recommendations that support corrective action. The OAG can help committees review spending plans by providing witnesses in areas where the Office has done recent work.





## Introduction

*The Constitution specifies that all spending measures must be initiated by the Crown—that is, the executive—and must originate in the House of Commons. The Senate has the right and the obligation to review and approve all spending from the public purse.*

Holding government to account ranks among the principal roles that Parliament is expected to perform in our democratic system. Parliamentary review of proposed government spending is one of the chief means by which Parliament fulfills this role.

Parliamentary committee hearings, which include testimony and documents from government officials, allow parliamentarians to influence government actions, the management and operation of departments and agencies, and long-term expenditure plans and priorities.

Many observers, including parliamentarians, have raised concerns in recent years about the adequacy and effectiveness of committee review. Appendix A offers a brief history of improvements to the Estimates review process and recommendations that parliamentarians, government, and other stakeholders have made in recent years.

The Office of the Auditor General of Canada has written this guide as a resource for Estimates review. It covers the basics of the Estimates process and will help identify sources of key information for further study. It offers suggestions and tips for fulfilling your committee roles and responsibilities. Appendices A to E offer more detailed information, and there is also a glossary of terms to allow greater familiarity with the related terminology.

*The online version of this document offers links to resources mentioned in the text. The electronic document may be found at [www.oag-bvg.gc.ca](http://www.oag-bvg.gc.ca).*

The inside pocket of the booklet's front cover contains a portable list of questions that may prove useful for parliamentary committee work.



## Parliamentary Control of the Public Purse

Demands on government may be unlimited, but the resources available to meet those demands are not. Government must therefore have some means of deciding how much money it can afford to spend, what to spend it on, and how to get the most for the money spent.

Parliamentary authority to spend is directly related to the process known as the Business of Supply. Rules governing the process are codified in the Constitution and in the Standing Orders of the House of Commons.

*The Business of Supply is the process by which the government submits its projected annual expenditures for parliamentary approval.*

*An appropriation bill, or supply bill, authorizes the government to spend money from the Consolidated Revenue Fund when it is passed by Parliament.*

Parliamentary control of the public purse is fundamental to responsible government. It is also a basic objective of the Expenditure Management System. The following is a brief description of how that system is structured.

## **The Budget—The Government’s economic and fiscal plan**

The annual Budget is a financial expression of the government’s priorities, policies, and plans. Over the past two decades, the Budget has evolved into the main vehicle for announcing new spending initiatives and tax measures. It has no legal authority, however. Although certain measures announced in the Budget may take effect immediately, most must be presented for Parliament’s approval in separate legislative proposals before they become law. New spending proposals receive funding approval through the supply process, through Budget implementation acts, or through specific legislative measures, which follow the same process as other government legislative proposals.

## **The Estimates—Spending and performance documents**

The Estimates documents provide a breakdown, by department and agency, of how government plans to spend public funds for the coming fiscal year. The government generally also requests additional amounts in the Supplementary Estimates. The Estimates documents have several parts.

**Part I**, the Government Expense Plan, provides an overview of federal spending and summarizes the key elements of the Main Estimates.

**Part II**, the Main Estimates, directly supports an appropriation act. The Main Estimates identify the spending authorities (also called *votes*) of the departments and agencies, for which the government must seek Parliament’s approval annually. A vote is an individual item in the Estimates indicating the amount of funds required by the government for particular activities or programs.

*Most parliamentarians are familiar with the Blue Book, in which the Government Expense Plan (Part I) and the Main Estimates (Part II) are bound together in a single volume.*

## Types of votes

Most departments and agencies have only one program expenditures vote. The larger departments, such as Human Resources and Social Development Canada, Indian and Northern Affairs Canada, and Public Works and Government Services Canada, often have several votes. Once a vote is approved by Parliament in legislation, its wording and its specified amount become the conditions under which the government may spend. Voted authorities account for about one third of government expenditures; expenditures authorized by statute make up the balance.

Appendix B offers information about the types of votes used in the Main and Supplementary Estimates.

*The Main Estimates provide a detailed list of the statutory expenditures for all government departments and agencies. Statutory expenditures are those that have already been authorized by legislation. They are included in the Main Estimates for information purposes only.*

**Part III**, the Departmental Expenditure Plan, is divided into the reports on plans and priorities (RPPs) and the departmental performance reports (DPRs).

**Reports on plans and priorities (RPPs)** are individual expenditure plans for each department and agency (excluding Crown corporations). These reports provide increased levels of detail over a three-year period on an organization's main priorities by strategic outcome, program activity, and planned/expected results, including links to related resource requirements. The RPPs also provide details on human resource requirements, major capital projects, grants and contributions, and net program costs.

**Departmental performance reports (DPRs)** are individual department and agency accounts of results achieved against planned performance expectations as set out in respective RPPs. These performance reports, which cover the most recently completed fiscal year, are tabled in Parliament in the fall.

Appendix A offers information about the quality of departmental performance reporting Appendix C provides outlines of the content and structure of RPPs and DPRs.

Starting in 2006, departments (as defined by section 2 of the *Financial Administration Act*) are required to include unaudited financial statements in their DPRs. These financial statements, which are the responsibility of management, are not yet ready to be audited. The Comptroller General has indicated that he wishes the financial statements to be audited in future.

In DPRs, financial information other than the unaudited financial statements is not necessarily prepared according to the Treasury Board Secretariat's accounting policies. It must therefore be considered and used with some caution.

Departments responsible for payments to foundations, or for paying other grants or contributions in excess of five million dollars, are required to report on expected results (in RPPs) and on results achieved (in DPRs).

RPPs and DPRs are documents that committees may use to scrutinize the Estimates and hold government departments and agencies to account.

**Supplementary Estimates** directly support an appropriation act. The Supplementary Estimates identify the spending authorities (votes) and amounts to be included in the subsequent appropriation bill. Parliamentary approval is required to enable the government to proceed with its spending plans. Supplementary Estimates documents are normally tabled twice a year, the first in early November and a final document in early March. Each Supplementary Estimates document is labelled alphabetically, as document A, B, C, and so on. Under special circumstances, more than two Supplementary Estimates documents may be published in any given year.

## The parliamentary financial cycle

The parliamentary financial cycle moves from preparation of the Budget and the tabling of the Estimates documents, through parliamentary approval of proposed spending, to the review of performance after-the-fact. Figure 1 shows the complete cycle.

Some periods have particular significance for a review of the Estimates by committees.

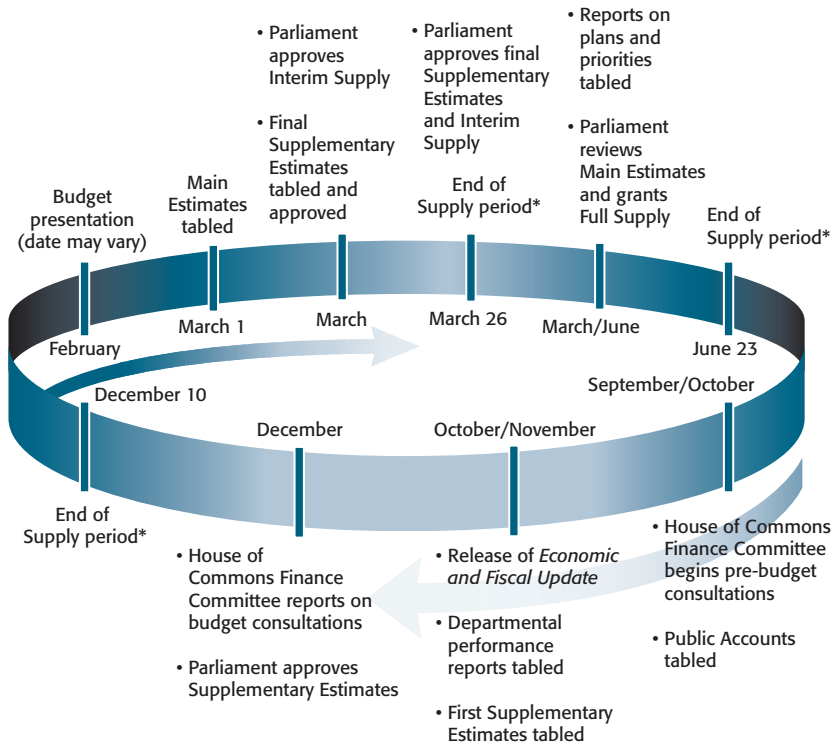
In the spring, generally one month after the 1 March deadline for tabling Main Estimates, departments and agencies table their reports on plans and priorities. Standing committees of the House of Commons have until the end of May to review them and submit reports on their observations and findings.

In the fall, the government tables departmental performance reports that provide committees with an opportunity to review and report on results achieved by their respective departments or agencies.

*The Public Accounts of Canada provide annual financial statements and records of transactions that show all federal spending, borrowing, and taxation. By law, the Public Accounts must be tabled in the fall within nine months of the end of the fiscal year to which they apply.*

For a more comprehensive description of the cycle's calendar milestones, please turn to Appendix D.

**Figure 1 Parliamentary financial cycle**



\* Latest date by which House of Commons must concur in Estimates and approve the associated appropriation act

Source: Adapted from Government of Canada (2000). "Financial Procedures." *In House of Commons Procedure and Practice*. Marleau, Robert and Camille Montpetit, editors. Chapter 18 of the 2000 edition. Accessed online: [www.parl.gc.ca/MarleauMontpetit/](http://www.parl.gc.ca/MarleauMontpetit/)





## The Role of Committees

Standing committees can carry out a detailed review of Estimates by examining departments' RPPs and DPRs and by calling ministers and department or agency officials as witnesses.

Standing committees fall into a number of categories. Some House committees parallel government departments; some Senate committees reflect public policy areas. A few standing committees, including the House of Commons Government Operations and Estimates Committee and the Senate National Finance Committee, have specialized functions relating to Estimates review. In the House of Commons, the Estimates for different departments and agencies are referred to the relevant individual committees. In the Senate, almost all the Estimates are referred to the National Finance Committee for study.

Appendix E provides further material about specific committees that have broad mandates for Estimates review.

## Estimates review

In the Senate, most of the Estimates are referred to the National Finance Committee for ongoing study (but not for adoption) throughout the fiscal year. The Committee can report on its study of the Estimates at any time.

Standing committees of the House of Commons generally scrutinize Main and Supplementary Estimates during supply periods. However, the committees may also use their power at any time to study and report on the mandate, management, and operation of the departments assigned to them. This general power to study departments enables committees to become more knowledgeable about programs, providing a basis for developing recommendations on appropriate levels of spending.

Committees of the House of Commons may approve, reduce, or negative (not accept) the votes (Estimates) referred to them, but may not increase the amount of a vote, change the way it is used, or redirect the funds involved. An item that has been reduced or negated by a committee may be restored or reinstated by the House, when the appropriation bill is passed at the end of that Supply period. House committees have until 31 May to review the Main Estimates and report back to the House. If they do not, the Main Estimates are deemed to have been reported, without change.

For more information about key dates that mark the end of Parliament's three annual supply periods, please see our description of the parliamentary financial cycle on pages 10 to 12.

When reviewing the Main Estimates, committees may consider and report on departments' expenditure plans and priorities for future years. The RPPs and DPRs are tabled by the President of the Treasury Board, on behalf of the responsible minister. While these documents are not referred to standing committees, they are available to them for information purposes when considering the Estimates.

Once approved by Parliament, the wording of a vote and the amounts it specifies become the conditions under which the government may spend.



## A Step-by-Step Guide to Committee Review

Effective committee work depends on good information. The planning and performance information in the Estimates documents is intended to allow committees to assess the overall direction of public policy and the government's use of resources. This information also allows committees to suggest areas where priorities should be adjusted.

When committees hold departments to account—by encouraging them to explain what has happened, report corrective actions, and discuss what they have learned—both committees and departments can learn a great deal. More importantly, this process is a way for standing committees to influence government decisions, by reporting their findings.

What follows are broad questions that committee members may wish to ask about the Estimates information provided to them.

1. Do the Estimates documents show clear, specific objectives for the government's programs? Is there credible, balanced information about what was achieved?
2. Are the Estimates documents relevant to the committee's policy and legislative agenda? Could they be made more useful in this sense? Would it be useful to include any additional information in the documents?
3. Have the departments responded to previous committee suggestions and recommendations?
4. Do the Estimates documents provide appropriate cross-references, such as the Budget and the Auditor General's reports?

The answers to these questions will help determine the overall quality of the Estimates documents under scrutiny by committees.

## **Thorough preparation**

There are many ways for committees to conduct effective Estimates reviews. Research and planning, asking the right questions, and seeking help from other organizations are three vital procedures for conducting an Estimates review. In addition to the Estimates documents, parliamentarians can draw on Budget papers, public accounts, Auditor General reports, and the many documents tabled under federal legislation, notably the annual reports of Crown corporations and of some publicly funded foundations.

The following four steps will help committees make the most of the Estimates review process.

### **Step 1—Set priorities**

The committee conducts an advance review. It identifies areas of interest or concern, by examining the Estimates documents, including the RPPs and DPRs. This helps target areas where the committee can have the greatest impact, such as the strategic direction of programs, and opportunities for improving benefits for Canadians.

To save time spent considering the Estimates, the committee may find it useful to focus on a particular program. For example, the Subcommittee on the Estimates Process (a former subcommittee of the Standing Committee on Government Operations and Estimates) found that focusing on a single program enhanced the effectiveness of its Estimates review. It examined the Real Property Services program at Public Works and Government Services Canada. The committee may also use a sampling approach, or cover key program areas on a cyclical basis, over time, rather than all at once.

Once the committee selects the programs on which it intends to focus, it may be useful to develop a set of priority areas and identify the officials who can address these areas.

### Step 2—Prepare questions and research

Once the priorities are set, the committee can ask researchers to prepare technical and administrative questions for witnesses. This work may include preparing questions that follow up on previous committee recommendations. The committee chair may forward these questions to department officials who are to appear before the committee.

The committee can support its Estimates review using information and expertise from other organizations, such as industry groups, interested parties, and the Office of the Auditor General. Electronic versions of department and agency reports are especially useful for supporting the high-level information provided in Estimates documents. Many electronic versions of RPPs and DPRs are linked to supplementary documents that can help clarify the issues.

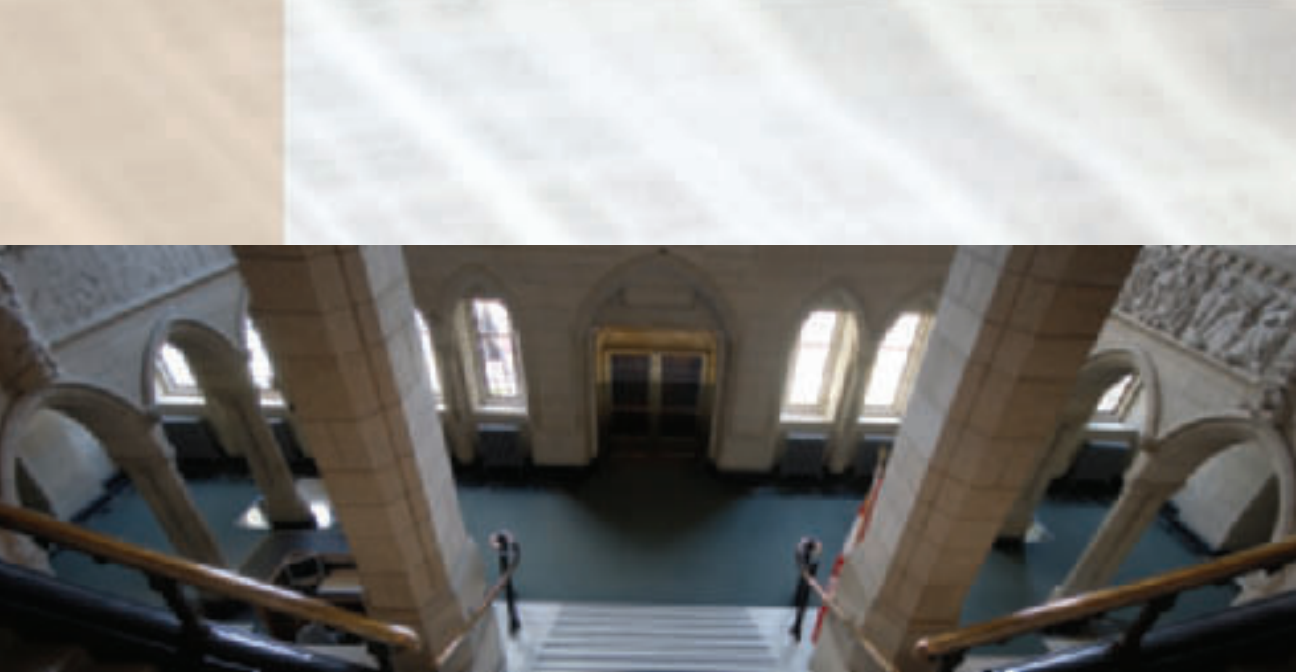
Parliamentarians may want to engage stakeholders in discussions about RPPs and DPRs. Stakeholders may be able to contribute a great deal of useful information.

### Step 3—Ask the questions

A pocket on the inside cover of the booklet contains a list of suggested questions to ask in committee. The list illustrates how a series of questions can span the stages of a committee's work, from planning to hearings.

#### Step 4—Report findings

Standing committees may decide to report to the House on the results of their study of the mandate, management, and operations of departments and, if appropriate, recommend changes to program priorities. This may be done in June before the last sitting day, in the fall when DPRs are tabled, or in the spring when the following year's Estimates are tabled. Committees may want to suggest changes to the RPPs and DPRs that will help these documents to better serve their needs.



## These Organizations Contribute to Your Work

Several participants other than Parliament are important to the Estimates review process. Within Parliament, the *Federal Accountability Act* establishes the position of the Parliamentary Budget Officer, who supports parliamentarians and committees by carrying out independent analysis of economic and fiscal issues and of the Estimates. The Parliamentary Budget Officer is an employee of the Library of Parliament.

### **Library of Parliament**

The Library of Parliament provides support for the study of estimates, as required by individual committees, as part of its general role in providing research and analytical support for committees. This support may include briefings, research

and analysis (for committees or individual members) on programs or activities and the Estimates process, and briefing notes containing analysis and questions to support meetings on Estimates. It may also involve study plans; publications on the Estimates process and Parliament's role; and periodic seminars for parliamentarians and their staff on aspects of the process and best practices.

## **Departments and agencies**

A committee member's key contacts for Estimates review are the department and agency officials who plan and implement programs, and who ensure that the information in the Estimates is fair and reliable.

Under the *Federal Accountability Act*, the deputy minister or equivalent from a department becomes the accounting officer. This individual is accountable before the appropriate Senate and House of Commons committees for such issues as compliance with policies and procedures for program delivery, systems of internal control, and signing the accounts prepared as part of the Public Accounts. The deputy head must also ensure that there is adequate internal audit capacity within a department.

The Public Accounts Committee has undertaken a study to develop a protocol for deputy ministers appearing before the committee in their capacity as accounting officers.

Committees may ask department officials questions about program evaluations, internal audits, and the results of department and agency programs. These officials can also discuss with committees the important features of their reports to Parliament, including strategic direction, performance expectations, actual performance against expectations, and important lessons learned.



Here is a breakdown of the kind of information a department or agency can offer a committee:

### 1. Strategic directions, including an overview and context of the department's vision

These are described in both the RPPs and the DPRs. Strategic directions should include the following:

- the department's mission, mandate, responsibilities, strategic objectives, and priorities;
- program objectives and their benefits for Canadians;
- the organization of the department and its resources; and
- the factors that will likely affect the department's plans and performance—for example, risks, critical issues, trends, stakeholders, and strategic relationships.

### 2. Performance expectations

These are set out in the RPPs and DPRs. Performance expectations should include the following:

- the planned results of a program activity or specific program, and the relationship between these results and the related costs;
- the department's sustainable development strategy; and
- the planned results of any horizontal management arrangement.

### 3. Actual performance against expectations

This is described in DPRs. Actual performance should include the following:

- accomplishments relative to planned results;
- contribution to the department's strategic outcomes;

- links between resources and results; and
- the appropriateness (propriety, sound stewardship of resources, and fair treatment of people) of the methods used to achieve performance in program delivery.

The links between resources and results should explain what has been accomplished with the resources entrusted to the department. They should also explain significant variations between planned and actual figures.

#### 4. Lessons learned

These are described in RPPs and DPRs. Lessons learned should include the following:

- lessons learned from past performance,
- lessons learned from the actions taken to address weaknesses or promote good practices, and
- major strains on the capacity to sustain or improve performance.

### **Treasury Board Secretariat and other central agencies**

Central agencies include the Department of Finance, the Privy Council Office, and the Treasury Board Secretariat. These agencies coordinate the Budget and Estimates process by helping Cabinet determine government-wide priorities, by reviewing programs, and by allocating resources. Their extensive knowledge of department budgets and priorities can help committees with their work.

*The Treasury Board is a Cabinet committee that manages the government's financial, human resource, and administrative responsibilities. Its ministers set policy, examine and approve the Estimates of government departments, and review the development of programs approved by Cabinet.*

## The Treasury Board Secretariat

The Treasury Board Secretariat is the Treasury Board's administrative arm. It provides advice to the Treasury Board about policies, directives, regulations, and program expenditure proposals that affect the management of the government's resources.

The Secretariat provides detailed guidelines to departments for the preparation of RPPs and DPRs, encouraging them to report according to certain principles. For instance, reports should

- focus on the benefits of a particular program or initiative for Canadians;
- explain critical aspects of planning and performance of the program;
- set program benefits and planning performance aspects in context;
- present information that is credible, reliable, and balanced;
- link the organization's plans, priorities, and expected results with past performance; and
- show that the organization has applied the lessons it has learned.

When your committee needs information beyond that tabled in Parliament, the Secretariat—because of its close involvement with departments and agencies—can help in many ways.

### Government-wide initiatives

- The Treasury Board Secretariat can inform your committee about government-wide issues, such as modern comptrollership, results-based management, accountability and review, sustainable development strategies, alternative delivery initiatives, quality of service and service standards, and workforce structure.

### Additional context

- The Treasury Board Secretariat can make your committee aware of other government documents or mechanisms that can provide a context for

department reporting, such as the President of the Treasury Board's annual report on government-wide performance (*Canada's Performance*), and the strategic outcomes database.

### Key accountability mechanisms

- The Treasury Board Secretariat can provide the committee with information about the Expenditure Management System, the Estimates, and the public accountability process.

## Crown corporations and other organizations

Crown corporations are distinct legal entities wholly owned by government. They operate in many sectors, including culture, transportation, and agriculture. They have more management autonomy than most other government entities, so they can operate in a more commercial manner. A board of directors oversees the management of each corporation, and holds management responsible for the corporation's performance.

The government retains power and influence over Crown corporations in areas such as appointments, remuneration for chief executive officers and directors, and approval of plans and budgets.

The Estimates documents provide information on the financial requirements of Crown corporations that are to be met through appropriations. Ministers responsible for Crown corporations approve corporate plans and budgets. They also table corporate plan summaries and annual reports that are referred to standing committees for examination.

The corporate plan summary serves to inform Parliament of the corporation's objectives, as approved by the government, and of the corporation's plan for achieving those objectives.

The annual report includes audited financial statements, and is intended to demonstrate to the government and Parliament the extent to which the corporation has carried out its plans and achieved its objectives. These reports are sources of more detailed information for parliamentarians in their review of Crown corporations' performance.

Like departments, Crown corporation officials can be called before a committee to explain their plans (corporate plan summary) and performance (annual report).

Other organizations—foundations—have received significant upfront funding from the federal government. They operate independently from government in a wide range of public policy areas, including research and development, education, and the environment. Their corporate plan summaries and annual reports are made public and provided to Parliament.

## **The Office of the Auditor General’s relationship with Parliament**

The Office of the Auditor General carries out independent financial and performance audits on behalf of Parliament. The Office’s audits are after the fact, rather than in relation to proposed expenditures. They often identify opportunities to improve government systems and practices, and they may also include recommendations that support corrective action.

The Office of the Auditor General’s main relationship with Parliament is with the House of Commons Standing Committee on Public Accounts. In the Senate, the Office also works with the Standing Senate Committee on National Finance. The Commissioner of the Environment and Sustainable Development’s report is reviewed by the Commons Standing Committee on Environment and Sustainable Development, and by the Standing Senate Committee on Energy, the Environment and Natural Resources.

There are several ways the Office can help other parliamentary committees review spending plans, past performance, and other management issues:

- **Witness testimony**—The Auditor General and other senior representatives of the Office are available to appear as witnesses in areas where the Office has recently done relevant audit work. Over the years, many government entities and management practices have been audited by the Office. OAG staff can describe the results of these audits to committees or to their staff. They can also comment on actions taken by departments in response to recommendations that are in the Auditor General’s reports, or that are in reports of the Standing Committee on Public Accounts.

- **Working with committees**—The Office monitors committee interests and concerns, in order to provide information that is timely and relevant. It works with committees and their staff to help them understand and efficiently use audit information. In the past, the Office has shared its plans with committees and has made an effort to conduct audits when they would be most useful.

The Office carefully considers all requests from committees to conduct audits. For example, at the request of the Standing Committee on Public Accounts, the Office carried out an audit of the government program for relocating members of the Canadian Forces, RCMP, and federal public servants. The findings of this audit were reported in November 2006.

- **Support to Parliament**—In areas where the Office has expertise, it can provide support to parliamentarians and to individual committees on request. Audit teams have extensive knowledge about government departments and management practices, and they can offer help on these subjects. The Office can conduct briefings on topics of interest with individual parliamentarians or with parliamentary committees, based on recent audit work.
- **Reviewing departmental performance reports**—The Office may report periodically on the quality, fairness, and reliability of selected DPRs. The most recent such audit was published in April 2005. These chapters can help in the review of specific departments and agencies and in the development of critical analysis techniques. The Office can also help committee research staff review planning and performance documents.



## Appendix A

### **A roadmap of recommendations for reporting by departments and agencies to Parliament and for improving the Estimates review process**

#### **Parliamentary reports**

In 1998, the Standing Committee on Procedure and House Affairs issued a report based on the work of a subcommittee (chaired by Marlene Catterall, M.P. and John Williams, M.P.) that had studied all aspects of the supply process. The Committee recognized the importance of Parliament's role in holding government accountable and overseeing expenditures, but it concluded that, as of the late 1990s, "the vast sums of money spent by government are subjected to only perfunctory parliamentary scrutiny." The Committee put forward many recommendations to address that problem.

See House of Commons Standing Committee on Procedure and House Affairs, *The Business of Supply: Completing the Circle of Control*, December 1998.

In 2000, a report from the same Committee called for improvements to the quality of information provided for Estimates review. One year later, a recommendation from the Special Committee on the Modernization and Improvement of the Procedures of the House of Commons led to the review of Estimates in the Committee of the Whole.

See the *Report of the Special Committee on the Modernization and Improvement of the House of Commons*, June 2003.

In 2003, a report of the Standing Committee on Government Operations and Estimates made a series of recommendations calling for, among other things, more effective committee work, training for parliamentarians on the Estimates process, expansion of research services for Estimates-related committee work, improvement to the form and content of the Estimates documents, and regular committee hearings on Supplementary Estimates.

See House of Commons Standing Committee on Government Operations and Estimates, *Meaningful Scrutiny: Practical Improvements to the Estimates Process*, September 2003.

## **Government initiatives**

The government has undertaken several initiatives to improve reporting to Parliament, beginning with the Improved Reporting to Parliament project in 1994. The project's first phase led to the division of departments' expenditure plans into the two current parts: RPPs and DPRs. This division was approved by the House of Commons in 1997.

The RPP, a forward-looking document, was intended to enumerate and explain the department or agency's intentions, and was also meant to establish expectations. The DPR was to report on achievements.

The project's second phase responded to the 1998 and 2000 reports of the Standing Committee on Procedure and House Affairs. It included initiatives on reporting across government, on the Supplementary Estimates, and on the use of electronic reporting.



As of 2006, all departments defined as such by section 2 of the *Financial Administration Act* are now required to include unaudited annual financial statements in their DPRs.

## **Auditor General's reports**

The Office of the Auditor General has in previous years reported the following concerns about the quality of performance reporting:

- (1988) Reports to Parliament did not provide a satisfactory basis for accountability.
- (1992) Reports to Parliament did not provide the necessary breadth of information.
- (1997) Progress in performance reporting to Parliament was being made.
- (2000) At the rate of progress then current, it would be many years before good performance reporting became routine.

In 2001, the eighth report of the Standing Committee on Public Accounts asked the Auditor General to conduct audits of DPRs. In response, the Office of the Auditor General developed a model for rating the reports and then used the model to assess the quality of reporting.

The April 2005 Auditor General's Report (Chapter 5) found that performance reports provided a good overview of the department, but that they did not always have clear and concrete performance expectations. Performance reports generally did not provide credible and balanced results. The Auditor General's Report concluded, among other things, that two departments had at least doubled the size of their reports, but that there was no proportional increase in quality. The Auditor General's Report also noted that "some of the increased length is a reflection of more information being reported than is necessary and [of] information being too detailed for the intended readers."

## **Stakeholder initiatives**

Two professional organizations have offered opinions and strategies for improved public performance reporting. The Public Sector Accounting Board

(PSAB) of the Canadian Institute of Chartered Accountants sets standards and provides guidance for financial and other performance information reported by the public sector. CCAF-FCVI Inc. (formerly the Canadian Comprehensive Auditing Foundation/La Fondation canadienne pour la vérification intégrée) carries out research and develops good practices in areas of public sector governance, accountability, comptrollership, performance reporting, and performance auditing.

In March 2006, PSAB issued the *Statement of Recommended Practices for Public Performance Reporting*, which identifies the qualities and content of a good performance report. It also includes guidance on the role of performance reporting in the management cycle.

In 2006, CCAF-FCVI Inc. published *Users and Uses, Toward Producing and Using Better Public Performance Reporting*. This study found that legislators, the media, and the public generally make little use of performance reports. It also found that the reports rarely reflect users' needs and concerns, and that they lack information directly relevant to users. In particular, the study found that legislators tended to operate in concrete and anecdotal terms, and that since many performance reports were abstract, legislators were not inclined to use them. Finally, the study concluded that the reports also lack credibility, since they rarely disclose poor performance.

Since the publication of *Uses and Users*, CCAF-FCVI Inc. has been working in several jurisdictions to stimulate demand for performance reports among users, including parliamentarians, and to work with governments to make these documents more usable.

# Appendix B

## Types of votes

- a) *Program Expenditures Votes*—This type of vote is used when there is no requirement for either a separate “Capital Expenditures” vote or a “Grants and Contributions” vote, because neither equals or exceeds \$5 million. In this case, all program spending is charged to this one vote.
- b) *Operating Expenditures Votes*—This type of vote is used when there is a requirement for either a “Capital Expenditures” vote or a “Grants and Contributions” vote or both; that is, when spending of either type equals or exceeds \$5 million. Where it does not, the appropriate items are included in the “Program Expenditures” vote.
- c) *Capital Expenditures Votes*—This type of vote is used when the capital expenditures in a program equal or exceed \$5 million. A capital vote would include items expected to exceed \$10,000 for the acquisition of land, buildings, and works (Standard Object 08), for acquisition of machinery and equipment (Standard Object 09), or for construction or creation of assets, when a department expects to draw on its own labour and materials, or when it employs consultants or other services or goods (Standard objects 01 to 09). Departments may apply different threshold limits for different capital expenditure classes.
- d) *Grants and Contributions Votes*—This type of vote is used when the grants and contributions expenditures in a program equal or exceed \$5 million. Inclusion of a grant, contribution, or other transfer payment item in Main or Supplementary Estimates imposes no requirement to make a payment, nor does it give a prospective recipient any right to the funds. “Contributions” are considered to include “other transfer payments” because of the similar characteristics of each.
- e) *Non-Budgetary Votes*—Identified by the letter “L,” this type of vote provides authority for spending on Crown corporations, in the form of loans, advances, or investments. It also provides authority for spending, for specific purposes, on other governments, international organizations, persons, or corporations in the private sector.

- f) *Special Votes: Crown Corporation Deficits and Separate Legal Entities*—Where it is necessary to appropriate funds for a payment to a Crown corporation or for the expenditures of a legal entity that is part of a larger program, a separate vote is established. A “legal entity” is defined for these purposes as a unit of government operating under an Act of Parliament and responsible directly to a Minister.
- g) *Special Votes: Treasury Board Centrally Financed Votes*—To support the Treasury Board in performing its statutory responsibilities for managing the government’s financial, human, and material resources, a number of special authorities are required. These are outlined below.
- (i) *Government Contingencies Vote*—This vote supplements other appropriations. It provides the government with sufficient flexibility to meet urgent or unforeseen expenditures in cases where a valid cash requirement exists due to the timing of the payment, or where specific authority is required to make the payment (such as for the payment of grants not listed in the Estimates). The authority to supplement other appropriations lasts until Parliamentary approval can be obtained, and as long as the expenditures are within the legal mandate of the organization. The Government Contingencies Vote also serves to supplement other appropriations. It meets additional payroll costs, such as severance pay and parental benefits, which are not provided for in department Estimates.
  - (ii) *Government-Wide Initiatives Vote*—This vote supplements other appropriations in support of the implementation of strategic management initiatives in the Public Service of Canada.
  - (iii) *Public Service Insurance Vote*—This Vote provides for the payment of the employer’s share of health, income maintenance, and life insurance premiums; for payments to or in respect of provincial health insurance plans; for provincial payroll taxes; for pension, benefit, and insurance plans for employees engaged locally outside Canada; and to return to certain employees their share of the unemployment insurance premium reduction.

# Appendix C

## Comparative structure of reports on plans and priorities and departmental performance reports

The Treasury Board Secretariat provides guidance on the information to be included in reports on plans and priorities (RPPs) and departmental performance reports (DPRs).

Section I: Departmental Overview	
RPP	DPR
Minister's message	Minister's message
	<b>Management representation statement</b> <b>Program Activity Architecture Crosswalk</b> A program activity architecture (PAA) is an inventory of all the activities undertaken by a department or agency. It depicts activities in terms of their logical relationship to each other, and it identifies the strategic outcomes to which they contribute. The Treasury Board Secretariat requires inclusion of a "crosswalk," comparing the previous year's PAAs to amended structures, if the department has made changes to the PAA.
<b>Summary information</b> <ul style="list-style-type: none"> <li>the department's mandate;</li> <li>why the department exists and how it benefits Canadians (through its strategic outcomes);</li> <li>the total financial and human resources managed; and</li> <li>a list of department priorities</li> </ul>	<b>Summary Information</b> Overall performance for the most recently completed fiscal year in relationship to the priorities identified in the corresponding RPP.
Department plans and priorities	Department performance

## Section II: Analysis of Program Activities by Strategic Outcome

RPP	DPR
<b>Detailed analysis of program activities</b>	Detailed analysis of each program activity's (and, if applicable, key programs' and services') performance in relation to the expected results identified in the RPP.
<b>Section III: Supplementary Information</b>	
<b>Management representation statement</b>	Consists of various tables and templates that relate to the department's financial information and requirements under various government management policies, initiatives, or statutes.
<b>Organizational information</b>  Consists of various presentations (over a three-year planning period) that relate to the department's resource requirements, and to various government management policies, initiatives, or statutes.	
<b>Section IV: Other Items of Interest</b>	
<b>Section V: Index</b>	

# Appendix D

## The parliamentary financial cycle

Below is a description of the calendar milestones of the parliamentary financial cycle's Budget and Estimates phases. It supplements the information presented in Figure 1 on page 12.

### The Budget phase

#### June to October—Cabinet discussions

Cabinet holds retreats in early summer and fall to review policies, discuss priorities, and develop a Budget strategy and themes.

#### September to December—Pre-Budget consultations

Extensive consultations begin formally in the fall with the presentation of the *Fiscal and Economic Update*. The Minister of Finance delivers the update to the House of Commons Standing Committee on Finance. The Committee then invites submissions from the public and holds hearings on priorities and issues for the upcoming Budget. It reports, with recommendations, to Parliament in December. The Minister of Finance and the Department also consult with individuals, interested groups, and organizations about the forthcoming Budget.

#### December to February—Preparing the Budget

Drawing on these consultations and on recommendations from Cabinet policy committees, the Minister of Finance develops a proposed Budget strategy for review by the Cabinet. The Minister of Finance presents the Budget in the House of Commons, usually in mid-February.

#### June—Budget Implementation Act

In some cases, spending initiatives formulated in the Budget receive legislative approval directly through a Budget implementation act, rather than through the Estimates process.

## **Estimates review**

The Standing Orders of the House of Commons divide the parliamentary calendar into three Supply periods ending on or before 10 December, 26 March, and 23 June. These are the latest dates by which the House of Commons must vote on the Main or Supplementary Estimates and the associated appropriation act. In the Senate, most of the Estimates are referred to the National Finance Committee for ongoing study (but not for adoption) throughout the fiscal year. The Committee can report on its study of the Estimates at any time.

### **November—Supplementary Estimates (A)**

During the fiscal year, departments and agencies often require public funds that had not been anticipated or whose precise allocation had not been decided when the Main Estimates were put together in the fall of the previous year. The government seeks authorization for this spending through the Supplementary Estimates, which are usually tabled twice a year, in November (Supplementary Estimates A) for the Supply period ending 10 December, and in March (Supplementary Estimates B) for the Supply period ending 26 March.

### **By 1 March—Main Estimates**

The Main Estimates must be tabled in the House of Commons no later than 1 March. They are tabled in the Senate either on the same day or on the next sitting day.

### **March—Supplementary Estimates (B)**

#### **Period ending March 26—Interim Supply**

The government's fiscal year begins 1 April, but the Main Estimates are normally not approved until late June. Because it needs public funds to operate in the meantime, the government requests Interim Supply by the end of March. The amount granted is usually three twelfths of each vote in the Main Estimates (plus certain other portions of separately listed votes, according to the government's needs). As with the Main Estimates, the granting of Interim Supply also requires that an appropriation bill be passed.



## Spring—Reports on plans and priorities

The government tables reports on plans and priorities (RPPs) generally one month after the 1 March deadline for tabling the Main Estimates. This permits departments to incorporate decisions announced in the Budget, which is typically tabled in the last week of February. The appropriate standing committees may review the department's plans and priorities. The committees have until the last sitting day in June to report on their review.

## March to May—Committee consideration of Main Estimates

Once tabled, the Main Estimates are referred to the various standing committees of the House of Commons and to the Senate Standing Committee on National Finance. Estimates for programs delivered by more than one department or agency are normally referred to the House of Commons Standing Committee on Government Operations and Estimates. House committees have until 31 May to review the Main Estimates and report to the House. If they do not, the Main Estimates are deemed to have been reported.

## June—Appropriations

The Main Estimates must go through several more stages before the government is considered to have the authority to spend. Under normal circumstances, on the last day allotted for the Business of Supply in the period ending 23 June, the House votes on a motion to concur in the Main Estimates. Following this motion, the government introduces an appropriation bill incorporating the Main Estimates. The House of Commons must approve this bill, which is then sent to the Senate, where it must also be passed. Once both Houses pass the bill, it is submitted for Royal Assent, at which point it becomes law. Only then is the government authorized to make withdrawals from the Consolidated Revenue Fund, up to the limits set in the appropriation act, and solely for the purposes specified in the votes.

## Fall—Departmental performance reports and other documents

Government departments and agencies prepare a departmental performance report (DPR), which they table in Parliament in the fall, and which may be reviewed by the appropriate committees. This information reaches Parliament during the same period as other key accountability and planning

documents, including the *Public Accounts of Canada*, the Budget consultation strategy papers, the *Annual Financial Report of the Government of Canada*, and the annual report of the President of the Treasury Board on Canada's performance.

# Appendix E

## Key parliamentary committees

The following are examples of committees that have broad mandates for Estimates review.

### Standing Committee on Government Operations and Estimates

The mandate of the House of Commons' Standing Committee on Government Operations and Estimates enhances the traditional government operations committee mandate that focused on central agencies, with two innovations.

First, it reflects recommendations of the 1998 Report of the Standing Committee on Procedure and House Affairs (Catterall-Williams Report) by locating, within a single committee, broad responsibilities concerning the Estimates process and government organizations' financial reporting to Parliament.

Second, it reflects the new importance of information and communication technologies as aspects of government operations that may transform governance.

The committee is responsible for reviewing the Estimates of central agencies and of a number of other organizations, including Crown corporations.

In addition to scrutiny of emerging information and communications technologies, other cross-department mandates of this committee are

- a global review of the Estimates process, including financial reporting to Parliament;
- joint program delivery;
- operational activities in all departments;

- a supplementary review of department expenditures considered in other committees; and
- a general mandate relating to statutory programs, tax expenditures, loan guarantees, contingency funds, and private foundations deriving the majority of their funding from the government.

Since its inception, the Committee has examined department spending, and has reported to the House on the Estimates referred to it. The Committee has also reported on improvements needed in the Estimates process.

### **Committee of the Whole (House of Commons)**

On 4 October 2001 (and again on 18 September 2003), the House of Commons' standing orders were amended to re-introduce another method for reviewing selected Estimates.

The Leader of the Opposition, in consultation with the leaders of the other opposition parties, selects the Estimates of no more than two departments or agencies for review by a Committee of the Whole House. The chosen Estimates of each department or agency are reviewed in one sitting day.

### **The Standing Committee on Public Accounts**

On behalf of the House of Commons, the Public Accounts Committee "closes the loop" by verifying that federal money was spent in the amounts and for the purposes authorized by Parliament. The committee examines and reports on the Public Accounts of Canada, and on the reports of the Auditor General that make up the major part of its work.

### **Standing Senate Committee on National Finance**

This committee's field of interest is government spending that is either direct, through the Estimates, or indirect, through bills that provide borrowing authority or that pertain to the spending proposals identified in the Estimates documents. The committee also has a mandate to examine the reports of the Auditor General.

The role of the committee includes

- a wide focus, covering all the government Estimates;
- consideration of the Estimates throughout the fiscal year, typically with several reports being made to the Senate;
- an evaluation of government programs related to the Estimates; and usually
- presentation of a report on the Estimates in the Senate, before the first appropriation bill relating to a set of Estimates is considered.



# Glossary

**Accountability (Responsabilisation)** The obligation to demonstrate and take responsibility both for the means used and the results achieved in light of agreed expectations.

**Accrual accounting (Comptabilité d'exercice)** A method of keeping and verifying accounts that recognizes and records transactions during the financial period in which they occur, regardless of whether cash or the equivalent was paid or received.

**Accrual financial statement (État financier établi selon la méthode de la comptabilité d'exercice)** A financial statement produced using accrual accounting.

**Activity (Activité)** An operation or work process, such as training, research, construction, negotiation, or investigation, which is internal to an organization, and which uses inputs (resources required to carry out activities) to produce outputs (products or services directly stemming from activities).

**Attribution (Attribution)** The extent to which a reasonable causal connection can be made between a specific outcome and the activities, products, and services of a government policy, program, or initiative.

**Appropriation (Crédit parlementaire)** Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

**Cost-effectiveness (Rentabilité)** The extent to which an organization, policy, program, or initiative is selecting the most appropriate and efficient means to achieve its expected results from among various design and delivery alternatives.

**Departmental performance report—DPR (Rapport ministériel sur le rendement—RMR)** A report tabled in the fall of each year by the President of the Treasury Board on behalf of all federal departments and agencies named in Schedule I, I.1 and II of the *Financial Administration Act*, as part of the Estimates and Supply process, in order to provide parliamentarians with knowledge and understanding of the government's stewardship of public resources.

**Effectiveness (Efficacité)** The extent to which an organization, policy, program, or initiative is achieving its expected results. See *cost effectiveness*.

**Efficiency (Efficience)** The extent to which an organization, policy, program, or initiative produces outputs (products or services) in relation to resources used.

**Evaluation (Évaluation)** The application of systematic methods to periodically assess effectiveness of programs in achieving expected results, as well as their impact, both intended and unintended, their continued relevance, and any alternative or more cost-effective means of achieving expected results.

**Expected results (Résultats prévus)** Outcomes that a policy, program, or initiative is designed to produce.

**Governance (Gouvernance)** The processes and structures through which decision-making authority is exercised. An effective governance structure distributes among individuals the responsibility for setting policy directions and investment decision priorities, for re-allocating resources, and for designing programs.

**Government of Canada Outcome (Résultats du gouvernement du Canada)** The long-term and enduring benefits to Canadians (such as an innovative and knowledge-based economy) that more than one federal department or agency is working to achieve.

**Horizontal initiative (Initiative horizontale)** An initiative, such as Canada's Drug Strategy or Measures to Combat Organized Crime, in which partners from two or more organizations have established a formal funding agreement (for example, a Memorandum to Cabinet, Treasury Board submission, or federal-provincial agreement) to work toward the achievement of shared outcomes.

**Initiative (Initiative)** The means of achieving an outcome given priority by the Government of Canada, and involving at least one department and program.



**Inputs (Intrants)** The financial and non-financial resources, such as funds, personnel, equipment, or supplies, that are used by organizations, policies, programs, and initiatives, to produce outputs (products or services) and accomplish outcomes (results).

**Logic model (Modèle logique)** A depiction of the causal or logical relationships among activities, inputs, outputs, and outcomes of a given policy, program, or initiative.

**Management Resources and Results Structure—MRRS (Structure de gestion des ressources et des résultats—SGRR)** A comprehensive framework that consists of an organization's inventory of activities, resources, results, performance measurement, and governance information. Activities and results are depicted in their logical relationship, both to each other and to the strategic outcome(s) to which they contribute. The MRRS is developed from a program activity architecture.

**Managing for results (Gestion en fonction des résultats)** Decision making by ministers, senior officials, and managers based on what a program is achieving (results that citizens value) and on what it costs.

**Outcome (Résultats)** An external consequence attributed, in part, to an organization, policy, program, or initiative. Outcomes are not within the control of a single organization, policy, program, or initiative; instead, they are under the organization's influence. Outcomes are usually further qualified as, for example, immediate, intermediate, ultimate (final), expected, or direct.

**Outputs (Extrants)** Products or services, such as a pamphlets, research studies, water treatment plants, or training sessions, that stem directly from the activities, policies, programs, or initiatives of an organization, and that are usually under the direct control of the organization.

**Performance (Rendement)** What a government has done with its resources to achieve its results, how well those results compare to what the government intended to achieve, and how well lessons learned have been identified.

**Performance criteria (Critères de rendement)** A variable, such as client satisfaction, that is used to characterize or determine the success of an organization, policy, program, or initiative in producing outputs (products or services) or achieving outcomes (results).

**Performance indicator (Indicateur de rendement)** See *performance measure*.

**Performance measure (Mesure du rendement)** A qualitative or quantitative means of measuring outputs (products or services) or outcomes (results), with the intention of gauging the performance of an organization, policy, program, or initiative.

**Performance measurement (Évaluation du rendement)** The process of selecting, developing, and systematically using performance measures to guide decision making.

**Performance monitoring (Suivi du rendement)** The ongoing, systematic process of collecting, analyzing, and using performance information to assess and report on an organization's progress in meeting expected results. If necessary, adjustments are made to ensure that these results are achieved.

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

**Policy (Politique)** Government legislation, such as the *Canada Health Act*, or any official regulation, guideline, or operating principle that influences behaviour towards stated outcomes (results).

**Plan (Plan)** The articulation of strategic choices that provides information on how an organization intends to achieve its priorities and associated results. A plan usually explains the choice of strategies, and focuses on actions leading to expected results.

**Priorities for RPPs (Priorités des RPP)** Specific areas that an organization has chosen to focus and report on during a planning period. Priorities are what is most important, or what must be done first to support the achievement of desired strategic outcomes (results).

**Program (Programme)** A group of related activities that are designed and managed to meet a specific public need and that are often treated as a budgetary unit.

**Program activity architecture—PAA (Architecture d’activités de programme—AAP)** An inventory of all the activities undertaken by a department or agency. The activities are depicted in their logical relationship to each other and to their desired strategic outcomes (results). A PAA is the initial document for establishing a Management Resource and Results Structure.

**Report on plans and priorities—RPP (Rapport sur les plans et les priorités—RPP)** As part of the Main Estimates, an RPP describes department plans and expected performance over a three-year period. RPPs, which are tabled in Parliament each spring after resource allocation deliberations, give the department’s or agency’s mission or mandate, strategies, strategic outcomes, plans, and performance targets.

**Reach (Portée)** The target that a given program or organization is intended to influence, including various individuals and organizations, clients, partners, and other stakeholders (see *target group*).

**Results (Résultat)** See *outcome*.

**Results chain (Chaine de résultats)** See *logic model*.

**Results-based management (Gestion axée sur les résultats)** A comprehensive, lifecycle approach to management that integrates strategy, people, resources, processes, and measurements, in order to improve decision making and drive change. The approach focuses on achieving optimal design early in a process, learning and changing, measurement and reporting of performance, and outcomes (results).

**Results-based Management and Accountability Framework—RMAF (Cadre de gestion et de responsabilisation axé sur les résultats—CGRR)** A document that outlines theories, rationales, resources, and governance and accountability structures of program policies or initiatives. The document

describes plans to measure, monitor, and report on results throughout the lifecycle of a policy, program, or initiative. It is intended to assist departments in achieving the expected results of their policies, programs, or initiatives.

**Strategic outcome (Résultats stratégiques)** A long-term, enduring benefit to Canadians that stems from a department's or agency's mandate, vision, and efforts. It represents the difference a department or agency wants to make for Canadians, and it should be a clear, measurable outcome that is within the department's or agency's reach.

**Sustainable development (Développement durable)** A commitment to continuous improvement through an approach to public policy that is comprehensive, integrated, open, and accountable. Using a long-term approach, it integrates economic, environmental, and social considerations into decision making.

**Target (Cible)** A measurable performance or success level (such as 70 percent of Canadian households owning their own home in 2006) that an organization, program, or initiative is intended to achieve within a specified time period. Targets are either quantitative or qualitative, and they are appropriate for both outputs (products or services) and outcomes (results).

**Target group (Groupe cible)** The set of individuals and/or organizations that an activity is intended to influence. (Also called target population).

**Vote (Crédit)** An individual item in the Estimates indicating the amount of funds required by the government for particular activities or programs.

For further information, please consult the *Treasury Board Secretariat—Results-Based Management Lexicon*

at [http://publiservice.tbs-sct.gc.ca/rma/lex-lex\\_e.asp#Top](http://publiservice.tbs-sct.gc.ca/rma/lex-lex_e.asp#Top)

or at [www.tbs-sct.gc.ca/rma/lex-lex\\_e.asp](http://www.tbs-sct.gc.ca/rma/lex-lex_e.asp)