

Copyright Board of Canada

2016-17

Departmental Results Report

The Honourable Navdeep Bains, P.C., M.P.
Minister of Innovation, Science and Economic Development

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by the Minister of Industry, 2017

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Table of Contents

Minister's Message	1
Results at a glance	2
Raison d'être, mandate and role: who we are and what we do	3
Raison d'être	3
Mandate and role	3
Operating context and key risks	4
Operating context	4
Key risks	4
Results: what we achieved	5
Program: Copyright Tariff Setting and Issuance of Licences	5
Internal Services	11
Analysis of trends in spending and human resources	12
Actual expenditures	12
Actual human resources	13
Expenditures by vote	13
Alignment of spending with the whole-of-government framework	13
Financial statements and financial statements highlights	14
Supplementary Information	16
Corporate information	16
Organizational profile	16
Reporting framework	16
Supporting Information on Lower-level Programs	16
Federal Tax Expenditures	17
Organizational Contact Information	17
Appendix: Definitions	18
Endnotes	21

Minister's Message

I am pleased to report progress made on making Canada a world-leading centre for innovation and science, helping create good, well-paying jobs, and strengthening and growing the middle class.

The work of the Innovation, Science and Economic Development Portfolio includes promoting innovation and science; supporting the commercialization of more research and ideas; providing more Canadians with the skills to participate in a global and digital economy; helping small businesses grow through innovation, access to capital and trade; promoting increased tourism in Canada; and supporting scientific research and the integration of scientific considerations in our investment and policy choices.

This year, the Portfolio organizations continued their work to deliver on the Government's Budget 2017 commitment to develop an Innovation and Skills Plan. The plan's focus on people and addressing the changing nature of the economy is a focus for the Portfolio's programs.

In 2016-17, the Copyright Board of Canada held hearings, issued decisions and certified tariffs related to the broadcasting of musical works, their communication to the public and their reproduction as well as to the private copying of recorded music. The Board also issued decisions and licences for the use of works when the copyright owner could not be located.

It is my pleasure to present the 2016-17 Departmental Results Report for the Copyright Board of Canada.



The Honourable Navdeep Bains
Minister of Innovation, Science
and Economic Development

Results at a glance

Fair decision-making processes provide proper incentives for the creation and use of copyrighted works. In pursuit of this outcome, the Board issued four major decisions in fiscal year 2016-17. The first decision dealt with the various rights that are used by the Canadian commercial radio stations when they broadcast. This case required the Board to provide its interpretation of several new exceptions set out in the Copyright Act and that came into force on November 7, 2012. The second decision involved the communication to the public by telecommunication of musical works by online audiovisual services such as Netflix. The third decision concerned the levy to be collected in 2017 on the sale of blank audio recording media in respect of private copying. The fourth was an interim decision dealing with the reconsideration of the *SODRAC v. CBC* 2012-2016 interim licence as well as an interim licence starting in April 2016.

The Board also issued six licences pursuant to the provisions of the Act that permit the use of published works when copyright owners cannot be located. As well, Board staff assisted a number of individuals and organizations requesting a licence to locate the copyright owner thereby facilitating the use of published works.

Furthermore, the Board completed the hearing of testimony and argument pertaining to the retransmission of distant television signals, an evolving area that the Board has not been required to address in a public hearing since 1991 and one in which the Board and the participating stakeholders have had to grapple with the potential effect of changing technology and viewer preferences. Nine collective societies as well as five broadcasting distribution undertakings were represented at the hearing, which started in January and March 2016.

Finally, 56 agreements were filed with the Board pursuant to section 70.5 of the Act.

For more information on the Board's plans, priorities and results achieved, see the "Results: what we achieved" section of this report.

2016-17 Actual Spending	2016-17 Actual FTEs
\$3,095,728	16

Raison d'être, mandate and role: who we are and what we do

Raison d'être

The Board is an economic regulatory body empowered to establish, either mandatorily or at the request of an interested party, the royalties to be paid for the use of copyrighted works, when the administration of such copyright is entrusted to a collective-administration society. The Board also has the right to supervise agreements between users and licensing bodies and issues licences when the copyright owner cannot be located.

Mandate and role

The responsibilities of the Copyright Board under the Copyright Act are to:

- certify tariffs for
 - the public performance and the communication to the public by telecommunication of musical works and sound recordings;
 - the doing of any protected act mentioned in sections 3, 15, 18 and 21 of the Act, such as the reproduction of musical works, of sound recordings, of performances and of literary works; and,
 - the retransmission of distant television and radio signals or the reproduction and public performance by educational institutions, of radio or television news or news commentary programs and all other programs, for educational or training purposes.
- set levies for the private copying of recorded musical works;
- set royalties payable by a user to a collective society, when there is disagreement on the royalties or on the related terms and conditions;
- rule on applications for non-exclusive licences to use published works, fixed performances, published sound recordings and fixed communication signals, when the copyright owner cannot be located;
- examine agreements made between a collective society and a user which have been filed with the Board by either party, where the Commissioner of Competition considers that the agreement is contrary to the public interest;
- receive such agreements with collective societies that are filed with it by any party to those agreements within 15 days of their conclusion;
- determine compensation to be paid by a copyright owner to a person to stop her from performing formerly unprotected acts in countries that later join the Berne Convention, the Universal Convention or the Agreement establishing the World Trade Organization; and,
- conduct such studies with respect to the exercise of its powers as requested by the Minister of Innovation, Science and Economic Development.

For more general information about the Copyright Board, see the “Supplementary information” section of this report.

Operating context and key risks

Operating Context

Among the most significant risks which the Board faces in achieving its strategic outcomes is the potentially disruptive impact of new technologies (i.e., in terms of how copyright material is utilized, distributed and monitored). The Board's approach to managing the technology risk is to systematically monitor relevant journals, other publications and web sites, and to attend industry seminars and conferences, as described below in this report.

A smaller risk, which the Board faces in achieving its strategic outcome, is reversal risk. While decisions of the Board are not appealable, they are subject to judicial review. The ability to schedule a number of cases in a year could be impaired if a case from a previous year were reversed on judicial review. The Board's principal strategy to mitigate this risk is issuing fair and equitable decisions.

There is always a risk of not being able to hire or retain the staff with the necessary technical expertise to achieve required results. To mitigate this risk, the Board runs well-organized job competitions, designed to target a significant share of the pool of potential candidates. The Board also takes measures to encourage a large number of applications. The Board also works at creating a stimulating working environment conducive to a high retention rate among its employees.

Key risks

Risks	Mitigating strategy and effectiveness	Link to the department's Programs	Link to mandate letter commitments or to government-wide and departmental priorities
Technology risk	<ul style="list-style-type: none"> Systematically monitor relevant journals, other publications and web sites, and to attend industry seminars and conferences. Risk was identified in the 2016-17 RPP. No modifications to the risk mitigation strategies. 	Fair decision-making to provide proper incentives for the creation and use of copyrighted works.	An innovative and knowledge-based economy.
Reversal risk	<ul style="list-style-type: none"> Issue fair and equitable decisions. Risk was identified in the 2016-17 RPP. No modifications to the risk mitigation strategies. 	Fair decision-making to provide proper incentives for the creation and use of copyrighted works.	An innovative and knowledge-based economy.
HR risk	<ul style="list-style-type: none"> Run well-organized job competitions, designed to target a significant share of 	Fair decision-making to provide proper incentives for the creation and use	An innovative and knowledge-based economy.

	<p>the pool of potential candidates.</p> <ul style="list-style-type: none">• Take measures to encourage a large number of applications.• Create a stimulating working environment conducive to a high retention rate among its employees.• Risk was identified in the 2016-17 RPP.• No modifications to the risk mitigation strategies.	<p>of copyrighted works.</p>	
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Results: what we achieved

Programs

Copyright Tariff Setting and Issuance of Licences

Description

This activity is in direct relation to the Board's mandate, the first part of which is to establish, either mandatorily or at the request of an interested party, the royalties to be paid for the use of copyrighted works, when the administration of such copyright is entrusted to a collective-administration society. This part of the mandate is delivered through the setting of copyright tariffs. The second part of the Board's mandate is to issue licences when the copyright owner cannot be located.

Results

TARIFFS PROPOSED BY COLLECTIVE SOCIETIES

In 2017, the following collective societies filed their proposed statements of royalties to be collected in 2018 and beyond:

Access Copyright

- Proposed tariff for the reproduction, communication to the public by telecommunication, making available to the public, and authorization of such acts by post-secondary educational institutions and persons acting under their authority, 2018-2020.

Artists

- Proposed tariff for the reproduction of performers' performances made by the CBC in connection with its over-the-air radio broadcasting, its simulcasting of an over-the-air radio signal and its webcasting activities on its webradios, 2018-2020.
- Proposed tariff for the reproduction of performers' performances made by pay audio services, 2018-2020.
- Proposed tariff for the reproduction of performers' performances made by satellite radio services, 2018-2020.
- Proposed tariff for the reproduction of performers' performances made by commercial radio stations, 2018.

CMRRA

- Proposed tariff for the reproduction of musical works embodied in music videos by online music services, 2018 (Tariff 4).
- Proposed tariff for the reproduction of musical works by commercial television stations, 2018 (Tariff 5).

- Proposed tariff for the reproduction of musical works by the television services of the CBC, 2018 (Tariff 6).
- Proposed tariff for the reproduction of musical works by audiovisual services, 2018 (Tariff 7).

CONNECT/SOPROQ

- Proposed tariff for the reproduction of sound recordings by commercial radio stations, 2018.

CPCC

- Proposed levies to be collected on the sale of blank audio recording media, 2018 and 2019.

CSI

- Proposed tariff for the reproduction of musical works by commercial radio stations, 2018.
- Proposed tariff for the reproduction of musical works by non-commercial radio stations, 2018.
- Proposed tariff for the reproduction of musical works by online music services, 2018.

Re:Sound

- Proposed tariff for the communication to the public by telecommunication and the performance in public of published sound recordings embodying musical works by commercial radio, 2018-2020 (Tariff 1.A).
- Proposed tariff for the performance in public or the communication to the public by telecommunication of published sound recordings embodying musical works by background music suppliers, 2018 (Tariff 3.A).
- Proposed tariff for the performance in public or the communication to the public by telecommunication of published sound recordings embodying musical works for background music, 2018 (Tariff 3.B).
- Proposed tariff for the performance in public or the communication to the public by telecommunication of published sound recordings embodying musical works for the use of recorded music to accompany fitness activities, 2018-2022 (Tariff 6.B).
- Proposed tariff for the communication to the public by telecommunication of published sound recordings embodying musical works in respect of non-interactive and semi-interactive webcasts, 2018 (Tariff 8).

SOCAN

- Proposed tariffs for the public performance or the communication to the public by telecommunication of musical or dramatico-musical works, including the right to make such works available to the public by telecommunication, 2018, 2018-2020:

For 2018:

- Tariff 1.A – Commercial Radio

- Tariff 1.B – Non-Commercial Radio other than the CBC
- Tariff 1.C – CBC Radio
- Tariff 2.A – Commercial Television Stations
- Tariff 2.B – Ontario Educational Communications Authority
- Tariff 2.C – Société de télédiffusion du Québec
- Tariff 2.D – Canadian Broadcasting Corporation
- Tariff 3.A – Cabarets, Cafes, Clubs, etc. – Live Music
- Tariff 4.A.1 – Popular Music Concerts – Per Event Licence
- Tariff 4.A.2 – Popular Music Concerts – Annual Licence
- Tariff 4.B.1 – Classical Music Concerts – Per Concert Licence
- Tariff 4.B.2 – Classical Music Concerts – Annual Licence for Orchestras
- Tariff 4.B.3 – Classical Music Concerts – Annual licence for Presenting Organizations
- Tariff 6 – Motion Picture Theatres
- Tariff 8 – Receptions, Conventions, Assemblies and Fashion Shows
- Tariff 9 – Sports Events
- Tariff 15.A – Background Music
- Tariff 15.B – Telephone Music on Hold
- Tariff 16 – Background Music Suppliers
- Tariff 17 – Transmission of Pay, Specialty and other Television Services by Distribution Undertakings
- Tariff 18 – Recorded Music for Dancing
- Tariff 19 – Fitness Activities and Dance Instruction
- Tariff 22.A – Internet – Online Music Services
- Tariff 22.B – Internet – Commercial Radio, Satellite Radio and Pay Audio
- Tariff 22.C – Internet – Other Audio Websites
- Tariff 22.D.1 – Internet – Audiovisual Content
- Tariff 22.D.2 – Internet – User-Generated Content
- Tariff 22.E – Internet – Canadian Broadcasting Corporation
- Tariff 22.G – Internet – Game Sites
- Tariff 24 – Ringtones and Ringbacks
- Tariff 26 – Pay Audio Services

For 2018-2020:

- Tariff 3.B – Cabarets, cafés, clubs, etc. – Recorded Music Accompanying Live Entertainment
- Tariff 3.C – Cabarets, cafés, clubs, etc. – Adult Entertainment Clubs
- Tariff 5.A – Exhibitions and Fairs, licence to perform in public
- Tariff 5.B – Exhibitions and Fairs, licence for attendance at musical concerts
- Tariff 7 – Skating Rinks
- Tariff 10.A – Strolling Musicians and Buskers; Recorded Music
- Tariff 10.B – Marching Bands; Floats with Music
- Tariff 11.A – Circuses, Ice Shows, Fireworks Displays, Sound and Light Shows and Similar Events
- Tariff 11.B – Comedy Shows and Magic Shows
- Tariff 12.A – Theme Parks, Ontario Place Corporation and Similar Operations
- Tariff 12.B – Paramount Canada’s Wonderland Inc. and Similar Operations

- Tariff 13.A – Public Conveyances – Aircraft
- Tariff 13.B – Public Conveyances – Passenger Ships
- Tariff 13.C – Railroad Trains, Buses and other Public Conveyances, Excluding Aircraft and Passenger Ships
- Tariff 14 – Performance of an Individual Work
- Tariff 20 – Karaoke Bars and Similar Establishments
- Tariff 21 – Recreational Facilities Operated by a Municipality, School, College, University, Agricultural Society or Similar Community Organizations
- Tariff 23 – Hotel and Motel In-Room Services

SODRAC

- Proposed tariff for the reproduction of musical works embedded in musical audiovisual works for their transmission by a service, 2018 (Tariff 6).
- Proposed tariff for the reproduction of musical works embedded in audiovisual works for their transmission by a service, 2018 (Tariff 7).
- Proposed tariff for the reproduction of musical works by commercial television stations, 2018 (Tariff 8).

REQUESTS FOR ARBITRATION

The Board received one request for arbitration in the year 2016-2017.

On March 31, 2017, SODRAC requested that the Board fix the terms of the CBC/SRC licence with respect to the reproduction of musical works for the period April 1, 2017 to March 31, 2018. SODRAC also asked that the consideration of this request be merged to the ongoing consideration of the licence for the period 2012-2017.

At the interim level, SODRAC asked that the Board extend after April 1, 2017 and until its final decision the interim conditions established in the June 27, 2016 decision.

HEARINGS

In January and March 2016, the Board held a hearing concerning the retransmission of distant television signals in Canada, for the years 2014 to 2018. Nine collective societies as well as five broadcasting distribution undertakings were represented at the hearing. Parties made their oral argumentation for this file in August 2016.

DECISIONS

During the fiscal year 2016-17, the following decisions were rendered:

- April 21, 2016 – Commercial radio tariff – SOCAN (2011-2013); Re:Sound (2012-2014); CSI (2012-2013); Connect/SOPROQ (2012-2017); Artisti (2012-2014)

2016-17 Departmental Results Report

- June 27, 2016 – Application to fix royalties for a licence and its related terms and conditions SODRAC v. CBC Licences [Redetermination (2008-2012); Determination (2012-2017)] – Interim Decision
- December 16, 2016 – Private Copying 2017
- January 27, 2017 – SOCAN Tariff No. 22.D.1 – Internet – Online Audiovisual Services (2007-2013) – Redetermination

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2016-17 Actual results	2015-16 Actual results	2014-15 Actual results
Fair and Equitable Tariffs and Conditions	% of tariff decisions published within 12 months	70%	End of fiscal year	75%	50%	78%
	% of licences issued within 45 days	70%	End of fiscal year	100%	100%	86%

Budgetary financial resources (dollars)

2016-17 Main Estimates	2016-17 Planned spending	2016-17 Total authorities available for use	2016-17 Actual spending (authorities used)	2016-17 Difference (actual minus planned)
2,520,496	2,520,496	2,588,591	2,507,540	(12,956)

Human resources (full-time equivalents)

2016-17 Planned	2016-17 Actual	2016-17 Difference (actual minus planned)
16	14	(2)

Internal Services

Description

Internal Services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the 10 distinct service categories that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. The 10 service categories are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

Results

This activity deals with financial and materiel management policies, systems, processes and standards. In implementing these policies, compliance with Parliament's requirements for financial stewardship and integrity is ensured. This activity also encompasses the responsibility of providing human resource services.

The Board receives timely support from the services mentioned above.

Budgetary financial resources (dollars)

2016-17 Main Estimates	2016-17 Planned spending	2016-17 Total authorities available for use	2016-17 Actual spending (authorities used)	2016-17 Difference (actual minus planned)
591,228	591,228	607,200	588,188	(3,040)

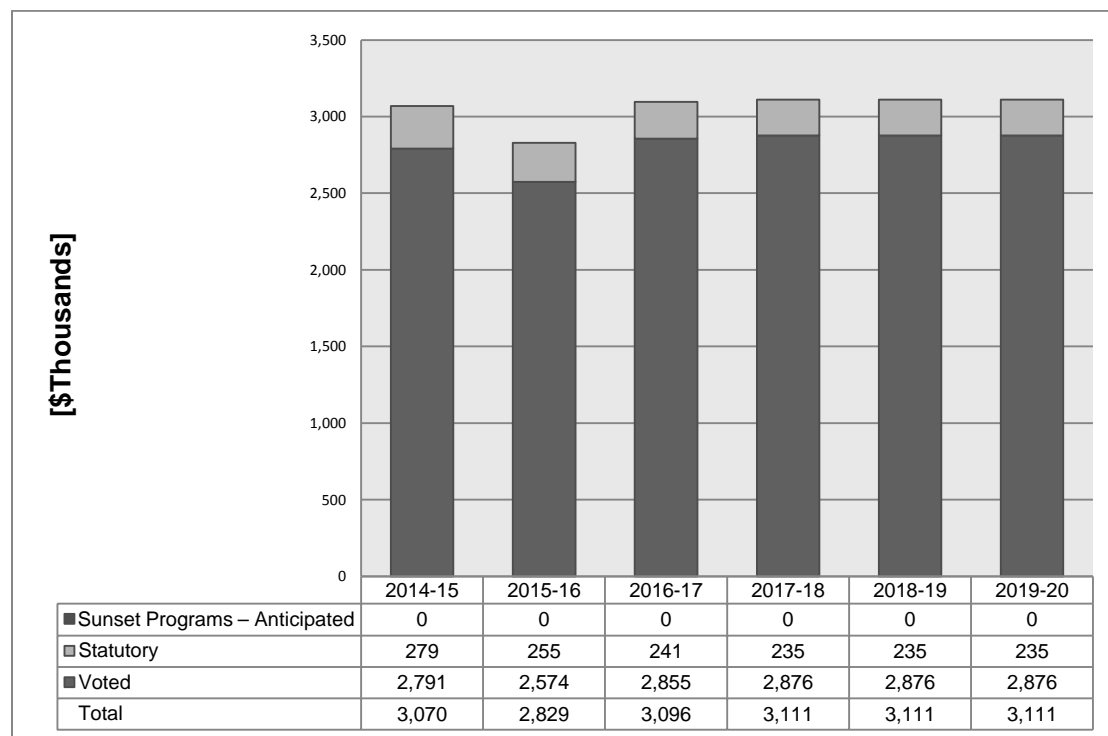
Human resources (full-time equivalents)

2016-17 Planned	2016-17 Actual	2016-17 Difference (actual minus planned)
2	2	0

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph



Actual spending for the year 2016-17 was about \$3.1 million, an increase of \$267,000 compared to last year. This mostly reflects an increase in salaries and employees benefits.

Budgetary performance summary for Programs and Internal Services (dollars)

Programmes et services internes	2016-17 Main Estimates	2016-17 Planned spending	2017-18 Planned spending	2018-19 Planned spending	2016-17 Total authorities available for use	2016-17 Actual spending (authorities used)	2015-16 Actual spending (authorities used)	2014-15 Actual spending (authorities used)
Copyright Tariff Setting and Issuance of Licences	2,520,496	2,520,496	2,520,496	2,520,496	2,588,591	2,507,540	2,291,251	2,486,300
Internal Services	591,228	591,228	591,228	591,228	607,200	588,188	537,454	583,206
Total	3,111,724	3,111,724	3,111,724	3,111,724	3,195,791	3,095,728	2,828,705	3,069,506

Actual human resources

Human resources summary for Programs and Internal Services
(full-time equivalents)

Programs and Internal Services	2014-15 Actual	2015-16 Actual	2016-17 Planned	2016-17 Actual	2017-18 Planned	2018-19 Planned
Copyright Tariff Setting and Issuance of Licences	12	16	16	14	16	16
Internal Services	2	2	2	2	2	2
Total	14	18	18	16	18	18

Expenditures by vote

For information on the Copyright Board's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2017](#).¹

Alignment of spending with the whole-of-government framework

Alignment of 2016–17 actual spending with the [whole-of-government framework](#)ⁱⁱ
(dollars)

Program	Spending area	Government of Canada activity	2016-17 Actual spending
Copyright Tariff Setting and Issuance of Licences	Economic Affairs	An innovative and knowledge-based economy	3,095,728

Total spending by spending area (dollars)

Spending area	Total planned spending	Total actual spending
Economic affairs	3,111,724	3,095,728
Social affairs		
International affairs		
Government affairs		

Financial statements and financial statements highlights

Financial statements

The Copyright Board's financial statements [unaudited] for the year ended March 31, 2017, are available on the [Board's website](#)ⁱⁱⁱ.

Financial statements highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2017 (dollars)

Financial information	2016-17 Planned results	2016-17 Actual	2015-16 Actual	Difference (2016-17 actual minus 2016-17 planned)	Difference (2016-17 actual minus 2015-16 actual)
Total expenses	3,544,036	3,382,557	3,218,122	(161,479)	164,435
Total revenues	-	-	-	-	-
Net cost of operations before government funding and transfers	3,544,036	3,382,557	3,218,122	(161,479)	164,435

For fiscal year 2016-17, the Board's total actual expenses are \$3.4 million, an increase of about \$160,000 from last year. This is mainly a reflection of the hiring of new employees.

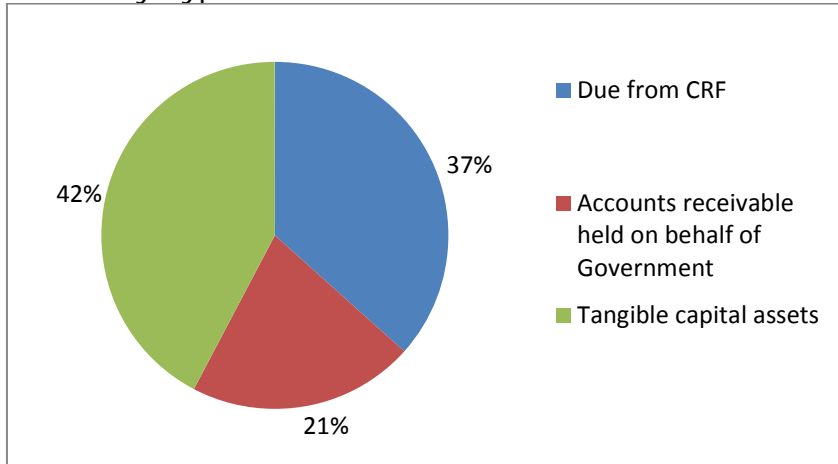
Condensed Statement of Financial Position (unaudited) as at March 31, 2017 (dollars)

Financial Information	2016-17	2015-16	Difference (2016-17 minus 2015-16)
Total net liabilities	425,737	486,555	(60,818)
Total net financial assets	121,809	172,709	(50,900)
Departmental net debt	303,928	313,846	(9,918)
Total non-financial assets	140,674	-	140,674
Departmental net financial position	(163,254)	(313,846)	150,592

The Board's net financial position for fiscal year 2016-17 is at - \$163,000, an increase of about \$150,000 compared to the year before. This is mainly the result of an increase in Board's non-financial assets.

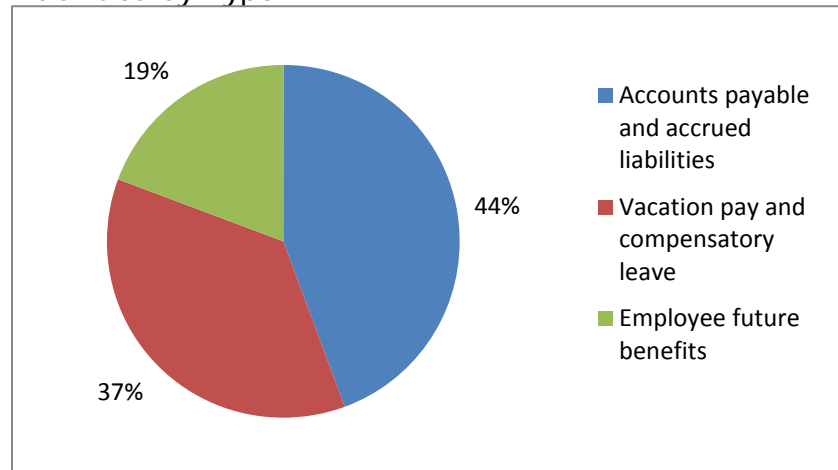
Financial Highlights Graphs

Assets by Type



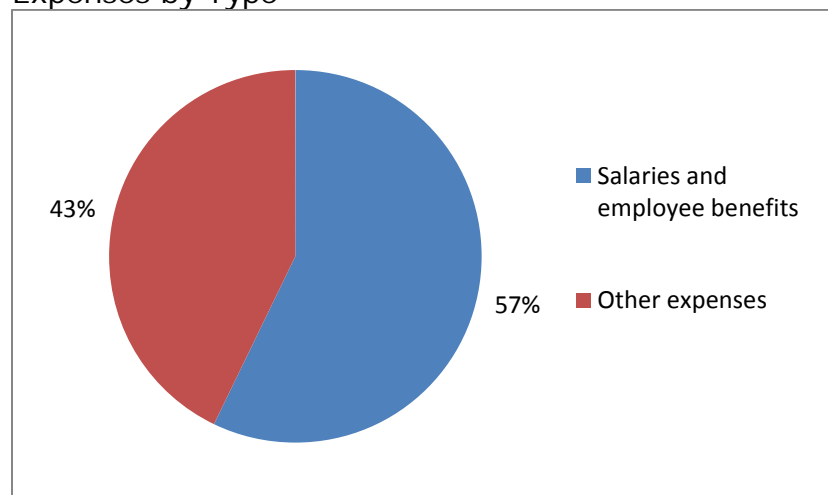
Total assets are valued at about \$333,000 in fiscal year 2016-17. This reflects amounts Due from Consolidated Revenue Fund (37% or \$122,000), Accounts receivable held on behalf of Government (21% or \$70,000) and Tangible Capital Assets (42% or \$141,000).

Liabilities by Type



Total liabilities are valued at about \$426,000 for fiscal year 2016-17. This is mostly made up of accounts payable and accrued liabilities (44% or \$189,000), vacation pay and compensatory leave (37% or \$155,000) and employee future benefits (19% or \$82,000).

Expenses by Type



For fiscal year 2016-17, total expenses are \$3.4 million. These expenses are made up of salaries and employee benefits (57% or \$1.9 million) and operating expenses (43% or \$1.5 million). The majority of these latter expenses are required for the Board's unique program activity. The balance is associated with internal services.

Supplementary information

Corporate information

Organizational Profile

Appropriate Ministers: The Honourable Navdeep Bains, P.C., M.P.
Minister of Innovation, Science and Economic Development

The Honourable Kirsty Duncan, P.C., M.P.
Minister of Science

The Honourable Bardish Chagger, P.C., M.P.
Minister of Small Business and Tourism and Leader of the
Government in the House of Commons

Institutional Head: Claude Majeau, Vice-Chairman and CEO

Ministerial portfolio: Innovation, Science and Economic Development

Enabling Instrument: [Copyright Act](#)^{iv}

Year established: 1989

Reporting Framework

The Board's Strategic Outcome and Program Alignment Architecture of record for 2016-17 are shown below.

1. Strategic Outcome: Fair decision-making to provide proper incentives for the creation and use of copyrighted works

1.1 Program: Copyright Tariff Setting and Issuance of Licences
Internal Services

Supporting information on lower-level programs

The Board has no lower-level programs

Federal Tax Expenditures

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

Organizational Contact Information

Copyright Board of Canada
Suite 800 - 56 Sparks Street
Ottawa, Ontario K1A 0C9
Telephone: 613-952-8621
E-mail: secretariat@cb-cda.gc.ca

Appendix: Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Endnotes

- i Public Accounts of Canada 2017: <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- ii Whole-of-government framework: <http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx>
- iii Board's Website: <http://cb-cda.gc.ca/home-accueil-e.html>
- iv *Copyright Act*: <http://laws-lois.justice.gc.ca/eng/acts/C-42/index.html>
- v Report of Federal Tax Expenditures: <http://www.fin.gc.ca/purl/taxexp-eng.asp>