

RCMP External Review Committee

2016–17

Departmental Results Report

The Honourable Ralph Goodale, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

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Institutional Head's message

I am pleased to present the Departmental Results Report for the RCMP External Review Committee (ERC) for 2016-17.

In delivering its appeal case review program this past fiscal year, the ERC completed reviews and issued findings and recommendations for 38 files. The cases included decisions to dismiss RCMP members for misconduct, decisions regarding harassment and grievances involving significant monetary consequences to members, all critical issues for RCMP members and for the Force.

The number of files referred to the ERC from the RCMP each year is now more than double historical rates. The significant increase in case load has resulted in critical capacity challenges for the ERC.

Timeliness of case reviews is essential to the ERC's program integrity. The ERC continues to focus on enhancing its case review processes to improve efficiencies. We also actively manage our increasing case load to improve our performance and to ensure the best allocation of our resources to the cases we receive. Efficiency improvements alone, however, will not address the current and anticipated timeliness pressures on the ERC.

The ERC will continue to work with the portfolio department and central agencies to address program requirements. We remain committed to excellence in the quality of our substantive work and the services we deliver to RCMP members and the Force as the national police service.

Elizabeth M. Walker
Chair

Results at a glance



Results Achieved

- ✓ Issued findings and recommendations in 38 appeal files for RCMP employment and labour relations issues.
- ✓ Concurrently managed two streams of case files from the RCMP: files referred pursuant to the current legislation (implemented in late 2014) and continuing file referrals under the legacy legislation.
- ✓ Regular website updates of summaries of findings and recommendations and the publication of three ERC Communiqué reports to support awareness of RCMP workplace and recourse issues.

What funds were used?



\$1,524,278

Actual Spending

Who was involved?



8 FTEs

Actual FTEs

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

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

Raison d'être

The Royal Canadian Mounted Police (RCMP) External Review Committee (ERC) contributes to fair and equitable labour relations and accountability within the RCMP through its independent and impartial review of appeal case files. The ERC issues findings and recommendations to the Commissioner of the RCMP for final decisions to be made in appeals regarding critically important matters (e.g. appeals of decisions in harassment complaints, and of decisions to dismiss or demote an RCMP member for contravention of the RCMP Code of Conduct, to stop a member's pay and allowances when a member has been suspended from duty or to discharge a member for poor performance). The RCMP is required to refer appeal case files to the ERC for its review, findings and recommendations pursuant to the Royal Canadian Mounted Police Act and the Royal Canadian Mounted Police Regulations.

Mandate and role

The ERC plays a crucial role in certain RCMP employment and labour relations matters through its independent reviews, findings and recommendations for final decisions in appeal cases. As a quasi-judicial tribunal, the ERC applies the rule of law and supports transparency, fairness and impartiality in RCMP processes and decision-making. The ERC is the only independent review mechanism available to RCMP members for the cases that are referred to it, other than the courts.

Once the ERC has reviewed a case, it issues findings and recommendations to the Commissioner of the RCMP for a final decision. The Commissioner (or a delegate) is not bound to follow the recommendations of the ERC but the Commissioner must provide reasons in writing if the recommendations of the ERC are not followed.

In discharging its reviews of referred files, the ERC's work also supports management and organizational performance in the RCMP more broadly. By helping to ensure that applicable law and human rights are respected in the Force's workplace practices, the ERC plays a role in maintaining public confidence in the RCMP and in reinforcing a culture of professional responsibility and accountability.

The ERC Chair reports to Parliament annually on the activities of the ERC and its recommendations, through the Minister of Public Safety and Emergency Preparedness.

For more general information about the ERC, see the "Supplementary information" section of this report.

Operating context and key risks

Operating context

The current legislation governing the work of the ERC came into force in late 2014 (with amendments to the RCMP Act and the RCMP Regulations). Since that time, the ERC has been simultaneously managing case file referrals under the current legislation and case file referrals under the former legacy legislation (with legacy referrals expected to continue for approximately four to five years). Over the past two years, the number of files referred to the ERC each year has more than doubled the average historical rate. We expect further increases in the numbers of files referred to the ERC in future years based on the latest data.

Files Received by the ERC for Review – Case Loads at Year End

Year	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Received – legacy legislation	16	29	60	25	15	81	39
Received -current legislation	0	0	0	0	1	19	43
Total received	16	29	60	25	16	100	82
Case load at Year End	39	47	79	91	65	129	173

Over the past two years, the ERC's caseload has grown considerably – from 65 files on March 31, 2015, to 129 files on March 31, 2016 and to 173 on March 31, 2017. This growing backlog of cases is leading to significantly increased wait times for the ERC to initiate and complete its case reviews.

Temporary funding provided on an annual basis through transfers from another organization has constituted approximately 40% of the ERC operating funds for a number of years. A reliance on temporary funding limits the ability of the organization to plan for the longer term and to make full and opportune use of funds; multi-year or ongoing spending commitments for human resource or other requirements must generally be avoided.

Key risks

Timeliness in completing case reviews is essential if the ERC's findings and recommendations are to have value to RCMP members and to the RCMP. For example, a decision regarding a harassment complaint that is rendered three or four years after the original complaint is not likely to have value to the RCMP members or work units concerned (e.g. people will have changed jobs and/or work locations, decided to leave the organization or retired in the interim). Until recently, the delay between the ERC's receipt of a file from the RCMP and the ERC's issuance of findings and recommendations averaged two years for legacy files. The delay has now

increased to more than four years. For current legislation files received at the ERC today, delays have increased to more than a year compared to several months in the previous reporting period. These lengthy delays pose a serious risk to the substance, relevance and utility of ERC findings and recommendations.

The ERC anticipates issuing service standards for the completion of case reviews at the end of the 2017-18 (service standards are required by the RCMP Act). We anticipate that it will be challenging to set service standards that are meaningful to RCMP members, the Force and the public given the current and projected delays between the ERC's date of receipt of a file and the date the ERC is able to commence its review of a case.

The very small ERC workforce is under significant strain due to the ongoing reliance on temporary annual funding. The ERC reduced its complement of legal counsel from four to three to assist in managing the temporary funding risk for 2017-18. We also continue to focus on program improvement and close monitoring and assessment of the ERC's case workload to be able to adapt our review practices where possible to increase efficiencies. Regular engagement with the RCMP, where appropriate, helps to inform planning and risk assessment and management. The ERC continues to work with the portfolio department and central agencies regarding base and incremental funding to address program requirements.

Key risks

Risks	Mitigating strategy and effectiveness	Link to the department's Program	Link to the department's priorities
Reduced program performance due to increased workloads; operational requirements further exceed organizational capacity.	Reviewed and adapted case review practices to optimize efficiency, including the development of service standards. Continue to seek stabilized permanent funding and multi-year funding to meet current and anticipated requirements.	Appeal case reviews	1. Adequate and stable program funding. 2. Continuous program improvement.
Instability in funding and reduced capacity to plan and address program risks; program integrity increasingly vulnerable.	Business case updated to seek stabilized permanent funding and incremental funding to meet current and anticipated needs.	Appeal case reviews	1. Adequate and stable program funding. 2. Continuous program improvement.

Results: what we achieved

Program

Program name: Appeal case reviews

Description

The ERC is an independent administrative tribunal that contributes to fair and equitable labour relations and helps to reinforce accountability at all levels within the Royal Canadian Mounted Police (RCMP). Other than the courts, the ERC is the only independent review mechanism available to RCMP members and management for labour relations matters. The ERC conducts impartial reviews of appeals of certain conduct measures imposed on RCMP members and of written decisions regarding harassment complaints, revocations of appointments, discharges, demotions and ordered stoppages of pay and allowances. Case files dealing with these matters are referred to the ERC for review by the RCMP pursuant to sections 33 and 45.15 of the Royal Canadian Mounted Police Act and section 17 of the Royal Canadian Mounted Police Regulations. In conducting its reviews of referred case files, the ERC considers the entire file record that is provided by the RCMP which can include statements from members (complainants, respondents and others), video or audio records and testimony from witnesses, historical human resources file materials and other documentation. Once a review has been completed, the ERC provides findings and recommendations to the Commissioner of the RCMP (as the final decision maker) and to the parties. The ERC's findings and recommendations are directed at ensuring that the general principles of administrative law and labour law are respected and that the requirements of the RCMP Act and other relevant legislation, such as the Canadian Human Rights Act, are adhered to in decision making. In some cases, the ERC makes recommendations for broader change or for actions that might be taken to address issues raised in a file (e.g., changes in RCMP policies or management practices, or additional or new training for RCMP members or managers). Access to summaries of ERC findings and recommendations and to ERC reports and discussion papers is provided to RCMP members and the public through the ERC's website and publications, and through presentations or other outreach to RCMP members.

Results

In 2016-17, the ERC continued to improve its delivery of case reviews. Findings and recommendations were issued for 38 cases, an improvement of 31% over the prior year and 48% over the ERC's previous five-year average annual output. The ERC achieved this level of performance while adapting its operations to review files received under the current legislation; specifically, the ERC addressed new substantive legal issues, the implications of new internal RCMP recourse procedures, new parameters for file contents and the decisions of new RCMP decision-makers. We expect new issues will continue to arise through 2017-18.

Files Completed Per Year

Year	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Legacy	23	20	28	11	40	17	31
Current Legislation	0	0	0	0	0	12	7
Total Files Completed	23	20	28	11	40	29	38
Case load at Year End	39	47	79	91	65	129	173

The existing and projected backlog of files awaiting review will be a continuing challenge for the organization. Notwithstanding recent efficiency gains and productivity levels, the backlog of cases at the ERC and wait times are expected to grow in the near term.

The ERC had targeted the end of 2016-17 to establish service standards for its completion of cases reviews as required by the RCMP Act. However, service standards have not yet been developed as time is needed to adequately understand the workloads associated with the full range of current legislation cases. The ERC's revised target for the publication of service standards is the end of 2017-18.

In support of RCMP member and public awareness, the ERC maintains an extensive searchable database on its website with regularly updated summaries of findings and recommendations and of RCMP Commissioner final decisions. In addition, three issues of the ERC Communiqué publication were distributed to RCMP detachments and other RCMP offices across Canada in 2016-17. Targeted engagement of RCMP labour relations stakeholders also allowed the ERC to contribute to understanding and awareness of employment issues within the Force.

Gender-based issues do arise in some of the files the ERC reviews. Gender-based issues are addressed in the course of the ERC's reviews, as required, on a case-by-case basis.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2016–17 Actual results	2015–16 Actual results	2014–15 Actual results
ERC findings and recommendations are issued in a timely manner.	Percentage of cases where findings and recommendations are issued within the service standard time limit.	100%	March 31, 2018 (revised from March 31, 2017)	Not applicable	Not applicable	Not applicable
RCMP members are aware of and understand workplace issues well.	Percentage of summaries of findings and recommendations issued that are posted on the website within two months following each quarter.	100%	Ongoing	100%	100%	100%
Canadians and Parliamentarians are informed of the ERC's role, key findings and recommendations.	Percentage of ERC findings and recommendations that are reflected in the ERC Chair's Annual Report to Parliament.	100%	Ongoing	100%	100%	100%

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)
1,554,862	1,554,862	1,646,173	1,524,278	(30,584)

Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
8	8	0

Internal Services

Description

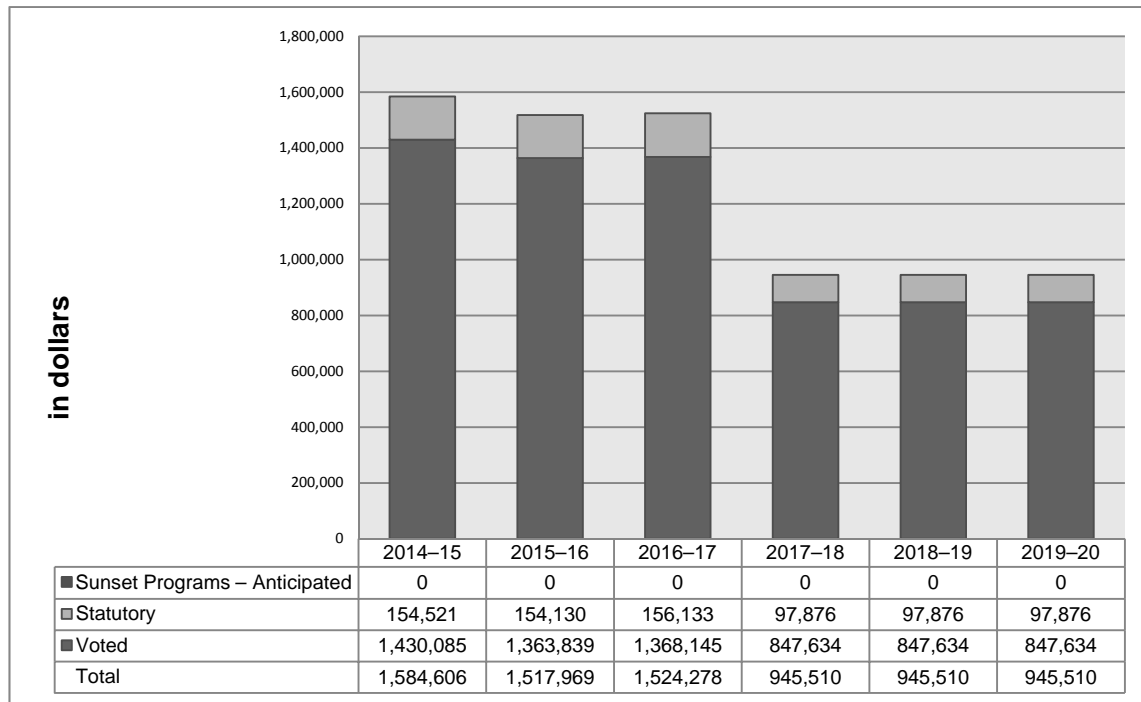
Internal Services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the 10 distinct service categories 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.

The Treasury Board of Canada Secretariat granted the ERC an exemption from reporting on financial commitments to Internal Services as a separate program beginning in 2009-10, given the focused nature of the ERC program and the level of program resources. This Results Report therefore continues to present information indicating that the ERC has a single, distinct program, and does not provide information on Internal Services separately.

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph



Budgetary performance summary for Program and Internal Services (dollars)

Program and Internal Services	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)
Appeal case reviews	1,554,862	1,554,862	945,510	945,510	1,646,173	1,524,278	1,517,969	1,584,606
Subtotal	1,554,862	1,554,862	945,510	945,510	1,646,173	1,524,278	1,517,969	1,584,606
Internal Services*	0	0	0	0	0	0	0	0
Total	1,554,862	1,554,862	945,510	945,510	1,646,173	1,524,278	1,517,969	1,584,606

* The ERC is currently exempted from reporting separately on Internal Services expenditures.

The ERC's budgetary planning trend has been relatively consistent for the last several years. The base budget has been augmented through approvals of annual temporary funding representing a significant proportion of actual expenditures. For 2016-17, the operating budget included \$600,001 in O&M received as a directed transfer from the RCMP.

The amounts of actual expenditures have remained generally consistent year over year. The impacts of inconsistency in the sources and the timing of the annual allocation of temporary funds to the ERC have, however, led to basic management challenges regarding expenditure planning. The ERC is continuing to work with the portfolio department and central agencies to address 2017-18 and future years' requirements.

Actual human resources

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

Program and Internal Services	2014–15 Actual	2015–16 Actual	2016–17 Forecast	2016–17 Actual	2017–18 Planned	2018–19 Planned
Appeal case reviews	8	8	8	8	8	8
Subtotal	8	8	8	8	8	8
Internal Services*	0	0	0	0	0	0
Total	8	8	8	8	8	8

* The ERC is currently exempted from reporting separately on Internal Services expenditures.

Although the ERC had planned eight FTEs for 2017-18, the ERC reduced its complement of FTEs by one (to seven) at the outset of 2017-18 on a contingency basis, for risk mitigation purposes.

Expenditures by vote

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

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
Appeal case reviews	Government affairs	Well-managed and efficient government operations	1,524,278

Total spending by spending area (dollars)

Spending area	Total planned spending	Total actual spending
Economic affairs	0	0
Social affairs	0	0
International affairs	0	0
Government affairs	1,554,862	1,524,278

Financial statements and financial statements highlights

Financial statements

The ERC's financial statements [unaudited] for the year ended March 31, 2017, are available on the [ERC'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	1,742,879	1,716,550	1,727,568	(26,329)	(11,018)
Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	1,742,879	1,716,550	1,727,568	(26,329)	(11,018)

The ERC's total expenses decreased by \$11,018 in 2016-17 compared to 2015-16. The decrease in expenses is primarily due to:

- Operating expenses decreased by \$36,020 mainly due to a decrease in professional services, utilities, material and supplies, and equipment spending.
- Salary expenses increased by \$25,002 from \$1,274,146 in 2015-16 to \$1,299,148 in 2016-17. This is mainly attributed to an increase in the Treasury Board contribution rate to health and dental plan insurance (8.7% to 9.3%) and an increase in vacation pay expenses.

Segmented information in Note 9 of the Financial Statements provides the details by type of expenses.

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	256,547	273,438	(16,891)
Total net financial assets	187,771	182,341	5,430
Departmental net debt	68,776	91,097	(22,321)
Total non-financial assets	0	0	0
Departmental net financial position	(68,776)	(91,097)	22,321

The ERC's total liabilities decreased by \$16,891 in 2016-17 compared to 2015-16. This is mainly due to a decrease in Severance Pay of \$33,387 and partly offset by an increase in Vacation Pay liability of \$14, 675.

The ERC's total assets increased by \$5,430 in 2016-17 compared to 2015-16. This is mainly due to an increase in salary overpayments of \$3,366.

Supplementary information

Corporate information

Organizational profile

Appropriate minister: The Honourable Ralph Goodale, P.C., M.P.

Institutional head: Elizabeth M. Walker, Chair

Ministerial portfolio: Public Safety and Emergency Preparedness

Enabling instrument: Royal Canadian Mounted Police Act, R.S.C. 1985, c. R-10^{iv}

Year of incorporation / commencement: 1986

Reporting framework

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

1. Strategic Outcome: Fair and transparent labour relations decision-making that reinforces accountability

1.1 Program: Appeal case reviews

Internal Services

Supplementary information tables

The following supplementary information tables are available on the [ERC's website](#)^v:

- ▶ Policy on Green Procurement
- ▶ User fees, regulatory charges and external fees

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 each year in the [Report on Federal Tax Expenditures](#).^{vi} 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

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Web: <http://www.erc-cee.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.

Core Responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a Core Responsibility are reflected in one or more related Departmental Results that the department seeks to contribute to or influence.

Departmental Plan (Plan ministériel)

Provides information on the plans and expected performance of appropriated departments over a three-year period. Departmental Plans are tabled in Parliament each spring.

Departmental Result (résultat ministériel)

A Departmental Result represents the change or changes that the department seeks to influence. A Departmental Result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

Departmental Result Indicator (indicateur de résultat ministériel)

A factor or variable that provides a valid and reliable means to measure or describe progress on a Departmental Result.

Departmental Results Framework (cadre ministériel des résultats)

Consists of the department's Core Responsibilities, Departmental Results and Departmental Result Indicators.

Departmental Results Report (Rapport sur les résultats ministériels)

Provides information on the actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

Evaluation (évaluation)

In the Government of Canada, the systematic and neutral collection and analysis of evidence to judge merit, worth or value. Evaluation informs decision making, improvements, innovation and accountability. Evaluations typically focus on programs, policies and priorities and examine

questions related to relevance, effectiveness and efficiency. Depending on user needs, however, evaluations can also examine other units, themes and issues, including alternatives to existing interventions. Evaluations generally employ social science research methods.

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-wide priorities (priorités pangouvernementales)

For the purpose of the 2017–18 Departmental Plan, government-wide priorities refers to those high-level themes outlining the government’s agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada's Strength; and Security and Opportunity.

horizontal initiatives (initiative horizontale)

An initiative where two or more federal organizations, through an approved funding agreement, work toward achieving clearly defined shared outcomes, and which has been designated (for example, by Cabinet or a central agency) as a horizontal initiative for managing and reporting purposes.

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 Departmental Plans and Departmental Results Reports, 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 Departmental Plans and Departmental Results Reports.

plans (plans)

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

priorities (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.

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.

Endnotes

- i. Public Accounts of Canada 2017, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- ii. Whole-of-government framework, <https://www.canada.ca/en/treasury-board-secretariat/services/reporting-government-spending/whole-government-framework.html>
- iii. RCMP External Review Committee, Financial statements, <http://www.erc-cee.gc.ca/cnt/rsrscs/rprts/fs-ef/index-en.aspx>
- iv. Justice Laws, Royal Canadian Mounted Police Act, <http://laws-lois.justice.gc.ca/eng/acts/R-10/index.html>
- v. RCMP External Review Committee, Supplementary information tables, <http://www.erc-cee.gc.ca/cnt/rsrscs/rprts/dprtmntl-rslts-rprt/index-en.aspx>
- vi. Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>