

Canadian Grain Commission

2017–18

Departmental Results Report

The Honourable Lawrence MacAulay,
Privy Councillor, Member of Parliament,
Minister of Agriculture and Agri-Food

2017-18 Departmental Results Report

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Cat. No.: A91-8E-PDF

ISSN: 2560-955

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Minister's message

I invite you to read the Canadian Grain Commission's 2017-18 Departmental Results Report. This report details how the Canadian Grain Commission regulated grain handling, and established and maintained grain standards to ensure a dependable commodity.

The backbone of Canada's strong Grain Quality Assurance System is the Canadian Grain Commission's scientific research on grain quality and grain safety. Our global reputation as a supplier of consistently safe and high quality grain is thanks, in large part, to the work of the Canadian Grain Commission.

As Canada's Minister of Agriculture and Agri-Food, I will continue to work with the Canadian Grain Commission and all stakeholders to ensure Canada's grain sector remains economically strong, competitive, and sustainable. My mandate letter sets out sector-specific priorities that include helping the sector get products to markets, research and innovation, food safety, and support for exporters.

This report outlines the Canadian Grain Commission's many achievements, none of which would have been possible without the hard work and dedication of the organization's employees. Canada has the best farmers and food processors in the world, and is supported by a dedicated public service. I am proud to serve this dynamic sector.

I look forward to continuing to work together to keep Canada's agricultural sector innovative and prosperous. We will achieve our goal of \$75 billion in agricultural exports by 2025, and deliver real results for Canadians.



**The Honourable Lawrence MacAulay,
Privy Councillor, Member of Parliament,
Minister of Agriculture and Agri-Food**

Chief Commissioner's message

As Chief Commissioner, I'm proud of the work done by the Canadian Grain Commission to benefit grain farmers, the grain sector, and all Canadians. I invite you to read our 2017-18 Departmental Results Report to learn more about how we delivered on our mandate.

Our strategic outcome, to ensure Canada's grain is safe, reliable, and marketable, and that Canadian grain farmers are properly compensated, guides us in all that we do.

Customers of Canadian grain view Canada's Grain Quality Assurance System as the best in the world because they trust Canadian grain will consistently meet their needs for quality, safety, and quantity. We're committed to working with Canada's grain sector to establish and maintain science-based quality standards, providing safeguards to Canadian grain farmers and value to the entire grain sector.

Because the Canadian grain sector is always growing and changing, we will continue to have valuable opportunities to innovate and re-invest in our programs and services, and in the Canadian grain sector itself. By delivering clear results and capitalizing on innovation opportunities, we intend to continue as a leader in grain science.

I am pleased to report that, once again, the Canadian Grain Commission received an unqualified audit opinion on its annual financial statements. A copy of the [audited financial statements](#)¹ is available on our website.



Patti Miller
Chief Commissioner
Canadian Grain Commission

Results at a glance

What funds were used?

- Total actual spending for 2017–18 was \$65,993,325.
- Spending was funded by annual voted and statutory appropriation of \$5,915,464 and fee revenue of \$68,956,868.

Who was involved?

- Total actual full-time equivalents for 2017-18 was 443.

Key results achieved in 2017-18:

- **Made significant progress to modernize programs and regulatory framework**
The Canadian Grain Commission continued its efforts to modernize programs and its regulatory framework to ensure the long-term success of Canada's Grain Quality Assurance System (GQAS) and to add value for Canadian grain producers and the grain sector. This included investments in critical areas such as relocating the Chatham Office to Hamilton, and enabling digital government services within the Harvest Sample Program (HSP) and producer car statistics. Significant progress is being made on a science-based review of the Canadian grain grading system to ensure the use of effective, precise, and user-friendly tools for grain grading.
- **Supported access of Canadian grain into export markets**
The Canadian Grain Commission met with domestic and international customers of Canadian wheat from Latin America, Asia, the European Union, the Middle East, North Africa, and Canada during the 2017 New Crop Missions. These missions and other initiatives¹ raise awareness of the Canadian Grain Commission's quality assurance system. New Crop Missions are a joint initiative between the Canadian International Grains Institute (Cigi), Cereals Canada and the Canadian Grain Commission. Missions allowed for the exchange of information with current and potential buyers of Canadian wheat, provided an opportunity to establish and maintain relationships, and enhance customer confidence in the quality and dependability of Canadian grain.

¹ Other initiatives included providing support to incoming delegations, commodity associations and exporters, and participation on missions with Soy Canada and the Canola Council of Canada.

- **Demonstrated greater value for money to producer and industry stakeholders**

Following the Canadian Grain Commission’s [2017 User Fees Consultation and Pre-Proposal Notification](#)ⁱⁱ, the organization reduced fees for official grain inspection and official grain weighing services by 24 percent as of August 1, 2017, which was 8 months ahead of the end of its 5-year review cycle. The early reduction in fees was an effective step to mitigate the risk of further accumulation of surplus funds. In 2017-18, the fee reductions resulted in sector savings of \$10.8 million. The Canadian Grain Commission updated remaining fees for April 1, 2018 to better align revenues and costs, and to factor in projected increases in grain volumes inspected and weighed by the Canadian Grain Commission. It is expected that these fee reductions will result in sector savings of approximately \$15.5 million annually.

For more information on the Canadian Grain Commission’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 Canadian Grain Commission is a federal government agency that administers the provisions of the Canada Grain Act. The Canadian Grain Commission's **mandate** as set out in the Canada Grain Act is to, "in the interests of the grain producers, establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets." The Canadian Grain Commission's **vision** is "To be a world class, science-based quality assurance provider". The Minister of Agriculture and Agri-Food (AAFC) is responsible for the Canadian Grain Commission.

Mandate and role

The Canadian Grain Commission is responsible for establishing and maintaining Canada's grain quality standards. The Canadian Grain Commission regulates the handling of 20 grains² grown in Canada to protect grain producers' rights and ensure the integrity of grain transactions.

In accordance with the Canada Grain Act, the Canadian Grain Commission undertakes, sponsors and promotes research related to grain and grain products. Through its activities, the Canadian Grain Commission ensures that Canadian grain farmers are properly compensated for grain deliveries to licensed grain companies and that domestic and international customers value Canada's grain for its safety, consistency, and quality. Canadian Grain Commission programs and activities result in shipments of grain that consistently meet contract specifications for quality, safety and quantity.

The Canadian Grain Commission supports a competitive, efficient grain sector and upholds Canada's international reputation for consistent and reliable grain quality and grain safety. The Canadian Grain Commission is the official quality and quantity certifier of Canadian grain export shipments.

The Canadian Grain Commission's August 2016 mandate letter from the Minister of AAFC asked the Canadian Grain Commission to deliver on three priorities:

2. Grain refers to any seed designated by regulation as a grain for the purposes of the Canada Grain Act. This includes barley, beans, buckwheat, canola, chick peas, corn, fababeans, flaxseed, lentils, mixed grain, mustard seed, oats, peas, rapeseed, rye, safflower seed, soybeans, sunflower seed, triticale and wheat.

Canadian Grain Commission Mandate Letter Commitments	2017-18 Results
Update the Canada Grain Act and ensure that the Canada Grain Regulations meet the needs of the grain sector.	<p>The Canadian Grain Commission continued to work with AAFC and central agencies to show progress in meeting this priority.</p> <p>The Canadian Grain Commission updated its fees in the Canada Grain Regulations.</p> <p>The Canadian Grain Commission initiated a multi-year plan to modernize Canada’s wheat classes.</p>
Help mitigate risk and/or resolve technical trade and market access issues within key individual markets.	<p>The Canadian Grain Commission implemented several updates to grading tolerances in 2017-18.</p> <p>The Canadian Grain Commission initiated plans to modernize Canada’s wheat classes.</p> <p>New Crop Missions and other initiatives continued to raise awareness of the Canadian Grain Commission’s grain quality assurance system.</p>
Support the Governor in Council appointment process by developing position profiles and providing other relevant information to help inform the appointment process.	In 2017-18, the Canadian Grain Commission supported the transition process for the new Chief Commissioner, Assistant Commissioner, and Commissioner.

For more general information about the department, see the “Supplementary information” section of this report. For more information on the department’s organizational mandate letter commitments, see the [Minister’s mandate letter](#).ⁱⁱⁱ

Operating context and key risks

Operating context

External Environment

- The Canadian grain sector has experienced a period of significant transformation within the past 10 years. This includes the ending of the Canadian Wheat Board's single desk for wheat and barley marketing, the transfer of inward inspection and weighing services from the Canadian Grain Commission to the private sector, and challenges with the transportation of grain by railcar. Significant consolidation of grain elevators and investment spending related to grain handling facilities and grain processing facilities has also occurred.
- The Canadian grain sector faces uncertainty regarding access to international markets due to heightened market sensitivity related to real and perceived grain quality and safety issues. There is increasing emphasis on selling to specification, ongoing transition toward analytical assessment of grain grading factors, as well as the focus on niche-marketing and increased value-added processing. There were additional concerns in some international grain markets that the intrinsic quality of Canadian grain has declined. Importing countries have become more stringent in relation to factors such as genetically modified grains and pesticide residues.
- There is trend toward increased Canadian grain production and Canadian grain exports, which has increased pressure for timely service delivery and documentation to clients. The 10-year average for Canadian grain production between 2007-08 to 2016-17 was 77.797 million metric tonnes, whereas production was 78.966 million metric tonnes in crop year 2016-17 and forecast to be 85.753 million metric tonnes in crop year 2017-18. The recent 5-year average volumes (2012-13 to 2016-17) was 22 percent higher than the previous 5-year average. Additionally, Canadian grain exports from Canadian Grain Commission-licensed grain elevators averaged 35.34 million metric tonnes between fiscal years 2007-08 to 2017-18, whereas exports were 41.170 million metric tonnes in fiscal year 2017-18, 39.960 million metric tonnes in fiscal year 2016-17 and 41.60 million metric tonnes in fiscal year 2015-16.

Internal Influences

- The Canadian Grain Commission's funding history has influenced its ability to refresh its capital and infrastructure. On August 1, 2013, updated fees came into force after being frozen for over 20 years. Prior to updating fees in 2013, prolonged periods of ad-hoc and unstable funding resulted in the under-investment in the Canadian Grain Commission's capital, facilities and infrastructure, programs and services, and information management and technology. This placed stress on aging equipment and increased the risk of compromising program delivery. For example, the Grain Research Lab (GRL) infrastructure at 303 Main St. in Winnipeg, Manitoba is unable to meet current and increasing demands due to aging equipment and limited analytical capacity. The Microbiology Unit moved to another location

in Winnipeg that met specific infrastructure needs in order to have continued service delivery.

- The Canadian Grain Commission has unique human resource challenges and opportunities due to its non-traditional and highly technical workforce where many of its employees are dedicated to scientific research and grain inspection. As of March 31, 2018, the average age of Canadian Grain Commission employees was 45 years and approximately 25.5 percent of the Canadian Grain Commission workforce is eligible to retire in five years or less. These factors have the potential to affect significantly the continuity of corporate and technical knowledge, capacity and stakeholder relationships.
- The federal government's budget 2018 proposes to pursue regulatory reform with a focus on making the Canadian regulatory system more agile, transparent, and responsive. This includes targeted reviews of regulatory bottlenecks, internal trade, and the development of an e-regulation system to improve transparency and efficiency. The Canadian Grain Commission will be part of this review.

Key risks

Key risks

Risk management is an essential part of strategic planning and decision making at the Canadian Grain Commission. The Canadian grain industry, the Canadian Grain Commission, and Canada's Grain Quality Assurance System (GQAS) operate in a climate of constant change (e.g. grain volume and crop quality fluctuations, increased market demand for grain safety assurances). As such, the Canadian Grain Commission is continually adapting programs and services to assure consistent and reliable grain quality and grain safety that meets the needs of international and domestic markets and to ensure Canadian grain producers are properly compensated for grain deliveries to licensed grain companies.

The Canadian Grain Commission has established a process to identify, monitor, mitigate and manage corporate level risks through strategic planning. This includes preparation of an extensive environmental scan, broad and inclusive identification of emerging threats and opportunities for improvement, an internal and external workforce analysis, and the development of a corporate risk profile summary to identify areas of greatest risk exposure to the Canadian Grain Commission in delivering its strategic outcome and programs. The strategic planning process reviews corporate level risks and mitigation strategies and identifies key risks for the upcoming fiscal year based on internal and external factors.

The Canadian Grain Commission has an Integrated Risk Management Working Group (IRMWG) that includes representatives from all Canadian Grain Commission programs and divisions. The group meets regularly to identify and assess Canadian Grain Commission risks

and risk response strategies. Information and recommendations from the IRMWG are forwarded to Canadian Grain Commission senior management for review and action as necessary (e.g. implementation of additional mitigation strategies and/or contingency plans). No additional risks were forwarded to Canadian Grain Commission senior management than those identified in the Key Risks Table.

Risks	Mitigating strategy and effectiveness	Link to the department's Programs	Link to mandate letter commitments or to government-wide and departmental priorities
<p>Remaining relevant to stakeholders</p> <ul style="list-style-type: none"> • If uncertainty regarding new or unforeseen requirements in international grain markets continues without resolution, the Canadian grain sector may face increasing difficulties accessing those markets. • If customers perceive that the intrinsic quality of Canadian grain has declined, the Canadian grain industry may face increasing difficulties marketing Canadian grain or realizing full economic value for Canadian grain. • If grain buyers increasingly purchase grain based on specific quality parameters verified through laboratory analysis rather than visual grading, certain 	<p>This risk was identified in the 2016-17 Report on Plans and Priorities and the 2017-18 Departmental Plan. The following risk responses were used to reduce the risk exposure:</p> <ul style="list-style-type: none"> • The Canadian Grain Commission worked to mitigate market access issues for Canadian grain exports working closely with AAFC and CFIA to share information and enhanced grain-monitoring activities. Additionally, the Canadian Grain Commission continued to work with AAFC and central agencies to ensure the Canada Grain Regulations meet the needs of the grain sector. This is a priority in the Canadian Grain Commission's Mandate Letter from the Minister of AAFC. Additionally, the Canadian Grain Commission strengthened effective communication with stakeholders to ensure the understanding and benefits of Canadian Grain Commission programs to the sector. • On August 1, 2018, 29 varieties of wheat that do not meet the revised quality parameters for their current classes were reassigned to the Canada Northern Hard Red class. An additional variety will be reassigned to the Canada Northern Hard Red effective August 1, 2019. Effective August 1, 2021, five additional varieties will be reassigned to the Canada Northern Hard Red because trials showed their gluten strength was too low to meet the expectations of 	<ul style="list-style-type: none"> • Quality Assurance Program • Quantity Assurance Program • Grain Quality Research Program • Producer Protection Program 	<p>Linked to priorities identified in the Canadian Grain Commission mandate letter from the Minister of Agriculture and Agri-Food^v. These are:</p> <ul style="list-style-type: none"> • Update the Canada Grain Act and ensure the Canada Grain Regulations meet the needs of the grain sector, and • Help mitigate risk and/or resolve technical trade and market access issues within key individual markets.

<p>aspects of the Canadian Grain Commission’s model for quality assurance will need to evolve.</p> <ul style="list-style-type: none"> • If producers perceive that the grain grading system does not reflect intrinsic grain quality, then producers may not be fairly compensated for their grain. 	<p>customers of Canada Western Red Spring wheat. This is part of the Canadian wheat class modernization plan^{iv} to maintain quality and enhance the consistency of Canadian wheat classes to support marketability. The Canadian Grain Commission continued to collaborate with eastern stakeholders to review and evaluate the existing wheat class structure.</p> <ul style="list-style-type: none"> • In 2017-18, the Canadian Grain Commission adjusted several grading tolerances for 2018-19. For example, <ul style="list-style-type: none"> • Individual standard samples for frost and heat stress, and mildew will replace the current combined standards samples as the assessment tools for these grading factors in all classes of Western Canadian wheat. New research demonstrated that these grading factors do not have a compounding negative effect on the end-use functionality of wheat. Individual assessment of these grading factors will prevent unnecessary downgrading of wheat while maintaining the high standards of functional quality that customers of Canadian wheat have come to expect. • The Canadian Grain Commission investigated the feasibility of providing onsite analytical services at a terminal elevator in 2017-18. This pilot project took place at a Pacific Coast grain terminal and included analytical testing of deoxynivalenol (DON), also known as vomitoxin, and falling number testing during vessel loading resulting in the provision of real-time quantitative results to clients. <p>The Canadian Grain Commission monitors trends closely and revises mitigation strategies, as required, to reduce residual risk to acceptable levels.</p>		
<p>Pressures related to the funding model</p> <ul style="list-style-type: none"> • If cost pressures to producers and grain companies continue to intensify, the 	<p>This ongoing risk was identified in the 2017-18 Departmental Plan. As part of the Canadian Grain Commission five year fee review cycle, the following risk responses were used to mitigate this risk:</p>	<ul style="list-style-type: none"> • Quality Assurance Program • Quantity Assurance Program 	<p>Linked to Canadian Grain Commission’s mandate.</p>

<p>Canadian Grain Commission may be subject to increased scrutiny to demonstrate the value of its programs and services.</p> <p>As of March 31, 2018, the Canadian Grain Commission had an accumulated surplus of \$130.677 million.</p>	<ul style="list-style-type: none"> • The Canadian Grain Commission commenced a review of its fee structure in 2015-16 to ensure that fees accurately reflect the costs of providing services and reflect updated grain volume projections. • The model for forecasting grain volumes was updated to mitigate the accumulation of further surplus funds and better align fees with the cost of providing services. • Fee consultations^{vi}, as required by the User Fees Act (now the Service Fees Act), commenced in March 2017. Subsequently, outward official inspection and weighing oversight fees were reduced and the recoverable overtime fee was eliminated effective August 1, 2017. Additional fee updates took place April 1, 2018. • On March 1, 2017, the Canadian Grain Commission released a discussion document, Potential Use of Accumulated Surplus^{vii}. The Canadian Grain Commission is considering stakeholder feedback and is working with Treasury Board Secretariat, Justice Canada, the Department of Finance, and AAFC in considering all aspects of using the surplus. <p>The Canadian Grain Commission monitors trends closely and revises mitigation strategies, as required to reduce residual risk to acceptable levels.</p>	<ul style="list-style-type: none"> • Grain Quality Research Program • Producer Protection Program 	
<p>Capacity to deliver programs and adapt to change</p> <ul style="list-style-type: none"> • Infrastructure renewal remains a critical priority and is necessary to ensure the ongoing viability of the Canadian Grain Commission and facilitate provision of programs and services as efficiently and effectively as possible. 	<p>This risk was identified in the 2016-17 Report on Plans and Priorities as well as the 2017-18 Departmental Plan. The following risk responses were used to successfully mitigate this risk:</p> <ul style="list-style-type: none"> • Terminal elevator office upgrades and leasehold improvements continued in 2017-18. For example, the Canadian Grain Commission renovated space within several terminal elevators; updated the trace elements lab in Winnipeg, which includes improved health and safety features; launched feasibility studies into further space improvements; and completed the Chatham, Ontario office move to Hamilton, Ontario. These initiatives 	<ul style="list-style-type: none"> • Quality Assurance Program • Quantity Assurance Program • Grain Quality Research Program • Producer Protection Program 	<p>Linked to Canadian Grain Commission's mandate.</p>

<ul style="list-style-type: none"> • If internal transition and succession planning is not appropriately managed, the Canadian Grain Commission may be faced with skill gaps, reduction in institutional memory, and loss of existing relationships within the industry. • If the transition rate of new external players (e.g. industry contacts, producers) exceeds the Canadian Grain Commission’s capacity to maintain relationships, the Canadian Grain Commission may be challenged in maintaining/growing awareness of Canadian Grain Commission with key stakeholders in the industry. 	<p>are necessary to ensure the organization has the appropriate infrastructure to deliver all programs and services.</p> <ul style="list-style-type: none"> • The space renewal project at the Winnipeg office made significant progress. This included Industry Services Division renovations that increased collaboration across units and the ability to deliver programs more efficiently. Additionally, plans are underway to relocate other Canadian Grain Commission units. The Canadian Grain Commission continues to investigate options for renewal of the Grain Research Laboratory and discussions continue internally, with Central Agencies, and with Public Services and Procurement Canada. • Capacity trends were monitored to ensure sufficient human resource capacity to carry out day-to-day operational work while at the same time adapting to changes in the internal and external environments. Projects and activities were monitored, adjusted, re-prioritized and re-scheduled as required. • The Canadian Grain Commission continued efforts to ensure continuity of corporate knowledge, capacity and stakeholder relations. A “key position and vulnerabilities” template was developed as a step in succession planning and talent management. Succession planning and knowledge transfer needs were identified during organizational people planning exercises. • The Canadian Grain Commission continued to maintain relationships with domestic and international stakeholders through New Crop Missions and other initiatives. The organization commenced plans to launch a multi-media producer protection campaign focussed on education and best practices and a web renewal project to ensure a user-friendly and modern web presence. <p>The Canadian Grain Commission monitors trends closely and revises mitigation</p>		
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	strategies, as required, to reduce residual risk to acceptable levels.		
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Results: what we achieved

Programs

Quality Assurance Program

Description

The Canadian Grain Commission's Quality Assurance Program is delivered pursuant to the Canada Grain Act and the Canada Grain Regulations. This program assures consistent and reliable grain quality that meets the needs of international and domestic markets. Grain quality refers to end use processing quality, grain safety and cleanliness, and, in some cases, the composition of varieties in shipments of grain. Provision of grain inspection, grain safety, grain sanitation, grading and analytical services, as well as strong scientific and technical support programs and services are integral components to the overall delivery of an effective quality assurance program. The program includes a complaints resolution process for resolving customer complaints and disputes with respect to grain quality assurance. An effective grain quality assurance program is a key factor in permitting Canadian exporters to market successfully in competitive international grain markets and is essential for producers to realize maximum value from their grain. The quality assurance program is funded by revolving fund revenue.

Results

The Quality Assurance Program directly supports the delivery of the Canadian Grain Commission's mandate and is necessary for the Canadian Grain Commission to achieve its strategic outcome of assuring Canada's grain is safe, reliable, and marketable. The Canadian Grain Commission continued to provide all inspection services in accordance with its ISO 9001:2008 quality management system (QMS) to ensure consistent and reliable quality in Canadian grain shipments. This included regular review of processes allowing the Canadian Grain Commission to adjust and improve service procedures. The Canadian Grain Commission prepared to transition the QMS from ISO 9001-2008 to ISO 9001-2015 standards in 2017-18 with implementation of the new standard scheduled for 2018-19.

The Canadian Grain Commission certified the quality of 1,580 cargoes representing 37.075 million metric tonnes of Canadian export grain and received no quality complaints from buyers of Canadian grain in 2017-18.

The Canadian Grain Commission continued to investigate opportunities to enhance its service delivery models, thus ensuring consistent, efficient, and effective grain quality and grain safety assurance programs. These efforts contributed to facilitate international trade. For example, the Canadian Grain Commission reviewed current processes for issuance of various Canadian Grain Commission official export documents to look at the possibility of developing an on-line digital service. It is anticipated that automating these processes would strengthen technological

innovation of information management systems by improving efficiencies and allowing stakeholders to request and access services and information more quickly and efficiently.

As a result of the addition of a third terminal elevator in the port of Hamilton in 2017-18, the Canadian Grain Commission relocated its Chatham Service Centre from Chatham, Ontario to Hamilton, Ontario. The decision to move will allow the Canadian Grain Commission to deliver more cost-effective service.

In 2014-15, the Canadian Grain Commission consulted with stakeholders on plans to [modernize the Canadian wheat class system](#)^{viii} for Western Canada. Based on feedback from stakeholders, the Canadian Grain Commission began implementing a plan to modernize Canada's wheat classes to meet Canada's wheat production, handling, marketing and domestic and end-user needs. [This included implementing two new classes and eliminating three classes effective August 1, 2016](#)^{ix}. The Canadian Grain Commission announced changes for 25 varieties of Canada Western Red Spring (CWRS) and 4 varieties of Canada Prairie Spring Red wheat (CPSR). These 29 varieties are transitioning to the Canada Northern Hard Red (CNHR) class, effective August 1, 2018, because they do not meet the revised parameters for their designated classes. An additional CPSR variety will move to the CNHR class August 1, 2019. Following a comprehensive evaluation, the Canadian Grain Commission determined that 5 additional varieties will also transition to CNHR, effective August 1, 2021.

Further work to review the Canadian wheat class system occurred in spring 2017 when the Canadian Grain Commission consulted with stakeholders on plans to [modernize the eastern wheat class system](#)^x for Eastern Canada. Based on a thorough evaluation of stakeholder feedback, the Canadian Grain Commission did not implement a Canada Eastern Special Purpose wheat class for July 1, 2018 as proposed at this time. The Canadian Grain Commission plans to collaborate with eastern stakeholders to undertake a thorough review and evaluation of the existing eastern wheat class structure before implementing any changes.

In fall 2017, the Canadian Grain Commission initiated a comprehensive science-based review of the Canadian grain grading system. This review is part of the organization's commitment to continuous improvement and ensure the use of effective, precise, and user-friendly tools for grain grading. This multi-year project will strengthen the quality and dependability reputation of Canadian grain by adapting Canada's grain quality assurance system and responding to the needs of a rapidly evolving grain sector. Modernizing the grain grading system includes conducting detailed research and consultations to revise grain-grading standards and tolerances to update the [Official Grain Grading Guide](#)^{xi}. Any changes made due to the review will be made after careful consideration and scientific research, and will be based on recommendations from the Eastern and Western Standards Committees.

During 2017-18, the Canadian Grain Commission continued to liaise with other federal government departments (e.g. Canadian Food Inspection Agency (CFIA), AAFC, Health Canada, and Global Affairs Canada), Canadian grain handlers and processors, producers, as well as other domestic and international government entities concerning grain quality and safety matters and market access issues.

Experimentation

In alignment with the federal government's new evidence-based approach to achieve planned results and address problems that traditional approaches have been unable to solve, the Canadian Grain Commission identified an area of innovation and experimentation.

In response to the increasing need for grain quality monitoring and pressures to modernize its grading system to include objective assessments of grains, the Canadian Grain Commission investigated the feasibility of providing onsite analytical services at a terminal elevator in 2017-18. This pilot project also investigated providing onsite analytical services at terminal elevators to provide timelier and more responsive services. This pilot project took place at a Pacific Coast grain terminal and included analytical testing of deoxynivalenol (DON), also known as vomitoxin, and falling number³ in wheat during vessel loading resulting in the provision of real-time quantitative results to clients. In 2018-19, the Canadian Grain Commission will assess conclusions and recommendations generated during the pilot project and determine whether to implement onsite analytical services more broadly.

The analytical services pilot project actual spending was \$94,754 and ended March 2018. Actual spending for the analytical services pilot project was 0.32 percent of the Grain Quality Program 2017-18 planned spending and 0.15 percent of the Canadian Grain Commission's 2017-18 planned spending. Existing staff conducted pilot project testing, incurring no additional staffing resources.

³ The falling number test evaluates the amount of alpha-amylase found in sprout damage in Canadian wheats, which impacts baking performance.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 Actual results
Consistent and reliable grain quality and grain safety assurance to meet the needs of domestic and international markets.	Number of justified cargo complaints due to a breakdown in Canadian Grain Commission quality and/or safety assurance.	Zero	March 2018	Zero	Zero	Zero
	Number of instances where buyers are dissatisfied with Canadian Grain Commission standards, methods or procedures used to ensure a safe and dependable commodity for domestic and export markets.	Zero	March 2018	Zero	Zero	Zero

Budgetary financial resources (dollars)

	2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
Operating spending	-	29,826,328	29,826,328	30,038,925	212,597
Respendable Revenues					
Fees revenue earned	-	(29,826,328)	(29,826,328)	(62,302,576)	(32,476,248)
Surplus (deficit) ¹	-	-	-	32,263,651	32,263,651
Revenue used to offset expenditures	-	(29,826,328)	(29,826,328)	(30,038,925)	(212,597)
Voted and Statutory					
Voted and Statutory Spending	-	-	-	-	-

1: The CGC's revolving fund allows surplus revenues raised by one program to be redirected to cover the costs of other programs. Additional surplus funds are contributed to the revolving fund.

2017-18 actual spending was \$0.213 million more than 2017-18 planned spending. This was primarily due to an inflationary increase and retroactive payments resulting in increased salary and associated employee benefits. These increases were offset by a decrease in capital project spending.

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
211	224	13

Quantity Assurance Program

Description

The Canadian Grain Commission's Quantity Assurance Program is delivered pursuant to the Canada Grain Act and the Canada Grain Regulations. The services delivered under this program facilitate the official weighing of export shipments of grain discharged from terminal elevators and the issuance of accompanying quantity assurance documentation. This program ensures international grain buyers and end users that Canadian export grain shipments are accurately weighed and that the weighed product is delivered to conveyances as reported on Canadian Grain Commission documentation. The program includes validation of weighing process documentation and weighing device records, establishing and maintaining a weighing systems certification program, and providing input into weighing equipment requirements to ensure accurate weighing of grain shipments from terminal elevators. The quantity assurance program is funded by revolving fund revenue.

Results

The Canadian Grain Commission continued to deliver all weighing services in accordance with its ISO 9001:2008 quality management system to ensure consistent and reliable quantity assurance of Canadian grain shipments and to meet the legislative requirements of the Canada Grain Act. This includes regular review of quantity assurance processes allowing the Canadian Grain Commission to adjust service procedures and identify or adjust training as necessary. The Canadian Grain Commission prepared to transition the QMS from ISO 9001-2008 to ISO 9001-2015 standards in 2017-18 with implementation of the new standard scheduled for 2018-19.

During 2017-18, the Canadian Grain Commission received no weight-related cargo complaints. The Canadian Grain Commission continued quantity assurance audits to ensure compliance with required procedures. This includes assessing vessel loading methodologies to ensure the quality and dependability reputation of Canadian grain. The Canadian Grain Commission continued to investigate the possibility of updating the Automatic Weight Recording and Playback System (AWRAPS) to provide Canadian Grain Commission staff digital services access to weigh scale and grain flow activity at licensed terminal elevators.

The Canadian Grain Commission continued to work closely with producers, grain sector stakeholders, and Measurement Canada⁴ to establish and maintain grain quantity assurance standards that evolve with industry grain weighing procedures, equipment standards, and quantity assurance needs.

⁴ Measurement Canada is an agency of Innovation, Science and Economic Development Canada. It is responsible for ensuring accuracy in the selling of measured goods, developing and enforcing the laws related to measurement accuracy, approving and inspecting measuring devices and investigating complaints of suspected inaccurate measurement.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 Actual results
Consistent and reliable quantity assurance of Canadian grain shipments.	Number of justified cargo complaints due to a breakdown in Canadian Grain Commission quantity assurance processes.	Zero	March 2018	Zero	Zero	Zero

Budgetary financial resources (dollars)

	2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
Operating spending	-	1,467,293	1,467,293	1,437,835	(29,458)
Respendable Revenues					
Fees revenue earned	-	(1,467,293)	(1,467,293)	(4,183,631)	(2,716,338)
Surplus (deficit) ¹	-	-	-	2,745,796	2,745,796
Revenue used to offset expenditures	-	(1,467,293)	(1,467,293)	(1,437,835)	29,458
Voted and Statutory					
Voted and Statutory Spending	-	-	-	-	-

1.: The CGC's revolving fund allows surplus revenues raised by one program to be redirected to cover the costs of other programs. Additional surplus funds are contributed to the revolving fund.

2017-18 actual spending increased primarily due to inflationary increases and retroactive payments resulting in increased salary and associated employee benefits. These increases were offset by delays in staffing.

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
15	13	(2)

Grain Quality Research Program

Description

The Canada Grain Act requires the Canadian Grain Commission to undertake, sponsor and promote research related to grains. The Canadian Grain Commission conducts research in support of Canada's grain quality assurance system to address emerging issues and facilitate the effective marketing of Canadian grain in domestic and international markets. The Canadian Grain Commission's Grain Research Lab (GRL) researches factors affecting the quality and safety of grain and grain based products as well as procedures and technologies to quantify those factors. Research in the GRL forms the basis of grade specifications. This program benefits not only the agricultural sector, but also Canadians as consumers of grain products. Close collaboration with Canadian and international scientific, academic, analytical, grain industry organizations, as well as other Canadian government departments (e.g., Agriculture and Agri Food Canada, Canadian Food Inspection Agency, Health Canada) ensures that the Canadian Grain Commission remains abreast of new research developments and is able to adapt research priorities to emerging challenges. The Grain Quality Research Program is funded by a combination of revolving fund revenue and appropriations.

Results

During 2017-18, the Canadian Grain Commission conducted scientific research in a number of areas of grain quality and safety and the grain grading system. The GRL published 22 scientific publications and gave 32 scientific presentations. In 2017-18, the GRL used 117 different test methods to perform 118,491 individual tests. The Grain Quality Research Program contributed directly to the Canadian Grain Commission's strategic outcome of ensuring that Canada's grain is consistent, safe, and marketable. The GRL shared scientific information and research results with the scientific community and grain sector stakeholders. For example, shared results helped facilitate the [Western Standards Committee](#)^{xii} and [Eastern Standards Committee](#)^{xiii} review of grading issues. Research conducted by the GRL is directly linked to the Canadian Grain Commission's mandate letter priority of mitigating risk and resolving technical trade and market access issues within key individual markets.

As identified in the Canadian Grain Commission's [2017-18 Departmental Plan](#)^{xiv}, an organizational priority is to invest in Canadian Grain Commission infrastructure to optimize the Canadian Grain Commission's ability to efficiently and effectively undertake, sponsor, and promote research related to grains. This multi-year priority includes investigating options for a major refit and upgrade of the GRL space and base building systems or a potential relocation.

The GRL's [Crops Research Section](#)^{xv} scientifically assessed the [quality of the 2017 Canadian grain harvest](#)^{xvi}, assessed how grading factors affect end-use properties, researched new uses for Canadian grains, and assessed new and improved methods for evaluating and measuring end-use quality factors for all grains. In addition, the Crops Section evaluated new varieties for quality as

part of the variety registration process. This research continues to be a significant factor in support of the effective marketing of Canadian grains and facilitates end-use diversification of Canadian grains.

The 2017-18 [Evaluation of the Harvest Sample Program](#)^{xvii} (HSP) concluded that there was a significant need for the program to continue and a management action plan was developed to improve and enhance the HSP. The Canadian Grain Commission enhanced the efficiency and relevancy of the HSP by providing more timely results to participants and improving harvest quality information. In 2017, the GRL received and processed 14,229 samples for the 2017-18 crop year and published harvest and crop reports including the annual Fusarium report. In addition, the GRL initiated a collaborative project with Cigi to support the 2017 New Crop Missions using HSP data. This work directly contributes to the Canadian Grain Commission's priority to support market access for Canadian grain. Within the HSP, the GRL concluded a successful feasibility study to include deoxynivalenol (DON) and falling number testing. These additional tests are currently under review for potential inclusion in the HSP in order to provide producers with additional quality information on their grains.

The GRL's [Technologies Section](#)^{xviii} continued to study and develop technologies and methods to assess the quality and safety of Canadian grains. Research efforts developed and implemented new and improved methods for evaluating and measuring grain quality and grain safety to increase efficiency, reduce costs and enhance the testing capabilities of the Canadian Grain Commission and the Canadian grain sector.

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 Actual results
Scientific information is available to support and inform the grain quality assurance system.	Number of instances where timely and appropriate scientific information is not available to support and inform grain quality assurance system decision making.	Zero	March 2018	Zero	Zero	Zero
Domestic and international marketers, buyers, and processors have accurate and appropriate scientific information on the quality and safety of Canadian grain.	Number of instances where domestic and international marketers, buyers, and processors do not have access to accurate and appropriate scientific information on the quality and safety of Canadian grain.	Zero	March 2018	Zero	Zero	Zero
Threats to Canada's grain quality assurance system from registration of new varieties are minimized.	Number of complaints from end-users of Canadian grain on the quality of newly registered varieties ¹ .	Zero	March 2018	Zero	Zero	Zero

1. The Canadian Grain Commission may not receive notification of complaints from end-users of Canadian grain on the quality of newly registered varieties if the private sector is able to resolve the complaint.

Budgetary financial resources (dollars)

	2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
Operating spending	5,054,113 ³	9,315,521	9,925,155	11,764,302	2,448,781
Respendable Revenues					
Fees revenue earned	-	(4,261,408)	(4,261,408)	(480,552)	3,780,856
Surplus (deficit) ^{1,2}	-	-	-	(5,624,068)	(5,624,068)
Revenue used to offset expenditures	-	(4,261,408)	(4,261,408)	(6,104,620)	(1,843,212)
Voted and Statutory					
Voted and Statutory Spending	5,054,113	5,054,113	5,663,747	5,659,682	605,569

1: The CGC's revolving fund allows surplus revenues raised by one program to be redirected to cover the costs of other programs.

2. In 2017-18, \$5.624 million raised through the Quality Assurance Program was redirected to fund the Grain Quality Research Program.

3. 2017-18 Main Estimates Operating Spending was not included in the Canadian Grain Commission's 2017-18 Departmental Plan. This figure aligns with [2017-18 Main Estimates](#)^{xix} reporting.

2017-18 actual spending is \$2.449 million more than 2017-18 planned spending. This was primarily due to higher strategic investment in infrastructure, technology, and equipment to support innovation; and inflationary increases and retroactive payments that resulted in increased salary and associated employee benefits.

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
43	52	9

Producer Protection Program

Description

Pursuant to the Canada Grain Act and Canada Grain Regulations, the Canadian Grain Commission has implemented a number of programs and safeguards to ensure that grain producers are properly compensated for grain delivered to licensed grain companies. These include the licensing and security program, allocation of available producer cars for producers and producer groups that wish to ship their own grain, and producer liaison measures including education and a grain grade reinspection system. In addition, the Canadian Grain Commission collects and updates grain quality data and grain handling information to facilitate producer sales and marketing decisions. The Producer Protection Program is funded by revolving fund revenue.

Results

As of March 31, 2018, the Canadian Grain Commission issued licences for 355 primary elevators, 44 process elevators, 32 terminal elevators, and 82 grain dealers. The Canadian Grain Commission continued to review reports of unlicensed companies to determine if they require licensing under the Canada Grain Act. In 2017-18, Canadian Grain Commission staff initiated 14 licensing processes with 14 companies that were determined to require a licence. Additionally, Canadian Grain Commission staff reviewed reports and business records from all licensees and completed 48 financial reporting audits of licensees. Canadian Grain Commission staff responded to all 146 reported complaints of disagreements between producer and licensees and continued to monitor activities to mitigate non-payment risks to producers.

The Canadian Grain Commission made several enhancements to producer payment protection to mitigate risks associated with operating the current security program as well as non-payment risks to producers. This included refinements to the risk assessment framework, improved tracking and metrics, and commencing the integration of the producer payment protection program into the quality management system. Communication efforts are ongoing to ensure producers are aware of their rights under the Canada Grain Act and to increase awareness of Canadian Grain Commission producer protection activities and services. During 2017-18, all licensees met producer payment obligations.

The Canadian Grain Commission received and processed 3,909 applications for producer railway cars during 2017-18. The Canadian Grain Commission responded to all inquiries and concerns with respect to administering the allocation of producer cars; there were zero formal complaints received during 2017-18. The Canadian Grain Commission continued to make changes to the producer car program to ensure it provides timely and efficient service to producers and producer car administrators. This included launching online weekly allocation statistics of producer cars in the Government of Canada's open data portal.

Audit and Evaluation Services completed an [internal audit of Producer Cars](#)^{xx} for the 2016-17 fiscal year. The objectives of the audit were to provide assurance that the producer car unit implements effective and efficient controls over processing orders, invoicing, and collection of fees and that car allocation is fair and accurate. A management action plan was developed to address recommendations in the audit report with the majority completed by March 31, 2018.

The licensing requirements of the Canada Grain Act ensure that producers who deliver to a licenced primary elevator can access their right to be paid on the basis of grade and dockage that is determined by a Canadian Grain Commission inspector, rather than by the grain handler. During 2017-18, the Canadian Grain Commission received 235 samples for quality determination under the “subject to inspector’s grade and dockage” provision. In addition, producers submitted 658 samples to the Canadian Grain Commission for grading (producer submitted samples).

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 Actual results
Risk to producers of not receiving fair compensation for their grain is mitigated.	Percentage of producers who agree that Canadian Grain Commission producer protection activities help to reduce the risk of not being fairly compensated for grain delivered into the licensed grain handling system.	75 percent	March 2018	Not applicable as results are based on a triennial survey.	88 percent	Plans to conduct a survey in 2015-16 were put on hold due to other priorities.
Producers are aware of the Canadian Grain Commission producer protection program and services.	Percentage of producers who are aware of Canadian Grain Commission producer protection activities.	75 percent	March 2018	Not applicable as results are based on a triennial survey.	75 percent	Plans to conduct a survey in 2015-16 were put on hold due to other priorities.

Budgetary financial resources (dollars)

	2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
Operating spending	-	3,799,896	3,799,896	4,184,292	384,396
Respendable Revenues					
Fees revenue earned	-	(3,799,896)	(3,799,896)	(1,981,154)	1,818,742
Surplus (deficit) ^{1,2}	-	-	-	(2,203,138)	(2,203,138)
Revenue used to offset expenditures	-	(3,799,896)	(3,799,896)	(4,184,292)	(384,396)
Voted and Statutory					
Voted and Statutory Spending	-	-	-	-	-

1: The CGC's revolving fund allows surplus revenues raised by one program to be redirected to cover the costs of other programs.

2. In 2017-18, the Producer Protection Program did not generate sufficient revenues to cover Program costs, ending the year in a deficit position of \$2.203 million. Surplus revenues raised by Quality Assurance Program were redirected to cover the deficit.

2017-18 actual spending was \$0.384 million more than 2017-18 planned spending. This was primarily due to inflation increases in the salary base and retroactive payments resulting in increased salary and associated employee benefits, and an increase in staffing.

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
31	37	6

Information on the Canadian Grain Commission's lower-level programs is available in the [GC InfoBase](#)^{xxi}.

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

Internal Services include activities and resources that apply across the organization to support and enable delivery of the Canadian Grain Commission's strategic outcome and programs. Because internal services are enabling activities, success is measured through results achieved with respect to government-wide priorities as well as key organizational priorities, programs and services.

During 2017-18, a key focus continued to be providing support and services with respect to the Canadian Grain Commission's organizational priorities identified in the Canadian Grain Commission's [2017-18 Departmental Plan](#)^{xxii}. This included providing support to adjusting programs, services and costs, developing and implementing plans for infrastructure and technology investment, developing communication materials to support the investing in stakeholder relations priority, and providing tools and resources aimed at ensuring the Canadian Grain Commission continues to have a skilled, engaged, and adaptable workforce.

Due to higher than expected grain volumes and lower than expected spending, as of March 31, 2018, the Canadian Grain Commission had accumulated a surplus of \$130,677 in its revolving fund. The [2017 Potential use of accumulated surplus](#)^{xxiii} consultation document provided several high-level proposals for the use of the accumulated surplus. The majority of stakeholder feedback indicated that the Canadian Grain Commission's accumulated surplus should be directed toward activities that deliver clear benefits to producers and that producers should have input into how the surplus is used. The Canadian Grain Commission is evaluating options and stakeholder comments in developing a strategic investment framework for potential uses of the accumulated surplus.

The Canadian Grain Commission's GRL accommodations require renewal to meet current program needs and upgrades are required to support the use of technology and specialized equipment. In 2017-18, the Canadian Grain Commission engaged with the Federal Science and

Technology Infrastructure Initiative (FSTII) to identify potential collaboration opportunities with other science-based departments in Winnipeg.

The Canadian Grain Commission aligned key organizational people management objectives with the government-wide corporate priorities. To reach the first priority, promote a healthy workplace, the Canadian Grain Commission supported employees to attend various wellness and learning activities. The establishment of Mental Health Champions and Ambassadors helped promote mental health awareness and wellness initiatives across the organization. The second priority was to build a diverse public service. In 2017-18, the Canadian Grain Commission realized its organizational goal to achieve a representative workforce in the four designated groups⁵. Additionally, Canadian Grain Commission employees attended various diversity learning and awareness activities. This included a Truth and Reconciliation learning event focussed on better understanding of the issues and challenges facing Indigenous Peoples. The event was held in Winnipeg where over 50 percent of Canadian Grain Commission employees attended.

The [2017 Public Service Employee Survey](#)^{xxiv} took place from August 21 to September 29, 2017. This comprehensive survey measured federal government employees' opinions about their engagement, leadership, workforce, workplace, workplace well-being and compensation. The response rate was 74 percent at the Canadian Grain Commission compared to 61 percent of employees across the Public Service. Additionally, Canadian Grain Commission survey results were significantly more positive, in nearly all categories, compared to the Public Service average. The Canadian Grain Commission is committed to working with all levels of managers and employees, as well as unions, to address the findings from this survey.

The 2016-17 [Management Accountably Framework](#)^{xxv} (MAF) assessment identified two management priorities for the Canadian Grain Commission. This included encouragement to review disposition activities for paper and electronic information resources, and to foster an environment conducive to the use of both official languages. The Canadian Grain Commission is committed to working with all levels of managers and employees to address these priorities. The goal of the annual MAF assessment is to improve management and oversight practices as well as support the Government of Canada's strategic direction for management. The 2016-17 MAF was the final year of this three-year cycle. Canadian Grain Commission performance was measured in three areas of management: Financial Management, People Management, and Information Management and Information Technology (IM/IT).

During 2017-18, the Canadian Grain Commission continued work with AAFC and Treasury Board Secretariat (TBS) to develop its Departmental Results Framework (DRF) and Program Inventory (PI) as required by the Policy on Results. Treasury Board approved the Canadian

⁵ The four designated groups are female, visible minority, aboriginal, and persons with disability.

Grain Commission's DRF and PI on October 30, 2017. The new reporting framework will be in effect in fiscal year 2018-19.

The Canadian Grain Commission was scheduled to implement, as part of a group of departments and agencies, My Government of Canada Human Resources (My GCHR) in October 2016. However, the federal government's priorities shifted to address pay issues and stabilize the Phoenix pay system. For this reason, the Canadian Grain Commission delayed onboarding to My GCHR and re-allocated resources to address pay issues and stabilize the Phoenix pay system. The Canadian Grain Commission established its own Pay Integration Unit, which provided support to employees with complex or untimely pay issues and supported the resolution of larger scale problems affecting employee pay.

Information Management and Technology Services collaborated with the GRL and Corporate Information Services to update the HSP software so producers can receive timely results via email. In 2017-18, 9,485 producers received results via an automatic email. This initiative aligns with the Canadian Grain Commission's [2017-18 Departmental Plan](#)^{xxvi} priority to invest in infrastructure and capital to ensure the ongoing viability of the organization and to ensure the effective and efficient delivery of programs and activities.

TBS initiated a Policy Suite Reset to streamline and clarify Treasury Board policy instruments while shifting public service culture towards a focus on better service and results. The Canadian Grain Commission continues to assess internal documentation to ensure compliance with TBS policies.

Audit and Evaluation Services completed an [internal audit of Alternative Working Arrangements](#)^{xxvii} (AWA). The objectives of this audit were to provide assurance of effective management of AWAs and the fair application of policies across the Canadian Grain Commission. A management action plan was developed to address recommendations in the audit report with the majority to be completed by fall 2018.

Budgetary financial resources (dollars)

	2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
Operating spending	245,000 ¹	17,971,898	17,988,043	18,567,971	596,073
Respendable Revenues					
Fees revenue earned	-	(17,726,898)	(17,735,557)	(8,955)	17,717,943
Surplus (deficit) ¹	-	-	-	(18,303,234)	(18,303,234)
Revenue used to offset expenditures	-	(17,726,898)	(17,735,557)	(18,312,189)	(585,291)
Voted and Statutory					
Voted and Statutory Spending	245,000	245,000	252,486	255,782	10,782

Note: The CGC's revolving fund allows surplus revenues raised by one program to be redirected to cover the costs of other programs. In 2017-18, \$18.303 million raised through the Quality Assurance Program was redirected to fund Internal Services.

1. 2017-18 Main Estimates Operating Spending was not included in the Canadian Grain Commission's 2017-18 Departmental Plan. This figure aligns with [2017-18 Main Estimates](#)^{xxviii} reporting.

2017-18 actual spending was \$0.596 million more than 2017-18 planned spending. This was primarily due to increased spending in professional services, legal services, provision of pay services, and inflationary increases and retroactive payments that resulted in increased salary and associated employee benefits.

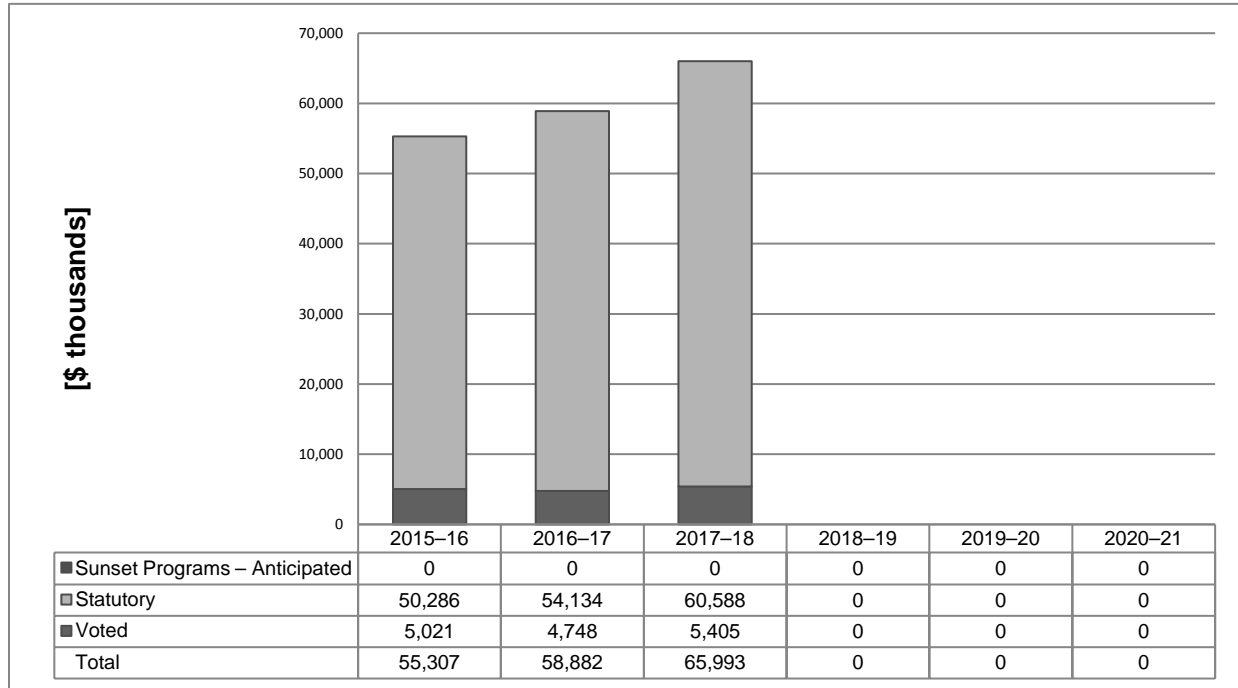
Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
104	117	13

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph



Note: The Canadian Grain Commission is transitioning to a new Departmental Results Framework (DRF) structure for fiscal year 2018-19. 2018-19, 2019-20 and 2020-21 spending trend graph is available in the Canadian Grain Commission's [2018-19 Departmental Plan](#)^{xxix}.

Budgetary performance summary for Programs and Internal Services (dollars)

Programs and Internal Services	2017–18 Main Estimates	2017–18 Planned spending	2018–19 Planned spending ¹	2019–20 Planned spending ²	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2016–17 Actual spending (authorities used)	2015–16 Actual spending (authorities used)
Quality Assurance Program	-	29,826,328	N/A	N/A	29,826,328	30,038,925	26,679,401	26,136,529
Quantity Assurance Program	-	1,467,293	N/A	N/A	1,467,293	1,437,835	1,632,427	1,602,533
Grain Quality Research Program	5,054,113	9,315,521	N/A	N/A	9,925,155	11,764,302	9,281,360	8,006,761
Producer Protection Programs	-	3,799,896	N/A	N/A	3,799,896	4,184,292	3,465,264	3,511,286
Subtotal	5,054,113	44,409,038	N/A	N/A	45,018,672	47,425,354	41,058,452	39,257,109
Internal Services	245,000	17,971,898	N/A	N/A	17,988,043	18,567,971	17,823,367	16,049,822
Gross expenditures	5,299,113	62,380,936	N/A	N/A	63,006,715	65,993,325	58,881,819	55,306,931
Respendable Revenues								
Fees revenue earned	-	(57,081,823)	N/A	N/A	(57,090,482)	(68,956,868)	(79,454,806)	(76,516,074)
Surplus (deficit)	-	-	N/A	N/A	-	8,879,007	25,873,143	26,810,249
Revenue used to offset expenditures	-	(57,081,823)	N/A	N/A	(57,090,482)	(60,077,861)	(53,581,663)	(49,705,825)
Voted and Statutory								
Voted and Statutory Spending	5,299,113	5,299,113	N/A	N/A	5,916,233	5,915,464	5,300,156	5,601,106

1. The Canadian Grain Commission is transitioning to a new Departmental Results Framework (DRF) structure for fiscal year 2018-19. 2018-19 planned spending is available in the Canadian Grain Commission's [2018-19 Departmental Plan](#)^{xxx}.

2. The Canadian Grain Commission is transitioning to a new DRF structure for fiscal year 2018-19. 2019-20 planned spending is available in the Canadian Grain Commission's [2018-19 Departmental Plan](#)^{xxxi}.

Canadian Grain Commission revenues are dependant on annual grain volumes that can fluctuate considerably from year-to-year and are not fully known prior to the commencement of the fiscal year. This can result in significant variances between Canadian Grain Commission projected revenues and actual revenues. In years with higher than average grain volumes, revenues may

exceed costs and the Canadian Grain Commission could accumulate surpluses (shown as unused authority carried forward in Public Accounts). In years with lower than average grain volumes, revenues could be less than costs and the Canadian Grain Commission is required to draw on its surpluses. Canadian Grain Commission costs are less dependent on annual grain volumes and crop quality as compared to revenues.

The Canadian Grain Commission's 2013-2018 fee and revenue projections were based on a funding model that used a historical average grain volume of 23.253 million metric tonnes to forecast revenue projections. Actual 2016-17 and 2017-18 grain volumes were 37.560 and 36.963 million metric tonnes, respectively. Higher than expected grain volumes resulted in revolving fund surpluses of \$25.902 million in 2016-17 and \$8.888 million in 2017-18. This led to a total authority available for future years of \$130,677 million as of March 31, 2018.

In 2017-18, the Canadian Grain Commission conducted fee consultations with stakeholders to update its funding model and fee schedule as part of the organization's five-year fee review cycle. The [2017 User Fees Consultation and Pre-Proposal Notification](#)^{xxxii} issued on March 1, 2017, proposed changes to fees and service standards to mitigate the risk of further accumulation of surplus funds and to align fees with operational costs.

Following the Canadian Grain Commission's consultation on fees, the organization took additional steps to mitigate the risk of further accumulation of surplus funds through the early reduction of fees for official inspection and weighing services by 24 percent, effective August 1, 2017. This fee reduction occurred 8 months ahead of the end of the Canadian Grain Commission's 5-year review cycle. While 2017-18 grain volumes remained consistent with previous years, the early reduction in fees helped reduce the further accumulation of surplus funds. Further fee updates that came into effect April 1, 2018 better align revenues and costs, and factor in projected increases in grain volumes inspected and weighed by the Canadian Grain Commission. These fee updates resulted in savings to the sector of \$10.8 million in 2017-18.

The Canadian Grain Commission's revenue projections for 2018-19 and beyond are based on the funding model identified in the [2017 User Fees Consultation and Pre-Proposal Notification](#)^{xxxiii} and fees pre-published in the [Canada Gazette, Part II](#)^{xxxiv} in March 2018. This includes a revised annual grain volume projection of 34.400 million metric tonnes and fees as set out in [Schedule I to the Canada Grain Regulations](#)^{xxxv}. Planned revenue projections for 2018-19 and beyond are available in the Canadian Grain Commission's [2018-19 Departmental Plan](#)^{xxxvi}.

2017-18 total actual spending was \$3.612 million more than 2017-18 planned spending. This was primarily due to higher strategic investment in infrastructure, technology, and equipment to support innovation.

Actual human resources

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

Programs and Internal Services	2015–16 Actual full-time equivalents	2016–17 Actual full-time equivalents	2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2018–19 Planned full-time equivalents ¹	2019–20 Planned full-time equivalents ²
Quality Assurance Program	215	219	211	224	N/A	N/A
Quantity Assurance Program	14	16	15	13	N/A	N/A
Grain Quality Research Program	45	48	43	52	N/A	N/A
Producer Protection Programs	30	33	31	37	N/A	N/A
Subtotal	304	316	300	326	N/A	N/A
Internal Services	91	110	104	117	N/A	N/A
Total	395	426	404	443	N/A	N/A

1. The Canadian Grain Commission is transitioning to a new Departmental Results Framework (DRF) structure for fiscal year 2018-19. 2018-19 planned full-time equivalents (FTEs) is available in the Canadian Grain Commission's [2018-19 Departmental Plan](#)^{xxxvii}.

2. The Canadian Grain Commission is transitioning to a new Departmental Results Framework (DRF) structure for fiscal year 2018-19. 2019-20 planned FTEs is available in the Canadian Grain Commission's [2018-19 Departmental Plan](#)^{xxxviii}.

2017-18 total actual full-time equivalents (FTEs) was 39 more than 2017-18 planned FTEs. This increase was primarily due to staffing required for investing in infrastructure, technology and equipment to support innovation, addressing pay issues arising from the Phoenix pay system, and enhancing the Grain Research Laboratory harvest survey and grain safety research.

Expenditures by vote

For information on the Canadian Grain Commission's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2017–2018](#)^{xxxix}.

Government of Canada spending and activities

Information on the alignment of the Canadian Grain Commission's spending with the Government of Canada's spending and activities is available in the [GC InfoBase](#)^{xl}.

Financial statements and financial statements highlights

Financial statements

The Canadian Grain Commission's financial statements (unaudited) for the year ended March 31, 2018, are available on the [departmental website](#)^{xli}.

Financial statements highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2018 (dollars)

Financial information	2017–18 Planned results(restated)	2017–18 Actual results	2016–17 Actual results(restated)	Difference (2017–18 Actual results minus 2017–18 Planned results)	Difference (2017–18 Actual results minus 2016–17 Actual results)
Total expenses ¹	60,545,872	60,902,639	59,495,058	356,767	1,407,581
Total revenues ²	(57,081,823)	(65,136,954)	(77,888,827)	(8,055,131)	12,751,873
Net cost of operations before government funding and transfers	3,464,049	(4,234,315)	(18,393,769)	(7,698,364)	14,159,454

Note: The Canadian Grain Commissions [2017-18 unaudited Future-Oriented Statement of Operations](#)^{xliii} are located on the departmental website.

1. Total expenses include workers' compensation benefits paid by Employment and Social Development Canada to provincial Workers' Compensation Boards and Commissions for handling of claims filed under the Government Employees Compensation Act.

2. Total revenues exclude appropriation funding.

2017-18 Actual to 2017-18 Planned

The net cost of operations before government funding and transfers for 2017-18 is \$(4.234) million, a decrease of \$7.698 million from planned results of \$3.464 million. This was due to:

- a. Increased actual expenses of \$0.357 million compared to planned expenses. Increased actual expenses were primarily related to salary increases due to staffing required for investments made in infrastructure, technology, and equipment to support innovation, as well as addressing pay issues arising from the Phoenix pay system, and enhancing the GRL harvest survey and grain safety research.
- b. Increased actual revenue of \$8.055 million, compared to planned revenue, was primarily related to increased Canadian Grain Commission inspected and weighed grain volumes. During 2017-18, actual Canadian Grain Commission inspected and weighed grain volumes (36.963 million metric tonnes) were 13.710 million metric tonnes more than planned grain volumes (23.253 million metric tonnes). The early reduction of fees,

effective August 1, 2017, resulted in sector savings of approximately \$10.8 million for 2017-18.

2017-18 Actual to 2016-17 Actual

The net cost of operations before government funding and transfers for 2017-18 was (\$4.234) million, an increase of \$14.159 from 2016-17. This was due to:

- a. Increased expenses of \$1.407 million in 2017-18 compared to 2016-17 was primarily due to inflationary increases and retroactive payments resulting in increased salary and associated employee benefits.
- b. Decreased revenues of \$12.752 million in 2017-18 compared to 2016-17 was primarily due to the early reduction of fees for official inspection and weighing.

Condensed Statement of Financial Position (unaudited) as of March 31, 2018
(dollars)

Financial information	2017–18	2016–17*	Difference (2017–18 minus 2016–17)
Total net liabilities	11,445,593	14,491,382	(3,045,789)
Total net financial assets	5,664,557	9,767,326	(4,102,769)
Departmental net debt	5,781,036	4,724,056	1,056,980
Total non-financial assets	11,186,670	9,183,275	2,003,395
Departmental net financial position	5,405,634	4,459,219	946,415

The departmental net financial position increased by \$0.946 million in 2017-18 to \$5.406 million. This is primarily due to:

- a. Decreased total net liabilities of \$3.046 million primarily from settlement of the retroactive payment accrual for collective agreements resulting in decreased salaries payable.
- b. Decreased total net financial assets of \$4.103 million primarily from the early reduction of fees for official inspection and weighing resulting in decreased accounts receivables.
- c. Increased total non-financial assets of \$2.003 million primarily due to higher strategic investment in infrastructure, technology, and equipment to support innovation.

Supplementary information

Corporate information

Organizational profile

Appropriate minister: The Honourable Lawrence MacAulay, P.C., M.P.

Institutional head: Patti Miller, Chief Commissioner and Deputy Head

Ministerial portfolio: Agriculture and Agri-Food (AAFC)

Enabling instrument: [Canada Grain Act](#)^{xliii}, R.S.C. 1985, c. G-10

Year of incorporation / commencement: 1912

Other: The Canadian Grain Commission's head office is located in Winnipeg, Manitoba. The Canadian Grain Commission currently operates 2 regional offices and 8 service centres, and provides service at more than 30 terminal elevator service delivery points across Canada. A combination of revolving fund (fees) and appropriation sources fund Canadian Grain Commission programs and activities. The Canadian Grain Commission plans to recover approximately 92 percent of its costs through fees.

Reporting framework

The Canadian Grain Commission's Strategic Outcome and Program Alignment Architecture of record for 2017–18 are shown below.

Strategic Outcome: Canada's grain is safe, reliable, and marketable and Canadian grain producers are properly compensated for grain deliveries to licensed grain companies.

1.1 Program: Quality Assurance Program

1.2 Program: Quantity Assurance Program

1.3 Program: Grain Quality Research Program

1.4 Program: Producer Protection Program

1.4.1 Sub-Program: Licensing and Security Program

1.4.2 Sub-Program: Producer Car Allocation Program

1.4.3 Sub-Program: Producer Support Programs

Internal Services

Supporting information on lower-level programs

Supporting information on lower-level programs is available on the [GC InfoBase](#)^{xliv}.

Supplementary information tables

The following supplementary information tables are available on the [Canadian Grain Commission's website](#)^{xlv}:

- ▶ Departmental Sustainable Development Strategy
- ▶ Evaluations
- ▶ Fees
- ▶ Internal audits
- ▶ Response to parliamentary committees and external audits

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](#)^{xlvi}. 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

Canadian Grain Commission
600-303 Main Street
Winnipeg, Manitoba R3C 3G8

Telephone: 204-984-0506

Toll Free: 1-800-853-6705

Facsimile: 204-983-2751

Teletypewriter (TTY, toll free): 1-866-317-4289

Email: contact@grainscanada.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 Plan (plan ministériel)

A report on the plans and expected performance of an appropriated department over a three-year period. Departmental Plans are tabled in Parliament each spring.

Departmental Results Report (rapport sur les résultats ministériels)

A report on an appropriated department's 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.

experimentation (expérimentation)

Activities that seek to explore, test and compare the effects and impacts of policies, interventions and approaches, to inform evidence-based decision-making, by learning what works and what does not.

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.

gender-based analysis plus (GBA+) (analyse comparative entre les sexes plus [ACS+])

An analytical approach used to assess how diverse groups of women, men and gender-diverse people may experience policies, programs and initiatives. The “plus” in GBA+ acknowledges that the gender-based analysis goes beyond biological (sex) and socio-cultural (gender) differences. We all have multiple identity factors that intersect to make us who we are; GBA+ considers many other identity factors, such as race, ethnicity, religion, age, and mental or

physical disability. Examples of GBA+ processes include using data disaggregated by sex, gender and other intersecting identity factors in performance analysis, and identifying any impacts of the program on diverse groups of people, with a view to adjusting these initiatives to make them more inclusive.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2017–18 Departmental Results Report, 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 initiative (initiative horizontale)

An initiative where two or more departments are given funding to pursue a shared outcome, often linked to a government priority.

Management, Resources and Results Structure (structure de 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.

plan (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.

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.

priority (priorité)

A plan or project 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) or Departmental Results.

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.

result (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. Canadian Grain Commission audited financial statements, [http://www.grainscanada.gc.ca/Canadian Grain Commission-ccg/cr-rm/crm-mrm-eng.htm](http://www.grainscanada.gc.ca/Canadian%20Grain%20Commission-ccg/cr-rm/crm-mrm-eng.htm)
- ii. User Fees Consultation and Pre-proposal Notification, 2017; <http://grainscanada.gc.ca/consultations/2017/user-fees-17-en.htm>
- iii. The Minister’s mandate letter, <https://pm.gc.ca/eng/mandate-letters>
- iv. Canadian Wheat Class Modernization; <http://grainscanada.gc.ca/consultations/classes-en.htm>
- v. Canadian Grain Commission’s mandate letter from the Minister of AAFC, <http://www.agr.gc.ca/eng/about-us/partners-and-agencies/canadian-grain-commission-mandate-letter/?id=1475092309475>
- vi. User Fees Consultation and Pre-proposal Notification, 2017; <http://grainscanada.gc.ca/consultations/2017/user-fees-17-en.htm>
- vii. Potential Use of Accumulated Surplus, 2017; <http://grainscanada.gc.ca/consultations/2017/accumulated-surplus-en-17.htm>
- viii. Canadian wheat class modernization, <http://grainscanada.gc.ca/consultations/classes-en.htm>
- ix. Canadian wheat class modernization – Variety designation changes; <http://grainscanada.gc.ca/consultations/classes-en.htm>
- x. Canadian eastern wheat class modernization, <http://grainscanada.gc.ca/consultations/2017/ewcm-en-17.htm>
- xi. Official Grain Grading Guide, <http://www.grainscanada.gc.ca/oggg-gocg/ggg-gcg-eng.htm>
- xii. Western Standards Committee, <http://www.grainscanada.gc.ca/gsccommittee-comiteng/wgsc-cngo-eng.htm>
- xiii. Eastern Standards Committee, <http://www.grainscanada.gc.ca/gsccommittee-comiteng/egsc-cnge-eng.htm>
- xiv. Canadian Grain Commission 2017-18 Departmental Plan; <http://grainscanada.gc.ca/cgc-ccg/cr-rm/dp/2017/dp-rmr-2017-en.htm>
- xv. Grain Research Laboratory Crops Section, [http://www.grainscanada.gc.ca/Canadian Grain Commission-ccg/grl-lrg/csm-msdc-eng.htm](http://www.grainscanada.gc.ca/Canadian%20Grain%20Commission-ccg/grl-lrg/csm-msdc-eng.htm)
- xvi. Harvest and export quality reports on Canadian grain, <http://www.grainscanada.gc.ca/quality-qualite/geuq-quf-eng.htm>
- xvii. Evaluation of the Harvest Sample Program – Final Report, <http://www.grainscanada.gc.ca/report-rapport/ehsp-eper/en0.html>
- xviii. Grain Research Laboratory Technologies Section, [http://www.grainscanada.gc.ca/Canadian Grain Commission-ccg/grl-lrg/tsm-msdt-eng.htm](http://www.grainscanada.gc.ca/Canadian%20Grain%20Commission-ccg/grl-lrg/tsm-msdt-eng.htm)
- xix. Main Estimates – 2017-18 Estimates, https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2017-18-estimates/main-estimates.html#toc7_17
- xx. Audit of Producer Cars, <http://grainscanada.gc.ca/cgc-ccg/cr-rm/audits-verifications/audit-producer-cars-17-18/audit-producer-cars-en.html>
- xxi. GC InfoBase; <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- xxii. Canadian Grain Commission 2017-18 Departmental Plan, <http://grainscanada.gc.ca/cgc-ccg/cr-rm/dp/2017/dp-rmr-2017-en.htm>
- xxiii. Potential use of accumulated surplus, 2017, <http://grainscanada.gc.ca/consultations/2017/accumulated-surplus-en-17.htm>
- xxiv. 2017 Public Service Employee Survey, <https://www.canada.ca/en/treasury-board-secretariat/services/innovation/public-service-employee-survey.html>
- xxv. Management Accountability Framework, <http://www.tbs-sct.gc.ca/maf-crg/index-eng.asp>
- xxvi. Canadian Grain Commission 2017-18 Departmental Plan; <http://grainscanada.gc.ca/cgc-ccg/cr-rm/dp/2017/dp-rmr-2017-en.htm>
- xxvii. Audit of Alternative Working Arrangements, <http://grainscanada.gc.ca/cgc-ccg/cr-rm/audits-verifications/awa/awa-en.html>

- xxviii 2017-18 Main Estimates, https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates/2017-18-estimates/main-estimates.html#toc7_17
- xxix Canadian Grain Commission 2018-19 Departmental Plan, <http://grainscanada.gc.ca/cgc-ccg/cr-rm/dp/2018/dp-rmr-2018-en.html>
- xxx Canadian Grain Commission 2018-19 Departmental Plan, <http://grainscanada.gc.ca/cgc-ccg/cr-rm/dp/2018/dp-rmr-2018-en.html>
- xxxi Canadian Grain Commission 2018-19 Departmental Plan, <http://grainscanada.gc.ca/cgc-ccg/cr-rm/dp/2018/dp-rmr-2018-en.html>
- xxxii User Fees Consultation and Pre-proposal Notification, <http://grainscanada.gc.ca/consultations/2017/user-fees-17-en.htm>
- xxxiii User Fees Consultation and Pre-proposal Notification, <http://grainscanada.gc.ca/consultations/2017/user-fees-17-en.htm>
- xxxiv Canada Gazette, Part II, <http://www.gazette.gc.ca/rp-pr/p2/2018/2018-03-21/html/sor-dors33-eng.html>
- xxxv Schedule 1 to the Canada Grain Regulations, http://laws-lois.justice.gc.ca/eng/regulations/C.R.C.,_c._889/page-7.html#h-58
- xxxvi Canadian Grain Commission 2018-19 Departmental Plan, <http://grainscanada.gc.ca/cgc-ccg/cr-rm/dp/2018/dp-rmr-2018-en.html>
- xxxvii Canadian Grain Commission 2018-19 Departmental Plan, <http://grainscanada.gc.ca/cgc-ccg/cr-rm/dp/2018/dp-rmr-2018-en.html>
- xxxviii Canadian Grain Commission 2018-19 Departmental Plan, <http://grainscanada.gc.ca/cgc-ccg/cr-rm/dp/2018/dp-rmr-2018-en.html>
- xxxix Public Accounts of Canada, 2017-18, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- xl GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- xli Canadian Grain Commission website, <http://grainscanada.gc.ca/index-eng.htm>
- xlii Canadian Grain Commission Future-oriented statement of operations (unaudited) 2017-18, <http://grainscanada.gc.ca/cgc-ccg/cr-rm/foso-aefp/2017/foso-aefp-2017-en.htm>
- xliii Canada Grain Act; <http://laws-lois.justice.gc.ca/eng/acts/G-10/>
- xliv GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html>
- xlv Canadian Grain Commission website, <http://grainscanada.gc.ca/index-eng.htm>
- xlvi Report on Federal Tax Expenditures, <https://www.fin.gc.ca/purl/taxexp-eng.asp>