



# **Guidelines on Streamlining - Statutory Reports to Parliament**

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et déposés devant le Parlement

# Guidelines on Streamlining - Statutory Reports to Parliament

## Disclaimer

These guidelines would replace the 1994 Policy on Streamlining Statutory Reporting as well as the companion document Streamlining of Reporting and Statutory Annual Reports.

## Purpose

This document is intended to assist departmental officials as well as Treasury Board Secretariat (TBS) officials in the interpretation and application of section 157 of the *Financial Administration Act* (FAA).

## Background

Under *section 157 of the FAA*, statutory reports required by Parliament, or to be submitted to Parliament, can be discontinued by Order in Council (OIC) when they contain the same or less information than is contained in Public Accounts or Estimates documents, namely the *Report on Plans and Priorities* and the *Departmental Performance Report*.

This integration or streamlining of reporting must be in accord with the purpose, policies and basic disclosure principles and standards for the various reporting instruments (i.e., Part III of the Estimates and the Public Accounts), and must respect legislated requirements.

There must be no loss of information to Parliament.

## Application

These guidelines apply to all departments required to produce Part III of the Estimates and the Public Accounts.

## Implementation procedures

For the purpose of integration, the information contained in the Estimates documents or Public Accounts is compared to that contained in the statutory annual report to determine whether the latter report may be discontinued. The various reporting instruments are described in Appendix A.

This process can take a complete reporting cycle leading to the required Governor-in-Council approval. The main steps to follow in order to reach final approval are:

- Departments and agencies contact their TBS program sector analyst to discuss their requests for TBS to examine the potential streamlining of statutory annual reports.
- TBS formally reviews the information in the Estimates documents or Public Accounts and in the statutory report in order to ensure that there is no loss of information to Parliament.
- If the TBS review is favourable, a letter of attestation must be sent from the responsible minister to the President of the Treasury Board. The letter will request a potential discontinuance of the report and indicate that there is no loss of information to Parliament. The letter must also refer to the TBS's formal review.
- The President of the Treasury Board will then recommend to the Governor in Council that an OIC be made directing the discontinuance of the statutory report. Note that a Treasury Board submission is not needed in this case; a recommendation letter is sufficient.

If the statutory information is not already in the Estimates documents or the Public Accounts, organizations could consider the following process during a first cycle for potential discontinuance of the report in a subsequent cycle:

- The statutory report to be eliminated or integrated should be adjusted or edited to take out information inconsistent with its defined purpose and scope.
- When such information is of public relations or communications value, it could be published in alternative non-statutory publications such as an annual review, a departmental newsletter, a news release, etc.
- Suitable information would be transferred to the Estimates documents or the Public Accounts and also be retained in the report to be eliminated.

The streamlining of a statutory annual report can be initiated at any time during the year.

Departments and agencies planning to integrate statutory reports with the Estimates documents or the Public Accounts are advised to consult with TBS early in the process.

The department or agency must continue to produce the annual report until the Governor in Council has approved discontinuance of the statutory report by OIC.

## Consolidated reports

Some departments and agencies have consolidated statutory reports in their Estimates documents or Public Accounts (see Appendix B). They must ensure that their Estimates documents or the Public Accounts continue to contain the statutory information previously contained in the annual statutory report, when the legislation requiring this annual report is still in effect.

## References

The following are general references:

Section 157 of the [Financial Administration Act](#)

Individual departmental legislation will provide the requirements for statutory reports to Parliament.

These guidelines replace:

The *Policy on Streamlining Statutory Reporting* in the Chapter 5-10 of the "Comptrollership" volume of the *Treasury Board Manual* dated October 1, 1994.

## Enquiries

To discuss potential streamlining of reports, please contact:

*Program Sector  
Treasury Board Secretariat  
Ottawa ON Canada K1A 0R5*

With regards to the guidelines, please contact:

*Parliamentary Reporting and Accountability Division  
Expenditure Management Sector  
Treasury Board Secretariat  
Ottawa ON Canada K1A 0R5*

*Telephone: 613-941-9376*

*Facsimile: 613- 946-6262*

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## Appendix A - Reporting Instruments

The relevant reporting instruments include the following:

### Estimates

Estimates documents reflect the government's annual budget planning and resource allocation priorities. Part I provides an overview of federal spending and summarizes the relationship of the key elements of the Main Estimates to the current Expense Plan. Part II directly supports the *Appropriation Act*. The Main Estimates identify the spending authorities (Votes) and amounts to be included in subsequent appropriation bills. Part III is divided into two components: the Reports on Plans and Priorities and the Departmental Performance Reports.

### Public accounts

This is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*. Public Accounts provide a detailed accounting of government expenditures in relation to Estimates previously voted by Parliament.

### Departmental annual report

A departmental annual report (DAR) is a report on operations for the most recently completed fiscal year that a minister is required, by the department's enabling statute, to table before Parliament at a designated time.

As a rule, legislation does not specify content requirements for DARs; however, the focus of the DAR should be a concise, factual account of the institution's work during the subject year and the results achieved. Promotional material and matters of local interest should be excluded.<sup>[1]</sup>

This interpretation reflects the same results orientation as Part III of the Estimates.

### Other statutory reports

Other statutory reports for specific elements of a department's operations, or for boards, commissions, etc., that have not been created as separate departments may also be required to be tabled by the same minister. The focus is on specific legislative requirements.

## **Other annual reports**

Non-statutory annual reports are published at a department's discretion and cannot be substituted for statutory reports, nor can they be combined with an annual report. The focus of other annual reports is usually the information needs of special or general client groups. They may also contain information of a local or public relations nature.

Departments or agencies wishing to streamline their DARs to better reflect the intended purpose of these publications can transfer promotional information to a non-statutory annual report.

## **Appendix B – List of Discontinued Reports**

The following statutory reports have been discontinued. The titles of the reports and the organizations' name are shown as they existed when the integration was approved. The legislation relevant to the reporting requirement is provided.

### **Agriculture Canada**

Annual Report of the Department of Agriculture  
(*Department of Agriculture Act*, s. 6)

Annual Report of the Farm Debt Review Boards  
(*Farm Debt Review Act*, s. 38)

Annual Report on the operation of agreements under the *Farm Income Protection Act*  
(*Farm Income Protection Act*, s. 21)

Annual Report on the administration of the *Agricultural Marketing Programs Act*  
(*Agricultural Marketing Programs Act*, s. 41)

Annual Report on the Administration of the *Farm Improvement and Marketing Cooperatives Loans Act* and the *Farm Improvement Loans Act*  
(*Farm Improvement and Marketing Cooperatives Loans Act*, s. 22)

Annual Report on the National Farm Products Council  
(*Farm Products Agencies Act*, s. 15)

Annual Report of the Canadian Grain Commission  
(*Canadian Grain Act*, s. 15)

### **Atlantic Canada Opportunities Agency**

Annual Report on the Atlantic Canada Opportunities Agency  
(*Atlantic Canada Opportunities Agency Act*, ss. 9 and 21)

### **Canada Industrial Relations Board**

Annual Report on the activities of the Canada Industrial Relations Board  
(*Canada Labour Code*, R.S. 1985, c. L-2, s. 121(1))

### **Canada Parks Agency**

Annual Report of the Canada Parks Agency  
(*Parks Canada Agency Act*, S.C. 1998, c. 31, s. 34)

### **Canadian Centre for Management Development**

Annual Report on the Canadian Centre for Management Development  
(*Canadian Centre for Management Development Act*, S.C. 1991, c.16, s. 19(2))

### **Canadian Food Inspection Agency**

Annual Report on the Administration of the *Plant Breeders' Rights Act*  
(*Plant Breeders' Rights Act*, s. 78)

Annual report on the activities of the Canadian Food Inspection Agency  
(*Canadian Food Inspection Agency Act*, S.C. 1997, c. 6, s. 23)

### **Canadian Heritage**

Annual Report of the Department of Communications

*(Department of Communications Act, s. 7)*

Annual Report of the Department of Multiculturalism and Citizenship  
*(Department of Multiculturalism and Citizenship Act, s. 6)*

### **Canadian Radio-television and Telecommunications Commission**

Annual Report of the Canadian Radio-television and Telecommunications Commission  
*(Canadian Radio-television and Telecommunications Commission Act, s. 13)*

### **Canadian Space Agency**

Annual Report of the Canadian Space Agency  
*(Canadian Space Agency Act, s. 23)*

### **Energy, Mines and Resources**

Annual Report of the Department of Energy, Mines and Resources  
*(Department of Energy, Mines and Resources Act, s. 5)*

Annual Report of the Department of Forestry  
*(Department of Forestry Act, s. 10)*

### **Fisheries and Oceans Canada**

Annual Report on the Department of Fisheries and Oceans  
*(Department of Fisheries and Oceans Act, R.S. 1985, c. F-15, s. 6)*

### **Human Resources Development Canada**

Annual Report on business done under the *Civil Service Insurance Act*  
*(Civil Service Insurance Act, s. 21)*

Annual Report on business done under the *Government Annuities Improvement Act*  
*(Government Annuities Improvement Act, s. 18)*

Annual Report of the Department of National Health and Welfare  
*(Department of National Health and Welfare Act, s. 13)*

Annual Report on the Administration of Part I of the *Canada Labour Code*  
*(Canada Labour Code, s. 121)*

Annual Report on the Administration of Part III of the *Canada Labour Code*  
*(Canada Labour Code, s. 263)*

Annual Report on the Administration of the *Canada Student Loans Act*  
*(Canada Student Loans Act, s. 22)*

Annual Report on the Administration of the *Old Age Security Act*  
*(Old Age Security Act, s. 47)*

### **Immigration and Refugee Board**

Annual Report on the activities of the Immigration and Refugee Board  
*(Immigration Act, s. 66)*

### **Indian and Northern Affairs Canada and Canadian Polar Commission**

Annual Report of the Department of Indian Affairs and Northern Development  
*(Department of Indian Affairs and Northern Development Act, s. 7)*

### **National Archives Canada and National Library of Canada**

Annual Report of the National Archives of Canada  
*(National Archives of Canada Act, s. 11)*

Annual Report on the proceedings under the *National Library Act*  
*(National Library Act, s. 15)*

### **Natural Sciences and Engineering Research Council**

Annual Report on the activities of the Natural Sciences and Engineering Research Council  
*(Natural Sciences and Engineering Research Council Act, R.S. 1985, c. N-21, s. 18(1))*

## **Public Works Canada**

Annual Report of the Department of Public Works  
(*Public Works Act*, s. 35)

Annual Report of the Department of Supply and Services  
(*Department of Supply and Services Act*, s. 19)

## **Secretariat of State**

Annual Report of the Department of State  
(*Department of State Act*, s. 5)

## **Solicitor General Canada**

Annual Report of the Correctional Service of Canada  
(*Corrections and Conditional Release Act*, s. 95)

Annual Report of the Department of the Solicitor General  
(*Department of Solicitor General Act*, s. 5)

## **Statistics Canada**

Annual Report of Statistics Canada  
(*Statistics Act*, s. 4)

## **Transport Canada**

Annual Report of the Department of Transport  
(*Department of Transport Act*, s. 20)

## **Veterans Affairs**

Annual Report of the Department of Veterans Affairs  
(*Department of Veterans Affairs Act*, s. 7)

## **Footnotes**

Footnote fn1

This definition of "annual report" from the TB Manual, "Communications" volume, section 7.2 is still relevant even though the manual is no longer in existence.

[Return to footnote \[1\] referrer](#)