

# Canadian Grain Commission

2018–19

## **Departmental Results Report**

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The Honourable Marie-Claude Bibeau  
Privy Councillor, Member of Parliament,  
Minister of Agriculture and Agri-Food

2018-19 Departmental Results Report

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## Minister's message

It is my pleasure to present the Canadian Grain Commission's 2018-19 Departmental Results Report. Here, you will read about the Canadian Grain Commission's accomplishments and the results it has achieved while carrying out its responsibility to regulate grain handling, and establish and maintain grain standards. This work ensures that Canada's grain is a safe and dependable product for all, and helps to continue growing our agriculture sector.



Canada's farmers are the backbone of our economy and rural communities, and our customers in Canada and around the world are hungry for the safe, high-quality products that we can deliver. I am fully devoted to helping our farmers to grow their businesses, and the Canadian Grain Commission strives to provide grain farmers and the grain industry with innovative programs and services to support the production of Canadian grain.

I am proud of the Canadian Grain Commission's long-standing commitment to investing in scientific research on grain quality and safety which is fundamental to upholding the strength of Canada's Grain Quality Assurance System. It is critically important to me that Canada continues to be recognized as a global leader in the production of safe, high quality grain.

As Canada's Minister of Agriculture and Agri-Food, I am committed to working with the Canadian Grain Commission to ensure Canada's grain sector remains innovative, prosperous, and dependable for all. Together, we'll continue to deliver the clear and tangible results that Canadians deserve.

**The Honourable Marie-Claude Bibeau  
Privy Councillor, Member of Parliament,  
Minister of Agriculture and Agri-Food**



## Chief Commissioner's message

As Chief Commissioner and Deputy Head, I take great pride in the work done by the Canadian Grain Commission to support Canadian grain farmers, the grain sector, and to the benefit of all Canadians. It is a tremendous responsibility and I invite you to read our 2018-19 Departmental Results Report to learn more about how we delivered on a commitment to provide clear results in addition to meeting our mandate under the Canadian Grain Act.



Our Core Responsibility to regulate grain handling in Canada and to establish and maintain standards of quality for Canadian grain guides us in all that we do.

Canada's Grain Quality Assurance System is not just world class, it is world leading. Internationally renowned for its dependability, customers in our export markets continue to count on Canadian grain to meet their evolving needs for quality and safety. In partnership with our stakeholders, we work hard to establish and maintain science-based quality standards, providing value to Canadian grain farmers and the entire grain sector.

We intend to continue our leadership in grain science by addressing key priorities and continuing to capitalize on innovation opportunities as they arise. The Canadian grain sector is as dynamic as ever and it demands a Grain Quality Assurance System that is responsive to change. We are committed to evolving with the sector and seizing new opportunities to innovate and reinvest in our programs and services going forward.

It is my pleasure to report that, once again, the Canadian Grain Commission has received an unqualified audit opinion on its annual financial statements. A copy of the [audited financial statements](#)<sup>i</sup> is available on our website.

**Patti Miller**  
**Chief Commissioner and Deputy Head**  
**Canadian Grain Commission**

## Results at a glance

### What funds were used?

- Total actual spending for 2018-19 was \$64,336,676.
- Spending was funded by annual voted and statutory appropriation of \$5,811,187 and fees revenue of \$62,183,519.

### Who was involved?

Total actual full-time equivalents for 2018-19 was 443.

### Key results achieved in 2018-19:

- **Strengthened the quality and dependability reputation of Canadian grain**  
In 2018-19, the Canadian Grain Commission acted on its commitment to strengthen the quality and reputation of Canada's grain. Research was undertaken to provide ongoing support to grain grading modernization efforts. Changes continued to be made to wheat classes as part of a broader strategy to meet the needs of a rapidly evolving grain sector.
- **Improved Canadian Grain Commission programs, services, and the regulatory framework through innovation**  
The Canadian Grain Commission pursued a number of opportunities to improve its programs, services, and regulatory framework by adopting innovative processes wherever possible. During 2018-19, the regulatory framework was reviewed and areas for refinement were identified as part of the Government of Canada's regulatory review. We established a framework for reinvestment in Canadian Grain Commission infrastructure and equipment to meet the needs of producers and the grain sector into the future. Initiatives to strengthen technological innovation in information management systems and scientific analytical methods are ongoing.
- **Provided technical guidance to enhance market access for Canadian grain exports**  
To better provide technical guidance to enhance market access for Canadian grain, the Canadian Grain Commission engaged in coordinated efforts with Agriculture and Agri-Food Canada and the Canadian Food Inspection Agency to improve information sharing and address common challenges. For example, following the discovery of genetically modified herbicide tolerant wheat in Alberta, the Canadian Grain Commission worked with the Canadian Food Inspection Agency to test wheat samples from the prairie region. Based on results, it was confirmed that genetically modified wheat had not been seen in any Canadian grain shipments or entered the food or feed systems.



- **Communicated the value of Canadian Grain Commission programs and services**  
To communicate the existing and potential value of its programs and services, the Canadian Grain Commission participated in the 2018 New Crop Missions, developed and consulted on a [Surplus Investment Framework](#)<sup>ii</sup> aimed at providing critical strategic re-investment in its programs and services, and initiated consultations with stakeholders as part of a broader effort to enhance the accessibility and speed of analytical services. For example, the Canadian Grain Commission held discussions on the potential of including falling number and deoxynivalenol (DON) specifications as official grading factors.

For more information on the Canadian Grain Commission’s plans, priorities and results achieved, see the [“Results: what we achieved”](#) section of this report.

## Results: what we achieved

### Core Responsibility

#### Grain Regulation

##### Description

The Canadian Grain Commission regulates grain handling in Canada and establishes and maintains science-based standards for Canadian grain.

##### Results

The Departmental Results of the Canadian Grain Commission's Core Responsibility are that domestic and international markets regard Canadian grain as dependable and safe and that farmers are fairly compensated for their grain. The delivery of programs and services is in accordance with the *Canada Grain Act*<sup>iii</sup>. Key initiatives, activities and actions the Canadian Grain Commission has taken to achieve results are as follows:

##### **Strengthened the quality and dependability reputation of Canadian grain**

The Canadian Grain Commission is committed to strengthening the reputation of Canadian grain for quality and dependability. An important focus over the last fiscal year continued to be modernizing the grain grading system. For example, guidelines for the assessment of frost/heat stress and mildew damage in wheat were updated effective August 1, 2018. Individual standard samples replaced combined standard samples as assessment tools for these grading factors in all classes of Western Canadian wheat. This is an important change as recent Canadian Grain Commission research has proven that frost/heat stress and mildew damage do not have a compounding negative effect on the end-use functionality of wheat and should be individually assessed to prevent unnecessary downgrading of wheat. The guides for mildew in Eastern wheat classes were also renamed as standards effective July 1, 2018, ensuring consistent grading. In addition, the consistency of decimal precision for all grading factors in Schedule 3 of the *Canada Grain Regulations*<sup>iv</sup> and in the *Official Grain Grading Guide*<sup>v</sup> was reviewed. Based on this review, updates to align decimal precision within each grading factor were announced in February 2019. These changes will ensure consistent decimal precision reporting on official Canadian Grain Commission documentation. During 2018-19, the Canadian Grain Commission also commenced a review of commercial cleanliness requirements.

The *modernization of wheat classes*<sup>vi</sup> is another area of improvement. In April 2018 the Canadian Grain Commission provided final notice that effective August 1, 2021, five varieties of Canada Western Red Spring wheat will be reassigned to the Canada Northern Hard Red wheat class. Scientific research showed that gluten strength in these varieties was too low to meet the expectations of Canadian wheat customers. Removing these varieties from the Canada Western

Red Spring wheat class will serve to protect the quality of premium milling classes of Canadian wheat. Also, in November 2018, the final updates to the Eastern wheat class structure were announced. The wheat class changes will meet the evolving needs of the Canadian grain industry and increase flexibility for producers, breeders, processors and handlers.

### **Innovated Canadian Grain Commission programs, services and the regulatory framework**

The Canadian Grain Commission understands the value of innovation to improve its programs and services, and in modernizing its regulatory framework. Beginning in the 2018-19 crop year, producers participating in the [Harvest Sample Program](#)<sup>vii</sup> received falling number and DON results for wheat samples and DON results for corn samples. These program enhancements will be funded for the next 5 years through the investment of \$4 million from the Canadian Grain Commission's accumulated surplus. In addition, investments were made in upgrades to laboratory and inspection facilities to keep pace with modern demands for Canadian Grain Commission services.

Federal [Budget 2019](#)<sup>viii</sup> confirmed the Government's commitment to reviewing the *Canada Grain Act* in response to stakeholder input received through the [Regulatory Review and the Economic Strategy Roundtable](#)<sup>ix</sup>. Agriculture and Agri-Food Canada is leading the review with ongoing support from the Canadian Grain Commission. This provides an opportunity to modernize the Canadian Grain Commission regulatory framework to better address the evolving needs of farmers and the Canadian grain sector.

### **Provided technical guidance to enhance market access for Canadian grain exports**

The Canadian Grain Commission continued to provide technical guidance to maintain and enhance market access for Canadian grain exports. The Canadian Grain Commission hosted a number of international delegations, representing twelve different countries, to provide information and answer questions about grain quality in Canada. Through such efforts, market access issues can be identified and addressed to mitigate the risk of trade disruptions.

The Canadian Grain Commission also continued its collaboration with industry to collect samples from containerized grain exports with a view to enhance its export monitoring processes in support of market access. In addition, the Canadian Grain Commission's grain safety and identity preserved quality management system programs, Hazard Analysis Critical Control Point (CGC HACCP) and Canadian Identity Preserved System and Hazard Analysis and Critical Control Point (CIPRS + HACCP), were recognized by the [Global Food Safety Initiative](#)<sup>x</sup> (GFSI). By achieving GFSI Technical Equivalence, the Canadian Grain Commission is in a stronger position to help companies meet both international regulatory and market-driven food safety demands.

The Canadian Grain Commission provided extensive information and advice to Agriculture and Agri-Food Canada as part of the trade negotiations of *the Canada-United States-Mexico Agreement*<sup>xi</sup> (CUSMA). Based on this collaborative work, Canadian negotiators were able to achieve an outcome that addressed American concerns while preserving the quality of Canada's exports and grain quality assurance system<sup>1</sup>.

Also, following the discovery of unapproved genetically modified herbicide tolerant wheat in Alberta, the Canadian Grain Commission provided concrete data that this wheat was not present anywhere other than the isolated site of discovery. Through vigorous scientific testing and consultations, the Canadian Grain Commission in coordination with the Canadian Food Inspection Agency verified the integrity of the Canadian science-based regulatory and control systems and was able to assure our trading partners of export integrity. This effort resulted in Japan and South Korea reopening their borders to Canadian wheat and flour after only a month.

### **Communicated the value of Canadian Grain Commission programs and services**

The Canadian Grain Commission understands the importance of communicating the value of its programs and services. During 2018-19, the Canadian Grain Commission launched its new website to better communicate its services and provide a user-friendly web experience with a greater focus on accessibility. In addition, the Canadian Grain Commission continued to focus on producer outreach through its 'Know your rights' campaign aimed at educating producers about the programs and safeguards available to them under the *Canada Grain Act*. Specifically, extensive website content, a social media campaign, and trade shows were used to interact with producers.

Annually, the Canadian Grain Commission partners with Cereals Canada and the Canadian International Grains Institute on New Crop Missions which serve to connect Canada's grain industry experts with its export partners. This year the Canadian Grain Commission gave a series of presentations across Asia, Africa and South America to explain the organization's role and to answer questions regarding the quality of Canadian grain. The Missions allowed for the exchange of information, provided an opportunity to establish and maintain relationships with international stakeholders, and enhanced customer confidence in the quality and dependability of Canadian grain.

To invest in grain quality across the value chain, the Canadian Grain Commission developed a *Surplus Investment Framework*<sup>xii</sup> aimed at providing critical strategic re-investment in its programs and services to provide value into the future. When the Surplus Investment Framework was announced in August 2018, the Canadian Grain Commission made a commitment to stakeholders to consult across the value chain on further investment initiatives. As a result of

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<sup>1</sup> Any changes to the *Canada Grain Act* will only occur if, or when, CUSMA is signed and ratified.

Budget 2019’s announcement of a *Canada Grain Act* review, the Canadian Grain Commission has temporarily paused further consultation on the use of surplus funds.

### **Gender-based analysis plus**

Results for the Canadian Grain Commission’s Core Responsibility do not affect the government-wide priorities of gender quality, diversity and inclusiveness. However, the Canadian Grain Commission contributes to these priorities by incorporating gender-based analysis plus into its employment equity and diversity goals and framework. The [gender-based supplementary information table](#) details these initiatives.

### **Experimentation**

In response to the increasing need for grain quality monitoring and stakeholder requests to include more timely and objective assessments in the grain grading system, the Canadian Grain Commission evaluated the potential to implement onsite analytical services more widely in a 2017-18 pilot project. During 2018-19, the Canadian Grain Commission evaluated the results of the pilot project. Given the *Canada Grain Act* review, study and analysis are continuing on a variety of implementation strategies to potentially offer such services in conjunction with a wider review of official grain grading factors and service delivery practices. Actual spending on the analytical services pilot project was \$130,104 and ended April 2018. Existing staff conducted the pilot project testing with no incursion of additional staffing resources.

## Results achieved

Departmental results	Performance indicators	Target	Date to achieve target	2018–19 Actual results	2017–18 Actual results	2016–17 Actual results
Domestic and international markets regard Canadian grain as dependable and safe	Percentage of stakeholders who regard Canadian grain as dependable and safe	TBD <sup>1</sup>	TBD <sup>2</sup>	Not available <sup>3</sup>	Not available <sup>3</sup>	Not available <sup>3</sup>
	Value of Canadian grain exports	\$30.6 billion <sup>4</sup>	April 2025 <sup>5</sup>	\$19.4 billion <sup>6</sup>	\$21.0 billion <sup>7</sup>	20.2 billion <sup>8</sup>
Farmers are fairly compensated for their grain	Percentage of sales where farmers are compensated for their grain	100%	April 2019	100%	100%	100%
	Percentage of outstanding liabilities paid to farmers in the event of a default by a Canadian Grain Commission-licensed grain company	100% <sup>9</sup>	April 2019	100% <sup>10</sup>	No company defaults <sup>10</sup>	No company defaults <sup>10</sup>

Note: Former performance results based on the Program Architecture Alignment structure are located in the Canadian Grain Commission's [Departmental Performance Report](#)<sup>xiii</sup> and [Departmental Results Report](#)<sup>xiv</sup>.

1. The first survey related to this new indicator is scheduled in 2019-20. Target will be established based on these survey results.
2. This is a new indicator. The Canadian Grain Commission will establish baseline information in 2019-20.
3. Results are based on a biennial survey scheduled in 2019-20 and will be available for the 2019-20 reporting period.
4. Aligns with Agriculture and Agri-Food Canada's \$75 billion agricultural export target by 2025 where agriculture, agri-food, and seafood exports grow at an average annual rate of 2.0 percent. Calculated as Canadian Grain Commission's \$25.5 billion baseline multiplied by Agriculture and Agri-Food Canada's \$75 billion target divided by \$62.5 billion.
5. Aligns with Agriculture and Agri-Food Canada's \$75 billion agricultural export target by 2025 as outlined in [Budget 2017](#)<sup>xv</sup>.
6. Calculated for the 2018 calendar year with data from Agriculture and Agri-Food Canada.
7. Calculated for the 2017 calendar year with revised data from Statistics Canada.
8. Calculated for the 2016 calendar year with revised data from Statistics Canada.
9. In the event of a default by a Canadian Grain Commission licensed grain company, the target is 100 percent.
10. Where security is sufficient to cover eligible claims, the result is 100 percent. In years where there are no payment defaults by Canadian Grain Commission licensed grain companies, the result is "no payment defaults". In a year where a company default occurs but final payments are still to be determined, results will be recorded as "final payout to farmers to be determined".

## Budgetary financial resources (dollars) finance

2018–19 Main Estimates	2018–19 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2018–19 Difference (Actual spending minus Planned spending)
5,261,833	5,261,833	5,432,589	(17,564,268)	(22,826,101)

Note: Planned spending is net of spendable revenues. The Canadian Grain Commission reports all revenues collected under its Grain Regulation core responsibility, however these revenues also support the costs of internal services. Details on the overall organization's expenditure distribution can be found in the [2018-19 Budgetary actual gross spending summary \(dollars\) table](#).

## Human resources (full-time equivalents) finance

2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2018–19 Difference (Actual full-time equivalents minus Planned full-time equivalents)
309	325	16

Note: The difference between Actual and Planned FTE's is largely due to the addition of both term and casual employees to support enhancements to the Harvest Sample Program and other research initiatives.

Financial, human resources and performance information for the Canadian Grain Commission's Program Inventory is available in the [GC InfoBase](#)<sup>xvi</sup>.

## 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 ten distinct service categories that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. The ten service categories are:

- ▶ Acquisition Management Services
- ▶ Communications Services
- ▶ Financial Management Services
- ▶ Human Resources Management Services
- ▶ Information Management Services
- ▶ Information Technology Services
- ▶ Legal Services
- ▶ Material Management Services
- ▶ Real Property Management Services
- ▶ Management and Oversight Services

### Results

Budgetary financial resources (dollars)

2018–19 Main Estimates	2018–19 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2018–19 Difference (Actual spending minus Planned spending)
245,000	245,000	356,409	19,717,425	19,472,425

Note: Planned and actual spending is net of spendable revenues. The Canadian Grain Commission reports all revenues collected under its Grain Regulation core responsibility, however these revenues also support the costs of internal services. Details on the overall organization's expenditure distribution can be found in the [2018-19 Budgetary actual gross spending summary \(dollars\) table](#).



## Human resources (full-time equivalents)

2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2018–19 Difference (Actual full-time equivalents minus Planned full-time equivalents)
111	118	7

Note: The difference in actual full-time equivalents (FTEs) to Planned FTEs is primarily due to the addition of positions for the Canadian Grain Commission’s Project Management Office, Pay Integration Unit, and Real Property Management Services.

Internal Services support the Canadian Grain Commission’s Core Responsibility by enabling organizational program delivery. During 2018-19, the key focus was to provide support and services for the priorities and major initiatives identified in the “[Results at a glance](#)” section of this report.

The Canadian Grain Commission uses the annual [Management Accountability Framework](#)<sup>xvii</sup> assessment feedback to identify organization strengths and management priorities in a forward-looking manner. The 2018-19 assessment focused on three core areas: financial management, information management and technology, and people management. The 2018-19 assessment results indicate sound management at the Canadian Grain Commission. A management priority identified for 2019-20 is to ensure the capability of employees in their second official language to ensure Canadians are served in the official language of their choice.

During 2018, the Canadian Grain Commission established a Project Management Office (PMO) that includes five dedicated full-time employees. The PMO administers the Canadian Grain Commission’s project management framework and strategically employs project, program and portfolio management practices. The PMO has started developing project planning documents for the adoption of digital service delivery to improve electronic services to clients and allow for greater flexibility in the design of business processes. This office has also started project planning for a Laboratory Information Management System for tracking lab samples and results that will allow for enhanced analytical capacity and sharing of information, while providing a structured business flow for its users. The Canadian Grain Commission also established a Pay Integration Unit to address the challenges associated with the Phoenix Pay System and to demonstrate a commitment to its employees. This unit’s responsibility is to support the pay centre’s process of reconciling outstanding issues by prioritizing service requests according to situational severity. The Canadian Grain Commission also sought active partnerships with other departments within the Agriculture Portfolio to prepare for future human resource system upgrades.

In response to the needs of an evolving grain industry, which has seen extraordinary investments in new and existing terminal elevator capacity, the Canadian Grain Commission has committed

resources to Real Property Management Services. There is a need to tackle the challenges of renewing aging infrastructure, while at the same time ensuring that the Canadian Grain Commission can continue to deliver efficient and effective service provision.

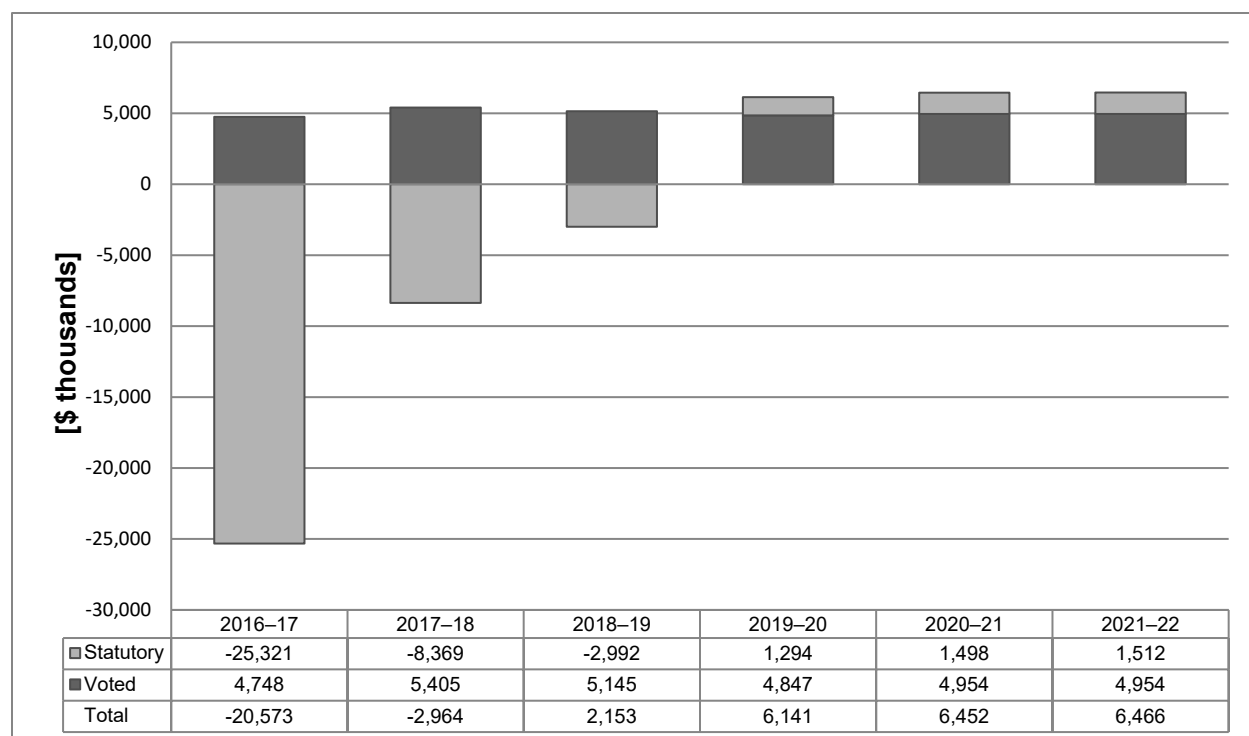
To provide improved insight and risk management, and verify internal controls, policies and procedures, the Canadian Grain Commission initiated an enhancement process for its program evaluation function. This involved staffing, training and development of an evaluation plan. Two internal audits were completed over the 2018-19 period. The first was an [Audit of Health and Safety System Administration](#)<sup>xviii</sup> which ran between September 2017 and August 2018. A second audit of Analytical Services was completed in February 2019 with the final report expected in 2019-20.

As of March 31, 2018, approximately 26 percent of the Canadian Grain Commission's workforce was eligible to retire in five years or less. As such, the Canadian Grain Commission continues to identify key staffing areas that require succession planning and is developing recruitment and retention strategies to mitigate the loss of institutional knowledge. The Grain Inspector Development Program, which trains staff to become fully qualified grain inspectors, is one such initiative. As of November 2018, there were 39 participants in this program. Six employees have successfully graduated from the intensive four-year program since its launch in 2013.

## Analysis of trends in spending and human resources

### Actual expenditures

#### Departmental spending trend graph



Note: Statutory amounts are net of spendable revenues and contain employee benefits plan funding.

### Budgetary performance summary for Core Responsibility and Internal Services (dollars)

Core Responsibility and Internal Services	2018–19 Main Estimates	2018–19 Planned spending	2019–20 Planned spending	2020–21 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2017–18 Actual spending (authorities used)	2016–17 Actual spending (authorities used)
Grain Regulation	5,261,833	5,261,833	5,896,489	6,206,796	5,432,589	(17,564,268)	(21,266,777)	(38,385,249)
<b>Subtotal</b>	5,261,833	5,261,833	5,896,489	6,206,796	5,432,589	(17,564,268)	(21,266,777)	(38,385,249)
Internal Services	245,000	245,000	245,000	245,000	356,409	19,717,425	18,303,234	17,812,262
<b>Total</b>	5,506,833	5,506,833	6,141,489	6,451,796	5,788,998	2,153,157	(2,963,543)	(20,572,987)

Note: All amounts are provided net of spendable revenues. The Canadian Grain Commission reports all revenues collected under its Grain Regulation core responsibility, however these revenues also support the costs of internal services. Details on the overall organization's expenditure distribution can be found in the [2018-19 Budgetary actual gross spending summary \(dollars\) table](#).

Canadian Grain Commission service fees fund approximately 92 percent of the Canadian Grain Commission's annual operating budget. Annual voted and statutory appropriations provide the balance of funding. The service fees collected are dependent on annual grain volumes that can fluctuate considerably from year-to-year and are not fully known prior to the beginning of the fiscal year. These fluctuations can contribute to significant variations 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<sup>2</sup>. In years with lower-than-average grain volumes, revenues could be less than costs and the Canadian Grain Commission would be required to draw on its surplus. Canadian Grain Commission costs are less dependant on annual grain volumes and crop quality as compared to revenues.

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](#)<sup>xix</sup> 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. As a result, the Canadian Grain Commission reduced fees for official inspection and official weighing services, effective August 1, 2017. Further fee updates came into effect April 1, 2018, to better align revenues and costs all fees were reduced. Going forward, these changes will result in sector savings of approximately \$15.5 million annually.

Effective April 1, 2018, the Canadian Grain Commission's annual grain volumes forecast and revenue projections will be based on the new time-series analysis model identified in the 2017 User Fees Consultation and Pre-Proposal Notification. Over the next 5 years, the projected average annual grain volume has been set at 34.40 million metric tonnes. This compares to an historical average of 23.25 metric tonnes used under the previous model. We are anticipating that this updated model will help mitigate the risk of accumulating additional revolving fund surplus and better align fees with the cost of administering programs and providing services. To date, the rate of surplus accumulation has declined significantly as illustrated in the [Departmental spending trend graph](#). Planned revenue projections for 2019-20 and beyond are available in the Canadian Grain Commission's [2019-20 Departmental Plan](#)<sup>xx</sup>.

In 2018-19, the Canadian Grain Commission announced plans to invest approximately \$130 million of its accumulated surplus funds through its [Surplus Investment Framework](#)<sup>xxi</sup>. The announcement outlined plans to spend \$90 million on strategic investment, with the remainder held as a contingency fund. Key areas of investment included strengthening safeguards for grain farmers; investing in grain quality assurance; and enhancing grain quality science and innovation. As part of the framework, the Canadian Grain Commission announced enhancements

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<sup>2</sup> Shown as unused authority carried forward in Public Accounts.

to the Harvest Sample Program which falls under the ‘strengthening safeguards for producers’ key area. The Canadian Grain Commission has allocated approximately \$4 million to fund these enhancements, including testing for DON and falling number in wheat and testing for DON in corn, over the next five years. As a result of Budget 2019’s announcement of a *Canada Grain Act* review, the Canadian Grain Commission temporarily paused further consultations and rollout of investments under the Framework.

#### 2018–19 Budgetary actual gross spending summary (dollars)

Core Responsibility and Internal Services	2018–19 Actual gross spending	2018–19 Actual gross spending for specified purpose accounts	2018–19 Actual revenues netted against expenditures	2018–19 Actual net spending (authorities used)
Grain Regulation	44,584,155	-	62,148,423	(17,564,268)
<b>Subtotal</b>	44,584,155	-	62,148,423	(17,564,268)
Internal Services	19,752,521	-	35,096	19,717,425
<b>Total</b>	64,336,676	-	62,183,519	2,153,157

Note: The Canadian Grain Commission does not have any specified purpose accounts to report against. Funding structure is based on budgetary authorities that are comprised of both voted and statutory authorities. The statutory authorities include employee benefit plan authority for appropriation-funded personnel costs and Canadian Grain Commission revolving fund authority, which allows the Canadian Grain Commission to re-spend fees that it has collected. The organization’s revenue is based on fees for services as per the Service Fees Act.

## Actual human resources

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

Core Responsibility and Internal Services	2016–17 Actual full-time equivalents	2017–18 Actual full-time equivalents	2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2019–20 Planned full-time equivalents	2020–21 Planned full-time equivalents
Grain Regulation	316	326	309	325	330	330
<b>Subtotal</b>	316	326	309	325	330	330
Internal Services	110	117	111	118	120	120
<b>Total</b>	426	443	420	443	450	450

Planned full-time equivalents for 2018-19 was 420. The actual number of full-time equivalents was 443. Additional resources were invested within the current fee framework to support innovation, enhance the Grain Research Laboratory's Harvest Sample Program and grain safety research, and address pay issues arising from the Phoenix pay system.

## Expenditures by Vote

For information on the Canadian Grain Commission's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2018-2019](#)<sup>xxii</sup>.

## 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](#)<sup>xxiii</sup>.

## Financial statements and financial statement highlights

### Financial statements

The Canadian Grain Commission's financial statements (unaudited) for the year ended March 31, 2019 are available on the [departmental website](#)<sup>xxiv</sup>.

## Financial statement highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2019 (dollars)

Financial information	2018–19 Planned results	2018–19 Actual results	2017–18 Actual results	Difference (2018–19 Actual results minus 2018–19 Planned results)	Difference (2018–19 Actual results minus 2017–18 Actual results)
Total expenses	61,529,995	63,339,908	60,902,639	1,909,913	2,437,269
Total revenues	(57,126,423)	(62,225,792)	(65,136,954)	(5,099,369)	2,911,162
Net cost of operations before government funding and transfers	4,303,572	1,114,116	(4,234,315)	(3,189,456)	5,348,431

Note: The Canadian Grain Commission [2018-19 unaudited Future-Oriented Statement of Operations<sup>xxv</sup>](#) are located on the departmental website.

### 2018-19 Actual to 2018-19 Planned

The net cost of operations before government funding and transfers for 2018-19 was \$1.114 million. This represents a decrease of \$3.189 million from the 2018-19 planned results of \$4.304 million. This is a result of:

- a. Increased actual expenses of \$1.920 million primarily the result of additional staffing to support enhancement of the Harvest Sample Program, strengthen the Project Management Office and Real Property Management Services, and establish the Pay Integration Unit.
- b. Increased actual revenues of \$5.099 million due to stronger demands for Canadian Grain Commission inspection and weighing services. The Canadian Grain Commission inspected and weighed 39.54 million metric tonnes of grain over the 2018-19 fiscal year against its planned volume of 34.40 million metric tonnes.

### 2018-19 Actual to 2017-18 Actual

The net cost of operations before government funding and transfers for 2018-19 was \$1.114 million, an increase of \$5.348 million from 2017-18. This is primarily due to:

- a. Increased expenses of \$2.437 million to support enhancements to the Harvest Sample Program and finalization of payments for collective agreement settlements.
- b. Decreased revenues of \$2.911 million in 2018-19 over 2017-18 due to the reduction in service fees for official inspection and weighing.

Condensed Statement of Financial Position (unaudited) as of March 31, 2019  
(dollars)

Financial Information	2018–19	2017–18	Difference (2018–19 minus 2017–18)
Total net liabilities	10,394,646	11,445,593	(1,050,947)
Total net financial assets	6,036,516	5,664,557	371,959
Departmental net debt	4,358,130	5,781,036	(1,422,906)
Total non-financial assets	11,955,863	11,186,670	769,193
Departmental net financial position	7,597,733	5,405,634	2,192,099

The Canadian Grain Commission's net financial position in 2018-19 was \$7.597 million, an increase of \$2.191 from the 2017-18 net financial position of \$5.406 million. This is a result of:

- a. Decreased total net liabilities of \$1.050 million primarily as a result of a decrease in salaries payable following the resolution of retroactive payment accrual for collective agreements.
- b. Increased total financial assets of \$0.371 million resulting from an increase in accounts receivables due to the higher grain volumes inspected over this period.
- c. Increased total non-financial assets of \$0.770 million due to strategic investments in equipment and supporting infrastructure.



## 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

**Enabling instrument:** *Canada Grain Act*<sup>xxvi</sup>, R.S.C. 1985, c. G-10

**Year of incorporation / commencement:** 1912

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

## Raison d'être

The Canadian Grain Commission is a federal government department that administers the provisions of the *Canada Grain Act*. The Commission regulates the handling of 20 grains<sup>3</sup> grown in Canada to protect producer rights and ensure the integrity of grain transactions. The Canadian Grain Commission is the official quality and quantity certifier of Canadian grain export shipments. The Canadian Grain Commission's **vision** is "To be a world class, science-based quality assurance provider." The Canadian Grain Commission reports to Parliament through the **Minister of Agriculture and Agri-Food**.

## Mandate and role

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 Core Responsibility is grain regulation. To fulfill this responsibility, the Canadian Grain Commission regulates grain handling in Canada and establishes and maintains science-based standards for Canadian grain.

The Canadian Grain Commission works to achieve 2 key Departmental Results:

- domestic and international markets regard Canadian grain as dependable and safe, and
- farmers are fairly compensated for their grain.

To fulfill its Core Responsibility, the Canadian Grain Commission has 3 programs:

### Grain Quality Program

The Canadian Grain Commission delivers its Grain Quality Program in accordance with its responsibility under the *Canada Grain Act* to establish and maintain Canada's grain quality standards and to regulate grain handling in Canada to ensure a dependable commodity for domestic and export markets.

### Grain Research Program

The *Canada Grain Act* requires the Canadian Grain Commission to undertake, sponsor, and promote research in relation to grains and grain products. Research forms the basis of Canadian grain grade specifications and Canada's grain quality assurance system.

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<sup>3</sup> 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.

### **Safeguards for Grain Farmers Program**

The Canadian Grain Commission delivers the Safeguards for Grain Farmers Program in accordance with the *Canada Grain Act*. The Commission regulates grain handling in order to ensure that Canadian grain producers receive fair compensation when they deliver grain to licensed grain companies.

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](#)<sup>xxvii</sup>.

## Operating context and key risks

### Operating context

#### External Environment

##### External Environment

- The Canadian grain sector has experienced a period of significant transformation over the last 10 years. This includes the termination 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. Several grain companies have recently completed, or are currently making, investments in their existing terminal elevators that have and will increase the pace and capacity of export loading. There are also several new grain terminals expected to begin operations in various locations across the country shortly. The Canadian Grain Commission has been actively engaged during the planning and construction phases to ensure that elevator equipment installations meet the requirements of the *Canada Grain Act*. The Canadian Grain Commission is also preparing to respond to the growing demands for service that will result as new elevators come online.
- The Canadian grain sector faces uncertainty regarding access to international markets due to an increase in protectionism and heightened market sensitivity related to real and perceived grain quality and safety issues. There is also increasing emphasis on selling to specification, ongoing transition toward analytical assessment of grain quality factors, as well as a growing focus on niche-marketing and increased value-added processing. Through its scientific research, the Canadian Grain Commission has addressed, and continues to address, concerns from some international grain markets related to factors such as genetically modified grains, pesticide residues, and the intrinsic quality of Canadian grain. In addition, as some technical trade barriers impacted access to international markets for domestic licensees, the Canadian Grain Commission has worked to ensure that producers continued to be protected and receive fair compensation for their grain deliveries.
- Canadian grain exports have grown in recent years relative to the ten-year average. This has increased the volume of demand for outbound service delivery and documentation to clients. Canadian grain exports from Canadian Grain Commission licensed grain elevators averaged 37.28 million metric tonnes annually between crop years 2009-10 to 2018-19. However,

grain exports were 41.46 million metric tonnes in crop year 2018-19, 41.74 million metric tonnes in crop year 2017-18 and 41.57 million metric tonnes in crop year 2016-17<sup>4</sup>.

Exports from Canadian Grain Commission Licensed Grain Elevators (million metric tonnes)	
2009-10 to 2017-18 (10-year average)	36.372
2015-16	40.403
2016-17	41.566
2017-18	41.743
2018-19	41.464

### Internal Influences

- Prior to updating fees in 2013, prolonged periods of ad-hoc and unstable funding resulted in under-investment in Canadian Grain Commission facilities, programs and services, and information management and technology. This placed stress on aging infrastructure and increased the risk of compromising program delivery. Specifically, the Grain Research Laboratory at 303 Main Street in Winnipeg, Manitoba is currently challenged to meet its operational mandate due to aging facilities and lab infrastructure. In order to enable continued program delivery, in September 2016 the Grain Research Laboratory's Microbiology Unit was relocated to the University of Manitoba's Smarckpark to ensure that its specific infrastructure needs were being met.
- The Canadian Grain Commission has unique human resource challenges and opportunities due to its highly technical workforce where many of its employees are dedicated to scientific research or grain inspection. As of March 31, 2019, the average age of Canadian Grain Commission employees is 45 years and approximately 25.6 percent of the workforce is eligible to retire within 5 years. These factors have the potential to significantly affect the continuity of corporate and technical knowledge, and the capacity to deliver programs as currently mandated. To mitigate the risk institutional knowledge loss, the Canadian Grain Commission continues to identify key positions for external recruitment or succession planning, which includes identifying the competencies and learning requirements of these positions.
- The federal government's [Budget 2018](#)<sup>xxviii</sup> proposed regulatory reform with a focus on making the Canadian regulatory system more agile, transparent, and responsive. As a regulatory department, the Canadian Grain Commission was part of this review. In [Budget 2019](#)<sup>xxix</sup>, the Government of Canada announced plans to update the Canadian Grain Commission's regulatory framework and review the *Canada Grain Act*. This review is being

<sup>4</sup> Canadian Grain Commission. Canadian grain exports (annual), <https://www.grainscanada.gc.ca/en/grain-research/statistics/canadian-grain-exports-annual/>

led by Agriculture and Agri-Food Canada, with extensive support through analysis and advice provided by the Canadian Grain Commission.

## Key risks

Risk management is an essential part of strategic planning and decision making at the Canadian Grain Commission. The organization has established a process to identify, monitor, mitigate and manage corporate level risk. Strategic planning includes an environmental scan, identification of emerging risks 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 Departmental Results and programs.

The Canadian Grain Commission operates in an environment where the needs of Canadian farmers and the grain sector continue to evolve rapidly. Feedback from farmers and grain handlers, domestic and international grain buyers and processors, and other domestic and foreign government entities has proven to be a reliable early indicator of risk arising from developments in the external environment. Ensuring that Canadian grain is dependable and safe while balancing rapidly evolving grain sector needs is a key Canadian Grain Commission priority. The Canadian Grain Commission is committed to ensuring that aging infrastructure, equipment, and technology do not compromise program delivery through prioritized funding to address key investment projects. The Canadian Grain Commission is focused on its capacity to respond to opportunities while delivering upon its core mandate through the business planning process.

A key corporate opportunity is to collaborate with stakeholders to effectively and efficiently deliver Departmental Results and promote the value of Canadian Grain Commission programs and services. Mitigating risks and capitalizing on opportunities will allow the Canadian Grain Commission to successfully deliver upon its Departmental Results and demonstrate clear benefits to the grain sector and Canadians.

The Canadian Grain Commission has an Integrated Risk Management Working Group that includes representatives from all programs and sections of the organization. Information and recommendations from this group are integrated into Canadian Grain Commission governance processes for review and action as necessary (e.g. implementation of additional mitigation strategies and/or contingency plans).

## Key risks

Risks	Risk response strategy and effectiveness	Link to department's Core Responsibility	Link to mandate letter commitments and any government-wide or departmental priorities (as applicable)
<p><b>Ensuring Canadian grain is dependable and safe while balancing rapidly evolving grain sector needs.</b></p> <ul style="list-style-type: none"> <li>The grain sector is increasingly requesting flexibility to use specific non-standardized grain quality and safety parameters, which can vary from the current grain quality assurance system. The Canadian Grain Commission must ensure that Canadian grain is dependable and safe while balancing requests for quality system flexibility.</li> </ul>	<p>This risk was identified in the 2018-19 Departmental Plan. The following risk responses were used to reduce the risk exposure:</p> <ul style="list-style-type: none"> <li>The Canadian Grain Commission continued to update the grain grading system and modernize wheat classes.</li> <li>The Canadian Grain Commission analyzed and assessed options for new technologies, policies and processes for programs and services.</li> </ul> <p>The Canadian Grain Commission monitors trends closely and revises mitigation strategies, as required, to reduce residual risk to acceptable levels.</p>	Grain Regulation	Linked to Canadian Grain Commission departmental priority: Strengthening the quality and dependability reputation of Canadian grain.
<p><b>Aging laboratory infrastructure, ineffective facilities, and outdated digital technology.</b></p> <ul style="list-style-type: none"> <li>Innovation in science and technology and constrained investment have increased pressure on the Canadian Grain Commission's outdated laboratory infrastructure, other aging and ineffective facilities and its digital technology. The Canadian Grain Commission is expected to maintain modern scientific infrastructure and equipment that reflect</li> </ul>	<p>This risk was identified in the 2018-19 Departmental Plan. The following risk responses were used to reduce the risk exposure:</p> <ul style="list-style-type: none"> <li>A Project Management Office was formed to establish and administer a robust project management framework to support digital and infrastructure projects within the department.</li> <li>Capital needs were assessed and prioritized by identifying technology that is most outdated while reviewing options for repair and maintenance costs as well as upgrades for space and equipment.</li> </ul>	Grain Regulation	<p>Linked to Canadian Grain Commission's mandate</p> <p>Linked to Canadian Grain Commission departmental priority: Innovating Canadian Grain Commission programs, services and the regulatory framework</p>

<p>advancements in grain science and international requirements in order to deliver upon its mandate and underpin the grain quality assurance system.</p>	<ul style="list-style-type: none"> <li>• Federal partners were engaged to prioritize capital investments based on critical infrastructure needs, reducing costs, increasing efficiencies and timeliness.</li> <li>• The Canadian Grain Commission continued to review independent and renewed space in licensed terminal elevators as well as possible implementation of more digitized services and updated software.</li> <li>• The Canadian Grain Commission continued to analyze options for its aging research laboratory infrastructure at 303 Main Street, Winnipeg, Manitoba.</li> </ul> <p>The Canadian Grain Commission monitors trends closely and revises mitigation strategies, as required, to reduce residual risk to acceptable levels.</p>		
<p><b>Capacity to respond to opportunities while delivering upon the core mandate.</b></p> <ul style="list-style-type: none"> <li>• The grain sector continues to evolve rapidly and influence the regulatory and economic environment within which the Canadian Grain Commission operates.</li> <li>• The Canadian Grain Commission must continuously innovate to operate efficiently and deliver effective high-quality services to the grain sector.</li> </ul>	<p>This risk was identified in the 2018-19 Departmental Plan. The following risk responses were used to reduce the risk exposure:</p> <ul style="list-style-type: none"> <li>• Short and long-term business and people planning strategies were included in the annual planning process to identify priorities and opportunities.</li> <li>• During 2018-19, the Canadian Grain Commission focused on a limited number of priorities which were linked closely to the innovation and modernization agendas.</li> <li>• Program leads were identified to best respond to potential opportunities and to address any gaps or pressures.</li> <li>• Plans are underway to develop and invest in a suite of updated E-services to deliver better and more efficient service to</li> </ul>	<p>Grain Regulation</p>	<p>Linked to Canadian Grain Commission departmental priority: Innovating Canadian Grain Commission programs, services and the regulatory framework</p>



	<p>Canadian Grain Commission clients.</p> <p>The Canadian Grain Commission monitors trends closely and revises mitigation strategies, as required, to reduce residual risk to acceptable levels.</p>		
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The Canadian Grain Commission’s Departmental Results Framework and Program Inventory of record for 2018–19 are shown below.

Graphical presentation of Departmental Results Framework and Program Inventory

<b>Departmental Results Framework</b>	<b>Core Responsibility:</b> Grain Regulation		<b>Internal Services</b>
	<p><b>Departmental Result:</b> Domestic and international markets regard Canadian grain as dependable and safe</p>	<p><b>Indicator:</b> Percentage of stakeholders who regard Canadian grain as dependable and safe</p>	
	<p><b>Departmental Result:</b> Farmers are fairly compensated for their grain</p>	<p><b>Indicator:</b> Value of Canadian grain exports</p>	
	<p><b>Indicator:</b> Percentage of sales where farmers are compensated for their grain</p>	<p><b>Indicator:</b> Percentage of outstanding liabilities paid to farmers in the event of a default by a Canadian Grain Commission licensed grain company</p>	
<b>Program Inventory</b>	<b>Program:</b> Grain Quality		
	<b>Program:</b> Grain Research		
	<b>Program:</b> Safeguards for Grain Farmers		

Supporting information on the Program Inventory

Financial, human resources and performance information for the Canadian Grain Commission’s Program Inventory is available in the [GC InfoBase<sup>xxx</sup>](#).

## Supplementary information tables

The following supplementary information tables are available on the [Canadian Grain Commission's website](#)<sup>xxx1</sup>:

- ▶ Departmental Sustainable Development Strategy
- ▶ Gender-based analysis plus
- ▶ 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](#)<sup>xxxii</sup>. This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

## Organizational contact information

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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](mailto: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.

### **Core Responsibility (responsabilité essentielle)**

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

### **Departmental Plan (plan ministériel)**

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 Result (résultat ministériel)**

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

### **Departmental Result Indicator (indicateur de résultat ministériel)**

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

### **Departmental Results Framework (cadre ministériel des résultats)**

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

### **Departmental Results Report (rapport sur les résultats ministériels)**

A report on an appropriated department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

### **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 process used to help identify the potential impacts of policies, Programs and services on diverse groups of women, men and 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.

**government-wide priorities (priorités pangouvernementales)**

For the purpose of the 2018–19 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.

**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 presented in 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)**

Individual or groups of services, activities or combinations thereof that are managed together within the department and focus on a specific set of outputs, outcomes or service levels.

**respendable revenues (recettes disponibles)**

Respendable revenue consists of certain non-tax revenues where authorities from Parliament have been received to finance directly related expenditures.

**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.

**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, <https://www.grainscanada.gc.ca/en/about-us/reports/>
- ii Surplus Investment Framework, <https://grainscanada.gc.ca/en/about-us/org/initiatives/2018/surplus-investment.html>
- iii Canada Grain Act, <https://laws-lois.justice.gc.ca/eng/acts/G-10/index.html>
- iv Canada Grain Regulations, [https://laws-lois.justice.gc.ca/eng/regulations/C.R.C.,\\_c.\\_889/](https://laws-lois.justice.gc.ca/eng/regulations/C.R.C.,_c._889/)
- v Official Grain Grading Guide, <https://grainscanada.gc.ca/en/grain-quality/official-grain-grading-guide/>
- vi Wheat Class Modernization, <https://grainscanada.gc.ca/en/about-us/consultations/wheat-class-modernization.html>
- vii Harvest Sample Program, <https://grainscanada.gc.ca/en/grain-quality/harvest-sample/>
- viii Federal Budget 2019, <https://www.budget.gc.ca/2019/docs/plan/chap-02-en.html#strongStronger-and-More-Collaborative-Federal-Science-strong>
- ix Canada's Economic Strategy Tables: Agri-food, <https://www.ic.gc.ca/eic/site/098.nsf/eng/00022.html>
- x Global Food Safety Initiative, <https://www.mygfsi.com/certification/overview.html>
- xi Canada-United States-Mexico Agreement, <https://www.international.gc.ca/trade-commerce/trade-agreements-accords-commerciaux/agr-acc/cusma-aceum/index.aspx?lang=eng>
- xii Surplus Investment Framework, <https://grainscanada.gc.ca/en/about-us/org/initiatives/2018/surplus-investment.html>
- xiii Canadian Grain Commission Departmental Performance Reports, <https://www.grainscanada.gc.ca/en/about-us/reports/planning-performance-reporting/departmental-performance-report/>
- xiv Canadian Grain Commission Departmental Results Reports, <https://www.grainscanada.gc.ca/en/about-us/reports/planning-performance-reporting/departmental-results-report/>
- xv Federal Budget 2017, <https://www.budget.gc.ca/2017/docs/plan/chap-01-en.html#Toc477707373>
- xvi GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xvii Management Accountability Framework, <https://www.canada.ca/en/treasury-board-secretariat/services/management-accountability-framework.html>
- xviii Audit of Health and Safety System Administration, <https://grainscanada.gc.ca/en/about-us/reports/internal-audits-evaluations/2018-19/audit-health-safety-system-administration.html>
- xix 2017 User Fees Consultation and Pre-Proposal Notification, <https://grainscanada.gc.ca/en/about-us/consultations/2017/user-fees-consultation-pre-proposal-notification.html>
- xx Canadian Grain Commission 2019-20 Departmental Plan, <https://grainscanada.gc.ca/en/about-us/reports/planning-performance-reporting/departmental-plan/>
- xxi Surplus Investment Framework, <https://grainscanada.gc.ca/en/about-us/org/initiatives/2018/surplus-investment.html>
- xxii Public Accounts of Canada 2018-19, <https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- xxiii GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xxiv Canadian Grain Commission Financial Statements, <https://www.grainscanada.gc.ca/en/about-us/reports/>
- xxv Canadian Grain Commission 2018-19 unaudited Future-Oriented Statement of Operations, <https://grainscanada.gc.ca/en/about-us/reports/planning-performance-reporting/departmental-plan/2018-2019/future-oriented-statement.html>
- xxvi Canada Grain Act, <https://laws-lois.justice.gc.ca/eng/acts/G-10/>
- xxvii Minister's mandate letter,
- xxviii Budget 2018, <https://www.budget.gc.ca/2018/docs/plan/chap-02-en.html#strongStronger-and-More-Collaborative-Federal-Science-strong>
- xxix Budget 2019, <https://www.budget.gc.ca/2019/docs/plan/chap-02-en.html#strongStronger-and-More-Collaborative-Federal-Science-strong>
- xxx GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xxxi Canadian Grain Commission, <https://www.grainscanada.gc.ca/>
- xxxii Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>