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# RESEARCH AND COMPARATIVE ANALYSIS OF CIRNAC AND ISC



OFFICE OF THE PARLIAMENTARY BUDGET OFFICER  
BUREAU DU DIRECTEUR PARLEMENTAIRE DU BUDGET

The Parliamentary Budget Officer (PBO) supports Parliament by providing economic and financial analysis for the purposes of raising the quality of parliamentary debate and promoting greater budget transparency and accountability.

This report presents the PBO's response to a request by the Standing Committee on Indigenous and Northern Affairs to conduct research and comparative analysis on the Estimates of the Department of Crown-Indigenous Relations and Northern Affairs (CIRNAC) and the Department of Indigenous Services Canada (ISC).

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Parliamentary Budget Officer

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# Table of Contents

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<b>Executive Summary</b>	<b>3</b>
1. Introduction	4
2. Quantitative Analysis	5
2.1. CIRNAC and ISC 2018-2019 to 2022-2023	5
2.2. INAC and Health Canada 2012-2013 to 2017-2018	8
2.3. Impact of the Transition	12
3. Qualitative Analysis	13
3.1. CIRNAC and ISC 2018-2019 to 2022-2023	13
3.2. INAC and Health Canada 2015-2016 to 2018-2019	15
3.3. Departmental Result Indicators Over the Years	17
4. Conclusion	17
<b>Appendix A: Qualitative Factors</b>	<b>19</b>
<b>References</b>	<b>20</b>
<b>Notes</b>	<b>24</b>

# Executive Summary

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In their February 1, 2022 meeting the Standing Committee on Indigenous and Northern Affairs requested that the PBO conduct research and comparative analysis on the Estimates of the Department of Crown-Indigenous Relations and Northern Affairs (CIRNAC), and the Department of Indigenous Services (ISC). Pursuant to 79.2(1)(d) of the *Parliament of Canada Act*, this report presents the PBO's analysis in response to this request for the 2015-2016 to 2022-2023 period.<sup>1</sup>

Financial resources allocated to providing Indigenous services has increased significantly over this period. A quantitative and qualitative approach using publicly available data was employed to evaluate how effective the organizations providing these services were in using these resources.

The analysis conducted indicates that the increased spending did not result in a commensurate improvement in the ability of these organizations to achieve the goals that they had set for themselves. This was partly driven by the volatility in the departmental result indicators. Many were added or removed over the course of the period preventing results from being collected due to data collection lags. Some indicators lack target values and completion dates altogether. Based on the qualitative review the ability to achieve the targets specified has declined.

# 1. Introduction

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This report was produced in response to a request by the Standing Committee on Indigenous and Northern Affairs in their February 1, 2022 meeting to prepare research and comparative analysis on the Estimates of the Department of Crown-Indigenous Relations and Northern Affairs (CIRNAC), and the Department of Indigenous Services (ISC).<sup>2, 3</sup> It was indicated that the report was to cover the period beginning as early as 2015-2016, and extend to at least 2021-2022.

There have been significant changes to the structure of the departments that provide services to Indigenous peoples over the specified period. CIRNAC and ISC were both created following the dissolution of Indigenous and Northern Affairs (INAC) in 2017-2018. ISC also received the First Nation and Inuit Health Services component of Health Canada's portfolio when it was created. In the two fiscal years prior to this, 2015-2016, the Department of Aboriginal Affairs and Northern Development Canada and the Canadian Polar Commission (AANDC-CPC) was renamed to INAC.<sup>4</sup> Departmental Plans and Departmental Results Reports for all these organizations were examined. Where possible this information was augmented using data taken from Canada's Open Government database. Reports by the Office of the Auditor General on these organizations were also considered.<sup>5, 6, 7, 8, 9</sup>

This report presents the PBO's research and comparative analysis of the identified organizations over the 2015-2016 to 2022-2023 period. A quantitative and qualitative approach were taken in evaluating these organizations. The quantitative component focuses on the financial and human resources that the organizations requested and used on a year-to-year basis. The qualitative component focuses on the number and changes to the set of departmental result indicators (DRIs) that the organizations use to track their performance, as well as their ability to specify and realize their objectives in fulfilling those DRIs. DRIs are defined as factors or variables that provide a valid and reliable means to measure or describe progress on a departmental result.<sup>10</sup> The analysis has been further decomposed into two periods, one where CIRNAC and ISC were active, and another where the predecessor organizations were active. Comparisons between these two periods are also discussed.

## 2. Quantitative Analysis

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To assess the performance of the organizations being reviewed, we began with a comparison of actual and planned spending in a given year. Similarly, we compared the number of actual and planned full-time equivalent (FTE) employees. To do this, we grouped spending and the number of FTEs by departmental core responsibility for a given year. An occurrence is defined as an observable difference between an actual expenditure (an actual number of FTEs) and a forecast expenditure (a planned number of FTEs) for a core responsibility in a given year. We calculated the difference between the actual result and the forecast and expressed it as a percentage of the forecast. A positive difference indicates that the department spent and used more than what it had planned; a negative difference means the opposite. A difference of less than or equal to 10% in absolute value indicates that the results matched contemporary forecasts. Conversely, any difference greater than 10% in absolute value is considered a significant difference between the results and the forecasts. We calculated the average of the significant absolute value differences, which excludes differences between -10% and 10%. In addition, we provide a chart of planned and actual spending (FTEs) in which the points on the line generally indicate that the actual results matched the forecasts. The points above the line indicate where results were higher than forecasts, while those below the line show where results were lower than forecasts. The size of the points is proportional to the observed difference between the actual result and the forecast.

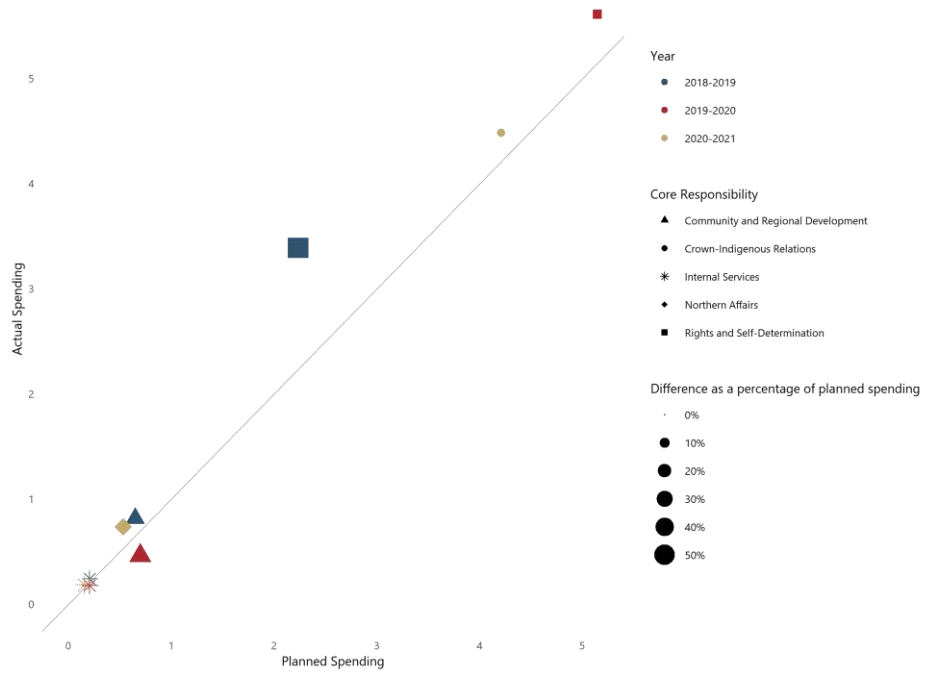
Lastly, we contrasted our findings from the period prior to the creation of CIRNAC and ISC (2013-2014 to 2017-2018) with those for the period thereafter (2018-2019 to 2020-2021). This let us identify changes or persistent trends. Data availability allowed for a quantitative analysis to be done starting with 2012-2013.

### 2.1. CIRNAC and ISC 2018-2019 to 2022-2023

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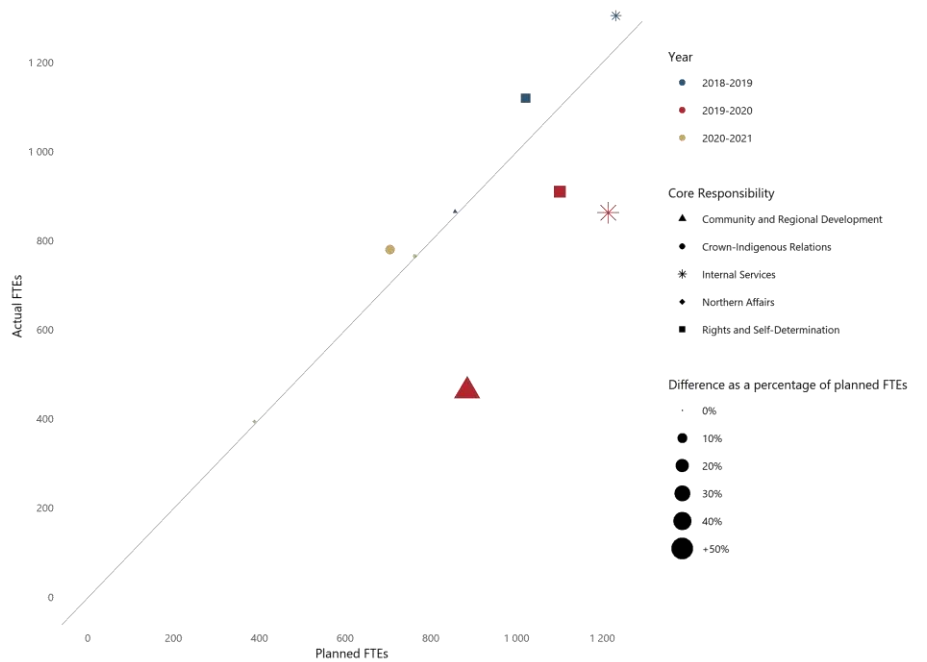
Data from 2018-2019 to 2020-2021 were reviewed for both of these departments. CIRNAC departed significantly from its planned expenses in seven out of nine occurrences during this period. Of the seven significant differences observed, five were positive, indicating that, between 2018-2019 and 2020-2021, the department spent significantly more than it had planned, with an average absolute difference of 28% (\$264 million). As for human resources, the department missed the target four out of nine times, including three times in 2019. In 75% of cases, the department used significantly fewer human resources than initially planned and deviated from its initial needs by an average of 26% (260 FTEs) in absolute terms.

**Figure 2.1 CIRNAC – Comparison of Actual and Planned Spending**



Source: Office of the Parliamentary Budget Officer.  
 Note: Spending expressed in billions of dollars

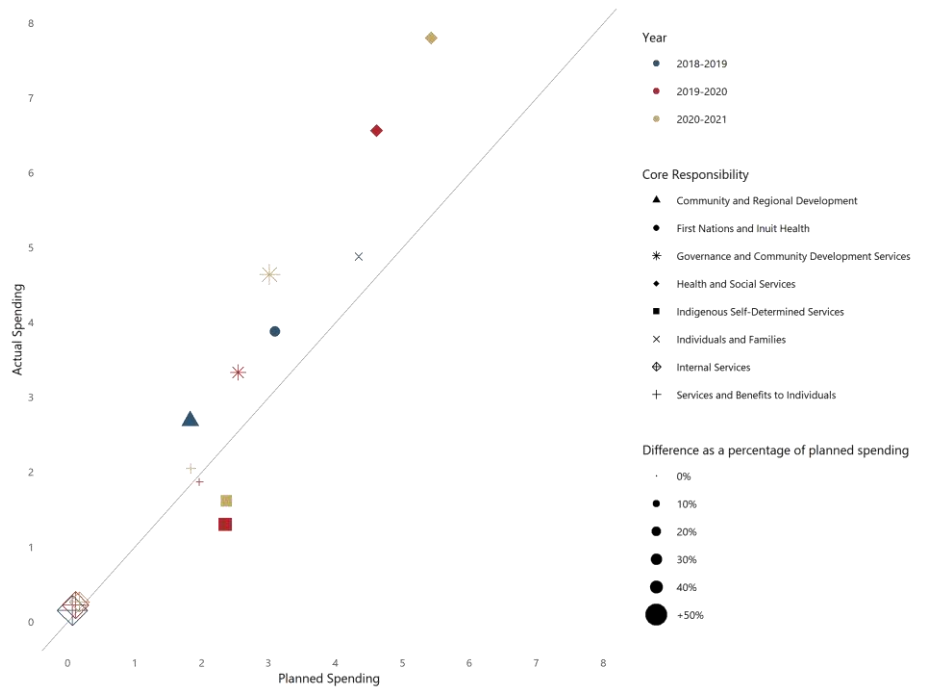
**Figure 2.2 CIRNAC – Comparison of Actual and FTEs**



Source: Office the Parliamentary Budget Officer.

In terms of spending, ISC produced similar results to CIRNAC. During the specified period, we counted 13 instances where actual spending diverged substantially from planned spending out of a total of 14 occurrences. Of the significant differences, 11 were positive, which also shows that the department clearly spends more than it plans, with the average absolute difference being 48% (\$863 million). As for human resources, ISC was less likely to miss its targets, with eight cases of significant differences. Of these, seven are positive, revealing that the department tends to require additional human resources relative to its initial needs. Nevertheless, the average absolute difference was 39% (267 FTEs).

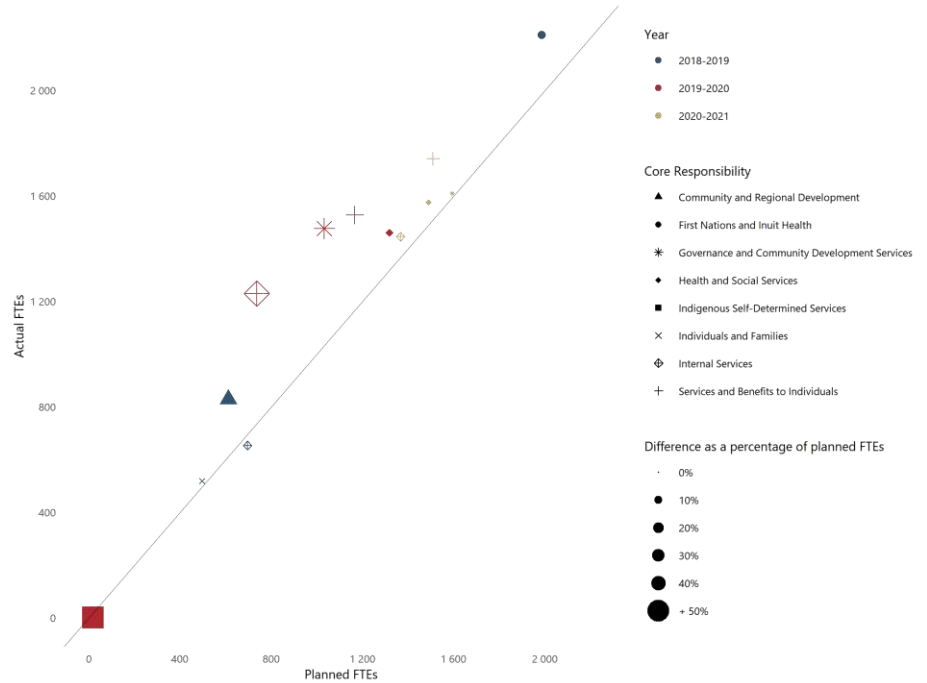
**Figure 2.3** ISC – Comparison of Actual and Planned Spending



Source: Office of the Parliamentary Budget Officer.  
 Note: Spending expressed in billions of dollars



Figure 2.4 ISC – Comparison of Actual and Planned FTEs



Source: Office of the Parliamentary Budget Officer.

Overall, the analysis reveals that both CIRNAC’s and ISC’s actual results consistently diverge from contemporary forecasts year after year. However, note that certain dispute settlements exacerbated some of the significant differences found.

## 2.2. INAC and Health Canada 2012-2013 to 2017-2018

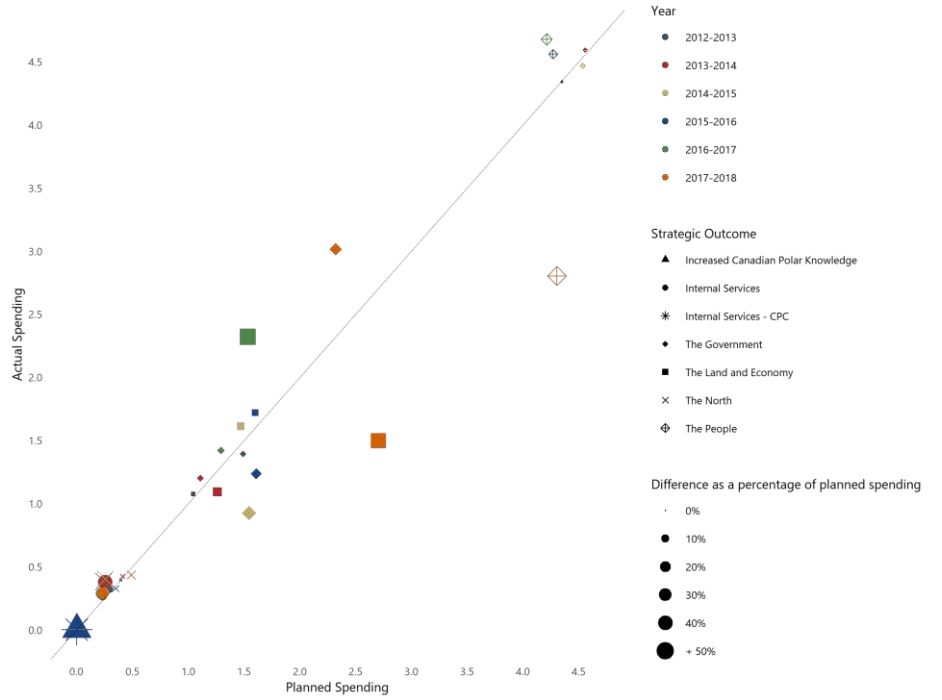
To review the predecessors of ISC and CIRNAC, we examined the data from 2012-2013 to 2017-2018.<sup>11</sup> First of all, we looked at INAC. The number of significant differences between actual and planned spending at the department increased from year to year, as did their magnitude. During the specified period, 16 instances of significant differences were identified, with 10 being positive out of a total of 30 occurrences. Over the years, more often than not, the department gradually started to spend more than its planned budget. With respect to human resources, the department had 11 significant discrepancies between results and forecasts; seven were positive and four were negative. Therefore, one third of the time, the department deviated from its initial plans and needed more human resources than expected.

As for the CPC, an integral part of the former AANDC-CPC, it did little better between 2012-2013 and 2014-2015. During this period, actual spending on internal services deviated from planned spending; three significant differences arose in six occurrences. In two cases, spending was far below projections. With respect to FTEs, there were five positive significant differences out of six total occurrences. Accordingly, the commission’s actual

needs were greater than planned during this period. In sum, the previous organizations had an average absolute deviation of 39% (\$308 million) over the specified period. In terms of human resources, the difference was 44% (87 FTEs).

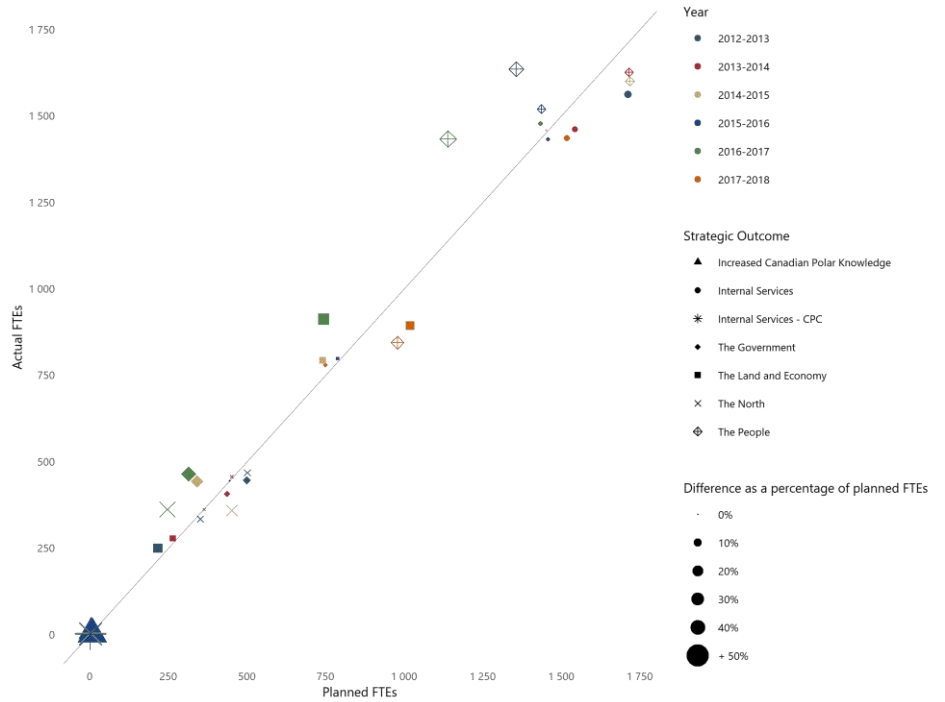
Figure 2.5

### INAC – Comparison of Actual and Planned Spending



Source: Office of the Parliamentary Budget Officer.  
 Note: Spending expressed in billions of dollars

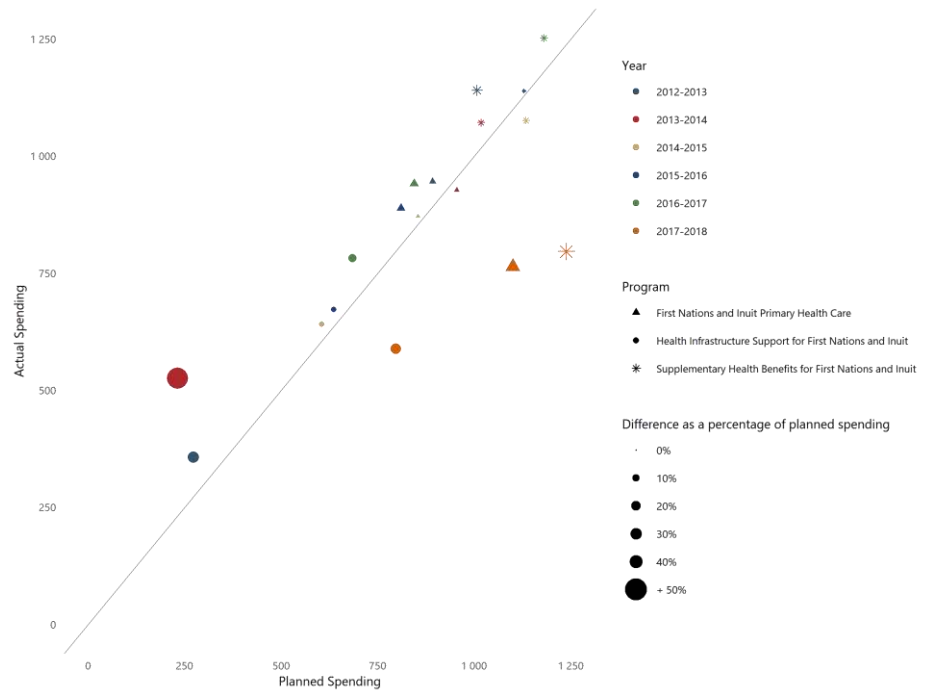
**Figure 2.6** INAC – Comparison of Actual and Planned FTEs



Source: Office of the Parliamentary Budget Officer.

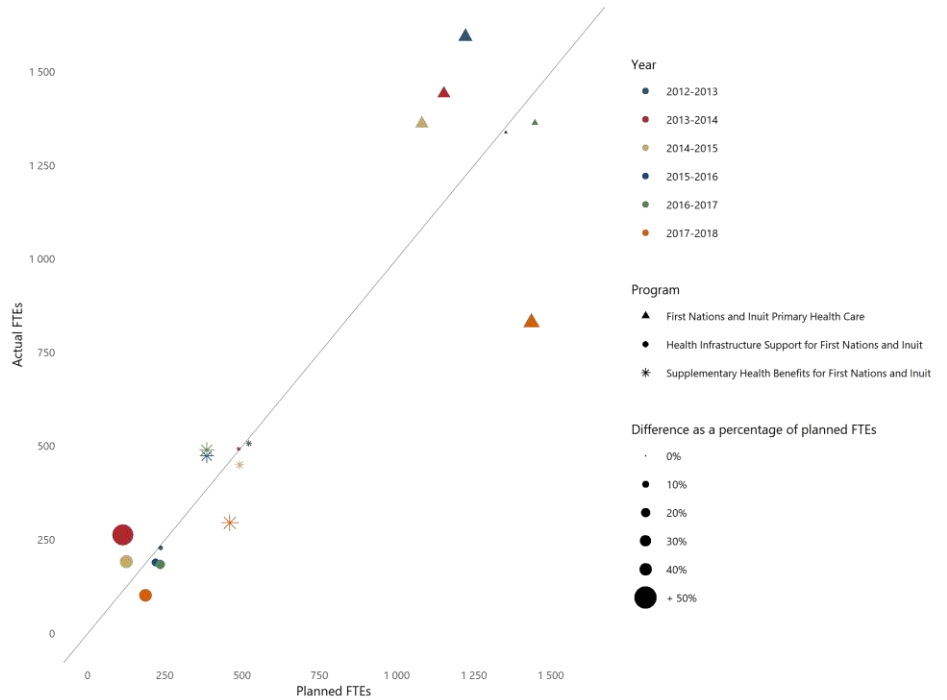
Lastly, we examined Health Canada’s former programs that provided services and benefits to First Nations and Inuit communities between 2012-2013 and 2016-2017. In this case, we excluded 2017-2018, as the significant discrepancies observed were due to these programs being transferred to ISC. One third of the occurrences (5 out of 15) during the specified period involved large differences between planned and actual spending. Of these, four were positive, which means that the department spent more than expected. The average of the absolute significant differences was 39% (\$141 million). As for human resources, it is worth noting that the number of FTEs generally remained lower than actual needs, as with INAC (including CCAP) and ISC (different period for this department). We found nine significant differences, and of these, seven were positive. In this area, Health Canada’s programs also produced an average absolute difference of 39% (159 FTEs).

**Figure 2.7** Health Canada – Comparison of Actual and Planned Spending



Source: Office of the Parliamentary Budget Officer.  
 Note: Spending expressed in millions of dollars

**Figure 2.8 Health Canada – Comparison of Actual and Planned FTEs**



Source: Office of the Parliamentary Budget Officer.

## 2.3. Impact of the Transition

The findings in sections 2.1 and 2.2 show that results did not match forecasts at the predecessor organizations of ISC and CIRNAC. Significant differences between them gradually arose over time, and the organizations appear to have resisted the structural change imposed by the creation of new departments, given that these differences persist to this day. Accordingly, these sharp differences cannot be the result of the transition alone. Instead, our comparative analysis reveals that reasons unrelated to the structure of the departments may explain the patterns of additional spending and the underestimated human resource needs. Lastly, the Health Canada programs that were transferred to ISC were no exception to these findings. While the department generally kept planned and actual spending aligned until 2016-2017, forecast human resource needs were also chronically underestimated. However, it is important to stress that all the observed differences in spending and human resources were compliant with the supply process and the budget. In addition, the budgets of several departmental programs increased as a result of provisions made by the federal government. This frequently explains the difference between planned and actual results, in terms of both spending and human resources.

## 3. Qualitative Analysis

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Departmental Result Indicators (DRIs) are used to evaluate a department's progress towards their goals. They are a factor or variable that provides a valid and reliable means to measure or describe progress on a departmental result. These indicators are highly variable in terms of what they measure.<sup>12</sup> A set of qualitative factors were developed and applied to each DRI to evaluate them in a consistent manner.<sup>13</sup> These factors were used to determine the changes in the portfolio of DRIs that each department had over the years, as well as the ability of the departments to specify goals and obtain measurable results associated with the DRIs.

The qualitative analysis had been broken down into periods before and after 2018-2019 to account for the structural break that occurred following the dissolution of INAC and the creation of ISC and CIRNAC, as well as the transfer of the Indigenous Health component of Health Canada's operations to ISC.<sup>14</sup> AANDC-CPC's DRIs were incorporated directly into INAC's portfolio.<sup>15</sup> This was done to account for the fact that INAC was created by renaming AANDC-CPC, rather than being a novel organization itself.<sup>16</sup>

### 3.1. CIRNAC and ISC 2018-2019 to 2022-2023

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CIRNAC and ISC had a significant increase in the number of DRIs tracked over their years of existence, relative to their predecessors. This was due in part to the more disaggregated approach to DRI monitoring that they have taken, as well as the creation of new areas of responsibility. The restructurings that occurred early in these organization's existence account for a significant share of the internal changes that are observed in this period.

CIRNAC had progressive improvement in its ability to specify a target for its DRIs but had a general decline in its propensity to maintain a target that had been previously specified. ISC was less able to set a target. This was partly due to the DRIs captured in the "indigenous self-determined services" component of its operations, which do not generally have targets specified for them. An additional source of downward pressure came from the "flow" goals in its portfolio, goals that do not have a specific target but instead have a yearly change that they target. Even if these components are excluded ISC still falls short of CIRNAC's ability to specify and maintain targets. Both organizations would generally specify a target, and then adjust the indicated amount and date to achieve that target in subsequent years.

For the years where Departmental Results Reports are available, CIRNAC and ISC were generally consistent in their ability to publish results for their DRIs,

but there was far more volatility in their ability to achieve their targets.<sup>17</sup> This was driven partly by the changes in their DRI portfolios, where the DRIs introduced in their early years of operation have not yet matured enough for their objectives to be fulfilled.

**Table 3.1 Crown Indigenous Relations and Northern Affairs Canada Qualitative Factors**

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
DRI added to the portfolio	21	-	11	8	-
DRI removed from the portfolio	-	-	-13	-6	-
DRIs received from another organization	4	-	-	-	-
DRIs given to another organization	-	-	-5	-	-
<b>Active DRI</b>	<b>25</b>	<b>25</b>	<b>18</b>	<b>20</b>	<b>20</b>
DRI has a target and date to complete consistent with last observation	18	4	11	10	7
DRI has a target and date to complete inconsistent with the last observation	-	17	6	9	13
<b>DRI has a target and date to complete specified</b>	<b>18</b>	<b>21</b>	<b>17</b>	<b>19</b>	<b>20</b>
DRI has some actual result within the last 5 fiscal years	24	25	17	13	14
DRI has been achieved in the most recent observation	9	8	11	4	4

Source: Office of the Parliamentary Budget Officer.

Note: Departmental result reports for fiscal years 2021-2022 and 2022-2023 have not yet been published at the time of writing.

**Table 3.2 Indigenous Services Canada Qualitative Factors**

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
DRI added to the portfolio	28	14	6	-	8
DRI removed from the portfolio	-	-22	-1	-	-5
DRIs received from another organization	8	-	6	-	-
DRIs given to another organization	-	-	-	-	-
<b>Active DRI</b>	<b>36</b>	<b>28</b>	<b>39</b>	<b>39</b>	<b>42</b>
DRI has a target and date to complete consistent with last observation	19	11	11	8	8
DRI has a target and date to complete inconsistent with the last observation	-	4	14	16	15

DRI has a target and date to complete specified	<b>19</b>	<b>15</b>	<b>25</b>	<b>24</b>	<b>23</b>
DRI has some actual result within the last 5 fiscal years	29	22	32	32	30
DRI has been achieved in the most recent observation	5	4	9	10	6

Source: Office of the Parliamentary Budget Officer.

Note: Departmental result reports for fiscal years 2021-2022 and 2022-2023 have not yet been published at the time of writing.

### 3.2. INAC and Health Canada 2015-2016 to 2018-2019

INAC had significant changes in its set of DRIs. Much of this movement was driven by structural changes that occurred following its renaming from AANDC-CPC. Other DRIs were dropped due to the program that they were associated with sunsetting in that year. Health Canada had an increase in the number of DRIs that it monitored. These DRIs were mainly focused on measuring Indigenous and Inuit health, and their usage of services provided to them. Those DRIs that Health Canada removed were ones that had met their objectives.

Both organizations were able to specify goals for their DRIs. The relatively low value for INAC was partly due to the number of “flow” goals that it had in its portfolio. There was a consistent trend for these organizations to push back the date to achieve their targets after the DRIs were established.

INAC and Health Canada were able to publish results for their DRIs. Those DRIs that did not have any actuals associated with them were those that were added late in the period of interest, which subsequently did not have enough time to mature and produce measurable results. Both organizations exhibited a capacity to achieve the objectives that they had set for themselves.



**Table 3.3 Indigenous and Northern Affairs Canada Qualitative Factors**

	2015-2016	2016-2017	2017-2018	2018-2019
DRI added to the portfolio	4	8	3	-
DRI removed from the portfolio	-	-9	-4	-20
DRI received from another organization	-	-	-	-
DRI given to another organization	-	-	-	-7
<b>Active DRI</b>	<b>29</b>	<b>28</b>	<b>27</b>	<b>-</b>
DRI has a target and date to complete consistent with last observation	22	8	5	-
DRI has a target and date to complete inconsistent with the last observation	-	11	14	-
DRI has a target and date to complete specified	<b>22</b>	<b>19</b>	<b>19</b>	<b>-</b>
DRI has some actual result within the last 5 fiscal years	24	26	27	-
DRI has been achieved in the most recent observation	13	14	12	-

Source: Office of the Parliamentary Budget Officer.

**Table 3.4 Health Canada Qualitative Factors**

	2015-2016	2016-2017	2017-2018	2018-2019
DRI added to the portfolio	-	7	-	-
DRI removed from the portfolio	-	-2	-	-4
DRI received from another organization	-	-	-	-
DRI given to another organization	-	-	-	-5
<b>Active DRI</b>	<b>4</b>	<b>9</b>	<b>9</b>	<b>-</b>
DRI has a target and date to complete consistent with last observation	4	7	2	-
DRI has a target and date to complete inconsistent with the last observation	-	2	7	-
DRI has a target and date to complete specified	<b>4</b>	<b>9</b>	<b>9</b>	<b>-</b>
DRI has some actual result within the last 5 fiscal years	4	8	8	-
DRI has been achieved in the most recent observation	3	5	5	-

Source: Office of the Parliamentary Budget Officer.

### 3.3. Departmental Result Indicators over the Years

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CIRNAC and ISC had a general increase in the number of DRIs used to measure progress relative to INAC and Health Canada. There was also a significant increase in the number of changes to the set of DRIs between years. These changes are explained mostly by the restructurings that CIRNAC and ISC undertook in their early years as well as the expansions to their portfolios.

CIRNAC was able to maintain or improve on its ability to specify a target value and completion date relative to the predecessor organizations, whereas ISC has a significant decline. While the “Indigenous Self-Determined Services” component of its portfolio explains part of the decline, even after accounting for this it still performed worse than the predecessor organizations in its ability to specify a target. All organizations examined performed poorly in their ability to consistently maintain a target and date to achieve it, with a general trend to extend the date to complete by one year in each year’s departmental plan.

When examining only years for which Departmental Results Reports are available, CIRNAC and ISC achieved similar results to INAC and Health Canada in terms of publishing results for their DRIs. Compared with INAC and Health Canada, there was a general decline in the number goals CIRNAC and ISC achieved, despite that fact they had themselves set these goals. The differences observed between CIRNAC and ISC compared to INAC, and Health Canada may be due to the DRIs in CIRNAC and ISC’s portfolio not having sufficient time to mature and produce results, and subsequently achieve the objectives they have set for themselves.

## 4. Conclusion

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The goal of this report was to prepare research and comparative analysis on the estimates of CIRNAC and ISC. To do this, we used a quantitative and qualitative approach to analyze the data from these departments, including their predecessor organizations, for the period from 2015-2016 to 2022-2023, or starting in 2012-2013 where the data allowed. Owing to the creation of CIRNAC and ISC, the analysis was also performed for two periods, 2015-2016 (or 2012-2013) to 2017-2018 and 2018-2019 to 2022-2023, in order to compare our results from before and after the transition.

The quantitative approach consisted of comparing the data on actual spending and human resources with what was planned for the same year. Significant differences between actual results and contemporary forecasts

were found for both CIRNAC and ISC, year after year. Their predecessor organizations were no different. Numerous and growing large positive differences over the years shows that the departments have tended to spend more than what they initially planned and to require more human resources than expected, both before and after the two departments under review were created. However, we must stress again that the differences in spending and human resources levels reported in this research were compliant with the supply process and the budget. Indeed, a number of departmental programs have their budgets increased as a result of provisions made by the federal government, which frequently explains the difference between planned and actual spending and human resources results.

The qualitative approach sought to apply a set of factors that we developed to departmental result indicators so that they could be assessed. Our analysis determined that the number of performance indicators increased after ISC and CIRNAC were created. In addition, CIRNAC proved to be better at setting targets and deadlines than its predecessors and its counterpart. However, all of them, including the defunct organizations, performed poorly at specifying and maintaining a given objective. Lastly, where the data permit analysis, the departments have a comparable ability to achieve measurable results for the objectives that they set.

## Qualitative Factors

**Table A-1** Qualitative Factors for Departmental Result Indicators (DRI)

	<b>Description</b>
<b>DRI active</b>	This indicator tracks if a DRI was present in the organization's departmental plan or results report for a given year.
<b>DRI added to the portfolio</b>	This indicator tracks if a DRI was new in the given year.
<b>DRI removed from the portfolio</b>	This indicator tracks if a DRI that had been present in the year prior was absent from the set of DRIs in the current year.
<b>DRIs received from another organization</b>	This indicator tracks if the organization had received DRIs that had been in another organization's portfolio in prior years.
<b>DRIs given to another organization</b>	This indicator tracks if the organization had transferred DRIs that had been in its portfolio in prior years.
<b>DRI has a target and date to complete specified</b>	This indicator tracks whether or not an organization has specified both a target value and an achievement date for a given indicator.
<b>DRI has a target and date to complete consistent with last observation</b>	This indicator tracks if both the target value and date of achievement was consistent with what was specified in the year prior. Years in which a target and date to complete was first specified are considered to consistent from the perspective of this factor.
<b>DRI has a target and date to complete inconsistent with the last observation</b>	This indicator tracks if both the target value and achievement date was inconsistent with what was specified in the year prior.
<b>DRI has some actual result within the last 5 fiscal years</b>	This indicator tracks if the organization has published any actual results for the given indicator within the last 5 fiscal years. 5 years was selected to allow for the lag that exists at the time of writing between the most recent departmental plan (2022-2023) and the most recent departmental result report (2020-2021) for both CIRNAC and ISC.
<b>DRI has been achieved in the most recent observation</b>	This indicator tracks if the organization has managed to achieve its stated target in the last observed actual result.

Source: Office of the parliamentary budget officer.

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# Notes

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- <sup>1</sup> *Parliament of Canada Act, Revised Statutes of Canada 1985, c. P-1 79.2(1)(d)*. "During periods when Parliament is not dissolved, the Parliamentary Budget Officer shall, if requested to do so by a committee of the Senate or of the House of Commons, or a committee of both Houses, that is mandated to consider the estimates of the government, undertake research into and analysis of those estimates." <https://laws-lois.justice.gc.ca/eng/acts/p-1/FullText.html>
- <sup>2</sup> Standing Committee on Indigenous and Northern Affairs, 44<sup>th</sup> Parliament 1<sup>st</sup> Session. *Minutes of Proceedings, Meeting 2, Committee Business Item 3*. Retrieved April 7, 2022. <https://www.ourcommons.ca/DocumentViewer/en/44-1/INAN/meeting-2/minutes>
- <sup>3</sup> *Parliament of Canada Act, 79.2(1)(d)*. "During periods when Parliament is not dissolved, the Parliamentary Budget Officer shall, if requested to do so by a committee of the Senate or of the House of Commons, or a committee of both Houses, that is mandated to consider the estimates of the government, undertake research into and analysis of those estimates."
- <sup>4</sup> CIRNAC, INAC, and AANDC-CPC have programs that relate to the north that do not always directly impact Indigenous people. These policies are included in the quantitative and qualitative analysis due to data constraints that prevent their removal and to maintain consistency for the examined fiscal years.
- <sup>5</sup> Office of the Auditor General of Canada: *Report 11—Health Resources for Indigenous Communities—Indigenous Services Canada*. Retrieved April 19, 2022. [https://www.oag-bvg.gc.ca/internet/English/parl\\_oag\\_202105\\_02\\_e\\_43840.html](https://www.oag-bvg.gc.ca/internet/English/parl_oag_202105_02_e_43840.html)
- <sup>6</sup> Office of the Auditor General of Canada: *Report 3—Access to Safe Drinking Water in First Nations Communities—Indigenous Services Canada*. Retrieved April 19, 2022. [https://www.oag-bvg.gc.ca/internet/English/parl\\_oag\\_202102\\_03\\_e\\_43749.html](https://www.oag-bvg.gc.ca/internet/English/parl_oag_202102_03_e_43749.html)
- <sup>7</sup> Office of the Auditor General of Canada: *Report 5—Socio-economic Gaps on First Nations Reserves—Indigenous Services Canada*. Retrieved April 19, 2022. [https://www.oag-bvg.gc.ca/internet/English/parl\\_oag\\_201805\\_05\\_e\\_43037.html](https://www.oag-bvg.gc.ca/internet/English/parl_oag_201805_05_e_43037.html)
- <sup>8</sup> Office of the Auditor General of Canada: *Report 4—Oral Health Programs for First Nations and Inuit—Health Canada*. Retrieved April 19, 2022. [https://www.oag-bvg.gc.ca/internet/English/parl\\_oag\\_201711\\_04\\_e\\_42669.html](https://www.oag-bvg.gc.ca/internet/English/parl_oag_201711_04_e_42669.html)

<sup>9</sup>Office of the Auditor General of Canada: Report 6—First Nations Specific Claims—Indigenous and Northern Affairs Canada. Retrieved April 19, 2022. [https://www.oag-bvg.gc.ca/internet/English/parl\\_oag\\_201611\\_06\\_e\\_41835.html](https://www.oag-bvg.gc.ca/internet/English/parl_oag_201611_06_e_41835.html)

<sup>10</sup> Indigenous Services Canada: *Departmental Plan 2022-2023*. Retrieved April 13, 2022. [https://www.sac-isc.gc.ca/DAM/DAM-ISC-SAC/DAM-CORP/STAGING/texte-text/dept-plan-2022-2023\\_1646161786888\\_eng.pdf](https://www.sac-isc.gc.ca/DAM/DAM-ISC-SAC/DAM-CORP/STAGING/texte-text/dept-plan-2022-2023_1646161786888_eng.pdf), Page 73

<sup>11</sup> Variances on Other Claims were not included due to the unpredictable nature of expenses related to this task. These amounts are also not allocated to a core responsibility.

<sup>12</sup> For example, within ISCs portfolio they have DRIs to measure health outcomes, such as a tuberculosis incidence rate, education outcomes, such as high school graduation rates, and economic outcomes such as the percentage change in the number of indigenous businesses created or expanded.

<sup>13</sup> A set of qualitative factors was created to determine the ways in which the portfolios of DRIs for each organization evolved over time. They separately tracked the number of DRIs added or removed internally, as well as those that were transferred between organizations.

Factors were also created to determine the ability of organizations to specify and maintain a target value and date to achieve it by. These were used to evaluate how consistent an organization was in setting a goal for itself and then maintaining it in future years.

Qualitative factors were used to determine the ability of the organizations to produce results for their DRIs, and meet the goal's that they had set for themselves.

See Appendix A for discussion of each individual factor.

<sup>14</sup> This time frame differs from the quantitative analysis due to the way in which the results were reported in the departmental plans and results reports. In their first partial year of existence, CIRNAC and ISC reported on the DRIs specified by the predecessor organizations, but in the subsequent year there was a significant structural break as they developed their own set of DRIs to use. The choice in time frame was done to reflect this break.

<sup>15</sup> INAC reported on DRIs at a variety of levels of aggregation in some years of its operation. Only the DRIs at the top level of aggregation are evaluated in this report. This was done to allow consistency between INAC and other organizations that did not report disaggregated results.

<sup>16</sup> *Indigenous and Northern Affairs Canada: 2016-2017 Report on Plans and Priorities*. Retrieved April 7, 2022. [https://publications.gc.ca/collections/collection\\_2017/aanc-inac/R1-80-2017-eng.pdf](https://publications.gc.ca/collections/collection_2017/aanc-inac/R1-80-2017-eng.pdf), Page 4

<sup>17</sup> Compounding this issue, the departmental results report for 2021-2022 for both ISC and CIRNAC has yet to be published at the time of this report's writing.