

Copyright Board of Canada

2023–24

Departmental Plan

The Honourable François-Philippe Champagne, P.C., M.P.
Minister of Innovation, Science and Industry



Copyright Board
Canada

Commission du droit
d'auteur Canada

| **Canada** 

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This document is available in HTML and PDF on the Copyright Board of Canada's [website](#)ⁱ, and in alternative formats upon request.

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From the Minister

In 2023–24, the Copyright Board of Canada will continue working with the ISED Portfolio and other federal partners to position Canada as a global innovation leader by fostering competitive, sustainable and inclusive growth. The 2023–24 Departmental Plan lays out the key priorities the Copyright Board is working to advance for the benefit of all Canadians.

The current economic climate remains turbulent, fueled by a mixture of elements, from business model transformations to the longer-term impacts of the pandemic, and more recently inflationary pressures. In this context, the Copyright Board’s mandate of promoting fair remuneration for copyright holders and ensuring access to content for users as informally and expeditiously as circumstances permit, continues to be central for the copyright marketplace.



In 2023-24, the Copyright Board will continue its transformation by consolidating the results of the first phase of its Modernization Initiative and launching its second phase. All of these activities will continue to support the Copyright Board’s vision for more efficiency and transparency, its focus on clients and, more widely, an increased access to justice and the public interest.

Together with Canadians of all backgrounds, generations, and in every corner of the country, we are building a strong culture of innovation to prepare Canada for the economy of the future.

To that end, I am pleased to present the 2023-24 Departmental Plan for the Copyright Board.

The Honourable François-Philippe Champagne

Minister of Innovation, Science and Industry

[Minister of Innovation, Science and Industry Minister of Innovation, Science and Industry Mandate Letterⁱⁱ](#)

Plans at a glance

The *Copyright Act* (the Act) provides that the Copyright Board (the Board) intervenes in three areas, namely: approving tariffs for content whose rights are managed by collective societies, granting licences for the use of content for which the copyright owners cannot be found and arbitrating in the event a collective society and users cannot agree on royalties. As an independent administrative tribunal and economic regulator, the Board is a key institution of Canada’s intellectual property ecosystem.

In 2023-24, the Board will continue its transformation by consolidating the results of the first phase of its Modernization Initiative and launching its second phase. More concretely the Board’s priorities will be to:

- Finalize the implementation of the Board’s regulatory framework and related tools;
- Reduce the backlog of proposed tariffs;
- Work with stakeholders on ways to better deliver on the Board’s mandate; and
- Maintain the stability in the organization and a sound stewardship of its resources.

For more information on the Board’s plans, see the “Core responsibilities: planned results and resources, and key risks” section of this plan.

Core responsibilities: planned results and resources, and key risks

This section contains information on the department’s planned results and resources for each of its core responsibilities. It also contains information on key risks related to achieving those results.

Copyright Tariffs and Licences

Description

The Board is an independent administrative tribunal and economic regulatory body empowered to establish the tariffs which set the royalties to be paid for the use of copyrighted works, when the copyright in such works is administered collectively. The Board also issues licences which set the royalties to be paid for the use of copyrighted works when the copyright owner cannot be located. By issuing fair and equitable tariffs and licences, the Board ensures that rights owners are remunerated and users have access to protected works while supporting prosperity and innovation in the Canadian economy. Its work also promotes confidence in Canada’s tariff and licencing processes.

Planning highlights

1. Finalize the implementation of the Board’s regulatory framework and related tools

Over the past few years, the Board focused its resources on implementing Parliamentary direction as expressed in the 2019 amendments to the *Copyright Act*, and the corresponding Government regulations. The Board also developed its own set of rules and regulations and adapted its internal processes and practices accordingly. In 2023-24, the Board’s regulatory framework will be fully implemented. It was developed to increase the predictability of the tariff-setting proceedings and provide clear guidance on how to engage with the Board. It reflects the Board’s commitment to effective and expeditious procedures, transparency, and access to justice, and is a key part of the Board’s Modernization Initiative.

Once the Board’s new *Rules of Practice and Procedures* come into force, additional tools will be made available online to help parties and the public navigate the procedural changes, and better understand how to participate in Board processes. The *Rules* will be accompanied by a “user guide” and corresponding practice notices and templates.

In 2023-24, the Board will continue to broaden access to information related to proposed tariffs, notices, orders and rulings, approved tariffs and decisions, through improvements to its website and increased availability through the Decisia platform.

In keeping with its long-standing commitment to develop an e-file management solution in 2023, the Board will complete the implementation of its suite of e-filing and online case tracking tools by October 2023, including a new filing portal and online forms. These were developed and successfully tested with stakeholders in 2022.

Tracking of cases will also become simpler in 2023-24, as the Board finalizes a searchable, online interface for all of its cases, through Decisia. When implemented, information about any given case, including its status and all relevant notices and decisions, will be publicly accessible online in both official languages.

2. *Reduce the backlog of proposed tariffs*

Backlog reduction is the Board's top priority. In 2023-24, the Board will strive to reduce the number of files in its backlog, without compromising its mandate as a specialized tribunal and its commitment to access to justice, due process, and transparency.

For this purpose, the Board will leverage all of the tools at its disposal to ensure the swift resolution of cases under its control. This will include: favouring written hearings and submissions over oral hearings unless circumstances or elements of the proceeding warrant it; expediting cases not requiring a hearing; using formal and informal case management practices; and streamlining any step of proceedings as much as possible, reducing delays and costs for all involved.

The Board will also work with Parties to set the priorities to dispose of backlog files, taking into consideration the Parties' time and resource limitations when they are engaged in multiple cases before the Board.

3. *Work with stakeholders on ways to better deliver on the Board's mandate*

Recognizing its role to promote the development and growth of the Canadian copyright marketplace and to protect the public interest, the Board will engage its federal partners, stakeholders, and the broader copyright community to ensure that it can successfully deliver on its mandate moving forward.

Public consultation on arbitration regime

In 2023-24, the Board will launch a public consultation to maximize the accessibility and usefulness of its arbitration regime, as set out in section 71 of the *Copyright Act, Fixing of Royalty Rates in Individual Cases*.

Changes in the legal and economic landscape have renewed interest in finding ways that the Board can support negotiations between collectives and user groups outside of the tariff-setting process. The arbitration regime is a more targeted option for collectives and user groups who want to access Board expertise to facilitate their negotiations and settle specific yet complex questions of copyright law and economics.

Consulting Parties and stakeholders will be important to ensure the Board's arbitration regime is efficient, accessible, and adapted to the needs of the marketplace. The consultation will also increase stakeholder and public awareness of the regime which, to date, has been underutilized.

Engagement on increasing access to information and data

Board decisions affect a broad range of industries and businesses, from radio stations and streaming services to skating rinks and festivals, and must be based on both solid legal and economic analysis and a deep understanding of the copyright market. Data scarcity is a real and significant limitation to the Board's capacity to that effect.

Specifically, limited access to data can compromise the Board's capacity to assess marketplace changes such as evolving business models and to decide on fair and equitable tariffs. In general, data is provided to the Board at the discretion of Parties to support their case and it can be expensive to produce. It is also often proprietary.

In 2023-24, the Board will engage its federal partners, stakeholders, and international counterparts on issues related to access to data and information. The Board will also explore ways to promote data and information-sharing while respecting private interests, to facilitate negotiations and increase transparency for creators and users, and the broader Canadian public.

4. Maintain the stability of the organization and a sound stewardship of resources

Maintaining stability in any organization hinges, in part, on its capacity to recruit and retain qualified employees. In 2023-24, the Board will complete its transition to a hybrid workplace that allows for collaboration among employees, but also flexibility, productivity, well-being, safety, security and accessibility. The Board will also continue to deliver on its diversity and inclusion commitments. Moreover, the Board will complete the review of its administrative policies to ensure their proper alignment with Government policies and practices.

Finally, in 2023-24, the Board will implement its updated Departmental Results Framework (DRF), with new performance indicators that better reflect the Board performance in meeting its mandate and vision. Details on these changes can be found in the *Changes to the approved reporting framework since 2022–23* section below.

Gender-based analysis plus

The Board does not have a formal gender-based analysis plus (GBA Plus) plan, particularly in light of its mandate as an administrative tribunal. Nevertheless, Board proceedings, as defined in the Act, are open to all Canadians, and any GBA Plus issues brought forward in that context are duly considered.

United Nations 2030 Agenda for Sustainable Development and the UN Sustainable Development Goals

The Board does not have a formal plan for promoting sustainable development for 2023–24. Still, the Board fully adheres to the principles of the Federal Sustainable Development Strategy (FSDS) and has been doing its part to support Canada's transition to low-carbon, climate resilient and green operations.

Many of the Board's actions focus on reducing paper usage: reducing the number of personal printers, encouraging the use of recycled paper, duplex printing, and of tablets for notetaking during meetings. The Board's new e-filing system to be launched in 2023-24 will also contribute to reducing long-term paper usage for parties and employees. Another set of initiatives focus on carbon footprint reduction, which will be at the core of its long-term future workplace strategy and achieved through the implementation of hybrid work practices and reducing office space requirements.

In 2023-24, the Board will work towards developing and implementing its Departmental Sustainable Development Strategy (DSDS) as required by the changes to the [Federal Sustainable Development Actⁱⁱⁱ](#).

Innovation

Since 2019, the Board has put innovation at the center of all decisions related to its operations. To date, innovation had been instrumental to streamlining tariff approval processes, reducing Board backlog, and increasing the efficiency, timeliness and transparency of operations. This includes applying LEAN management principles to corporate operations and internal procedures. In 2023-24, the Board will turn this innovation lens to its forward-looking activities. In launching the second phase of its Modernization Initiative, the Board will engage stakeholders and its federal partners to identify innovative ways to deliver on the Board's mandate in a dynamic and evolving copyright marketplace.

Key risk(s)

As the Board continues to reshape and restructure itself at the organizational level, the ecosystem within which it operates also continues to evolve, making scarcity of creative marketplace data increasingly problematic. Data scarcity can hinder the Board's ability to deliver on its mandate, but also can affect the quality of its decisions and its capacity to adequately measure its performance. To address this risk, as mentioned in the planning highlights section above, the Board will engage stakeholders on the challenges of data availability and accessibility in the coming year.

A very small pool of Parties is typically involved in many if not most Board tariff proceedings. This includes small organizations who may not be equipped to manage complex procedures and, as such, may be at risk of experiencing "change fatigue" or an increased burden as the Board accelerates the pace of its proceedings. The Board will aim to reduce this potential burden for Parties by developing tools using a plain language approach, informal case management practices and a flexible planning approach as required.

Internally, the human resources capacity continues to be stretched as the Board delivers on its core activities while pursuing modernization efforts and delivering on numerous reporting requirements. Employee fatigue has been exacerbated by the pandemic and the transition from fully remote work to a hybrid work environment.

In 2023-24, the Board will engage with its employees on issues of mental health and well-being, including through the Wellness Committee, and pursue management-employee actions to contribute to a more diverse, inclusive and accessible workplace. The Board will also explore options to address the challenge of recruiting new types of skills by broadening the competency profile of its current staff and exploiting opportunities for leadership development as a means to engage new and diverse talent.

Last, the Board will continue to engage its federal networks, including through the Heads of Federal Agencies community, to identify reporting practices more suitable for micro and very small government organisations.

Planned results for Copyright Tariffs and Licences

The following table shows, for Copyright Tariffs and Licences, the planned results, the result indicators, the targets and the target dates for 2023–24, and the actual results for the three most recent fiscal years for which actual results are available.

Departmental result	Departmental result indicator	Target	Date to achieve target	2019–20 actual result	2020–21 actual result	2021–22 actual result
Efficient and Transparent Issuance of Tariffs and Licences	Percentage of tariff decisions rendered in accordance with legislative and regulatory requirements	80%	March 31, 2024	100%	90%	100%
	Percentage of decisions related to works where copyright owner is unlocatable that are issued within the Board's service standards	80%	March 31, 2024	100%	100%	100%
	Number of decisions overturned during judicial reviews on procedural fairness grounds	0	March 31, 2024	0	0	0
	Percentage of parties involved in proceedings (for approval of tariffs) who agree that Board processes are transparent*	TBD	March 31, 2025	Not available*	Not available*	Not available*
	Percentage of parties involved in tariff proceedings who agree that the Board processes are efficient*	TBD	March 31, 2025	Not available*	Not available*	Not available*

*Note: No data is available for these new indicators. Data collection will commence in 2023-24. Targets will be established in 2024-25 once baseline data is collected and analyzed.

The financial, human resources and performance information for the Copyright Board's program inventory is available on [GC InfoBase](#).^{iv}

Planned budgetary spending for Copyright Tariffs and Licences

The following table shows, for Copyright Tariffs and Licences, budgetary spending for 2023–24, as well as planned spending for that year and for each of the next two fiscal years.

2023–24 budgetary spending (as indicated in Main Estimates)	2023–24 planned spending	2024–25 planned spending	2025–26 planned spending
3,481,770	3,481,770	3,481,770	3,481,770

Financial, human resources and performance information for the Copyright Board’s program inventory is available on [GC InfoBase](#).^v

Planned human resources for Copyright Tariffs and Licences

The following table shows, in full-time equivalents, the human resources the department will need to fulfill this core responsibility for 2023–24 and for each of the next two fiscal years.

2023–24 planned full-time equivalents	2024–25 planned full-time equivalents	2025–26 planned full-time equivalents
21	21	21

Financial, human resources and performance information for the Copyright Board’s program inventory is available on [GC InfoBase](#).^{vi}

Internal services: planned results

Description

Internal services are the services that are provided within a department so that it can meet its corporate obligations and deliver its programs. There are 10 categories of internal services:

- ▶ management and oversight services
- ▶ communications services
- ▶ legal services
- ▶ human resources management services
- ▶ financial management services
- ▶ information management services
- ▶ information technology services
- ▶ real property management services
- ▶ materiel management services
- ▶ acquisition management services

Planning highlights

The Board receives timely support from its internal services, namely: finance; human resources; communications; information management and information technology. This activity is critical in supporting the realization of the Board's mandate and objectives. These services are complemented by service agreements with some larger departments, including Innovation, Science and Economic Development Canada (ISED) and Public Services and Procurement Canada (PSPC). In 2023-24, the Board will continue to monitor these service agreements to ensure they meet its needs and remain aligned with Government of Canada policies, regulations, directives and best practices. The Board will also continue the modernization of its information management framework and tools.

Planning for Contracts Awarded to Indigenous Businesses

The Board is a micro-organization that receives many internal services from other departments. Therefore, the Board awards few contracts, and the contracts it awards are often not of significant value (i.e. translation, graphic design of documents).

In the past, the Board has allocated contracts to Indigenous businesses when possible. The Board is in Phase 3 of complying with the target set out in the new Appendix E to the [Directive on the Management of Procurement](#).^{vii} The Board is thus in the transition phase and aims to fully comply with the directive as expected by 2025. Specific measures to achieve the target include reviewing professional services and standing offers available and reaching out to other micro and small organizations to share best practices.

Planned budgetary spending for internal services

The following table shows, for internal services, budgetary spending for 2023–24, as well as planned spending for that year and for each of the next two fiscal years.

2023–24 budgetary spending (as indicated in Main Estimates)	2023–24 planned spending	2024–25 planned spending	2025–26 planned spending
870,443	870,443	870,443	870,443

Planned human resources for internal services

The following table shows, in full-time equivalents, the human resources the department will need to carry out its internal services for 2023–24 and for each of the next two fiscal years.

2023–24 planned full-time equivalents	2024–25 planned full-time equivalents	2025–26 planned full-time equivalents
4	4	4

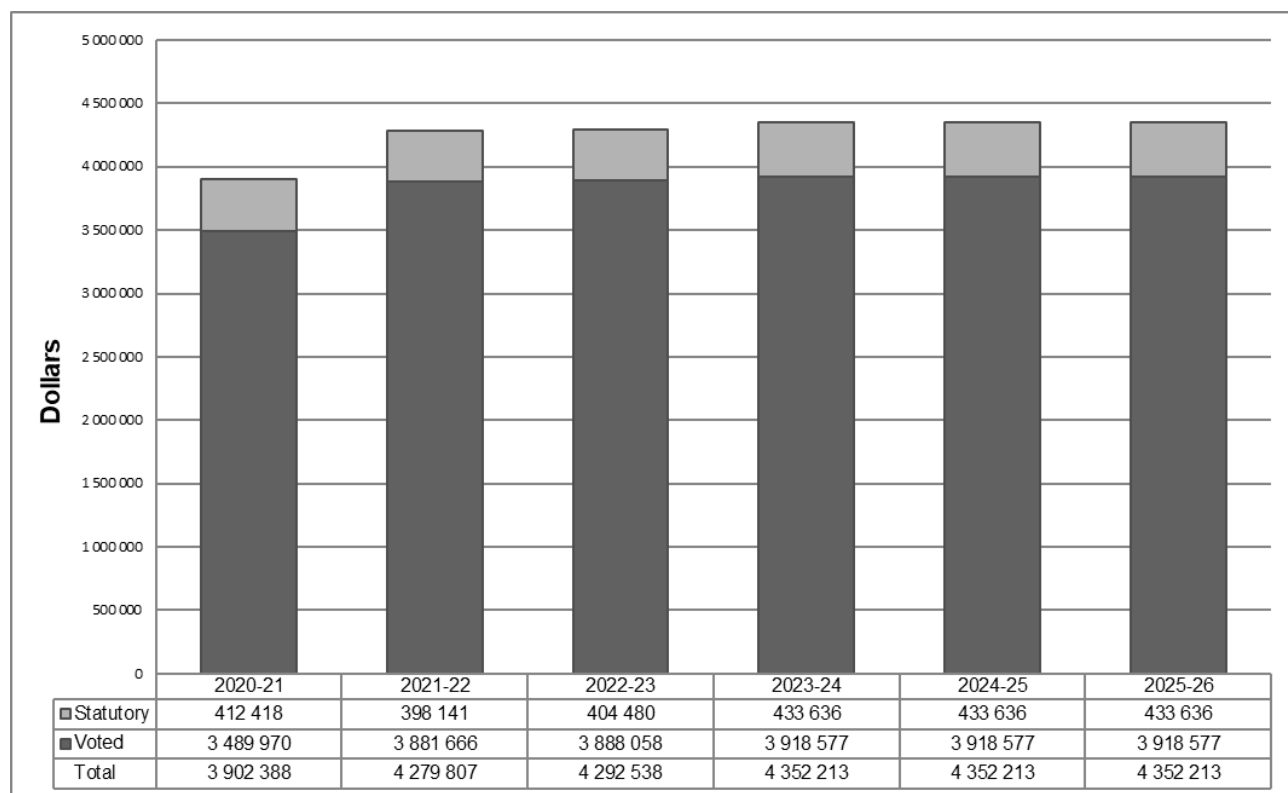
Planned spending and human resources

This section provides an overview of the department's planned spending and human resources for the next three fiscal years and compares planned spending for 2023–24 with actual spending for the current year and the previous year.

Planned spending

Departmental spending 2020–21 to 2025–26

The following graph presents planned spending (voted and statutory expenditures) over time.



The last adjustment to the Board's resources occurred in 2018, on an ongoing basis. As the Board does not have additional revenue sources, and given its size and activities, the Board's planned spending is very stable over time.

Budgetary planning summary for core responsibilities and internal services (dollars)

The following table shows information on spending for each of the Board’s core responsibilities and for its internal services for 2023–24 and other relevant fiscal years.

Core responsibilities and internal services	2020–21 actual expenditures	2021–22 actual expenditures	2022–23 forecast spending	2023–24 budgetary spending (as indicated in Main Estimates)	2023–24 planned spending	2024–25 planned spending	2025–26 planned spending
Copyright Tariffs and Licences	3,162,304	3,423,846	3,434,031	3,481,770	3,481,770	3,481,770	3,481,770
Internal services	740,084	855,961	858,507	870,443	870,443	870,443	870,443
Total	3,902,388	4,279,807	4,292,538	4,352,213	4,352,213	4,352,213	4,352,213

A portion of the Board’s planned spending in 2023-24 will focus on workplace retooling, namely to increase office safety, security, accessibility and productivity. Another key spending priority will aim to complete the e-filing system implementation and improve the Board’s internal information management and technology accordingly.

Planned human resources

The following table shows information on human resources, in full-time equivalents (FTEs), for the Board's core responsibilities and for its internal services for 2023–24 and the other relevant years.

Human resources planning summary for core responsibilities and internal services

Core responsibilities and internal services	2020–21 actual full-time equivalents	2021–22 actual full-time equivalents	2022–23 forecast full-time equivalents	2023–24 planned full-time equivalents	2024–25 planned full-time equivalents	2025–26 planned full-time equivalents
Copyright Tariffs and Licences	21	21	21	21	21	21
Internal services	4	4	4	4	4	4
Total	25	25	25	25	25	25

Given its size, mandate and activities, the Board does not anticipate changes in its long-term FTE forecast.

Estimates by vote

Information on the Board's organizational appropriations is available in the [2023–24 Main Estimates](#).^{viii}

Future-oriented condensed statement of operations

The future-oriented condensed statement of operations provides an overview of the Board's operations for 2022–23 to 2023–24.

The forecast and planned amounts in this statement of operations were prepared on an accrual basis. The forecast and planned amounts presented in other sections of the Departmental Plan were prepared on an expenditure basis. Amounts may therefore differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net cost of operations with the requested authorities, are available on the Board's [website](#).^{ix}

Future-oriented condensed statement of operations for the year ending March 31, 2024
(dollars)

Financial Information	2022–23 forecast results	2023–24 planned results	Difference (2023–24 planned results minus 2022–23 forecast results)
Total expenses	5,171,140	4,953,496	(217,644)
Total revenues	-	-	-
Net cost of operations before government funding and transfers	5,171,140	4,953,496	(217,644)

In preparing its Future-Oriented Statements of Operations, the Board bases its estimates on internal assumptions about the future, based on past experience and relevant considerations. Factors that could lead to material differences between the Future-Oriented Statement of Operations and the historical statement of operations include: (a) the timing and the volume of acquisitions and disposals of property, plant and equipment, which may affect gains, losses and amortization expense; (b) the implementation of new collective agreements; and (c) other changes to the operating budget, such as new initiatives or technical adjustments later in the year.

Corporate information

Organizational profile

Appropriate minister(s): The Honourable François-Philippe Champagne, P.C., M.P.
Minister of Innovation, Science and Industry

Institutional head: Nathalie Théberge, Vice-Chair and Chief Executive Office

Ministerial portfolio: Innovation, Science and Economic Development

Enabling instrument(s): *Copyright Act*^x

Year of incorporation / commencement: 1989

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

Information on the Board's raison d'être, mandate and role is available on its [website](#)^{xi}.

Information on Innovation, Science and Economics Development Canada's mandate letter commitments is available in the [Minister's mandate letter](#)^{xii}.

Operating context

Information on the operating context is available on the Board's [website](#)^{xiii}.

Reporting framework

The Board's approved departmental results framework and program inventory for 2023–24 are as follows.

Core Responsibility : Copyright Tariffs and Licences		
Departmental Results Framework	Departmental Result: Efficient and Transparent Issuance of Tariffs and Licences	Indicator: Percentage of tariff decisions rendered in accordance with legislative and regulatory requirements
		Indicator: Percentage of decisions related to works where copyright owner is unlocatable that are issued within the Board's service standards
		Indicator: Number of decisions overturned during judicial reviews on procedural fairness grounds
		Indicator: Percentage of parties involved in proceedings (for approval of tariffs) who agree that Board processes are transparent
		Indicator: Percentage of parties involved in tariff proceedings who agree that the Board processes are efficient
Program Inventory	Program: Copyright Tariff Setting and Issuance of Licences	

Changes to the approved reporting framework since 2022–23

No changes were made to the Board’s Core Responsibilities and Program. However, the Board is implementing changes to its Departmental Results Framework (DRF) in 2023-24. Specific changes include combining and rewording the previous two departmental results into one; rewording the two previous performance indicators and changing their targets; as well as introducing three new performance indicators. For two of these new indicators, the Board currently has no data. In 2023-24, the Board will establish targets for future performance measurement once data is collected and analyzed. As a result, the Board will begin reporting on these two indicators in 2024-25.

Supporting information on the program inventory

Supporting information on planned expenditures, human resources, and results related to the Board’s program inventory is available on [GC InfoBase](#).^{xiv}

Supplementary information tables

The Board does not have any supplementary information tables.

Federal tax expenditures

The Board’s Departmental Plan does not include information on tax expenditures.

Tax expenditures are the responsibility of the Minister of Finance. The Department of Finance Canada publishes cost estimates and projections for government-wide tax expenditures each year in the [Report on Federal Tax Expenditures](#).^{xv} This report provides detailed information on tax expenditures, including objectives, historical background and references to related federal spending programs, as well as evaluations, research papers and gender-based analysis plus.

Organizational contact information

Mailing address

Copyright Board of Canada
Suite 800 – 56 Sparks Street
Ottawa, Ontario K1A 0C9

Telephone: (613) 952-8621

Email: secretariat@cb-cda.gc.ca

Website(s): <https://cb-cda.gc.ca/en>^{xvi}

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 document that sets out a department's priorities, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Plans are tabled in Parliament each spring.

departmental result (résultat ministériel)

A change that a 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)

A framework that consists of the department's core responsibilities, departmental results and departmental result indicators.

Departmental Results Report (rapport sur les résultats ministériels)

A report on a department's actual performance in a fiscal year against its plans, priorities and expected results set out in its Departmental Plan for that year. Departmental Results Reports are usually tabled in Parliament each fall.

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 Plus) (analyse comparative entre les sexes plus [ACS Plus])

An analytical tool used to support the development of responsive and inclusive policies, programs and other initiatives. GBA Plus is a process for understanding who is impacted by the issue or opportunity being addressed by the initiative; identifying how the initiative could be tailored to meet diverse needs of the people most impacted; and anticipating and mitigating any barriers to accessing or benefitting from the initiative. GBA Plus is an intersectional analysis that goes beyond biological (sex) and socio-cultural (gender) differences to consider other factors, such as age, disability, education, ethnicity, economic status, geography, language, race, religion, and sexual orientation.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2023–24 Departmental Plan, government-wide priorities are the high-level themes outlining the Government’s agenda in the 2021 Speech from the Throne: building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fighter harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation and fighting for a secure, just, and equitable world.

high impact innovation (innovation à impact élevé)

High impact innovation varies per organizational context. In some cases, it could mean trying something significantly new or different from the status quo. In other cases, it might mean making incremental improvements that relate to a high-spending area or addressing problems faced by a significant number of Canadians or public servants.

horizontal initiative (initiative horizontale)

An initiative in which two or more federal organizations 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.

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 the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

program (programme)

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

program inventory (répertoire des programmes)

An inventory of a department's programs that describes how resources are organized to carry out the department's core responsibilities and achieve its planned results.

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.

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 Copyright Board of Canada Website: <https://cb-cda.gc.ca/en>
- ii Minister of Innovation, Science and Industry Mandate Letter, [Minister of Innovation, Science and Industry Mandate Letter \(pm.gc.ca\)](#)
- iii Federal Sustainable Development Act, <https://laws-lois.justice.gc.ca/PDF/F-8.6.pdf>
- iv. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- v. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- vi. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- vii Directive on the Management of Procurement: <https://www.tbs-sct.canada.ca/pol/doc-eng.aspx?id=32692#>
- viii. 2023–24 Main Estimates, <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>
- ix Copyright Board of Canada Website: <https://cb-cda.gc.ca/en>
- x Copyright Act: <https://laws-lois.justice.gc.ca/eng/acts/C-42/>
- xi Copyright Board of Canada Website: <https://cb-cda.gc.ca/en>
- xii Minister of Innovation, Science and Industry Mandate Letter, [Minister of Innovation, Science and Industry Mandate Letter \(pm.gc.ca\)](#)
- xiii Copyright Board of Canada Website: <https://cb-cda.gc.ca/en>
- xiv. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xv. Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>
- xvi Copyright Board of Canada Website: <https://cb-cda.gc.ca/en>