



Guidelines on Streamlining - Statutory Reports to Parliament

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et déposés devant le Parlement

Guidelines on Streamlining - Statutory Reports to Parliament

i Note to reader

These guidelines replace the 2008 *Guidelines on Streamlining: Statutory Reports to Parliament*.

Purpose

This document is intended to assist departmental officials as well as Treasury Board of Canada Secretariat (TBS) officials in understanding:

- the conditions under which departmental reporting to parliament can be discontinued
- the steps required to obtain approval to discontinue those reports

Background

Under section 157 of the *Financial Administration Act*, statutory reports required by Parliament, or to be submitted to Parliament, can be discontinued by order-in-council when they contain the same or less information than is contained in Public Accounts or Estimates Part III documents, namely Departmental Plans and Departmental Results Reports.

There must be no loss of information to Parliament.

Application

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

Implementation procedures

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

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

1. Departments and agencies contact their TBS Results Division analyst to discuss their requests for TBS to examine the potential streamlining of statutory annual reports. The applicant shall provide the most recent version of the report to be discontinued and shall confirm the statutory provision(s) that establish the reporting requirement. TBS Results Division will inform TBS Program Sector and TBS Regulatory Affairs Sector of the request.

2. The TBS Results Division reviews the information in the Estimates documents or Public Accounts and in the statutory report in order to ensure that there is no loss of information to Parliament. The outcome of this review will be communicated in writing to the TBS Program Sector and to the TBS Regulatory Affairs Sector, under the approval of the Assistant Secretary of the Expenditure Management Sector.
3. The TBS Results Division will communicate the outcome of the review to the department via a letter from the Expenditure Management Sector Assistant Secretary to their counterpart in the department requesting the potential streamlining.

If the TBS review is favourable, departments and agencies must contact their TBS Regulatory Affairs analyst to discuss the preparation of a Governor in Council submission through which the minister responsible for the department or agency would recommend that an order-in-council be made to discontinue the statutory report. The Expenditure Management Sector confirmation letter should be included as an annex to the submission. Guidance on preparing the submission can be found in *Process Guide for Governor in Council Submissions (Other than Regulations)*.

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

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

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

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

Consolidated reports

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

References

The following are general references:

- [section 157](#) of the *Financial Administration Act*
- individual departmental legislation that provides the requirements for statutory reports to Parliament

Enquiries

To discuss these guidelines or the potential streamlining of reports, contact:

Results Division
Expenditure Management Sector
Treasury Board of Canada Secretariat
Ottawa ON K1A 0R5
Canada

Email: results-resultats@tbs-sct.gc.ca

Appendix A - Reporting Instruments

The relevant reporting instruments include the following:

Estimates

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

Public Accounts

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

Departmental Annual Report

A Departmental Annual Report is a report on operations for the most recently completed fiscal year that a minister is required, by the department's enabling statute, to table before Parliament at a designated time.

As a rule, legislation does not specify content requirements for Departmental Annual Reports; however, the focus of the Departmental Annual Report should be a concise, factual account of the institution's work during the subject year and the results achieved. Promotional material and matters of local interest should be excluded.¹

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

Other statutory reports

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

Other annual reports

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

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

Appendix B - List of Discontinued Reports

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

Agriculture Canada

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

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

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

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

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

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

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

Atlantic Canada Opportunities Agency

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

Canada Industrial Relations Board

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

Canada Parks Agency

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

Canada Revenue Agency

Annual Report of the Canada Revenue Agency
(*Canada Revenue Agency Act*, section 88(1))

Canadian Centre for Management Development

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

Canadian Food Inspection Agency

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

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

Canadian Heritage

Annual Report of the Department of Communications
(*Department of Communications Act*, section 7)

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

Canadian Radio-television and Telecommunications Commission

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

Canadian Space Agency

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

Energy, Mines and Resources

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

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

Fisheries and Oceans Canada

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

Human Resources Development Canada

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

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

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

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

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

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

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

Immigration and Refugee Board

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

Indian and Northern Affairs Canada and Canadian Polar Commission

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

National Archives Canada and National Library of Canada

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

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

Natural Sciences and Engineering Research Council

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

Northern Pipeline Agency

Annual Report of the Northern Pipeline Agency
(*Northern Pipeline Act*, section 14)

Public Works Canada

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

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

Secretariat of State

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

Solicitor General Canada

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

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

Statistics Canada

Annual Report of Statistics Canada
(*Statistics Act*, section 4)

Transport Canada

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

Veterans Affairs

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

Footnotes

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

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