Government of Canada
Privy Council Office

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Canada

Glossary of Terms for Parliamentary Returns

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Aussi disponible en français sous le titre : *Glossaire des documents parlementaires.*

ISBN 978-0-660-78303-1
Catalogue number: CP22-88/2025E-PDF

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INTRODUCTION

The purpose of this glossary is to help Parliamentarians frame written questions on the Order Paper of the House of Commons or the Senate that request information from the Government of Canada in the form of a Parliamentary return.

Part I defines federal Government institutions and other federal interests by organizational form and Ministerial portfolio. It also describes how organizational terms used in written questions will be interpreted to assign institutions to produce a response from the ministry.

Part II lists Government of Canada financial and accounting terms that may be used in a written question to assist the ministry to search for and provide the requested information.

PART I: ORGANIZATIONS OF FEDERAL INTEREST BY ORGANIZATIONAL FORM AND MINISTERIAL PORTFOLIO

The Government of Canada delivers programs and services through a variety of institutional forms, which range from departments to various types of agencies, corporations, boards and tribunals.

The Government of Canada may, in some circumstances, hold a corporate interest in other organizations, although these are not considered part of the Government of Canada.

1. FEDERAL GOVERNMENT INSTITUTIONS BY ORGANIZATIONAL FORM[1]

FORMS OF FEDERAL GOVERNMENT INSTITUTIONS	
Department	Departments are the primary vehicles through which Government policies and programs are delivered, with broad policy mandates. Ministerial or line departments refer to those organizations listed in Schedule I of the *Financial Administration Act*, which are created by statute that set out the Minister's area of jurisdiction and prescribe their responsibility for direction and management. A Ministerial department is legally under the control of the responsible Minister (i.e., without independent legal personality), and therefore the least autonomous institution through which the Crown carries on business.
Special Operating Agency	Special Operating Agencies (SOAs) are operational units within a department or agency, which have some management flexibility, independence and separate accountability. They function within a framework agreement approved by the Deputy Minister, the Minister and the Treasury Board, without legislation. SOAs have a clear mandate and the services they provide are readily identifiable and operational in nature (e.g., administrative, supervisory, advisory, regulatory, and adjudicative). They follow the departmental legislative framework and authorities, although they may be granted special flexibility for financial, human resources or other specified objectives (potentially including separate employer status).

Statutory and Other Agencies	"Statutory and Other Agencies" refer to organizations listed in Schedule I.1 of the *Financial Administration Act*. These agencies have more narrowly defined mandates than Ministerial departments, generally specified in their constituent acts or other instruments. They can be formed with a statute or be created by Order-in-Council. Their specific functions vary widely but tend to be operational in nature. They usually operate at a distance from Government, and the degree of their autonomy varies considerably by organization and their function – from those that operate more like Ministerial departments to tribunals and other adjudicative bodies whose decisions must be and be seen to be free from Ministerial influence.
Departmental corporation	Departmental corporations are corporations created by Acts of Parliament and are listed in Schedule II of the *Financial Administration Act*. They report to Parliament through a Minister but may function with greater autonomy from Ministers than do Ministerial departments and they perform administrative, research, advisory, supervisory or regulatory functions. Their roles, which vary in their nature, functions, program responsibilities and the extent of any management oversight responsibilities, are specified in their constituent legislation; some do not have any management oversight responsibilities.
Service Agency	Service Agencies are listed as departmental corporations under Schedule II of the *Financial Administration Act*. They are distinct primarily in that they operate with tailored legislation and reporting frameworks, and have operational functions focused on service.
Agent of Parliament	Agents of Parliament are a unique group of independent statutory officers. They serve Parliament in relation to its oversight role; therefore, they report on the exercise of their statutory mandates directly to Parliament and not to an individual Minister. Agents account for their own activities normally by reporting to Parliament; their institutional heads are typically appointed through special resolutions of the House of Commons and the Senate. To maintain the agent's independence, the degree of influence exercised by the executive arm of Government is minimal.
Crown Corporation	Parent Crown corporations are Government organizations that are established as separate corporate entities directly owned by the Government of Canada through legislation, letters patent, or articles of incorporation under the *Canada Business Corporations Act*.

	Their governance structures include the use of a board of directors to oversee management. Crown corporations operate with considerable operational autonomy under governance provisions in Part X of the *Financial Administration Act* and/or their constituting statutes. This provides them with the requisite managerial and administrative flexibility to perform functions that require engagement with customers, suppliers and/or competitors in commercial or quasi-commercial contexts, while allowing appropriate control and oversight on the part of Ministers. Subsidiaries are corporate entities that are owned, in whole or in part, by one or more parent Crown corporations and that can be incorporated through provincial or federal legislation. All subsidiaries are managed by their parent Crown corporation(s). They report to their parent Crown corporation(s) and other shareholders, and not directly to the Government, with the exception of wholly owned subsidiaries that have been directed by the Government to report as a parent Crown corporation.

2. OTHER FEDERAL CORPORATE INTERESTS BY ORGANIZATIONAL FORM[2]

The *Policy on Reporting of Federal Institutions and Corporate Interests to Treasury Board Secretariat* defines corporate interest as a corporate entity in which the Government of Canada has a degree of influence as determined by ownership of shares in the corporation and/or the right to appoint members to its board of directors.

OTHER FEDERAL CORPORATE INTERESTS BY ORGANIZATIONAL FORM	
Mixed enterprises	Mixed enterprises are corporate entities whose shares are partially owned by Canada, through a Minister. Private sector parties own the remaining shares.
Joint enterprises	Joint enterprises are corporate entities whose shares are partially owned by Canada, through a Minister. However, the balance of shares is owned by another level of Government, generally a province.
Shared-governance corporations	Shared-governance corporations include corporate entities without share capital for which Canada has a right, to appoint or nominate one or more voting members to the governing body. Canada has that right, either directly or through a Crown corporation, pursuant to statute, articles of incorporation, letters patent, by-law or any contractual

	agreement (including funding or contribution agreements). There are some foundations and organizations related to intergovernmental or First Nations agreements that meet the definition of a shared-governance corporation.
Corporations under the terms of the *Bankruptcy and Insolvency Act*	This group includes corporate entities whose shares are partially owned by Canada following receipt from a trustee in bankruptcy.

3. INVENTORY OF ORGANIZATIONS OF FEDERAL INTEREST BY MINISTERIAL PORTFOLIO

Responsibility for federal institutions and for other federal interests is assigned by the Governor General, upon the advice of the Prime Minister, through the appointment of Ministers and the assignment of organizations to these Ministers in Ministerial portfolios.

The full list of departments (including Special Operating Agencies), agencies, departmental corporations, and parent Crown corporations, by Ministerial portfolio can be found in the Inventory of Government of Canada Organizations[3].

4. ASSIGNMENT PROCESS FOR PARLIAMENTARY RETURNS

When a Parliamentary written question on the *Order Paper* asks for information from specific terms, the Office for the Coordination of Parliamentary Returns (OCPR) within the Privy Council Office will assign the questions to the following institutions listed in Schedules I, I.1, and II of the *Financial Administration Act*[4]:

TERM USED IN WRITTEN QUESTION	PCO ASSIGNMENT
information from only **"departments"**	OCPR assigns the request to all departments (including their Special Operating Agencies) as well as the Privy Council Office (categorized as one of the statutory and other agencies).
information from **"Government"** or from **"all departments and agencies"**	OCPR assigns the request to all departments (including their Special Operating Agencies), statutory and other agencies, departmental corporations and service agencies. However, among these institutions, tribunals, external review committees and courts are not asked to respond.

information from **"one or more parent Crown corporations"**	OCPR assigns the request to relevant Crown corporation(s) to produce a response.
information from **"Government institutions," "Government entities"** or **"Government bodies"**	OCPR assigns the request to all departments (including their Special Operating Agencies), statutory and other agencies, departmental corporations, service agencies and Crown corporations.
information with respect to **"a named agent of Parliament that operates independently of the Government"**	OCPR assigns the request to the responsible portfolio Minister to produce a response based on any information available within the Government. The portfolio Minister's department will also contact the entity directly with the request. However, given the independence of Agents of Parliament from Ministers, it may be difficult to obtain any additional information.

OCPR does not assign requests for Parliamentary Returns to various tribunals, external review committees, commissions, courts and agents of Parliament listed on Schedule I.1 and Schedule II of the *Financial Administration Act*[4] that are independent of Ministers.

As stated above, other kinds of corporate entities in which the federal Government has an interest, but that are not part of government, are shared-governance corporations, joint enterprises, and corporations under the terms of the *Bankruptcy and Insolvency Act*. The Government obtains specified basic information on these entities under section 6.2 of the Policy on Reporting of Federal Institutions and Corporate Interests to Treasury Board Secretariat. For this reason, if a Parliamentary written question requests information about a specific entity, the responsible portfolio Minister will be assigned to produce a response based on information available within the Government.

5. Notable Items

Questions requesting information by riding

When a Parliamentary written question on the *Order Paper* asks for information by Federal Electoral Districts (FED) for multiple districts, it is the Government's longstanding practice to provide an answer for only one FED per designated question. PCO will provide instructions to organizations identifying the FED chosen which is usually the member's own riding or the first riding on the list requested.

Questions with no time frame provided

When a Parliamentary written question on the *Order Paper* appears with no set timeframe, it is the Government's longstanding practice to limit the timeframe to the start of the current Parliament and ending with the date of the question.

PART II: FEDERAL GOVERNMENT FINANCIAL AND ACCOUNTING TERMS

1. ACCOUNTING COST TERMS

The Government provides financial information to respond to written questions on the *Order Paper* on the cost of Government activities using the accounting terms specified in individual questions, whenever possible. Three bases of accounting are possible: disbursements (based on cash accounting), expenditures (based on modified cash accounting), and expenses (based on accrual accounting). When a question does not request financial information on a specific basis of accounting or asks for information on "spending" in general, the Government will normally report financial information as "expenditures."

ACCOUNTING COST TERMS	DEFINITIONS
Disbursement	A disbursement is an outlay of cash (for the acquisition of goods or services, settlement of a liability, investments or advances, or transfer payments). Such disbursements may be in the form of cheques or warrants, or through the electronic transfer of funds.
Expenditure	Expenditures are the cost of goods and services acquired in the accounting period whether or not payment has been made or invoices received. Expenditures include transfer payments due where no value is received directly in return. Examples would include the payment of grants and contributions, the acquisition or construction of capital assets, and the acquisition of operating supplies. Unlike expenses, which are the cost of goods and services consumed in the accounting period, expenditures are the cost of goods and services acquired by the Government in the period. Expenditures and expenses both include transfer payments due where no value is received directly in return.
Expense	Expenses are the cost of resources consumed in and identifiable with the operations of the accounting period. Expenses include the costs associated with: • The purchase of goods and services; • Government transfers; • Grants, contributions and donations (non-repayable); and

	• Consumption of an asset, e.g. amortization of a capital asset, consumption of inventory or prepaid expenses. Expenses, including losses, are decreases in economic resources, either by way of decreases in assets or increases in liabilities, resulting from the operations, transactions and events of the accounting period.

EXAMPLE: ACCOUNTING COST TERMS APPLIED TO A WRITTEN QUESTION ON THE *ORDER PAPER*

To further clarify the difference, *expenditure* refers to the acquisition of a good or service whereas *expense* refers to the use of the good or service acquired. For example, the acquisition cost of a tangible asset would be an expenditure and the amortization cost of that asset would be an expense in the statement of operations for the period. Conceptually, the cost of an asset is deferred and recognized as an amortization expense over the period when the assets are used in delivering Government programs.

Parliamentary Order Paper question:

What disbursements/expenditures/expenses on a vehicle were reported by the Department of XYZ in April 2007?

Background:

The Department of XYZ purchased a vehicle for $20,000, which was delivered in March 2007, paid for in April 2007 and whose costs were amortized over the five-year period from April 1, 2007, to March 31, 2012.

Application of accounting cost terms to the Parliamentary Order Paper question:

“Disbursements” in April 2007:

The Department of XYZ incurred $20,000 in disbursements in April 2007 – because the vehicle was paid for in April 2007.

“Expenditures” in April 2007:

The Department of XYZ incurred no expenditures in April 2007 – because the vehicle was delivered in March. There was an expenditure of $20,000 for March. NOTE: If the written question on the *Order Paper* had requested information on expenditures in March 2007, the Government response would have indicated expenditures of $20,000.

“Expenses” in April 2007:

The Department of XYZ incurred expenses of $333.33 in April 2007 – equal to one month of the $20,000 vehicle cost amortized over five years.

2. TYPES OF FINANCIAL COSTS

Departments must track transactions according to the Government-wide chart of accounts, which includes such things as the department, object of expense, program activity, the vote and the account, but does not include geographical information. Departments may track additional details in their own departmental financial systems. The Government will provide information on the types of financial costs specified in a written question on the *Order Paper*. Examples of types of financial costs are listed below based on the way Parliament votes on funding.

OPERATING COSTS	DEFINITIONS
Salaries[5]	The compensation received for the performance of the regular duties of a position or office, exclusive of allowances, special remuneration, overtime or other compensation or gratuities.
Contracts[6]	Information on contracts can be provided on the value of a contract or the amount paid out under a contract. Since October 2004, the Government has had a policy of publicly disclosing information on the value of all contracts awarded by Government departments with a value over $10,000 (i.e., proactive disclosure). This information is published quarterly on departmental websites. The amount actually paid out under a contract is the total amount paid to the contractor(s) in accordance with the terms and conditions specified in the contract at the time of the request. The *Public Accounts of Canada* display payments to contractors above a certain threshold ($100,000). They do not identify the specific contract(s) posted under which the payments were made on proactive disclosure.

CAPITAL ASSETS

Capital assets are tangible assets that are purchased, constructed, developed, or otherwise acquired and held for use in the production or supply of goods, delivery of services or to produce program outputs.

They have a useful life that extends beyond one year and are not intended for resale in the normal course of operations. Capital assets include land, buildings, military assets, infrastructure

assets, purchased or in-house developed software, computer hardware, equipment, leasehold improvements, and assets acquired by capital leases or donations.

TRANSFER PAYMENT[7]

Government transfers are monetary payments or a transfer of goods, services or assets made, on the basis of appropriation, to a third party, including a Crown corporation, that does not result in the acquisition by the Government of Canada of any goods, services or assets. Transfer payments are categorized as grants, contributions and other transfer payments. Transfer payments do not include investments, loans or loan guarantees.

Transfer payments include the following:

TYPES OF TRANSFER PAYMENTS	DEFINITIONS
Grant	A grant is a transfer payment subject to pre-established eligibility and other entitlement criteria. A grant is not subject to being accounted for by a recipient nor normally subject to audit by the department. The recipient may be required to report on the results achieved.
Contribution	A contribution is a transfer payment subject to performance conditions specified in a funding agreement. A contribution is to be accounted for and is subject to audit.
Other transfer payments	Other transfer payments are transfer payments, other than grants or contributions, based on legislation or other arrangement that may be determined by a formula. Examples of other transfer payments are transfers to other orders of Government such as Equalization payments as well as Canada Health and Canada Social Transfer payments.

OTHER FINANCIAL TERMS	DEFINITIONS
Loan	A loan is money to be repaid to the Crown. Loans are made by Government organizations to Crown corporations, provincial and territorial Governments, international organizations and private corporations for a variety of purposes in accordance with different terms and conditions.

Loan guarantee	A loan guarantee is a guarantee to a lender that the Government will repay the amount guaranteed, subject to the terms and conditions of an agreement, if the borrower defaults. Total budgetary authorities are available for spending during the year in question, as listed in the Ministerial sections of the *Public Accounts of Canada*[8]. Authorities include amounts voted by Parliament through an appropriation act, as well as amounts authorized by other statutes. Note that Government funding excludes all non-budgetary amounts.
Government funding	Total disposition of budgetary authorities in the year in question, as listed in the *Public Accounts of Canada*[8]. Authorities include amounts voted by Parliament through an appropriation act, as well as amounts authorized by other statutes. Note that Government spending excludes all non-budgetary amounts.

3. FINANCIAL REPORTING PERIOD

Government organizations normally report financial information by fiscal year (the period beginning on April 1 and ending on March 31 in the following calendar year). Financial reporting by calendar year (the period beginning on January 1 and ending on December 31 of the same calendar year) is generally not available from Government organizations.

ANNEX A: REFERENCE DOCUMENTS

References

[1] Policy on Reporting of Federal Institutions and Corporate Interests to Treasury Board Secretariat, Appendix A – http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=12622

[2] Policy on Reporting of Federal Institutions and Corporate Interests to Treasury Board Secretariat, Appendix B – http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=12622

[3] Inventory of Federal Organizations and Interests – http://www.tbs-sct.gc.ca/reports-rapports/cc-se/index-eng.asp

[4]Financial Administration Act – https://laws-lois.justice.gc.ca/eng/acts/f-11/?wbdisable=false

[5] Glossary of Terms and Definitions (personnel management and pay administration) – http://www.tbs-sct.gc.ca/pubs_pol/hrpubs/TBM_11A/2-eng.asp

[6] Government of Canada Accounting Handbook – https://www.tbs-sct.canada.ca/pol/doc-eng.aspx?id=32509

[7] Policy on Transfer Payments – http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=13525

[8] Public Accounts of Canada - http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html