

Copyright Board of Canada 2025–26 Departmental Plan

The Honourable Anita Anand, P.C., M.P.
Minister of Innovation, Science and Industry



Copyright Board
Canada

Commission du droit
d'auteur Canada

Canada

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Copyright Board of Canada's 2025-26 Departmental Plan: At a glance

A departmental plan describes a department's priorities, plans, and associated costs for the upcoming three fiscal years.

- [Vision and Values](#), [Mandate, Jurisdiction and Role](#) and [Governance](#)

Key priorities

In 2023, the Board completed Phase 1 of its Modernization Initiatives, which resulted in a complete overhaul of its processes and internal policies with a view to increase the efficiency and transparency of its operations. Following on the path set over the last two years, in 2025-26, the Board will continue to work towards the objectives of Phase 2 of its Modernization Initiative. Specifically, the Board's top priorities for 2025-26 are as follows:

- Grow the Board's capacity as a marketplace facilitator;
- Continue sound management of the Board's case inventory;
- Maintain healthy organizational practices.

Highlights

In 2025-26, total planned spending (including internal services) for the Copyright Board is \$4,730,579 and total planned full-time equivalent staff (including internal services) is 26. For complete information on the Board's total planned spending and human resources, read the [Planned spending and human resources section](#) of the full plan.

The following provides a summary of the department's planned achievements for 2025-26 according to its approved Departmental Results Framework. A Departmental Results Framework consists of a department's core responsibilities, the results it plans to achieve, and the performance indicators that measure progress toward these results.

Core responsibility: Copyright Tariffs and Licences

Planned spending: \$3,784,463 for 2025-26

Planned human resources: 21 for 2025-26

Departmental results:

- Efficient and Transparent Issuance of Tariffs and Licences

The Board's plans for its core responsibility over the next year are:

- Growing the Board's capacity as a marketplace facilitator;
- Continue sound management of the Board's case inventory;
- Maintaining healthy organizational practices.

More information about [Copyright Tariffs and Licences](#) can be found in the full plan.

Copyright Board of Canada 2025-26 Departmental Plan

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From the Vice-Chair and Chief Executive Officer



Drew Olsen
Vice-Chair and Chief Executive Officer

As the newly appointed Vice-Chair and CEO of the Copyright Board of Canada, I am pleased to present our Departmental Plan for 2025-26. This document outlines the priorities and strategic direction of the Board, detailing how we plan to build upon our achievements from the past years while continuing our efforts to modernize, streamline, and enhance the services we provide to Canadians and the copyright sector.

In 2023, the Board successfully completed Phase 1 of its Modernization Initiative, a significant milestone that has already resulted in the overhaul of internal policies and processes. Looking ahead to 2025-26, we will build upon this foundation through Phase 2 of the Modernization Initiative, continuing to refine our operations and further strengthen our capacity as a key marketplace facilitator.

Our top priorities for the upcoming fiscal year reflect this commitment to progress:

1. **Growing the Board's capacity as a marketplace facilitator:** We are focused on enhancing our role as a central player in the copyright ecosystem, ensuring that our tariff and licence decisions are made in a timely, transparent, and equitable manner. This will help support the sustainable growth of Canadian creativity and innovation.
2. **Sound management of our case inventory:** Maintaining an efficient and organized system for processing cases remains a core responsibility of the Board. Our ongoing efforts to improve case management will ensure that we continue to meet the demands of a dynamic and evolving copyright landscape.
3. **Maintaining healthy organizational practices:** The success of the Board relies on the dedication and professionalism of our people. In 2025-26, we will continue to foster a healthy work environment that supports staff development, inclusivity, and operational excellence.

I invite you to read the detailed sections of this plan to learn more about the specific initiatives and targets that will guide our work in the coming year and demonstrate our commitment to delivering results that support the copyright system as a whole. We look forward to continuing our efforts to advance Canada's copyright framework, promote creativity, and foster innovation.

Sincerely,

Drew Olsen
Vice-Chair and CEO
Copyright Board of Canada

Plans to deliver on core responsibilities and internal services

Core responsibilities and internal services

- Core responsibility: Copyright Tariffs and Licences
- Internal services

Core responsibility: Copyright Tariffs and Licences

In this section

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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 by a society. 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 in a timely manner, while supporting prosperity and innovation in the Canadian economy. Its work also promotes confidence in Canada's tariff and licensing processes.

Quality of life impacts

The Government of Canada developed a Quality of Life Framework that aims to measure what matters most to Canadians to help drive evidence-based budgeting and decision-making at the federal level. The Quality of Life Framework is organized into domains, each of which includes a number of indicators. You can find more information on this framework, including the domains and indicators, on [Canada's Quality of Life Framework](#) website. This section identifies the Quality of Life Framework domains and indicators that relate most closely to the Copyright Board's core responsibility (Copyright Tariffs and Licences).

The Board’s core responsibility contributes to the “Prosperity” domain of the Quality of Life Framework for Canada and, more specifically, “Gross domestic product (GDP) per capita” and “Productivity,” through the activities mentioned in the core responsibility description.

The Board’s activities also contribute to the “Good Governance” domain of the Quality of Life Framework for Canada and, more specifically, “Access to fair and equal justice (civil and criminal)” and “Confidence in institutions”.

Indicators, results and targets

This section presents details on the department’s indicators, the actual results from the three most recently reported fiscal years, the targets and target dates approved in 2025-26 for Copyright Tariffs and Licences. Details are presented by departmental result.

Table 1: Efficient and Transparent Issuance of Tariffs and Licences

Table 1 provides a summary of the target and actual results for each indicator associated with the results under Copyright Tariffs and Licences.

Departmental Result Indicators	Actual Results	Target	Date to achieve target
Percentage of tariff decisions rendered in accordance with legislative and regulatory requirements	2021-22: 100% 2022-23: 100% 2023-24: 100%	At least 80%	March 31, 2025
Percentage of decisions related to works where copyright owner is unlocatable that are issued within the Board’s service standards	2021-22: 100% 2022-23: 50% 2023-24: 92%	At least 80%	March 31, 2025
Number of decisions overturned during judicial reviews on procedural fairness grounds	2021-22: 0 2022-23: 0 2023-24: 0	0	March 31, 2025
Percentage of parties involved in proceedings (for approval of tariffs) who agree that Board processes are transparent*	2021-22: Not available* 2022-23: Not available* 2023-24: Not available*	TBD*	TBD*
Percentage of parties involved in tariff proceedings who agree that the Board processes are efficient*	2021-22: Not available* 2022-23: Not available* 2023-24: Not available*	TBD*	TBD*

* Note: Despite significant efforts, the Board was unable to collect sufficient data from parties to assess the indicators introduced in 2023-24. As a result, the Board is unable to set a target and report on these indicators. The Board intends to adjust these indicators in the next Departmental Results Framework amendment cycle to address these difficulties. Updated indicators will be reflected in the Board’s 2026-27 Departmental Plan.

Additional information on the [detailed results and performance information](#) for the Copyright Board’s program inventory is available on GC InfoBase.

Plans to achieve results

The following section describes the planned results for Copyright Tariffs and Licences in 2025-26, continuing with the plan established in 2024-25.

Efficient and Transparent Issuance of Tariffs and Licences

1. **Grow the Board’s capacity as a marketplace facilitator**

The Copyright Board plays a key role as a facilitator in the Canadian copyright marketplace. The Board will launch consultations on its individual cases regime to identify ways to increase its accessibility and efficiency as a marketplace facilitation tool. The Board will also review its licensing services for works where the copyright owner is unlocatable with the same goal.

The Board will also continue its reflection on its role in the future copyright marketplace in line with the second phase of its Modernization Initiative. To this end, the Board will continue to extend its reach into creator and user communities to deepen its understanding of their needs and practices. It will also continue to leverage its relationships with other Canadian organizations engaged in market regulation, including through its participation in the Canadian Digital Regulators Forum, as well as with international counterparts, to share best practices and specialized expertise on issues of common interest, such as the valuation of content and data-driven research in the digital marketplace.

2. **Continue sound management of the Board’s case inventory**

The Board will continue to work toward reducing its retroactive case inventory while managing the regular inflow of new cases. It will continue to provide guidance to parties to increase efficiency and predictability of its proceedings; extend its internal case management capacity; and develop and implement internal service standards for measuring and tracking its own performance.

3. **Maintain healthy organizational practices**

The Board is committed to fulfilling its obligations to deliver high-quality services to Canadians through the sound stewardship of its resources. However, due to its size, budget and limited human resources (the Board is a federal micro-organization of just over 20 FTEs), it has had to adopt innovative management tools and systems whenever possible to ensure efficiency. Developing the Board’s organizational capacity in this way will continue to be a priority in 2025-26. The Board plans to revamp its information management (IM) systems and integrate new IM tools into that will support its goal to increase productivity, transparency and accessibility of operations.

Regarding human resource capacity, the Board will continue to prioritize workplace well-being, safety, security, and accessibility. The Board will also strengthen its professional development and retention strategies to minimize staff turnover. Within these strategies, and more broadly, the Board will continue to promote diversity and inclusion in accordance with its commitments under the [50-30 Challenge](#).

Planned resources to achieve results

Table 2: Planned resources to achieve results for Copyright Tariffs and Licences

Table 2 provides a summary of the planned spending and full-time equivalents required to achieve results.

Resource	Planned in 2025-26
Spending	\$3,784,463
Full-time equivalents	21

[Complete financial](#) and [human resources information](#) for the Copyright Board's program inventory is available on GC InfoBase.

Related government priorities

Gender-based analysis plus

The Copyright Board does not have a formal gender-based analysis plus (GBA Plus) plan. However, as a federal administrative tribunal, Board proceedings, as per the *Copyright Act*, are open to all Canadians, and any GBA Plus issues brought forward are duly considered.

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

Although it is a micro-organization with a very small carbon footprint, the Copyright Board prioritizes adhering to the principles of the UN 2030 Agenda for Sustainable Development, the UN Sustainable Development Goals, and Canada's 2030 Agenda National Strategy. Specifically, the Board developed its inaugural Departmental Sustainable Development Strategy (DSDS) in 2023-24 and its first Departmental Sustainable Development report in 2024-25, in accordance with the 2022 to 2026 Federal Sustainable Development Strategy (FSDS), and as required by the *Federal Sustainable Development Act*.

More information on the Copyright Board of Canada's contributions to Canada's Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in our [Departmental Sustainable Development Strategy](#).

Program inventory

Copyright Tariffs and Licences is supported by the following program:

- Copyright Tariff Setting and Issuance of Licences

Additional information related to the program inventory for Copyright Tariffs and Licences is available on the [Results page](#) on GC InfoBase.

Internal services

In this section

- [Description](#)
- [Plans to achieve results](#)
- [Planned resources to achieve results](#)
- [Planning for contracts awarded to Indigenous businesses](#)

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.

Plans to achieve results

This section presents details on how the department plans to achieve results and meet targets for internal services.

The Copyright Board receives timely support from its internal services, namely: finance, human resources, communications, information management, information technology and facilities management. These activities are 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 2025-26, 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, and will renew or update them as required. The Board will also continue the modernization of its information management framework and tools.

Planned resources to achieve results

Table 3: Planned resources to achieve results for internal services this year

Table 3 provides a summary of the planned spending and full-time equivalents required to achieve results.

Resource	Planned
Spending	\$946,116
Full-time equivalents	5

[Complete financial](#) and [human resources information](#) for the Board’s program inventory is available on GC InfoBase.

Planning for contracts awarded to Indigenous businesses

Government of Canada departments are to meet a target of awarding at least 5% of the total value of contracts to Indigenous businesses each year. This commitment is to be fully implemented by the end of 2024-25.

As a micro-organization, the Copyright Board awards few contracts, and the contracts it does award are often specialized or not of significant value (i.e. translation, graphic design of documents). The Board will use all of the tools at its disposal and best practices shared by other micro and small organizations to help it achieve this target on an ongoing basis.

Table 4: Percentage of contracts planned and awarded to Indigenous businesses

Table 4 presents the current, actual results with forecasted and planned results for the total percentage of contracts the department awarded to Indigenous businesses.

5% Reporting Field	2023-24 Actual Result	2024-25 Forecasted Result	2025-26 Planned Result
Total percentage of contracts with Indigenous businesses	10.7%	10%	5%

Planned spending and human resources

This section provides an overview of the Copyright Board’s planned spending and human resources for the next three fiscal years and compares planned spending for 2025-26 with actual spending from previous years.

In this section

- [Spending](#)
- [Funding](#)
- [Future-oriented condensed statement of operations](#)
- [Human resources](#)

Spending

This section presents an overview of the department’s planned expenditures from 2022-23 to 2027-28.

Budgetary performance summary

Table 5: Three-year spending summary for core responsibilities and internal services (dollars)

Table 5 presents how much money the Copyright Board spent over the past three years to carry out its core responsibility and for internal services. Amounts for the current fiscal year are forecasted based on spending to date.

Core responsibilities and Internal services	2022-2023 Actual Expenditures	2023-24 Actual Expenditures	2024-2025 Forecast Spending
Copyright Tariffs and Licences	\$3,196,630	\$3,259,894	\$3,564,988
Internal services	\$799,157	\$814,955	\$891,247
Total	\$3,995,787	\$4,074,849	\$4,456,235

Analysis of the past three years of spending

Yearly planned spending may not always be fully realized for a number of reasons. As a micro-organization, the Board is not always able to pivot quickly when plans or situations change. For example, recruitment challenges may delay planned activities; similarly, reallocation of resources based on changing organizational needs may take time to translate into spending shifts and related financial forecasts. Furthermore, a portion of the Board’s expenditures are related to its caseload. As such, unanticipated changes in case schedules and workloads can have a significant impact on planned expenditures. The Board has taken steps to improve its succession planning and to increase its medium– and long-term financial planning capacity to help address these risks.

More financial information from previous years is available on the [Finances section of GC Infobase](#).

Table 6: Planned three-year spending on core responsibilities and internal services (dollars)

Table 6 presents how much money the Copyright Board plans to spend over the next three years to carry out its core responsibilities and for internal services.

Core responsibilities and Internal services	2025-26 Planned Spending	2026-27 Planned Spending	2027-28 Planned Spending
Copyright Tariffs and Licences	\$3,784,463	\$3,787,392	\$3,787,392
Internal services	\$946,116	\$946,848	\$946,848
Total	\$4,730,579	\$4,734,240	\$4,734,240

Analysis of the next three years of spending

In 2025-26, a portion of the Board’s planned spending will be dedicated to workplace retooling, namely, to complete the implementation of the plans related to office safety, security and accessibility. Another key spending priority will be to improve the Board’s internal information management to align it with the Board’s recently implemented electronic registry services.

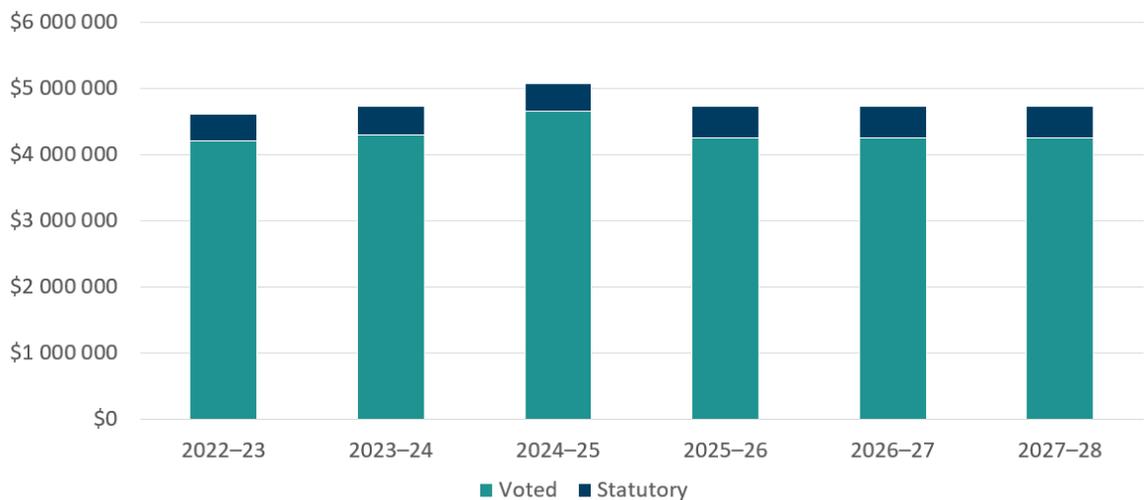
More [detailed financial information on planned spending](#) is available on the Finances section of GC Infobase.

Funding

This section provides an overview of the department’s voted and statutory funding for its core responsibilities and for internal services. For further information on funding authorities, consult the [Government of Canada budgets and expenditures](#).

Graph 1: Approved funding (statutory and voted) over a six-year period

Graph 1 summarizes the department’s approved voted and statutory funding from 2022-23 to 2027-28.



Year	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Statutory	\$404,480	\$433,636	\$411,153	\$486,318	\$486,804	\$486,804
Voted	\$4,199,965	\$4,292,789	\$4,657,620	\$4,244,261	\$4,247,436	\$4,247,436
Total	\$4,604,445	\$4,726,425	\$5,068,773	\$4,730,579	\$4,734,240	\$4,734,240

Text description of graph 1

Fiscal year	Total	Voted	Statutory
2022-23	\$4,604,445	\$4,199,965	\$404,480
2023-24	\$4,726,425	\$4,292,789	\$433,636
2024-25	\$5,068,773	\$4,657,620	\$411,153
2025-26	\$4,730,579	\$4,244,261	\$486,318
2026-27	\$4,734,240	\$4,247,436	\$486,804
2027-28	\$4,734,240	\$4,247,436	\$486,804

Analysis of statutory and voted funding over a six-year period

The Copyright Board’s planned funding is very stable over time as the Board is very small, has limited prescribed activities and does not have any additional revenue sources. Variations in funding levels are primarily attributable to salary adjustments resulting from the implementation of new collective agreements.

For further information on the Board’s departmental appropriations, consult the [2025-26 Main Estimates](#).

Future-oriented condensed statement of operations

The future-oriented condensed statement of operations provides an overview of the Board’s operations for 2024-25 to 2025-26.

Table 7 Future-oriented condensed statement of operations for the year ended March 31, 2026 (dollars)

Table 7 summarizes the expenses and revenues which net to the cost of operations before government funding and transfers for 2024-25 to 2025-26. 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.

Financial information	2024-25 Forecast results	2025-26 Planned results	Difference (planned results minus forecasted)
Total expenses	\$5,066,528	\$5,110,587	(\$44,059)
Total revenues	-	-	-
Net cost of operations before government funding and transfers	\$5,066,528	\$5,110,587	(\$44,059)

Analysis of forecasted and planned results

In preparing its Future-Oriented Statements of Operations (FOSO), the Board bases its estimates on internal assumptions about the future, which in turn are based on past experience and other relevant considerations. Factors that could lead to material differences between the FOSO 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.

A more detailed [Future-Oriented Statement of Operations and associated Notes for 2025-26](#), including a reconciliation of the net cost of operations with the requested authorities, is available on the Copyright Board’s website.

Human resources

This section presents an overview of the department’s actual and planned human resources from 2022-23 to 2027-28.

Table 8: Actual human resources for core responsibilities and internal services

Table 8 shows a summary of human resources, in full-time equivalents, for the Copyright Board’s core responsibility and for its internal services for the previous three fiscal years. Human resources for the current fiscal year are forecasted based on the year to date.

Core responsibilities and internal services	2022-23 Actual full-time equivalents	2023-24 Actual full-time equivalents	2024-25 Forecasted full-time equivalents
Copyright Tariffs and Licences	20	20	21
Internal services	4	4	5
Total	24	24	26

Analysis of human resources over the last three years

As a micro-organization with very stable planned spending and activities, the Board has very little variation in its number of FTEs over time. 2024-25 saw an increase of 2 FTEs as the Board increased capacity in both its core responsibilities and internal services teams.

Table 9: Human resources planning summary for core responsibilities and internal services

Table 9 shows information on human resources, in full-time equivalents, for the Copyright Board’s core responsibility and for its internal services planned for the next three years.

Core responsibilities and internal services	2025-26 Planned full-time equivalents	2026-27 Planned full-time equivalents	2027-28 Planned full-time equivalents
Copyright Tariffs and Licences	21	21	21
Internal services	5	5	5
Total	26	26	26

Analysis of human resources for the next three years

There is no planned change in the Board’s resources or core responsibility in the future. As a result, planned FTEs are stable over the upcoming years.

Corporate information

Departmental profile

Appropriate minister: The Honourable Anita Anand, P.C., M.P.

Minister of Innovation, Science and Industry

Institutional head: Drew Olsen, Vice-Chair and Chief Executive Office

Ministerial portfolio: Innovation, Science and Economic Development

Enabling instrument: [Copyright Act](#)

Year of incorporation / commencement: 1989

Departmental contact information

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

Supplementary information tables

As an administrative tribunal and micro-organization, the Copyright Board does not publish any supplementary information tables.

Information on the Copyright Board's departmental sustainable development strategy can be found on its [website](#).

Federal tax expenditures

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

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the [Report on Federal Tax Expenditures](#).

This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs as well as evaluations and GBA Plus of tax expenditures.

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, departments or individuals; and payments to Crown corporations.

core responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

Departmental Plan (plan ministériel)

A report on the plans and expected performance of an appropriated department over a 3 year period. Departmental Plans are usually tabled in Parliament each spring.

departmental result (résultat ministériel)

A consequence or outcome that a department seeks to achieve. 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 quantitative measure of progress on a departmental result.

departmental results framework (cadre ministériel des résultats)

A framework that connects the department's core responsibilities to its departmental results and departmental result indicators.

Departmental Results Report (rapport sur les résultats ministériels)

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

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. For a particular position, the full-time equivalent figure is the ratio of number of hours the person actually works divided by the standard number of hours set out in the person's collective agreement.

gender-based analysis plus (GBA Plus) (analyse comparative entre les sexes plus [ACS Plus])

Is 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 (including rurality), language, race, religion, and sexual orientation.

Using GBA Plus involves taking a gender- and diversity-sensitive approach to our work. Considering all intersecting identity factors as part of GBA Plus, not only sex and gender, is a Government of Canada commitment.

government priorities (priorités gouvernementales)

For the purpose of the 2025-26 Departmental Plan, government priorities are the high-level themes outlining the government's agenda in the [November 23, 2021, Speech from the Throne](#): building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fight 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.

horizontal initiative (initiative horizontale)

An initiative where two or more federal departments are given funding to pursue a shared outcome, often linked to a government priority.

Indigenous business (entreprises autochtones)

For the purpose of the Directive on the Management of Procurement Appendix E: Mandatory Procedures for Contracts Awarded to Indigenous Businesses and the Government of Canada's commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses, a department that meets the definition and requirements as defined by the [Indigenous Business Directory](#).

non-budgetary expenditures (dépenses non budgétaires)

Non-budgetary authorities that comprise assets and liabilities transactions for loans, investments and advances, or specified purpose accounts, that have been established under specific statutes or under non-statutory authorities in the Estimates and elsewhere. Non-budgetary transactions are those expenditures and receipts related to the government's financial claims on, and obligations to, outside parties. These consist of transactions in loans, investments and advances; in cash and accounts receivable; in public money received or collected for specified purposes; and in all other assets and liabilities. Other assets and liabilities, not specifically defined in G to P authority codes are to be recorded to an R authority code, which is the residual authority code for all other assets and liabilities.

performance (rendement)

What a department did with its resources to achieve its results, how well those results compare to what the department intended to achieve, and how well lessons learned have been identified.

performance indicator (indicateur de rendement)

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of a department, program, policy or initiative respecting expected results.

plan (plan)

The articulation of strategic choices, which provides information on how a department 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 to the expected result.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in Main Estimates.

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

program (programme)

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

program inventory (répertoire des programmes)

Identifies all the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

result (résultat)

A consequence attributed, in part, to a department, policy, program or initiative. Results are not within the control of a single department, policy, program or initiative; instead they are within the area of the department'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 a department, 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.