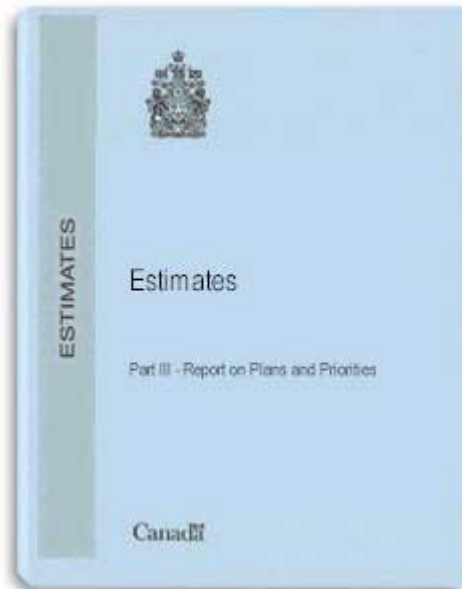


GUIDELINES FOR THE PREPARATION OF



THE 2001-2002 REPORT ON PLANS AND PRIORITIES

Published by:

**Estimates Production Group,
Expenditure Operations and Estimates Division,
Planning Performance and Reporting Sector,
Comptrollership Branch,
Treasury Board of Canada, Secretariat**

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Executive Summary

General Information

All departments and agencies named in Schedules I, I.1 and II of the *Financial Administration Act* must prepare an RPP unless specifically exempted.

RPPs are to be prepared in a fashion consistent with the guidelines contained in this document. In doing so, they should:

- Be based on planned spending as established in the Minister of Finance's Budget;
- Articulate the strategic direction of the department;
- Demonstrate how the department's plans contribute to government-wide commitments; and
- Provide for ministers to convey a personal performance message.

The reporting structure for all Estimates documents, including the 87 Reports on Plans and Priorities (RPP), is based on each department's most recently approved Planning Reporting and Accountability Structure (PRAS).

Objective of the RPP

The RPP is an integral part of the department's accountability reporting to Parliament and Canadians. Its primary objective is to inform Parliamentarians and the Canadian public of the **Planned Results** expected to be achieved over the **three-year planning period** and the necessary **resources** required to achieve those results.

The RPP demonstrates three main linkages between:

1. Key Results Commitments (KRC) found in each departmental PRAS and a Department's Planned Results;
2. Related Activities required to achieve the Planned Results; and
3. The Resources or costs associated with carrying out the Related Activities.

Departmental Performance Reports (DPRs) are related to RPPs in two ways:

- as the documents that provide information on actual results and resources used as related to the planned results and resources reported in earlier RPPs; and
- the performance context within which subsequent RPPs can be prepared.

Accordingly, they share the same business line structure and the same KRC.

Disclosure Principles for Reporting to Parliament

The federal government now has experience with over five years of results-oriented planning and performance reporting. The government recently outlined a new management framework entitled, *Results for Canadians*. It emphasizes the importance of focusing on results in serving Canadians and was tabled in Parliament on March 2000 by the President of the Treasury Board. In addition, the Standing Committee on Procedures and House Affairs also accepted twelve recommendations put forward by the Improved Reporting to Parliament Project 2 sub-committee. Implementation will require action from the government, the House of Commons as well as the political parties. The following principles summarize the most important characteristics of these ideas as they relate to the preparation of your Report on Plans and Priorities.

Relevance: Information in an RPP should be of relevance to members of Parliament and their associated standing committees, as well as to the interested public. It should both explain a department's plan, as well as the principal external or internal factors that shaped the plan.

Reliability: Readers should be confident of the validity of a department's plan, both as to results and resources. Information and underlying structures should be consistent with government-wide financial management structures and policies and systems, such as the PRAS and the Key Results Commitments. Information used in an RPP should be drawn from departmental management systems used in planning, budgeting, and measuring performance. Where plans vary from previous planning and performance reports to Parliament, such changes should be explained.

Completeness: An RPP should provide a comprehensive but succinct picture of the important aspects and endeavours of a department. It should provide an understanding of what the department expects to achieve (planned results) over a three-year planning period. Where possible, details should be disclosed at the level where planned results, can be matched with related activities and resources. Where this is not possible, other appropriate explanations of the basis for estimating resource requirements should be provided.

Materiality: The type of information and the amount of information provided on any item in an RPP should be in keeping with its importance, sensitivity, and the resources involved. Judgement should be applied in striking a balance between disclosing too much detail and too little information. Information should be presented in such a way as to direct attention first to summary information and then to more detail if required. Clear, simple and concise narrative should be used in descriptive and explanatory information.

Comparability: Information in an RPP should facilitate comparisons over time. Planning information (planned results, related activities and resources) identified in an RPP should lay the foundation for departments to report on their performance (actual results and resources) via the Departmental Performance Report (DPR). Reporting should be consistent from year to year. If the basis for year-to-year comparisons changes, the reasons for and the amendments in reporting practices for the next cycle should be made clear.

Tabling in Parliament

The RPPs will be tabled in Parliament by the President of the Treasury Board **on or before March 31, 2001**.

Significant Modifications to the Guidelines

- A new sub-section **2.1 What's New** has been created under Section II: Departmental Overview (see page 8).
- A new sub-section **2.4 Planning Context** has been Created under Section II: Departmental Overview (see page 10).
- **Section IV – Joint Initiatives** (see page 16) has been created to allow for the presentation on several distinct types of departmental and government initiatives. Section IV now consists of two sub-sections, **4.1 Horizontal Initiatives** and **4.2 Collective Initiatives**.
- **Section V: Financial Table 5.3 – Major Crown Projects** (see page 22) reporting in the RPP has been discontinued. Instead, this information should now be presented on the department's web site based on the reporting requirements identified in this document. For this year departments should display their web site address under the title.
- A new sub-section **5.5 Details on Transfer Payments** has been created under Section V: Financial Information (see page 26).
- **Key Results Commitments (KRC)** should be displayed verbatim from your departmental PRAS (see page 14 or 15). If no PRAS has been approved, the most recently accepted accountability and reporting structure should be used.
- **Publication Standards** – A new search program has been developed to enhance search capabilities. In order to make reliable references and to ensure the Program works, departments must adhere to a standard page numbering format. Therefore, within the footer insert page numbers as follows **Page. – 3 –** accordingly, section identification within the footers will no longer be required.

Treasury Board of Canada, Secretariat (TBS) and Departmental Responsibilities

Although the President of the Treasury Board will be tabling these documents on behalf of Ministers, responsibility for the quality, integrity, completeness and translation of the information presented to Parliament rests with the departments.

Departments may use their organisational symbol on the first inside page provided that they have been approved by the Federal Identity Program (FIP), or have been granted an exemption.

Departments must continue to provide their minister's signature on the first inside page of the print-ready document. TBS will print, table and distribute all RPP documents.

Note: Overtime charges will be administered to those departments that fail to submit their complete RPP (with the Minister's signature) by the official submission due date.

Critical Dates

- TBS will review draft documents from **November 27, 2000** to **January 22, 2001**.
- The print-ready or official submission is due **one day**, following the Budget announcement **or** if affected by the Budget **one week** following the announcement.

Inquiries

In order to simplify and streamline the process departments and agencies should direct all inquiries concerning the reporting requirements reflected in these guidelines initially to the Estimates Production Officers (EPOs) identified in the RPP Contact List (page 37). Depending on the nature of the inquiry, subsequent referral to other key partners in TBS may occur.

Where to Submit

Organisations **must** provide an original signed submission along with four copies (in both official languages), as well as a print order form and an electronic file on diskette(s) in PDF format (Adobe Acrobat).

Departments that submit their electronic data in PDF format will benefit from high quality resolution with regards to pictures and graphics. When TBS posts electronic files in PDF format (on the TBS Estimates web site) it will ensure that the data remains even if departments clean-up their web sites.

<p>Send all material to:</p> <p>Treasury Board Mail Room Services 300 Laurier Ave. West Level P-3W Ottawa, Ontario K1A 0R5</p>	<p>To the attention of:</p> <p>Cynthia Nash Estimates Production Group Planning, Performance and Reporting Sector 7th Floor, East Tower</p>
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We recommended that you deliver your RPP by messenger.

Web Site

These guidelines and other Estimates material can be found on the Treasury Board of Canada, Secretariat site at:

<http://www.tbs-sct.gc.ca/tb/estimate/estimE.html> or
<http://www.tbs-sct.gc.ca/tb/estimate/estimF.html>

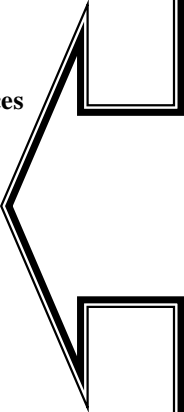
How to Prepare an RPP Document

Some important elements to keep in mind when preparing a RPP:

- The RPP is part of the Spring reporting package to Parliament. It is also a stand-alone document that should be capable of communicating the strategy (plans and priorities) to anyone not familiar with the department or its activities;
- The primary objective of the RPP is to convey to Parliament and Canadians a sense of the proposed direction for the department in terms of its planned results and spending;
- Each report should establish the planning context for understanding the factors influencing the decisions of the department. This could include:
 - Outlining, where relevant, the social and economic factors which help readers interpret the strategy and priorities of the department;
 - Identifying the current pressures and changes in the operating environment; and
 - Identifying key linkages to other departments, other levels of government, and other organizations, especially key strategic partnerships

Table of Contents

In order to facilitate a simple and clear presentation, an RPP **must** provide 4 to 6 separate Sections and an Index if the document is large enough to support an Index. The following structure should be used:

Section I:	Messages Minister's Message Management Representation		<p>Sections I to III and Section V are mandatory. Section IV is required if a department is involved in Joint Initiatives. Section VI is only required if the department needs to share additional information that does not fall into the first four or five sections. The index is required if the document is large enough to support an index.</p>
Section II:	Departmental Overview 2.1 What's New 2.2 Mandate, Roles and Responsibilities 2.3 Departmental/Program Objective(s) 2.4 Planning Context 2.5 Departmental Planned Spending		
Section III:	Departmental Plans, Results, Activities and Resources 3.1 Business Line Details 3.2 Planned Spending and Full Time Equivalents 3.3 Key Results Commitments, Planned Results, Related Activities and Resources		
Section IV:	Joint Initiatives 4.1 Horizontal Initiatives 4.2 Collective Initiatives		
Section V:	Financial Information		
Section VI:	Other Information		
Index			

Section I: Messages

Mandatory

Minister's Message

This section should be limited to one or two pages in length and be **signed by the Minister**¹.

The Minister's message should briefly summarise the department's plans for serving Canadians by:

- outlining the Minister's personal vision for the department over the planning period; and
- identifying how the Minister plans to contribute to government-wide objectives which may have been presented in but not restricted to the following sources:
 - Speech from the Throne;
 - Results for Canadians: A Management Framework for the Government of Canada
 - Various Horizontal Initiatives; or
 - Social Union Framework Agreement (SUFA).

In the case of agencies that operate at "arms-length", this message may originate from the Agency Head rather than the Minister.

¹ Ministers should sign the document using black ink for reproduction purposes.

The Management Representation statement should immediately follow the Minister's Message. It should be signed by the Deputy Head or a member of the Senior Management team charged with the overall responsibility for the document.

MANAGEMENT REPRESENTATION

Report on Plans and Priorities 2001-2002

I submit, for tabling in Parliament, the 2001-2002 Report on Plans and Priorities (RPP) for

To the best of my knowledge the information:

- Accurately portrays the department's mandate, priorities, strategies and planned results of the organisation.
- Is consistent with the disclosure principles contained in the *Guidelines for Preparing a Report on Plans and Priorities*.
- Is comprehensive and accurate.
- Is based on sound underlying departmental information and management systems.

I am satisfied as to the quality assurance processes and procedures used for the RPP's production.

The Planning and Reporting Accountability Structure (PRAS) on which this document is based has been approved by Treasury Board Ministers and is the basis for accountability for the results achieved with the resources and authorities provided.

Name: _____

Date : _____

This paragraph must be removed and the following paragraph inserted when a PRAS has not been approved.

The reporting structure, on which this document is based, has been approved by Treasury Board Ministers and is the basis for accountability for the results achieved with the resources and authorities provided.

Section II: Departmental Overview

Mandatory

This section sets out to provide the reader with a summary level understanding of what the department is all about and to present the context within which it operates. The purpose of this section is to convey the department's mandate and how it fits within the broader federal government context. The section is divided in the following sub-sections:

- 2.1 What's New
- 2.2 Mandate, Roles and Responsibilities
- 2.3 Departmental/Program Objective(s)
- 2.4 Planning Context
- 2.5 Departmental Planned Spending

2.1 What's New (if applicable)

This sub-section should identify in summary major changes a Department has undergone **since the last RPP**. The key objective here is to inform the reader of any major changes before delving further into the detail. It may identify new programs or services. It may even explain a change in the direction the department has undergone.

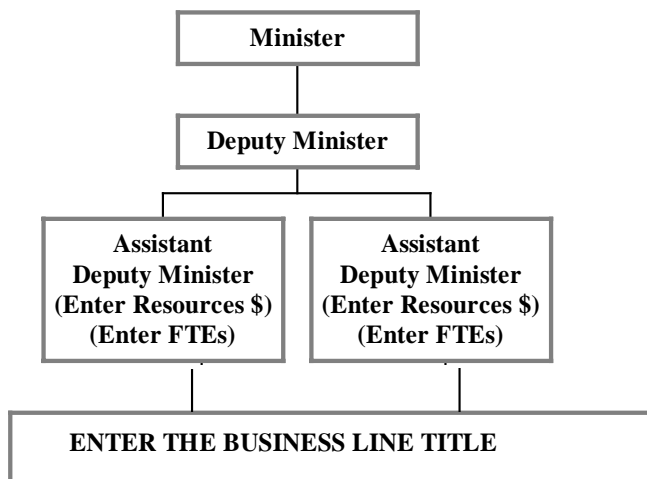
2.2 Mandate, Roles and Responsibilities

Identify the legal **mandate** (key constitutional and/or legislative sources) that empowers the department to carry out its program(s). If many legal authorities exist, list only the key ones and provide further details in the Other Information section.

Identify the department's **roles**, which were developed as a result of their mandate. For example: A department may display the Act establishing its existence but the reader would like to know why it was established and what its role is.

Identify organisationally the positions **responsible** for each business line. Typically this is displayed using a chart or text. The following three examples display two simple structures and one complex structure:

Example 1 (a simple structure where the organisation reports on one business line)



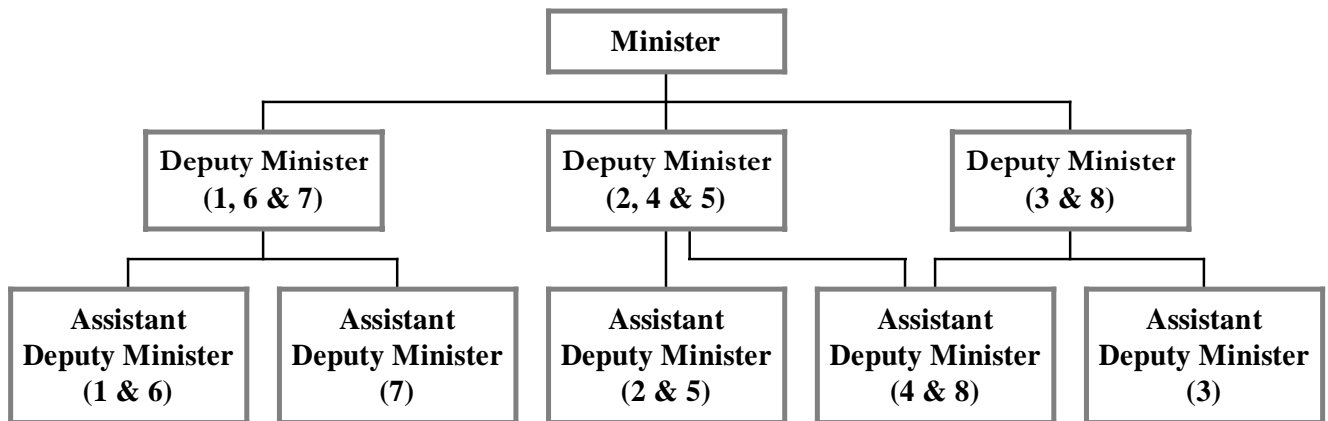
Example 2 (a simple structure where the organisation reports on two business lines)

Minister: The Honourable enter the Minister's title is responsible for enter the organisation's name.

Deputy Minister(s): Enter the Deputy Minister's title reports to the Minister and has two Assistant Deputy Ministers who report to him/her.

Assistant Deputy Minister(s): Enter the Assistant Deputy Minister's title is responsible for the, enter the BL title business line and reports to the Deputy Minister (\$millions/FTE).

Example 3 (a complex structure involving multiple programs, multiple business lines and multiple responsibilities)



Business Line Titles (BL)	(\$ millions)	(FTE)
<i>Enter Program Name</i> 1. Enter BL Title	Enter associated expenditures based on the BL title in the first column.	Enter the associated FTE based on the BL title in the first column.
2. Enter BL Title 3. Enter BL Title <i>Enter second Program Name</i> 4. Enter BL Title 5. Enter BL Title		

2.3 Departmental/Program Objective(s)

Objectives **must** be identified using one of two techniques. When a department consists of:

1. multiple programs, it must display a Departmental Objective (display verbatim from your organisation's PRAS) as well as Program Objectives (display verbatim from Part II of the Estimates);

OR

2. one program, the departmental and program objectives are often the same and should be identified as Departmental/Program Objective (display verbatim from Part II of the Estimates).

2.4 Planning Context

This section identifies and describes the factors that will affect the department for the next three years and which will have a major influence on its future plans and priorities. It should link the proposed strategy with the adjustments that need to be made to current departmental priorities and plans in order to achieve the desired results.

Listed below are some typical categories:

- government commitments;
- international trends/expectations;
- public expectations and concerns;
- evaluation/audits or other information affecting performance;
- key linkages to other departments;
- key strategic partnerships with the private sector, provincial or other levels of government.

Note: For departments with multiple business lines and key results, a more detailed explanation of the planning context may be required at the business line level. Departments are encouraged to use their judgement to determine which approach to use.

This sub-section is generally displayed as text and enhanced by the use of graphs and charts etc.

2.5 Departmental Planned Spending

The Departmental Planned Spending table summarises the Main Estimates plus Supplementary Estimates, the Minister of Finance's Budget and other associated adjustments to arrive at the total planned spending requirement for an entire organisation. It also identifies planned Full Time Equivalents (FTE) levels over the planning period.

Financial data can be presented in either thousands or millions of dollars (to one decimal point). Whichever value is chosen, must be used consistently **throughout** the RPP document.

Example 4 – Departmental Planned Spending

(\$ millions)	Forecast Spending 2000-2001	Planned Spending 2001-2002	Planned Spending 2002-2003	Planned Spending 2003-2004
Budgetary Main Estimates (gross)	4,765.5	4,700.6	4,458.8	4,416.9
Non-Budgetary Main Estimates (gross)	10.0	10.0	10.0	10.0
Less: Respendable revenue	2,877.6	2,778.6	2,618.4	2,596.3
Total Main Estimates	1,897.9	1,932.0	1,850.4	1,830.6
Adjustments**	74.9	(87.3)	(25.9)	(16.8)
Net Planned Spending	1,972.8*	1,844.7	1,824.5	1,813.8
Less: Non-respendable revenue	30.7	30.8	30.8	30.8
Plus: Cost of services received without charge	20.2	20.1	20.1	20.1
Net cost of Program	1,962.3	1,834.0	1,813.8	1,803.1
Full Time Equivalents	10,942	10,891	10,882	10,873

*Reflects the best forecast of total net planned spending to the end of the fiscal year.

** Adjustments are to accommodate approvals obtained since the Main Estimates and are to include Budget initiatives, Supplementary Estimates etc.

Section III: Departmental Plans, Results, Activities and Resources

Mandatory

This section sets out to explain the department's strategy to fulfil its mandate given the specific context within which it operates. It also explains how the department will prioritize its plans to execute this strategy in terms of what actions and resources will be needed to achieve the planned results. This is the most important part of the RPP. It must:

- link the Key Results Commitments (KRCs) found in each departmental PRAS to its Planned Results;
- identify the Related Activities required to achieve the Planned Results; and
- outline the Resources or costs associated with carrying out the Related Activities

While the primary focus of this report will be on the department's plans, departments must also be able to demonstrate how these plans will contribute to the achievement of the commitments the Government has set out in RESULTS FOR CANADIANS, in particular, the following:

- Citizen-centred Service Delivery; and
- Government of Canada On-Line (GOL)

Both the PRAS and Part II of the Estimates use Business Lines as the basis for establishing accountability for resources. RPPs need to reflect the same format. However, with the release of Results for Canadians and its underlying philosophy of results-based management, there is a concurrent need to demonstrate how planned activity and resources link to the achievement of key results.

In some departments, this may be more difficult than for others, depending on the size, complexity and existing management frameworks. Where simple one-to-one relationships do not exist, "cross-walks" between Key Result Commitments and business lines need to be provided. Please consult TBS if you need further clarification or assistance.

Sub-section, 3.1 Business Line Details, consists of the following parts:

- Program Name,
- Title, Objective and Description,
- Net Planned Spending and Full Time Equivalent, and
- Planning Context (if required)

Sub-section, 3.2 displays Key Results Commitments, Planned Results, Related Activities and Resources.

3.1 Business Line Details

This sub-section provides the Program Name as well as details on the Business Line such as Title, Objective and Description. In addition, this section displays Net Planned Spending and FTEs and, where necessary, additional details on planning factors influencing the Business Line that could not be dealt with in Section II.

Once you've addressed all of the requirements associated with the first Business Line, you should then move to the second Business Line and complete the necessary reporting requirements. This process should be continued until all Business Lines have been addressed.

Program Name

As reflected in your Main Estimates document. It is not necessary to identify the Program name if the organisation has only one program.

Business Line Title

As reflected in your Main Estimates document (Part II).

Business Line Objective

As reflected in your most currently approved Planning, Reporting and Accountability Structure (PRAS). If no PRAS has been approved, the most recently accepted accountability and reporting structure should be used.

Business Line Description

As reflected in your Main Estimates document (Part II).

Net Planned Spending and Full Time Equivalentents

This should display resources and Full Time Equivalentents for the current financial year, estimates year, plus two subsequent years as illustrated in Example 5.

Example 5 – Net Planned Spending and Full Time Equivalentents

Forecast Spending 2000-2001		Planned Spending 2001-2002		Planned Spending 2002-2003		Planned Spending 2003-2004	
\$millions	FTE	\$ millions	FTE	\$ millions	FTE	\$ millions	FTE
\$1,972.8*	10,942	\$1,844.7	10,891	\$1,824.5	10,882	\$1,813.8	10,873

*Reflects the best forecast of total net planned spending to the end of the fiscal year.

Note: Departments or agencies with only one business line are not required to submit this table Departmental Planned Spending already provides a breakdown of this information.

Planning Context

Required only for those departments who have chosen to provide a planning context at the business line level rather than at the departmental level in Section II.

3.2 Key Results Commitments, Planned Results, Related Activities and Resources

This sub-section is the core of the RPP. It explains the specific results your organization expects to deliver over the planning period, the related activities required to achieve those planned results and their expected cost. If the attainment of planned results and commitments has to be considered for a longer time period than the normal three- year timeframe, please provide that context in this section. Subsequent DPRs that report on results performance will use these plans as the reference point for future comparisons.

Note: Your organisation’s Key Result Commitments should be used verbatim from your PRAS. **If a department’s KRCs or PRAS has changed since the production of the 2000 DPR, you must have the new or amended KRCs approved by TBS BEFORE you start your RPP. Please consult your Program Analyst to start the process.**

While many departments have a relatively “clean” link between their business lines and key results, it is important that all departments provide their best efforts to link the two. There are a variety of relationships that may exist, the following are the most common:

- One to one – a single key result maps to a single business line,
- One to several – one key result encompasses or includes several business lines, or
- Several to one – several key results are embedded within one business line.

This type of information can be provided in table or text format. Example 6 displays the text format and Example 7 the table.

Example 6 – Key Results Commitments, Planned Results, Related Activities and Resources

Key Results Commitments – Enter the organisation’s first Key Result Commitments (KRC).

Planned Results - Based on this KRC, enter the results **the organisation expects to achieve** over the planning period. Report only the organisation’s key or major Planned Results.

Related Activities – Outline the key (or major) related activities that the department will undertake in order to achieve the Planned Results identified above.

Resources (\$ millions) – Where feasible, identify the likely level of resources required to carry out the related activities for each planning period. Care should be taken to avoid double counting i.e. the resources associated with any given activity should only be counted once even though that activity may contribute to more than one planned result.

Note: Resources do not have to add to the Business Line total (displayed in sub-section 3.1 or table 2.6) as only key or major Planned Results are to be reported.

Enter the second KRC and repeat the above process as many times as necessary.

Example 7 - Key Results Commitments, Planned Results, Related Activities and Resources

Key Results Commitments	Planned Results	Related Activities	Resources (\$millions)		
			2001-2002	2002-2003	2003-2004
<p>Enter the organisation's KRCs.</p> <p>Your organisation's Key Result Commitments should be used verbatim from your Planning, Reporting and Accountability Structure (PRAS).</p> <p>Your organisation's Key Result Commitments should be used verbatim from your PRAS. If a department's KRCs or PRAS has changed since the production of the 2000 DPR, you must have the new or amended KRCs approved by TBS BEFORE you start your RPP. Please consult your Program Analyst to start the process.</p>	<p>Based on the KRC(s) identified in the first column, enter the results the organisation expects to achieve over the planning period. Report only the organisation's key or major Planned Results.</p> <p>There are a number of ways in which Planned Results can relate to KRCs:</p> <ul style="list-style-type: none"> • One to one • One to several • Several to one 	<p>Outline the key (or major) related activities that the department will undertake in order to achieve the Planned Results identified in the second column.</p> <p>There are a number of ways in which Related Activities can relate to Planned Results:</p> <ul style="list-style-type: none"> • One to one • One to several • Several to one 			

Where feasible, identify the likely level of resources required to carry out the related activities for each planning period. Care should be taken to avoid double counting, i.e., the resources associated with any given activity should only be counted once even though that activity may contribute to more than one planned result.

Note: Resources do not have to add to the Business Line total (displayed in sub-section 3.1 and table 2.5) as only key or major Planned Results are to be reported.

Section IV: Joint Initiatives

Required if applicable

4.1 Horizontal Initiatives

This section should contain a listing of Horizontal Initiatives that are government-wide in nature. These may include but are not limited to, items such as:

- Regulatory Initiatives; or
- Sustainable Development Strategies.

Regulatory Initiatives – Is an initiative that results in the making of regulations by the Governor in Council, a Minister or an administrative agency.

This material should provide interested groups and individuals with a listing of regulatory initiatives that the department expects to submit for legal examination, or final approval. It should also contain information on proposed major or significant Regulatory Initiatives that are scheduled for implementation during the planning period.

Departments are to decide what constitutes a major or significant Regulatory Initiative however, the following two bullets can be used as a general guideline.

- A major regulation has expenditures in excess of \$50M or expenditures between \$100K and \$50M and with a low degree of public acceptance.
- A significant regulation is one that has an annual impact on the economy of \$10M or more. It may adversely affect a sector of the economy, productivity, competition, jobs, the environment, public health or safety, provincial, local or Aboriginal governments; or creates a serious inconsistency or otherwise interferes with an action taken or planned by another federal government department or agency. It may materially alter the authorised levels of departments; or the budgetary impact of entitlements, grants, user fees, or loans programs or the rights and obligations of recipients thereof; or raise novel legal or policy issues arising out of legal mandates; or the Government's priorities.

Note: When major or significant Regulatory Initiatives overlap several organisations, it shall be the responsibility of the lead department to ensure the appropriate horizontal co-ordination is carried out with the other departments.

This information replaces the material provided in the “Federal Regulatory Plan”. Example 8 provides a sample, which links Regulations and Planned Results. You may wish to direct the reader to view **detailed information** using alternative vehicles such as electronic sites.

Example 8 - Regulatory Initiatives

Legislation and Regulations	Planned Results
List the regulatory initiatives that the department expects to submit for final approval and the proposed initiatives that are scheduled for implementation during the planning period.	Based on the corresponding Regulatory Initiative (first column) enter what the organisation expects to achieve and how the organisation plans to achieve them.

Sustainable Development Strategies – SDS are a national goal, a policy of the Government of Canada, and a shaping tool for environmental management. The basic concept of sustainable development is to integrate environmental, economic and social considerations into decision making. SDS is also defined as the “development that meets the needs of the present without compromising the ability of future generations to meet their own needs”.

For example, the health and prosperity of Canadians and the quality of life they will enjoy in the future depend on the natural environment that sustains them. This natural environment is made up of the air, water, land and nature within our own borders and within the global commons we share with the rest of the world. Every day, the environment is being affected by actions we take at home and by activities around the globe.

This type of material should provide the readers with the planned results of the department’s Sustainable Development Strategy over the three-year planning period. This can be displayed in either a table or text format.

4.2 Collective Initiatives

Collective initiatives and related results are undertaken and achieved through public policies that involve more than one jurisdiction, department or partner in working towards shared objectives.

Parliamentarians and Standing Committees are requesting that information be provided that reflects a whole-of-government view. Departments should identify any collective initiatives that they have either recently undertaken or are currently participating in. TBS is developing an inventory of collective initiatives and related results that will become a gateway or portal to performance information and will enable the sharing information and lessons learned.

In order to make the appropriate linkages with this initiative please provide the information as described below.

We encourage all departments to provide a list of all collective initiatives in which they are currently participating. More importantly, departments should identify the initiative(s) in which they play a significant/or leadership role. The key results commitments associated with these initiatives should be identified along with resources allocated from all partners. A typical presentation is shown below.

Example 9 – Collective Initiatives

Collective Initiative	Key Result Commitment	List of Partner(s)	Money allocated by Partners (\$millions)	Planned Results
Aboriginal Fisheries Strategy	To increase Aboriginal involvement in all aspects of fisheries and fish habitat management.	Leader: DFO INAC	\$30 \$10.6	Provide specifics

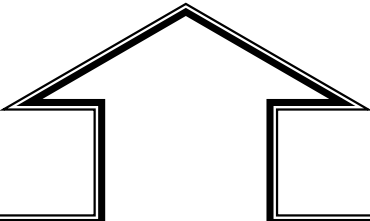
Section V: Financial Information

Mandatory

RPPs should balance the requirement to present concise planning and strategic information with the need to provide related financial information. All levels of financial information **must be** presented in the value format predetermined in Section I to ensure consistency and comparability.

The following tables are to be displayed (if applicable):

- 5.1 Summary of Capital Spending by Program and Business Line
- 5.2 Details on Major Capital Project Spending
- 5.3 Status Report on Major Crown Projects
- 5.4 Summary of Transfer Payments
- 5.5 Details on Transfer Payments Programs (Grants, Contributions and Other Transfer Payments)
- 5.6 Source of Respendable and Non-respendable Revenue
- 5.7 Net Cost of Program(s) for the Estimates Year
- 5.8 Revolving Fund - Statement of Operations
- 5.9 Revolving Fund - Statement of Changes in Financial Position
- 5.10 Revolving Fund - Projected Use of Authority
- 5.11 Loans, Investments and Advances (Non-Budgetary)



Display only the tables that are relevant to your organisation using a sequential numbering system. Which means do not enter table 5.2 with a "non-applicable" note. If the table is not required, do not display it. Table 5.3 will become table 5.2 and so on.

Where necessary an explanatory note or paragraph may accompany any or all tables.

Table 5.1: Summary of Capital Spending by Program and Business Line

(\$ millions)	Forecast Spending 2000-2001	Planned Spending 2001-2002	Planned Spending 2002-2003	Planned Spending 2003-2004
Enter the organisation's Program name				
Enter the Program's Business Line title	304.7	279.5	308.1	278.7
Enter the Program's Business Line title	66.1	66.1	56.1	56.1
Sub-total	370.8	345.6	364.2	334.8
Enter the organisation's second Program Name				
Enter Program's Business Line title	10.0	8.0	8.0	8.0
Enter Program's Business Line title	...	2.0	2.0	2.0
Sub-total	10.0	10.0	10.0	10.0
Total	380.8	355.6	374.2	344.8

Note: You may identify capital expenditures for revolving funds (within a business line) using a footnote or explanatory paragraph.

Table 5.2: Details on Major Capital Project Spending

Definition of a **Major Capital Project** - A departmental undertaking that involves the design and development of new programs, equipment, structures, or systems, and has above-normal risk, is deemed to be a major capital project when:

- The estimated expenditure exceeds the project approval authority granted to the Department by the Treasury Board; or
- The project is particularly high risk, regardless of estimated expenditure.

The following table lists each individual major Capital project by Program (if applicable) and then by Business Line. To help identify the types or class of Projects, five definitions have been listed below. The code (in brackets) is used to identify the class and is displayed at the end of each project.

Substantive Estimate (S) - This estimate is one of sufficiently high quality and reliability so as to warrant Treasury Board approval as a cost objective for the project phase under consideration. It is based on detailed system and component design and takes into account all project objectives and deliverables. It replaces the classes of estimates formerly referred to as Class A or B.

Indicative Estimate (I) - This is a low quality order of magnitude estimate that is not sufficiently accurate to warrant Treasury Board approval as a cost objective. It replaces the classes of estimates formerly referred to as C or D.

Preliminary Project Approval (PPA) - This defines Treasury Board's authority to initiate a project in terms of its intended operational requirement, including approval of, and expenditure authorisation for, the objectives of the project definition phase. Sponsoring departments and agencies are to submit for PPA when the project's complete scope has been examined and

costed, normally to the indicative level, and when the cost of the project definition phase has been estimated to the substantive level.

Effective Project Approval (EPA) - Treasury Board's approval of, and expenditure authorisation for, the objectives of the project implementation phase. Sponsoring departments and agencies are to submit for EPA only when the scope of the overall project has been defined and when the estimates have been refined to the substantive level.

Delegated Authority (DA) - Projects for which Treasury Board has delegated authority to the Department.

(\$ millions)	Current Estimated Total Cost	Forecast Spending to March 31, 2000	Planned Spending 2001-2002	Planned Spending 2002-2003	Planned Spending 2003-2004	Future Year Spending Requirement
Enter your organisation's Program name (if applicable)						
Enter your organisation's Business Line title Enter the project name and identify the type or class of Estimates using the code in brackets.	12.5	0.5	2.5	2.5	2.5	4.5
Enter your organisation's second Business Line title (if applicable) Enter the project name and identify the type or class of Estimates using the code in brackets.	20.0	16.4	1.5	1.6	0.5	...
Enter your organisation's second Program and repeat the above process						

Note: After the Business Line title, collate the major capital projects by province. Enter the name of the Province where the capital project will be carried out.

Table 5.3: Status Report on Major Crown Projects

In order to reduce the volume and complexity of material in the RPP and to provide the capability for maintaining information in an “evergreen” state, we are requesting that those departments and agencies with Major Crown Projects now report this information on their web site instead of in this document. For this year please provide your web site address under this title.

When a high-risk government project exceeds \$100 million in estimated expenditures or includes special requirements, it is deemed to be a **Major Crown Project**. The Major Crown Project reporting requirements identified in this Guide originated with the Third Report of the Standing Committee on Public Accounts dated April 29, 1985. It was subsequently formalised through TB Circular 1991-1 which dealt with Reporting on Major Capital and Major Crown Projects in Part III of the Estimates. The reporting requirements identified in this Guide are consistent with those original intentions and direction.

The information found on your web site should, as a minimum, consist of the following for each project:

1. Description
2. Leading and Participating Departments and Agencies
3. Prime and Major Sub-Contractors
4. Major Milestones
5. Progress Report and Explanations of Variances
6. Industrial Benefits
7. Summary of non-recurring expenditures

Details on each of these requirements are outlined below.

1. Description

This sub-section is used to describe and/or explain what the major Crown project is and why it is being done.

2. Leading and Participating Departments and Agencies

This sub-section, lists the participants (departments) associated with the major Crown project.

Lead Department or Agency:	Enter the Leading Department's or Agency's name
Contracting Authority:	Enter the Department's or Agency's name
Participating Departments and Agencies:	Enter the Department's or Agency's name(s)

3. Prime and Major Sub-Contractors

This sub-section, lists all contractors associated with the development of the major Crown project.

Prime Contractor:	Enter the name of the company and the address using the city, province and country (where applicable).
Major Sub-Contractors:	Enter the name of the company and the address using the city, province and country (where applicable).

4. Major Milestones

This sub-section, lists the major milestones associated with the progress of the major Crown project.

Major Milestones	Date
List milestones relating to the progress of the project.	List the date the milestone is expected to occur.

5. Progress Report and Explanations of Variances

This sub-section is to provide the reader with a progress report on how the major Crown projects are doing. It should also bring attention to any variances in cost since the beginning of the project.

For example:

- ◆ In the beginning, Treasury Board approved the with an estimated cost of \$XX million.
- ◆ On MM/DD/YYYY, Treasury Board granted additional monies to the due to the total cost is now estimated at \$XX million.
- ◆ On MM/DD/YYYY used internal resources in the amount of \$XX million to cover cost overruns for .
- ◆ The is currently running . . . on, over or under budget (provide explanations).
- ◆ The is to be completed by ...

6. Industrial Benefits

When the Government of Canada initiates a major Crown project, it tries to spread the work over all the provinces. This sub-section is designed to inform the reader of the benefits to the Canadian industry as a whole, as well as, listing the regions that will benefit from the project. A short list of the regions and the monies to be spent there should be displayed. For example:

Canadian industry in the following regions of Canada will benefit from the project name project:

Region	Cash Benefits
Atlantic Canada	\$40 million
Quebec	\$295 million
Ontario	\$135 million
Western Canada	\$80 million

7. Summary of Non-recurring Expenditures

This table was designed to inform the reader of one-time or non-recurring expenditures associated with the major Crown project.

(\$ millions)	Currently Estimated Total Expenditure	Forecast Expenditures to March 31, 2000	Planned Spending 2001-2002	Future Years' Requirements
Enter the project name and the specific operation incurring the one-time expenditure	4.9	4.9
Enter the project name and the specific operation incurring the one-time expenditure	191.7	67.5	1.5	...

Table 5.4: Summary of Transfer Payments

Beginning with your organisation's first **Program**, list the **Business Line titles** where grants appear under them. Then do the same for Contributions and Other Transfer Payments. Do not list individual grants, contributions or other transfer payment items just the business line titles.

(\$ millions)	Forecast Spending 2000-2001	Planned Spending 2001-2002	Planned Spending 2002-2003	Planned Spending 2003-2004
Grants				
<i>Enter your organisation's program name</i> (if applicable)				
Note: If your organisation consists of only one program it is not necessary to display the program name.				
Enter the business line title (where grants appear under them). Repeat this process as often as necessary to complete the task.	10.3	12.7	12.7	12.7
<i>Sub-total the Program</i> (if applicable)	10.3	12.7	12.7	12.7
<i>Enter your organisation's second program name</i>				
Enter the business line title (where grants appear under them). Repeat this process as often as necessary to complete the task.	2.5	2.5	2.5	2.5
<i>Sub-total the Program</i>	2.5	2.5	2.5	2.5
Total grants	12.8	15.2	15.2	15.2
Contributions				
Repeat the procedure used for grants.	35.6	37.1	37.1	37.1
Total contributions	35.6	37.1	37.1	37.1
Other Transfer Payments				
Repeat the procedure used for grants.	1.1	1.2	1.2	1.2
Total other transfer payments	1.1	1.2	1.2	1.2
Total Grants, Contributions And Other Transfer Payments	49.5	53.5	53.5	53.5

Table 5.5: Details on Transfer Payments Programs

In accordance with the revised Transfer Payments policy released June 1, 2000, paragraph 7.4.5 states the departmental Reports on Plans and Priorities must include additional information on Grants, Contributions and Other Transfer Payment programs which receive funding in excess of \$5 million.

For reporting purposes in the RPP, it is requested that the Business Line (B/L) structure be used to form the basis for the categorisation of items.

From your Main Estimates transfer payments table where the aggregate within a B/L is in excess of \$5 million, the following B/L information (for the aggregate) should be provided:

Objective - objective of the item(s) identified within the B/L. Typically, this could be the objective statement for the B/L as derived from the Business Line section of your document and which is consistent with your PRAS. However, if there is some diversity in the nature of the item(s) which prevent easy categorisation under one objective statement, the department may wish to address the item(s) more precisely.

Planned Results - this narrative would indicate the results the department/agency expects to achieve by the funding of the particular group of grants, contributions or transfer payments. Departments/agencies should not simply repeat the wording of the grant, contribution or other transfer payment since these explanations are highly condensed and often use ambiguous and non-specific language.

Milestones - this narrative would provide information on the means the department/agency is using (or intends to use) to determine/assess whether the planned results are being achieved.

It is anticipated that most of the requested information requirements identified above can be obtained from the transfer payment's Terms and Conditions which formed part of the original Treasury Board submission.

Example 10: (taken from 2000-2001 Main Estimates for CIDA)

The agency identifies 6 grants spread across 3 B/Ls. Since the aggregate of items under the B/L, *Countries in Transition*, is less than \$5 million, no reporting is required. However, since the aggregate of items in each of the other two B/Ls is in excess of \$5 million, reporting is required on each of these two groups.

The agency also identifies 10 contributions spread across 5 B/Ls. Since the aggregate of items under each of the first four B/Ls is in excess of \$5 million, reporting is required on each of these 4 groups; however, the last B/L, *Communications*, is less than \$5 million, hence no reporting is required.

The agency also identifies a separate Other Transfer Payment for *Multilateral Programs*. Since this item is in excess of \$5 million, reporting is required.

Table 5.6: Sources of Responsible and Non-Responsible Revenue

For those organisations that generate revenue the following table identifies the source(s) of responsible and non-responsible revenue beginning at the program level.

Responsible Revenue

(\$ millions)	Forecast Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003	Planned Revenue 2003-2004
<i>Enter your organisation's program name</i> Note: If your organisation consists of only one program it is not necessary to display the program name.				
Enter the first business line title. Enter source(s) of responsible revenue				
Item 1	1,700.0	1,500.0	1,235.4	1,100.0
Item 2	1,100.0	1,200.0	1,300.0	1,400.0
	2,800.0	2,700.0	2,535.4	2,500.0
Enter the second business line title. Enter source(s) of the responsible revenue				
	77.6	78.6	83.0	96.3
Total Responsible Revenue	2,877.6	2,778.6	2,618.4	2,596.3

Total responsible and non-responsible revenue should match with a corresponding line in table 2.5

Non-responsible Revenue

(\$ millions)	Forecast Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003	Planned Revenue 2003-2004
<i>Enter your organisation's program name</i> Note: If your organisation consists of only one program it is not necessary to display the program name.				
Enter the first business line title. Enter source(s) of non-responsible revenue				
Item 1	5.2	5.2	5.2	5.2
Item 2	10.3	10.3	10.3	10.3
	15.5	15.5	15.5	15.5
Enter the second business line title. Enter source(s) of the non-responsible revenue				
	15.2	15.3	15.3	15.3
Total Non-Responsible Revenue	30.7	30.8	30.8	30.8

Total Responsible and Non-responsible Revenue	2,908.3	2,809.4	2,649.2	2,627.1
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Table 5.7: Net Cost of Program(s) for the Estimates Year

This table is designed to show (by program) the net cost of an organisation. It begins with the gross planned spending and adds services received without charge, and then adds or subtracts spendable and non-spendable revenue to arrive at the net cost of the organisation.

If your organisation consists of only one program it is not necessary to display the program name. Therefore this table should consist of 2 columns: One for the text and the other for expenditures.

(\$ millions)	Enter the Program name	Enter second Program name	Total
Net Planned Spending (Gross Budgetary and Non-budgetary Main Estimates plus Adjustments)	928.2	916.5	4,623.3
<i>Plus: Services Received without Charge</i>			
Accommodation provided by Public Works and Government Services Canada (PWGSC)	10.5	2.1	12.6
Contributions covering employees' share of employees' insurance premiums and expenditures paid by TBS	3.1	0.7	3.8
Workman's compensation coverage provided by Human Resources Canada	2.3	0.5	2.8
Salary and associated expenditures of legal services provided by Justice Canada	0.4	0.5	0.9
	16.3	3.8	20.1
<i>Less: Non-spendable Revenue</i>	15.6	15.2	30.8
2001-2002 Net cost of Program	928.9	905.1	1,834.0



Accommodations provided by Public Works and Governments Services Canada (PWGSC), can be obtained from Louise Scissons at (613) 956-5493 or Louise.Scissons@PWGSC.gc.ca.

Worker's compensation coverage provided by Human Resources Canada, can be obtained from Barry Robinson at (613) 994-0883.

Salary and associated expenditures of legal services provided by Justice Canada can be obtained from Isabelle Beauvais at (613) 946-2215.

The amount to be used for government payments to employee insurance plans such as the Public Service Health Plan and the Public Service Dental Plan is 7.5% of the Personnel input factor.

Table 5.8: Revolving Fund – Statement of Operations

Table 5.8 refers to the operating surplus or deficit of a Revolving Fund and not to cash requirements.

(\$ millions)	Forecast 2000- 2001	Planned 2001- 2002	Planned 2002- 2003	Planned 2003- 2004
Responsible Revenue	4.7	5.1	5.3	5.2
Expenses				
Operating:				
Salaries and employee benefits	1.9	1.9	1.9	1.9
Depreciation	1.0	.9	.9	1.0
Repairs and maintenance	.2	.2	.2	.2
Administrative and support services	.3	.3	.3	.3
Utilities, materials and supplies	.4	.4	.4	.4
Marketing	.3	.3	.3	.2
Interest	.4	.4	.2	.3
	4.5	4.4	4.2	4.3
Surplus (Deficit)	.2	.7	1.1	.9

Table 5.9: Revolving Fund – Statement of Changes in Financial Position

Since Table 5.8 refers to the Revolving Fund’s operating surplus or deficit and not to cash requirements. The Fund is calculated through accrual accounting. Therefore, some cash expenditures in the estimates do not affect the operating balance, and other items that must be considered when calculating the surplus or deficit and do not require a direct cash outlay. The two can be reconciled using table 5.9:

(\$ millions)	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Surplus (Deficit)	.2	.7	1.1	.9
Add non-cash items:				
Depreciation/amortisation	.9	1.0	1.0	.9
Others (defined)
Investing activities:				
Acquisition of depreciable assets	(3.0)	(1.3)	(.6)	(.7)
Cash surplus (requirement)	(1.9)	.4	1.5	1.1

Repeat the Surplus (Deficit) line from table 5.8

Table 5.10: Revolving Fund - Projected Use of Authority

(\$ millions)	Forecast 2000-2001	Planned 2001-2002	Planned 2002-2003	Planned 2003-2004
Authority*	8.0	8.0	8.0	8.0
Drawdown:				
Balance as at April 1	(2.9)	(5.7)	(6.2)	(5.5)
Projected surplus (Drawdown)	(1.9)	.4	1.5	1.1
	(4.8)	(5.3)	(4.7)	(4.4)
Projected Balance at March 31	3.2	2.7	3.3	3.6

* \$8 million is the maximum amount that may be drawn down from the Consolidated Revenue Fund (CRF) at anytime.

This line matches Cash surplus (requirement) from table 5.9

Table 5.11: Loans, Investments and Advances (Non-Budgetary)

Table 5.11 is designed to display the Loans, Investments and Advances (the non-budgetary planned spending) your organisation is responsible for. Enter the non-budgetary information first by program, then by business line and finally describe the loan, investment or advancement.

(\$ millions)	Forecast Spending 2000-2001	Planned Spending 2001-2002	Planned Spending 2002-2003	Planned Spending 2003-2004
<i>Program name</i> (if applicable)				
Enter the Business Line title				
Describe the loan, investment or advancement.	4.7	5.3	7.3	10.0
Describe the loan, investment or advancement.	5.3	4.7	2.7	...
Repeat the process as often as necessary				
Total	10.0	10.0	10.0	10.0

This total line should match the non-budgetary total line displayed in Example 5.

Section VI: Other Information

Optional

Organisations are encouraged to list any additional reference material or documents that are beneficial to the development of their RPP document. Whenever possible link material to an Internet address.

For example:

- Parliamentary Committee reports;
- Program evaluations;
- Reports from the Auditor General;
- References, etc.

Index

Required if applicable

If the document is large enough to support an index, list your material alphabetically or by topic. The preferred method is alphabetical.

Presentation and Publication Standards

Communication Techniques

An effective RPP will clearly communicate medium term priorities and results that your department expects to achieve with the tax dollars provided. The RPP should communicate using a top-down presentation in an attractive and user friendly format. Particular attention should be placed on:

- table of contents, indexes, and other tools that enhance search capabilities;
- standardising page layout;
- using patterns on line, bar and pie charts. Shading has not always been legible in the printed documents therefore, we recommend patterns be used;
- using different specialities within your organisation to ensure the right mix of expertise and information is presented. These may include strategic planners and/or business planners; financial officers; review, evaluation and audit groups; and program managers; and
- using communication specialists, such as a professional editor, to read and edit your document, placing special attention on the reduction or elimination of buzzwords and jargon.

Page Layout

These reports are aimed at audiences outside the originating department and outside the government. This requires improved quality and consistency in the presentation of information while allowing readers to move comfortably and conveniently from one report to another without having to master different presentations. These guidelines are intended to satisfy those requirements.

We recommend that the following standards be applied:

Page layout:

- Top/Bottom Margins = 1" (2.54 cm)
- Left/Right Margins = 1¼" (3.17 cm)
- Headers and footers should be tagged at 0.5" (1.27 cm)
- Text size should be 12 point (excluding headings) and in a standard font (e.g. Times New Roman, Univers (W1), CG Times (W1), Arial)

Page Numbers - A new search program has been developed to enhance search capabilities. In order to make reliable references and to ensure the Program works, departments must adhere to a standard page numbering format. Therefore, within the footer insert page numbers as follows

Page. – 3 –

Section Identification – As per the instructions under *Page Numbers* (above), section identification within the footers will no longer be required.

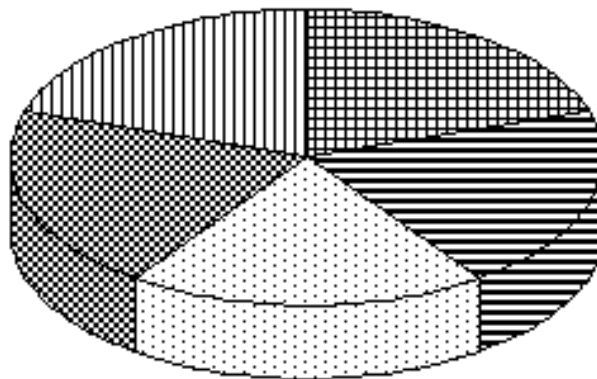
Footers - As per the instructions under *Page Numbers* (previous page), organisation identification within the footers will no longer be required.

Print Quality - should be at least 600 dpi.

Highlighting Text or Figures - Shading of text or figures is not always legible in the printed document. We recommend that one of the following alternatives be used:

Box the Text or Figure **Bolding** *Italics* Underline Or use a Larger Font

Tables, Charts and Graphs - Shading of pie charts and graphs is not always legible in the printed document. We recommend that a pattern be used:



Electronic Data - All RPP information must be made available on the Internet. In order to maintain an historical site, departments are required to submit their electronic data on diskette in PDF format. TBS will post and maintain the historical site at:

<http://www.tbs-sct.gc.ca/tb/estimate/estimE.html> or

<http://www.tbs-sct.gc.ca/tb/estimate/estimF.html>

It is recommended that before departments submit their electronic files they print-out and compare their electronic version to a hard copy. This will ensure the electronic version and the hard copy are identical.

Definitions

Citizen-centred Service Delivery: This management initiative focuses on how the government serves the public. The two main developmental areas are improved citizen access and client satisfaction.

Collective Initiatives: Initiatives and related results that are undertaken and achieved through public policies that involve more than one jurisdiction, department or partner in working towards shared objectives.

Departmental Performance Report (DPR): This is the department's accountability document intended for Parliamentary and Public scrutiny. It reports on a department's performance and uses the planned results identified in the RPP, as the basis for comparison. This document is tabled in the fall and is considered part of the Estimates family.

Development of an exemplary workplace: This management initiative will support departments and agencies in laying the groundwork for collective bargaining, establishing an action plan for the promotion of official languages, introducing a gender-neutral classification system, recruitment etc. whatever it takes to make the federal public service an exemplary workplace.

Forecast Spending: This amount reflects the best forecast of total planned spending to the end of the current fiscal year.

Full Time Equivalents: All active employees of departments and agencies listed in Schedule I, Part I of the *Public Service Staff Relations Act* or all active employees of departments and agencies listed in Schedule I to the *Financial Administration Act*.

Government of Canada On-Line: In the 1999 Speech from the Throne, the Government of Canada committed to giving Canadians on-line access to all its information and services by 2004.

Gross Planned Spending: This amount reflects total planned budgetary spending whether funded through budgetary appropriations or revenue credited to the vote. It can also include adjustments anticipated as a result of budget measures.

Guidelines: Instructions and specifications that should be followed unless there is good reason not to do so. Reasons for non-compliance should relate to disclosure principles for reporting to Parliament and good reporting practices. Non-compliance should be undertaken in close consultation with the Treasury Board of Canada, Secretariat.

Horizontal Initiatives: Initiatives that are government-wide in nature.

Improved Reporting to Parliament: This initiative will provide parliamentarians and Canadians with high-quality information about the plans and achievements of the Government of Canada. TBS will continue to consult with parliamentarians to tailor information to better meet their needs.

Key Result Commitments (KRC): can be found in a department's approved PRAS submission. KRC should be used verbatim from the PRAS and displayed in the RPP document. KRC should outline over the long-term what Canadians can expect Departments to achieve.

Loans, Investments and Advances: This is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada, acquired through the use of parliamentary appropriations. The various categories include: Enterprise Crown corporations, joint and mixed enterprises, national governments including developing countries, international organisations and associations, provincial and territorial governments and other.

- International organisations and associations include Canada's subscriptions to the share capital of international banks and payments made by the Canadian Government to working capital funds maintained by international organisations of which Canada is a member.
- Joint and mixed enterprises are entities with share capital owned jointly by the Government of Canada and other governments and/or organisations to further common objectives.
- Loans and advances to, and investments in, enterprise Crown corporations represent the balance of financial claims held by the Government of Canada against corporations for working capital, capital expenditures and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending. Enterprise Crown corporations are defined as those corporate organisations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected corporations listed in Part I and corporations listed in Part II of Schedule III of the *Financial Administration Act*, the Bank of Canada and the Canadian Wheat Board.
- Loans to national governments consist mainly of the loan to the government of the United Kingdom under the *United Kingdom Financial Agreement Act, 1946*, international development assistance to developing countries, and loans for development of export trade (administered by the Export Development Corporation).
- Loans to provinces and territories are made under relief acts and other legislation.

Management Representation: An attestation as to the content and structure of the RPP made by either the Deputy Head or a member of the senior management team charged with the overall responsibility for the RPP document.

Mandatory: Instructions and specifications on which deviation is normally not permitted. In those cases where organisations wish to deviate, prior approval must be obtained. Mandatory requirements are characterised by the use of **shall, must and will**.

Net cost of Program: This amount, reflects the net planned spending plus services provided without charge by other departments and agencies and is offset by revenues credited to the Consolidated Revenue Fund.

Net Planned Spending: This amount is planned budgetary and non-budgetary spending net of any revenue credited to the vote. This figure should be the same as the departmental spending total reflected in the Minister of Finance's Budget.

Non-Respendable Revenue: This is the equivalent to revenue credited to the Consolidated Revenue Fund (CRF). The term Non-Respendable Revenue better explains the type of revenue it is as opposed to where the revenues will go.

Planned Results (PR): The results that the department expects to achieve over the planning period, which typically covers the upcoming Estimates year and two years following. The focus should be on "what is to be accomplished" rather than on "how the work is to be done".

Planning, Reporting and Accountability Structure (PRAS): Approved by the Treasury Board, the PRAS is the basis or framework for departments to follow when reporting information to the Secretariat, Treasury Board and/or Parliament.

Program Integrity: This initiative is designed to structure, manage and resource programs so that the overall mix achieves the best possible results for Canadians.

Report on Plans and Priorities (RPP): This is the department's primary strategic planning document and is intended for Parliamentary and Public scrutiny. It portrays the department's mandate, plans and priorities and sets out strategies for achieving Planned Results. It, along with the Departmental Performance Report, replaces the previous Part III of the Estimates. The document is tabled in the spring before March 31 and is considered part of the Estimates family.

Respendable Revenue: This is the equivalent to revenue credited to the vote. The term Respendable Revenue better explains the type of revenue as opposed to where the revenues go.

Results: An impact or effect of a policy, program, or initiative. This could include outcomes, outputs or changes in inputs (e.g. resource reallocations or reductions) that are of particular interest to Canadians.

Standards: Instructions and specifications of general application serving as a benchmark of expected practices. Strict compliance is not mandatory as long as the implied level of quality is met or exceeded. Standards apply to presentation, format and publication aspects.

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Industry Canada	Estelle Purdy
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Tax Court of Canada	Helen King
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