



Guide to the Preparation of Part III of the 2005–06 Estimates

Reports on Plans and Priorities and
Departmental Performance Reports

1st Version: as of June 2, 2006.



This document is available on the Treasury Board of Canada Secretariat
Web site at www.tbs-sct.gc.ca.

Also available in alternative formats on request.

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Foreword (updated)

Canadians want good governance and they want to know that government programs are well managed. They want greater openness, transparency and accountability. They want to be able to hold Parliament, their government and public sector officials to account for results. Thus, government reporting to Parliament and to the public must become more timely, balanced and useful.

The government's commitment to improve reporting to Parliament has been ongoing. Numerous requests were received from parliamentarians and Canadians to improve transparency and accountability of government suggest that the mechanisms through which government informs Parliament and Canadians about its financial and non-financial information still require improvement, especially as they affect Parliament's ability to bring the government to account for its management of public funds.

Past reports from the Office of the Auditor General of Canada (OAG) have been critical of the quality and relevance of the information contained in departmental planning and performance reports. The House of Commons Standing Committee on Government Operations and Estimates also clearly called for greater Treasury Board of Canada Secretariat (Secretariat) involvement in improving and reforming Estimates documents to better support decision making of parliamentarians and the government. As per paragraph 7(1)(c) of the *Financial Administration Act*, it is the responsibility of the Secretariat to look after all matters relating to the Estimates. The Estimates consist of:

- Part I – The Government Expense Plan
- Part II – Main Estimates
- Part III – Reports on Plans and Priorities and Departmental Performance Reports; and
- Supplementary Estimates

The departmental guidance for the preparation of the reports on plans and priorities (RPPs) and departmental performance reports (DPRs) was integrated for the reporting cycle 2005-06 to help reinforce the complementarities between the two documents and their parallel reporting requirements. The integrated guidelines should better support departments¹ in providing more consistent information on their plans, priorities, results, and resources in relation to the achievement of their strategic outcomes, which are the long-term benefits departments strive to achieve for Canadians.

¹ For the purposes of this guide, the word "department" shall refer to both departments and agencies.

The Secretariat continues to modernize its management of government expenditures through the implementation of the Management Resources and Results Structure (MRRS) and its approach to gathering and reporting expenditure performance information through the new Expenditure Management Information System (EMIS), which is under development.

The intention of MRRS is to provide a standard, government-wide approach to planning and managing the relationship between resources and results, while serving as a consistent and enduring foundation for financial and non-financial reporting to Parliament.

Each department will develop its own MRRS, which is comprised of the following:

1. clearly defined strategic outcomes that reflect the department's mandate and vision and that are linked to government-wide priorities and intended results—they also provide the basis for establishing horizontal linkages between departments;
2. a Program Activity² Architecture (PAA) that:
 - a. provides an inventory of the department's program activities to support executive and departmental decisions;
 - b. links program activities to strategic outcomes;
 - c. provides planned and actual information on resources and results for each element and level of the PAA;
 - d. enables departments to provide a consistent reporting structure to Parliament;
 - e. serves as the basis for resource allocation and reallocation decisions by Parliament, the Treasury Board, and departmental management; and
3. a governance structure that reflects the way the organization is managed and briefly outlines decision-making mechanisms, responsibilities, and accountabilities. The governance structure should clearly reflect how departments manage their diverse program activities to achieve common strategic outcomes and illustrate how departments allocate and reallocate resources to these ends.

EMIS (currently under development) is a centralized information system that will allow the government to integrate financial and non-financial information across departments and agencies. This system is expected to provide the basis for collecting better quality financial and non-financial information, thereby improving the department's ability to manage and the government's capacity to account for resources used and decisions made on behalf of Canadians.

² Program activities represent aggregations of programs and services and, depending on program complexity, can consist of multiple levels

Both the MRRS policy and EMIS are consistent with the Management Accountability Framework (MAF), that requires deputy ministers and their executive teams to collect relevant performance information and use it for decision-making purposes, including allocation and reallocation decisions. As such, the PAA and related instruments for reporting to Parliament are key sources of input to assess departmental management and use of performance information through the MAF assessment process.

In shifting the reporting of the Estimates from the previous business line structure to the new PAA, the intent is for reports to more closely reflect what departments do and explain how they manage resources to achieve their strategic outcomes and the departmental priorities they identified for the planning period. It is expected that the RPPs and DPRs, once based on the PAA, will provide more in-depth and systematic information on departmental expenditures and performance that is consistent with each department's MRRS. This structure should provide parliamentarians and Canadians with the proper tools to enhance their scrutiny of government expenditures.

The PAA structure will be used for the 2005–06 Annual Reference Level Update, the Main Estimates, the RPPs and the DPRs and it will support the expenditure framework's input into Budget exercise.

The RPPs and DPRs will remain closely linked to the “whole of government framework” used for whole of government reporting (e.g. [Canada's Performance](#)). The whole of government framework is designed to improve reporting to Parliament by helping parliamentarians understand overall spending, performance and planning information and high-level priorities of the government.

The whole of government framework groups departmental strategic outcomes and program activities into 13 long-term benefits to Canadians – referred to as “Government of Canada outcomes” in three broad sectors:

1. Economic

- strong economic growth;
- an innovative and knowledge-based economy;
- income security and employment for Canadians;
- a fair and secure marketplace; and
- a clean and healthy environment

2. Social

- healthy Canadians with access to quality health care;
- diverse society that promotes linguistic duality and social inclusion;
- a vibrant Canadian culture and heritage; and
- safe and secure communities

3. International

- a strong and mutually beneficial North American partnership;
- A prosperous Canada through global commerce;
- a safe and secure world through international cooperation; and
- global poverty reduction through sustainable development

In addition to these 13 Government of Canada outcomes, the strategic outcomes and program activities of federal organizations that work across traditional portfolio boundaries by providing support to other departments and agencies, or by contributing to strengthening and modernizing public sector management as a whole (i.e. the Treasury Board of Canada Secretariat, the Public Service Commission of Canada, Statistics Canada, and Public Works and Government Services Canada) should be aligned to:

- Federal organizations that contribute to all Government of Canada outcomes

The alignment of Strategic Outcomes and their corresponding program activities makes it possible to calculate spending by Government of Canada outcome. For this reason, and to arrive at the correct total for all government spending, a program activity can only be aligned to one Government of Canada outcome. A strategic outcome, however, can contribute to more than one Government of Canada outcome.

What's new: *The DPR section was updated as of June 2, 2006. The RPP section doesn't contain any updates, as the 2005-06 RPPs were tabled on March 24th, 2005*

The Treasury Board of Canada Secretariat (the Secretariat) has embarked on a process to modernize its management of government expenditures through the Management Resources and Results Structure (MRRS) and will overhaul its approach to gathering and reporting expenditure performance information through the new Expenditure Management Information System (EMIS).

The intention of MRRS is to provide a standard, government-wide approach to planning and managing the relationship between resource expenditures and results, while serving as a consistent and enduring foundation for financial and non-financial reporting to Parliament.

The following, lists new reporting requirements for the RPP and DPR, as well as refinements to format and presentation.

RPP Items: *The RPP section doesn't contain any updates, as the 2005-06 RPPs were tabled on March 24th, 2005.*

1. The departmental guidance for the preparation of the RPP and DPR has been integrated to reinforce the complementarities between the two documents and their parallel reporting requirements. The integrated guidelines should better support departments in providing more consistent information on their plans, priorities, results, and resources in relation to the achievement of their strategic outcomes.
2. Reporting principles have been revised for reporting in these documents. The four principles are to:
 - Focus on the benefits for Canadians and explain the critical aspects of planning and performance, and set them in context;
 - Present Credible, Reliable and Balanced Information;
 - Associate Performance with Plans, Priorities and Expected Results, Explain Changes and Apply Lessons Learned; and
 - Link Resources to Results.
3. The Overview section has been redesigned to provide departments with an opportunity to discuss priorities.
4. The Analysis of Program Activities by Strategic Outcome section has been redesigned to provide information on a "program-activity" basis and if required, at lower levels "key programs and services" as per the PAA.
5. In addition, TBS has modified the Management Representation Statement instructions to inform departments and agencies that the Deputy Minister must sign the statement.

General

1. Templates are being offered to reduce departmental workload and ensure that the proper structure is followed. The use of these templates is not mandatory. A suite of templates

has been posted on the TBS web site. Once selected, the templates can be uploaded onto your computer in MSWord or WordPerfect. Departments can then fill-in the appropriate sections; delete any unnecessary tables or make any appropriate adjustments.

DPR Items:

Please note: The DPR section was updated as of June 2, 2006. The previous RPP section doesn't contain any updates, as the 2005-06 RPPs were tabled on March 24th, 2005.

General:

1. Changes were made to the *Foreword* to reflect new reporting requirements for the “whole of government framework” used for whole of government reporting (e.g. [Canada's Performance](#)). See page 3 of this guide.
2. Starting with the 2005-06 reporting cycle, each department must report its performance based on its Strategic Outcomes (SOs) and Program Activity Architecture (PAA) as defined under the Management, Resources and Results Structure (MRRS) Policy. Therefore, the DPR must present the department's performance for the reporting period based on the SO(s) and PAA approved by the Treasury Board (TB) for that period and reflect how the department allocated and managed the resources under its control to achieve expected results.
 - a. Organizations that amended their PAA in the fiscal year 2005-06 and have received TB approval for these changes must provide a PAA crosswalk that compares their old structure (i.e. as reflected in the 2005-06 Main Estimates and RPPs) to the new one. Further instructions are provided in Section I of the guide.
 - b. Departments affected by the changes to the machinery of government announced on February 6, 2006 should report using the SOs and PAA in place during fiscal year 2005-06 and explain, as appropriate in their Section I – Departmental Overview, how the changes to machinery of government are expected to impact their SOs and/or PAA in the upcoming reporting period.

Effective Public Reporting and Reporting Principles

1. Further to the release of Chapter 2: *Quality and Reporting of Surveys* included in the *November 2005 Report of the Auditor General of Canada (OAG)* <http://www.oag-bvg.gc.ca/domino/rappports.nsf/html/20051102cf.html>, TBS guidance on the reporting of survey results in DPRs has been enhanced. Further instructions are provided under *Principle 2: Present credible, reliable, and balanced information*.

Section I - Departmental Overview:

1. Changes were made to the Summary Information Table to reflect new reporting requirements for the “whole of government framework” used for whole of government reporting (e.g. Canada's Performance). The whole of government framework requires the alignment of departmental SOs and their related Program Activities to the corresponding Government of Canada outcome.

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2. To continue with requirements contained in the Guide for the Preparation of 2004-05 DPRs and to be consistent with the Guide for the Preparation of the 2006-07 Part III of the Estimates: RPP and DPR, the Management Representation Statement was moved from Section III to Section I and its text was updated.
 3. Where appropriate, discuss measures taken by the department to achieve Expenditure Review savings in 2005-06 and consequent results at the departmental level in section I. Details (if any) should be provided in Sections II or IV and linked to a departmental web site for additional information.

Section III – Supplementary Information:

1. As a result of the machinery of government changes of February 6th, 2006, some organizations transferred authorities or portions of a program to other organizations and therefore must reference these. They must include in footnotes to their financial tables the amounts placed in special purpose allotments (retroactive only to February 6, 2006) and the receiving organization(s). As appropriate, also indicate which Program Activity (ies) were affected by these transfers.
2. Funding received from the 2005-06 Governor General Special Warrants, TB Vote 5 and TB Vote 10, must be added to the total spending authorities received during the fiscal year and shown under the “Total Authorities” column of the financial tables. If possible, these amounts should be broken down by Program Activities or otherwise included in the total of the “Total Authorities” amount.
3. Also commencing in this reporting period, the financial statements of departments, agencies and revolving funds are to be included in the DPR. Information on this new requirement is found in table 17 of the DPR section of the guide. To avoid duplication of information, the Contingent Liabilities table is no longer required.
 - a. For departments that prepare an annual report that is tabled in Parliament and therefore prepare financial statements that are available electronically by the time DPR’s are tabled in the House of Commons, it is sufficient to include just the electronic link to their financial statements. This link should be clearly identified and referenced in your DPR.
 - b. Please note that organizations with financial statements audited by the Office of the Auditor General, must also provide TBS with **a certification confirming that the camera-ready version, the PDF file, and the HTML file submitted** to TBS corresponds to the **final document(s) and electronic files reviewed by the OAG**. This certification will not be included in the DPR.
4. In comparison to the earlier version of this guide, some tables in the DPR section were either added or updated. To be consistent with the previous requirements, updates or additions were made to:
 - a. Table 9: User Fees / External Fees
 - b. Table 18: Response to Parliamentary Committees, and Audits and Evaluations

- c. Table 21: Service Improvement
 - d. Table 22: Travel Policies
 - e. Table 23: Storage Tanks
5. The User Fee and External Fee templates remain unchanged from 2004-05. Reporting under the *User Fees Act* remains a legislative requirement. Reporting under the Policy on Service Standards for External Fees is mandatory for 2005-06. Additional information has been provided in the user fee section of these guidelines to further assist departments in completing the templates.
6. The following information tables are **not to be included in the printed DPR document** but organizations must provide summary information about them in their report and provide the electronic link. The following six tables **must be posted individually** on the department's web site and TBS will link to them. Instructions on how to electronically submit the following six information tables is provided in section III of the guide (DPR section):
- a. Table 11: Details on Project Spending
 - b. Table 12: Status Report on Major Crown Projects
 - c. Table 13: Details on Transfer Payment Programs
 - d. Table 14: Foundations (Conditional Grants)
 - e. Table 15: Alternative Service Delivery
 - f. Table 16: Horizontal Initiatives

Special Requirements:

1. This year again, templates are being offered to reduce departmental workload and ensure that the proper structure is followed. The use of these templates is not mandatory. A suite of templates has been posted on the TBS web site. Once selected, the templates can be uploaded onto your computer in MSWord or WordPerfect. Departments can then fill-in the appropriate sections; delete any unnecessary tables or make any appropriate adjustments.
2. Instructions on submitting your PDF version and the printing of your document have been modified. Please refer to "What to Submit" under the General Information section.
3. All DPR order forms have to be submitted to TBS by July 28th, 2006. Please note that starting this year, DPR orders have to be provided to TBS via fax at (613)-941-8472 along with an email, to the following address DPR-RMR@tbs-sct.gc.ca, indicating that the order form has sent.
4. Due to time constraints the Secretariat will no longer accept incomplete submissions. Your submission should consist of an one-sided signed submission with an original signature; two copies (in each official language); two PDF files (one in each official language); four HTML files complying with TBS requirements – two HTML files with the complete document (one in each official language) and two files with the special tables (one in each official language).

DPR production

1. This year, invoices for the printing of the 2005-06 DPRs will be paid through the Secretariat. Organizational costs will be recovered from individual Departments/Agencies using the Interdepartmental Settlement (IS) process.

In order to ensure that the IS transactions run smoothly it is recommended that you provide your coding to the Secretariat's Financial Services Division (Attention: FIN/TBS IS Coordinator) by fax at 947-4461 or by e-mail at FIN/TBSISCoordinator@fin.gc.ca.

Departments will be charged for the printing cost of all copies produced of their respective report, including those sent to the House of Commons and Depository Services Program (library service). *TBS will pay for copies required for its own stock.*

Introduction

This guide is designed to provide assistance to departments in the preparation of their 2005–06 reports on plans and priorities (RPPs) and departmental performance reports (DPRs).

Both the RPP and DPR documents form part of the Government Expenditures. Further detail on the relation of the RPP and DPR to other expenditure documents is provided in Section IV.

The guide is divided into nine distinct parts:

1. Forward
2. What's New
3. Introduction
4. Effective Public Reporting
5. RPP and DPR Document Structures:
 - Section I – Overview
 - Section II – Analysis of Program Activities by Strategic Outcome
 - Section III – Supplementary Information
 - Section IV – Other Items of Interest
6. General Information
7. Electronic Reporting
8. Relation of the RPP and DPR to Other Expenditure Management Documents
9. Contact List

It is recommended that RPPs and DPRs follow the same structure outlined in the “RPP and DPR Document Structures” section. This will ensure that the reader can find the same type of information in the same sections across all RPPs and DPRs.

In order to assist departments in maintaining that structure, the Secretariat is providing a suite of templates for both the RPP and DPR. The use of these templates is not mandatory. The templates can be uploaded onto your computer in MS Word or WordPerfect and departments can then fill in the appropriate sections. Make sure to delete any unnecessary tables, text, or instructions and make any appropriate adjustments to meet the reporting needs of your department.

At any time, should further assistance be required regarding the terminology used in this document, a lexicon can be located at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

For all other types of assistance, or if you would like to pass along comments, please direct your request to the appropriate individual in the contact list at the end of this guide.

Effective Public Reporting and Reporting Principles

Effective Public Reporting

What is it?

Effective public reporting ensures that the public is provided with timely, accurate, clear, objective, and complete information about government policies, programs, services, and initiatives. In the Canadian system of parliamentary democracy and responsible government, the government has a duty to explain its policies and decisions, to inform Canadians of its national priorities, and demonstrate how Canadians will benefit. Information is necessary for Canadians—individually or through representative groups or members of Parliament—to participate actively and meaningfully in the democratic process.

RPPs and DPRs are primary instruments of **accountability to Parliament**. They are planning and performance documents written by each department and, as such, reflect the responsibility of ministers and their organizations to explain to Parliament their plans and expected results and account for the performance achieved. Explaining how the expected results are to be achieved and the means used to achieve them provides a basis for confidence in the government's stewardship of public resources.

What is an Effective RPP or DPR?

For the RPP to be an effective public planning report, it must provide clear and concise information on plans, priorities, expected results, and resources over a three-year planning period.

For the DPR to be an effective public performance report, it must provide clear, concise, and balanced information on what has been achieved with respect to the plans, priorities, expected results, and resources originally identified in the RPP. DPRs report on the most recently completed fiscal year.

Accordingly, both documents must:

- provide complete and credible information on a department's financial and non-financial status;
- demonstrate value for money and sound management;
- provide the foundation for dialogue between Canadians and their government; and
- reflect the department's internal planning and performance measurement systems that are based on and are consistent with its PAA.

The two documents complement each other, in the first instance by reporting on plans and expected results, and in the second by reporting on actual results and accomplishments. They should provide enough information to demonstrate how resources and activities, as well as programs and services, logically support the achievement of strategic outcomes. The knowledge gained from the performance reporting exercise should be applied to the next set of plans as a means of ensuring that the department learns from its experiences.

Who is it for?

The target audience for planning and performance reports consists mainly of parliamentarians who rely on these reports to perform their role of holding the government to account for the public funds entrusted to it. Parliamentarians need reports that respond directly to their key questions, provide high-quality information, and are expressed in ways that enable them to easily absorb the information. While a wide range of other audiences uses these reports, their needs can also be met by reports that fully meet the same requirements of parliamentarians. Both reports must logically demonstrate to both parliamentarians and Canadians how departmental achievements will make a difference in their lives.

How do you address parliamentarians' needs?

In preparing RPPs and DPRs, it should be kept in mind that parliamentarians generally direct their attention to high-level questions about government-wide priorities and the value of existing strategic outcomes resulting in specific questions about individual programs or services.

Regardless of where interest is focussed, reported information on planning and performance should provide answers to four fundamental questions:

- What is it? (For example, provide a short description of the program or service, its development, its allocated resources and, if appropriate, the location where it is delivered, etc.)
- For the RPP, why is the department doing it? (For example, link to enduring benefits to Canadians, identification of the actual needs and the results expected, etc.)
- For the DPR, is it succeeding? (For example, provide a discussion of results, operational choices that have been made, outputs, and short-term outcomes achieved in the context of strategic outcomes, as well as a comparison to baseline information.)
- Is the cost acceptable? (For example, provide information on planned or current cost, resource history, etc.)

These questions provide the foundation of information provided in RPPs and DPRs, either directly or through the provision of specific links to departmental web sites. They also support the reporting principles presented below and are a summary of information that assists

parliamentarians in assessing departmental planning and performance and then deciding if further investigation is warranted.³

How does it work?

Through its reporting guidance for RPPs and DPRs, the Secretariat seeks to ensure that each department can present to Parliament a coherent and effective picture of its three-year plan and associated performance.

RPPs provide planned spending information on a strategic outcome and program activity basis, as per the PAA, and describe departmental priorities, expected results, and the associated resource requirements covering a three-year period.

DPRs provide accounts of accomplishments and results achieved in the most recently completed fiscal year against performance expectations, as set out in the corresponding RPP, and explain the progress made towards the department's strategic outcomes.

Principles for Effective Reporting to Parliament

Over the last decade, reporting principles have been suggested to departments to assist them in the development of their reports to Parliament. These principles have evolved based on experience, the needs of federal departments, and consultations with parliamentarians, the Office of the Auditor General of Canada, and the Canadian Comprehensive Auditing Foundation (CCAF-FCVI Inc.).

The Secretariat is proposing the following set of integrated reporting principles as the basis for preparing RPPs and DPRs. These principles reflect all key elements highlighted in previous guidance. They have been integrated to reflect the complementarities of the RPP and DPR documents. Taken together, they show the link between plans, performance, and achievements and they demonstrate departmental commitments to managing for results. Fundamentally, the content of these reports should be **relevant, reliable, balanced, and comparable** to provide parliamentarians and Canadians with a comprehensive and effective picture of the government's plans and use of taxpayers' money.

The reporting principles are intended to support departments in fulfilling their reporting responsibilities without being overly prescriptive. It is important, however, that the principles be

³ Policy on Streamlining Statutory Reporting under the authority of Section 157 of the *Financial Administration Act*: Under this Policy, some departments and agencies have consolidated statutory reports in their DPRs <http://www.tbs-sct.gc.ca/rma/dpr1/04-05/guidelines/stat-reports_e.asp>. Hence, it is essential that their performance report contain the statutory information previously contained in the annual statutory report.

applied in each report. With careful adherence to them, RPPs and DPRs will be valuable tools for departments, parliamentarians, and Canadians alike. It is anticipated that these reporting principles will continue to evolve through time to further support improvements.

Principle 1: Focus on the benefits for Canadians, explain the critical aspects of planning and performance, and set them in context

Information in an RPP and a DPR should be relevant to members of Parliament and to Canadians. The reports should provide a comprehensive but succinct picture of the department's endeavours and accomplishments over the reporting period. They should help parliamentarians bring government to account for voted appropriations and engage in an ongoing dialogue around the setting of government priorities and the allocation of resources.

- There should be a focus on program activities and, if applicable, key programs and services and their expected results as per the PAA, and how they support strategic outcomes that directly benefit Canadians and Canadian society. There should also be an indication of how your organization's outcomes relate or contribute to the government's broader priorities as established by the Speech from the Throne or the budget.
- The information reported should be straightforward, flow logically across key reporting elements (i.e. priorities, program activities, and their expected/actual results), and explain how they support or ultimately contribute to strategic outcomes.
- The operating environment and the strategic context of the department for the reporting period should be well described. Internal and external challenges, risks, and opportunities (including capacity considerations) should be identified at the departmental level, along with an explanation of how these will affect your plans and performance and be addressed in the delivery of program activities and/or key programs and services.
- Important horizontal linkages and involvement in government-wide initiatives⁴ should be identified and their implications surrounding planning and performance should be explained.
- The principal mechanisms by which programs and services are delivered to Canadians, e.g. policies, programs, regulations, grants, public participation, advocacy, etc. should be highlighted. The methods to achieve performance should be employed with propriety, sound stewardship of resources, and fair treatment of people. This should be demonstrated in both the planning and performance reports.

⁴ This may consist of but is not limited to Government On-Line (GOL); the Service Improvement; the Social Union Framework Agreement (SUFA); etc.

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- In response to the recommendations outlined in the sixth report of the House of Commons Standing Committee on Government Operations and Estimates released in September 2003, the DPR should include a short summary of parliamentary committee reports that pertain to the reporting period and to the department's associated work, along with a link or reference to more information. In addition, departments are to briefly summarize any chapter of a report made by the Auditor General and add links to the department's response.
 - RPPs are to identify any upcoming internal audits and/or evaluations and reference any significant findings (using electronic links) from any internal audits and/or evaluations not already identified in any previous RPP or DPR. DPRs are to reference any significant findings from internal audits and evaluation and external audit reports, explaining their relationship to departmental performance and the next course of action to improve departmental results.

Principle 2: Present credible, reliable, and balanced information

Readers should be confident of the validity and reliability of the information presented in both the RPP and DPR.

In particular, it is important that a coherent and balanced picture of performance be presented in the DPR. This requires the department to acknowledge where performance did not meet expectations and provide the necessary explanations as to why. Readiness to acknowledge performance that did not meet expectations shows an ability to adapt, which should be reflected in subsequent RPPs.

- Information and departmental structures presented in the reports should be consistent with the Management Resources and Results Structure (MRRS), specifically the Program Activity Architecture (PAA) component.
- Expected results and performance indicators should be drawn from internal departmental management systems used for planning, budgeting, and measuring performance and should be the same as those used in the PAA.
- Both positive and negative aspects of performance should be reported. No one expects that all expected results be fully achieved every year. Recognizing this obvious reality will enhance the credibility of your report. Explanations of how the department uses both positive and negative results to make adjustments and improvements towards achieving its strategic outcomes should also be provided.

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- Changes in plans, priorities, and resource allocation, as well as changes resulting from lessons learned should be explained, as should ways they might affect measuring and reporting on performance.
 - Financial tables should be accurate and thorough, as they link to the financial appropriations given to departments. They are essential components of accountability to Parliament.
 - There should be confidence in the methodology and data used to substantiate reported performance. Use baseline⁵ and comparative information to help readers better understand the information being provided and to allow them to arrive at a realistic assessment of the department's performance. Indicate the source of the information, particularly if graphs or tables are presented. Use factual and/or independently verifiable information, such as information from audits or evaluations of programs, policies, or initiatives.
 - In reporting or referring to survey results, it is important that the reader be provided with assurance of the quality of such information or be in a position to understand its limitations. For that purpose, departments must ensure that references to survey data are accompanied by a short description of the survey and how it was conducted, along with relevant information or key indicators of the data's quality and limitations (such as the response rate, the sample size and the confidence interval). This information should be readily accessible through short unobtrusive footnotes or endnotes in the RPP or DPR or be publicly accessible through a web link to the report. In November 2005, the Office of the Auditor General (OAG) released a chapter in which it examined the presentation of survey results in 2003-2004 Departmental Performance Report and recommended to TBS that its reporting guidelines ask departments to provide sufficient information on the quality and limitations of survey results to ensure that readers be in position to judge the reliability of the data reported. For further information on the OAG's chapter see <http://www.oag-bvg.gc.ca/domino/reports.nsf/html/20051102ce.html>;
 - Do not take for granted that the reader fully understands all the issues involved or the workings of the department. Instead, supply the information required for such understanding. To avoid overloading the reports, this information can be provided by using links to departmental publications or to the departmental Web site.

⁵ . Baseline information provides an explicit starting or reference point for assessing change and/or evolution in results achieved. It should consist of a date and the actual value for an indicator on that date.

Principle 3: Associate performance with plans, priorities, and expected results, explain changes, and apply lessons learned

Information in an RPP and a DPR should facilitate comparisons between reports and over time.

- Planning information (strategic outcomes, priorities, program activities, expected results, and resources) should lay the foundation for departments to report on in their performance documents.
- Performance information should compare past expectations and commitments from the previous RPP to actual results and resources and apply that knowledge to the next planning document. Revising and improving plans is an indication of sound management practices. Departmental plans are expected to change in response to changing environments or further to lessons learned from past performance. Departments may also compare their performance with baseline information and that of similar organizations to help understand the significance of results achieved.
- Reporting should be consistent from year to year. If the basis for comparison changes (i.e. if there are internal reallocations or there is a shift in priorities), the reasons for this and the amendments should be explained in both reports and made clear to the reader.

Principle 4: Link resources to results

At the most basic level, accountability means explaining what has been accomplished with the resources entrusted to a department. Planned and actual spending should be outlined in sufficient detail for the reader to understand the linkages between program activities, expected and actual results, and the resources available in support of the department's priorities and strategic outcomes.

The linkage between financial and non-financial information is key in ensuring meaningful reporting to Parliament. It is important to demonstrate that resources are being used efficiently and effectively and that the quantity of resources expended corresponds to the departmental priorities being pursued and the outcomes being achieved.

In particular, you should ensure you do the following:

- Explain significant internal reallocations to meet emerging internal priorities or higher government priorities, or to better sustain progress toward the achievement of the strategic outcomes (i.e. amounts and areas affected, including both the source of funds for the reallocation and the program or initiative that received the funding). Appropriate references should also be made in the financial tables.

-
- Departments whose non-statutory programs were reviewed, as part of the expenditure management review exercise, should address the findings of these reviews in their report and the effect it will have on their operations.

RPP and DPR Document Structures:

The DPR section was updated as June 2, 2006. The RPP section doesn't contain any updates, as the 2005-06 RPPs were tabled on March 24th, 2005.

Both the RPP and DPR should follow the same structural format in order to allow readers to find similar types of information in the same sections, no matter which document they are reading.

In order to assist departments in preparing their documents, we have provided a suite of templates on the Secretariat's Web site. Once selected, the templates can be uploaded from the Web into a word processing file (MS Word or WordPerfect). The use of these templates will ensure the proper structure is followed; however, their use is not mandatory. Please note that departments can delete unnecessary sections from the templates and can add additional sections or information, as necessary.

Section I: Departmental Overview	
RPP	DPR
<ul style="list-style-type: none"> Minister's Message 	<ul style="list-style-type: none"> Minister's Message Management Representation Statement Program Activity Architecture (PAA) Crosswalk (if required)
<ul style="list-style-type: none"> Summary Information 	<ul style="list-style-type: none"> Summary Information
<ul style="list-style-type: none"> Departmental Plans and Priorities 	<ul style="list-style-type: none"> Departmental Performance
Section II: Analysis of Program Activities by Strategic Outcome	
RPP	DPR
<ul style="list-style-type: none"> Detailed Analysis of Program Activities 	<ul style="list-style-type: none"> Detailed Analysis of how each Program Activity (and if applicable key programs and services) performed in relation to the expected results identified in the RPP
Section III: Supplementary Information	
RPP	DPR
<ul style="list-style-type: none"> Management Representation Statement Organizational Information Consists of various presentations (over a three-year planning period) that relate to departmental resource requirements and various government management policies, initiatives or statutes 	<ul style="list-style-type: none"> Consists of various tables and templates related to the department's financial information and requirements under various government management policies, initiatives, or statutes
Section IV: Other Items of Interest	
Section V: Index	

Section I: Departmental Overview—Mandatory Requirement

This section is designed to provide the reader with a high-level understanding of:

- the department's *raison d'être*;
- the departmental priorities over the next three years, as set out in the RPP, and departmental performance for the most recent fiscal year, as reported in the DPR; and
- the expected results that support the progress towards identified strategic outcomes.

Minister's Message

In the RPP, the Minister's message should reflect his or her personal vision for the department over the planning period. It should briefly summarize the department's plans for serving Canadians and how the department plans to contribute to government-wide objectives.

In the DPR, the Minister's message should summarize the department's performance against the plans and the priorities outlined in the RPP and highlight how the department contributed to government-wide objectives.

The message is to be limited to one or two pages in length and must be signed by the Minister.⁶

In the case of agencies that operate at arm's length, this message may originate from the Agency Head rather than the Minister. However, the Minister must sign the covering page.

⁶ For reproduction purposes, the Minister should sign the document using **black** ink.

Management Representation Statement

The **Deputy Minister must sign** the management representation statement.

I submit for tabling in Parliament, the 200X-200Y_Report on Plans and Priorities OR
Departmental Performance Report for INSERT DEPARTMENT'S NAME.

This document has been prepared based on the reporting principles contained in the *Guide for the Preparation of Part III of the 2005-2006 Estimates: Reports on Plans and Priorities and Departmental Performance Reports*:

- It adheres to the specific reporting requirements outlined in the TBS guidance;
- It is based on the department's approved Program Activity Architecture structure as reflected in its MRRS;
- It presents consistent, comprehensive, balanced and reliable information;
- It provides a basis of accountability for the results achieved with the resources and authorities entrusted to it; and
- It reports finances based on approved planned spending numbers from the Treasury Board Secretariat in the RPP.

OR

- It reports finances based on approved numbers from the Estimates and the Public Accounts of Canada in the DPR

Name: _____

Title: _____

Program Activity Architecture (PAA) Crosswalk (if required)

In both the RPP and DPR, departments that have received approval from Treasury Board to modify their PAA (strategic outcomes and program activities) must provide a crosswalk (down to the Program Activity level) that compares the old structure to the new. Departments must also provide a redistribution of financial resources and provide an explanation as to when and why the restructuring took place.

Those departments that cannot provide a crosswalk must provide an explanation of changes from the existing strategic outcomes and program activities to the new, along with an explanation as to when and why the restructuring took place.

Summary Information for the RPP: *The RPP section doesn't contain any updates, as the 2005-06 RPPs were tabled on March 24th, 2005.*

In the RPP, the summary information must be displayed in table format and is designed to provide parliamentarians with a quick view of:

- A department's mandate; an explanation as to why the department exists and how it benefits Canadians (i.e. through its strategic outcomes);
- The department's total financial and human resources it manages; and
- A listing of departmental *priorities*. Departments are to provide a clear distinction between: New; Ongoing; or Previously committed to priorities. This will provide the reader with a status of the priorities over the planning period and help explain where and why the department will devote its attention and resources.

Departments should reflect both program and management priorities in their RPP. Departmental program and management priorities are those critical undertakings over the planning period that the department must accomplish if it is to make significant progress towards the realization of its strategic outcomes. Program priorities should focus on ways to improve value for money in the department's program base, thus achieving better results for Canadians. Management priorities focus on improving management practices, controls or infrastructure within the organization in such areas as human resources, risk management, real property management, corporate services, etc.

This should not be an exhaustive list of every initiative within the department, but instead should be focused on those half dozen or so strategic items that the Minister and Deputy Head have identified as crucial to the organization's progress. Reporting on the accomplishment of these priorities will be mandatory in the related DPR document.

RPP Sample—Summary Information

Raison for Existence: Insert the departmental mandate and explain how this department benefits Canadians and/or Canadian society.

Financial Resources⁷

2005–06	2006–07	2007–08
\$	\$	\$

Human Resources⁷

2005–06	2006–07	2007–08

Departmental Priorities

	Type	Planned Spending		
		2005–06	2006–07	2007–08
Priority No. 1	Required ⁸			
Priority No. 2	Required ⁸			
Priority No. 3	Required ⁸			
Priority No. 4	Required ⁸			
Priority No. 5	Required ⁸			

All priorities listed in this table must be addressed in the “Departmental Plans and Priorities” section.

The planned spending for the priorities need not add up to the financial resources shown above. This is an estimated resource allocation.

Departmental Plans and Priorities for the RPP: *The RPP section doesn’t contain any updates, as the 2005-06 RPPs were tabled on March 24th, 2005.*

The “Departmental Priorities” section is designed to explain and provide high-level departmental information on each priority identified in the summary table and to explain how these priorities contribute to achieving the department’s strategic outcomes.

For each priority, the department is to provide a plan it intends to follow. *Plans* are an articulation of how the department intends to achieve its priorities and provides an explanation of the logic behind the strategies chosen to reach them. These plans should be explained based on the program activities identified in the department’s PAA (reporting requirements regarding program activities are detailed in Section II).

⁷ The financial and human resources must be consistent with the total financial and human resources displayed in the planned spending table.

⁸ Identify the priority as new, ongoing, or previously committed to (meaning it was reported on in a previous RPP or DPR).

In order to better explain a department's plans and priorities, it is recommended to set the stage for the reader by explaining the department's operating environment and identify internal or external factors that can influence the department's decision-making process.

The *operating environment* explains the conditions under which a department manages itself on a day-to-day basis.

In some cases, it may be necessary to explain major program delivery mechanisms that affect the department's working environment, as follows:

- The department's main activities may largely consist of funding external organizations and/or individuals through grants, contributions, and/or other transfer payments and, as a result, the department must adhere to the terms and conditions of those grants or contributions; or
- the department may manage itself through the use of a revolving fund; or
- the department may have authority to spend revenue received during the year (net voting), etc.

Internal and external factors can affect a department's plans and priorities or the delivery of its programs and services. These may include but are not restricted to:

- internal restructuring;
- changing economic, technological, social, or political conditions;
- new or changing policies or government-wide priorities;
- reliance or dependence on key partners, clients, or stakeholders;
- recommendations made by parliamentary committees or the Auditor General; and
- changes in patterns of demand for goods and services.

It is important to discuss the risks, challenges, and opportunities associated with these factors and how they affect the department.

Similarly for the DPR, summary information must be presented in table format. It should provide Parliament with a quick comparison of planned and actual resources for the most recently completed fiscal year.

Summary Information for the DPR: *The DPR section was updated as of June 2, 2006.*

In this section departments are to summarize their overall performance for the most recently completed fiscal year in relationship to the accomplishments of the priorities identified in the previous RPP. This section should also include an assessment of the extent to which the priorities have been met or supported (e.g. Successfully met; Not met; Exceeded expectations) and explain the progress made towards the strategic outcomes.

The context in which the department has worked to support these priorities should also be explained as it might have affected the department's overall performance. This might include a brief environmental scan highlighting relevant statistics or societal indicators, as well as explanations of internal or external factors (e.g. internal restructuring, changing economic conditions etc.), risks and horizontal linkages that have affected performance. In particular, if there are any major changes to the plans or the priorities from the previous RPP, the DPR should provide an explanation for those changes, lessons learned and how these will affect future plans.

In the DPR, the summary information on performance must be displayed in table format and is designed to provide parliamentarians with a quick view of:

- the department's reason for existence. This should be identical to that reported on in the RPP or changes must be explained;
- the total financial and human resources the department manages;
- a list of departmental priorities reported on in the RPP;
- a list of program activities and their key expected results (from the PAA) that supported the priority. This information should be consistent with what was provided in the department's corresponding RPP document; and
- a summary status on the department's performance in achieving their expected results.

If there was a significant change to the department's plans, priorities, or commitments, it should be briefly signalled in the table and more explanations for these changes should be provided in the section of the report detailing the departmental performance, as well as in the relevant financial tables.

DPR Sample—Summary Information

Reason for Existence – Insert the departmental mandate and explain how this department benefits Canadians and/or Canadian Society.

Financial Resources

Planned Spending	Total Authorities	Actual Spending
Information inserted from RPP	Insert the total authorities received during the fiscal year	Insert what is or will be printed in Public Accounts

Human Resources

Planned	Actual	Difference
Information inserted from RPP	Insert the department's actual human resource complement.	Insert the difference between planned and actual human resources

Departmental Priorities

Status on Performance			2005-06	
			Planned Spending	Actual Spending
Strategic Outcome:				
Alignment to Government of Canada Outcomes ⁹ :				
Priority No. 1 (type) ¹⁰	Program Activity - Expected Result ¹⁰	Performance Status ¹¹		
Priority No. 2 (type) ¹⁰	Program Activity - Expected Result ¹⁰	Performance Status ¹¹		
Strategic Outcome:				
Alignment to Government of Canada Outcomes ⁹ :				
Priority No. 3 (type) ¹⁰	Program Activity - Expected Result ¹⁰	Performance Status ¹¹		
Priority No. 1 (type) ¹⁰	Program Activity - Expected Result ¹⁰	Performance Status ¹¹		
Strategic Outcome:				
Alignment to Government of Canada Outcomes ⁹ :				
Priority No. 2 (type) ¹⁰	Program Activity - Expected Result ¹⁰	Performance Status ¹¹		

All priorities listed in this table must be addressed in the Departmental Performance section.

⁹ A Program Activity can only be aligned to one Government of Canada Outcome; however a Strategic Outcome can contribute to more than one Government of Canada Outcome.

¹⁰ This information is to be consistent with the corresponding RPP and is to reflect the type of information provided at that time. If there were changes to the departmental priorities, this should be explained in Section I. Departments should include a page reference to the location of the result discussions in the document.

¹¹ Insert the performance status on the expected result for each priority as "successfully met", "not met" or "exceeded expectations".

Departmental Performance for the DPR: *The DPR section was updated as of June 2, 2006*

This section is designed to provide high-level information on the department's overall performance.

The "Summary Information" table must be followed by a narrative section. The narrative section is to provide an overall description of the department's performance for 2005–06. All key elements provided in the summary table must be explained. This section should provide the department's overall performance in relation to the previously set priorities; it should also indicate the progress toward departmental strategic outcomes and how it is supported by the program activities; and outline how the departmental strategic outcomes contribute to broader government-wide objectives.

To better explain the department's overall performance, it is recommended to set the stage for the reader by explaining the department's *operating environment* and the *context* that have affected the department's performance for 2005–06.

Again, the *operating environment* explains the conditions under which a department manages itself on a day-to-day basis. In some cases, it may be necessary to explain major program delivery mechanisms that affect the department's working environment, as follows:

- ▶ The department's main activities may largely consist of funding external organizations and/or individuals through grants, contributions, and/or other transfer payments and, as a result, the department must adhere to the terms and conditions of those grants or contributions; or
- ▶ the department may be managed through the use of a revolving fund; or
- ▶ the department may have authority to spend revenue received during the year (net voting), etc.

Part of the departmental *context*, are the internal and external factors that can affect a department's performance or the delivery of its programs and services. These may include but are not restricted to:

- ▶ internal restructuring;
- ▶ changing economic, technological, social, or political conditions;
- ▶ new or changing policies or government-wide priorities;
- ▶ reliance or dependence on key partners, clients, or stakeholders;
- ▶ recommendations made by parliamentary committees or the Auditor General (see Table 17 of these guidelines); and
- ▶ changes in patterns of demand for goods and services.

It is important to discuss the risks, challenges, and opportunities associated with these factors and how they affect the department. This section might also include a brief environmental scan highlighting relevant statistics, societal indicators, and horizontal linkages (or external partners) that have affected performance. In particular, if there are any major changes to the plans or the priorities from the previous RPP, the DPR should provide an explanation of those changes, lessons learned, and how these will affect future plans.

Finally, the description of the departmental context must also include a discussion of how departmental strategic outcomes are aligned with Government of Canada outcomes (as listed on page 3). Before finalizing their alignment to those outcomes, departments should contact the Secretariat analyst responsible for *whole of government reporting* to ensure that changes were not made to the most recent version of the report (see the contact list at the end of this guide).

Section II: Analysis of Program Activities by Strategic Outcome—Mandatory Requirement

This section is designed to allow departments to provide detailed information on each program activity and, where appropriate, provide additional information on key programs or services (found below the Program Activity level of the PAA).

When drafting the content of this section, departments should be sure to apply the reporting principles presented earlier in this guide. Through close adherence to these principles, it is expected that the information needs of parliamentarians and Canadians will be met.

In the RPP, departments must explain for the reporting period how each program activity and, if applicable, each key program and service supports the plans and priorities identified in Section I.

In the DPR, departments must explain how each program activity and, if applicable, each key program and service performed in relation to expected results in the most recently completed fiscal year, including meeting the priorities identified in the RPP.

Each department must adhere to the following requirements for this section of both reports:

- Identify **all** strategic outcomes included in the department's PAA.
- Under each strategic outcome, identify **all program activities as displayed in the Main Estimates** that support it. For each program activity, do the following:
 - Provide a description as per the Main Estimates (Part II); however, more information may be provided if it permits a better understanding of the program activity's scope and nature of operations.
 - Describe the expected results and explain in the RPP, how they support the priorities and/or management priorities and strategic outcomes identified in Section I. In the DPR, explain if results achieved were successful with regards to the expected results and if they supported the achievement of the priorities identified in the RPP.
 - In order to ensure the expected results of each program activity are being achieved, it is necessary to monitor their progress. In the RPP, using the PAA, identify the performance measurement strategy and the performance indicators that the department will be using to report on expected results. The performance measurement strategy and their performance indicators will form the basis for reporting on performance in the DPR and will help explain if the results achieved were successful. In the DPR both positive and negative

aspects of performance should be reported and, as appropriate, explain strategies to be used for producing better results in the future.

- Provide financial and human resources requirements. In the RPP, both these requirements are to be displayed over the three-year planning period and must be identical to those displayed in the Planned Spending table (Section III). In the DPR, the requirements should correspond to the most recently completed fiscal year. In support of information on human resource requirements, you should identify and explain any significant plans or issues with respect to human resources management capacity in the program activity area. These plans or issues should be consistent with and support your discussion on human resource management priorities in Section I.
- The corporate services program activity is not shown in the Main Estimates as a separate activity and is, therefore, not addressed in Section II. However, departments may address corporate services in Section IV.
- **If applicable** to the reporting period, identify key programs or services and the expected results (found below the program activity level) that are significant in supporting the priorities and in explaining departmental performance.

It is up to the department to determine what constitutes a key program or service.

This should not be an exhaustive list of every program or service within the department, but instead should be focussed on those half dozen or so items identified as crucial to the organization's progress over the planning period. In identifying a key program or service, the following criteria may be applied:

- *size*—a program or service that consumes a large portion of finances or attention;
- *high profile*—the general population or the media may be interested in a particular program or service;
- *internal importance*—the Minister or Deputy Minister may be interested in a particular program or service;
- *recency*—a new program or service has been introduced; or
- *termination*—a program or service has been discontinued.

Under the appropriate program activity, for each key program or service that supports the priorities, do the following:

- Provide financial requirements over a three-year planning period in the RPP and for the most recently completed fiscal year in the DPR.

-
- Describe the key program or service and its expected results.
 - In order to ensure each program or service remains on track and its expected results are being achieved, it is also necessary to monitor progress. Based on the PAA, identify the performance measurement strategy and the performance indicators that the department will be using to report on expected results. These indicators will form the basis for reporting on performance in the DPR.
 - When the financial amount for key programs and services does not add up to the total program activity, departments are to provide a sentence to identify the balance. For example, “Other programs and services that contribute to this program activity total \$XX million; for further information on these programs and services, see Annex X.” Departments are to insert an annex in the printed document and list, by program activity, all other programs and services.

In the DPR, if the results are not unfolding as expected, it is important to explain why. If certain elements are problematic, outline the corrective action the department intends to take in light of the results achieved and indicate how that will be applied in the next set of departmental plans and priorities. You must also indicate whether they will affect what has been identified in your PAA. Departments are encouraged to report on their risk management practices. Public service employees must make choices, and these involve assessing risks and managing them.

Departments must also demonstrate that resources are spent efficiently and effectively by comparing actual resources to planned resources and by linking those actual resources to the actual results.

It is worth repeating that, when drafting the content of this section, departments should be sure to apply the reporting principles presented earlier in this guide and accordingly identify elements that affect their overall planning or performance over the reporting period.

Section III: Supplementary Information—Mandatory Requirement

Due to the level of information required to complete the RPP and DPR tables, the following section has been divided into three subsections: Organizational Information, Instructions on How to Complete RPP Tables and Instructions on How to Complete DPR Tables.

Organizational Information

This information is to provide the reader with the department's mandate; an organizational structure and identify who is accountable at each level down to the assistant deputy minister.

Instructions on How to Complete RPP Tables: *The RPP section doesn't contain any updates, as the 2005-06 RPPs were tabled on March 24th, 2005.*

RPP tables are generally displayed over a three-year planning period and are followed by a brief explanation of the rationale for the allocation of resources and/or spending trends. 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.

As many of the following 17 tables as are relevant must be displayed in the RPP:

1. Planned Spending and Full-time Equivalent (FTEs)
2. Program Activities
3. Voted and Statutory Items Listed in the Main Estimates
4. Net Cost of Department
5. Summary of Capital Spending by Program Activity
6. Loans, Investments, and Advances (Non-budgetary)
7. Sources of Respendable and Non-respendable Revenue
8. Revolving Funds—Statement of Operations, Statement of Cash Flows, and Projected Use of Authority
9. Resource Requirements by Branch or Sector
10. User Fees
11. Major Regulatory Initiatives
12. Details on Project Spending *
13. Status Report on Major Crown Projects *

-
14. Details on Transfer Payment Programs (Grants, Contributions, and Other Transfer Payments)*
 15. Foundations (Conditional Grants)*
 16. Alternative Service Delivery*
 17. Horizontal Initiatives*

If tables 12 to 17 are relevant to the department, the department must **provide summary information in the printed RPP document** and reference the Secretariat's Web site (<http://www.tbs-sct.gc.ca/est-pre/estime.asp>).

Departments are required to **fill in templates that are available on the Secretariat's Web site** (along with the guidelines) at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>. Once the template is completed, each department is to post it on its Web site at the same time it posts the tabled RPP.

* Special instructions apply to these tables.

Departments are also to **provide a URL address** for the above-mentioned templates and submit it to the appropriate contact at the Secretariat, along with their print-ready material.

The templates are not to be inserted into the printed document. They will be **posted individually on the department's Web site and the Secretariat will provide a link to them.**

Table 1: Departmental Planned Spending and Full-time Equivalents

The departmental planned spending table summarizes the Main Estimates and then applies adjustments to arrive at the total planned spending requirement for an entire department.

The Main Estimates amount must be identical to that printed in the current Main Estimates. The adjustment may consist of Supplementary Estimates, the Minister of Finance’s budget, or any other associated adjustments.

The departmental planned spending table must reflect the total planned spending figures conveyed to the department by the Secretariat in early January. It must also identify the department’s planned full-time equivalent levels over the planning period.

Departments can present their financial information in either thousands or millions of dollars (to one decimal point). However, the department must use the same value consistently **throughout** the RPP.

Under the “**Forecast Spending**” column, note the following:

- The program activity breakout must reflect the same breakout as the recently tabled Main Estimates document. All adjustments are to be made under the “Adjustments” heading.
- The “Adjustments” section is to be used to report a department’s funding requirements in addition to the Main Estimates.

As a result, the department must identify the initiative and the associated funding. For example, if adjustments were received through Supplementary Estimates, then the department is to first identify that the adjustment was made through Supplementary Estimates and then identify each adjustment, using the same terminology displayed in the Supplementary Estimates under the “Explanation of Requirements” section, as in the following example:

	Forecast	Planned	Planned	Planned
<i>Adjustments</i>				
Supplementary Estimates				
Public security and anti-terrorism	\$xx	\$xx	\$xx	\$xx
Non-civilian salary increases	.....	\$xx	\$xx	\$xx
Military housing	.....	.....	\$xx	\$xx
<i>Total Adjustments</i>	\$xx	\$xx	\$xx	\$xx

Under the “**Planned Spending**” columns, any new items that have not yet been approved should be noted as such and a brief statement provided as to when the department expects approval.

Example of a Departmental Planned Spending Table

(\$ millions)	Forecast Spending 2005–06	Planned Spending 2005–06	Planned Spending 2006–07	Planned Spending 2007–08
Enter the program activity title				
Enter the program activity title				
Budgetary Main Estimates (gross)	4,765.5	4,700.6	4,458.8	4,416.9
Enter the program activity title	10.0	10.0	10.0	10.0
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				
Supplementary Estimates				
Add in item	22.1	.....	(5.1)	4.4
Add in item	50.1	(50.0)	(20.8)	(21.2)
Budget Announcement				
Add in item	.....	(37.3)	.....	.....
Other				
Treasury Board Vote 15 ¹²	1.2	.....	.....	.....
Employee Benefit Plan (EBP) ¹²	1.5	.....	.....	.....
<i>Total Adjustments</i>	<i>74.9</i>	<i>(87.3)</i>	<i>(25.9)</i>	<i>(16.8)</i>
Total Planned Spending	1,972.8¹³	1,844.7	1,824.5	1,813.8
Total 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 Department	1,962.3	1,834.0	1,813.8	1,803.1
Full-time Equivalents	10,942	10,891	10,882	10,873

Departments must provide a short paragraph with the Planned Spending table explaining the spending trend, particularly as it relates to its plans and priorities over the next three years.

¹² Note that this adjustment can be applied only to the “Forecast Spending” column.

¹³ The “Net Planned Spending” line under the “Forecast Spending” column should reflect the department’s best estimate of its cash expenditures—in other words, what the department would expect to see published in the upcoming Public Accounts.

Table 2: Program Activities

The following table provides resource information for the Estimates year only. Once completed, only the columns with content need to be displayed. The Total Main Estimates and Total Planned Spending amounts must be identical to the amounts displayed in Table 1.

2005-06										
Program Activity (PA)	Budgetary						Non-budgetary	Total Main Estimates	Adjustments (Planned Spending not in Main Estimates)	Total Planned Spending
	Operating	Capital	Grants and Contributions	Gross	Revenue	Net	Loans, Investments, and Advances			
PA title	XX	...	XX	XX	...	XX	...	XX	XX	XX
PA title	XX	XX	...	XX	...	XX	...	XX	...	XX
PA title	...	...	...	...	XX	XX	...	XX	...	XX
PA title	...	...	...	...	...	...	XX	XX	...	XX
Total	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

Table 3: Voted and Statutory Items Listed in the Main Estimates

The following example of voted and statutory items basically replicates the departmental summary table listed in the Main Estimates. This table provides the reader with an alternative display of resource information. Resources are presented to Parliament in this format. Parliament approves the voted funding and the statutory information is provided for information purposes.

VOTE OR STATUTORY ITEM	TRUNCATED VOTE OR STATUTORY WORDING	CURRENT MAIN ESTIMATES	PREVIOUS MAIN ESTIMATES
1	Operating expenditures	x,xxx.x	x,xxx.x
5	Capital expenditures	x,xxx.x	x,xxx.x
10	Grants and contributions	x,xxx.x	x,xxx.x
(S)	Minister of XXX—Salary and motor car allowance	x,xxx.x	x,xxx.x
(S)	Contributions to employee benefit plans	x,xxx.x	x,xxx.x
	Total Department	x,xxx.x	x,xxx.x

Departments are to provide a brief explanation of any major differences between the current and previous year.

Table 4: Services Received Without Charges

This table is designed to show the net cost of a department. It begins with the gross planned spending, adds services received without charge, and finally adds or subtracts responsible and non-responsible revenue to arrive at the net cost of the department.

(\$ millions)	2005–06
Net Planned Spending (Total Main Estimates plus Adjustments, as per the Planned Spending table)	1,844.7
<i>Plus: Services Received Without Charge</i>	
Accommodation provided by Public Works and Government Services Canada	12.6
Contributions covering the employer's share of employees' insurance premiums and expenditures paid by the Treasury Board of Canada Secretariat (excluding revolving funds)	3.8
Workers' compensation coverage provided by Social Development Canada	2.8
Salary and associated expenditures of legal services provided by the Department of Justice Canada	0.9
	20.1
<i>Less: Non-responsible Revenue</i>	30.8
2005–06 Net Cost of the Department	1,834.0

- Accommodations provided by Public Works and Governments Services Canada can be obtained from Ruth Merkley by telephone at (613) 949-1855 or by e-mail at Ruth.Merkley@pwgsc.gc.ca.
- Workers' compensation coverage provided by Social Development Canada can be obtained from Mitch Temelini at (613) 997-2791.
- Salary and associated expen
- ditures of legal services provided by the Department of Justice Canada can be obtained from Arjun Patil at (613) 954-5615.
- 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 eight per cent of the personnel input factor.

Table 5: Summary of Capital Spending by Program Activity

(\$ millions)	Forecast Spending 2005–06	Planned Spending 2005–06	Planned Spending 2006–07	Planned Spending 2007–08
Enter the program activity title	304.7	279.5	308.1	278.7
Enter program activity title	66.1	66.1	56.1	56.1
Enter program activity title	10.0	8.0	8.0	8.0
Enter program activity title	...	2.0	2.0	2.0
Total	380.8	355.6	374.2	344.8

Note: Departments must identify capital expenditures for revolving funds whether or not they are hidden within a program activity.

Table 6: Loans, Investments, and Advances (Non-budgetary)

This table is designed to display the loans, investments, and advances (the non-budgetary planned spending) a department is responsible for. Enter the non-budgetary information first by program activity and describe the loan, investment, or advance.

(\$ millions)	Forecast Spending 2005–06	Planned Spending 2005–06	Planned Spending 2006–07	Planned Spending 2007–08
Enter the program activity title				
Describe the loan, investment, or advance	4.7	5.3	7.3	10.0
Describe the loan, investment, or advance	5.3	4.7	2.7	...
Repeat the process as often as necessary				
Total	10.0	10.0	10.0	10.0

Table 7: Sources of Respendable and Non-respendable Revenue

For those departments that generate revenue, the following table identifies the source(s) of respendable and non-respendable revenue at the program activity level. Respendable revenue consists of all non-tax revenue that will be credited to the department's Vote. Non-respendable revenue consists of all non-tax revenue that will be credited to the Consolidated Revenue Fund.

Respendable Revenue

(\$ millions)	Forecast Revenue 2005-06	Planned Revenue 2005-06	Planned Revenue 2006-07	Planned revenue 2007-08
Enter the first program activity title				
Enter source(s) of respendable 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 program activity title				
Enter source(s) of respendable revenue	77.6	78.6	83.0	96.3
Total Respendable Revenue*	2,877.6	2,778.6	2,618.4	2,596.3

* The total respendable and non-respendable revenue should match to a corresponding line in Table 1: Departmental Planned Spending. If they do not, departments must explain why.

Non-respendable Revenue

(\$ millions)	Forecast Revenue 2005-06	Planned Revenue 2005-06	Planned Revenue 2006-07	Planned revenue 2007-08
Enter the first program activity title				
Enter source(s) of non-respendable 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 program activity title				
Enter source(s) of non-respendable revenue	15.2	15.3	15.3	15.3
Total Non-respendable Revenue	30.7	30.8	30.8	30.8
Total Respendable and Non-respendable Revenue*				
	2,908.3	2,809.4	2,649.2	2,627.1

* The total respendable and non-respendable revenue should match to a corresponding line in Table 1: Departmental Planned Spending. If they do not, departments must explain why.

Table 8: Revolving Funds

Statement of Operations

This table refers to the operating surplus or deficit of a revolving fund and **not** to cash.

(\$ millions)	Forecast 2005-06	Planned 2005-06	Planned 2006-07	Planned 2007-08
Respendable 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

Since the table above refers to the Revolving Fund's operating surplus or deficit and not to cash requirements, the Fund has been calculated through accrual accounting. Therefore, the cash expenditures in the estimates do not affect the operating balance, and other items that must be considered when calculating the surplus or deficit do not require a direct cash outlay. The two can be reconciled as follows:

Statement of Cash Flows

(\$ millions)	Forecast 2005-06	Planned 2005-06	Planned 2006-07	Planned 2007-08
Surplus (Deficit)*	.2	.7	1.1	.9
Add non-cash items				
Depreciation/amortization	.9	1.0	1.0	.9
Others (define)	...	...	...	...
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 the table above.

Projected Use of Authority

(\$ millions)	Forecast 2005-06	Planned 2005-06	Planned 2006-07	Planned 2007-08
Authority ¹⁴	8.0	8.0	8.0	8.0
Drawdown				
Balance as at April 1	(2.9)	(4.8)	(4.4)	(2.9)
Projected surplus (drawdown)*	(1.9)	.4	1.5	1.1
	(4.8)	(4.4)	(2.9)	(1.8)
Projected Balance at March 31	3.2	3.6	5.1	6.2

* This line matches the Cash Surplus line from the table above.

¹⁴ Eight million dollars is the maximum amount that may be drawn down at any time from the Consolidated Revenue Fund.

Table 9: Resource Requirements by Branch or Sector

This table is designed to explain the distribution of funding to a department at the branch or sector level.

2005-06					
(\$ millions)	Program Activity Title	Program Activity Title	Program Activity Title	Program Activity Title	Total Planned Spending
Branch/sector name	600.3	...	...	...	600.3
Branch/sector name	...	244.4	...	...	244.4
Branch/sector name	250.0	...	253.0	...	503.0
Branch/sector name	...	...	...	125.5	125.5
Branch/sector name	...	25.5	...	...	25.5
Branch/sector name	125.5	100.2	...	120.3	346.0
Total	975.8	470.1	253.0	245.8	1,844.7

Table 10: User Fees

The *User Fees Act* took effect March 31, 2004, with the aim of increasing accountability and parliamentary engagement in the oversight and implementation of user fees. In light of the new legislation, the 2003 *Policy on Service Standards for External Fees* will be rationalized to ensure full compatibility. The two frameworks, however, are already fully in accord with respect to the principle of enhancing accountability and maintaining the highest possible degree of transparency in reporting to Parliament and the public.

To this end, departments with planned user fee initiatives must complete the template entitled "Planned User Fee Activities for New or Amended Fees." User fee activities will be determined by the definition provided in the *User Fees Act*.

Each department is required to report its planned user fee activities and include information relating to type and fee-setting authority of the planned fee, the reason for the introduction of or amendment to the planned fee, the planned effective date, and the planned consultation and review processes.

Each department is also encouraged to provide hyperlinks, where applicable and available, to its Web site for more detailed information.

Name of User Fee	Fee Type	Fee-setting Authority	Reason for Planned Introduction of or Amendment to Fee	Effective Date of Planned Change	Consultation and Review Process Planned
<p>For any planned user fee initiative (as defined by the <i>User Fees Act</i>):</p> <p>give the name of the user fee to be introduced or amended; and</p> <p>specify if it is “New” or “Amending”</p>	<p>Identify the type of fee</p> <p>e.g.</p> <p>Regulatory Service (R)</p> <p>or</p> <p>Other Goods and Services (O)</p> <p><i>A regulatory fee relates to an activity undertaken by a department that is integral to the effectiveness of a program and successful achievement of the program mandate requires moderating, directing, testing, or approving the actions of external parties.</i></p>	<p>Indicate the fee-setting authority that will be used</p> <p>e.g.</p> <p>. <i>Financial Administration Act</i></p> <p>. <i>Oceans Act</i></p> <p>. <i>Passport Services Fees Regulations</i></p>	<p>Briefly describe the rationale for the new fee or the reason for the fee amendment</p> <p>e.g.</p> <p>. cost increase or decrease</p> <p>. inflation</p> <p>. volume change</p> <p>. part of fundamental service review</p> <p>. part of ongoing review cycle</p>	<p>Identify the year that the new or amended fee is to take effect</p> <p>e.g.</p> <p>. 2005–06</p> <p>and/or</p> <p>. 2006–07</p> <p>and/or</p> <p>. 2007–08</p>	<p>Briefly describe the key planned consultation activities and review process in respect of the associated requirements in the <i>User Fees Act</i></p>

Departments are encouraged to supplement the template with hyperlinks to their respective Web sites that contain additional detail.

Table 11: Major Regulatory Initiatives

Regulatory initiatives result in the making of regulations by the Governor-in-Council, a minister, or an administrative agency.

This table should consist of a list of initiatives that the department expects to submit for legal examination or final approval. It should also contain information on proposed major or significant initiatives that are scheduled for implementation during the planning period.

The department is to decide what constitutes a major or significant regulatory initiative. However, the following two points can be used as a general guideline.

- A major regulation has expenditures in excess of \$50 million or expenditures greater than \$100,000 with a low degree of public acceptance.
- A significant regulation is one that has an annual impact on the economy of \$10 million 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 it may create a serious inconsistency or otherwise interfere with an action taken or planned by another federal department. It may materially alter the authorized levels of departments or the budgetary impact of entitlements, grants, user fees, or loan programs or the rights and obligations of recipients thereof; or it may alter the government's priorities; or it may raise novel legal or policy issues arising out of legal mandates.

Note: When major or significant regulatory initiatives overlap several departments, 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*. The following example links regulations and expected results. The department may wish to direct the reader to view detailed information using alternative vehicles, such as departmental Web sites.

Regulatory Initiatives

Regulations	Expected 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 department expects to achieve and how it plans to achieve it.

Table 12: Details on Project Spending

The purpose of this table is to identify departmental projects, as well as capital, lease, information technology, and major Crown projects underway during the reporting period that exceeded their delegated project approval level.

For further information on the project level, refer to the *Project Approval* policy, Appendix E, located within the framework established in the government's *Project Management* policy, and explain the allocation of resources.

Projects are defined as a set of activities required to produce certain defined outputs or to accomplish specific goals or objectives within a defined schedule and resource budget. A project exists only for the duration of time required to complete its stated objectives. The government's *Project Management* policy applies to any project for which the federal government will be:

- the owner of the end product; or
- the prime user of the end product; or
- the entity responsible for delivering the product, including managing a contract or contracts for that purpose.

Information on project phases and project approval authorities is found at <http://publiservice.tbs-sct.gc.ca/pm-gp/category-categorie.asp?Language=EN&site=PMD&id=081>.

This table is not intended to report project-like activities or initiatives funded through the *Policy on Transfer Payments*.

In order to reduce the volume of material in the printed RPP, departments are to provide a summary listing of projects that have exceeded their delegated project approval level, along with the following statement: "Further information on these projects can be found at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>."

Departments are then required to fill in a template for this table. The template is available on the Secretariat's Web site (along with the guidelines) at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

Note that the template is not to be inserted into the printed document. Each department is to post its completed template on its Web site at the same time it posts the tabled RPP.

Departments must provide a URL address for the template, along with their print-ready material. This will allow the Secretariat to provide a link to the appropriate information.

The following example of the template lists each individual project by program activity. Departments should identify the project by applicable phase. Typically, project phases include Initial Planning and Identification; Project Definition; Project Implementation; and Project Close-out. Note that Treasury Board approvals are coincident with the Project Definition and Project Implementation phases.

(\$ millions)	Current Estimated Total Cost	Forecast Spending to March 31, 2005	Planned Spending 2005–06	Planned Spending 2006–07	Planned Spending 2007–08	Future Years' Spending Requirement
Enter the department's program activity title						
Enter the project name and project phase	12.5	0.5	2.5	2.5	2.5	4.5
Enter the department's second program activity title (if applicable)						
Enter the project name and project phase	20.0	16.4	1.5	1.6	0.5	...
Repeat the above process as often as necessary						

Table 13: Status Report on Major Crown Projects

Major Crown projects (MCPs) have cost estimates that exceed \$100 million and are considered to be high risk by the Treasury Board. The Board may also direct that certain projects with a total cost of less than \$100 million but that are considered to be high risk be designated as MCPs.

In order to reduce the volume of material in the RPP, departments are to provide a summary listing of all designated MCPs, along with the following statement: “Further information on these major Crown projects can be found at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.”

Departments are then required to fill in a template for this table. The template is available on the Secretariat’s Web site (along with the guidelines) at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

Note that the template is not to be inserted into the printed document. Each department is to post its completed template on its Web site at the same time it posts the tabled RPP.

Departments must provide a URL address for the template, along with their print-ready material. This will allow the Secretariat to provide a link to the appropriate information.

This table is not intended to report project-like activities or initiatives funded through the *Policy on Transfer Payments*.

Only lead departments should prepare a status report. A current list of designated MCPs is located at http://publiservice.tbs-sct.gc.ca/pm-gp/mcpl-lgpe/mcpl-gpel-2004-Jul-8_e.asp.

Projects exceeding \$100 million but that have not been assessed as high risk or designated as MCPs should not be included in this table.

The template information found on the Web site should, at a minimum, consist of the following:

1. Description
2. Project Phase (Initial Planning and Identification; Project Definition; Project Implementation; or Project Close-out)
3. Leading and Participating Departments and Agencies
4. Prime and Major Subcontractor
5. Major Milestones
6. Progress Report and Explanations of Variances
7. Industrial Benefits
8. Summary of Non-recurring Expenditures

Details on each of these requirements are outlined below.

1. Description

This subsection is used to describe what the MCP is and explain why it is being undertaken.

2. Project Phase

This subsection identifies the phase the MCP is currently at, i.e. Initial Planning and Identification; Project Definition; Project Implementation; or Project Close-out.

3. Leading and Participating Departments and Agencies

This subsection lists the participants (departments) associated with the MCP.

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 Departments' or Agencies' names

4. Prime and Major Subcontractors

This subsection lists all contractors associated with the development of the MCP.

Prime Contractor	Enter the name of the company and its address, giving the city, province, and country (where applicable)
Major Subcontractor(s)	Enter the name of each company and its address, giving the city, province, and country (where applicable)

5. Major Milestones

This subsection lists the major milestones associated with the progress of the MCP.

Major Milestones	Date
List milestones relating to the progress of the project	List the dates the milestones are expected to occur

6. Progress Report and Explanations of Variances

This subsection is to provide the reader with a progress report on how the MCP is progressing. It should also bring attention to any variances in cost since the beginning of the project.

For example:

- Initially, the Treasury Board approved the with an estimated cost of \$XX million.
- On mm/dd/yyyy, the 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 of \$XX million to cover cost overruns for .
- The is currently running on/over/under budget [provide explanations].
- The is to be completed by...

7. Industrial Benefits

This subsection is designed to inform the reader of the benefits to Canadian industry as a whole and indicate 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 will benefit from the project:

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

8. Summary of Non-recurring Expenditures

This table was designed to inform the reader of one-time or non-recurring expenditures associated with each MCP. The amounts displayed are cumulative.

(\$ millions)	Current Estimated Total Expenditure	Forecast Expenditures to March 31, 2004	Planned Spending 2005-06	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	122.7

Table 14: Details on Transfer Payments Programs (TPPs)

The *Policy on Transfer Payments* states: “For each transfer payment program with transfers in excess of five million dollars, the Departmental Report on Plans and Priorities must include supplementary descriptive material, such as stated objectives, expected results and outcomes, and milestones for achievement.”

All departments responsible for administering TPPs must complete **one** template for **each** TPP, including statutory transfer payment programs, where total transfer payments **exceed five million dollars during the reporting year**.

NOTE: Conditional grants to foundations are to be reported separately from TPPs (see Table 16 for instructions on conditional grants).

What are Transfer Payments?

Transfer payments are payments made based on appropriations for which no goods or services are directly received. The three main types of transfer payments are grants, contributions, and other transfer payments.

A **transfer payment program** is defined as a collection of transfer payments (either voted or statutory) aimed at a common objective or set of objectives. Their purpose is to further departmental objectives and strategic outcomes and, as such, relate to departmental program activities (that reside in the PAA). TPPs leverage the strengths of communities and organizations to achieve specific government policy outcomes.

What to Submit

In order to reduce the volume of material in the RPP, departments are to provide a list in their RPPs of TPPs that exceeded \$5 million in the Estimates year, along with the following statement: “Further information on these transfer payment programs can be found at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.”

Departments are then required to fill in a template for this table. The template is available on the Secretariat’s Web site (along with the guidelines) at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

Note that the template is not to be inserted into the printed document. Each department is to post its completed template on its Web site at the same time it posts the tabled RPP.

Departments must provide a URL address for the template, along with their print-ready material. This will allow the Secretariat to provide a link to the appropriate information.

The following table is an example of the template.

1) Name of Transfer Payment Program				
2) Start Date	3) End Date		4) Total Funding	
5) Purpose of Transfer Payment Program				
6) Objective(s), Expected result(s), and Outcomes				
	7) Forecast Spending 2005–06	8) Planned Spending 2005–06	9) Planned Spending 2006–07	10) Planned Spending 2007–08
11) Program Activity (PA) ^(a)				
12) Total Grants				
12) Total Contributions				
12) Total Other Transfer Payments				
12) Total PA				
13) Total TPP				

(a) For TPPs reporting through several PAs, repeat the relevant rows for each additional PA.

The following information provides additional direction in completing Table 14:

1. *Name of Transfer Payment Program*: Provide the name of the program under which the Terms and Conditions (Ts&Cs) were approved and indicate whether the payments are statutory or voted.
2. *Start Date*: Indicate the initial date the program started.
3. *End Date*: Indicate the date the program will sunset (the date until payments are expected to be made—not the date the Ts&Cs need to be renewed).
4. *Total Funding*: Indicate the total amount allocated by the department to the TPP since its inception (start date to end of last fiscal year).
5. *Purpose of Transfer Payment Program*: Describe the nature of the TPP (reason for its establishment) and provide details on the type of transfer payments involved.
6. *Objective(s), Expected Result(s), and Outcomes*: Provide the goals, planned results, and effects of the TPP (these should be consistent with the PAA).

-
7. *Forecast Spending 2004–05*: Provide the anticipated amount to be spent in the fiscal year (what you expect to see printed in the Public Accounts).
 8. *Planned Spending 2005–06*: Provide the estimated amount to be spent in the fiscal year.
 9. *Planned Spending 2006–07*: Provide the estimated amount to be spent in the reporting year.
 10. *Planned Spending 2007–08*: Provide the estimated amount to be spent in the fiscal year.
 11. *Program Activity*: Provide the name of the relevant Program Activity (PA).
 12. *Total Grants, Total Contributions, Total Other Transfer Payments, and Total PA*: Complete the appropriate rows by providing the total dollar figure in each column.
 13. *Total Transfer Payment Program*: Provide the total dollar figure for each column.

Table 15: Foundations (Conditional Grants)

Budget 2003, Chapter 7, identified measures to improve the transparency and public accountability of foundations funded through conditional grants and included mandatory requirements for reporting in RPPs and DPRs.

Accordingly, each department responsible for administering funding agreements with foundations must incorporate into its RPP significant expected results to be achieved by the foundations and situate these results within the overall plans and priorities of the department.

All departments responsible for administering conditional grant agreements must complete **one** template for **each** foundation, **each** year, for the **duration of the funding agreement**.

What are Conditional Grants?

Conditional grants are transfer payments generally made to not-for-profit organizations for use over a number of years (or in perpetuity), for a specified purpose, pursuant to conditions contained in a funding agreement. In some cases, these organizations are referred to as foundations.

Because these organizations receive funding to be used over a number of years (or in perpetuity), departments are to report not only when the funding occurs but also throughout the life of the funding agreement.

What to submit

In order to reduce the volume of material in the RPP, departments are to provide a summary list of conditional grants in their RPPs, along with the following statement: “Further information on these conditional grants can be found at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.”

Departments are then required to fill in a template for this table. The template is available on the Secretariat’s Web site (along with the guidelines) at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

Note that the template is not to be inserted into the printed document. Each department is to post its completed template on its Web site at the same time it posts the tabled RPP.

Departments must provide a URL address for the template, along with their print-ready material. This will allow the Secretariat to provide a link to the appropriate information.

The following table is an example of the template.

1) Name of Foundation				
2) Start Date		3) End Date		4) Total Funding
5) Purpose of Funding				
6) Objective(s), Expected Result(s), and Outcomes (within departmental overall plans)				
7) Summary of Annual Plans				
	8) Forecast Spending 2005–06	9) Planned Spending 2005–06	10) Planned Spending 2006–07	11) Planned Spending 2007–08
12) Conditional Grant(s)				
13) URL to Foundation Site				

The following information provides additional direction in completing Table 15:

1. *Name of Foundation*: Provide the name of the foundation.
2. *Start Date*: Indicate the date the first agreement was signed/started.
3. *End Date*: Indicate the date the last agreement terminates/closes, if available.
4. *Total Funding*: Indicate the total amount funded to the foundation since the start date.
5. *Purpose of Funding*: Describe the nature of the conditional grant administered by the foundation.
6. *Objective(s), Expected Result(s), and Outcomes*: Provide the goals, expected results, and effects of the program and situate these within the overall plans and priorities of the department (these should be consistent with the PAA).
7. *Summary of Annual Plans*: Summarize the plans provided by the foundation in its annual corporate plans.
8. *Forecast Spending 2004–05*: Provide the anticipated amount to be spent in the fiscal year by the department.
9. *Planned Spending 2005–06*: Provide the estimated amount to be spent in the reporting year by the department.
10. *Planned Spending 2006–07*: Provide the estimated amount to be spent in the fiscal year by the department.
11. *Planned Spending 2007–08*: Provide the estimated amount to be spent in the fiscal year by the department.
12. *Conditional Grant(s)*: Provide the total dollar figure in each column, if applicable.
13. *URL to Foundation Site*: Provide a link to the foundation’s site to facilitate access to further information on the organization and its funding.

Table 16: Alternative Service Delivery

This purpose of this table is to display proposed initiatives to deliver programs or services that contribute significantly to the achievement of a department's mandate using alternative departmental forms and delivery mechanisms.

These reporting requirements apply to federal organizations listed in schedules I, I.1, and II of the *Financial Administration Act*, except where there is a statutory exemption (e.g. Canada Revenue Agency).

Departments are to report significant new Alternative Service Delivery (ASD) initiatives or renewal of existing ASD initiatives that are proposed or planned over the next three years.

A significant initiative is one that incurs annual spending in excess of \$20 million or meets any of the following criteria. The initiative:

- poses a significant risk to the continuity of service delivery to Canadians;
- represents a substantial change to the existing mix of industrial and regional benefits;
- includes sensitive issues in financial or human resources management that require Treasury Board direction;
- has an impact on the rights or entitlements of Canadians;
- contributes significantly to the achievement of the department's mandate; or
- affects official languages.

Possible departmental forms and delivery mechanisms include special operating agencies, legislated service agencies, departmental corporations, Crown corporations, administrative tribunals, shared governance corporations, partnerships and collaborative arrangements, contracting out, and other options described on the Secretariat's ASD Web site at <http://www.tbs-sct.gc.ca/asd-dmps>.

In order to reduce the volume of material in the RPP, departments are to provide a summary list of programs and services that plan to use ASD initiatives over the next three years.

For example:

Over the next three years, Department X will use significant new ASD initiatives or will be renewing existing ASD initiatives for the following programs and/or services.

1. Name of program or service
2. Name of program or service
3. Name of program or service, etc.

Further information on these ASD initiatives can be found at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

Departments are then required to fill in a template for this table. The template is available on the Secretariat's Web site (along with the guidelines) at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

Note that the template is not to be inserted into the printed document. Each department is to post its completed template on its Web site at the same time it posts the tabled RPP.

Departments must provide a URL address for the template, along with their print-ready material. This will allow the Secretariat to provide a link to the appropriate information.

The following table is an example of the template.

Name of ASD Initiative	Current Status	Projected Implementation Date	Contact
Name of program or service	New initiative or renewal, type of ASD options being considered, stage of development, key milestones	Start-up date (if exact date is not known, enter a fiscal year)	Responsible manager's name, phone number, and e-mail address
Name of program or service			
Name of program or service			

Add a separate row for each proposed ASD initiative.

Table 17: Horizontal Initiatives

The objective of reporting on horizontal initiatives is to provide parliamentarians, the public and government with an overall picture of public expenditures, plans, and priorities for all major horizontal initiatives.

A horizontal initiative is an initiative in which partners¹⁵ from two or more organizations have established a formal funding agreement (e.g. Memorandum to Cabinet, Treasury Board submission, federal-provincial agreement) to work toward the achievement of shared outcomes.¹⁶ Examples of horizontal initiatives include the Climate Change Initiative, Canada's Drug Strategy, and the Youth Employment Strategy.

A Horizontal Initiative template must be completed for all major horizontal initiatives that:

- have been allocated federal funds that exceed \$100 million for the entire initiative; or
- are key to the achievement of government priorities; or
- have a high public profile.

The department whose minister sponsored the Memorandum to Cabinet or other formal agreement is responsible for submitting the Horizontal Initiative Template to the Secretariat¹⁷ on behalf of all federal partners.

Federal partners that have received significant funding to deliver public programs are responsible for providing the lead department with planned expenditures and results information and for contributing to the completion of the Horizontal Initiative Template.

If a department's involvement in a horizontal initiative is key to the achievement of its strategic outcome(s), the department should reflect this in the main body of the RPP.

In order to reduce the volume of material in the printed RPP, departments are to provide a summary list in the RPP of horizontal initiatives they are involved in, along with the following statement: "Further information on these horizontal initiatives can be found at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>."

¹⁵ **Types of partners:** Other federal departments or agencies, other national governments, provincial and territorial governments, municipal governments, non-governmental organizations, private-sector organizations, First Nations, and other organizations.

¹⁶ A **shared outcome** is an outcome that partnering departments plan to achieve as a result of their collective programming efforts. A shared outcome should contribute to the achievement of the partners' strategic outcomes.

¹⁷ Horizontal templates should be submitted to Chantal Clow by e-mail at Clow.Chantal@tbs-sct.gc.ca or by telephone at (613) 941-9954 on the same date that the RPP is due. Irma Bala can also answer questions about reporting requirements for horizontal initiatives. Examples of completed horizontal templates can be found on the Secretariat's Horizontal Initiative Web site (http://www.tbs-sct.gc.ca/rma/eppi-ibdrp/hrdb-rhbd/profil_e.asp).

Departments are then required to fill in a template for this table. The template is available on the Secretariat's Web site (along with the guidelines) at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

Note that the template is not to be inserted into the printed document. Each department is to post its completed template on its Web site at the same time it posts the tabled RPP.

Departments must provide a URL address for the template, along with their print-ready material. This will allow the Secretariat to provide a link to the appropriate information.

\$ millions

Horizontal Initiative Template (RPP)				
1) Name of Horizontal Initiative			2) Name of Lead Department(s)	
3) Start Date of the Horizontal Initiative			4) End Date of the Horizontal Initiative	
5) Total Federal Funding Allocation				
6) Description of the Horizontal Initiative				
7) Shared Outcome(s)				
8) Governance Structure(s)				
9) Federal Partners Involved in Each Program	10) Names of Programs	11) Total Allocation	12) Planned Spending for 2005–06	13) Expected Results for 2005–06
1.	a.	\$	\$	
	b.	\$	\$	
	c.	\$	\$	
2.	a.	\$	\$	
	b.	\$	\$	
	c.	\$	\$	
3.	a.	\$	\$	
	b.	\$	\$	
		Total \$	Total \$	
14) Results to be Achieved by Non-federal Partners (if applicable)				
15) Contact Information		16) Approved by		17) Date Approved

Information provided in fields 1–11 is likely to remain the same throughout the reporting cycle of a horizontal initiative. Should changes occur, departments are responsible for updating this information.

The following information provides additional direction in completing Table 17:

1. *Name of Horizontal Initiative*: Provide the name of the horizontal initiative under which the Memorandum to Cabinet or other formal agreement was submitted, e.g. Canada's Drug Strategy—Renewed.
2. *Name of Lead Department(s)*: Provide the name of the lead department(s), e.g. Health Canada.
3. *Start Date of the Horizontal Initiative*: Indicate the start date of the horizontal initiative. If programs have different start dates, please indicate the date when the first program started.
4. *End Date of the Horizontal Initiative*: Indicate the end date of the horizontal initiative funding allocation. If programs have different end dates, please indicate the date when the last program will end. Please indicate “ongoing” if the initiative has been allocated ongoing funding.
5. *Total Funding Allocated to the Initiative*: Indicate total federal funding allocated (start to end date) to the horizontal initiative.
6. *Description of the Horizontal Initiative*: Provide a brief description of the horizontal initiative, including a rationale for the initiative, its linkages to government plans and priorities, and objectives. Also, please provide electronic links to further information where applicable.
7. *Shared Outcome(s)*: Outcomes are targeted results to be achieved by all partners involved in the horizontal initiative. They indicate short- and long-term benefits to Canadians. Good outcomes are measurable, directional in nature, and provide some indication of the extent of change being pursued, e.g. the availability of illicit drugs and other harmful substances in Canada is reduced; demand for illicit drugs and other harmful substances in Canada is reduced.
8. *Governance Structure(s)*: Indicate the interdepartmental decision-making body and interdepartmental committees and co-ordinating structures established by the partners involved in the horizontal initiative, e.g. a ministers'/deputy ministers'/assistant deputy ministers' committee (decision-making body); a committee of directors general; a management board; a secretariat; an external advisory committee; or other.
9. *Federal Partners Involved in Each Program*: Provide the name of each federal department involved in the horizontal initiative, including lead departments. *Please add rows if the space provided does not permit you to report all partners.*

-
10. *Names of Programs*: Provide the names of key federal programs by partner funded under the horizontal initiative. Please provide electronic links for further information where applicable. Expenditure and results information should be provided by partner and by program. *Please add rows if the space provided does not permit you to report all programs.*
 11. *Total Allocation*: Indicate the total federal funding allocation (start to end date) per partner and program for the duration of the initiative.
 12. *Planned Spending for 2005–06*: Indicate the forecast spending for fiscal year 2005–06.
 13. *Expected Results for 2005–06*: Indicate the planned results for fiscal year 2005–06.
 14. *Results to be Achieved by Non-federal Partners (if applicable)*: Indicate the expected achievements of other, non-federal partners, if applicable. This should include a discussion of each partner’s planned expenditures and results in relation to both its partnership arrangement and its strategic outcomes.
 15. *Contact Information*: Provide the contact information (address, phone number, and e-mail) of the horizontal initiative manager who will be able to respond to inquiries on the horizontal initiative.
 16. *Approved by*: Indicate the name of the person approving the horizontal initiative template.
 17. *Date Approved*: Indicate the date when the horizontal initiative template was approved.

Instructions on How to Complete DPR Tables and Templates: *The DPR*
section was updated as of June 2, 2006.

DPR financial tables compare planned spending to the actual expenditures for the most recently completed fiscal year. As appropriate, departments are to provide a brief explanation of the information presented and how it relates to the results achieved.

- ▶ The “Main Estimates” column must be identical to the one printed in the Main Estimates of the corresponding fiscal year.
- ▶ The “Planned Spending” column refers to the figures displayed in the corresponding RPP.
- ▶ The “Total Authorities” column refers to the total spending authorities received during the fiscal year (i.e. through Main Estimates), as well as for funding received from Governor General Special Warrants, TB Vote 5 and TB Vote 10. These amounts should be broken down by program activities or otherwise, be included in the total of the “Total Authorities” amount.
- ▶ The “Actual Expenditures” column refers to what is printed in the Public Accounts of Canada for the same fiscal year.
- ▶ 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 DPR.

This section also provides a series of templates to be completed, as applicable, to meet specific policy or statutory requirements. Specific instructions are provided under each of them.

As many of the following 23 tables as are relevant to the department must be displayed in the DPR:

1. Comparison of Planned to Actual Spending (including Full-time Equivalents)
2. Resources by Program Activity
3. Voted and Statutory Items
4. Services Received Without Charge
5. Loans, Investments, and Advances (Non-budgetary)
6. Sources of Responsible and Non-responsible Revenue
7. Revolving Funds

-
8. Resource Requirements by Branch or Sector
 9. User Fees / External Fees
 10. Major Regulatory Initiatives
 11. Details on Project Spending
 12. Status Report on Major Crown Projects
 13. Details on Transfer Payment Programs (TPP)
 14. Foundations (Conditional Grants)
 15. Alternative Service Delivery
 16. Horizontal Initiatives
 17. Financial Statements of Departmental Corporations and Agents of Parliament
 18. Response to Parliamentary Committees, and Audits and Evaluations for FY 2005-06
 19. Sustainable Development Strategy
 20. Procurement and Contracting
 21. Service Improvement
 22. Travel Policies
 23. Storage Tanks

Table 1: Comparison of Planned to Actual Spending (including FTEs)

This table offers a comparison of the Main Estimates, planned spending, total authorities, and actual spending for the most recently completed fiscal year, as well as historical figures for actual spending. If necessary, explain any negative or positive variances between the categories.

Special instructions for fiscal year 2005-06

The “Total Authorities” column refers to the total spending authorities received during this fiscal year (i.e. through Main Estimates), as well as for funding received from 2005-06 Governor General Special Warrants, TB Vote 5 and TB Vote 10. These amounts should be broken down by program activities or otherwise, be included in the total of the “Total Authorities” amount.

As a result of the machinery of government changes of February 6th, 2006, some organizations transferred authorities or portions of a program to other organizations. To reflect these changes, organizations that operated such transfers must indicate in footnotes to their financial tables the amounts placed in special purpose allotments (retroactive only to February 6, 2006) and the receiving organization(s). As appropriate, also indicate which Program Activity(ies) were affected by these transfers.

(\$ millions)	2003-04 Actual	2004-05 Actual	2005-06			
			Main ¹⁸ Estimates	Planned Spending	Total Authorities ¹⁹	Total Actuals
Enter the program activity title						
Enter the program activity title						
Enter the program activity title						
Total						
Less: Non-responsible revenue ²⁰			N/A		N/A	
Plus: Cost of services received without charge ²¹			N/A		N/A	
Total Departmental Spending			N/A		N/A	
Full-time Equivalents			N/A		N/A	

¹⁸ Responsible revenue and employee benefit plans are already in the Main Estimates total.

¹⁹ For the 2005-06 reporting cycle, the “total authorities” column refers to total spending authorities received during the fiscal year, as well as funding received from 2005-06 Governor General Special Warrants, TB Vote 5 and TB Vote 10.

²⁰ Non-responsible revenue consists of all non-tax revenue that will be credited to the Consolidated Revenue Fund.

²¹ Services received without charge should be consistent with Table 4.

Table 2: Resources by Program Activity

The following table provides information on how resources are used for the most recently completed fiscal year. Once completed, only the columns with content need to be displayed. The Total Main Estimates and Total Planned Spending amounts must be identical to the amounts displayed in Table 1. Any significant variances should be addressed in a paragraph or two, immediately following the Table.

\$ millions

2005-06									
Program Activity	Budgetary							Plus: Non-budgetary	Total
	Operating	Capital	Grants	Contributions and Other Transfer Payments	Total: Gross Budgetary Expenditures	Less: Respendable Revenue	Total: Net Budgetary Expenditures	Loans, Investments, and Advances	
Program Activity title									
Main Estimates									
<i>Planned Spending</i>									
Total Authorities ²²									
<i>Actual Spending</i>									
Program Activity title									
Main Estimates									
<i>Planned Spending</i>									

²² For the 2005-06 reporting cycle, the "total authorities" column refers to total spending authorities received during the fiscal year, as well as funding received from 2005-06 Governor General Special Warrants, TB Vote 5 and TB Vote 10.

Table 3: Voted and Statutory Items

This table explains the way Parliament votes resources to the department and basically replicates the summary table listed in the Main Estimates. Resources are presented to Parliament in this format. Parliament approves the voted funding and the statutory information is provided for information purposes.

Any significant variances should be addressed in a paragraph or two, immediately following the Table.

\$ millions

Vote or Statutory Item	Truncated Vote or Statutory Wording	2005-06			
		Main Estimates	Planned Spending	Total Authorities ²³	Total Actuals
XX	Operating expenditures				
XX	Capital expenditures				
XX	Grants and contributions				
(S)	Minister of XXX— Salary and motor car allowance				
(S)	Contributions to employee benefit plans				
	Total				

²³ For the 2005-06 reporting cycle, the “total authorities” column refers to total spending authorities received during the fiscal year, as well as funding received from 2005-06 Governor General Special Warrants, TB Vote 5 and TB Vote 10.

Table 4: Services Received Without Charge

This table is designed to show the services received without charge by a department. The following sample list three items but this table should not be restricted to those items, list any relevant service received without charge. Note the services listed should be consistent with what will be reported in your Financial Statement of your DPR. For further information on services without charge see Treasury Board Accounting Standard (TBAS) 1.2 – Financial Statements.

(\$ millions)	2005–2006
Accommodation provided by Public Works and Government Services Canada	
Contributions covering employers' share of employees' insurance premiums and expenditures paid by Treasury Board of Canada Secretariat (excluding revolving funds). Employer's contribution to employees' insured benefits plans and associated expenditures paid by TBS	
Salary and associated expenditures of legal services provided by the Department of Justice Canada	
Total 2005–2006 Services received without charge	

- Accommodations provided by Public Works and Governments Services Canada can be obtained from Ruth Merkley by telephone at (613) 949-1855 or by e-mail at Ruth.Merkley@pwgsc.gc.ca.
- Salary and associated expenditures of legal services provided by the Department of Justice Canada can be obtained from Arjun Patil at (613) 954-5615.
- 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 eight per cent of the personnel input factor.

Table 5: Loans, Investments, and Advances (Non-budgetary)

This table is designed to display the loans, investments, and advances (i.e. the non-budgetary spending) for which a department is responsible. Enter the non-budgetary information first by program activity and describe the loan, investment, or advance. Any significant variances should be addressed in a paragraph or two, immediately following the Table.

(\$ millions)	Actual 2003-04	Actual 2004-05	2005-06			
			Main Estimates	Planned Spending	Total Authorities ²⁴	Actual
Enter the program activity title						
Describe the loan, investment, or advance.						
Describe the loan, investment, or advancement.						
Repeat the process as often as necessary						
Total						

²⁴ For the 2005-06 reporting cycle, the “total authorities” column refers to total spending authorities received during the fiscal year, as well as funding received from 2005-06 Governor General Special Warrants, TB Vote 5 and TB Vote 10.

Table 6: Sources of Respendable and Non-respendable Revenue

For those departments that generate revenue, the following table identifies the source(s) of respendable and non-respendable revenue at the program activity level. Any significant variances should be addressed in a paragraph or two, immediately following the Table.

Respendable Revenue

(\$ millions)	Actual 2003-04	Actual 2004-05	2005-06			
			Main Estimates	Planned Revenue	Total Authorities ²⁵	Actual
Enter the first program activity title						
Enter source(s) of respendable revenue						
Item 1						
Item 2						
Enter the second program activity title						
Enter source(s) of respendable revenue						
Total Respendable Revenue						

Non-respendable Revenue

(\$ millions)	Actual 2003-04	Actual 2004-05	2005-06			
			Main Estimates	Planned Revenue	Total Authorities ²⁵	Actual
Enter the first program activity title						
Enter source(s) of non-respendable revenue						
Item 1						
Item 2						
Enter the second program activity title						
Enter source(s) of non-respendable revenue						
Total Non-respendable Revenue						

²⁵ For the 2005-06 reporting cycle, the "total authorities" column refers to total spending authorities received during the fiscal year, as well as funding received from 2005-06 Governor General Special Warrants, TB Vote 5 and TB Vote 10.

Table 7: Revolving Funds

This table explains the way the department uses revolving funds. Any significant variances should be addressed in a paragraph or two, immediately following the Table. Note that the figures presented in these tables should be consistent with the figures provided in your financial statement's revolving fund tables (Table 15).

Statement of Operations

This table refers to the operating surplus or deficit of a revolving fund and **not** to cash.

(\$ millions)	Actual 2003-04	Actual 2004-05	2005-06			
			Main Estimates	Planned Spending	Total Authorities	Actual
Responsible Revenue	4.7	4.8	4.7	5.1	5.3	5.2
Expenses						
Operating						
Salaries and employee benefits	1.3	1.3	1.9	1.9	1.9	1.9
Depreciation	1.0	1.0	1.0	.9	.9	1.0
Repairs and maintenance	.3	.3	.2	.2	.2	.2
Administrative and support services	.3	.3	.3	.3	.3	.3
Utilities, materials, and supplies	.4	.4	.4	.4	.4	.4
Marketing	.3	.3	.3	.3	.3	.2
Interest	.4	.4	.4	.4	.2	.3
	4.0	4.0	4.5	4.4	4.2	4.3
Surplus (Deficit)	.7	.8	.2	.7	1.1	.9

Since the table above refers to the Revolving Fund's operating surplus or deficit and not to cash requirements, the Fund has been calculated through accrual accounting. Therefore, the cash expenditures in the estimates do not affect the operating balance, and other items that must be considered when calculating the surplus or deficit do not require a direct cash outlay. The two can be reconciled as follows:

Statement of Cash Flows

(\$ millions)	Actual 2003-04	Actual 2004-05	2005-06			
			Main Estimates	Planned Spending	Total authorities	Actual
Surplus (Deficit)*	.7	.8	.2	.7	1.1	.9
Add non-cash items						
Depreciation/amortization	.5	.6	.9	1.0	1.0	.9
Others (define)	...	...	...	...	...	...
Investing activities						
Acquisition of depreciable assets	(.2)	(.2)	(3.0)	(1.3)	(.6)	(.7)
Cash Surplus (requirement)	1.0	1.2	(1.9)	.4	1.5	1.1

* Repeat the Surplus (Deficit) line from the table above.

Projected Use of Authority

(\$ millions)	Actual 2003-04	Actual 2004-05	2005-06			
			Main Estimates	Planned Spending	Total authorities	Actual
Authority	8.0	8.0	8.0	8.0	8.0	8.0
Drawdown						
Balance as at April 1	(3.1)	(3.1)	(2.9)	(4.8)	(4.4)	(2.9)
Projected surplus (drawdown)*	1.0	1.2	(1.9)	.4	1.5	1.1
	(2.1)	(2.1)	(4.8)	(4.4)	(2.9)	(1.8)
Projected Balance at March 31	5.9	6.1	3.2	3.6	5.1	6.2

* This line matches the Cash Surplus line from the table above.

Table 8: Resource Requirements by Branch or Sector

This table is designed to explain the distribution of funding to a department at the branch or sector level.

2005-06					
Organization	Program Activity	Program Activity	Program Activity	Program Activity	Total
Branch/sector name					
Planned Spending	From RPP	From RPP	From RPP	From RPP	From RPP
Actual Spending					
Branch/sector name					
Planned Spending	From RPP	From RPP	From RPP	From RPP	From RPP
Actual Spending					
Branch/sector name					
Planned Spending	From RPP	From RPP	From RPP	From RPP	From RPP
Actual Spending					

Table 9: User Fees/External Fees

Template 9–A: User Fees Act

On March 31, 2004, Parliament gave legal effect to the *User Fees Act* with the aim of strengthening the elements of accountability, oversight, and transparency in the management of user fee activities.

Section 7 of the *User Fees Act* requires that every minister (with fees) cause a report to be tabled in Parliament containing specific user fee information

(see <http://laws.justice.gc.ca/en/u-3.7/text.html>). **Under the law, such reports must be tabled annually – on or before December 31 for the fiscal year having ended the previous March 31.**

This DPR template is offered so that departments may make use of an existing parliamentary vehicle to meet the reporting requirements of the *User Fees Act*.

The Treasury Board Secretariat will assess each departmental template against the reporting requirements of the UFA, as set out in these guidelines.

Departments may wish to periodically visit the following TBS website for updates on reporting and other user fee issues - http://publiservice.tbs-sct.gc.ca/fin/euf-fue/index_e.asp

2005–06 User Fee Reporting Template 9–A: *User Fees Act*

A. User Fee	Fee Type	Fee-setting Authority	Date Last Modified	2005-06					Planning Years		
				Forecast Revenue (\$000)	Actual Revenue (\$000)	Full Cost (\$000)	Performance Standard1	Performance Results1	Fiscal Year	Forecast Revenue (\$000)	Estimated Full Cost (\$000)
<p>Indicate the name of each user fee as defined by the <i>User Fees Act</i>. User fees must be identified whether introduced or modified during 2005–06 or not.</p>	<p>Identify the fee type as Regulatory (R) or Other Products and Services (O). <i>A regulatory fee relates to an activity undertaken by a department that is integral to the effectiveness of a program and successful achievement of the program mandate requires moderating, directing, testing, or approving the actions of external parties.</i></p>	<p>Identify the authority used to set or amend the fee, e.g. <i>Financial Administration Act</i> or <i>Oceans Act</i>.</p>	<p>Indicate the date on which the fee was introduced or most recently amended. <i>See section B. below for fees introduced or amended in fiscal year 2005–06.</i></p>	<p>Indicate the projected revenue for 2005-06- in \$000.</p>	<p>Indicate actual revenue in \$000.</p>	<p>Indicate the full (estimated) <u>cost</u>. Identify costs incurred by other departments in support of the fee activity.</p>	<p>Express as a specific statement of quantity or quality of service provided. Performance standards must be measurable, e.g. processing time of 60 days per transaction or 80per cent satisfaction rate, as measured through a survey of every service recipient.</p>	<p>Express as a specific measurement of results achieved against a pre-established performance standard, e.g. 60-day processing standard met 87 per cent of the time or 94 per cent of clients indicated "good" or "very good" satisfaction with service provided.</p>	<p>2006-07 2007-08 2008-09</p>	<p>Provide forecast revenues for each planning year.</p>	<p>Provide the estimated full cost for each planning <u>year</u>. Identify costs incurred by other departments in support of the fee activity.</p>
				<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> Report these figures on an accrual basis or note otherwise. </div>			<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> Report these figures on an accrual basis or note otherwise. </div>				

A. User Fee	Fee Type	Fee-setting Authority	Date Last Modified	2005-06					Planning Years		
				Forecast Revenue (\$000)	Actual Revenue (\$000)	Full Cost (\$000)	Performance Standard ¹	Performance Results ¹	Fiscal Year	Forecast Revenue (\$000)	Estimated Full Cost (\$000)
				Sub-total (R)	Sub-total (R)	Sub-total (R)			Subtotal	2006-07	2006-07
				Subtotal (O)	Subtotal (O)	Subtotal (O)			Subtotal	2007-08	2007-08
				Total	Total	Total			Subtotal	2008-09	2008-09
										Total	Total
B. Date Last Modified											
<i>Where the introduction of or most recent amendment to a user fee occurred in 2005-06, briefly describe the rationale, consultation, and circumstances surrounding the fee change, including summary information on complaints raised during consultation, the establishment of an independent advisory panel and the way that body dealt with complaints.</i>											
C. Other Information											
<i>Departments may use this area to describe any significant factors or events that have impacted user fee activities, e.g. how performance results may have been affected by external factors or what measures, beyond strict legal requirements, are being taken to address performance gaps.</i>											

I. Note:

According to prevailing legal opinion, where the corresponding fee introduction or most recent modification occurred prior to March 31, 2004:

- the performance standard, if provided, may not have received parliamentary review; and
- the performance standard, if provided, may not respect all establishment requirements under the UFA (e.g. international comparison; independent complaint address).
- The performance result, if provided, is not legally bound to section 5.1 of the UFA regarding fee reductions for unachieved performance.

Template 9–B: Policy on Service Standards for External Fees

On November 29, 2004, Treasury Board ministers approved the *Policy on Service Standards for External Fees* (see http://publiservice.tbs-sct.gc.ca/pubs_pol/ojepubs/TB_H/CRP_e.asp). The Policy requires departments to have established and report service standards for all external fees in this year’s 2005-06 DPR. Departments should also include performance results where available with the expectation being full performance result reporting in 2006-07. Subsequent reporting under the Policy would consist of apprising Parliament of any revised service standards, most recent performance results and key events or plans regarding consultation with stakeholders.

Departments should continue to note the distinction in terminology between the *User Fees Act* (i.e. user fees and performance standards) and the *Policy on Service Standards for External Fees* (i.e. external fees and service standards). The Policy is intended to be as inclusive as possible, spanning fees for services, products, rights and privileges, rentals, use of facilities, etc.

The Treasury Board Secretariat will assess each department’s compliance with the Policy through the information provided in this year’s template. Non-compliance with the Policy may result in formal consequences.

2005-06 External Fee Reporting Template 9–B: *Policy on Service Standards for External Fees*

A. External Fee	Service Standard	Performance Result²⁶	Stakeholder Consultation
Indicate the name of the external fee <i>With the exception of contractual and formally based agreements, the policy applies to all fees for services, products, rights and privileges, rentals, and the use of facilities.</i>	Express as a specific statement of quantity or quality of service provided Service standards must be measurable and relevant at the level of the paying stakeholder, e.g. processing time of 60 days per transaction or 80 per cent satisfaction rate as measured	Express as a specific measurement of results achieved against pre-established service standard, e.g. 60-day processing standard met 87 per cent of the time or 94 per cent of clients indicated “good” or “very good” satisfaction with service provided	Describe elements such as the timing, duration, nature, and participation of stakeholder consultations on the service standard. Summarize stakeholder feedback and departmental response to such feedback.

²⁶ As established pursuant to the *Policy on Service Standards for External Fees*:

- service standards may not have received parliamentary review; and
- service standards may not respect all performance standard establishment requirements under the UFA (e.g. international comparison; independent complaint address).

Performance results are not legally bound to section 5.1 of the UFA regarding fee reductions for unachieved performance.

	through a survey of service recipients		
B. Other Information			
Departments may use this area to relate any additional information determined to be relevant to their service standards or to their external fees more generally, e.g. plans for future stakeholder consultations or planned measures for improving service or for addressing performance gaps.			

Supplementary Information and Context for Templates The following four scenarios of external fee characteristics and corresponding requirements are provided to offer additional clarification in the area of reporting. This information is based on current legal opinion regarding the provisions of the UFA. Where applicable, these scenarios assume that departments opt to use the DPR to meet their UFA reporting requirements. Alternatively, departments have until December 31 to table in Parliament their own documents containing all the information required by the UFA.

1. If a departmental fee constitutes a user fee as defined by the UFA and was introduced or most recently modified after March 31, 2004, then such a fee and corresponding performance standard will have been established in accordance with the requirements and process of the UFA, including having provided the opportunity for parliamentary review.

Subsequently, the following requirements apply:

- a. All columns of Template 9–A, Section A, must be populated.
- b. Reported performance results are subject to Section 5.1 of the UFA regarding fee reductions.
- c. Template 9–A, Section B, must be completed if date last modified occurs in 2005-06.
- d. Template 9–A, Section C, may be used at the department’s discretion.
- e. The *Policy on Service Standards for External Fees* applies and completion of Template 9–B, Section A, is required.
 - Reporting under the policy is mandatory for 2005–06 (it was optional in 2004-05).
 - Completion of this template may amount to a repetition of information provided in Template 9–A.
 - Template 9–B, Section B, may be used at the department’s discretion.
- f. The DPR financial table summarizing Respendable and Non-Respendable Revenue should include the revenues from this fee.

-
2. If a departmental fee constitutes a user fee as defined by the UFA but was introduced or most recently modified prior to March 31, 2004, then such a fee will not have been established in strict accordance with the requirements and process of the UFA.

Subsequently, the following requirements apply:

- a. With the exception of the “Performance Standard” and “Performance Result,” all columns of Template 9–A, Section A, must be populated.
 - b. If a performance standard is provided, it is recognized that such a standard may not respect all UFA requirements for its establishment—e.g. it may not have been compared to those of other countries.
 - c. If a performance result is provided, it is recognized that Section 5.1 of the UFA regarding fee reductions is not legally binding.
 - d. Template 9–A, Section B, does not apply.
 - e. Template 9–A, Section C, may be used at the department’s discretion.
 - f. The DPR financial table summarizing Respendable and Non-Respendable Revenue should include the revenues from this fee.
 - g. The *Policy on Service Standards for External Fees* applies and completion of Template 9–B, Section A, is required.
 - Reporting under the policy is mandatory for 2005–06 (it was optional in 2004–05).
 - Completion of this template may amount to a repetition of information provided in Template 9–A.
 - Template 9–B, Section B, may be used at the department’s discretion.
 -
- 3.. If a departmental fee does not constitute a user fee as defined by the UFA but does constitute an external fee as provided for by the *Policy on Service Standards for External Fees*, then the following conditions apply:
- a. UFA requirements do not apply and completion of Template 9–A is not required.
 - b. The *Policy on Service Standards for External Fees* applies and completion of Template 9–B, Section A, is required. Reporting under the policy is mandatory for 2005–06 (it was optional in 2004–05).
 - c. Template 9–B, Section B, may be used at the department’s discretion.
 - d. The DPR financial table summarizing Respendable and Non-Respendable Revenue should include the revenues from this fee.

-
- 4.. If a departmental fee does not constitute either a user fee as defined by the UFA or an external fee as provided for by the *Policy on Service Standards for External Fees*, then:
- a. UFA requirements do not apply and completion of Template 9–A is not required.
 - b. The *Policy on Service Standards for External Fees* does not apply and completion of Template 9–B is not required.
 - c. The DPR financial table summarizing Respendable and Non-Respendable Revenue should include the revenues from this fee.

Departments are encouraged to supplement their DPRs with hyperlinks to their respective Web sites containing additional detail on the information already provided in the fee templates.

Departments may wish to periodically visit the following TBS website for updates on reporting and other user fee issues - http://publisservice.tbs-sct.gc.ca/fin/euf-fue/index_e.asp

The following Questions and Answers are provided to further clarify reporting requirements and expectations for User Fees/External Fees:

Q1: Why the apparent request to duplicate information on both Act and Policy templates? For example, if a department includes performance standards and results information for a fee in the Act template, is it really necessary to also report that fee on the Policy template?

A1: A fee reported on the Act template must also be reported on the Policy template. TBS will assess templates for completeness on that basis. Although duplicative in some instances, the Policy template allows for the ongoing disclosure of information on consultations – an aspect of keen interest to parliamentarians and paying stakeholders. Adding reporting elements to the Act template was considered as a means of reducing duplication. In view of potential developments to the user fee management framework, it was deemed prudent to clearly differentiate legal and policy-level reporting requirements – even as that might entail repetition.

Q2: Revenue from some fees amounts to only hundreds of dollars. Is reporting against these fees really necessary?

A2: Yes, reporting is necessary. Neither the User Fees Act nor the Policy on Service Standards for External Fees offers any implementation or reporting flexibility on the basis of revenue materiality.

Q3: The User Fees Act template indicates that revenue and cost figures are to be presented in thousands of dollars (\$000s). How are departments to report very small amounts of revenue or cost?

A3: The (\$000) reference in the template is indicative only. Departments are free to present their templates in the dollar denomination they deem appropriate and necessary. Departments electing to present their user fee templates in dollars (\$) will not be reproached on the basis of the general DPR directive that reporting occur in thousands of dollars (\$000).

Q4: The *Access to Information Act* already contains reporting requirements. Are these fees still subject to the reporting provisions of the *User Fees Act* and the *Policy on Service Standards for External Fees*?

A4: The government's legal community has determined that Access to Information fees are subject to the *User Fees Act's* reporting provisions. Each applicable department, therefore, is responsible for reporting its respective Access to Information fees data against the Act's requirements.

Similarly, Access to Information fees are also subject to the Policy on Service Standards for External Fees and must be reported accordingly.

The following TBS website contains information to assist departments in completing both the Act and Policy templates for Access to Information fees.

http://publiservice.tbs-sct.gc.ca/gos-sog/atip-airp/in-ai/in-ai2006/2006-06_e.asp

Q5: In some cases, cost and revenue information may not be available for every individual fee listed. Can departments provide roll-up information for certain grouping of fees?

A5: The User Fees Act appears to require completion of the described reporting elements for each listed user fee. In establishing their lists of user fees, some departments choose to group similar fees under one, collective, name and report against all elements accordingly. It is expected that such fee groupings remain meaningful to stakeholders. Reporting five user fees (some possibly reflecting fee groupings) and one summary cost or revenue figure, for example, would not seem to fully respond to UFA requirements.

Table 10: Major Regulatory Initiatives

Regulatory initiatives result in the making of regulations by the Governor-in-Council, a minister, or an administrative agency.

Departments that have carried out reforms to major or significant regulations that they administer, or that have introduced new regulations, must comment on the performance of those reforms by:

- ▶ reporting how regulations contributed to the overall departmental goals identified in their strategic outcomes;
- ▶ focussing on the result or impact of the introduction of a regulation; and
- ▶ identifying quantifiable results wherever possible.

The department is to decide what constitutes a major or significant regulatory initiative. However, the following two points can be used as a general guideline.

- ▶ A major regulation has expenditures in excess of \$50 million or expenditures greater than \$100,000 with a low degree of public acceptance.
- ▶ A significant regulation is one that has an annual impact on the economy of \$10 million or more. It may adversely affect a sector of the economy, productivity, competition, jobs, the environment, public health or safety, or provincial, local, or Aboriginal governments; or it may create a serious inconsistency or otherwise interfere with an action taken or planned by another federal department. It may materially alter the authorized levels of departments or the budgetary impact of entitlements, grants, user fees, or loan programs or the rights and obligations of recipients thereof; or it may alter the government's priorities; or it may raise novel legal or policy issues arising out of legal mandates.

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

The following example links regulations, expected results, and results achieved. The department may wish to direct the reader to view detailed information using alternative vehicles, such as departmental Web sites.

Regulations	Expected Results	Performance Measurement Criteria	Results Achieved
List major or significant regulations for which the department has carried out reforms or that have been introduced during the reporting period	Based on the corresponding regulatory initiatives (first column), enter what the expected results were	Identify the basis for assessing performance	Identify the result or impact of the introduction of the regulations or their reform

Table 11: Details on Project Spending

The purpose of this table is to identify departmental projects, as well as capital, lease, information technology, and major Crown projects underway or completed during the reporting period that exceeded their delegated project approval level within the framework established in the government's *Project Management* policy and explain the allocation of resources.

Projects are defined as a set of activities required to produce certain defined outputs, or to accomplish specific goals or objectives, within a defined schedule and resource budget. A project exists only for the duration of time required completing its stated objectives. The government's *Project Management* policy applies to any project for which the federal government will be:

- ▶ the owner of the end product; or
- ▶ the prime user of the end product; or
- ▶ the entity responsible for delivering the product, including managing a contract or contracts for that purpose.

Departments and agencies that have projects exceeding their delegated project approval authority (see the [Project Approval](#) policy) underway or completed during the reporting period must include this table. Departments are encouraged to include explanatory notes where warranted.

Information on project phases and project approval authorities is found at <http://publiservice.tbs-sct.gc.ca/pm-gp/category-categorie.asp?Language=EN&site=PMD&id=081>.

The following example of the template lists each individual project by program activity. Departments should identify projects by applicable phase. Typically, project phases include Initial Planning and Identification; Project Definition; Project Implementation; and Project Close-out.

Note: Treasury Board approvals are coincident with the Project Definition and Project Implementation phases.

In order to reduce the volume of printed material, departments are not to include this table in their printed DPR but are to provide a summary listing of projects that have exceeded their delegated project approval level. They should also include the following instruction to guide the reader to the table available on-line:

“Supplementary information on Project Spending can be found at http://www.tbs-sct.gc.ca/rma/dpr1/05-06/index_e.asp ”

Departments are required to fill in a template for this table. The template will be available on the Secretariat's web site (along with the guidelines) at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

The completed template should be made available on-line as per the “What to Submit” instructions of this guide under the “General Information” section.

This table is not intended to report project-like activities or initiatives funded through the *Policy on Transfer Payments*.

	Current Estimated Total Cost	Actual 2003–04	Actual 2004–05	2005–06			
				Main Estimates	Planned Spending	Total Authorities ²⁷	Actual
Program Activity							
Enter the project name and project phase							
Enter the project name and project phase							
Program Activity							
Enter the project name and project phase							
Enter the project name and project phase							

²⁷ For the 2005-06 reporting cycle, the “total authorities” column refers to total spending authorities received during the fiscal year, as well as funding received from 2005-06 Governor General Special Warrants, TB Vote 5 and TB Vote 10.

Table 12: Status Report on Major Crown Projects

Major Crown projects (MCPs) have cost estimates that exceed \$100 million and are assessed as high risk by the Treasury Board. The Board may also direct that certain projects with a total cost of less than \$100 million but that are considered to be high risk be designated as MCPs.

Projects exceeding \$100 million but that have not been assessed as high risk or designated, as MCPs should not be included in this table.

This table is not intended to report project-like activities or initiatives funded through the *Policy on Transfer Payments*.

Projects in the Initial Planning and Identification phase may be included in the Table at the discretion of the department.

In order to reduce the volume of printed material, departments are not to include this table in their printed DPR but are to provide a summary listing of MCPs. They should also include the following instruction to guide the reader to the table available on-line:

“Supplementary information on Major Crown Projects can be found at http://www.tbs-sct.gc.ca/rma/dpr1/05-06/index_e.asp”

Departments are required to fill in a template for this table. The template will be available on the Secretariat’s web site (along with the guidelines) <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

The completed template should be made available on-line as per the “What to Submit” instructions of this guide under the “General Information” section.

Only lead departments should prepare a status report. A current list of designated MCPs is located at http://publiservice.tbs-sct.gc.ca/pm-gp/mcpl-lgpe/mcpl-gpel-2004-Jul-8_e.asp. The template information found on the Web site should, at a minimum, consist of the following:

1. Description
2. Project Phase (Initial Planning and Identification; Project Definition; Project Implementation; or Project Close-out)
3. Leading and Participating Departments and Agencies
4. Prime and Major Subcontractor
5. Major Milestones
6. Progress Report and Explanations of Variances

7. Industrial Benefits

Details on each of these requirements are outlined below.

1. Description

This subsection is used to describe what the MCP is and explain why it is being undertaken.

2. Project Phase

This subsection identifies the phase the MCP is currently at, i.e. Initial Planning and Identification; Project Definition; Project Implementation; or Project Close-out.

3. Leading and Participating Departments and Agencies

This subsection lists the participants (departments) associated with the MCP.

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 departments' or agencies' names

4. Prime and Major Subcontractors

This subsection lists all contractors associated with the development of the MCP.

Prime Contractor	Enter the name of the company and its address, giving the city, province, and country (where applicable)
Major Subcontractors	Enter the name of each company and its address, giving the city, province, and country (where applicable)

5. Major Milestones

This subsection lists the major milestones associated with the progress of the MCP.

Major Milestones	Date
List milestones relating to the progress of the project	List the dates the milestones occurred

6. Progress Report and Explanations of Variances

This subsection is to provide the reader with a progress report on how the MCP is progressing. It should also bring attention to any variances in cost since the beginning of the project.

For example:

-
- ▶ Initially, the Treasury Board approved the [project name] with an estimated cost of \$XX million.
 - ▶ During the reporting period, the Treasury Board granted additional monies to the Project X due to... the total cost is now estimated at \$XX million
 - ▶ On mm/dd/yyyy, [enter the department's name] used internal resources of \$XX million to cover cost overruns for [project name].
 - ▶ The [project name] is currently running on/over/under budget [provide explanations].
 - ▶ The [project name] is to be completed by...

7. Industrial Benefits

This subsection is designed to inform the reader of the benefits to Canadian industry as a whole and list the regions that will benefit from the project. Insert text in paragraph form.

Table 13: Details on Transfer Payment Programs (TPPs)

Departments must include in Departmental Performance Reports evidence of results achieved, related to results commitments and specific planned results in Reports on Plans and Priorities for each transfer payment program with transfers in excess of \$5 million.

Departments are therefore required to report on the results of TPPs, or the progress made to date, against the planned results stated in the RPPs, for each TPP where total transfer payments exceed \$5 million for the reporting fiscal year.

NOTE: Conditional grants are to be reported separately using the “Conditional Grants to Foundations” template 14.

What are Transfer Payments?

Transfer payments are monetary payments made by the federal government on the basis of appropriations to recipients for specific purposes, namely to further government policy objectives, that do not result in the acquisition of any assets, goods or services by the federal government. Transfer payments are grants, conditional grants, contributions, repayable contributions, assessed contributions to international organizations and transfers to other levels of government. Transfer payments do not include loans, loan guarantees or investments.

What are Transfer Payment Programs?

A transfer payment program is defined as a collection of transfer payments (either voted or statutory) aimed at a common objective or set of objectives. Their purpose is to further departmental objectives and strategic outcomes and, as such, relate to departmental program activities that reside in the PAA. TPPs leverage the strengths of communities and organizations to achieve specific government policy outcomes.

What to submit?

All departments responsible for administering TPPs must complete one template for each TPP, including statutory transfer payment programs, where total TPPs exceed \$5 million during the reporting year.

In order to reduce the volume of material in the printed DPRs, departments are to include in their DPR a listing of their completed TPP tables. They should also include the following instruction to guide the reader to the tables available on-line:

“Supplementary information on Transfer Payment Programs can be found at
<http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

Note that the completed tables are not to be included in the printed document. Each department is to post its completed templates on its Web site at the same time it posts the tabled DPR.

The template is available on the Secretariat's Web site (along with the guidelines) at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

What to include

Complete the template below for each TPP, including statutory transfer payment programs, where total TPPs exceed \$5 million during the reporting year.

1) Name of Transfer Payment Program						
2) Start Date		3) End Date				
4) Description						
5) Strategic Outcomes						
6) Results Achieved						
	7) Actual Spending 2003-04	8) Actual Spending 2004-05	9) Planned Spending 2005-06	10) Total Authorities 2005-06	11) Actual Spending 2005-06	12) Variance(s) Between 9 and 11
13) Program Activity (PA) ²⁸						
14) Total Grants						
14) Total Contributions						
14) Total Other Types of TPs						
15) Total PA						
16) Comment(s) on Variance(s)						
17) Significant Audit and Evaluation Findings and URL (s) to Last Audit and / or Evaluation						

²⁸ For TPPs reporting through Program Activities (PAs), repeat relevant rows for each additional PA.

The following information provides additional direction in completing Table 13.

1. Which the Terms and Conditions (Ts&Cs) were approved and indicate whether the payments are statutory or voted.
2. *Start Date*: Indicate the authorized start date of the TPP.
3. *End Date*: Indicate the date the current Terms and Conditions end.
4. *Description*: Briefly describe the TPP
5. *Strategic Outcome(s)*: Identify the Strategic Outcome(s) as per the PAA
6. *Results Achieved*: Summarize results / milestones achieved by the TPP. Provide supporting performance measurements, where applicable. Explain gaps between expected results identified in the RPP and actual results. Describe corrective measures and the time frames in which the changes will be made, if applicable.
7. *Actual Spending 2003–2004*: Provide the actual amount spent in the fiscal year.
8. *Actual Spending 2004–2005*: Provide the actual amount spent in the fiscal year.
9. *Planned Spending 2005–2006*: Provide the estimated amount to be spent in the reporting year, as identified in your RPP.
10. *Total Authorities 2005–2006*: Indicate the total amount authorized by Parliament (Main Estimates, Supplementary Estimates, Budget Implementation acts) and any other authority provided by the Secretariat in the reporting fiscal year.
11. *Actual Spending 2005–2006*: Provide the actual total amount spent by the department on the TPP in the reporting fiscal year.
12. *Variance(s)*: Provide the difference between Planned Spending 2005–2006 and Actual Spending 2005–2006.
13. *Program Activity*: Provide the name of the relevant program activity.
14. *Total Grants Total Contributions, Total Other Types of TPs*: Complete the appropriate rows by providing the total dollar figure in each column.
15. *Total Program Activity*: Complete the row by providing in each column the total dollar figures for the Program Activity. For TPPs reporting through several program activities, repeat rows 12 to 14 where applicable and provide Total Program Activities.
16. *Comment(s) on Variance(s)*: Explain why the variance (between the planned spending and the actual spending) occurred and apprise of plans to bring expectations and capacity into alignment, where required.
17. *Significant Audit and Evaluation Findings and URL(s) to Last Audit and / or Evaluation*: Provide hyperlinks to the last audit(s) and / or evaluation(s) carried out on the TPP and / or recipients. If no audit(s) and / or evaluation(s) have been carried out yet, indicate the due date(s) for the next audit(s) and / or evaluation(s).

Table 14: Foundations (Conditional Grants)

Departments responsible for administering conditional grant funding agreements must report on the significant results achieved by the recipients of the conditional grants, in their DPRs, and situate these results within the overall results achieved by the departments, for the duration of the funding agreements.

Over the past several years, starting with [Budget 2003, Chapter 7](#), several measures were implemented to improve the transparency and public accountability of recipients funded through conditional grants and included mandatory requirements for reporting in RPPs and DPRs. These measures were reiterated in the government's overall response to the recommendations made by the Auditor General of Canada in Chapter 4, "Accountability of Foundations," of her 2005 report.

What are Conditional Grants?

Conditional grants are transfer payments specifically approved by Parliament and made available to arm's length recipients at the beginning of multi-year periods, in the form of lump sums, to cover expenditures incurred over a number of years. Funding agreements are required and subject recipients to accountability requirements and investment guidelines.

What to submit?

All departments responsible for administering conditional grant agreements greater than \$5 million must complete one template for each recipient, each year, for the duration of the funding agreement.

In order to reduce the volume of material in the DPR, departments are to provide a summary list of conditional grants in their DPRs, along with the following statement:

"Further information on these Foundations (Conditional Grants) can be found at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>."

Note that the completed tables are not to be included in the printed document. Departments are to submit their tables on diskette under separate file names along with their DPR submission.

The template is available on the Secretariat's Web site (along with the guidelines) at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

The following table is an example of the template:

1) Name of Recipient						
2) Start Date		3) End Date		4) Total Funding		
5) Description						
6) Strategic Outcome(s)						
7) Summary of Results Achieved by the Recipient						
	8) Actual Spending 2003–04	9) Actual Spending 2004–05	10) Planned Spending 2005–06	11) Total Authorities 2005–06	12) Actual Spending 2005–06	13) Variance Between 10) and 12)
14) Program Activity	\$	\$	\$	\$	\$	\$
15) Comment(s) on Variance(s)						
16) Significant Audit and Evaluation Findings and URL to Last Audit & / or Evaluation						
17) URL to Recipient’s Site						
18) URL to Recipient’s Annual Report						

The following information provides additional direction in completing Table 14:

1. *Name of Recipient*: Provide the name of the recipient organization.
2. *Start Date*: Indicate the date the first agreement was signed.
3. *End Date*: Indicate the date the current funding agreement ends.
4. *Total Funding*: Indicate the total amount funded to the recipient since the start date.
5. *Description*: Briefly describe the program.
6. *Strategic Outcome(s)*: Identify the Strategic Outcome(s) as per the PAA.
7. *Summary of Results Achieved by Recipient*: Summarize the recipient’s performance results. Explain gaps between planned results identified in RPP and actual results. Describe corrective measures and the time frames in which the changes will be made, where applicable.
8. *Actual Spending 2003–04*: Provide the actual amount spent in the fiscal year by the department.
9. *Actual Spending 2004–05*: Provide the actual amount spent in the fiscal year by the department.
10. *Planned Spending 2005–06*: Provide the estimated amount to be spent in the reporting year, as identified in the departmental RPP.
11. *Total Authorities 2005–06*: Indicate the total amount authorized (by Main Estimates, Supplementary Estimates, and Budget Implementation acts) and any other authority provided by the Secretariat in the reporting year.

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12. *Actual Spending 2005–06*: Indicate the actual total amount provided to the recipient in the identified fiscal year.
 13. *Variances*: Identify the difference between Planned Spending 2005–2006 and Actual Spending 2005–2006.
 14. *Program Activity*: Identify the Program Activity through which the TPP reports. Add Program Activities and provided Total Program Activities where applicable.
 15. *Comments on Variances*: Explain why the variance (between planned spending and the actual spending) occurred and apprise of plans to bring expectations and capacity into alignment where required.
 16. *Significant Audit and Evaluation Findings and URL to Last Audit & / or Evaluation*: Provide hyperlink(s) to the last audit and / or evaluation carried out. If an audit or evaluation has not been carried out, indicate the due date for the next audit and / or evaluation.
 17. *URL to Recipient Site*: Provide a link to the recipient’s site to facilitate access to further information on the organization and it’s funding.
 18. *URL to Annual Report*: Provide a link to the recipient’s annual report tabled by the Minister.

Table 15: Alternative Service Delivery

The purpose of this table is to display active or completed initiatives to deliver programs or services that contribute significantly to the achievement of a department's mandate using alternative organizational forms and delivery mechanisms.

These reporting requirements apply to federal organizations listed in schedules I, I.1, and II of the *Financial Administration Act*, except where there is a statutory exemption (e.g. Canada Revenue Agency).

Departments are to report on the status of significant new Alternative Service Delivery (ASD) initiatives or renewal of existing ASD initiatives reported in the RPPs and that were active over the past year.

A significant initiative has annual spending in excess of \$20 million or meets any of the following criteria. It:

- ▶ poses a significant risk to the continuity of service delivery to Canadians;
- ▶ represents a substantial change to the existing mix of industrial and regional benefits;
- ▶ includes sensitive issues in financial or human resources management that require Treasury Board direction;
- ▶ has an impact on the rights or entitlements of Canadians;
- ▶ contributes significantly to the achievement of the department's mandate; or
- ▶ affects official languages.

Possible alternative organizational forms and delivery mechanisms include special operating agencies, legislated service agencies, departmental corporations, Crown corporations, administrative tribunals, shared governance corporations, partnerships and collaborative arrangements, contracting out, and other options described on the Secretariat's ASD Web site at <http://www.tbs-sct.gc.ca/asd-dmps>.

In order to reduce the volume of printed material, departments are not to include this table in their printed DPR but are to provide a summary list of programs and services that plan to use ASD initiatives over the next three years. For example:

Over the next three years, Department X will use significant new ASD initiatives or will be renewing existing ASD initiatives for the following programs and/or services.

1. Name of program or service
2. Name of program or service
3. Name of program or service, etc

Further information on these ASD initiatives can be found. <http://www.tbs-sct.gc.ca/est-pre/estime.asp>

Departments are required to fill in a template for this table. The template will be available on the Secretariat's web site (along with the guidelines) at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

The completed template should be made available on-line as per the "What to Submit" instructions of this guide under the "General Information" section.

Alternative Service Delivery for Department X

Name of ASD Initiative	Current Status	Start-up Date	Contact
Name of program or service			
Name of program or service			
Name of program or service			

Table 16: Horizontal Initiatives

The objective here is to provide parliamentarians, the public, and government with an overall picture of public expenditures, plans, and priorities for all major horizontal initiatives.

A horizontal initiative is one in which partners²⁹ from two or more organizations have established a formal funding agreement (e.g. Memorandum to Cabinet, Treasury Board submission, federal-provincial agreement) to work toward the achievement of shared outcomes.³⁰ Examples of horizontal initiatives include the Climate Change Initiative, Canada's Drug Strategy, and the Youth Employment Strategy.

A horizontal initiative template must be completed for all major horizontal initiatives that:

- ▶ have been allocated federal funds that exceed \$100 million for the entire initiative; or
- ▶ are key to the achievement of government priorities; or
- ▶ have a high public profile.

The department whose minister sponsored the Memorandum to Cabinet or other formal agreement is responsible for submitting the Horizontal Initiative Template to the Secretariat on behalf of all federal partners³¹. Federal partners that have received funding to deliver the horizontal initiative should contribute to the completion of the Horizontal Initiative Template by providing the lead department with planned expenditures and results information.

In order to reduce the volume of printed material, departments should not include this table in their printed DPR. Departments should provide a summary listing of the horizontal initiatives that are key to the achievement of their departmental strategic outcomes, and indicate if they are the lead or a partner. They should also include the following instruction to guide the reader to the table available on-line:

“Supplementary information on Horizontal Initiatives can be found at http://www.tbs-sct.gc.ca/rma/eppi-ibdrp/hrdb-rhbd/profil_e.asp

The template is available on the Secretariat's web site (along with the guidelines) at <http://www.tbs-sct.gc.ca/est-pre/estime.asp>.

Completed templates should be submitted to Chantal Clow at clow.chantal@tbs-sct.gc.ca ((613) 941-9954) on the same due date as the DPR. They should be converted to HTML format and

²⁹ . **Types of partners:** Other federal departments or agencies, other national governments, provincial and territorial governments, municipal governments, non-governmental organizations, private-sector organizations, First Nations, and other organizations.

³⁰ . A **shared outcome** is an outcome that partnering departments plan to achieve as a result of their collective programming efforts. A shared outcome should contribute to the achievement of the partners' strategic outcomes.

³¹ **Horizontal Templates** should be submitted to Chantal Clow at clow.chantal@tbs-sct.gc.ca , (613) 941-9954) on the same due date as the DPR. Chantal Clow can also answer questions about reporting requirements on horizontal initiatives.

translated into both official languages. The information will then be posted on the Secretariat's Horizontal Results Database (http://www.tbs-sct.gc.ca/rma/eppi-ibdrp/hrdb-rhbd/profil_e.asp). They should also be posted on the lead department's website.

The following table is an example of the Template.

Horizontal Initiative						
1. Name of Horizontal Initiative			2. Name of Lead Department(s)			
3. Start Date of the Horizontal Initiative		4. End Date of the Horizontal Initiative		5. Total Federal Funding Allocation (start to end date)		
6. Description of the Horizontal Initiative (including funding agreement)						
7. Shared Outcome(s)						
8. Governance Structure(s)						
9. Federal Partners	10. Names of Programs for the Federal Partner	11. Total Allocation	12. Planned Spending for 2005-06	13. Actual Spending in 2005-06	14. Planned Results for 2005-06	15. Results Achieved in 2005-06
1.	(a)	\$	\$	\$		
	(b)	\$	\$	\$		
	(c)	\$	\$	\$		
2.	(a)	\$	\$	\$		
	(b)	\$	\$	\$		
	(c)	\$	\$	\$		
3.	(a)	\$	\$	\$		
	(b)	\$	\$	\$		
		Total \$	Total \$	Total \$		
16. Comments on Variances						
17. Results Achieved by Non-federal Partners						
18. Contact Information		19. Approved by		20. Date Approved		

Electronic links to further information (reports, websites, etc.) should be included in the template where applicable.

The following information provides additional direction in completing Table 16:

1. *Name of Horizontal Initiative*: Provide the name of the horizontal initiative under which the Memorandum to Cabinet or other formal agreement was submitted, e.g. Canada's Drug Strategy—Renewed.
2. *Name of Lead Department(s)*: Provide the name of lead department(s), e.g. Health Canada.
3. *Start Date of the Horizontal Initiative*: Indicate the start date of the horizontal initiative. If programs have different start dates, indicate the date when the first program started.
4. *End Date of the Horizontal Initiative*: Indicate the end date of the horizontal initiative funding allocation. If programs have different end dates, indicate the date when the last program will end. Indicate “ongoing” if the initiative has been allocated ongoing funding.
5. *Total Funding Allocated to the Initiative*: Indicate total federal funding allocated (start to end date) to the horizontal initiative.
6. *Description of the Horizontal Initiative*: Provide a brief description of the horizontal initiative, including the funding agreement, a rationale for the initiative, its linkages to government plans and priorities, and objectives.
7. *Shared Outcome(s)*: Outcomes are targeted results to be achieved by all partners involved in the horizontal initiative. They indicate short- and long-term benefits to Canadians. Good outcomes are measurable, directional in nature, and provide some indication of the extent of change being pursued, e.g. reduce the availability of illicit drugs and other harmful substances in Canada; reduce the demand for illicit drugs and other harmful substances in Canada.
8. *Governance Structure(s)*: Indicate the interdepartmental decision-making body and interdepartmental committees and co-ordinating structures established by the partners involved in the horizontal initiative, e.g. a ministers'/deputy ministers'/assistant deputy ministers' committee; a committee of directors general; a management board; a secretariat; or an external advisory committee.
9. *Federal Partners*: Provide the name of each federal department involved in the horizontal initiative, including lead departments. *Please add rows if the space provided does not permit you to report on all partners.*
10. *Names of Programs for the Federal Partner*: Provide the names of key federal programs by partner funded under the horizontal initiative. Expenditure and results information should be provided by partner and by program. *Please add rows if the space provided does not permit you to report on all programs.*

-
11. *Total Allocation*: Indicate the total federal funding allocation (start to end date) per partner and program for the duration of the initiative.
 12. *Planned spending for 2005–06*: Indicate the planned spending for fiscal year 2005–06. This information should be consistent with the planned spending for 2005-06 in the 2005-06 RPP.
 13. *Actual spending in 2005–06*: Indicate actual spending during fiscal year 2005–06. If the planned spending and forecasted spending is inconsistent, an explanation should be provided in a comments section.
 14. *Planned results for 2005–06*: Indicate what your planned results were for fiscal year 2005–06. This information should be consistent with the planned results for 2005-06 in the 2005-06 RPP.
 15. *Results Achieved in 2005–06*: Indicate the results achieved in fiscal year 2005–06. If they are different from planned results, provide an explanation in the comments section. If the planned results and results achieved are inconsistent, an explanation should be provided in a comments section. *Comments on Variances*: Provide any comments you may have regarding variances in expenditures and results.
 16. *Comments on Variances*: Provide any comments you may have regarding variances in expenditures and results.
 17. *Results Achieved by Non-federal Partners*: Provide information about the achievements made by other, non-federal partners. This should include a discussion of each partner's expenditures and performance accomplishments in relation to both its partnership arrangement and its strategic outcomes.
 18. *Contact Information*: Provide the contact information (address, phone number, and e-mail address) of the horizontal initiative manager who will be able to respond to inquiries made for further information on the horizontal initiative.
 19. *Approved by*: Indicate the name of the person approving the horizontal initiative template.
 20. *Date Approved*: Indicate the date when the horizontal initiative template was approved.

Table 17: Financial Statements of Departments and Agencies (including Agents of Parliament)

Financial statements communicate useful information about the entity's assets and liabilities, changes in the entity's assets and liabilities as well as the financial performance of the entity at the reporting date.

Commencing in 2005–2006, all federal government departments as defined in section 2 of the *Financial Administration Act* and departments with revolving funds are to include financial statements in their DPR.

Some departments prepare an annual report that is tabled in Parliament and includes financial statements that are available electronically by the time the DPR's are tabled in the House of Commons. In this case, it is sufficient to include the electronic link to the annual report's financial statements rather than reproduce them in the DPR. This link should be clearly identified and referenced in the department's DPR.

The submission date of DPR's to TBS is not to be delayed by the financial statements.

Where financial statements are included in the DPR and are audited by the Office of the Auditor General (OAG), it is required that these departments submit to TBS no later than the DPR submission date:

- a one-sided, camera-ready version of their DPR with original signature, along with three copies (in each official language);
- corresponding HTML files (departments must follow the formatting requirements specified under the "Electronic Reporting" section of this guide);
- a PDF file (please ensure that this version corresponds in all respects to the final printed version of your DPR); a certification confirming that the camera-ready version, the PDF file, and the HTML file submitted to the Secretariat correspond to the final document(s) and electronic files reviewed by the Auditor General. An example of the certification that must be included with your DPR is provided below. Please note that this certificate is for internal purposes only and will not be reproduced in the Departmental Performance Report or made public.

This implies that the **audits of the financial statements** must be completed **in advance of submission of the 2005–2006 DPR to the Secretariat and by the DPR submission date**. It is the responsibility of your department to ensure that the audit team is aware of the DPR deadline.

In addition, a note should be included in each department's DPR to remind the reader that the Financial Statements are prepared using accrual accounting rather than the modified cash basis used for annual and statutory appropriations. We suggest departments preface their Financial Statements in the DPR with text similar to:

“Financial Statements are prepared in accordance with accrual accounting principles. The unaudited supplementary information presented in the financial tables in the DPR is prepared on a modified cash basis of accounting in order to be consistent with appropriations-based reporting. Note XX on page YY of the financial statements reconciles these two accounting methods.”

Certification to be Provided by
Departmental Corporations and Agents of Parliament
When Audited Financial Statements are Included in the *Departmental Performance Report*

Introduction

It is the responsibility of the management of [name of the department] to prepare and present the financial statements and to ensure that the statements are accurately reproduced in the *Departmental Performance Report* and that the other information in this Report is reliable and consistent with the audited statements.³²

Work done

We obtained confirmation on [specify date] from the representative of the Auditor General of Canada, our external auditor, that the financial statements and the report of the auditor thereon were accurately reproduced in the 2005–2006 *Departmental Performance Report* of [name of the department], including the camera-ready version, the PDF file, and the HTML version to be submitted to the Treasury Board of Canada Secretariat by [DPR submission date].

When asked to do so by our external auditor, we made corrections to the text of the 2005–2006 *Departmental Performance Report* (and related electronic files) to ensure consistency between the financial statements and other information provided in this Report.

Certification

To the best of our knowledge, we certify that:

- the financial statements and the report of the auditor thereon were accurately reproduced in the 2005–2006 *Departmental Performance Report* of [name of the department] and other electronic files provided with the hard copy; and
- the information provided in the 2005–2006 *Departmental Performance Report* is consistent with the financial statements.

Signature and position of the signatory

Please note that this certificate is for internal purposes only and will not be reproduced in the *Departmental Performance Report* or made public.

³² . Refer to the CICA Handbook S.5090.02 for details.

Table 18: Response to Parliamentary Committees, and Audits and Evaluations

Departments are to provide a list of any responses to parliamentary committee reports, reports of the Auditor General, and internal or external audits and evaluations that pertain to the department's work for the fiscal year under review, along with a link or reference to more information.

Also, as appropriate, each department should reference significant findings from any internal or external evaluation and audit reports in the body/text of the report (using electronic links to refer to more detailed information), as well as explaining their relationship to departmental performance and the next course of action to improve departmental results.

Response to Parliamentary Committees

Provide a brief summary of any reports and add a link to the department's response. (If no recommendations were received, this should also be noted.) As appropriate, make references in the DPR.

Response to the Auditor General including to the Commissioner of the Environment and Sustainable Development (CESD)
--

Provide a brief summary of any chapters of reports and add a link to the department's response. (If no recommendations were received, this should also be noted.) As appropriate, make references in the DPR.

External Audits (Note: These refer to other external audits conducted by the Public Service Commission of Canada or the Office of the Commissioner of Official Languages.)

Indicate the name of the audit (as required, make appropriate references in the DPR and add Web links).

Internal Audits or Evaluations

Indicate the name of the audit or evaluation (as required, make appropriate references in the DPR and add Web links).

Table 19: Sustainable Development Strategy

The purpose of reporting on your department's sustainable development strategy (SDS) is to apprise parliamentarians of progress made against commitments made in the SDS tabled in February 2004 and to inform Parliament of any new or future plans.

Departments should briefly define their SDS commitments and the progress made to date.

An SDS typically includes some commitments made by a department to green its operations. At a government-wide level, such activities are co-ordinated under the Sustainable Federal House in Order initiative, which includes work toward common governance, measurement, and reporting methods across departments. Proposed reporting guidelines for government operations can be found at www.greeningovernment.gc.ca. Where possible, departments should follow these guidelines when reporting progress on sustainable development commitments related to their operations.

If further information is required related to the reporting and monitoring of progress on SDS commitments, please contact the Commissioner of the Environment and Sustainable Development.

Departments should address the following points in the summary report in their DPRs.

SUSTAINABLE DEVELOPMENT STRATEGY

Department	
Points to Address	Departmental Input
1. What are the key goals, objectives, and/or long-term targets of the SDS?	
2. How do your key goals, objectives, and/or long-term targets help achieve your department's strategic outcomes?	
3. What were your targets for the reporting period?	
4. What is your progress (this includes outcomes achieved in relation to objectives and progress on targets) to date?	

SUSTAINABLE DEVELOPMENT STRATEGY

Department	
Points to Address	Departmental Input
5. What adjustments have you made, if any? (To better set the context for this information, discuss how lessons learned have influenced your adjustments.)	

The following organizations are each required preparing an SDS (see: http://www.oag-bvg.gc.ca/domino/cesd_cedd.nsf/html/deptsd_e.html):

Agriculture and Agri-Food Canada
 Atlantic Canada Opportunities Agency
 Canada Border Services Agency³³
 Canada Revenue Agency
 (Canada Customs and Revenue Agency)
 Canada Economic Development for Quebec Regions
 Canada Firearms Centre³³
 Canadian Heritage
 Canadian International Development Agency
 Citizenship and Immigration Canada
 Environment Canada
 Finance Canada, Department of
 Fisheries and Oceans Canada
 Department of Foreign Affairs and International Trade Canada
 Health Canada
 Human Resources and Social Development Canada
 Indian and Northern Affairs Canada
 Industry Canada
 Justice Canada, Department of
 National Defence
 Natural Resources Canada
 Parks Canada
 Public Service Human Resources Management Agency of Canada*
 Public Works and Government Services Canada
 Transport Canada

³³ These entities are required to table their first SDS in 2006

Treasury Board of Canada Secretariat
Veterans Affairs Canada
Western Economic Diversification Canada

Other departments may report on progress towards meeting their SDS goals or commitments, as appropriate. For example, the following organizations have each voluntarily tabled an SDS and also reported on sustainable development in the DPR:

Canadian Environmental Assessment Agency
Correctional Service Canada
Office of the Auditor General of Canada
Royal Canadian Mounted Police

Table 20: Procurement and Contracting

For reporting purposes, departments may wish to consider the following example of procurement and contract reporting when addressing the required points.

Department	
Points to Address	Organization's Input
1. Role played by procurement and contracting in delivering programs	<p>Procurement and contracting play a central role in the program delivery of this department. Particularly, procurement allows the department to obtain highly specialized research and analytical advice in support of its policy and program delivery. Contracting allows the department not only to achieve operational requirements, but also to spur growth in the Canadian economy.</p>
2. Overview of how the department manages its contracting function	<p>The department operates in a decentralized environment with procurement personnel not only at Headquarters, but also in the regional offices. Contracting authority is also delegated in the same manner to purchasing managers across the department. This reflects the department's aim to have the delegations necessary to help managers deliver quality services and programs to Canadians and achieve the right balance between program knowledge and knowledge of key procurement-related administrative regulations and policy. The contracting functional authority awards all contracts above \$100,000 and, in addition, provides advice and guidance to managers on policy procedures.</p> <p>A departmental review committee (or quality assurance group) reviews all non-competitive contracts above \$25,000 and competitive contracts over \$50,000.</p> <p>The department awards [specify number] contracts, valued at approximately \$XXX.</p>
3. Progress and new initiatives enabling effective and efficient procurement practices	<p>The department has developed a site on the departmental intranet with departmental procurement operational policies and numerous tools. One such tool is a template for requests for proposals (an "RFP" template) for various types of professional service contracts. It also provides information on established procurement instruments such as standing offers and supply arrangements useful for many types of services purchased by the department. This tool allows the program manager to focus efforts on the Statement of Work. The department is also partnering with two other departments that purchase similar services in order to pool resources to create standing offers that will be used by all three departments.</p> <p>Key Accomplishments:</p> <ul style="list-style-type: none"> • Exceeded our targets for Aboriginal procurements on a consistent basis; worked in partnership with Indian and Northern Affairs Canada to develop a supply arrangement specifically to address the Procurement Strategy for Aboriginal Business • Implemented a renewed training program for departmental senior managers on procurement planning and responsibility

Departments may also wish to consult the following Web sites:

- ▶ the government's annual contracting activity reports

www.tbssct.gc.ca/pubs_pol/dcgpubs/con_data/siglist_e.html

- ▶ the government's electronic tendering service

www.merx.com

The organizations listed below are required to report on procurement and contracting in their DPRs.

- ▶ Canadian International Development Agency
- ▶ Canadian Space Agency
- ▶ Correctional Services Canada
- ▶ Fisheries and Oceans Canada
- ▶ Department of Foreign Affairs and International Trade Canada
- ▶ Health Canada
- ▶ Human Resources and Social Development Canada
- ▶ Indian and Northern Affairs Canada and the Canadian Polar Commission
- ▶ Industry Canada
- ▶ National Defence
- ▶ Natural Resources Canada
- ▶ Public Works and Government Services Canada
- ▶ Royal Canadian Mounted Police
- ▶ Transport Canada
- ▶ Treasury Board of Canada Secretariat

Table 21: Service Improvement

The Government of Canada delivers a broad range of services that directly touch the lives of all Canadians – as individuals, businesses, and while abroad. Government services are important to Canada and Canadians and the Government of Canada recognizes that solid management of services is essential. That is why the government’s efforts to modernize and transform itself necessarily embody a strong commitment to improved and efficient public services. The Secretariat, through the MAF, assesses the performance of departmental management based on 10 elements of management, including Citizen-Focused Service. Managers should be aware that the quality of their reporting of service improvement activity is a factor in this assessment.

Annual Reporting Requirement: In line with the Government of Canada’s commitment to improve services from a [client-centred perspective](#), departments and agencies should specify in their DPRs the activities, goals, and achievements that are helping them increase client satisfaction with their public services. Ongoing service improvement depends on departments’ ability to measure levels of client satisfaction, set targets for improving client satisfaction with key services to the public, monitor implementation, and report progress on improvement in client satisfaction for key services to the public. It also entails establishing and communicating service standards for key services, monitoring performance against them, and reporting on progress.

Building on the success of the Service Improvement Initiative, which concluded on December 31, 2005, all departments and agencies should report on the following elements of their service delivery performance:

- 1. Client satisfaction measurement and progress toward achieving satisfaction targets:** Departments should report the results of their client surveys and progress toward improving the timeliness of service, service accessibility, outcome, and overall satisfaction. To ensure consistency and enable the benchmarking of results, these common questions should be integrated into client satisfaction surveys undertaken by departments using the [Common Measurements Tool \(CMT\)](#).
- 2. Service standards for all key public services:** Service standards continue to play an important role in the overall service improvement strategy. For each service standard developed from knowledge of client expectations, departments should measure performance against these standards. Overall performance against each standard should be reported in the DPR, while additional information about service standards and performance achieved relative to them should be made available by a link to the departmental Web site. The appropriate URL should be referenced in the report.

-
3. **Main achievements in improving service from a client-centred perspective:** This element should provide an overview of the key client priorities for service improvement that were identified for the past year and the main actions taken to address them. Corporate efforts and activities directed toward the achievement of continuous service improvement should be referenced in this section as well.

Note: TBS is currently drafting a *Service Policy for the Government of Canada* that will determine future DPR reporting requirements.

Table 22: Travel Policies

The Secretariat's travel policies include two separate policies: 1) the Treasury Board of Canada Secretariat *Special Travel Authorities* and 2) the Treasury Board of Canada Secretariat *Travel Directive, Rates and Allowances*.

The Secretariat's *Special Travel Authorities* outlines travel provisions pertaining to ministers and their exempt staff, as well as members of Parliament, deputy ministers, Governor-in-Council appointees, and executives. This authority also outlines the principles guiding heads of departments in the exercise of discretion concerning their business travel expenses. See http://www.tbs-sct.gc.ca/Pubs_pol/hrpubs/TBM_113/STA_e.asp.

The Secretariat's *Travel Directive* (http://www.tbs-sct.gc.ca/pubs_pol/hrpubs/TBM_113/td-dv_e.asp) and the Rates and Allowances (http://www.tbs-sct.gc.ca/hr-rh/gtla-vgcl/menu-travel-voyage_e.asp) serve as a benchmark for the *Special Travel Authorities* and apply to public service employees, exempt staff, and other persons travelling on official government business **unless their travel is governed by another authority**.

In December 1997, an Order in Council was issued to direct departments other than Crown corporations with authority to establish their own policies regarding travel and hospitality expenditures to be guided by the Secretariat's *Special Travel Authorities* and the *Hospitality Policy* (see [PCO OIC 1997-1810](#)). A letter from the Secretary of the Treasury Board also stated that departments and agencies with travel policies that differ from those of the Secretariat are directed to publish in their DPRs their established travel policies and report on the resulting additional costs in comparison with the Secretariat's travel policy.

To meet the above reporting requirement, **all departments with travel policies that differ from the Board's travel policy are required to include the templates below** in their DPRs.

For **other organizations**, please include a **brief statement** in your DPR indicating that your organization follows and uses the Secretariat's travel policy parameters.

Step 1: Comparison to the Treasury Board of Canada Secretariat *Special Travel Authorities*

[Travel policy name] of [name of your organization]

(Note: If the Secretariat's *Special Travel Authorities* are used by your department, insert the following statement: "Department XXX follows the Treasury Board of Canada Secretariat *Special Travel Authorities*.")

Authority: Indicate what specific authority (e.g. act, regulation, etc.) allows your organization to create its own travel policy.

Coverage: Indicate to whom specifically your unique travel policy applies in your organization (e.g. President, Chairperson(s), Advisory Board members, senior officials only, non-employees, other, etc.).

Principal difference(s) in policy provisions: Indicate the main areas where there are differences in your travel policy, in comparison with Secretariat's *Special Travel Authority* provisions (e.g. class of airfare provisions, meal and incidental provisions, and/or allowance amounts, etc.).

Principal financial implications of the difference(s): Indicate the main policy differences that result in additional costs (e.g. class of airfare provisions such as first-class air travel, meal and incidental provisions, and/or allowance amounts, kilometric rate(s), accommodation maximum limits, etc.).

Step 2: Comparison to the Treasury Board of Canada Secretariat *Travel Directive, Rates and Allowances*

[Travel policy name] of [name of your organization]

(Note: If the Secretariat's *Travel Directive, Rates and Allowances*, is used by your department, insert the following statement: "Department XXX follows the Treasury Board of Canada Secretariat *Travel Directive, Rates and Allowances*.")

Authority: Indicate what specific authority (e.g. act, regulation, etc.) allows your organization to create its own travel policy.

Coverage: Indicate to whom specifically your unique travel policy applies in your organization (e.g. casual employees, term employees, indeterminate employees, the general employee population, senior officials, non-employees such as but not limited to consultants, contractors, etc.).

Principal difference(s) in policy provisions: Indicate the main areas where there are differences in your travel policy or directive in comparison with the Secretariat's *Travel Directive* provisions and associated rates and allowances (e.g. kilometric rate, meal and incidental allowances, and/or private accommodation allowance, class of airfare provisions, accommodation maximum limits, dependant care provisions, etc.).

Principal financial implications of the difference(s): Indicate the main policy differences that result in additional costs (e.g. class of airfare provisions, meal and incidental provisions, and/or allowance amounts, kilometric rate(s), accommodation maximum limits, etc.).

Table 23: Storage Tanks (not mandatory)

Departments have the option of notifying the Minister of the Environment by April 30, 2006, of the status of their storage tanks OR their intention to report in the DPR using the following form:

Status of Fuel Storage Tanks on [name of department]-owned Land

Annual Report for April 30, 2006

As required under the CEPA, Part IV, *Registration of Storage Tank Systems for Petroleum Products and Allied Petroleum Products on Federal Lands Regulations*, this report provides the information set out in Schedule II of the aforementioned regulation, updated to December 31, 20XX.

The following number of *aboveground* storage tank systems:

Are registered with [appropriate federal department]: _____;

Comply with the *Federal Aboveground Storage Tank Technical Guidelines*: _____;

Do not comply with the *Federal Aboveground Storage Tank Technical Guidelines*: _____.

The following number of *underground* storage tank systems:

Are registered with [appropriate federal department]: _____;

Comply with the *Federal Underground Storage Tank Technical Guidelines*: _____.

Section IV: Other Items of Interest

This section is designed to provide an area for departments to include additional items of interest that may not be covered in the RPP or DPR guidelines.

For example, if departments wish to address corporate services as an item of interest, we would recommend one or two pages be provided that cover the following:

- a description of corporate services (as per the PAA);
- total corporate services spending (as per the Annual Reference Level Update (ARLU)) for the RPP and actual spending for the DPR;
- if appropriate, allocation of corporate services funding among the other program activities, as displayed in the Main Estimates (based on the allocation model used in the ARLU);
- sharing of corporate services functions with other departments; and
- any specific initiatives or areas that affect one or more of the departmental priorities or impact significantly on overall departmental performance (as discussed in Section I) and a clear explanation of how they affect them.

General Information

Tabling in Parliament

The reports on plans and priorities are expected to be tabled in the House of Commons in late March and the departmental performance reports at the end of October. The exact dates will be conveyed to senior financial officers and RPP/DPR co-ordinators by means of a call letter.

Treasury Board of Canada Secretariat and Departmental Responsibilities

Although the President of the Treasury Board will table these documents on behalf of ministers, responsibility for the quality, integrity, completeness, and translation of the information presented to Parliament rests with each department.

Each department is to use its departmental symbol on the first inside page, provided that the symbol has been approved by the Federal Identity Program or has been granted an exemption.

The department must continue to provide the Minister's signature on the first inside page of the print-ready document if he or she has not signed the Minister's message. The Secretariat will continue to print, table, and distribute all RPPs and DPRs.

The department will continue to be charged overtime fees as a result of failing to submit a complete document (with the Minister's signature) by the official submission due date.

The department will continue to be charged for copies to Parliament and to the Depository Services Program.

Inquiries

All inquiries should be directed to the appropriate officer identified on the contact list.

What to Submit

Please note the Secretariat will no longer accept incomplete submissions. Departments must provide on or before the due date:

- a one-sided signed submission with an original signature, along with three copies (in each official language);
- a print order form;
- two PDF files (one in each official language). Note that the PDF file must be the final version and a replica of the paper copy. **The Printer will use to the PDF file to print your document** and will scan in the signature pages; and
- four HTML files – Two files with the complete document (one in each official language) and two files with the special tables (one in each official language). The six special tables are Details on Project Spending; Status Report on Major Crown Projects; Details on Transfer Payment Programs; Conditional Grants (Foundations); Alternative Service Delivery; and Horizontal Initiatives. Please refer to the section on electronic reporting for more information on HTML formatting requirements.

In accordance with the Government On-line initiative, the planning and performance documents are to be made available on the Internet. The archive of earlier versions is located at:

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

The Secretariat will post all RPPs and DPRs in HTML and PDF on its Web site.

Each department is to clearly label all diskettes or CDs with a departmental contact and phone number and specify which software and version is being used (e.g. WordPerfect 8.0). The department is then welcome to copy or link to the Secretariat's files after tabling has occurred.

Where to Submit

	<u>RPP</u>	<u>DPR</u>
Send all material to:	To the attention of:	To the attention of:
Treasury Board Mail Room	Admin. Assistant	Admin. Assistant
300 Laurier Avenue West	Estimates Production	Results Based Management
Level P-3W	EMS Sector	EMS Sector
Ottawa, Ontario	7th Floor, East Tower	7th Floor, East Tower
K1A 0R5		

We recommend that the department have its RPP or DPR delivered to the Secretariat by messenger.

Secretariat Web Site

This guide and other Estimates material can be found on the Secretariat's Web site at:

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

Electronic Reporting

Along with paper copies, RPPs and DPRs must be submitted electronically to the Secretariat in PDF and HTML formats.

This section provides guidance on how electronic versions of RPPs and DPRs should be formatted and programmed. This text is therefore relatively technical and aimed at the personnel responsible for producing these electronic files. Consequently, these instructions assume that the reader is proficient in HTML programming and PDF file manipulation.

Note that the term "document" refers to the RPP or DPR being submitted, and the term "department" refers to the department authoring the RPP or DPR.

Submission process for electronic versions of RPPs and DPRs

The department can e-mail or send a CD or diskette(s) with electronic copies of the document, in both official languages, to the appropriate Secretariat officer (see the contact list).

Three electronic formats are to be provided:

PDF format (viewable with Adobe Acrobat 4.0 and up);
HTML format, along with relevant images in .GIF or .JPG formats; and
the native format used to author the document (i.e. MS Word, WordPerfect, etc.).

The CD or diskette(s) should be labelled with the title of the document; the department's name; the file formats provided; the departmental contact; and his or her telephone number.

For example:

RPP 2005–06 (or DPR 2005–06) Canadian Heritage PDF, HTML, MS Word versions Jane Doe (999) 999-9999

Web links in PDF and HTML versions

PDF and HTML versions will be posted electronically on the Secretariat's Web site. It is important to ensure that Web links provided in these files are functional and up-to-date. You should also make sure that all URL addresses in Web links start with "http://."

Specific Requirements for HTML Files

Organization of files on CD or Diskette

The document should be submitted in one HTML file for each official language, so that the whole content in each language appears on one single Web page. Each HTML file should include a table of contents, followed by the body of the document.

Images should be placed in an "image" subdirectory.

Replace references to page numbers with hyperlinks and anchors

Page numbers used in PDF and native versions of the document are irrelevant in HTML. Textual references to page numbers, including those found in the table of contents, should be replaced with hyperlinks pointing to the appropriate area of the document.

Notes

References in tables and text to notes should feature hyperlinks that point to the corresponding text. The text should be located directly below the section or table it serves.

HTML conversion issues using popular word processing software

HTML conversions resulting from the "Save to HTML" feature from popular word processing software such as MS Word and WordPerfect provide HTML code filled with formatting information that conflicts with the Common Look and Feel (CLF) style sheet. As a result, direct HTML output from these software tools is not acceptable. It is instead recommended to use HTML editing tools, such as Microsoft Front Page, to prepare the HTML files and eliminate unnecessary coding.

Use of HTML validation service

Once the HTML document is prepared, it is recommended that the department use a validation service. The service alerts users to poor coding and illegal instructions. A free validation service is offered at <http://validator.w3.org/file-upload.html>. The code should be tested with HTML 4.01 Transitional set as the minimum acceptable specification. Two lines of code must be added at the very top of your HTML files before proceeding to validation:

```
<!DOCTYPE HTML PUBLIC "-//W3C//DTD HTML 4.01 Transitional//EN">
```

```
<meta http-equiv="Content-Type" content="text/html, charset=iso-8859-1">
```

Common Look and Feel - Government Standards

The Secretariat is using a specialized tool kit that transposes the visual appearance of received HTML to meet CLF standards for Web publishing (see http://www.cio-dpi.gc.ca/clf-nsi/index_e.asp). This process is most successful when the following rules are observed regarding Web files received from departments.

Body text

Body text in HTML should be one column wide and fit into 450 pixels.

Formatting and conflicts with the CLF style sheet

Several HTML tags conflict with the CLF style sheet and must not be used, such as the tag. Use only the following font tags:

Header tags <h1>, <h2>, <h3>, <h4>

Bold font tag

Italic font tag

HTML files submitted should not use any scripting (JavaScript, VBScript, ASP, etc.) or framing.

Please limit the use of line breaks (
), as these often prevent appropriate formatting through the CLF style sheet.

Tables

Every effort should be made to fit tables into a width of 450 pixels.

If it is not possible to fit a table into 450 pixels without diminishing its clarity, a maximum size of 650 pixels is tolerated. Most PC users will still be able to view and print a table 650 pixels wide in its entirety.

Tables wider than 650 pixels should be transferred into an image file and processed as diagrams (see below).

Diagrams

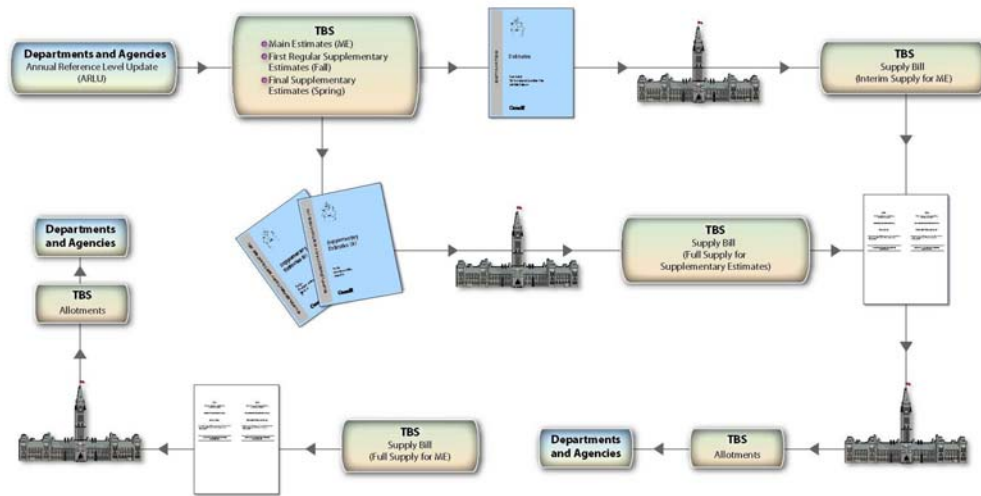
Any diagram or very wide table should be converted into an image file. The image file should be provided in .JPG or .GIF format and be of sufficiently high resolution that its text remains legible at 100 per cent zooming.

All image files, whether diagrams, tables, or photographs, must have an appropriate text descriptor (“alt” instruction) to support screen readers used by the visually impaired.

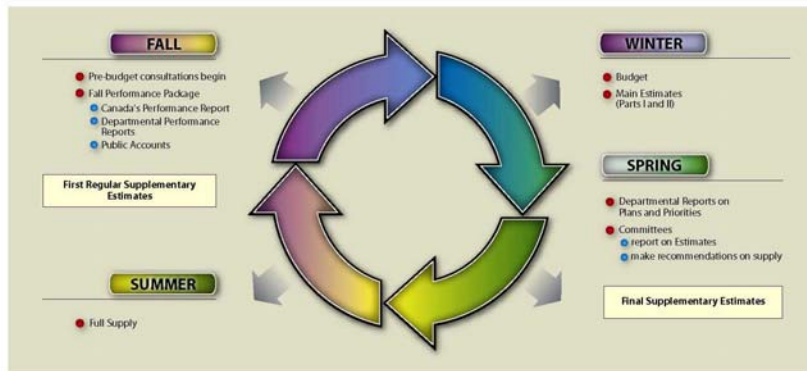


Government Expenditure Cycle

The government's fiscal year runs from April 1 to March 31



Reporting Cycle



The Estimates Family



Relationship of the RPP and DPR to Other Expenditure Management Documents

The RPPs and DPRs are two of 11 products that pertain to a normal government expenditure cycle and that are tabled in Parliament.

1. Minister of Finance's Budget
2. The Government Expenditure Plan and Main Estimates (parts I and II of the Estimates)
3. Interim Supply for Main Estimates
4. Full Supply for Main Estimates
5. Supplementary Estimates (A)
6. Full Supply for Supplementary Estimates (A)
7. Supplementary Estimates (B)
8. Full Supply for Supplementary Estimates (B)
9. Reports on Plans and Priorities (Part III of the Estimates)
10. Public Accounts
11. Departmental Performance Reports (Part III of the Estimates)

The budget is the government's statement of its fiscal, economic, and social policies and sets out government-wide priorities for the upcoming year. It is prepared by the Department of Finance Canada and the Minister of Finance announces these policies in a statement known as the "budget speech." The budget sets out the government's broad spending plans and programs for the upcoming year, including the amount of money needed to finance these activities and how the money will be obtained. It is a blueprint for how the government wants to set the annual economic agenda for Canada. The budget is usually tabled in early spring and, at times, can be preceded by the *Economic and Fiscal Update*. Departmental spending plans, as reflected in the Estimates that are tabled in Parliament for approval, are based on the priorities and initiatives outlined in the government's budget.

The purpose of the **Estimates** is to present to Parliament information in support of budgetary and non-budgetary spending authorities that will be sought through supply bills.³⁴ These authorities are divided into two categories, Voted and Statutory.

Voted authorities are those for which the government must seek Parliament's approval annually through an appropriation act. Statutory authorities are those that Parliament has approved

³⁴ Supply bills are tabled in Parliament and, once granted Royal Assent, become appropriation acts.

through other legislation and set out both the purpose of the expenditures and the terms and conditions under which they may be made. Statutory spending is included in the Estimates for information only.

The Estimates family consists of several parts, of which parts I and II are conjoined:

Part I of the Estimates—The Government Expenditure Plan provides an overview of federal spending (the government’s proposed expenditure requirements for the new fiscal year) and explains the relationship of the key elements of the Main Estimates to the Expenditure Plan as set out in the budget.

Part II of the Estimates—Main Estimates (also known as “the Blue Book”) identifies the majority³⁵ of the government’s proposed spending for the upcoming fiscal year. In addition to several summary listings at the front of the document, individual department, agency, and appropriation-dependent Crown corporation resource requirements are displayed by “program activity”—broken down, as appropriate, into a variety of components, including Operating; Capital; Transfer Payments; Loans, Investments, and Advances; and Revenues.

Parts I and II of the Estimates are tabled concurrently on or before March 1, in accordance with House of Commons Standing Order 81(4).

Main Estimates support the introduction of two supply bills. The *Interim Supply for Main Estimates* (in March) normally provides three months’ worth of funding, giving standing committees time to review the proposed spending requests. The *Full Supply for Main Estimates* (in June) provides the balance of funding once the standing committees have completed their review using the more detailed reports on plans and priorities.

Supplementary Estimates are used to seek spending authority for items that were insufficiently developed at the time the Main Estimates were prepared. They also provide information on new items and update forecasts on statutory programs.

The Supplementary Estimates are normally tabled twice a year, in early November and late February or early March. Under special circumstances, multiple Supplementary Estimates documents can be tabled within a fiscal year.

Supplementary Estimates documents support their corresponding supply bills, which are tabled in Parliament in December and March in accordance with established parliamentary supply protocols.

³⁵ The balance of the government’s proposed spending is identified through the Supplementary Estimates.

Part III of the Estimates—Departmental Expenditure Plans are divided into two components: reports on plans and priorities (RPPs) and departmental performance reports (DPRs). With some exceptions, all of the departments and agencies named in schedules I, I.1, and II of the *Financial Administration Act* must prepare an RPP and a DPR annually. Crown corporations do not prepare these documents.

The **report on plans and priorities** is an individual departmental planning documents covering a three-year period. Its fundamental purpose is to provide an opportunity for departments to explain and justify to Parliament their detailed spending plans and priorities as they relate to the proposed authorities outlined in Part II of the Estimates.

Planned spending is presented on a program-by-activity basis and is linked to a department's strategic outcomes, departmental priorities, programs, services, and expected results. Additional detail on major capital and Crown projects, grants and contributions, revenues, revolving funds, loans, investments and advances, and net program costs is also provided. Special reporting requirements have been added over the last several years to deal with foundations, external charging, alternative service delivery, and major regulatory and horizontal initiatives.

To ensure that the planned spending figures presented in the RPPs are consistent with the Main Estimates and the budget announcement, which normally occurs in late February, the RPPs are traditionally tabled in Parliament towards the end of March. Standing committees use these detailed documents to help review departmental requests before they report back to Parliament in June (which is when the balance of the Supply for Main Estimates is requested).

The **departmental performance report** is an individual departmental performance report covering the most recently completed fiscal year. Its fundamental purpose is to provide parliamentarians with a report on results and accomplishments as established in the corresponding RPP in order to assure them of the government's sound stewardship of public resources.

The financial information presented in the DPR deals with actual expenditures that are reflected in the Public Accounts. The financial information is presented on a program-by-activity basis and is linked to a department's strategic outcomes, departmental priorities, programs, services, and results. The additional detail and special reporting requirements are the same as those outlined in the RPP above. DPRs are normally tabled in late October or early November.

Parliamentarians may also use these documents to ensure that departments and agencies are performing as anticipated or may serve as a basis to review a program, service, or priority as necessary.

The **Public Accounts of Canada** is an annual statement and review of government expenditures prepared by the Receiver General, as required by section 64 of the *Financial Administration Act*. The report covers the fiscal year of the government, which ends on March 31, and is prepared from data contained in the Accounts of Canada and from more detailed records maintained in departments, agencies, and Crown corporations. The Public Accounts are normally tabled in the fall preceding the tabling of DPRs.

Policy Contact List

DPR policy centres contacts

Alternative Service Delivery	Colleen O'Brian	946-3717
Conditional Grants (Foundations)	Morris Samel	957-9674
Electronic Publishing	Jean-François Lachance	946-7708
External User Charging / User Fees	Leon Richins	946-9906
Financial Tables	Anne Routhier Jo-Anne Munro Maggie Sztajerowska	957-7056 957-0567 957-7181
Guideline Information	Anne Routhier Jo-Anne Munro Maggie Sztajerowska	957-7056 957-0567 957-7181
Horizontal Results	Chantal Clow	941-9954
Salary and Associated Costs of Legal Services	Arjun Patil (Justice)	954-5615
Program Activity Architecture (PAA)	Rohit Samaroo	957-7175
DPR Production	Maggie Sztajerowska	957-7181
Procurement and Contracting	Brenda Sweeney	948-7694
Major Regulatory Services	Vincent Ngan	996-4437
Service Improvement	Peter Oberle	952-7578
Societal Indicators	Tim Wilson	957-7048
Status Summary of Major Crown Projects	Brenda Sweeney	948-7694
Storage Tanks	Richard Fosbrooke	957-0205
Sustainable Development Strategies	Zella Osberg	946-4357
Transfer Payments	Sue Murtagh	957-9677
Travel Policy	Sharron Tuckey	952-3269
Whole of government reporting	Anna Blaszczyńska Jean-François Bastien	957-2528 946-9895

RPP contacts

Department/Agency	RPP Contact
Agriculture and Agri-Food Canada	Line Bergevin
Atlantic Canada Opportunities Agency	Line Bergevin
Canada Border Services Agency	Line Bergevin
Canada Firearms Centre	Line Bergevin
Canada Industrial Relations Board	Vanessa Voss
Canada Revenue Agency	Helen King
Canada School of Public Service	Vanessa Voss
Canadian Artists and Producers Professional Relations Tribunal	Vanessa Voss
Canadian Centre for Occupational Health and Safety	Vanessa Voss
Canadian Environmental Assessment Agency	Vanessa Voss
Canadian Food Inspection Agency	Line Bergevin
Canadian Forces Grievance Board	Helen King
Canadian Grain Commission	Line Bergevin
Canadian Heritage	Helen King
Canadian Human Rights Commission	Vanessa Voss
Canadian Human Rights Tribunal	Vanessa Voss
Canadian Institutes of Health Research	Helen King
Canadian Intergovernmental Conference Secretariat	Anita Doraty
Canadian International Development Agency	Line Bergevin
Canadian International Trade Tribunal	Anita Doraty
Canadian Nuclear Safety Commission	Anita Doraty
Canadian Radio-television and Telecommunications Commission	Helen King
Canadian Space Agency	Line Bergevin
Canadian Transportation Agency	Anita Doraty
Citizenship and Immigration Canada	Helen King
Commission for Public Complaints Against the Royal Canadian Mounted Police	Line Bergevin
Competition Tribunal	Line Bergevin
Copyright Board Canada	Line Bergevin
Correctional Service Canada	Line Bergevin
Courts Administration Service	Vanessa Voss
Department of Foreign Affairs and International Trade Canada	Line Bergevin
Economic Development Agency of Canada for the Regions of Quebec	Line Bergevin
Environment Canada	Vanessa Voss
Finance Canada, Department of	Anita Doraty

Department/Agency	RPP Contact
Financial Transactions and Report Analysis Centre of Canada	Anita Doraty
Fisheries and Oceans Canada	Vanessa Voss
Hazardous Materials Information Review Commission Canada	Helen King
Health Canada	Helen King
Human Resources and Social Development Canada	Vanessa Voss
Immigration and Refugee Board	Helen King
Indian and Northern Affairs Canada and Canadian Polar Commission	Helen King
Indian Residential Schools Resolution Canada	Anita Doraty
Industry Canada	Line Bergevin
Infrastructure Canada	Vanessa Voss
Justice Canada, Department of	Vanessa Voss
Law Commission of Canada	Vanessa Voss
Library and Archives Canada	Helen King
Military Police Complaints Commission of Canada	Helen King
NAFTA Secretariat, Canadian Section	Anita Doraty
National Defence	Helen King
National Energy Board	Vanessa Voss
National Film Board	Helen King
National Parole Board	Line Bergevin
National Research Council Canada	Line Bergevin
National Round Table on the Environment and the Economy	Anita Doraty
Natural Resources Canada	Anita Doraty
Northern Pipeline Agency Canada	Vanessa Voss
Office of the Auditor General of Canada	Anita Doraty
Office of the Chief Electoral Officer	Anita Doraty
Office of the Commissioner for Federal Judicial Affairs	Vanessa Voss
Office of the Commissioner of Official Languages	Anita Doraty
Office of the Superintendent of Financial Institutions Canada	Anita Doraty
Offices of the Information and Privacy Commissioners	Vanessa Voss
Parks Canada	Vanessa Voss
Patented Medicine Prices Review Board Canada	Helen King
Privy Council Office	Anita Doraty
Public Health Agency of Canada	Helen King
Public Safety and Emergency Preparedness Canada	Line Bergevin
Public Service Commission of Canada	Helen King
Public Service Human Resources Management Agency of Canada	Vanessa Voss

Department/Agency	RPP Contact
Public Service Labour Relations Board	Helen King
Public Service Staffing Tribunal	Helen King
Public Works and Government Services Canada	Vanessa Voss
RCMP External Review Committee	Line Bergevin
Royal Canadian Mounted Police	Line Bergevin
Science and Engineering Research Canada	Line Bergevin
Security Intelligence Review Committee	Anita Doraty
Social Sciences and Humanities Research Council of Canada	Line Bergevin
Statistics Canada	Line Bergevin
Status of Women Canada	Helen King
Supreme Court of Canada	Vanessa Voss
The Correctional Investigator Canada	Line Bergevin
The National Battlefields Commission	Helen King
Transport Canada	Anita Doraty
Transportation Appeal Tribunal of Canada	Anita Doraty
Transportation Safety Board of Canada	Anita Doraty
Treasury Board of Canada Secretariat	Vanessa Voss
Veterans Affairs Canada	Vanessa Voss
Western Economic Diversification Canada	Vanessa Voss