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Canada

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# A Guide to Planning

Canada 

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# Introduction

The 1990s have seen far-reaching change in the federal public service. Successive governments have stressed the need for fiscal restraint. Most federal departments have had to streamline their operations and refocus their roles and activities. The federal government has fundamentally reconsidered what its role should be and has redefined its areas of responsibility. It has given greater emphasis to forming partnerships with other stakeholders, in order to deliver effective, affordable programs and services — ones that are oriented toward getting results.

The federal planning and reporting process has also undergone a radical transformation in the past few years. The emphasis is now on presenting the overriding themes that define a department's purpose rather than on detailed reports of individual departmental units. Broad policy goals are now the backbone of a department's planning and reporting framework.

Effective planning and reporting require a clear understanding of the cross-links among government priorities, departmental strategies, policy goals, business lines, and specific implementation at the sector or branch level. Departmental planning relies on comprehensive sector plans and on an ongoing exchange of information between sector and corporate managers for effective integration at the departmental level. In addition, planning and reporting must recognize each department's complexity and the variety of work situations found in the department. Intelligent reporting establishes procedures that allow each sector to report in ways that suit its own circumstances and management style.

Natural Resources Canada (NRCan) has helped lead the way in this process. This guide will outline the basic rationale and requirements of planning and reporting. It explains the annual cycle of planning and reporting, listing the main documents required and outlining specific corporate and sectoral roles and responsibilities. It will cover the cross-links among priorities, strategies, goals, and implementation.

## Principles

In consultation with other federal departments, the provinces, the private sector and the Minister's Advisory Councils, NRCan delivers a wide range of government programs and services. Planning for these activities is a major responsibility of managers. The planning process must consider a variety of key needs:

- meeting senior management's specialized requirements, as the key user of plans and the catalyst of planning;
- maintaining consistency with the Departmental Management Framework;
- ensuring policy development takes into account current scientific knowledge and vice versa;
- providing relevant, reliable, up-to-date information for both internal decision-making and external reporting requirements;
- allowing flexible reporting, to allow for a wide variety of sectoral activities and information requirements;
- making reporting as simple and straightforward as possible, minimizing the paper burden; and
- balancing the needs of individual managers against the need for a

## **NRCan's Planning Objectives**

NRCan's planning and reporting function is intended to:

- establish a sense of common, overall purpose and strategic direction for the department;
- stimulate communication among employees and managers on how NRCan can best contribute to the achievement of the government's agenda; and
- make the best use of senior managers' time in developing and implementing the department's business strategy.

To achieve these objectives, departmental managers and planners require:

- clear statement of the department's priorities and a strategy for achieving those results;
- information system to track expenditures and achievements; and
- method for assessing and reporting on performance and reviewing the strategy.

This guide will explain how government-wide planning and reporting documents meet these core requirements.

## **An Overview of Key Government Documents for Planning and Reporting**

### **Corporate Plans**

Several new planning and reporting documents have been introduced to the federal government in the 1990s. As summarized in Figure 1, they are the:

- *Business Plan*;
- *Report on Plans and Priorities*;
- *Sustainable Development Strategy (SDS)*;
- *Annual S&T Plan*; and
- *Planning, Reporting and Accountability Structure (PRAS)*;

This approach is a significant change from previous federal planning practices. The goal is to integrate the work of the entire department around key priorities, reflected in the policy goals and business lines. This allows a unified approach very different from the older style, which often isolated one branch from another in the planning process.

Figure 1: Planning and Reporting Documents

Documents	Audience	Timeframe	Timing	Lead	Focus	Related Documents
1A. Business Plan	Treasury Board	Horizon 3 or 4 yrs Renewal 1 yr	Nov/March	Strategic Planning and Coordination Branch	Policy objectives, priorities, strategy, business lines, major initiatives	Annual Northern Expenditures Plan (StatsCan) Annual Reference Levels Update, Main Estimates Annual Report on Multiculturalism (to Can. Heritage) Capital Expenditures Report and Plan (StatsCan) DM/ADM and ADM/DG Accords Employment Equity Action Plan Horizontal Issues Plans (Youth, small business) La Relève/Human Resources Plan
1B. Report on Plans and Priorities	Parliament and public	Horizon 3 yrs Renewal 1 yr	Nov/March	CSS/Financial Management Branch	See 1A	Official and Minority Languages Action Plan Planning, Reporting and Accountability Structure Quality Improvement Plan Science Expenditures and Personnel Survey (StatsCan) Sector Business and Workplans, Long-term Capital Plan, Integrated Accommodation Plan S&T Management Framework/Report Regulatory Reform Plan
2. SDS	Parliament and public	Horizon 10 yrs Renewal 3 yrs	N/A	Strategic Planning and Coordination Branch	Values, mandate, strategy, commitments	Environmental Scan
3. PRAS	Parliament and public	Indefinite - as required	July to October	CSS/Financial Management Branch	Achievements Cost, effectiveness	ADM/DG Mid-year and Year-end Reports Audits Data Bases on Results Evaluations Impact Assessments President's Report
4. Performance Report	Parliament and public	Last fiscal year Renewal 1 yr	July to October	CSS/Financial Management Branch	Achievements Cost, effectiveness	ADM/DG Mid-year and Year-end Reports Audits Data Bases on Results Evaluations Government-wide Annual Report on S&T Impact Assessments President's Report

Planning at the departmental corporate level allows the Executive Committee, through the Deputy Minister, to give direction to managers on the department's overall direction, on policy priorities and operational issues to be addressed over the planning period, and on the desired results or outcomes. While corporate planning balances the need for direction and coordination of departmental operations with the need for diversity among the Sectors, it recognizes that the primary responsibility for planning rests with Sector management. These are complex and sometimes difficult requirements. NRCan must respond to them appropriately, while staying within limited resources.

## **External Plans: A Clear Vision of Strategic Actions and Performance**

### **The Business Plan and the Report on Plans and Priorities**

In 1995, as part of a package of reforms of the *Government of Canada's Expenditure Management System* (EMS), Treasury Board Secretariat (TBS) introduced the annual Business Plan. This key document is structured around key objectives and business lines and cuts across organizational boundaries. It sets out a department's vision and strategy and helps the department manage, plan and monitor progress towards its objectives. The Minister, DM and DMC use the plan to articulate and plan NRCan's responses to government priorities. Organizational units can then conduct their own operational planning to meet these cross-sectoral objectives. Business plans are confidential TB documents, a fact that limits their use in many departments and diminishes their value as a guide for managers. This issue has been resolved by selecting and publishing the non-confidential parts of the Business Plan.

The *Report on Plans and Priorities* (RPP), a public document, is submitted annually to Parliament. It shows Parliament and the public how the department intends to spend its projected budget and what its priorities will be. The RPP tends to follow closely the non-confidential version of the Business Plan. Both documents make commitments to achieve specific results, but neither is expected to report on results. Both documents are prepared in conjunction with the annual budget tabled in February. Reporting on performance occurs in late October, as discussed under the heading External Reports: Assessing and Reporting on Performance and Reviewing the Strategy.

### **The Sustainable Development Strategy**

As TBS was developing the Business Plan concept, Parliament passed legislation (Bill C-83, *An Act to Amend the Auditor General Act*) that requires all federal departments to develop a *Sustainable Development Strategy* (SDS). The SDS serves as a framework for assessing and integrating the environmental, economic and social factors that affect the department's mandate

and mission. A SDS has an indeterminate timeframe (with an outlook of perhaps 10 years) and is renewed every three years.

Although this requirement was initiated at the same time as the Business Plan, departments were given two years (until December 1997) to develop their first SDS. The introduction of this new requirement has, in turn, extended the planning period for the Business Plan to approximately a decade. This longer time horizon may change the planning perspective.

## **Tracking Costs and Achievements**

### **Planning, Reporting and Accountability Structure (PRAS)**

The move to the new EMS required NRCan and other departments to develop a new approach to tracking costs and achievements. Toward this end, departments were directed by the TBS to develop a *Planning, Reporting and Accountability Structure* (PRAS). The PRAS provides the structure for all planning and reporting to Parliament and Treasury Board. It establishes a single, consistent management information structure for the entire department and allows for meaningful comparison of planned and actual expenditures and results. It provides a stable, results-oriented framework of information that underpins all departmental plans and reports.

The PRAS sets out the department's mission, its business lines, and its accountability structure. Each business line has an objective and brief description, together with the expected key results and performance indicators. The PRAS normally indicates where responsibility lies for achieving particular results.

Corporate Services Sector administers the management and financial information system, while SPCB is primarily responsible for the strategic planning of departmental business lines. Sectors also have a vital interest in the PRAS from an accountability viewpoint.

To ensure consistency within and across departments, each PRAS requires TB approval. NRCan received approval of its PRAS on November 15, 1996. Minor changes can be made to an approved PRAS during discussions with the TBS at the time of the *Annual Reference Level Update* (ARLU). More important changes require a formal submission to Treasury Board.

### **Sector Business Plans**

Sector Business Plans are the backbone of operational planning in NRCan — the prime source of information for corporate plans and the basis for each Sector's annual work plan. In general, each Sector determines the format and content of its own business plan. There is no general format for



these plans — the needs of each Sector are the determining factor. These plans must, however, support NRCan's commitments to Parliament and the central agencies, and they must be consistent with the *NRCan Business Plan* and the RPP. Sectors usually update their business plans in late December or early January, to reflect the basic directions of the department as set out in the *NRCan Business Plan*.

Sectors have chosen to develop separate human resources plans, which establish links between strategic and long-term operational priorities on one hand, and human resources management objectives on the other. These plans specify the activities required to achieve each Sector's human resource goals and objectives, establish how progress will be monitored, and may identify issues requiring departmental or central agency attention. Those plans must be consistent with, and supportive of, departmental HR policies and plans.

### **Work Plans and Project Plans**

Typically, each Sector also sets out the responsibilities of managers and staff in an *Accountability Accord* or *Work Plan*. These documents, with employee performance appraisals, help to provide managerial direction, to coordinate operations, and to monitor performance.

## **Subject-specific Plans**

### **The Greening of NRCan Operations Action Plan**

Both the Federal Code of Environmental Stewardship and the policy on Greening of Government Operations commit federal organizations, in their own internal operations, to:

- meet or exceed federal environmental statutes and regulations;
- follow best practices from the public and private sectors; and
- develop and implement environmental management systems, including action plans.

To deal with these issues, NRCan has established a comprehensive environmental protection program under the leadership of the Office of Environment Affairs of the Assets Management and Administrative Services Branch (OEA-AMASB). As part of this program, the department prepares and updates its *Greening of NRCan Operations Action Plan* every three years.

### **Integrated Accommodation Project**

The Integrated Accommodation Project (IAP) gives the department strategic direction for the management of its facilities. It will create a Real Estate Policy to provide an overall framework

for the management, operation and maintenance of departmental facilities. It will also set priorities for funding facilities-based projects and will be linked to the *Long-term Capital Plan*. The IAP aims to develop a comprehensive accommodation plan that will integrate departmental programs needs with sound real estate planning. It is being prepared by AMASB, with extensive consultations with each Sector.

### **Long-term Capital Plan**

To create a sound basis for managing NRCan facilities and equipment, AMASB prepares a *Long-term Capital Plan* with four major elements:

- capital assets strategy to guide the acquisition, disposal and management of equipment and facilities over the next several years;
- management framework to implement the strategy—including processes for determining capital requirements, setting priorities, reallocating resources, and monitoring results;
- assessment of the program outputs as reflected in PRAS and of the assets used to produce them; and
- multi-year capital expenditure plan to meet NRCan’s requirements for capital assets requirements.

Coordinated by the Assets Management and Administrative Services Branch, the *Long-Term Capital Plan* is prepared with input from the Sectors. It is then reviewed by the Departmental Administration Committee (DAC) for inclusion in the *NRCan Business Plan*. It is updated annually at the same time as the *NRCan Business Plan*. Other elements are reviewed as events require.

### **The Federal Regulatory Reform Plan**

The aim of this report is correlate regulatory initiatives with NRCan’s key plans and strategies — with its core business lines, results expectations, and the accountability framework of the department. The plan should improve the internal management of the regulatory process.

## **External Reports: Assessing and Reporting on Performance and Reviewing the Strategy**

### **Performance Report**

The *Departmental Performance Report* sets out NRCan’s commitments and provides information on how it has met those commitments. The federal government has put strong emphasis on

results measurement, accountability and performance reporting to Parliament — part of its broader initiative to implement results-based management, strengthen policy, and promote continuous learning in the Public Service. By focusing on results in service delivery and policy development in this broad initiative, the *Performance Report* aims to:

- improve services and programs, by factoring what was actually achieved (the results) into planning, delivery and accountability practices and by encouraging innovation and alternative service delivery;
- enhance accountability through improved reporting to Parliament, by making results commitments visible, by measuring actual performance, and by generally broadening accountability practices to cover information on results as well as compliance;
- increase openness and transparency by reporting to the public in a clear, structured, and disciplined way and by providing better access to documents and data; and
- develop new approaches and mechanisms for cooperation that recognizes the interdependence among federal departments and other jurisdiction, so as to permit better alignment in initiatives and public administration.

In addition, departmental performance reports are used as the basis for the *Treasury Board President's Annual Report to Parliament* on results and commitments.

The level of information needed to produce the *Performance Report* cannot be generated by a management information system. Although the PRAS sets out the reporting framework used by the department, the actual report preparation requires expert analysis. Working as a team, financial managers deal with the expenditures side of the business lines, while policy analysts, evaluators, program managers, and sector planners deal with the results side. Strategic and financial planners analyse both costs and results to develop an effective strategy for the future.

### **The Science and Technology Annual Report**

Each year, a report on the state of science and technology in the federal government is submitted to Cabinet by the Minister of State for Science. The overview is drafted by the Department of Industry in consultation with other departments. The Annual Report informs Ministers of the contribution of S&T activities to the attainment of government objectives. It also identifies issues that must be addressed if the effectiveness of S&T programs is to be maintained and increased. NRCan's submission to this report is prepared in September each year by the SPCB with the participation of all departmental sectors engaged in S&T activities.

## The Planning and Reporting Cycle

After several years of planning innovations, the focus is now on rationalizing the documents discussed above into an integrated annual planning and reporting cycle, with two objectives to:

- Integrate departmental planning more closely with government-wide planning. The Cabinet policy retreat and Deputy Minister retreats focus on horizontal policy issues and provide a broad framework of priorities to guide coherent planning across the government. Departments must ensure that their own plans fit with these issues and priorities.
- Rationalize departments' internal planning cycles. Departments now focus on two milestones in the planning year: one in the winter/spring (the *Business Plan/Report on Plans and Priorities*) and one in the fall (the *Performance Report*).

The new, integrated approach to planning shifts the focus from costing of inputs to developing strategic policy and reporting on the results achieved and their costs.

It requires teamwork to produce integrated results — as illustrated by the quote from TBS's *Review of the First Cycle of Business Plans and*

*Departmental Outlooks of the Government of Canada* (September 1995):

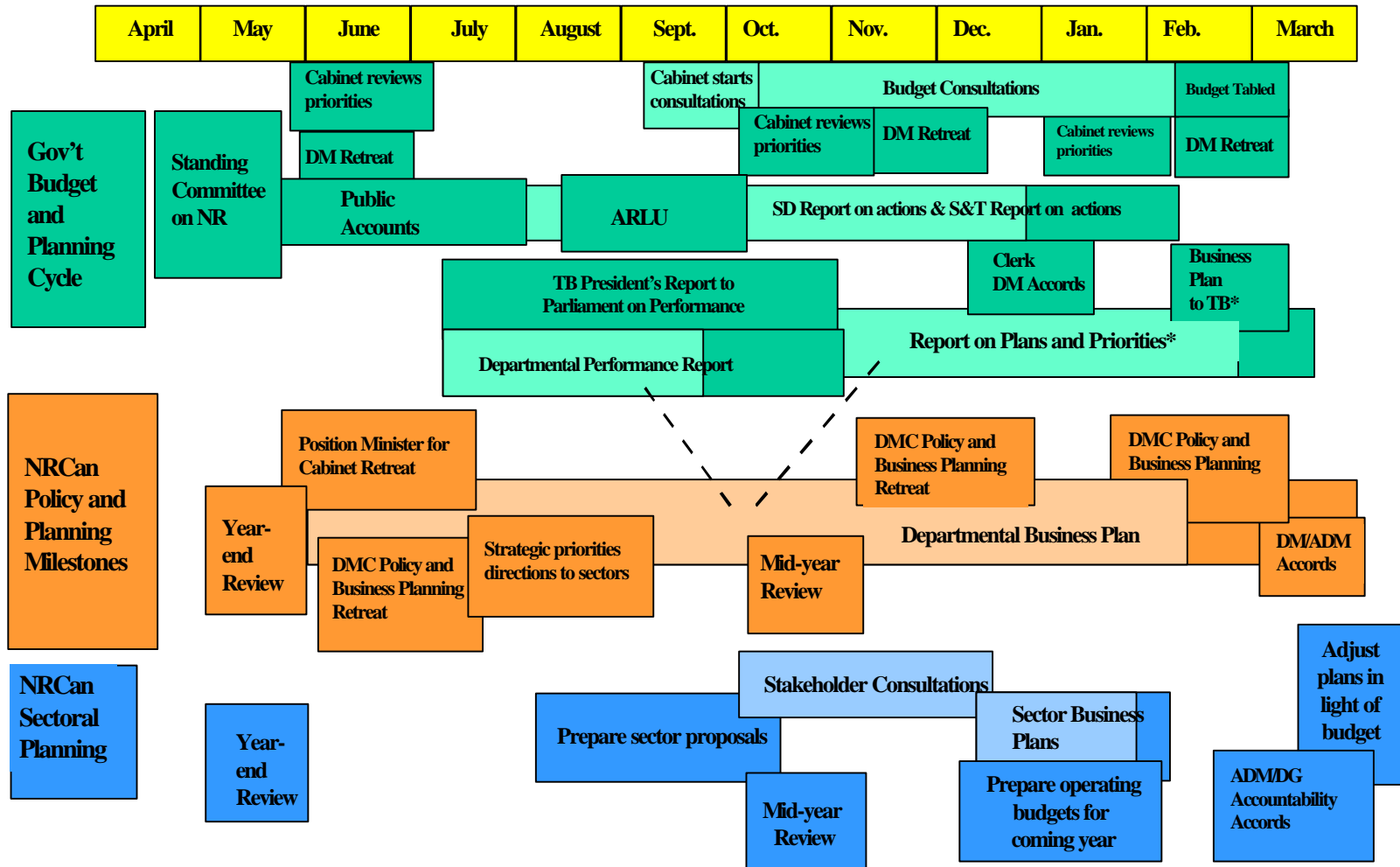
“Best practice in business planning teams includes the following: the early and continuous involvement of the Minister and the Deputy Minister; a team approach to developing the Plan rather than an over-emphasis on financial inputs; and someone holding the pen who has the ability to think strategically and the communications skill to capture the thinking of the team and its commitments in writing.”

Figure 2 shows the NRCan planning and reporting cycle. Some notable aspects of the cycle are as follows.

### Main Milestones

- The main milestones of the departmental cycle are coordinated with those of the government-wide cycle. The planning and reporting cycle encompasses the entire year and requires that tasks are done in sequence and on time.
- Strategic priorities and policy goals drive the planning and reporting cycle. This means that the election of a new government (or a government with a new mandate) can affect the process.
- The *Business Plan* is in draft form in time to influence the Budget consultations, but is not finalized until after the Budget is tabled.
- Each Sector provides input to the planning process by preparing a set of proposals that contributes to the department's strategic priorities statement. These sector proposals must be finished during the early phases of developing the *Business Plan* and *Report on Plans and Priorities*.
- Work on the *Performance Report* begins in the summer so that the report is available early in the Budget consultation process. It will be a key tool in making NRCan's case for funding in subsequent

**Figure 2: NRCan Planning and Reporting Cycle**



\* System working toward an integration of these two documents

## Key Sequences

The NRCan planning and reporting cycle comprises four key sequences:

1. The policy cycle is led by the Privy Council Office (PCO). The policy cycle includes three Deputy Ministers' retreats, generally in June, October and January, at which broad policy and management issues are discussed. NRCan's Deputy Minister communicates the decisions made at the retreats to the Departmental Management Committee (DMC), normally at a DMC retreat following each Deputy Minister retreat.
2. The planning cycle starts in the summer with an Environmental Scan which contributes to the articulation by the Deputy Minister of policy goals and priorities for the following fiscal year. At the end of the summer, the business planning teams in each sector develop work plans that provide input to the Business Plan and the RPP. These sector plans are reviewed at the DMC retreat in November.

After the Budget is tabled (normally in mid-February), the Business Plan and sector plans are revised accordingly. They then become the basis for performance accords between the Clerk of the Privy Council and the Deputy Minister, between the Deputy Minister and the Assistant Deputy Ministers (ADMs), and between the ADMs and their Director Generals (DGs).

3. The financial management cycle begins with the *Annual Reference Level Update* in October. This lays out NRCan's financial plans for the next three fiscal years. The reference level for the upcoming year is confirmed by the Treasury Board Secretariat in December. This confirmed reference level provides the financial base for the Business Plan and the RPP. A mid-year review takes place in October in conjunction with the *Annual Reference Level Update*. The mid-year review is used to measure progress and reallocate funds as necessary.
4. The reporting cycle begins in the summer and culminates with the tabling in Parliament of the *Performance Report*, which analyses the expenditures and results from the previous fiscal year (e.g., the *1997 Performance Report* will analyse the 1996-97 fiscal year). The *Performance Report* must be submitted to the TBS by the end of September in order to be included in the *Treasury Board President's Annual Report to Parliament*.

Typically, the *Performance Report* takes about three months to prepare. It is based in part on several subsidiary reports, for example the Sustainable Development Strategy and the Science and Technology.

The planning process takes into account other initiatives, documents and information (some from other organizations) that affect how NRCan managers plan and run their operations.

These include:

- **Program Evaluation:** the periodic, independent and objective review and assessment of departmental programs to determine the adequacy of their objectives, the appropriateness of program design, and the results — both intended and unintended.
- **Internal Audit:** the systematic independent review and appraisal of departmental operations for purposes of advising management of the efficiency, economy and effectiveness of the internal operations and systems as well as management practices and controls.

All of these stages are part of an integrated planning system. Each stage has its deadline and results in a specific outcome. But departmental planning is by no means a set of discrete activities. Good management requires constant reassessment and adjustment, to ensure that all planning and reporting operations work smoothly together, to help NRCan meet its goals.

## Roles and Responsibilities

The concept of business planning emerged as part of the reformed Expenditure Management System (EMS) in February 1995. The federal government introduced EMS to better respond to the changing political, fiscal and public policy environment. Cabinet is now responsible for making expenditure decisions on new high-priority initiatives, and the budget planning process is integrated with the Cabinet planning cycle. Departments now consider new policy and program proposals in the light of the government's overall priorities and the fiscal framework.

The EMS requires departments to submit annual plans to the TBS. These plans focus on strategic challenges and priorities rather than on detailed inputs. They specify the results against which the performance of Ministers and officials should be evaluated. Each department must, in its business plan, stay within the resources allotted to it by previous federal budgets, reflecting the government's priorities. The budget is now the instrument for funding of new major initiatives; the use of policy reserves for between-budget funding has been eliminated. New initiatives not funded through the budget process are to be funded through intra- or inter-departmental reallocation.

Responsibilities for producing the planning and reporting documents have also changed from the traditional Part III approach.

Specifically:

- For preparing the Business Plan, the lead role rests with policy and strategy specialists, who coordinate and integrate the input from various sectors/branches. Developing the Business Plan remains a management team effort, with support from CSS and sector planners. It requires strategic planning; information on financial, human resources, information technology, review, audit and evaluation of programs; and high-quality communication.
- Both the *Report on Plans and Priorities* and the *Performance Report*, which are key accountability documents to be presented to Parliament, should be written by the same core team as the Business Plan. The lead role should rest with CSS with support from SPCB and the sectors.
- Strategic planning skills are also required to formulate the *Sustainable Development Strategy*. The SDS team is under SPCB's leadership and includes many of the same people as the Business Plan team.

## Facing Challenges

The rate of change in the federal public sector will likely continue to be high in the near future. Departmental planning exercises must therefore continue to be flexible and innovative.

### Living the Plan

Over the past several years, the pace of change has been so rapid and the evolution of planning documents has been so swift that no sooner was one plan developed than another was needed. In this environment of constant change, it is important that the Business Plan /RPP be a real guide for the year's work and a document against which results can be analysed in the following year's *Performance Report*.

Once the Business Plan has been finalized (i.e. after the Budget has been tabled), NRCan should implement the Plan on a monthly basis. The Plan should not be allowed to become out of date, no matter how frequently it needs to be revised.



## Full Integration of the Planning Effort

As the federal government prepares for the new millennium, fiscal discipline is rigorous. Serious efforts are under way to make operations even more cost-effective and results-oriented and to keep departmental mandates tightly focused.

NRCan will increasingly need to address horizontal planning issues with partners in other resource departments and with other levels of government, based on expanded consultations with a broad range of stakeholders. To generate support and credibility among stakeholders in both the public and private sector, NRCan must show that all its sectors are working together toward a clear set of departmental objectives and policy goals.

**Planning**, one function within the Departmental Management Framework will require:

- fully integrated approach to planning processes for all sectors, moving forward under appropriate corporate and sector leadership and ensuring comprehensive input and support from all levels of the department;
- integration of department/sector strategic and operational plans with functional plans;
- planning and reporting system that accommodates the increasing emphasis on alternative service delivery;
- “portfolio” approach to planning and reporting, rather than a departmental approach; and
- improved communication of plans and achievements to stakeholders.

## Conclusion

Over the past few years, departmental management has been preoccupied with implementing the enormous changes that are taking place within the federal government. In this period of almost constant innovation, a number of ongoing trends have emerged.

- Focus on planning for results, rather than on inputs and activities.
- Planning function has been separated from monitoring and performance reporting function.
- More emphasis is being given to multi-year planning.
- Planning is giving more attention to managing change and achieving cost-effectiveness.
- Planning documents are being targeted to distinct audiences and objectives.

It is largely through planning that managers at all levels set their objectives, assign responsibilities, coordinate operations and monitor performance. Planning also ensures that the Minister and the Departmental Management Committee (DMC) members have the information they need to set priorities and contribute to government policy.

As this brief guide has indicated, many components of the integrated NRCan planning and reporting cycle — especially those at the corporate level — have specific deadlines, reporting conventions and formats. These are typically required by the central agencies to ensure the consistency of reporting from across the public service. No such constraints are placed on the internal planning of individual line managers. While they must stand ready to contribute relevant and reliable data for departmental and central agency planning and reporting, managers are free to choose the planning modes and procedures that they consider best suited to their particular operations.

The emphasis is on good planning for good management. NRCan believes this requires the maximum possible managerial flexibility.

# Glossary of Terms

**Accountability accords:** Contracts between the Clerk of the Privy Council and the DM, the DM and the ADMs, and the ADMs and their Directors General, that summarize the specific outcomes and related expenditures committed to in the Business Plan and sector work.

**Annual Reference Level Update (ARLU):** A budgetary document through which departments and agencies propose levels of financial and full-time equivalents resources required to carry out approved policies and programs over a three-year planning period.

**Business lines:** A department's business aims, defined in large part by its policy priorities, usually cutting across organizational boundaries within the department.

**Business Plan:** Confidential document submitted to TB that sets out a department's vision, strategy, the results it expects to achieve, and their costs.

**Business planning:** A planning approach that integrates the work of the entire department around key priorities, which are reflected in departmental objectives/policy goals and business lines. The basic output of the business planning approach is the Business Plan and the RPP submitted to Parliament.

**Departmental Management Committee (DMC):** A committee of senior departmental managers that meets regularly to address management and policy issues and provide day-to-day direction for the department.

**Horizontal planning:** Strategic planning that takes place across departments or across organizational units within the same department.

**Performance Report:** An annual report to Parliament on the Department's accomplishments and expenditures relative to previous commitments made in the Report on Plans and Priorities for the period leading up the fiscal year just ended. This report is tabled in the House of Commons in October in conjunction with the President's Report on Performance.

**Planning and reporting cycle:** The annual process of departmental planning and reporting to Cabinet, Parliament, central agencies and stakeholders, including the public.

**President's Report on Performance:** Report is tabled in the House of Commons by the President of Treasury Board each October. The report provides an overview of results-based management and performance across the government. NRCan contributes to two annexes in this report. Annex B shows the key results commitments by business lines. Annex C demonstrates major audits or evaluations just completed or underway involving cross-departmental issues.

**Report on Plans and Priorities:** An annual report to Parliament on the department's plans and priorities and projected costs for the upcoming three years. The report presents the department's objectives, performance strategies and commitments for the planning period. It must be tabled in the House of Commons by March 31 each year.