



ESTIMATES

Canada Customs and Revenue Agency

**2000-2001
Estimates**

Part III – Report on Plans and Priorities

Canada

The Estimates Documents

Each year, the government prepares Estimates in support of its request to Parliament for authority to spend public monies. This request is formalized through the tabling of appropriation bills in Parliament. The Estimates, which are tabled in the House of Commons by the President of the Treasury Board, consist of three parts:

Part I – The Government Expenditure Plan provides an overview of federal spending and summarizes both the relationship of the key elements of the Main Estimates to the Expenditure Plan (as set out in the Budget).

Part II – The Main Estimates directly support the *Appropriation Act*. The Main Estimates identify the spending authorities (votes) and amounts to be included in subsequent appropriation bills. Parliament will be asked to approve these votes to enable the government to proceed with its spending plans. Parts I and II of the Estimates are tabled concurrently on or before 1 March.

Part III – Departmental Expenditure Plans which is divided into two components:

- (1) **Reports on Plans and Priorities (RPPs)** are individual expenditure plans for each department and agency (excluding Crown corporations). These reports provide increased levels of detail on a business line basis and contain information on objectives, initiatives and planned results, including links to related resource requirements over a three-year period. The RPPs also provide details on human resource requirements, major capital projects, grants and contributions, and net program costs. They are tabled in Parliament by the President of the Treasury Board on behalf of the ministers who preside over the departments and agencies identified in Schedules I, I.1 and II of the *Financial Administration Act*. These documents are to be tabled on or before 31 March and referred to committees, which then report back to the House of Commons pursuant to Standing Order 81(4).
- (2) **Departmental Performance Reports (DPRs)** are individual department and agency accounts of accomplishments achieved against planned performance expectations as set out in respective RPPs. These Performance Reports, which cover the most recently completed fiscal year, are tabled in Parliament in the fall by the President of the Treasury Board on behalf of the ministers who preside over the departments and agencies identified in Schedules I, I.1 and II of the *Financial Administration Act*.

The Estimates, along with the Minister of Finance's Budget, reflect the government's annual budget planning and resource allocation priorities. In combination with the subsequent reporting of financial results in the Public Accounts and of accomplishments achieved in Departmental Performance Reports, this material helps Parliament hold the government to account for the allocation and management of public funds.

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Canada Customs and Revenue Agency

**2000-2001
Estimates**

Report on Plans and Priorities

Approved

Minister of National Revenue

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Section I

A. Minister's Message

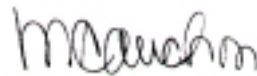
As we enter the new millennium, there is a growing expectation on the part of Canadians for a new relationship between citizens and their governments. This new relationship should have an increased focus on providing quality services. Also, it should ensure that government programs and services address specific client needs and expectations, as well as the broader public interest.

In announcing the decision to create the new Canada Customs and Revenue Agency (CCRA), the Government of Canada reinforced our ongoing commitment to improve both the institutions of governance and the quality of the services provided to Canadians.

The Canada Customs and Revenue Agency represents a new model of governance, and an instrument through which significant service improvements will be achieved. As Minister of National Revenue, I am extremely proud to be associated with this new chapter in the history of Canada's revenue and customs administration.

This *Report on Plans and Priorities* represents an ambitious agenda for our new organization. But I am certain that, as our transition from department to agency progresses, the demonstrated skills and professionalism of all members of our team will allow us to take full advantage of the new opportunities and flexibilities the CCRA affords.

I intend to work closely with the new Board of Management and with the Commissioner and his officials to ensure that the CCRA attains its fundamental goal — better service to Canadians. I am confident that, with the full support of the Agency team, we will be successful in achieving this goal by providing Canadians with a customs and revenue administration that meets the highest standard of excellence.



The Honourable Martin Cauchon
Minister of National Revenue

Section II

Departmental Overview

A. Mandate, Roles and Responsibilities

The Canada Customs and Revenue Agency's (CCRA) mandate flows from the *Canada Customs and Revenue Agency Act*, enacted on November 1, 1999.

In delivering our mandate, we

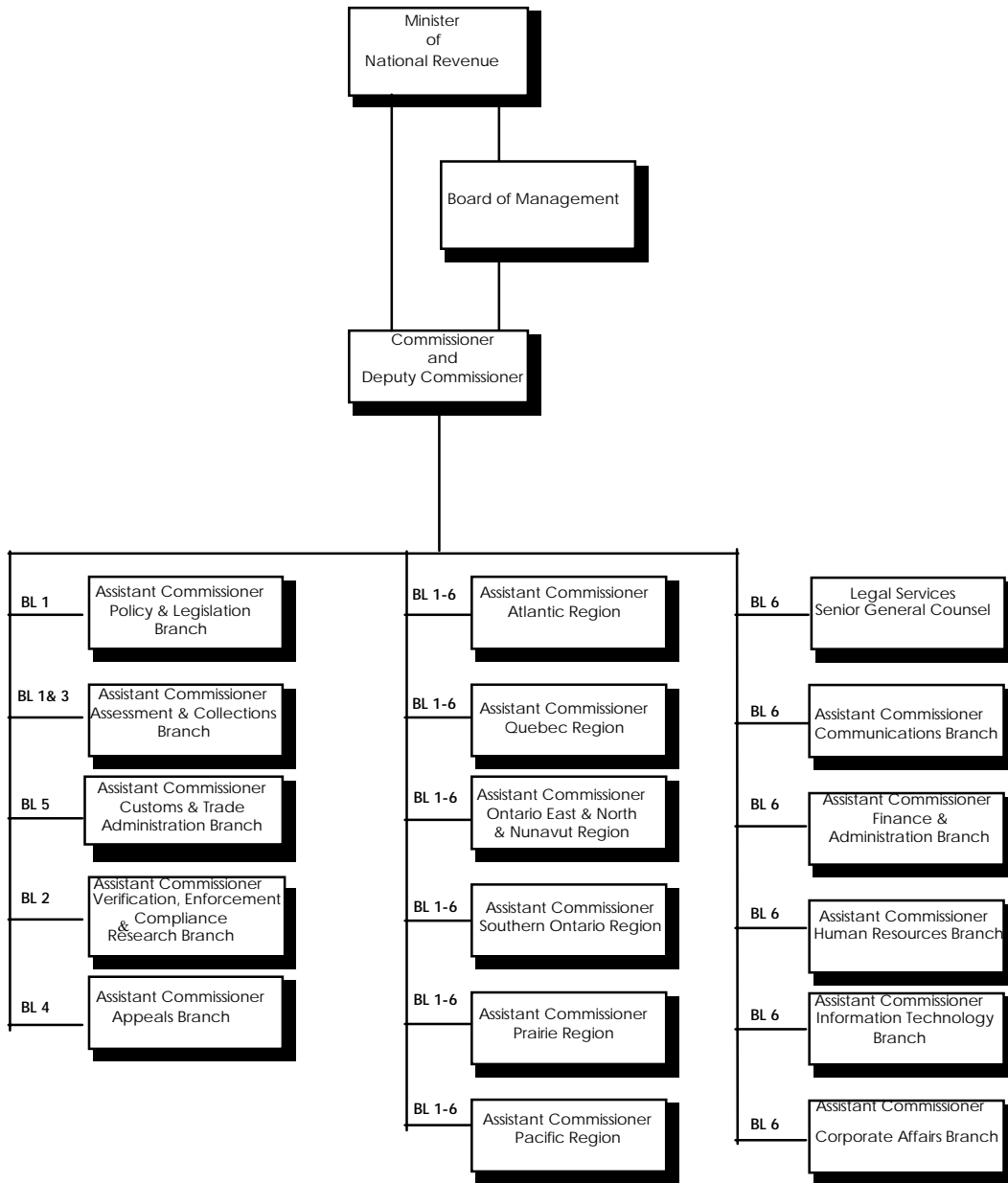
- collect revenues and administer tax laws for the federal government and for certain provinces and territories;
- provide border services and administer legislation governing international trade and travel; and
- deliver certain social and economic benefit programs to Canadians, through the tax system.

Organizational Structure

Our organizational structure is, with the exception of the addition of a new Board of Management, consistent with that of the former Revenue Canada with:

- six regions, each under the direction of an Assistant Commissioner, accountable for the delivery of the CCRA's programs in the field;
- five headquarters program branches, each under the direction of an Assistant Commissioner responsible for policy and program development and technical support to operations in the field; and
- six Assistant Commissioners responsible for corporate and common services.

Organizational Chart



Note: BL # indicates Business Line accountability

- BL 1 Assistance to Clients and Assessment of Returns
- BL 2 Verification and Enforcement
- BL 3 Revenue Collections
- BL 4 Appeals
- BL 5 Customs and Trade Administration
- BL 6 Administration and Information Technology

Board of Management

With the creation of the CCRA, a new element of governance was added to our organization, namely the Board of Management. *The Canada Customs and Revenue Agency Act* specifies that “there shall be a Board of Management of the Agency consisting of fifteen directors, including the Chair, the Commissioner, a director nominated by each province and one director nominated by the territories.”

The Board of Management’s relationship to the Minister of National Revenue, depicted on the preceding organization chart, reflects their responsibility for:

- overseeing the organization and administration of the CCRA and the management of its resources, services, property, personnel and contracts; and
- developing the annual *Corporate Business Plan* for consideration by the Minister.

The Board may also advise the Minister on matters that relate to the general administration and enforcement of the program legislation.

B. Strategic Foundation and Corporate Objectives

The CCRA is a large and complex organization that touches the lives of Canadians every day. We have a workforce of over 40,000 employees located in more than 750 locations. In an organization as large as the CCRA, it is essential that there be reference points to indicate clearly the directions in which we are headed. These reference points, known collectively as our strategic foundation, are useful both internally to our employees and externally to our clients. Our long-standing strategic foundation consists of our mission, values, vision and strategic goals.

Mission

As an agency, we are now in a better position to deliver our services in new and innovative ways. However, the basic purpose or *raison-d'être* of the organization is not changing.

- The CCRA's mission is to promote compliance with Canada's tax, trade, and border legislation and regulations through education, quality service, and responsible enforcement, thereby contributing to the economic and social well-being of Canadians.

Values

We deal with thousands of Canadians each day. Four enduring values guide the way in which we interact with our clients and our colleagues at the CCRA: integrity, professionalism, respect, and co-operation.

Vision and Strategic Goals

Our vision helps describe the type of organization we are striving to become. Our enduring goals support this vision.

- The CCRA's vision is to be recognized and respected by clients for our integrity, fairness, and innovation in administering high-quality, affordable programs. Our progressive stance will encourage new inter-governmental and international partnerships, fostering greater government efficiency and a stronger economic union.

We will earn our good standing with Canadians through the continued pursuit of six strategic goals.

1. Quality services and client education

To provide accessible, responsive, and reliable services at an affordable cost.

2. Responsible enforcement and border protection

To deliver fair, responsible, and effective enforcement programs in a manner that directly responds to changes in the environment.

3. Fair administration

To apply the principle of fairness diligently and consistently in all programs to sustain public confidence and encourage voluntary compliance.

4. Simple and efficient processes

To minimize the administrative cost and compliance burden imposed on our clients by streamlining and simplifying our legislation, programs, and operations.

5. Knowledgeable and skilled people

To ensure that our people have the knowledge, skills, and support needed to work effectively in an environment that promotes and recognizes exemplary performance.

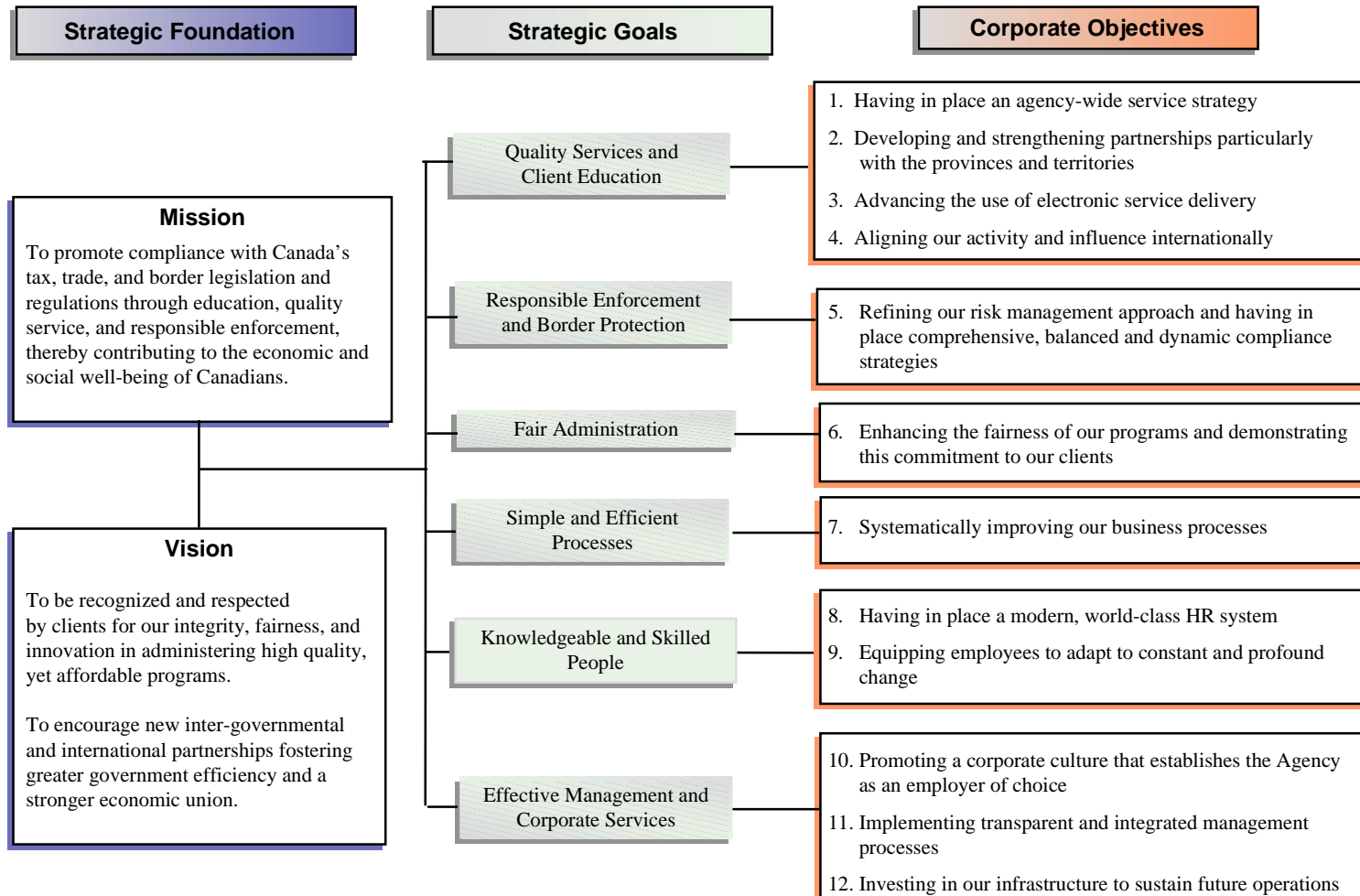
6. Effective management and corporate services

To provide effective support for our programs and initiatives through responsive, modern, and integrated corporate policies, systems, and processes.

Corporate Objectives

Our strategic direction is based on a framework of the six enduring strategic goals described above. Twelve corporate objectives, which are aligned with these goals will be pursued over the three-year planning period. The objectives are not in order of precedence but, collectively, represent the key areas of focus for development work and change. The chart on the next page shows the alignment between our goals and objectives. Due to the horizontal nature of our corporate objectives, most objectives are reflected in a number of the business lines.

Strategic Direction 2000-2001 to 2002-2003



C. Factors Influencing the CCRA

Society, the economy, and public institutions are constantly changing and evolving. These changes serve to alter the nature of, and manner in which, public services are provided around the world. While revenue and customs administration in Canada has been changing to keep pace with this evolution, the creation of the CCRA represents the most significant and dramatic change in our long, proud history. It positions us to both create and take advantage of opportunities to modernize the way we do business and, ultimately, improve our service to Canadians.

A number of trends influence our operations and are of particular importance to the discussions concerning the strategic direction for the CCRA. These are outlined below in four broad areas.

Trends in the Globalization of Economies

Globalization has had an impact on Canada and the CCRA. Canada's prosperity depends on having smooth and quick access to international markets. This has resulted in a revenue and customs organization that is playing an expanded and exciting role in the international marketplace. The Speech From the Throne in October 1999 reaffirmed that the Canada/U.S. Accord on Our Shared Border will continue to contribute to the Government of Canada's vision for customs administration for the 21st century.

The interdependence among the world's economies is growing, and for Canada this interdependence will challenge our traditional socio-economic policies and ways of doing things.

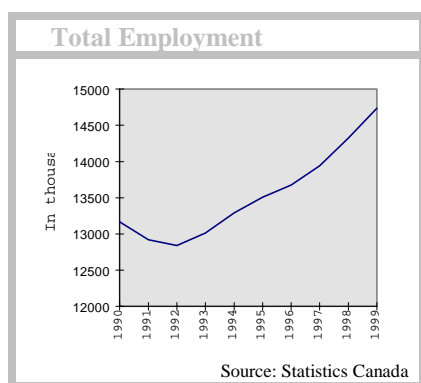
*Performance and Potential 1999
The Conference Board of Canada*

The world has witnessed a remarkable increase in the integration of economies which, in turn, has influenced trade, defence, financial, and environmental policies. As integration continues, the pressures on industry and governments alike will continue to increase. For example, the pressure for international harmonization in government policies, programs, standards and regulations is growing. The benefits of harmonization are immense, especially for countries like Canada that depend on trade for a significant share of their economic wealth. Harmonization can help to promote fairer competition, contribute to increased productivity and competitiveness in industry, and improve access to foreign markets.

At the same time, however, this pressure presents challenges to many of our traditional domestic industries and businesses, and requires Canadians to re-examine issues such as national identity and national security. For example, there is the growing challenge of transnational crime that can infiltrate financial, economic, and social domains. Also, the international harmonization of policies and standards sometimes limits the scope government has to manage unique domestic issues.

In response to these international pressures, the CCRA continues to recognize international activity and influence as one of our objectives. We have complemented this with an objective to assess, detect, and manage risk. Risks associated with trends in electronic commerce, increased mobility of money, and growing interest in tax havens are specific examples.

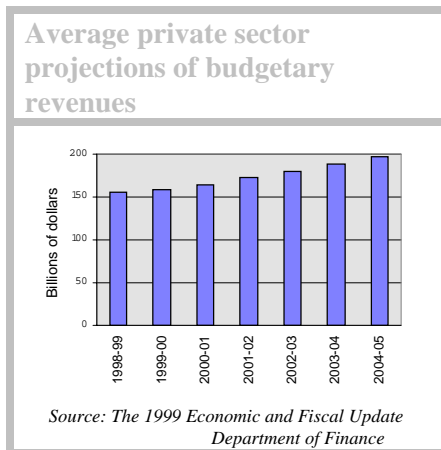
Trends in Canada's Economy



Despite some difficult years in the early to mid-90s, Canada has enjoyed good macroeconomic fundamentals: low inflation, low interest rates; a healthier fiscal situation; and improved business confidence. The Government's *1999 Economic and Fiscal Update* predicts a strong economy, one which has created 600,000 new jobs since January 1998. Both the Organization of Economic Cooperation and Development (OECD) and the International Monetary Fund (IMF) project that in

the year 2000, Canada will record one of the best rates of economic growth among the major industrial countries.

However, Canada's performance is lagging behind the United States in a number of areas which remains a topic of intense debate nationwide. Productivity growth, especially in the manufacturing sector is weak. Investment in research and development, and poor performance in certain provinces and territories are among the economic concerns for the nation. The Conference Board of Canada reports that Canada has emerged as a two-tiered economy: knowledge-based sectors have grown by almost 10% over the last twelve months compared to a decline of almost 3% in the resource and low-tech manufacturing industries.



As Canada moves away from its reliance on low-tech manufacturing and commodity production, its business environment and labour market are also adjusting. Canadian governments recognize that they must reduce the tax and compliance burden on businesses and individuals. They acknowledge that if they foster growth, particularly in the high-tech and service sectors, they will enjoy the fruits of rising economic prosperity: surging tax revenues and the best and brightest labour force. But, government is also cognizant of the challenges that arise from shifts

in the marketplace: new sources of income, shifting business needs, increased use of e-commerce; intense competition for specialized skills, and new clients and stakeholders.

As the business environment and labour market shift, the relationship between government and the marketplace is becoming more complex and sophisticated. Transactions between government, businesses, and individuals can vary by industry or labour sector, thus requiring the government to understand the intricacies of each sector. Likewise, the tax system has become increasingly sophisticated as it is used not just to collect revenues but also to redistribute them fairly. Because the tax system is an active tool in the government's pursuit of economic, political, and social policy objectives, it is an ever-changing instrument of governance.

The challenge for the CCRA is to minimize compliance burden on Canadian business; to work with stakeholders to understand their evolving business needs; to ensure participation in the regulated economy; and to ensure a world-class workforce that adapts to a changing environment. In response to domestic pressures, we have reaffirmed our commitment to a number of objectives: pursuing service directions that align with clients' needs, which in many cases means the provision of electronic services; managing our human resources during a period of transition and change; and enhancing the fairness of all programs. All of these objectives will help to support Canadians and Canadian businesses in attaining economic prosperity.

Trends in the Role of Government

In a uniquely Canadian style, the Government of Canada is modernizing its management approach in response to today's dynamic environment. Without completely adopting a private sector model, it is transforming its role in the public forum through the introduction of a number of innovative management practices.

Modern comptrollership, partnership arrangements, and alternative service delivery are among the practices being pursued.

The move to modern comptrollership is not a completely new phenomenon in government. It is being advanced through the application of integrated processes, more effective and fully-informed decision-making, clearer accountabilities, sound and flexible management of financial, human, technological, and capital resources.

SOME OF OUR FEDERAL PARTNERS
<ul style="list-style-type: none">• Agriculture and Agri-Food• Citizenship and Immigration• Elections Canada• Finance Canada• Foreign Affairs and International Trade• Health Canada• Human Resource Development• Industry Canada• Justice Canada• Royal Canadian Mounted Police• Statistics Canada

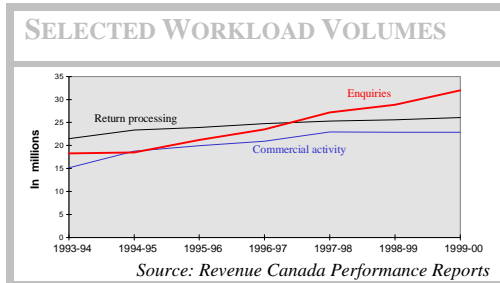
In many cases, the integration of processes has resulted in partnership arrangements within and between government. Partnerships with other government departments (OGDs) and agencies are commonplace in the management of today's public services. The CCRA, for example, has more than 50 memoranda of understanding with OGDs, many of which involve the joint administration of legislation or the joint delivery of programs and services. In addition, partnerships between the Canadian federation, provinces, and territories are essential if government is to reduce duplication and generate efficiencies. For the CCRA, these partnerships are often driven by the use of the tax system as a tool for delivering integrated social and economic programs. More and more, provincial and territorial governments view income-tested social programs as an effective way to redistribute income.

The CCRA has made good progress in the implementation of modern management practices. However, there are further efforts needed to move to performance-based management. The CCRA is being viewed as the medium for much of this enhancement, not as an end in itself, but with the aim of greater accountability and better service to the public. Indeed, the addition of the Board of Management will further our efforts in this area.

In response to the challenges presented by the changing role of government, the CCRA has identified a number of objectives. For example, partnering with the provinces, territories, and the voluntary sector is critical to our success. Also, an objective to implement transparent and integrated management processes is viewed as key to our success as a modern public institution that is well-managed and accountable to Canadians.

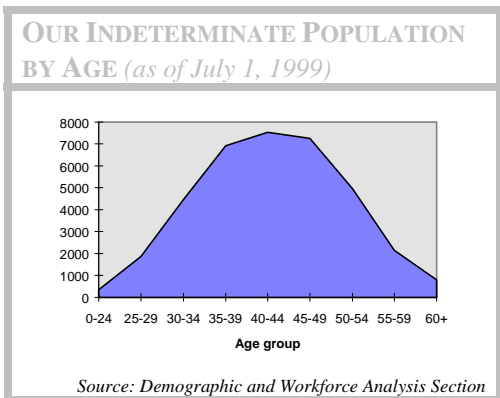
Some Internal Pressures

As the CCRA invests in new initiatives for the future, we are not overlooking the importance of a well-maintained infrastructure: our people, systems, business processes, facilities, and equipment. These all ensure our ability to meet service commitments, to launch new initiatives, to attract and retain employees, and to work in a safe environment.



However, our infrastructure is being challenged on a number of fronts. Almost all areas of the organization are experiencing increases in workload volumes, complexity, and diversity—trade, travellers, tax enquiries, and tax returns, to name a few. As these increases result in program and service demands, we are being called on to manage within resource levels that are likely to remain static. At the same time,

we need to invest in our infrastructure to ensure our capacity for growth.



Similarly, the global competition for specialized labour and overall aging of the Canadian population are also affecting the CCRA. With the average age of indeterminate staff being 43 years, we face a potential loss of intellectual capital. Like other large public and private institutions, we must increase our emphasis on recruitment and retention. In response to these socio-demographic trends, we have set objectives that will promote a corporate culture that

supports the ideals of employer of choice and have in place a modern and world-class human resource system.

These are exciting times for Canada and they hold much potential for the CCRA. Given the opportunities in our external environment, the challenge will be to use and enhance our internal strengths to make the CCRA excel domestically and internationally.

D. Planned Spending

The Agency's financial spending plan is consistent with the expenditure plan as set out in the recent February 28, 2000, Federal Budget. It reflects the \$87 million in spending over the three planning years announced by the Minister of Finance for modernizing the border management. The spending for future years also reflects approved funding to implement other government policy and legislative initiatives announced in previous federal budgets.

Compared to the 1999-2000 forecast spending at \$2,945 million, the net planned spending after adjustments is decreasing to \$2,755 million (6%) by 2002-2003. This decrease is partly due to the 1999-2000 Supplementary Estimates items for one-time technical adjustments that are reflected in the forecast spending for 1999-2000 such as carry-forwards from previous year (\$57 million), impact of collective bargaining (\$19 million), and rate change in the Employee Benefit Plan contributions (\$10 million). The 1999-2000 Supplementary Estimates also provided for a one time receipt of \$20 million to cover transition costs to the agency and \$50 million in loan funding for re-engineering with loan payments contributing to decreased spending in subsequent years.

With new funding offset by these adjustments and others such as the sunsetting of \$27 million after 2000-2001 for the collection of accounts receivable and \$10 million in major capital after 2001-2002, the net planned spending for future years remains relatively stable.

The Agency's financial spending profile is shown on the following page.

Agency's Financial Spending Profile

(\$ millions)	Forecast 1999-2000 ¹	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Planned Spending	3,080.4	2,948.5	2,838.6	2,832.3
Less: Respendable Revenue - Revenue Credited to Vote	135.4	140.8	142.0	140.9
Total Main Estimates	2,945.0	2,807.7	2,696.6	2,691.4
Plus: Adjustments to Planned Spending ²				
• Money laundering - preparatory work - TB 827875	-	1.0	-	-
• Money laundering - implementation ³	-	5.3	6.0	6.0
• Tobacco litigation - TB 827796	-	1.1	-	-
• Capturing T2 - corporate tax information for tax years 1998 and 1999	-	6.0	-	-
• Tax administration of retroactive lump sum payments (pay equity) - TB 827860	-	3.2	7.9	2.0
• Policy and legislation initiatives - TB 827584	-	-	33.4	28.0
• Other technical items (e.g., Y2K loan repayment and Summit of Americas)	-	0.5	0.1	(0.3)
• Modernize border management - 2000 Federal Budget ³	-	44.2	24.0	18.3
• Additional respendable revenue - pursuant to the CCRA Act	-	6.4	9.9	9.6
	-	67.7	81.3	63.6
Revised Planned Spending	2,945.0	2,875.4	2,777.9	2,755.0
Less: Non-Respendable revenue	284.0	256.7	257.0	258.8
Respendable Revenue - Pursuant to the CCRA Act	-	30.2	30.6	30.4
Plus: Cost of Services Received Without Charge ⁴	312.2	316.3	316.3	316.3
Total Cost of Program	2,973.2	2,904.8	2,806.6	2,782.1
¹ The 1999-2000 Forecast includes Main Estimates plus Supplementary Estimates and other technical adjustments.				
² Excludes the impact of collective agreement signed after March 31, 1999, for 2000-2001 and future years.				
³ Includes costs of other government departments currently under negotiation.				
⁴ Includes \$160 million for accommodation for all years. The responsibility for accommodation will transfer to CCRA from PWGSC, effective April 1, 2000. The associated resources to be transferred are currently under negotiation; following that these accommodation costs will be included in Planned Spending.				

Full Time Equivalents ¹	44,854	44,446	43,127	43,014
¹ FTE shown reflect the Planned Spending (above) prior to adjustments to planned spending.				

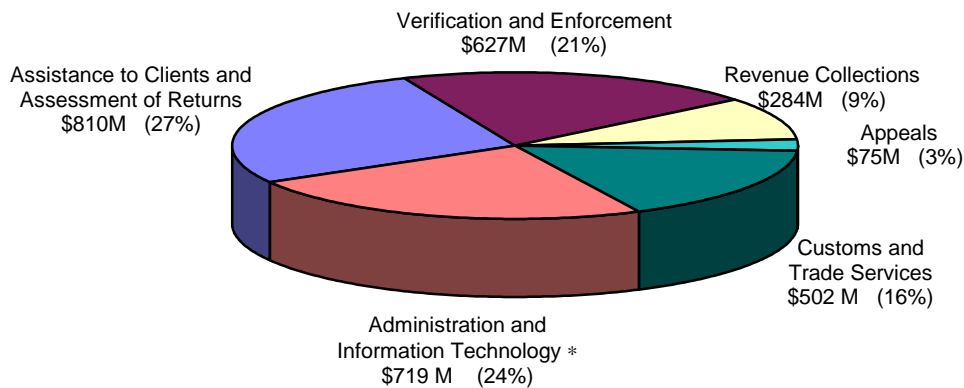
Section III

Plans, Results, and Resources

The Canada Customs and Revenue Agency delivers its wide range of programs through six business lines: Assistance to Clients and Assessment of Returns; Verification and Enforcement; Revenue Collections; Appeals; Customs and Trade Administration; and Administration and Information Technology. The pie chart below depicts how we plan to allocate our total budget along these six business lines.

Planned Spending by Business Line for 2000-2001

Numbers represent adjusted Planned Spending and adjustments (\$3,016 million) before deduction for Revenue Credited to Vote (\$141 million)



* The management of IT applications and investments represents \$242M or 34% of this business line.

These business lines are currently being reviewed with our new Board of Management and Treasury Board Secretariat. As part of the establishment of a Planning, Reporting and Accountability Structure (PRAS) for the CCRA, formal approval of the composition and names of business lines will be requested later this year.

A key element of our PRAS will be a clear articulation of the performance measurement framework for the CCRA. Currently we report on the performance of our programs and specific initiatives through a number of well-established measures. These are outlined in detail in the output and outcome tables for each business line. Our existing performance measures are adequate to assess performance in specific results areas or on a program-by-program basis. However, they are not designed in a manner that accommodates roll-up or aggregation at the corporate level. This capability is of particular importance in providing greater overall congruence to planning and reporting to Parliament on progress against our corporate objectives.

A project is well under way to develop a new corporate-wide performance measurement framework that will be linked to the strategic goals and capable of providing high-level summary measures of performance. While there is still much ground to cover to build a complete set of corporate performance measures, we have identified two key results areas:

- client satisfaction with our services; and
- performance against published service standards.

Considerable work has been done in the past to ensure that our services meet with client needs and expectations for delivery. This work will provide the basis for the CCRA to examine its approach to client satisfaction measurement and ensure that it is current with the leading work done under the *Citizens First* initiative which was co-sponsored by Treasury Board Secretariat and the Canadian Centre for Management Development. In addition, the client context for the CCRA will continue to evolve with key stakeholders, such as the provinces and territories, on whose behalf we deliver a range of programs and services. The health of these relationships is critically important to the success of the CCRA and we will examine ways and means of assessing satisfaction levels of this broader constituency of client groups.

For external clients, we will look at survey-based measures of client satisfaction that provide a client perspective on the quality of our services in six areas: responsiveness, accessibility, timeliness, reliability, ease of compliance, and redress. Currently, there are a variety of surveys administered by program areas within the CCRA. Therefore, the construction of a corporate index will require a close examination of the methodology and instruments used for data collection.

In addition to the body of work under way on assessing client satisfaction with our services, the CCRA continues to place emphasis on service standards in areas of key interest to Canadians, namely income tax processing, public enquiries, telephone enquiries, and travellers processing. Some of these service standards currently form the basis of our Key Results Commitments. As well, service standards are being developed for other areas where Canadians interact with the CCRA. Data on service standards development in the CCRA is being consolidated to provide a baseline for future comparisons and trend analysis of our achievement against service standards.

The table on the next page is a summary of our key commitments and associated results. These results are articulated further under each of our business line descriptions.

Summary of Key Results Commitments and Expected Results

Canada Customs and Revenue Agency	
provides Canadians with:	to be demonstrated by:
<i>Revenue and Benefits Administration</i>	
Administration of the taxation regime for the Federal Government and certain provinces and territories by assessing and collecting taxes, duties, and other levies and payments and delivering a number of social and economic benefits in a fair and timely manner	<ul style="list-style-type: none"> • trends in the volume of enquiries processed from individuals and businesses • level of achievement against published service standards • level of client satisfaction with service provided • implementation of electronic service delivery options and client participation rates in these options • total fiscal impact of enforcement activities • activities related to the targeting of the underground economy • an accounts receivable ratio of 4% of gross revenues • percentage of non-audit income tax objections processed within 90 days • timeliness in contacting clients within 30 days of mailing their objection or dispute
<i>Customs and Trade Administration</i>	
Enforcement of Canadian laws and sovereignty at the border and support of Canadian industrial competitiveness and economic policies	<ul style="list-style-type: none"> • trends in the volume of travellers and commercial shipments processed • level of achievement against published service standards • level of client satisfaction with services provided • compliance rate for travellers entering Canada • quantity/value of contraband goods detected and interdicted

As noted earlier, the CCRA delivers its wide range of programs and services through six business lines. The first four business lines reflect how we administer our revenue and benefits programs—these are reflected in the first Key Results Commitment. The fifth business line reflects how we administer customs and trade programs—these are reflected in the second Key Results Commitment. Together, these define the areas where we make a significant contribution to the administration of Canadian domestic and foreign policy. The sixth business line includes the corporate services that support the five other business lines.

Revenue and Benefits Business Lines

As mentioned earlier, four business lines define the way we administer our revenue and benefits programs: Assistance to Clients and Assessment of Returns; Verification and Enforcement; Revenue Collections; and Appeals.

Key Results Commitment

Our commitment pertaining to our four revenue and benefits business lines is:

“Administration of the taxation regime for the federal government and certain provinces and territories by assessing and collecting taxes, duties, and other levies and payments and delivering a number of social and economic benefits in a fair and timely manner.”

(i) Assistance to Clients and Assessment of Returns (BL1)

A. Planned Spending and Full-time Equivalents

(\$ millions)	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
FTE ¹	12,086	11,308	10,830	10,824
Main Estimates ²	814.5	802.6	784.2	793.9
Plus: Adjustments				
• Money Laundering - implementation		0.2		
• Tobacco Litigation - TB 827796		0.1		
• Capturing T2 - corporate tax information for tax years 1998 and 1999		4.5		
• Tax administration of retroactive lump sum payments (pay equity) - TB 827860		2.2	5.1	1.4
• Policy and legislation initiatives - TB 827584			13.7	14.0
Revised Planned Spending	814.5	809.6	803.0	809.3
¹ FTE shown reflect the Planned Spending (above) prior to adjustments to planned spending.				
² The 1999-2000 Forecast includes Main Estimates plus Supplementary Estimates and other technical adjustments.				

B. Objective

The objective of this business line is to foster self-assessment and compliance, and to process clients returns.

C. Description

In 2000-01, the costs of activities related to assisting clients and assessing returns will total \$810 million or 27% of our overall spending. This money is spent on activities such as serving clients, administering income-based support programs, registering charities, registering pension and other deferred income plans, issuing rulings, processing returns, fostering federal/provincial relations, and coordinating international relations. A list of the activities carried out in this business line follows.

PROGRAM AREAS	ACTIVITIES
CLIENT SERVICES	<ul style="list-style-type: none">• delivers services to clients through tax services offices and tax processing centres, including telephone and face-to-face contact• educates and informs clients through correspondence, community outreach, education, partnerships and delivery of forms and guides
BENEFITS	<ul style="list-style-type: none">• administers income-based support programs to individuals on behalf of the federal government and most provinces and territories
CHARITIES	<ul style="list-style-type: none">• registers and monitors charities, Canadian amateur athletic associations and national arts service organizations
REGISTERED PLANS	<ul style="list-style-type: none">• registers and monitors pension and other deferred income plans
RULINGS	<ul style="list-style-type: none">• issues legislative rulings and interpretation of the <i>Income Tax Act</i>, <i>Excise Tax Act</i>, and <i>Excise Act</i>
PROCESSING OF RETURNS	<ul style="list-style-type: none">• processes individual and corporate income tax, GST/HST, and excise returns, including validation, assessments, and adjustments• registers businesses
FEDERAL – PROVINCIAL RELATIONS	<ul style="list-style-type: none">• guides, develops, and implements collaborative arrangements with provinces, territories, and other government departments and agencies to administer taxes and other programs
INTERNATIONAL RELATIONS	<ul style="list-style-type: none">• co-ordinates the CCRA's international and technical assistance activities, and promotes Canada's tax, trade, and customs policy objectives globally

D. Planned Results

Currently, we report on the performance of this business line through a number of well-established output and outcome measures, some of which are detailed in Figures 1 to 6. For example, in 2000-01, we plan to:

- answer more than 30 million public enquiries from individuals and businesses (11 million through automation);
- process T1 refunds within the published service standards of 2 weeks for EFILE, TELEFILE and NETFILE returns and 4 to 6 weeks for paper returns;
- achieve a turnaround time of 60 days for the approval of new plans and plan amendments for Registered Education Savings Plans (RESP);
- achieve a caller accessibility target of 80% for individual clients trying to reach the CCRA;
- achieve a 10% participation rate among eligible filers in NETFILE, our newest electronic service delivery option.

These and other results will be achieved largely through existing programs in the Assistance to Clients and Assessment of Returns business line. Ongoing efforts within these programs focus on providing quality services, simplifying processes, and reducing the compliance burden for individuals and businesses.

For example, direct service to clients is the first line of contact for individuals to obtain information and assistance in order to receive their entitlements and voluntarily meet their obligations. Services are delivered directly to clients through tax services offices and tax centres. They include telephone, face-to-face contact, correspondence, community outreach, education, partnerships, as well as forms and guides. Quality telephone service, in particular, is key to maintaining high levels of voluntary compliance. We offer clients enhanced hours of service, especially during peak periods. We also recognize that the demand for telephone service can be managed through the provision of alternate service options such as plain language formats for our publications and forms or Internet-based information. Figure 1 which follows provides some details of the volume and type of enquiries we handle annually.

SELECTED SERVICES TO HANDLE CLIENT ENQUIRIES
<ul style="list-style-type: none">• Face-to-face contact in tax offices• Written correspondence• Tax rulings and interpretations• Publications, guides, and forms• Telephone enquiries

Processing tax returns is another important aspect of this business line, and essential to a filing season which peaks between April and June every year. We have a number of core filing season programs—initial processing, taxpayer adjustments, accounting transaction—that support the filing of over 23 million individual tax returns by various filing methods, including electronic service delivery methods (EFILE, TELEFILE and NETFILE). Figure 2 which follows provides details of the volume and type of tax filers we will handle annually.

SELECTED ACTIVITIES THAT SUPPORT THE FILING OF INDIVIDUAL RETURNS
<ul style="list-style-type: none">• Determination of filing packages• Initial processing• Electronic processing• Taxpayer requested adjustments• Validation• Error correction• Accounting notices• Payment allocation• Direct deposit system• Problem resolution

Also, within this business line, we administer programs that provide direct financial support to individuals. To serve millions of benefit recipients efficiently, we use highly automated processes that are closely integrated with the income tax infrastructure. In addition, through the application of risk management techniques both during and after assessment, the quality and integrity of the assessment data is maintained in order to ensure Canadians receive appropriate Canada Child Tax Benefits, GST/HST credits, and other income-tested support payments.

The following figures highlights some key outputs associated with the day-to-day operations in the Assistance to Clients and Assessment of Returns business line.

Figure 1: PUBLIC ENQUIRIES

	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Public Enquiries by Agents (000's)	21,118	19,543	19,397	19,435
Public Enquiries via Automation (000's)	9,000	11,000	11,000	11,000
Total Enquiries (000's)	30,118	30,543	30,397	30,435
Associated FTE	2,748	2,543	2,524	2,529
1	1999-2000 forecast includes 1.6 million enquiries and 205 associated FTEs related to one-year initiatives such as legislative changes.			

Figure 2: TAX FILERS BY TYPE

	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
(000's)				
Individuals and Trusts ¹	22,816	23,347	23,677	24,010
Corporations	1,221	1,283	1,335	1,388
Goods and Services ²	2,007	2,139	2,257	2,386
Total Tax Filers	26,044	26,769	27,269	27,784
Associated FTE	6,540	5,923	5,643	5,665
Tax Filers per FTE	3,982	4,520	4,832	4,905
1	Includes Trust Returns: 405,000 in 1999-2000; 460,000 in 2000-2001; 515,000 in 2001-2002, and 570,000 in 2002-2003.			
2	Excludes 548,264 tax filers registered in the province of Quebec, for a total of 2,555,110 for 1999-2000, 588,257 for a total of 2,726,905 for 2000-2001, 631,280 for a total of 2,888,506 for 2001-2002 and 675,775 for a total of 3,061,560 for 2002-2003.			

Figure 3: PROCESSING REVIEW OF INDIVIDUAL RETURNS, ADDITIONAL TAX ASSESSED ¹

	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Returns Reviewed (000's)	799	815	800	785
Additional Tax Assessed (\$000's)	87,500	89,600	89,700	89,900
1	Includes additional federal and provincial taxes assessed.			

Figure 4: MATCHING OF INDIVIDUAL RETURNS, ADDITIONAL TAX ASSESSED ¹

	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Returns Reviewed (000's)	1,522	1,205	1,205	1,205
Additional Tax Assessed (\$000's) ²	269,000	220,000	220,000	220,000
1	Includes both manual and computer assisted and fully automated matching.			
2	Includes additional federal and provincial taxes assessed.			

Figure 5: INCOME TAX RULINGS AND INTERPRETATIONS

	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Advance Rulings Completed	325	425	440	405
Written Interpretations	3,000	3,150	3,250	3,400
Telephone Interpretations	19,000	19,500	20,000	20,500
Total Rulings and Interpretations	22,325	23,075	23,690	24,305
Associated FTE (includes overtime)	96	100	100	100
Fees Collected from Advance Rulings (\$Ms)	1.5	2.5	3.0	3.0

Figure 6: GST/HST Rulings and Interpretations

	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Written Interpretations and Rulings	4,500	4,600	4,700	4,700
Verbal Interpretations	167,500	175,150	175,150	175,150
Total Interpretations and Rulings	172,000	179,750	179,850	179,850
Associated FTE (includes overtime)	286	271	271	271

E. Related Initiatives and Resources

The CCRA is also pursuing a number of new initiatives to augment the work already under way as part of our day-to-day operations. In Section II, we outlined our strategic direction as defined by 12 corporate objectives. Listed below are change initiatives and investments that will contribute to the achievement of key results in this business line. For presentation purposes, these initiatives have been grouped under five of our corporate objectives.

RELATED CORPORATE OBJECTIVE	DESCRIPTION OF CHANGE INITIATIVES	INVESTMENTS (\$000s)		
		00-01	01-02	02-03
Developing in place an enterprise-wide service strategy	We will develop a revenue and benefits service strategy that will set our overall service direction for the organization and improve access to services.	5,700	5,700	5,700
Developing and strengthening partnerships	We will work with provincial and territorial administrations and voluntary organizations to reduce duplication and increase efficiencies. We will also enhance our management processes to increase accountability, to strengthen our expertise, and to enhance our capacity to provide better service to and with our partners. ¹	34,169	28,274	18,980
Advancing the use of electronic service delivery	We will enhance client accessibility and increase client satisfaction in general through the increased use of computer telephony and the Internet.	8,357	5,346	4,846
Expanding our activity and influence internationally	We will work to increase the competitiveness of Canadian industry and increase our sharing of best practices internationally.	225	210	220
Refining our risk management approach and having in place compliance strategies	We will develop or revise policies and procedures to ensure that e-commerce activities are properly taxed.	291	110	83
Continuously improving our business processes	We will provide better service to clients through more flexible, modern systems that increase operating efficiencies. ¹	29,129	13,706	11,444

¹ Investments include amounts that are subject to approval. Includes a cost recovery initiative, currently under negotiation.

(ii) Verification and Enforcement Business Line (BL2)

A. Planned Spending and Full-Time Equivalentents

(\$ millions)	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
FTE ¹	10,026	10,131	10,048	10,048
Main Estimates ²	629.2	624.8	618.4	618.4
Plus: Adjustments				
• Money Laundering - preparatory work - TB 827875		0.1		
• Money Laundering - implementation		1.0	1.7	1.7
• Tobacco Litigation - TB 827796		0.8		
• Policy and legislation initiatives - TB 827584			3.6	3.6
Revised Planned Spending	629.2	626.7	623.7	623.7
¹ FTE shown reflect the Planned Spending (above) prior to adjustments to planned spending. ² The 1999-2000 Forecast includes Main Estimates plus Supplementary Estimates and other technical adjustments.				

B. Objective

The objective of this business line is to enhance compliance with the laws administered by CCRA.

C. Description

In 2000-01, the cost of activities related to verification and enforcement services will total \$627 million or 21 % of our overall spending. This money is spent on activities related to audits and investigations aimed at ensuring compliance with customs and tax laws, compliance research to allow for improved identification and strategies to deal with non-compliance, and the administration of the Scientific Research and Experimental Development tax credit. A list of the activities contained in this business line follows.

PROGRAM AREAS	ACTIVITIES
AUDIT	<ul style="list-style-type: none"> audits individuals, businesses and corporations
INTERNATIONAL TAXATION	<ul style="list-style-type: none"> constitutes a centre of expertise in international taxation audits international transactions encourages compliance with existing legislation addresses all tax procedures involving the film and television production industry in Canada encourages compliance with the existing legislation

PROGRAM AREAS	ACTIVITIES
INVESTIGATIONS	<ul style="list-style-type: none"> • investigates customs and tax fraud • applies the prosecution policy
SCIENTIFIC RESEARCH & EXPERIMENTAL DEVELOPMENT	<ul style="list-style-type: none"> • supports research and development in all industrial sectors • secures Canada's leadership role in innovative research and development
COMPLIANCE RESEARCH	<ul style="list-style-type: none"> • enhances compliance through a balanced and strategic approach to verification and enforcement activities • manages risk through a decision support infrastructure

Our tax system relies on voluntary compliance. Public trust in the integrity and fairness of the system is the foundation for voluntary compliance. We interact daily with a large number of clients through varied compliance-related activities. At one end of the compliance continuum, we provide clients with educational services, and we assist them in self-assessing their taxes owed. For the most part, these activities are carried out in the Assistance to Clients and Assessment of Returns business line. However, the verification and enforcement business line also is involved in education and outreach programs to increase awareness of non-compliance and its impact on government programs.

D. Planned Results

Currently, we report on the performance of this business line through a number of measures. For example, in 2000-01, we are planning to:

- generate more than \$5.7 billion from our verification and enforcement activities; and
- continue targeting the underground economy by increasing the use of community visits, improving relationships with key associations, enhancing our reporting requirements and pursuing opportunities to educate the public regarding the societal and economic costs of non-compliance.

These and other results will be achieved largely through existing programs already under way as part of the verification and enforcement business line. Ongoing efforts within these programs focus on increasing voluntary compliance, building greater trust in the fairness and integrity of the CCRA, maintaining responsible levels of enforcement activity, and increasing audit presence for key industry sectors.

For the majority of our clients, those who voluntarily comply, education and assistance is the extent of our interaction with them. For others, our interaction involves activities such as verification, audit, and special or criminal investigations. These activities address non-filing, abusive tax shelter and tax avoidance schemes, the underground economy, tax

havens, and tax evasion. In particular, we plan to enhance our analysis of international and domestic information and improve the audit process of international transactions. Also, we continue to dedicate resources to tax avoidance issues through early identification and audit of avoidance and tax shelter arrangements. Figure 7 which follows provides details on some major outputs associated with the fiscal impact of specific verification and enforcement activities: files audited including tax and GST, investigations completed including Customs, international transactions, and non-filers returns processed. Other services include processing of claims for tax credits to help clients finance their research efforts. This involves conducting pre-claim project reviews, providing an account executive program, and staffing national technology sector specialists. Each year we process approximately 11,500 claims for over \$ 1.3 billion in investment tax credits. Within this business line we will work to fulfil the mandate of the Minister's 13 Point Action Plan on Scientific Research & Experimental Development.

This business line is also responding to concerns regarding income tax requirements for the film industry. We will have in place a new Film Service Unit and a Film Industry Advisory Committee to address these concerns while still ensuring all clients are treated in a fair, consistent and efficient manner.

We are continuing to change our compliance approach from the traditional focus on coverage rates to a more strategic approach of risk assessment and targeting. Through our compliance research activities, we analyze social and economic trends affecting compliance; monitor trends in revenues; examine compliance patterns; conduct studies of the factors affecting compliance; and develop appropriate strategies to deal with areas of non-compliance. Through this approach to assessing compliance risk, we are striving for more effective ways to increase not only the fiscal impact of our enforcement activities, but to understand the causes of non-compliance behaviour. In particular, we plan to further develop a compliance strategy for electronic commerce in tandem with the Organization for Economic Cooperation and Development. We believe our current strategy of education, service and responsible enforcement based on risk assessment is the most effective course of action to maintain the integrity of the tax system.

The following figure provides some key outputs associated with the day-to-day operations of the verification and enforcement business line.

Figure 7: VERIFICATION AND ENFORCEMENT

	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
FTEs	9667	10,346	10,322	10,322
Files audited (Cases Audited)	253,624	257,796	255,696	255,696
Investigations	3,320	3,383	3,383	3,383
Non-Filers - Returns obtained	400,000	420,000	450,000	450,000
Non-Resident Returns Processed	308,100	308,100	308,100	308,100
International Enquiries, Adjustments & withholding	484,086	484,086	484,086	484,086
GST Domestic Rebates Processed	265,288	265,288	265,288	265,288
Total Fiscal Impact (\$ millions) ¹	5,601	5,723	5,710	5,710
1	Total Fiscal Impact includes federal and provincial tax (participating provinces only), federal tax refunds offset or reduced, interest and penalties, and present value of future tax assessable.			

E. Related Initiatives and Resources

The CCRA is also pursuing a number of new initiatives to augment the work already under way. In Section II, we outlined our strategic direction as defined by 12 corporate objectives. Listed below are our change initiatives and investments that will contribute to the achievement of key results in this business line. For presentation purposes, these initiatives have been grouped under five of our corporate objectives.

RELATED CORPORATE OBJECTIVE	DESCRIPTION OF CHANGE INITIATIVES	INVESTMENTS (\$000s)		
		2000-01	2001-02	2002-03
Having in place an enterprise-wide service strategy	We will improve access to the SR&ED program particularly in industrial research and development; improve delivery of tax credits, increase efficiency, and increase the timeliness of payments. ²	28,000	27,300	27,300
Developing & strengthening partnerships	We will work with the provinces and territories to harmonize tax rules and reduce risk in the erosion of the revenue base. We will address levels of non-compliance resulting from the fact that some jurisdictions are not harmonized.	Cost recovery, currently under negotiation		
Advancing the use of electronic service delivery	We will expand T1 electronic filing to include non-resident clients thereby providing them with a service equivalent to that enjoyed by resident clients.	57	57	57

RELATED CORPORATE OBJECTIVE	DESCRIPTION OF CHANGE INITIATIVES	INVESTMENTS (\$000s)		
		2000-01	2001-02	2002-03
Refining our risk management approach and having in place compliance strategies	We will refine our approach to risk management by focusing on the creation of paper trails in high risk industries, developing compliance strategies for the underground economy, electronic commerce and international tax, designing a new decision support system, and integrating investigative functions. ²	111,774	107,056	106,856
Advancing the fairness of our programs	We will develop initiatives that will influence attitudes and behaviours toward the underground economy and demonstrate that the CCRA helps businesses to voluntarily comply through education, communication, and service.	300	300	300

² Investment amounts include the total verification and enforcement budgetary costs for related programs.

(iii) Revenue Collections (BL3)

A. Planned Spending and Full-time Equivalents

(\$ millions)	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
FTE ¹	5,606	6,038	5,587	5,524
Main Estimates ²	267.1	284.4	263.2	260.7
Plus: Adjustments				
• Policy and legislation initiatives - TB 827584			1.2	1.2
Revised Planned Spending	267.1	284.4	264.4	261.9
¹ FTE shown reflect the Planned Spending (above) prior to adjustments to planned spending.				
² The 1999-2000 Forecast includes Main Estimates plus Supplementary Estimates and other technical adjustments.				

B. Objective

The objective of this business line is to collect tax, levies, duties, and other amounts such as Canada Pension Plan and Employment Insurance payments, and to ensure compliance with the filing and remitting requirements of all amounts withheld or collected in trust on behalf of the Government of Canada.

C. Description

In 2000-01, the cost of activities related to revenue collections will account for \$284 million or 9% of our overall spending. These funds support activities such as collecting amounts deducted at source by employers for income tax, GST, Canada Pension Plan and Employment Insurance contributions; collecting outstanding balances resulting from assessment and reassessment of tax and GST; and issuance of rulings on whether individuals are entitled to CPP and EI benefits. A list of the activities carried out in this business line follows.

PROGRAM AREAS	ACTIVITIES
TRUST ACCOUNTS	<ul style="list-style-type: none"> collects amounts deducted at source by employers including income tax, Canada Pension Plan and Employment Insurance contributions
ACCOUNTS RECEIVABLE	<ul style="list-style-type: none"> collects outstanding balances resulting from assessment or reassessment of income tax, goods and services (GST) and harmonized sales tax (HST) amounts collects outstanding duties and levies maintains an effective debt management service

PROGRAM AREAS	ACTIVITIES
RULINGS	<ul style="list-style-type: none"> • issues rulings on whether individuals are entitled to benefits under the <i>Canada Pension Plan</i> and <i>Employment Insurance Act</i>, and other determinations made at the request of the Department of Human Resources Development, employers and employees

D. Planned Results

Revenue collections is an integral and vital part of an effective revenue administration. At the CCRA, our ongoing commitment is to ensure that the collection of all assessed revenue is done in a manner that is fair. This commitment is key to maintaining the integrity of our programs, as well as creating a level playing field for our clients.

As described earlier in this report, a strong Canadian economy in recent years has resulted in a growing number of tax filers. This growth affects all aspects of our day-to-day business operations. It not only means an increased number of tax returns that must be processed, but also places additional demands on the collections business line. Notwithstanding these pressures, last year we collected revenues in the order of \$255 billion, a \$11 billion increase over 1997-98.

While no major change initiatives are planned for this business line, we will continue to identify means of delivering our collections programs in the most effective and efficient way possible. We will do so through an ongoing, systematic program of self examination on the one hand and continuous improvement on the other. With our vigorous program of examination and improvement, we intend to achieve the following key results:

- greater use of risk management and profiling in order to optimize resource use and effectively manage growing program workloads;
- stronger partnerships with the provinces and territories to enable better delivery of provincial partnership programs such as those with Worker’s Compensation Board;
- increased collaboration with international tax jurisdictions to facilitate the sharing of best practices and benchmarking models; and
- improved human resources strategies with a particular focus on recruitment and retention along with the development of front-line professional account managers.

Currently, we report on the performance of this key results commitment through a number of measures. As an example, by March 31, 2001, we will strive to achieve an accounts receivable ratio of 4% of gross revenues. Other planned major outputs for which the revenue collections business line is responsible are highlighted in Figures 8 to 11 which follow. Among these measures are the annual intake and closing of accounts receivable, and the employer compliance rates and required interventions which are key considerations in administering an effective debt management system. By adopting a mix of management and resource strategies we continue to promote compliance, maintain accounts receivable at acceptable levels, and protect Canada’s revenue base.

Figure 8: ANNUAL INTAKE AND CLOSING OF ACCOUNTS RECEIVABLE ¹

	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
<u>Annual Intake</u>				
Number of Accounts	494,708	502,189	509,772	517,470
Total Amount (\$000's)	8,625,927	8,850,201	9,080,306	9,316,394
<u>Annual Closings</u>				
Collections:				
Number of Accounts	189,390	213,899	215,024	216,208
Total Collections (\$000's)	6,026,073	6,699,262	6,672,726	6,755,494
Other Closings: ²				
Number of Accounts	284,085	320,848	322,535	324,311
Total Amount (\$000's)	1,690,758	1,879,637	1,887,342	1,895,414
Total Closings:				
Number of Accounts	473,475	534,747	537,559	540,519
Total Amount (\$000's)	7,716,831	8,578,899	8,614,068	8,650,908
Associated FTE	3,253	3,602	3,621	3,614
Total Closings (Number of Accounts) per FTE	146	148	148	148
Total Collections per FTE (\$000's)	1,852	1,860	1,858	1,855
¹ Tax Services Office Accounts only; excludes routine accounts actioned by way of computerized collection notices, the Collections Call Centre, and Ministère du revenu du Québec activities with respect to GST. ² "Other Closings" include accounts written off as uncollectible; and other sundry work disposal measures.				

Figure 9: EMPLOYER ACCOUNTS PROGRAM

	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Number of Employer Accounts	1,358,000	1,399,000	1,446,000	1,494,000
Gross Employer Remittances of Income Tax, Canada Pension Plan Contributions, and Employment Insurance Premiums (\$000)	135,648,000	139,743,312	144,438,048	149,232,672
Number of Field Examinations/Office Reviews ¹	504,928	504,928	504,928	504,928
Coverage Rate	37.6%	36.1 %	34.9%	33.8%
Associated FTE (includes overtime)	696	696	696	696
Additional Amounts Assessed (\$000)	576,443	576,443	576,443	576,443
Additional Amounts Assessed per FTE (\$000)	828	828	828	828
Routine Account Support FTE	241	241	241	241
Number of Accounts Reviewed at Tax Centre	145,109	145,109	145,109	145,109
Number of Pension Audits Completed	7,129	7,129	7,129	7,129
Number of Amended Statements of Earnings (T4s)	50,738	50,738	50,738	50,738
Associated FTE (includes overtime)	39	39	39	39
Audits per FTE	183	183	183	183
¹ Includes payroll examinations carried out in the field as well as tax services office enforcement actions.				

Figure 10: GOODS AND SERVICES TAX/HARMONIZED SALES TAX DELINQUENT FILER PROGRAM

	Forecast 1999-2000	Planned 2000-2001	Planned 2000-2001	Planned 2002-2003
Number of GST Registrants	2,006,846	2,138,648	2,257,226	2,385,785
Number of Office Reviews ¹	537,270	537,270	537,270	537,270
Associated FTE	221	221	221	221
Additional Amounts Collected (\$000)	686,396	686,396	686,396	686,396
Additional Amounts Collected per FTE (\$000)	3,106	3,106	3,106	3,106
¹ Includes Tax Service Offices and Call Centre				

Figure 11: CANADA PENSION PLAN AND EMPLOYMENT INSURANCE RULINGS

	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Ruling Intake ¹	94,727	96,800	96,262	93,463
Completions	93,780	95,832	95,299	92,528
Closing Inventory	9,597	10,565	11,528	12,463
Associated FTE	366	372	375	375
Completions per FTE	256	258	254	247
Completions as a % of Intake	99%	99%	99%	99%
¹ Tax Services Office and Tax Centre workloads only.				

(iv) Appeals (BL4)

A. Planned Spending and Full-time Equivalents

(\$ millions)	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
FTE ¹	1,310	1,269	1,290	1,328
Main Estimates ²	79.1	74.8	74.5	76.5
Plus: Adjustments				
• Policy and legislation initiatives - TB 827584			0.3	0.3
Revised Planned Spending	79.1	74.8	74.8	76.8
¹ FTE shown reflect the Planned Spending (above) prior to adjustments to planned spending.				
² The 1999-2000 Forecast includes Main Estimates plus Supplementary Estimates and other technical adjustments.				

B. Objective

The objective of this business line is to provide clients with a dispute resolution process that is fair, impartial, objective, open, transparent and timely.

C. Description

In 2000-01, the cost of activities related to Appeals will total \$75 million or 3% of our overall spending. This money is spent on activities such as reviewing assessments, entitlements, and determinations as well as managing litigation cases. A list of the activities carried out by this business line follows.

PROGRAM AREAS	ACTIVITIES
REVIEW OF DECISIONS	<ul style="list-style-type: none"> • Reviews assessments and reassessments of income tax, GST/HST and excise tax • Reviews appeals regarding pensionability issues under the Canada Pension Plan and insurability issues under the Employment Insurance Act • Reviews entitlements to rebates, refunds and credits under the various statutes administered by the Agency • Reviews determinations for federal, some provincial and territorial tax benefits, customs seizures and forfeitures, and tariff classification, valuation and origin
REVIEW OF VOLUNTARY DISCLOSURES	<ul style="list-style-type: none"> • Reviews voluntary disclosures of omissions and corrections for income tax and GST/HST

PROGRAM AREAS	ACTIVITIES
LEGAL	<ul style="list-style-type: none"> • Manages litigation activities • Explores alternatives to existing litigation methods

D. Planned Results

Currently, we report on the performance of this business line through two measures.

In 2000-01, we are planning to:

- explore the feasibility of completing non-audit income tax objections within 90 days; and
- achieve first contact with clients within 30 days from the date of mailing their objection/dispute.

These and other results will be achieved largely through existing programs in the Appeals business line. Ongoing efforts within these programs focus on improving the timeliness, fairness, independence, and quality of decisions. Currently, client surveys are conducted to measure client satisfaction in relation to appeals processes and decisions. For example, a pilot project will be established to enable measurement of completion times for non-audit income tax objections.

We recognize that occasionally disagreements between the CCRA and its clients are inevitable. Therefore, a credible mechanism for resolving disagreements is important to maintain the high degree of trust and confidence in the self-assessment system. Since the redress process is at the end of the service continuum, a number of complex factors influence the volume and complexity of the workload in this business line. Some of the workloads are provided in Figure 12 below.

Figure 12: SUMMARY OF ANNUAL INTAKE OF OBJECTIONS, DETERMINATIONS, ADJUDICATIONS AND APPEALS, AND ASSOCIATED FTE

	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Income Tax Objections and Appeals	57,000	57,500	60,000	62,500
GST/Excise Objections and Appeals	4,950	5,200	5,500	5,700
CPP-EI Appeals	9,200	7,800	7,800	7,800
Customs Adjudications	4,500	4,500	4,500	4,900
Trade administration Disputes ¹	5,000	4,000	3,000	3,000
Voluntary Disclosures	1,500	2,000	1,800	1,800
Associated FTE	1,310	1,297	1,298	1,303

¹ Forecast reductions from the anticipated impact of tariff simplification, reduction in duty rates and move to a single level of appeal.

E. Related Initiatives and Resources

Within the Appeals business line, we are pursuing new initiatives to augment the work already under way. Of note is the Fairness Initiative in which the Appeals Branch plays a central role in the implementation and coordination of the 7-Point Plan throughout the CCRA. In Section II, we outlined our strategic direction as defined by 12 corporate objectives. Listed below are our change initiatives and investments that will contribute to the achievement of key results in this business line. For presentation purposes, these initiatives have been grouped under two of our corporate objectives.

ELATED CORPORATE OBJECTIVE	DESCRIPTION OF CHANGE INITIATIVES	INVESTMENTS (\$000S)		
		2000-01	2001-02	2002-03
Advancing the use of electronic service delivery	We will review the feasibility of allowing clients to file their tax notices of objection using the Internet. The use of the Internet for dispute resolution will improve efficiencies at the initial stages of the redress process and could reduce cycle times.	50	50	35
Advancing the fairness of our programs	We will enhance the fairness in our tax, customs and trade programs through the implementation of the 7-Point Plan for Fairness. Additionally we will improve fairness through the provision of a first level redress process to challenge decisions and to request relief from certain sanctions. ³	339	329	329

³ Investments to be adjusted when the workplan for 2000-01 is finalized.

(v) Customs and Trade Administration (BL5)

Key Results Commitment

Our commitment pertaining to the Customs and Trade business line is:

“Enforcement of Canadian laws and sovereignty at the border, and support of Canadian industrial competitiveness and economic policies.”

A. Planned Spending and Full-time Equivalents

(\$ millions)	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
FTE ¹	7,849	7,846	7,768	7,768
Main Estimates ²	459.5	454.2	442.9	432.9
Plus: Adjustments				
• Money Laundering - preparatory work - TB 827875		0.7		
• Money Laundering - implementation		2.3	2.9	2.9
• Other technical items (e.g., Y2K loan repayment and Summit of Americas)		0.5	0.4	
• Modernize border management - 2000 Federal Budget		44.2	24.0	18.3
• Policy and legislation initiatives - TB 827584			8.0	1.9
Revised Planned Spending	459.5	501.9	478.2	456.0

¹ FTE shown reflect the Planned Spending (above) prior to adjustments to planned spending.

² The 1999-2000 Forecast includes Main Estimates plus Supplementary Estimates and other technical adjustments.

B. Objective

The objective of our Customs and Trade Administration business line is to enforce Canadian laws and sovereignty at the border, and to support Canadian industrial competitiveness and economic policies.

C. Description

In 2000-01, the cost of activities related to our customs and trade administration services will total \$502 million or 16% of overall spending. This money is spent on activities such as processing and controlling the movement of people, goods, and conveyances, collecting customs duties, and collecting consumption taxes for certain provinces. A list of the activities carried out by this business line follows.

PROGRAM	ACTIVITIES
<p>CUSTOMS AND TRADE (includes district/port operations, compliance verification, client service, targeting, and risk management as well as key sub-components such as SIMA, contraband and intelligence)</p>	<ul style="list-style-type: none"> • processes and controls the movement of people, goods, and conveyances entering, leaving, or transiting through Canada • protects Canadian society and industry through the detection of illegal cross-border activities, such as the entry of illegal goods and inadmissible people • collects customs duties • collects taxes and levies for certain provinces • provides service for other departments and agencies • advises and educates individuals and businesses on programs and procedures and on their obligations under the law and under various agreements • administers duty relief measures with respect to certain imported goods, and reviews and adjusts accounting documents • represents and advances Canadian interests at the World Customs Organization and other international forums • supports other government departments with international trade negotiations and market access issues • markets best customs practices through APEC and other international organizations • investigates instances of possible dumping or subsidies • applies special import measures where appropriate, and monitors compliance with findings • gathers and analyzes intelligence concerning contraband • develops processes, techniques, and equipment to detect and interdict contraband • administers anti-smuggling initiatives • implements the national firearms initiative

D. Planned Results

Currently, we report on the performance of the customs and trade administration business line through a number of well-established measures, some of which are detailed in Figures 13 to 20. For example, in 2000-01, we plan to:

- process over 110 million travellers;
- process almost 12 million commercial releases;
- achieve our service standard of a 45-minute turn-around time for electronic data interchange in the commercial stream at all automated commercial offices;
- achieve a client satisfaction rate of 93% for travellers services;
- achieve a 98% compliance rate for travellers using the highway as their mode of transportation; and
- detect and interdict \$450 million in contraband goods.

These and other results will be achieved largely through existing programs in the Customs and Trade business line. Ongoing efforts within these programs focus on simplifying and streamlining the way we process travellers and commercial imports into Canada; improving services to clients through faster, more efficient, and less intrusive processing of low-risk commercial shipments and low-risk travellers; increasing protection from controlled, dangerous, or illegal goods; or reducing costs and administrative burden for the business community.

Every shipment or traveller moving across our international border requires a clearance process that is quick, easy, friendly, and unobtrusive. On a day-to-day basis we manage a concentrated demand for traveller clearance at a number of major, high-volume locations: Pearson, Vancouver, and Dorval airports as well as select border locations. Millions of diverse client groups—including returning Canadians, new immigrants, students, recreational tourists, and business travellers—cross our borders annually by air, highway, and sea. Figure 13 provides details of the volume of travellers we plan on handling over the next three years.

We will also process millions of commercial transactions ranging from large corporations to occasional exporters or importers doing business from a home office. The types of goods that will be imported into Canada are as diverse as the transportation methods used to move them. We use electronic commerce and the Internet to interact with our commercial clients, and work with other government departments to enhance single-window service for traders. Figure 15 which follows provides details of the volume of commercial transactions we plan on handling in the years to come.

In addition to the service or facilitation element of this business line, the regulatory or enforcement element is an essential part of day-to-day operations. We must ensure that appropriate duties and levies are collected for goods being brought into Canada. Also, customs officers are called on to prevent the movement of illegal drugs, weapons, and people across the border. As the first line of defence against undesirable people and goods crossing the border, we have the important responsibility of protecting Canadians' health, safety, economic prosperity, and sovereignty. This requires the use of sophisticated risk management techniques to identify and target high-risk travellers or shipments. We are continuing to develop methodologies, systems, processes, and tools to better target high-risk conveyances, goods, and people.

CONTRABAND DETECTION EQUIPMENT

- 56 baggage and cargo X-ray systems
- 34 Ionscan-particle detection systems
- 38 detector dog teams
- 67 contraband detection kits
- 14 submersible pole mounted mini-video cameras (Nooklookers)
- 1 submersible remote operated vehicle

These assets are deployed at major high-risk points of entry across Canada. In 1997, use of this technology, valued at \$11M, was either directly responsible for, or assisted inspectors in the interception of, some \$409M or 60% of the value of illegal drugs seized by customs officers at Canada's borders

An assortment of travellers, commercial, and contraband outputs and outcomes are highlighted in the following figures.

Figure 13: TRAVELLERS

	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Travellers Processed (000's) ¹	109,000	110,792	111,664	112,535
Compliance Rate: ²				
Air	93%	93%	93%	93%
Highway	98%	98%	98%	98%
Client Satisfaction ³	93%	93%	93%	93%
1	Individuals entering Canada and reporting to Customs by any mode.			
2	Travellers, by mode, who comply with the laws administered by Customs and Trade Administration. This measure is a result of statistical sampling carried out systematically at the points of entry across the country.			
3	Travellers who, when surveyed, indicate that they are reasonably to very satisfied with the service they received.			

Figure 14: PERCENTAGE OF TRAVELLER VOLUMES PROCESSED AT CANPASS HIGHWAY¹

	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
CANPASS Highway	20%	25%	30%	35%
¹	CANPASS will not be expanded nationally in 1999-2000 as planned. Expansion will be dependent on the outcome of the Harmonized Highway Pilot Project which is scheduled for implementation in fiscal year 2000-2001. An evaluation of this pilot project will be completed 6 - 12 months after implementation and national expansion will be based on the findings/recommendations in this evaluation report.			

Figure 15: COMMERCIAL

(000's)	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Releases Processed ¹	11,000	11,968	13,021	14,166
Entry Accounting Documents Processed ²	11,605	13,338	14,066	14,744
Postal Shipments Assessed ³	1,700	1,700	1,700	1,700
Courier Shipments Released ⁴	10,700	11,900	13,900	15,900
Courier Shipments Released less than \$20	13,300	14,100	14,900	15,700
¹ Commercial shipments arriving by highway, air, rail and marine modes and presented for release, including all release requests received and Advanced Shipping Notifications (ASN's). ² Customs Accounting forms (B3s) processed. ³ Customs Postal Import forms (E14s) processed. ⁴ Courier shipments released with a value greater than \$20 and less than \$1,600 and all courier shipments released under Order-in-Council.				

Figure 16: PERCENTAGE OF ELECTRONIC DATA INTERCHANGE MACHINE RELEASES

	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
ACROSS Machine Releases	50%	60%	70%	70%

Figure 17: CONTRABAND

(\$000's)	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Contraband Seizures ¹ Value	450,000	450,000	450,000	450,000
¹ Includes drugs, alcohol, jewellery and tobacco.				

Figure 18: APPRAISAL AND ADJUSTMENT

Note: The former indicator for "Number of Commodity Declarations referred to commodity specialist reviews," has been deleted as it is no longer applicable (as per 1998-99 RPP).

(000's)	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Number of Entry Accounting Documents	11,605	13,338	14,066	14,744
Number of Commodity Declarations Presented	34,815	40,014	42,198	44,232
Adjustments Processed	285	173	173	173

Figure 19: SPECIAL IMPORT MEASURES ACT (SIMA)

	FORECAST 1999-2000	PLANNED 2000-2001	PLANNED 2001-2002	PLANNED 2002-2003
<i>Special Import Measures Act (SIMA)</i> Complaints from Canadian Industries ^{1,5}	21	24	24	24
<i>SIMA</i> Investigations (on a country basis) ^{2,5}	18	16	15	15
<i>SIMA</i> Re-investigations (on a country basis) ^{3,5}	20	63	46	46
<i>SIMA</i> Expiry Reviews (on a country basis) ⁴	N/A	10	10	10
<i>SIMA</i> Appeals	350	350	350	350
1	<i>SIMA</i> (Special Import Measures Act / Anti-Dumping) figures include initial enquiries and formal complaints whether or not they lead to an investigation.			
2	A country may be included more than once in this figure if it is subject to more than one investigation. This forecast is based on the number of <i>SIMA</i> complaints which are likely to result in an investigation.			
3	Number of re-investigations. A country may be included more than once in this figure if it was subject to more than one <i>SIMA</i> Re-investigation.			
4	Amendments to the <i>SIMA</i> , expected to enter into force in the first quarter of 2000, will require the CCRA to disclose certain confidential information to counsel to parties to proceedings under the Act. This is expected to result in a greater number of representations made during the course of <i>SIMA</i> proceedings which will need to be addressed by CCRA staff. Although this should not affect the number or work actions, it is expected that there will be a significant increase in activities required to administer the new disclosure provisions in the law.			
5	<i>SIMA</i> Appeals only. Tariff Classification and Valuation appeals are no longer included in this indicator as they are under the direction of Appeals Branch.			

Figure 20: INTERPRETATIVE POLICY DETERMINATION AND APPEALS - ACCEPTANCE OF FINAL CCRA DECISIONS 1

Percentage (%)	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Accepted	96	96	96	96
Upheld by External Tribunal	2	2	2	2
Overtured by External Tribunal	2	2	2	2
1	Includes decisions which are potentially appealable to an external body, where the final CCRA decision does not fully agree with the appellant's contention.			

E. Related Initiatives and Resources

We are also pursuing a number of new initiatives to augment the work already under way in the Customs and Trade business line. Generally speaking, these initiatives are part of the *Customs Blueprint* action plan. The Blueprint draws together a variety of related projects which collectively are designed to help us maintain and improve levels of service to millions of travellers and traders, while at the same time ensuring more effective protection against contraband and inadmissible persons.

In Section II, we outlined our strategic direction as defined by 12 corporate objectives. Listed below are the change initiatives and resources that relate to the Customs and Trade business line. For presentation purposes, these initiatives have been grouped under six of our corporate objectives.

RELATED CORPORATE OBJECTIVE	DESCRIPTION OF CHANGE INITIATIVES	INVESTMENTS (\$000s)		
		00-01	01-02	02-03
Advancing the use of electronic service delivery	This collection of initiatives entails the use of electronic methods to reduce paper and data burden, reduce processing times, and improve the processing of low-risk travellers. This includes the use of an electronic one-step process, electronic data interchange, and automated processing systems. ^{4,5}	11,022	4,061	2,596
Streamlining our activity and influence internationally	We will work with G7 member countries to standardize both the data required by customs administrations to carry out their responsibilities, and the form in which the data is to be reported electronically. ⁴	2,812	1,424	1,643
Enhancing our risk management approach and having in place compliance strategies	We will implement a range of initiatives to modernize the role traders play in importing and the role of the sufferance warehouse program. We will also work with the private sector to identify travellers who pose a high risk. We will provide our customs officers with the skills and training needed to carry out new responsibilities at the border. ^{4,5}	10,427	15,586	15,542
Enhancing the fairness of our programs	We will modernize our sanctions regime by recognizing the compliance history of clients and applying penalties proportional to the frequency and severity of infractions. ⁴	6,727	10,043	1,536
Continuously improving our business processes	We will improve the processing of low-risk commercial goods and streamline or accelerate customs clearance for low-risk travellers at remote ports and at border points. These improvements may involve partnerships with U.S. agencies or commercial clients. ⁴	17,649	4,890	4,634
Investing in our infrastructure to sustain future operation	We will build information and technology systems and applications to position us to deliver the <i>Customs Blueprint</i> initiatives and to increase targeting and interdiction of contraband activities. ⁴	12,821	5,532	6,022

⁴ Amounts do not include offsets.

⁵ Some of the investment amounts for these initiatives are included under other objectives.

(vi) Administration and Information Technology (BL6)

A. Planned Spending and Full-time Equivalents

(\$ millions)	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
FTE ¹	7,977	7,854	7,604	7,522
Main Estimates ²	831.0	707.7	655.4	649.9
Plus: Adjustments				
• Money Laundering - preparatory work - TB 827875		0.2		
• Money Laundering - implementation		1.8	1.4	1.4
• Tobacco Litigation - TB 827796		0.2		
• Capturing T2 - corporate tax information for tax years 1998 and 1999		1.5		
• Tax administration of retroactive lump sum payments (pay equity) - TB 827860		1.0	2.8	0.6
• Other technical items (e.g., Y2K loan repayment and Summit of Americas)			(0.3)	(0.3)
• Additional spendable revenue - pursuant to the CCRA Act		6.4	9.9	9.6
• Policy and legislation initiatives - TB 827584			6.6	7.0
Revised Planned Spending	831.0	718.8	675.8	668.2

¹ FTE shown reflect the Planned Spending (above) prior to adjustments to planned spending.

² The 1999-2000 Forecast includes Main Estimates plus Supplementary Estimates and other technical adjustments.

B. Objective

The objective of our Administration and Information Technology business line is to provide management and administrative support in a manner that will enable the CCRA to be the best performing organization in the public service.

C. Description

In 2000-01, activities related to Administration and Information Technology will total \$719 million or 24% of overall spending. The management of information technology applications and investments represents 34% of our spending in this business line. This money is spent on activities such as providing corporate-wide management, internal and external communications services, services that support financial and administrative support, and legal services. It also includes managing our human resources, and information technology applications and investments. A list of the activities carried out by this business line is provided below.

PROGRAM AREAS	ACTIVITIES
CORPORATE AFFAIRS	<ul style="list-style-type: none"> • provides services that support results-based management and the corporate management framework • reviews internal processes and programs through internal audit and program evaluation • supports all executive functions (Minister’s office, Board of Management, Agency Management Committee, and other committees)
COMMUNICATIONS	<ul style="list-style-type: none"> • advises and supports internal and external communications for the Minister, Board of Management, Commissioner, and others throughout the Agency
FINANCE AND ADMINISTRATION	<ul style="list-style-type: none"> • provides services that support financial and resource management • provides office systems, security and laboratory services
HUMAN RESOURCES	<ul style="list-style-type: none"> • manages the CCRA’s human resource system • promotes the CCRA as “employer of choice” • provides professional guidance, advice, and services to internal clients and the HR community • communicates with the federal public service and CCRA unions
INFORMATION TECHNOLOGY	<ul style="list-style-type: none"> • manages information technology applications and investments
LEGAL	<ul style="list-style-type: none"> • provides legal advice to all areas of the organization

D. Planned Results

In carrying out these activities, we are aiming to achieve a number of broad results. A prime focus is to improve service to clients within the organization to support them in delivering effective programs. Having in place the systems to manage and support more than 40,000 employees located in 750 sites across Canada is an enormous task. In many cases we are aiming to streamline, modernize, or integrate our internal management structures, processes, and systems. We are also working to attract and retain greater levels of skilled professionals through innovative and business-like approaches to human resources management. This means improving employee morale through the fostering of core values, and providing timely and effective internal communications.

The management of information technology applications and investments is an important aspect of this business line. Indeed, information technology is integral to the success of our business and virtually all new change initiatives. Along with the extensive network required to allow employees to access information and communicate with each other, we manage two data centres that house nearly 100 applications and many more subsystems

required for successful program administration. We are examining options to reduce support costs for existing assets, as well as to reduce time and costs for new information technology investments. We are achieving these results through an array of existing programs that will assist us in building and repairing information technology systems.

E. Related Initiatives and Resources

In addition to our ongoing efforts, we are pursuing a range of change initiatives in the Administration and Information Technology business line. For presentation purposes, these initiatives have been grouped under seven of our corporate objectives that were defined in Section II.

RELATED CORPORATE OBJECTIVE	DESCRIPTION OF CHANGE INITIATIVES	INVESTMENTS (\$000s)		
		2000-01	2001-02	2002-03
Having in place an enterprise wide service strategy	We will increase the awareness of available services through the publication of standards. We will also improve turnaround times for Access to Information and Privacy requests.	1,150	1,150	1,150
Systemically improving our business processes	We will increase our emphasis on service quality by streamlining our business processes and implementing ISO9000 standards where applicable.	950	950	tbd
Having in place a modern, world-class HR system	We will implement an array of human resources initiatives that marry public sector principles with private sector efficiencies. This includes competency-based HR resourcing, healthy labour-management relations, and a dispute resolution system.	11,900	7,500	7,500
Equipping employees to adapt to change	We will implement an array of human resources initiatives that will help employees adapt to change. These include an emphasis on continuous learning and developing leadership abilities.	1,200	1,000	1,000
Promoting a corporate culture that establishes us as an employer of choice	We will implement human resource policies that foster a positive work environment, including providing recognition and support to employees, ensuring a representative workforce, and implementing a workplace fitness program.	4,900	4,500	4,500

RELATED CORPORATE OBJECTIVE	DESCRIPTION OF CHANGE INITIATIVES	INVESTMENTS (\$000s)		
		2000-01	2001-02	2002-03
Implementing transparent and integrated management processes	We will implement processes to improve decision-making, resource management, performance measurement, and accountability, including a corporate performance measurement framework and improved financial administration. ¹	14,622	13,980	13,980
Investing in our infrastructure to sustain future operation	We will invest in our infrastructure to build a common information reporting system, implement automated customs applications, increase interdiction, and modernize customs facilities. ¹	3,500	9,500	18,000

¹ Investments include amounts that are subject to approval.

Section IV

Horizontal Initiatives

(i) Regulatory Initiatives

<i>Legislation and Regulations</i>	<i>Expected Results</i>
<p><i>Customs Legislation</i> - The CCRA wishes to modernize certain business processes and requirements to provide for alternative means, times and information for reporting persons and goods, and to address certain enforcement gaps. In addition, the <i>Act</i> would be amended to provide for a more flexible release and accounting process suited to today's diversified business needs as well as to extend time periods for filing disputes and appeals.</p>	<ul style="list-style-type: none"> • clarifying obligations for the reporting of travellers, goods and mail • allowing self-assessment of duties and taxes • expanding the CCRA's fairness provisions • ensuring consistency of the redress process between the various Appeals programs • permitting re-engineering of border processes
<p><i>Customs Legislation</i> - The <i>Customs Act</i> will be amended in order to harmonize the collection provisions with those of other CCRA programs.</p>	<ul style="list-style-type: none"> • harmonizing collection tools • clarifying collection rules
<p><i>Customs Legislation</i> - The CCRA wishes to replace the current penalty provisions in the <i>Customs Act</i> with a new administrative penalty regime which will allow enforcement actions taken to be more proportionate to the severity of the infraction and reflective of the client's compliance history. Major infractions will be set out in the regulation.</p>	<ul style="list-style-type: none"> • addressing compliance shortfalls in the present penalty regime • supporting custom's new re-engineering and business initiatives

(ii) Sustainable Development

In an effort to ensure that federal departments pursue a coordinated, sustainable course of action in their policy, programs, and operations, amendments to the *Auditor General Act*, 1995, required that departments and agencies table sustainable development strategies (SD) in the House of Commons before December 15, 1997 and update their strategy at least every three years thereafter.

Our first SDS recognized the contributions of its program and operational areas to a prosperous economy, a vibrant and just society, and a healthy environment. The 1997 SDS committed to three goals:

- strengthening internal capacities to contribute to sustainable development;
- integrating sustainable development considerations into decision-making; and
- reducing the environmental impact of our operations in support of sustainable development.

Before December 2000, we will update the 1997 SDS for the period from 2000 to 2003.

Sustainable development means using resources (human, financial, and natural) efficiently to ensure a future that is economically, socially, and environmentally sustainable.

Achieving sustainable development requires action on the part of all managers and employees. It involves changing the basis for decisions so that the impact of options considers not only the financial/economic implications but also the human/social and environmental implications.

CCRA's Journey Toward Sustainable Development

The proposed dateline on the following chart suggests the timeframe in which the CCRA will undertake to integrate SD into the way we do business, and how we will progress from a reactive to a proactive management of our environment and sustainable development issues.

CCRA's Proposed Dateline:	Pre-1997 SDS	1997-2000 SDS	2000-03 SDS	2003-06 SDS
Stage of the Journey	Reacting ⇒	Compliance ⇒	Comprehensive Management of Environment & Sustainable Development ⇒	Sustainable Development
Values/Motivations	Short-term profit	legal	business/ecological	sustainability
Objectives	survival	minimize liabilities	build competitive advantage	economic, social and ecological success
Strategic Approach	defend the status quo	minimize change	significant change	redefine purpose of the organization
Management Focus	crisis management	regulatory due diligence	build business strategy	Knowledge/relationship development

The SD vision for CCRA, expressed very simply, is decision-making, for all programs, policies, and operations, that considers not only the economic (or financial) implications of the decision, but also the social and environmental (or human and natural resource) implications of the decision.

The impact of CCRA decisions go beyond our internal workings. Our programs and operations touch on all Canadians, therefore we recognize opportunities to influence and assist stakeholders in achieving their SD goals and objectives. Whether as employer of choice or as world class customs and revenue agency, it will become increasingly important for the CCRA to recognize the national and global advantages of institutionalizing the concept of sustainable development.

Key Challenges to the Sustainable Development Program:

Integrating SD into the way an organization does business involves change. It also involves the cooperative efforts of all areas of an organization. Time and resource commitments are inevitable.

Since its official launch in the federal government in 1995, the workload, related to coordinating the development and implementation of SD commitments by the branches and regions, has been absorbed through the reallocation of resources.

Environment and sustainable development responsibilities have increased dramatically over the years. New legislation and regulations have expanded the level of environmental risk for the CCRA related in particular to contaminated sites management and pollution prevention. Maintaining due diligence and meeting expectations on government-wide targets, for issues such as greenhouse gas emissions and energy efficiency, pose further challenges.

In addition to these issues, departments and agencies are required to establish their own targets and performance measures for reducing the environmental impacts of their operations. A key role of the Commissioner of the Environment and Sustainable Development, Office of the Auditor General, is to monitor and report on the progress that departments and agencies are making. In view of increasing demands and liabilities, we need to review the adequacy of resource requirements for the sustainable development program.

Another key challenge for the SD program relates to defining SD issues for the CCRA. The 1997 SDS established the fact that much of our business contributes to a prosperous economy, a safe and vibrant society, and a healthy environment. Key business lines are in the process of establishing performance measures for their expected results, but have not engaged in the discussion of measuring these results in terms of 'big picture' impacts on sustainable development.

Given that the CCRA administers, rather than develops, policy and legislation, two questions require further discussion: How far can we go in making commitments and measuring results for sustainable development? Should our SDS remain fundamentally an environmental strategy, or should it envelop the economic and social impacts of our activities?

A final challenge for the SD program involves the level of awareness of SD throughout the CCRA. Progress on integrating sustainable development considerations into all programs, operations and business decisions requires that employees are aware of the impact that their decisions and actions may have on sustainable development. In the increasingly regulatory environment in which we are operating, this will be of particular importance to the CCRA. Raising the level of awareness will require concerted communications and awareness training efforts.

Strategy for the short and medium term

We will respond to the challenges of the SD program over the short and medium terms by:

- reviewing resource requirements for the SD program;
- focusing existing resources and efforts on environmental compliance issues that will help to minimize risks and liabilities;
- working with key areas of the CCRA to integrate SD considerations into existing business planning processes and tools, to achieve efficiencies and maintain our one-plan, one-process model; and
- raising the level of awareness through concerted communications and awareness training efforts.

Section V

Financial Information

- 5.1 Agency Summary - Part II of the Main Estimates
- 5.2 Agency Summary - Standard Objects of Expenditure
- 5.3 Summary of Major Capital Spending by Business Line
- 5.4 Details on Major Capital Projects Spending
- 5.5 Summary of Transfer Payments
- 5.6 Source of Respendable and Non-Respendable Revenue
- 5.7 Net Cost of Program for the Estimates Year

5.1 Agency Summary - Part II of the Main Estimates

Vote	(thousands of dollars)	2000-2001 Main Estimates	1999-2000 Main Estimates
Canada Customs and Revenue Agency			
1	Operating expenditures	2,187,612	2,002,664
5	Capital expenditures	13,727	18,727
10	Contributions	95,000	95,000
(S)	Minister of National Revenue - Salary and motor car allowance	52	49
(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Customs and Revenue Agency Act</i>	23,866	-
(S)	Contributions to employee benefit plans	369,398	342,067
(S)	Children's Special Allowance payments	118,000	75,000
Total Agency		2,807,655	2,533,507

5.2 Agency Summary - Standard Objects of Expenditure

(\$ thousands)	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Personnel				
Salaries and Wages	1,923,889	1,894,401	1,834,855	1,831,458
Contributions to Employee Benefit Plans	386,195	369,398	357,788	357,124
	2,310,084	2,263,799	2,192,643	2,188,582
Goods and Services				
Transportation and Communications	193,703	125,816	111,612	110,982
Information	47,780	27,159	24,093	23,958
Professional and Special Services	133,544	130,283	115,573	114,946
Rentals	12,675	8,350	7,407	7,365
Purchased Repair and Maintenance	59,851	40,536	35,959	35,696
Utilities, Materials and Supplies	45,736	37,374	33,154	32,967
Other Subsidies and Payments	293	24,066	21,349	21,179
Minor Capital	72,389	64,371	57,103	56,871
	565,971	457,955	406,250	403,964
Capital				
Controlled Capital	15,727	13,727	13,727	3,727
Transfer Payments				
Grants (statutory payments)	93,570	118,000	131,000	141,000
Contributions	95,000	95,000	95,000	95,000
	188,570	213,000	226,000	236,000
Gross Budgetary Expenditures	3,080,352	2,948,481	2,838,620	2,832,273
Less: Revenues Credited to the Vote	135,424	140,826	142,045	140,889
Net Budgetary Expenditures	2,944,928	2,807,655	2,696,575	2,691,384

5.3 Summary of Major Capital Spending by Business Line

(thousands of dollars)	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
<i>Customs and Trade Administration</i>				
New Facilities Projects	11,814	10,527	11,527	2,727
Existing Facilities	3,913	3,200	2,200	1,000
Total	15,727	13,727	13,727	3,727

5.4 Details of Major Capital Projects Spending

(thousands of dollars)	Current Estimated Total Cost	Forecast Expenditures to March 31, 2000 ¹	Planned Expenditures 2000-2001	Planned Expenditures 2001-2002	Planned Expenditures 2002-2003	Future Years' Requirements
<i>Customs and Trade Administration</i>						
New Facilities Projects:						
Andover, N.B.	4,760	197	1,782	1,781		1,000
Saint-Bernard-de-Lacolle, Quebec	13,938	13,938				
Armstrong, Quebec	4,710	65	550	950		3,145
Emerson, Manitoba	12,202	12,202				
Regway, Saskatchewan	38	38				
Coutts, Alberta	15,520	2,106	3,500	3,226	1,000	5,668
Little Gold, B.C.	1,764	1,514	250			
Osoyoos, B.C.	16,095	1,580	3,945	4,570		6,000
Douglas, B.C.	13,817	1,130	500	1,000	1,727	9,460
Nelway, B.C.	829	829				
Existing Facilities Projects:						
Health and Safety Projects	20,656	7,656	3,000	2,000	1,000	7,000
Other Projects	38,358	688	200	200		37,270
Total Spending Planned for Major Capital Projects	142,687	41,943	13,727	13,727	3,727	69,563
¹ Total spending (all years) to March 31, 2000.						

5.5 Summary of Transfer Payments

(thousands of dollars)	Forecast 1999-2000	Planned 2000-2001	Planned 2001-2002	Planned 2002-2003
Grants				
<i>Assistance to Clients and Assessment of Returns</i>				
Children's Special Allowance payments	93,600	118,000	131,000	141,000
Contributions				
<i>Assistance to Clients and Assessment of Returns</i>				
Contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes	95,000	95,000	95,000	95,000
Total Transfer Payments	188,600	213,000	226,000	236,000

5.6 Source of Respendable and Non-Respendable Revenue

5.6.1 Respendable Revenue - Revenues Credited to the Vote

(thousands of dollars)	Forecast Revenue 1999-2000	Planned Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003
Canada Pension Plan	57,676	59,217	61,472	63,676
Employment Insurance	77,748	81,609	80,573	77,213
Total Revenues Credited to the Vote	135,424	140,826	142,045	140,889

5.6.2 Respendable Revenue - Pursuant to the *CCRA Act*¹

(thousands of dollars)	Forecast Revenue 1999-2000	Planned Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003
<u>Statutory Non-tax Revenue-</u>				
User charges-				
Respendable user charges made and collected under various statutes-				
User charges made under departmental enabling statutes-				
Access to information	-	20	20	20
International technical assistance	-	371	408	449
User charges made under program specific statutes-				
Land, border and airport duty-free shops license fees	-	4,300	4,300	4,300
Broker's license fees	-	336	321	321
Copies of documents	-	50	50	50
Customs bonded warehouse fees	-	800	800	800
Customs sufferance warehouse license fees	-	606	606	606
Storage charges - Queen's and frontier warehouse fees	-	300	300	300
User charges made under regulations by TB or Gov. in Council under s. 19 of the FAA-				
Ruling fees	-	1,150	1,150	1,150
Income Tax Act re-registration fees	-	79	79	60
Special report on tax statistics	-	110	110	110
Fees for photocopying charitable organization returns	-	8	8	8
Advance pricing agreement fees	-	270	270	270
Special services fees	-	1,000	1,000	1,000
Other Statutory Non-tax Revenue-				
Accounts having special authorities-				
Refunds of previous years expenditures	-	1,700	1,700	1,700

¹ Respending under the CCRA legislation starts in the 2000-2001 fiscal year.

5.6.2 Respendable Revenue - Pursuant to the CCRA Act¹ (continued)

(thousands of dollars)	Forecast Revenue 1999-2000	Planned Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003
<u>Non-statutory Non-tax Revenue-</u>				
User charges-				
Respendable user charges made and collected under TB or ministerial approval under a general authority in various statutes-				
User charges made under ministerial approval-				
Foreign travel	-	200	200	200
IONSCAN	-	150	150	150
Provincial tax credit, tax benefit, and other program fees	-	11,415	11,802	11,518
Other	-	18	18	18
User charges made under use of contracts-				
CANPASS	-	184	193	203
Customs	-	3,560	3,560	3,560
Agreements for the collection of provincial sales taxes, tobacco and liquor mark-ups and levies, and visitors' rebates	-	3,597	3,597	3,597
Total Respendable Revenue Pursuant to the CCRA Act	-	30,224	30,642	30,390
¹ Respending under the CCRA legislation starts in the 2000-2001 fiscal year.				

5.6.3 Respendable Revenue - Summary

(thousands of dollars)	Forecast Revenue 1999-2000	Planned Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003
Respendable Revenue - Revenues credited to the Vote	135,424	140,826	142,045	140,889
Respendable Revenue - Pursuant to the <i>CCRA Act</i> ¹	-	30,224	30,642	30,390
Total Respendable Revenue	135,424	171,050	172,687	171,279
¹ Respending under the CCRA legislation starts in the 2000-2001 fiscal year.				

5.6.4 Non-respendable Revenue¹

(thousands of dollars)	Forecast Revenue 1999-2000	Planned Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003
<u>Statutory Tax Revenue-</u>				
Excise tax-				
Goods and services tax (including the Harmonised Sales Tax)-				
Interest and penalties	157,650	159,150	160,650	162,150
Other excise taxes-				
Interest and penalties	45,085	45,385	45,685	45,985
Customs Act-				
Customs import duties-				
Interest and penalties	6,812	6,929	7,046	7,163
<u>Statutory Non-tax Revenue-</u>				
User charges-				
Non-respendable user charges made under various statutes-				
User charges made under departmental enabling statutes-				
Access to information	20	-	-	-
International technical assistance	337	-	-	-
Recoveries from EI for employee benefits	13,718	14,441	14,260	13,678
Recoveries from CPP for employee benefits	8,688	8,915	9,255	9,587
User charges made under program specific statutes by departments-				
Land, border and airport duty-free shops license fees	4,300	-	-	-
Broker's license fees	351	-	-	-
Copies of documents	50	-	-	-
Customs bonded warehouse fees	800	-	-	-
Customs sufferance warehouse license fees	606	-	-	-
Storage charges - Queen's and frontier warehouse fees	300	-	-	-
User charges made under regulations by TB or Gov. in Council under s. 19 of the FAA-				
Ruling fees	1,150	-	-	-
Special report on tax statistics	110	-	-	-
Fees for photocopying charitable organization returns	8	-	-	-
Advance pricing agreement fees	250	-	-	-
Special services fees	1,000	-	-	-
Parking fees	300	300	300	300
Other	2,160	2,160	2,160	2,160
Other Statutory Non-tax Revenue-				
Accounts having special authorities-				
Refunds of previous years expenditures	1,700	-	-	-
Adjustments of previous years accounts payable	3,800	3,800	3,800	3,800
Restricted spending authorities-				
Proceeds from disposal of crown assets	400	400	400	400
Other statutory accounts				
Court cost awards	5	5	5	5

¹ Adjusted to reflect respending under the CCRA legislation starting in the 2000-2001 fiscal year.

5.6.4 Non-respendable Revenue (continued)¹

(thousands of dollars)	Forecast Revenue 1999-2000	Planned Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003
<u>Non-statutory Non-tax Revenue-</u>				
User charges-				
Non-respendable user charges made under TB or ministerial approval under a general authority in various statutes-				
User charges made under ministerial approval-				
Foreign travel	200	-	-	-
IONSCAN	163	-	-	-
Provincial tax credit, tax benefit, and other program fees	15,253	3,323	1,437	1,437
Other	18	-	-	-
User charges made under use of contracts-				
CANPASS	175	-	-	-
Customs	3,560	-	-	-
Agreements for the collection of provincial sales taxes, tobacco and liquor mark-ups and levies, and visitors' rebates				
Other	4,153	1,200	1,300	1,300
Other	360	30	30	30
All other Non-tax Revenue-				
Rental of land and buildings	310	310	310	310
Seizures	10,000	10,100	10,200	10,300
Other	210	210	210	210
Total Non-Respendable Revenue	284,002	256,658	257,048	258,815
¹ Adjusted to reflect respending under the CCRA legislation starting in the 2000-2001 fiscal year.				

5.6.5 Total Respendable and Non-respendable Revenue

(thousands of dollars)	Forecast Revenue 1999-2000	Planned Revenue 2000-2001	Planned Revenue 2001-2002	Planned Revenue 2002-2003
Respendable Revenue - Revenues credited to the Vote	135,424	140,826	142,045	140,889
Respendable Revenue - Pursuant to the <i>CCRA Act</i> ¹	-	30,224	30,642	30,390
Non-respendable Revenue	284,002	256,658	257,048	258,815
Total Respendable and Non-respendable Revenue	419,426	427,708	429,735	430,094
¹ Respending under the CCRA legislation starts in the 2000-2001 fiscal year.				

5.7 Net Cost of Program for the Estimates Year

(thousands of dollars)	Total
Main Estimates	2,948,481
<i>Plus: Adjustments to Planned Spending</i> ¹	67,700
Gross Planned Spending	<u>3,016,181</u>
<i>Plus: Services Received without Charge</i>	
Accommodation provided by Public Works and Government Services Canada (PWGSC) ²	160,000
Accommodation provided by Transport Canada	500
Employer's share of employee benefit costs and insurance premiums provided by Treasury Board Secretariat	106,100
Workers' compensation benefits provided by Human Resources Development Canada	3,000
Legal Services provided by Justice Canada	46,700
<i>Total Services Received Without Charge</i>	<u>316,300</u>
<i>Less: Respendable Revenue</i> ³	171,050
<i>Less: Non-respendable Revenue</i>	<u>256,658</u>
	427,708
2000-2001 Net Program Cost (Total Planned Spending)	2,904,773
¹ For details, see the Financial Spending Plan table.	
² Effective April 1, 2000, the responsibility for accommodation will be transferred to CCRA from PWGSC. The resources associated with the transfer are currently under negotiation.	
³ Includes Respendable Revenue - Pursuant to the CCRA Act.	

Section VI

Other Information

Listing of Statutes and Regulations Currently in Force

(Acts under the responsibility of the Minister of National Revenue, including certain acts for which the Minister of National Revenue has a role.)

<i>Canada-Chile Free Trade Agreement Implementation Act</i>	S.C., 1997, c. 14
<i>Canada-Customs and Revenue Agency Act</i>	S.C., 1999, C-43
<i>Canada-Israel Free Trade Agreement Implementation Act</i>	S.C., 1996, c. 33
<i>Canada Pension Plan</i>	C-8 (Part I)
<i>Canada-United States Free Trade Agreement Implementation Act</i>	S.C., 1988, c 65
<i>Children's Special Allowances Act</i>	1992, c. 48 (Schedule)
<i>Customs Act</i>	R.S., 1985, c. 1 (2nd Supp.)
<i>Customs Tariff</i>	S.C, 1998, c. (Bill C-11)
<i>Customs and Excise Offshore Application Act</i>	R.S., 1985, C-53
<i>Department of National Revenue Act</i>	R.S., 1985, N-16
<i>Employment Insurance Act</i>	1996, c. 23 (Parts IV and VII)
<i>Excise Act</i>	E-14
<i>Excise Tax Act (includes GST/HST)</i>	E-15 (Part II-IX)
<i>Export Act</i>	E-18
<i>Export and Import Permits Act</i>	E-19
<i>Federal-Provincial Fiscal Arrangements Act</i>	F-8
<i>Foreign Missions and International Organizations Act</i>	S.C., 1991, c. 41
<i>Fruit and Vegetable Customs Orders Validation Act</i>	1988, c. 5
<i>Importation of Intoxicating Liquors Act</i>	R.S., 1985, I-3
<i>Income Tax Act</i>	R.S., c. 1 (5th Supp.)
<i>Income Tax Application Rule</i>	R.S., c. 2 (5th Supp.)
<i>Income Tax Conventions Interpretations Act</i>	
<i>North American Free Trade Agreement Implementation Act</i>	S.C., 1993, c. 44
<i>Petroleum and Gas Revenue Tax Act</i>	P-12
<i>Privileges and Immunities (North Atlantic Treaty Organization) Act</i>	R.S. 1985, c. P-24
<i>Public Utilities Income Tax Transfer Act</i>	P-37
<i>Special Import Measures Act</i>	R.S., 1985, S-15
<i>Surcharge on Imports Order Act, etc.</i> ,	1963, c. 18
<i>Tax Rebate Discounting Act</i>	T-3 (SI/95-102)
<i>Trade Marks Act</i>	T-13 (ss. 53 to 53.3)
<i>World Trade Organization Agreement Implementation Act</i>	S.C., 1994, c. 47

References

1999-2000 Report on Plans and Priorities

1998-1999 Performance Report

1999 Income Tax Statistics

Compliance: From Vision to Strategy

Customs and Trade Administration Blueprint: A Discussion Paper

Index to Revenue Canada Services

Revenue Canada: Benefit Programs

Canada Customs and Revenue Agency Web site (<http://www.ccr-aadrc.gc.ca>)

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