

**Departmental Performance Reports 2002  
Preparation Guide**



## Introduction

Treasury Board Secretariat seeks to ensure that each department and agency can present to Parliament a coherent and effective picture of its performance, without being constrained by overly prescriptive reporting requirements. At the same time, Departmental Performance Reports should meet certain principles for effective public performance reporting.

Last year, the Secretariat introduced six principles to be met by departments and agencies when preparing their performance reports. The principles draw on a body of work on effective performance reporting developed by the Canadian Comprehensive Auditing Foundation (CCAF) as well as work done by the Office of the Auditor General.

The principles in this year's guide remain the same as in the 2001 guidelines. We have revised the guidance slightly to reflect feedback received over the past year. We believe these changes provide greater clarity in helping readers interpret the principles and help focus performance reporting on strategic outcomes.

Strategic outcomes are the long-term, enduring benefits to Canadians that stem from a department's mandate, mission and vision. In the past, departments have used a variety of terms to denote these benefits – key results commitments, departmental priorities, strategic objectives, business line outcomes and so on. Strategic outcomes emphasize the right thing: the difference a department is mandated to make. With very few exceptions, strategic outcomes will require the combined resources and sustained efforts of many partners over the long term. Nevertheless, federal departments fundamentally exist to provide leadership and strive for these outcomes; and citizens have a right to review from time to time the effectiveness of a department's leadership in working toward strategic outcomes.

Treasury Board Secretariat analysts are available to advise departments in the preparation of their performance reports or to direct departments to leading edge practices like the Common Measure Tool of the Service Improvement Initiative. Information about effective public reporting including a list of TBS contacts is available at: ([http://www.tbs-sct.gc.ca/rma/dpr/01-02/Guidance/dpr-contacts\\_e.asp](http://www.tbs-sct.gc.ca/rma/dpr/01-02/Guidance/dpr-contacts_e.asp)). A lexicon of standardized terminology for results management and reporting is also available on the site.

## ***What's New***

As previously mentioned in last year's guidelines, we introduced **six principles** for departments and agencies to follow when preparing their performance reports. These principles have not changed, though we have clarified the guide, in response to feedback we received over the past year.

We further explain the importance of linking DPRs with the commitments made by each department and agency in their **Report on Plans and Priorities (RPP)**. We also highlight the need to describe the progress made as a result of your department's contribution to these commitments, recognizing that few strategic outcomes are achieved by a single organization. We encourage the use of logic models, or results chains to show how resources and activities contribute to strategic outcomes.

We have put more emphasis on the importance of presenting performance in the proper context. In this regard, we are encouraging departments and agencies to discuss more thoroughly in their reports how they manage risks. We are also encouraging a greater use of societal indicators, and a link to the annual report on Canada's Performance, tabled in the fall by the President of the Treasury Board.

The section dealing with **Government-wide initiatives and Management Issues** has been modified to reflect the requirements to report on foundations as well as requirements in the new Alternative Service Delivery Policy.

Finally, the Common Look and Feel Standards for Government of Canada Internet Sites require that an HTML version of the DPRs be made available. To assist us with this requirement, departments are being asked to submit compliant HTML files. Guidance and assistance will be provided. It is also our intention to provide PDF versions on this site.

## Effective Public Performance Reporting

### Citizen-Focused Reporting

*Canadians have a fundamental right to know what is achieved through the use of their tax dollars. Strengthening accountability to Parliament and to citizens is an integral part of the management board's change agenda.*

*The aim is to provide parliamentarians and Canadians with high quality information about the plans and achievements of the Government of Canada. This information is key to implementing a citizen-focused agenda, since it allows Canadians to engage more effectively in understanding and shaping public policy.*

**Results for Canadians, March 2000**

### What it is

An effective public performance report should illustrate benefits that the organization has achieved for Canadians. It fulfils multiple tasks:

- It is an important instrument of **accountability to Parliament**. Parliamentarians bear responsibility for effective stewardship of public resources. To meet their responsibility, they require clear, concise and credible information on departmental performance.
- It is an instrument of **public accountability**. On behalf of the public, Parliament delegates resources and authorities to federal departments and agencies. Canadians have a right to know what they receive in return.
- It should be an instrument of **public engagement**, providing the foundation for a performance dialogue between citizens and their government.

### How it works

What makes an effective Departmental Performance Report?

- It should be linked to earlier commitments made in the Report on Plans and Priorities.
- It should demonstrate logically to both parliamentarians and Canadians how departmental achievements make a difference in their lives instead of simply listing departmental strategies, activities and outputs. It can also be used to inform employees (present and prospective), stakeholders and partners.
- It serves as an introduction to performance information – the comprehensive body of information on departmental effectiveness and efficiency, collected continuously by every responsible organization, used routinely in management decision-making and available to the public upon request. The summary performance report should encourage readers to “drill down” into the detailed performance information by citing the appropriate web sites or other sources of supplementary information.

- It measures performance and shows how your organization is achieving its goals. It demonstrates how inputs, activities and outputs logically progress toward strategic outcomes.
- It is written with the needs and knowledge of its readers in mind. Canadians want to know what a department seeks to achieve (i.e., its strategic outcomes), how these outcomes relate to government priorities, who a department's key partners are, whether services have improved, and what has actually been achieved with public resources. For their part, parliamentarians tend to be more interested in issues of efficiency and effectiveness, the prudent use of government resources, performance against government-wide initiatives and the sustainability of departmental performance. Consequently they seek more information on issues such as the key internal and external factors that influence performance, the department's contribution to final outcomes, and the resources expended to achieve outcomes. A successful report will provide a coherent body of information meeting the needs of both audiences.
- It does not obscure the performance story with highly detailed quantitative, financial and technical information; this belongs in an annex, preferably on-line.

### **Reporting Principles**

1. Provide a coherent and balanced picture of performance that is brief and to the point.
2. Focus on outcomes, not outputs.
3. Associate performance with earlier commitments, and explain any changes.
4. Set performance in context.
5. Link resources to outcomes.
6. Explain why the public can have confidence in the methodology and data used to substantiate performance.

With careful adherence to the principles described here, performance reports will be valuable tools for departments, parliamentarians and citizens alike.

## Principles for Effective Performance Reporting

- 1. Provide a coherent and balanced picture of departmental performance that is brief and to the point.**

Performance reports should help parliamentarians and citizens engage in an ongoing dialogue around the setting of government priorities and the allocation of resources. To be understood and used by its intended readers, a performance report should be straightforward.

### *Coherent*

Do not take it for granted that readers fully understand the issues involved or the workings of your department. Instead, supply the information needed for such understanding. Of course, you can assume some reader familiarity with issues, and it is not necessary to give exhaustive summaries or a great deal of background material in the body of your report; but the report should be able to stand on its own and present a coherent picture of performance.

It is important to remember that even though your performance report is a high-level strategic document, it does permit you to tell your full performance story by referring readers (for background or more detailed information), to current web sites or other departmental publications at appropriate points in the report. The use of electronic links in your report is particularly helpful as this allows readers to ‘drill down’ into specific areas of interest to them.

### *Balanced*

Perfect performance is rarely achieved or expected. A report that implies perfection loses credibility in the eyes of the readers. Emerging or new issues cannot be dealt with instantaneously, except on exceedingly rare or urgent occasions. Some pressing issues may have high public visibility, be controversial, or be seen by a department as encouraging a negative, unfair or biased assessment of its performance.

The natural tendency is to avoid full reporting on those issues, and to concentrate on areas where performance is stronger or perceived as more positive. Nevertheless, your report is an opportunity to explain difficulties and demonstrate how the department is dealing with complex, thorny problems in a responsible manner. Readiness to acknowledge performance that did not meet expectations shows an ability to adapt. It is an indicator of organizational health and a predictor of ultimate effectiveness.

### ***Concise***

Rather than provide a myriad of details, focus on a few key characteristic aspects of performance, and provide the information and context required to interpret the significance of outcomes sought and achieved. You should choose the focus carefully and explain the rationale for that choice in your report.

Do not dwell only on good news. Performance reports are not meant to be marketing tools. Attention should be given to choices and circumstances that are altering plans, performance or practices. Highlight what the department and the government see as the most important and challenging aspects of performance.

Consider the needs of users of the information. The focus of reporting should be driven by the likely use of the information as much as by the government's obligation to report that which it thinks is important for the public to know.

### ***Meets varying information needs***

There are difficulties inherent in trying to be both complete and concise. Many of these can be addressed by providing electronic links to more detailed sources of performance information. Think of the performance report as a high-level summary that gives information on the most important aspects of performance, and also steers interested readers toward more detailed follow-up information. It should meet the needs of various audiences for differing levels of information. Those interested in a particular program or activity can be directed to the information they want; others can disregard the link. You can ensure transparency and completeness in your report by noting that information exists and providing the relevant link. Such "electronic footnotes" can offer extensive information without breaking the flow of your department's performance story.



**2. Focus on outcomes, not outputs.**

Focus on strategic outcomes that directly benefit Canadians and Canadian society and describe the role and responsibility of your organization toward achieving these outcomes. Few outcomes are the responsibility of one organization. You are accountable for your contribution to those outcomes and your report should reflect your performance accordingly. Departments should be able to show the logical linkages between their resources, activities, outputs and the outcomes they contribute to.

In addition, discussing progress towards outcomes should reflect the performance expectations or planned results for the reporting period.

***Explain progress toward strategic outcomes***

Focusing on outcomes can be difficult – especially for an initiative that may take years to come to fruition. Often a final outcome is well beyond a department’s control, and the most that can be demonstrated is an output or intermediate outcome. When this is the case, it is best to frankly admit that no observable outcome is available at the present time. It also may be appropriate to report on an output, target or intermediate outcome if it can be clearly linked to a desired final outcome. A successful report enables readers to follow the linkages. The use of a logic model or a results chain diagram is strongly encouraged to demonstrate how the activities, programs and resources are contributing the outcomes.

**3. Associate performance with earlier commitments, and explain any changes.**

To effectively assess performance, readers need information on the difference that the department ultimately seeks to make (i.e., strategic outcomes) and the progress that was expected. In presenting their performance accomplishments, departments should take into account past expectations, and commitments as reported in previous *Reports on Plans and Priorities*. Show the relation between the outcomes that the department's priorities and programs were intended to produce and those actually produced. This demonstrates the effectiveness of the department's programs and policies.

In some cases, planned results will have changed because of emerging pressures, external factors or new responsibilities. Explaining these changes will make a performance report understandable and credible as readers may wish to compare the report with previous plans to determine the fate of promised outcomes. If these are not easily identified, readers may conclude that the outcomes have not been accomplished and that the report focuses only on good news.

***Highlight lessons learned***

A key purpose of performance reporting is to influence and enhance future operations. Continuous learning is critical to effective management. It is about using performance information to learn what has worked and what hasn't to adjust plans and improve performance. Accordingly, highlight lessons learned from your performance monitoring activities. Show some examples of how your department used the performance information to influence the decision-making process related to your major programs or initiatives. Such information helps build readers' confidence in your department's ongoing capacity to deliver outcomes. Further, you demonstrate sound management by explaining adjustments and actions taken based on lessons learned.

#### **4. Set performance in context.**

Describe concisely but thoroughly the context in which the department works towards achieving outcomes. This might include a brief overview of the organization (i.e., mission or vision), an environmental scan highlighting relevant statistics or societal indicators, and a reference to the strategic outcomes and how they are linked to government priorities. Important horizontal linkages to key partners should also be included. A strong context will identify and discuss the key risks involved in delivering – or not delivering – outcomes to Canadians.

##### ***Societal indicators***

A department is often trying to influence societal outcomes that are complex and beyond its direct control, yet these outcomes represent areas where government has a significant role to play. Societal outcomes can be described by statistical indicators that also provide a context for situating government program performance. For example, programs affecting health can be placed in the context of societal indicators measuring the overall health status of Canadians.

*Canada's Performance* is an annual government-wide report on performance. The 2001 report, ([http://www.tbs-sct.gc.ca/report/govrev/01/cp-rc\\_e.html](http://www.tbs-sct.gc.ca/report/govrev/01/cp-rc_e.html)) tabled last December, presents information on a set of 19 societal indicators that have been grouped according to four main themes:

- Economic opportunities and innovation in Canada;
- The health of Canadians;
- The Canadian environment; and
- The strength of Canadian communities.

To the extent possible, situate your department's strategic outcomes in relation to the themes and societal indicators used in this year's report.<sup>1</sup>

##### ***Government priorities***

Your department's contribution to achieving government priorities may be obvious to those within government but not to outsiders. The report should establish a clear link to publicized

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<sup>1</sup> Please contact Tim Wilson, Results Management & Reporting, TBS in order to ensure that the departmental performance report most properly situates the department's strategic outcomes in relation to Canada's Performance 2002. Tim can be reached at: [wilson.tim@tbs-sct.gc.ca](mailto:wilson.tim@tbs-sct.gc.ca)

government priorities (such as those stated in the Speech from the Throne) to ensure that readers understand the significance of the department's outcomes. It is not, however, necessary to link departmental performance to each and every government commitment and priority. Instead, highlight how the outcomes contribute to the government's broader public agenda.

### ***Horizontal Results***

Increasingly, organisations must work with others to deliver results. Results sought through public policies, programs, and initiatives that involve more than one jurisdiction, department or partner in working towards shared objectives are referred to as horizontal initiatives.

Parliamentarians, standing committees and Canadians are requesting results information on issues that transcend departmental boundaries. Your departmental performance report should reflect the contribution of your partners to the achievement of your strategic outcomes. The discussion of partnerships need not be exhaustive, but should identify key departments and agencies, other levels of government, the private and volunteer sectors, and stakeholders who contribute to making the strategic outcomes a reality.<sup>2</sup>

### ***Managing Risk***

Government is about making choices, and choices involve assessing risks and managing them.

Describing some of your internal and external risks helps demonstrate that your organization is aware of key risks and has strategies to manage them. Your performance report should outline some of the key risks that you face when delivering on your performance expectations. This could include risks related to your ongoing capacity to achieve performance.

Discussing risks and their impact on outcomes helps provide for more balanced reporting. It will give readers a better appreciation of challenges faced by the organization and a better understanding of why things may not have gone exactly as planned. A straightforward discussion of risks and challenges encourages more realistic expectations. This, in turn, provides a more supportive climate for innovation. Your report is an opportunity to explain and demonstrate how risks may have affected the organization's performance and how they were managed.

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<sup>2</sup> More information on horizontal results is available at [http://www.tbs-sct.gc.ca/rma/eppi-ibdrp/coll\\_res/coll\\_res\\_e.htm](http://www.tbs-sct.gc.ca/rma/eppi-ibdrp/coll_res/coll_res_e.htm). We encourage you to provide information on other horizontal initiatives, not covered in the main text of your report by using the template provided at [http://www.tbs-sct.gc.ca/rma/eppi-ibdrp/coll\\_res/sum\\_e.asp](http://www.tbs-sct.gc.ca/rma/eppi-ibdrp/coll_res/sum_e.asp).

## **5. *Link your resources to your outcomes.***

At the most basic level, accountability means explaining what has been accomplished with the resources entrusted to a department. Demonstrate the value of departmental performance by linking outcomes with resources expended. Your DPR should provide sufficient detail for readers to understand the logical link between what was accomplished with the resources available in support of the strategic outcomes. Resource information should include human resources, financial, capital and other resources as relevant. Do not, however, simply give figures. Instead, demonstrate that resources were used efficiently and effectively (or not where applicable), and that the quantity of resources expended was commensurate with the priorities addressed and the outcomes achieved.

For many departments this will be a challenge, as financial structures are not yet aligned with strategic outcomes. Still, departments should make the attempt. We are asking organizations to identify total spending by strategic outcomes. The total of all strategic outcomes should match the total planned spending.

Naturally, greater accuracy is expected and required in the financial tables in the annex of your report. [http://www.tbs-sct.gc.ca/rma/dpr/01-02/Guidance/financial/financial\\_e.asp](http://www.tbs-sct.gc.ca/rma/dpr/01-02/Guidance/financial/financial_e.asp)

These tables provide a link to, and closure on, the financial appropriations that were given to the department. They are more straightforward to prepare because they employ the same approved structure as your financial reporting system. As in the 2002-03 RPP guidelines, if your strategic outcomes differ from how your department receives funding, indicate the resource relationship through a crosswalk table. An example is provided in Table 4 of the financial tables.

Changes to plans and resource levels are both reasonable and expected. They are signals that management can and does respond to changing conditions. Accordingly, they should be noted and explained, not ignored or hidden. When allocations have been changed during a planning period, explain both the reason for the change and the amount involved.

**6. Explain why the public can have confidence in the methodology and data used to substantiate performance.**

*Credibility*

Good public performance reporting finds ways to tell Canadians about the use of judgement and the existence of uncertainty. It neither restricts itself to that which can be known with absolute certainty and measured precisely nor pretends to a certainty it cannot reach. Rather, it acknowledges that some of the information reported will be less reliable than the rest. It tells Canadians how those who make the report have developed confidence in the reliability of reported information. Any significant caveats or limitations that might reasonably influence the judgements of Canadians would be identified.

Use factual, independently verifiable information to support performance assertions. However, your report need not be restricted to information that can be proven with absolute certainty, nor should it be a mere collection of statistical data. Instead, demonstrate the basis of your confidence in the information reported, and identify areas where conclusions are inferred rather than explicitly demonstrated or proven. The report should give readers the means to make informed decisions about the reliability of performance information. This includes providing helpful advice on how to interpret performance information in charts and graphs. Information from evaluations can also be very helpful here. The effective use of these methods to report performance combined with a realistic mix of positive and negative performance information will serve to enhance the credibility of your report.

*Attribution*

Address the issue of attribution; that is, leave readers confident of the contribution your department made toward the outcomes identified. There are various ways of doing this. In many cases, you can convince readers with a compelling explanation of the link between the department's actions or policies and its intermediate or final outcomes. Whenever possible, use the findings of evaluations to demonstrate the extent to which the department's actions contributed to the outcomes achieved. Give summary information in the report and direct readers electronically to the primary sources and evaluations for more detailed information.

Sometimes the causal link may be only inferred, not demonstrated. If so, it is prudent to frankly acknowledge that there are problems in directly attributing the outcomes to the actions of the department.

### *Comparative information*

Use comparative information to help readers better understand departmental information, and to allow them to arrive at a realistic assessment of the department's performance. By comparing present performance with that of earlier periods or similar organizations, you offer reference points that help readers understand the significance of outcomes achieved. To ensure that comparisons are valid, see that the information is accurate and well presented. Explain any differences between organizations and time periods, as well as limitations on the comparison.

## Reporting on other Government Themes and Management Issues

Parliamentarians want information on government-wide themes and key management initiatives that underpin achieving results for Canadians. Such issues include those listed below. If these issues are pertinent to your department's performance story, discuss them in the body of your report and show how they have contributed to your performance.

**Sustainable development** is a commitment of the Government of Canada. The concept should find some consideration in the *Departmental Performance Report* of all departments and agencies. It should especially be reflected in the body of the performance reports of the 25 departments and agencies formally required to report on their sustainable development strategies. A template is also provided to accommodate detailed reporting against commitments (see [http://www.tbs-sct.gc.ca/rma/dpr/01-02/Guidance/templates/sustainable-durable\\_e.asp](http://www.tbs-sct.gc.ca/rma/dpr/01-02/Guidance/templates/sustainable-durable_e.asp)).

**Sustainable Development in Government Operations** refers to the coordination of, and reporting on federal efforts to "green" its own operations. To meet expectations for a government-wide report, it is essential that departments report in a similar fashion on common issues. Consensual reporting guidelines for a core set of common indicators were developed following a workshop organized by the interdepartmental Committee on Performance Measurement for Sustainable Government Operations in June 2001. Departments should follow these guidelines when reporting their respective SDS progress in their operations. These guidelines can be found at: <http://www.greeninggovernment.gc.ca/>

The **Social Union Framework Agreement (SUFA)** commits governments to work better together, and with Canadians, in strengthening the health and social systems (see [http://socialunion.gc.ca/menu\\_e.html](http://socialunion.gc.ca/menu_e.html)). The agreement obliges federal and provincial/territorial governments to be more transparent and accountable to Canadians. Commitments include: achieving, measuring and publicly reporting results; involving Canadians in developing social priorities and reviewing outcomes; and the need to establish joint accountability frameworks for Canada-wide initiatives supported by transfers to the provinces and territories. SUFA principles and accountability provisions support the federal strategy of managing for results.

When reporting on outcomes, examine how they have met the spirit and letter of the Social Union Framework Agreement. If your department is part of the SUFA accountability pilot project (see [http://www.tbs-sct.gc.ca/rma/account/SUFA\\_Template.htm](http://www.tbs-sct.gc.ca/rma/account/SUFA_Template.htm)), you may wish to elaborate on your department's achievements and provide a hyperlink to the SUFA Accountability database. [http://www.tbs-sct.gc.ca/rma/account/sufa\\_e.asp](http://www.tbs-sct.gc.ca/rma/account/sufa_e.asp).

**The Government of Canada On-Line and the Service Improvement Initiative** are key initiatives to transform services and improve client satisfaction. Departmental reporting on these initiatives helps create a benchmark for public accountability and lead the way in developing a managing for results culture across government.



*Results for Canadians* commits the government to measurable improvements in client satisfaction. The **Service Improvement Initiative** provides a framework for departments and agencies to deliver on this commitment. Departments have been improving the quality of their service and are continuing to do so. From the outset, performance measurement and reporting were built into the Service Improvement Initiative. Through the Initiative, the Government aims to achieve service improvements from a citizen-centered perspective; the focus is on achieving real improvement in client satisfaction with service quality. Departments are required to achieve a minimum 10 percent increase in client satisfaction with key, significant direct service delivery activities by the year 2005. The Departmental Performance Report should be used to demonstrate performance against this target.

The **Government of Canada On-Line** initiative is another key pillar in the Results for Canadians citizen-centered agenda. In the 1999 Speech from the Throne, the Government of Canada committed to giving Canadians on-line access to all its information and key services by 2005. The Departmental Performance Report can be used to highlight some of the key successes and challenges faced by departments and agencies in Government On-Line and to provide Internet links to services and the departmental Government On-Line public report.

**Modern Comptrollership** is a management reform focused on the sound management of resources and effective decision-making. It goes to the heart of the Government of Canada's management framework described in *Results for Canadians*. Modern Comptrollership is intended to bring together integrated financial and non-financial performance information, a sound approach to risk management, appropriate control systems and a shared set of values and ethics to better support managers' decision-making. Modern Comptrollership requires managers and functional specialists to work in a coordinated way to set priorities and plans, to meet operational goals and achieve desired results. It is about working smarter for better results: better informed decisions, better public policies and better service delivery.

Every department and agency is expected to integrate Modern Comptrollership as a key element of their management improvement agenda, but each has flexibility on the timing and approach. If your organization was engaged in this initiative during the reporting period, your report should highlight the measures your organization has taken to create a culture and environment conducive to instituting modern comptrollership. These measures might include the identification of weaknesses in modern comptrollership capabilities and the steps being taken to develop modern comptrollership practices appropriate to the organization's needs and circumstances as well as noting how your efforts in this area have contributed to your strategic outcomes.

Parliamentarians are concerned about **human resource management**. They recognize that a sustainable and effective workforce is essential to serving Canadians as they deserve. Your report should show how your department's human resources management has contributed to achieving the organizational outcomes. You may wish to highlight any capacity challenges your organization is facing with respect to progress made toward your human resources initiatives.

**Grants and contributions** are a way of leveraging the strengths of communities and organizations to deliver specific outcomes. Discuss grants and contributions and the way they are responsibly managed in terms of their intended or delivered outcomes in the body of your documents as appropriate.

The [Policy on Transfer Payments](http://www.tbs-sct.gc.ca/rma/dpr/01-02/Guidance/financial/table07_e.asp) requires that for each transfer payment program with transfers in excess of five million dollars, the department or agency's RPP include supplementary descriptive material (such as stated objectives, expected results and outcomes, as well as milestones) and that DPRs include evidence of results achieved or progress made against results commitments and specific planned results in RPP. You may use our suggested template ([http://www.tbs-sct.gc.ca/rma/dpr/01-02/Guidance/financial/table07\\_e.asp](http://www.tbs-sct.gc.ca/rma/dpr/01-02/Guidance/financial/table07_e.asp)) to complete the information provided in the body of your report.

For those departments and agencies managing significant **Alternative Service Delivery (ASD)** arrangements and/or **foundations** to which the government has provided long term funding, a short summary of these arrangements should be provided in the Consolidated Reporting section of their DPR. This summary should list the name of the foundations or ASD arrangements with the URL links to related information, reports and major agreements such as the terms and conditions.

Although foundations and many ASD arrangements operate at arms lengths and function as independent entities, the results achieved with federal funds could make a significant contribution or impact on achieving the strategic outcomes of a department or agency. The new [Policy on Alternative Service Delivery](#) requires that an ASD initiative that contributes significantly to the achievement of a department or agency's mandate should be reported in the RPP, and its contribution to the mandate and service-delivery results should be reflected in the DPR. Because foundations may receive up-front funding to use over a number of years, departments should comment not only when the funding occurs but also on the planned and actual use of these funds by the foundation and the results being achieved.

On our website are templates you may wish to complete on the following topics. Departments are responsible for filling out these templates where applicable. [http://www.tbs-sct.gc.ca/rma/dpr/01-02/Guidance/templates/templates-modeles\\_e.asp](http://www.tbs-sct.gc.ca/rma/dpr/01-02/Guidance/templates/templates-modeles_e.asp).

- [Alternative Service Delivery](#)
- [Matériel Management](#)
- [Procurement and Contracting](#)
- [Regulatory Initiatives](#)
- [Service Improvement Initiative](#)
- [Social Union Framework Agreement \(SUFA\)](#)
- [Sustainable Development Strategies](#)
- [Horizontal Results](#)
- [Storage Tanks](#)
- [Special Travel Policies](#)

## **Format and Required Features**

The principles outlined here should guide the preparation of a coherent, balanced report accurately depicting your department's performance. The report may be structured in the way that is most suitable for telling your performance story.

Nonetheless, some consistency is needed across government. Departments should use three general sections – minister's message, context and performance discussion – and annexes. The discussion of performance should be aligned to the strategic outcomes that the department seeks to provide to Canadians.

Your Senior Financial Officer has received further guidance on certain technical reporting requirements to be annexed to the Departmental Performance Report, such as financial tables and special reporting templates. These can be found on the Guidance web site.

To comply with Common Look and Feel standards for Government of Canada Internet Sites, departments and agencies are asked to submit simple HTML versions of their documents. It is recognized that there will be challenges coordinating parallel paper and electronic documents. TBS will handle the final formatting of the HTML versions and will provide assistance. To minimize differences between the paper and HTML versions, and to ensure that the most useful DPRs are available through both print and the Internet, advice on good practices is part of this year's detailed guidance. TBS intends to provide PDF versions as well, working from the original source documents for the paper versions.

For further information, including submission requirements and deadlines, key contacts for information, Treasury Board Secretariat analysts assigned to departments, electronic publishing standards, templates for specific reporting requirements, forms and a lexicon of key terms, select from the side navigation bar on the [Guidance website](#).