

**Accountability:** The obligation to demonstrate and take responsibility both for the means used and the results achieved in light of agreed expectations.

**Activity:** An operation or work process internal to an organisation, which uses inputs to produce outputs. *E.g., Training, research, construction, negotiation, investigation, etc.*

**Alternative Service Delivery:** is the organisational and structural dimension for improving the government's performance in delivering programs and services to Canadians. It has two parts:

- establishing the appropriate organizational forms within departments, outside traditional departmental structures or outside the public sector, to improve organisational performance; and
- bringing together organizations from across government, between levels of governments, or across sectors, through partnerships (for example, "single windows," co-locations, or clustering of services to citizens) to provide more seamless and citizen-centred services.

**Baseline information:** It provides an explicit starting point for change and sets the initial bar for performance measurement. It also provides the basis and rationale for any program or service delivered to Canadians.

**Budgetary:** is a type of expenditure a department or agency uses to receive and spend money.

**Canada's Performance:** A government-wide performance report tabled in the fall of each year by the President of Treasury Board. Canada's Performance provides parliamentarians and Canadians with a whole of government perspective from which to view the plans, results and resources reported by individual federal departments and agencies in their spring planning and fall performance reports. *Example: [Canada's Performance 2003](#)*

**Capital Assets:** are tangible assets that are purchased, constructed, developed or otherwise acquired and held for use in the production or supply of goods, delivery of services or to produce program outputs. They have a useful life that extends beyond one year and are not intended for resale in the normal course of operations. Capital assets include land, buildings, military assets, infrastructure assets, purchased or in-house developed software, computer hardware, equipment, leasehold improvements and assets acquired by capital leases or donations. Heritage assets which are also used for operational purposes (office or lab space) are considered capital assets, but not non-operational assets (such as museum or gallery collections or archeological sites). Some items, such as furniture, tools, personal computers, are typically purchased or acquired in large quantities and capitalized as a pool or group for amortization purposes. A complete definition can be found in the TB Accounting Standard 3.1 ([http://www.tbs-sct.gc.ca/pubs\\_pol/dcgpubs/acstd/capasset\\_e.asp](http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/acstd/capasset_e.asp)).

**Capital Project:** defined as a project specifically intended to acquire or improve a capital asset. Acquisition of a capital asset means obtaining the use of the asset over the long term, whether by construction, purchase, lease/purchase or lease. Projects which improve a capital asset are considered to be “capital projects” when the performance, value or capability of the asset is significantly increased or its useful or economic life is extended by more than one year.

**Capital Spending:** are those resources used to procure capital assets.

**Cost of Services Received without Charge:** is an indication that an organisation has received certain services they did not pay for. The cost of the services were absorbed by, the department or agency offering that service.

**Departmental Performance Reports (DPR):** Departmental Performance Reports (DPRs), tabled in the fall of each year by the President of Treasury Board on behalf of all federal departments and agencies named in Schedule I, I.1 and II of the *Financial Administration Act*, are part of the Estimates and Supply process. Their fundamental purpose is to present a report on results and accomplishments as established in the corresponding Reports on Plans and Priorities (RPP) in order to provide Parliamentarians with knowledge and understanding of the government’s stewardship of public resources.

**Effectiveness:** The extent to which an organisation, policy, program or initiative is meeting its expected results.

**Evaluation:** the application of systematic methods to periodically and objectively assess effectiveness of programs in achieving expected results, their impacts, both intended and unintended, continued relevance and alternative or more cost-effective ways of achieving expected results.

**Expected Result:** is an outcome that a program, policy or initiative is designed to produce.

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

**Governance:** The processes and structures through which decision-making authority is exercised. *E.g., An effective governance structure ensures individuals or groups of individuals are responsible for setting policy directions, priorities, taking investment decisions, re-allocating resources, and designing programs.*

**Horizontal Initiative:** An initiative in which partners from two or more organizations have established a formal funding agreement (e.g. Memorandum to Cabinet, Treasury Board submission, federal-provincial agreement) to work toward the achievement of shared outcomes. *E.g., Canada’s Drug Strategy, Measures to Combat Organized Crime Initiative.*

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

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

**Management and Accountability Framework (MAF):** A document which outlines the rationale, theory, resources and governance and accountability structures of a program policy or initiative and sets out a plan to measure, monitor and report on results throughout the lifecycle of the policy, program or initiative. MAFs are intended to assist departments in achieving the expected results of their policy, program or initiative.

**Management Priorities:** focus on improving management practices, controls or infrastructure within the organization in such areas as human resources, risk management, real property management, corporate services, etc.

**Management Resources and Results Structure (MRRS):** A comprehensive framework that consists of an organisation's inventory of activities, resources, results, performance measurement and governance information. Activities and results are depicted in their

logical relationship to each other and to the Strategic Outcome(s) to which they contribute. The MRRS is developed from a Program Activity Architecture (PAA).

**Non-Budgetary:** see Loans, Investments and Advancements.

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

**Outcome:** An external consequence attributed, in part, to an organisation, policy, program or initiative. Outcomes are not within the control of a single organisation, policy, program or initiative, instead they are within the area of the organisation's influence. Outcomes are usually further qualified as immediate, intermediate, or ultimate (final), expected, direct etc.

**Performance:** What a government did with its resources to achieve its results, how well those results compare to what the government intended to achieve and how well lessons learned have been identified.

**Performance Indicator:** see performance measure

**Performance measure:** A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organisation, program, policy or initiative. Quantitative performance measures are composed of a number and a unit. The number provides the magnitude (how much) and the unit gives the number its meaning (what). e.g number of written complaints received.

**Performance Measurement:** The process and systems of selection, development and on-going use of performance measures to guide decision-making.

**Performance Reporting:** The process of communicating evidence-based performance information. Performance reporting supports decision-making, accountability and transparency.

**Policy:** Government legislation, regulation, official guidelines or operating principles that influence behaviour towards a stated outcome. *Example: Canada Health Act*

**Plans:** The articulation of strategic choices, which provides information on how an organisation intends achieve its priorities and expected results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

**Priorities (for RPP):** Specific areas that an organisation has chosen to focus and report on during the planning period. They represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s). There are two types of priorities program and management.

**Program:** A group of related activities that are designed and managed to meet a specific public need and often treated as a budgetary unit.

**Program Activity Architecture (PAA):** An inventory of all the activities undertaken by a department or agency. The activities are depicted in their logical relationship to each other and to the Strategic Outcome(s) to which they contribute. The PAA is the initial document for the establishment of a Management Resource and Results Structure (MRRS).

**Program Priorities:** focus on ways to improve value for money in the department's program base, thus achieving better results for Canadians.

**Reports on Plans and Priorities (RPP):** As part of the Main Estimates, the RPPs provide information on departmental plans and expected performance over a three-year period. These reports are tabled in Parliament each spring, after resource allocation deliberations. They include information on the department or agency's mission or mandate, strategic outcomes, strategies, plans and performance targets.

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

**Statutory Authorities:** Are those that Parliament has approved through legislation and sets out both the purpose of the expenditures and the terms and conditions under which they may be made. Statutory spending is included in the Estimates for information only.

**Strategic Outcome:** A long-term and enduring benefit to Canadians that stems from a department or agency's mandate, vision and efforts. It represents the difference a department or agency wants to make for Canadians and should be a clear measurable outcome that is within the department or agency's sphere of influence.

**Sustainable Development Strategies:** The government of Canada is committed to the promotion of sustainable development as a way to ensure the quality of life of Canadians. The basic premise underlying sustainable development is to integrate environmental, economic and social considerations into decision making. Sustainable development is also defined as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

Making progress towards sustainable development will require new approaches to decision-making and decisions that reflect: a long-term focus, seeking to preserve and enhance economic, social and natural capital in order to improve the quality of people's lives today while ensuring a continuing legacy for the future; a horizontal perspective that fully incorporates social, economic and environmental factors; and a recognition of the interdependence between domestic and global activities.

**Voted Authorities:** Are those for which the government must seek Parliament's approval annually through an Appropriation Act. The wording and expenditure authority attributable to each vote appears in a Schedule attached to the Appropriation Act. Once approved the vote wording and approved amounts become the governing conditions under which these expenditures must be made. Individual expenditure proposals included in Votes seek authority to make expenditures necessary to deliver various mandates that are under the administration of a Minister and are contained in legislation approved by Parliament.