

National Security and Intelligence Review Agency

2021–22

Departmental Plan

The Right Honourable Justin Trudeau
Prime Minister of Canada

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National Security and Intelligence Review Agency
2021–22 Departmental Plan

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From the Executive Director

I am very pleased to present the 2021–22 Departmental Plan for the National Security and Intelligence Review Agency (NSIRA). The year ahead will build on a very successful 2020–21, in which we achieved several key milestones for our new agency, despite the challenges imposed on us and the organizations we review as a result of the COVID-19 pandemic.

In 2021–22, we will be continuing to implement NSIRA’s three-year review plan, which emphasizes reviews of increasing scale and complexity as we become familiar with the operations of departments and agencies that have only recently become subject to review.

In the year ahead, we will also roll out a new process for taking in and investigating complaints from members of the public. Multiple key stakeholders will help to shape this new process, which aims to provide greater accessibility and greater timeliness to our complaints investigation function.

Significant efforts to scale up our operations will continue in 2021–22, including expanding to a second site, recruiting staff across all business lines, and continuing our support to staff working from home. In all aspects, we will continue to prioritize our staff’s health and safety as we build on our successes and pursue ambitious organizational goals. We will also continue to emphasize diversity and inclusion in the workplace, including developing an employment equity strategy.

More details on this and other initiatives are found in this report. I hope that it helps inform Canadians of NSIRA’s priorities for the year ahead.

John Davies
Executive Director

Plans at a glance

Over the coming year, NSIRA will continue its ambitious review agenda, based on the three-year review plan established in 2020–21. This will include mandatory reviews related to the Canadian Security Intelligence Service (CSIS), the Communications Security Establishment (CSE), the *Security of Canada Information Disclosure Act* and Governor in Council directions under the *Avoiding Complicity in Mistreatment by Foreign Entities Act*. NSIRA will also continue to expand the agency’s knowledge of departments and agencies not previously subject to expert review, including through the conduct of interagency reviews and by “following the thread” of activities from one agency to another. Of note, in 2021–22, NSIRA will continue its comprehensive review, announced in July 2020, to fully identify the systemic, governance and cultural shortcomings and failures that resulted in CSIS engaging in illegal activity and a related breach of candour to the Federal Court.

In 2021–22, NSIRA will also focus on implementing a new model for investigating complaints. This work will be rooted in the development of new rules of procedure, which will be implemented after consultation with key stakeholders in the year ahead. The goals of this process are to enhance access to justice for complainants and to ensure that NSIRA investigates complaints in a timely manner.

An important responsibility over the coming year will be further adapting operations to the conditions imposed by the COVID-19 pandemic, with a priority on maintaining a safe and healthy work environment. NSIRA will also emphasize employment equity, diversity and inclusion as a major corporate theme over the year ahead, including training staff on key concepts.

For more information on NSIRA’s plans, priorities and planned results, see the “Core responsibilities: planned results and resources, and key risks” section of this report.

Core responsibilities: planned results and resources, and key risks

This section contains detailed information on the department’s planned results and resources for each of its core responsibilities. It also contains information on key risks related to achieving those results.

National Security and Intelligence Reviews and Complaints Investigations

Description

NSIRA reviews Government of Canada national security and intelligence activities to assess whether they are lawful, reasonable and necessary. It investigates complaints from members of the public regarding activities of CSIS, CSE or the national security activities of the Royal Canadian Mounted Police (RCMP), as well as certain other national security–related complaints. This independent scrutiny contributes to the strengthening of the framework of accountability for national security and intelligence activities undertaken by Government of Canada institutions and supports public confidence in this regard.

Planning highlights

In support of this outcome, in 2021–22, NSIRA will implement an ambitious review agenda. It will continue to review the activities of CSIS and CSE to provide responsible ministers and the Canadian public with an informed assessment of these activities, including their lawfulness, reasonableness and necessity. NSIRA will also build on the knowledge it has acquired of departments and agencies, such as the RCMP, the Canada Border Services Agency, Immigration, Refugees and Citizenship Canada, and the Department of National Defence and Canadian Armed Forces. Using that knowledge, NSIRA will ensure these organizations’ national security or intelligence activities are independently verified and assessed. NSIRA is committed to transcending the silos that have characterized national security review until now, and will “follow the thread” of an activity between agencies to ensure its assessments reflect the complex and interwoven approach Canada takes to national security.

In 2021–22, NSIRA will complete its review of the systemic, governance and cultural factors that led to CSIS engaging in illegal activity and breaching its duty of candour to the Federal Court. This review is being conducted jointly by two NSIRA members, the Honourable Marie Deschamps, a former justice of the Supreme Court of Canada, and Craig Forcese, a professor in the Faculty of Law at the University of Ottawa. This matter was referred to NSIRA by the Minister of Public Safety and Emergency Preparedness and the Minister of Justice. NSIRA is confident its findings and recommendations will play a constructive role in ensuring that future national security activities reflect Canadians’ expectations of these fundamental institutions.

NSIRA is committed to ensuring its review agenda remains responsive and topical. In 2021–22, NSIRA will continue to engage with community stakeholders to understand their concerns surrounding national security and intelligence activities. NSIRA will ensure that matters of equity and non-discrimination are reflected in its review agenda. NSIRA’s work must also be accessible to the public and civil society. In 2021–22, NSIRA will increase its activities on Twitter and ensure that the agency’s processes, methodologies and findings are readily available on its website. NSIRA will proactively publish unclassified versions of its reports throughout the year. The annual report will continue to summarize NSIRA’s review findings and recommendations in context, situating these elements within a broader discussion of the key trends and challenges NSIRA has observed over the year.

In 2021–22, NSIRA will continue to draw on the close relationships it has established with the National Security and Intelligence Committee of Parliamentarians and the Office of the Privacy Commissioner. The agency will coordinate its activities to ensure review is efficient and comprehensive, and avoids unnecessary duplication of effort. NSIRA is also developing close ties to its international equivalents. It will host a conference in 2021–22 that will bring together review agency representatives from Canada, the United States, Australia, New Zealand and the United Kingdom to discuss artificial intelligence and other topics of common interest. NSIRA will also deploy multidisciplinary review teams in 2021–22, leveraging the integrated expertise of researchers, lawyers and technical experts right from the start. This will ensure NSIRA reviews reflect a sound understanding of many complex issues, and that the agency is equipped to provide clear, precise analysis of the impacts of new technology in an ever-changing national security environment.

In 2021–22, NSIRA will also strengthen institutions’ accountability and enhance public confidence by ensuring consistency, quality and timeliness in investigating national security–related complaints. The independent investigation of complaints plays a critical role in maintaining public confidence in Canada’s national security institutions. In 2021–22, NSIRA will continue to offer an informal resolution process to complement the investigative process to respond to complaints. NSIRA also developed new rules of procedure to ensure timeliness in the investigation of complaints. The ambition is to ensure access to justice. New service standards to be set in January 2021 will enable baseline measurements to be established in 2021–22.

Gender-based analysis plus

In 2021–22, NSIRA will undertake several initiatives related to employment equity, diversity and inclusion. Incorporating baseline data derived from employee self-identification, NSIRA will develop an employment equity strategy to increase representation and to ensure it reflects the diversity of the Canadian public, which it serves.

Training and learning events for staff on issues related to systemic discrimination will continue over the coming year. These activities will ensure a common understanding of key concepts and build a corporate culture that promotes the values of diversity and inclusion in the workplace.

Work will continue in 2021–22 to incorporate analysis of bias and discrimination into reviews and complaints investigations. NSIRA will also work with centres of excellence within the Government of Canada to enhance its understanding of how gender-based analysis plus concepts can be more formally integrated into its work.

Finally, NSIRA will build on outreach and engagement conducted over the past year to expand its range of stakeholder partnerships and learn more about concerns related to the differential impacts of national security and intelligence activities.

Experimentation

Given the functions and responsibilities of NSIRA, the organization does not engage in experimentation activities.

Key risk(s)

NSIRA's ability to access the information it needs to do its work and speak to the relevant stakeholders to understand policies, operations and ongoing issues is closely tied to the capacity of the organizations being reviewed to respond to NSIRA's demands. The resource constraints of those organizations might continue to be compounded next year by disruptions stemming from the COVID-19 pandemic. This presents a risk of hindering NSIRA's ability to deliver on its mandate in a timely way. NSIRA is mitigating this risk by ensuring clear communication about information requests and by setting review priorities.

The physical distancing precautions required by the COVID-19 pandemic might continue to be needed in 2021–22. This would limit employees' access to NSIRA offices and to classified physical and electronic documents. Such restrictions could slow NSIRA's ability to deliver on its mandate in a timely way and limit the frequency and type of outreach NSIRA can do in person. The pandemic also complicates the recruitment, on-boarding and training of new review staff. NSIRA is mitigating these risks by adapting its office space and investing in communications technology. It will continue to innovate to enable its operations and engage virtually with stakeholders, departments and agencies.

Planned results for National Security and Intelligence Reviews and Complaints Investigations

Departmental result	Departmental result indicator	Target	Date to achieve target	2017–18 actual result*	2018–19 actual result*	2019–20 actual result*
Ministers and Canadians are informed whether national security and intelligence activities undertaken by Government of Canada institutions are lawful, reasonable and necessary	All mandatory reviews are completed on an annual basis	100% completion of mandatory reviews	2021–22	Not applicable (N/A)	N/A	N/A
	Reviews of national security or intelligence activities of at least five departments or agencies are conducted each year	At least one national security or intelligence activity is reviewed in at least five departments or agencies annually	2021–22	N/A	N/A	N/A
	All Member-approved high priority national security or intelligence activities are reviewed over a three-year period	100% completion over three years; at least 33% completed each year	2021–22	N/A	N/A	N/A
National security–related complaints are independently investigated in a timely manner	Percentage of investigations completed within NSIRA service standards	90%	2021–22	N/A	N/A	N/A

*Because NSIRA was created on July 12, 2019, there is no comparative information to provide for 2017–18 and 2018–19. Actual results for 2019–20 are not available as the new Departmental Results Framework in the changeover from the Security Intelligence Review Committee (SIRC) to NSIRA was being developed. This new framework is for measuring and reporting on results achieved starting in 2021–22.

Financial, human resources and performance information for NSIRA’s program inventory is available in the [GC InfoBase](#).¹

Planned budgetary financial resources for National Security and Intelligence Reviews and Complaints Investigations

2021–22 budgetary spending (as indicated in Main Estimates)	2021–22 planned spending	2022–23 planned spending	2023–24 planned spending
12,047,835	12,047,835	10,740,923	10,744,262

Financial, human resources and performance information for NSIRA’s program inventory is available in the [GC InfoBase](#).ⁱⁱ

Planned human resources for National Security and Intelligence Reviews and Complaints Investigations

2021–22 planned full-time equivalents	2022–23 planned full-time equivalents	2023–24 planned full-time equivalents
69.0	69.0	69.0

It is expected that NSIRA will be at full capacity by the close of 2021–22 to fulfil its new mandate.

Financial, human resources and performance information for NSIRA’s program inventory is available in the [GC InfoBase](#).ⁱⁱⁱ

Internal Services: planned results

Description

Internal Services are those groups of related activities and resources that the federal government considers to be services in support of Programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the 10 distinct services that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. These services are:

- ▶ Management and Oversight Services
- ▶ Communications Services
- ▶ Legal Services
- ▶ Human Resources Management Services
- ▶ Financial Management Services
- ▶ Information Management Services
- ▶ Information Technology Services
- ▶ Real Property Management Services
- ▶ Materiel Management Services
- ▶ Acquisition Management Services

Planning highlights

A key priority in the coming year will be Internal Services support and leadership with respect to the development and implementation of effective employment equity, diversity and inclusion strategies.

NSIRA will also continue to leverage technologies and proven information management practices to increase the effectiveness of operations as the agency continues to operate under COVID-19 pandemic conditions.

The ability of NSIRA to continue its rapid increase in personnel will be contingent on effective Internal Services functions. As a result, over the coming year, NSIRA will continue to invest in and strengthen its frameworks for human resources management, information technology and security, and continue to implement its accommodation strategy.

Planned budgetary financial resources for Internal Services

2021–22 budgetary spending (as indicated in Main Estimates)	2021–22 planned spending	2022–23 planned spending	2023–24 planned spending
18,147,084	18,147,084	15,386,717	7,691,725

Planned human resources for Internal Services

2021–22 planned full-time equivalents	2022–23 planned full-time equivalents	2023–24 planned full-time equivalents
31.0	31.0	31.0

It is expected that NSIRA will be at full capacity by the close of 2021–22 to fulfil its mandate.

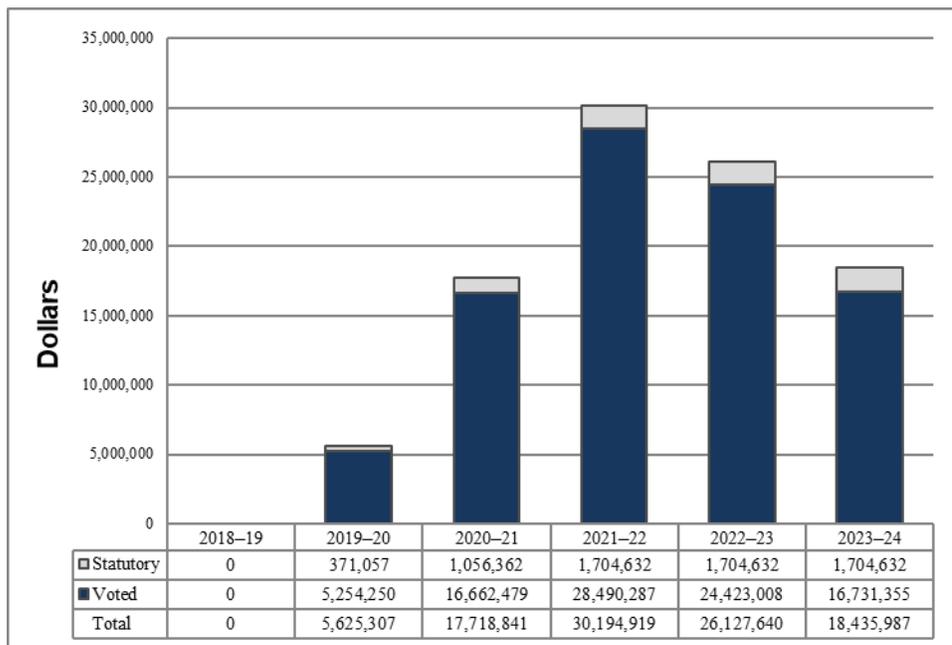
Spending and human resources

This section provides an overview of the department’s planned spending and human resources for the next three consecutive fiscal years and compares planned spending for the upcoming year with the current and previous years’ actual spending.

Planned spending

Departmental spending 2018–19 to 2023–24

The following graph presents planned (voted and statutory) spending over time.



Because NSIRA was created in July 2019, the actual expenditures of fiscal year 2019–20 do not reflect a full fiscal year of spending. The increase from 2019–20 to 2020–21 is also explained by growth in personnel and the initiation of accommodation, infrastructure and systems investments that were delayed from the previous fiscal year.

Fiscal years 2021–22 to 2023–24 present planned spending based on approved authorities. The fluctuation in planned spending between fiscal year 2020–21 to 2023–24 is mainly explained by funds earmarked for the completion of accommodation, infrastructure and systems projects.

When compared with the Departmental Plan from the previous year, the change in planned spending for 2021–22 and 2022–23 is largely resulting from a reprofile of funding from 2019–20 to 2021–22 and 2022–23 to align funding with the delayed projects noted.

Planned spending for 2023–24 shows the ongoing financial authorities after completion of the office expansion project.

Budgetary planning summary for core responsibilities and Internal Services (dollars)

The following table shows actual, forecast and planned spending for NSIRA’s core responsibility and for Internal Services for the years relevant to the current planning year.

Core responsibilities and Internal Services	2018–19 expenditures*	2019–20 expenditures*	2020–21 forecast spending	2021–22 budgetary spending (as indicated in Main Estimates)	2021–22 planned spending	2022–23 planned spending	2023–24 planned spending
National Security and Intelligence Reviews and Complaints Investigations	N/A	3,009,066	6,716,166	12,047,835	12,047,835	10,740,923	10,744,262
Subtotal	N/A	3,009,066	6,716,166	12,047,835	12,047,835	10,740,923	10,744,262
Internal Services	N/A	2,616,241	11,002,675	18,147,084	18,147,084	15,386,717	7,691,725
Total	N/A	5,625,307	17,718,841	30,194,919	30,194,919	26,127,640	18,435,987

*Because NSIRA was created on July 12, 2019, there is no comparative information to provide for prior years. Numbers for 2019–20 are for the reporting period of July 12, 2019 – March 31, 2020.

Planned human resources

The following table shows actual, forecast and planned full-time equivalents (FTEs) for the core responsibility in NSIRA’s departmental results framework and for Internal Services for the years relevant to the current planning year.

Human resources planning summary for core responsibilities and Internal Services

Core responsibilities and Internal Services	2018–19 actual full-time equivalents*	2019–20 actual full-time equivalents*	2020–21 forecast full-time equivalents	2021–22 planned full-time equivalents	2022–23 planned full-time equivalents	2023–24 planned full-time equivalents
National Security and Intelligence Reviews and Complaints Investigations	N/A	17.5	44.1	69.0	69.0	69.0
Subtotal	N/A	17.5	44.1	69.0	69.0	69.0
Internal Services	N/A	11.2	23.6	31.0	31.0	31.0
Total	N/A	28.7	67.7	100.0	100.0	100.0

*Because NSIRA was created on July 12, 2019, there is no comparative information to provide for prior years. Numbers for 2019–20 are for the reporting period of July 12, 2019 – March 31, 2020.

Over the course of 2019–20, funding for an additional 26 FTEs was received to account for NSIRA’s expanded mandate. It is expected that NSIRA will be at full capacity by the close of 2021–22 to fulfil its new mandate.

Estimates by vote

Information on NSIRA’s organizational appropriations is available in the [2021–22 Main Estimates](#).^{iv}

Future-oriented Condensed statement of operations

The future-oriented condensed statement of operations provides an overview of NSIRA’s operations for 2020–21 to 2021–22.

The amounts for forecast and planned results in this statement of operations were prepared on an accrual basis. The amounts for forecast and planned spending presented in other sections of the Departmental Plan were prepared on an expenditure basis. Amounts may therefore differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, are available on [NSIRA’s website](#).^v

Future-oriented Condensed statement of operations for the year ending March 31, 2022 (dollars)

Financial information	2020–21 forecast results	2021–22 planned results	Difference (2021–22 planned results minus 2020–21 forecast results)
Total expenses	17,695,822	28,235,300	10,539,478
Total revenues	-	-	-
Net cost of operations before government funding and transfers	17,695,822	28,235,300	10,539,478

The difference between the 2021–22 planned results and 2020–21 forecast results is mostly explained by \$8.5M of planned accommodation, infrastructure and systems project costs. It is also explained by the increase in personnel to reach NSIRA’s full capacity of 100 FTE’s by the close of 2021–22.

Corporate information

Organizational profile

Appropriate minister(s): The Right Honourable Justin Trudeau, Prime Minister of Canada

Institutional head: John Davies, Executive Director

Ministerial portfolio: Privy Council Office

Enabling instrument(s): *National Security and Intelligence Review Agency Act*^{vi}

Year of incorporation / commencement: 2019

Raison d’être, mandate and role: who we are and what we do

“Raison d’être, mandate and role: who we are and what we do” is available on [NSIRA’s website](#).^{vii}

Operating context

Information on the operating context is available on [NSIRA’s website](#).^{viii}

Reporting framework

NSIRA’s approved departmental results framework and program inventory for 2020–21 are as follows.

Core Responsibility: National Security and Intelligence Reviews and Complaints Investigations			
Departmental Results Framework	Ministers and Canadians are informed whether national security and intelligence activities undertaken by Government of Canada institutions are lawful, reasonable and necessary	Indicator: All mandatory reviews are completed on an annual basis	Internal Services
		Indicator: Reviews of national security or intelligence activities of at least five departments or agencies are conducted each year	
		Indicator: All Member-approved high priority national security or intelligence activities are reviewed over a three-year period	
	National security-related complaints are independently investigated in a timely manner	Indicator: Percentage of investigations completed within NSIRA service standards	
Program Inventory	Program: National security and intelligence activity reviews and complaints investigations		

The changeover of the Security Intelligence Review Committee (SIRC) to NSIRA required significant changes to the Departmental Results Framework, expected results and indicators. With NSIRA’s broader mandate, these changes now provide a framework for measuring and reporting on results achieved starting in 2021–22 and beyond.

Changes to the approved reporting framework since 2020-21

Structure	2020–21	2021–22	Change	Reason for change
Core responsibility	Investigations of Canadian Security Intelligence Service’s (CSIS’s) operational activities	National Security and Intelligence Reviews and Complaints Investigations	New Core responsibility	New Departmental Results Framework
Programs	Review of CSIS’s operations Investigation of complaints against CSIS	National security and intelligence activity reviews and complaints investigations	New Program	New Departmental Results Framework

Supporting information on the program inventory

Supporting information on planned expenditures, human resources and results related to NSIRA’s program inventory is available in the [GC InfoBase](#).^{ix}

Supplementary information tables

The following supplementary information tables are available on [NSIRA’s website](#):^x

- ▶ Departmental Sustainable Development Strategy
- ▶ Gender-based analysis plus

Federal tax expenditures

NSIRA’s Departmental Plan does not include information on tax expenditures that relate to its planned results for 2021–22.

Tax expenditures are the responsibility of the Minister of Finance, and the Department of Finance Canada publishes cost estimates and projections for government-wide tax expenditures each year in the [Report on Federal Tax Expenditures](#).^{xi} This report provides detailed information on tax expenditures, including objectives, historical background and references to related federal spending programs, as well as evaluations, research papers and gender-based analysis. The tax measures presented in this report are solely the responsibility of the Minister of Finance.

Organizational contact information

Mailing address

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Telephone: The phone number is temporarily disabled

Fax: 613-907-4445

Email: info@nsira-ossnr.gc.ca

Website(s): www.nsira-ossnr.gc.ca

Appendix: definitions

appropriation (crédit)

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires)

Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

core responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

Departmental Plan (plan ministériel)

A report on the plans and expected performance of a department over a 3-year period. Departmental Plans are tabled in Parliament each spring.

departmental priority (priorité ministérielle)

A plan or project that a department has chosen to focus and report on during the planning period. Departmental priorities represent the things that are most important or what must be done first to support the achievement of the desired departmental results.

departmental result (résultat ministériel)

A consequence or outcome that a department seeks to achieve. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

departmental result indicator (indicateur de résultat ministériel)

A factor or variable that provides a valid and reliable means to measure or describe progress on a departmental result.

departmental results framework (cadre ministériel des résultats)

A framework that consists of the department's core responsibilities, departmental results and departmental result indicators.

Departmental Results Report (rapport sur les résultats ministériels)

A report on a department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

experimentation (expérimentation)

The conducting of activities that seek to first explore, then test and compare, the effects and impacts of policies and interventions in order to inform evidence-based decision-making, and improve outcomes for Canadians, by learning what works and what doesn't. Experimentation is related to, but distinct from innovation (the trying of new things), because it involves a rigorous comparison of results. For example, using a new website to communicate with Canadians can be an innovation; systematically testing the new website against existing outreach tools or an old website to see which one leads to more engagement, is experimentation.

full-time equivalent (équivalent temps plein)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

gender-based analysis plus (GBA+) (analyse comparative entre les sexes plus [ACS+])

An analytical process used to assess how diverse groups of women, men and gender-diverse people experience policies, programs and services based on multiple factors including race, ethnicity, religion, age, and mental or physical disability.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2021–22 Departmental Plan, government-wide priorities refers to those high-level themes outlining the government's agenda in the 2020 Speech from the Throne, namely: Protecting Canadians from COVID-19; Helping Canadians through the pandemic; Building back better — a resiliency agenda for the middle class; and The Canada we're fighting for.

horizontal initiative (initiative horizontale)

An initiative in which two or more federal organizations are given funding to pursue a shared outcome, often linked to a government priority.

non-budgetary expenditures (dépenses non budgétaires)

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement)

What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance indicator (indicateur de rendement)

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (production de rapports sur le rendement)

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

plan (plan)

The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated 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.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

program (programme)

Individual or groups of services, activities or combinations thereof that are managed together within the department and focus on a specific set of outputs, outcomes or service levels.

program inventory (répertoire des programmes)

Identifies all of the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

result (résultat)

An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (dépenses législatives)

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

strategic outcome (résultat stratégique)

A long-term and enduring benefit to Canadians that is linked to the organization’s mandate, vision and core functions.

target (cible)

A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées)

Expenditures that Parliament approves annually through an Appropriation Act. The vote wording becomes the governing conditions under which these expenditures may be made.

Endnotes

- i. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iv. 2019–20 Main Estimates, <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>
- v. NSIRA website, <http://www.nsira-ossnr.gc.ca/index-eng.html>
- vi. NSIRA Act, <https://laws-lois.justice.gc.ca/eng/acts/N-16.62/page-1.html>
- vii. NSIRA website, <http://www.nsira-ossnr.gc.ca/index-eng.html>
- viii. NSIRA website, <http://www.nsira-ossnr.gc.ca/index-eng.html>
- ix. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- x. NSIRA website, <http://www.nsira-ossnr.gc.ca/index-eng.html>
- xi. Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>